

GENEVA, ILLINOIS



FY 23 DRAFT BUDGET & FY 24 BUDGET PLANNING



CITY OF GENEVA, ILLINOIS
 Budget Summary - Total by Fund
 Fiscal Year Ending April 30, 2023 & 2024

Fund	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources						
General	\$ 19,194,262	\$ 20,478,127	\$ 19,632,815	\$ 20,382,395	\$ 20,743,610	\$ 20,778,365
Special Revenue Funds						
Motor Fuel Tax	815,692	1,479,954	1,234,605	1,279,205	1,043,105	807,000
Cultural Arts Commission	9,886	111	40,265	16,900	30,830	32,030
SPAC	8,568	7,262	16,270	10,155	25,330	16,270
Beautification	8,890	7,295	15,375	13,655	18,345	13,655
Tourism	260,102	145,957	191,350	255,050	322,985	320,035
Restricted Police Fines	32,452	47,831	73,590	48,900	72,215	48,900
PEG	34,670	28,669	30,600	26,050	23,475	18,050
Mental Health	155,825	177,928	179,775	179,600	179,775	179,775
Foreign Fire Insurance	56,215	59,682	62,510	67,330	62,510	62,510
SSA #1	272,430	221,981	312,280	221,165	360,050	336,560
SSA #4 (Randall Square)	19,579	19,877	34,905	19,370	35,725	36,410
SSA #5 (Williamsburg)	9,198	9,356	32,025	9,755	17,725	18,210
SSA #7 (Blackberry)	3,062	2,894	3,555	2,895	6,685	6,885
SSA #9 (Geneva Knolls)	3,347	3,315	7,685	3,315	7,400	7,520
SSA #11 (Eagle Brook)	57,427	55,785	99,040	56,090	99,040	59,040
SSA #16 (Fisher Farms)	156,394	154,218	154,600	154,360	154,600	154,600
SSA #18 (Wildwood)	3,336	3,251	5,865	3,250	4,215	3,550
SSA #23 (Sunset Meadows)	1,221	1,116	8,795	1,120	4,035	4,140
SSA #26 (Westhaven)	7,574	7,834	27,365	8,180	8,555	8,940
SSA #32 (On Brentwood's Pond)	3,100	3,183	3,280	3,280	3,375	3,480
	<u>1,918,968</u>	<u>2,437,498</u>	<u>2,533,735</u>	<u>2,379,625</u>	<u>2,479,975</u>	<u>2,137,560</u>
Capital Projects Funds						
General Capital Projects	74,919	1,500,000	201,000	212,725	1,201,000	500,750
Infrastructure Capital Projects	2,495,497	2,353,502	3,331,600	2,259,435	5,510,215	3,017,000
Prairie Green	32,221	61,274	419,615	66,945	71,955	63,000
TIF #2	274,144	258,037	1,540,765	271,500	991,945	893,335
TIF #3	62,831	108,606	871,240	118,630	1,828,360	836,965
Capital Equipment	1,153,181	372,754	2,396,815	1,268,720	2,526,855	131,085
	<u>4,092,793</u>	<u>4,654,172</u>	<u>8,761,035</u>	<u>4,197,955</u>	<u>12,130,330</u>	<u>5,442,135</u>
Enterprise Funds						
Electric	36,094,600	36,868,193	51,620,110	37,276,460	53,537,460	38,098,410
Water/Wastewater	13,681,027	11,622,358	14,231,180	11,195,850	17,137,555	14,554,945
Refuse	541,525	548,695	546,580	546,580	546,580	546,580
Cemetery	61,102	82,792	72,400	86,190	85,750	85,850
Commuter Parking	655,957	63,732	590,480	183,000	1,601,685	540,475
	<u>51,034,211</u>	<u>49,185,770</u>	<u>67,060,750</u>	<u>49,288,080</u>	<u>72,909,030</u>	<u>53,826,260</u>
Internal Service Funds						
Group Dental Insurance	178,345	181,060	196,830	186,170	196,830	196,830
Workers' Compensation	824,076	815,589	852,135	798,405	811,525	856,715
	<u>1,002,421</u>	<u>996,649</u>	<u>1,048,965</u>	<u>984,575</u>	<u>1,008,355</u>	<u>1,053,545</u>
Trust and Agency Funds						
Police Pension	2,105,076	9,079,870	3,387,400	3,387,400	3,391,265	3,424,030
Fire Pension	(162,380)	5,780,258	1,934,275	1,904,975	2,011,940	2,054,395
	<u>1,942,696</u>	<u>14,860,128</u>	<u>5,321,675</u>	<u>5,292,375</u>	<u>5,403,205</u>	<u>5,478,425</u>
Total Revenues	<u>\$ 79,185,351</u>	<u>\$ 92,612,344</u>	<u>\$ 104,358,975</u>	<u>\$ 82,525,005</u>	<u>\$ 114,674,505</u>	<u>\$ 88,716,290</u>

CITY OF GENEVA, ILLINOIS
Budget Summary - Total by Fund
Fiscal Year Ending April 30, 2023 & 2024

Fund	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures and Other Financing Uses						
General	\$ 18,342,535	\$ 18,826,271	\$ 19,632,815	\$ 19,273,285	\$ 20,743,610	\$ 20,778,365
Special Revenue Funds						
Motor Fuel Tax	402,706	677,317	1,234,605	550,000	1,043,105	807,000
Cultural Arts Commission	17,486	9,862	40,265	22,885	30,830	32,030
SPAC	2,651	2,588	16,270	14,870	25,330	16,270
Beautification	12,854	9,584	15,375	15,375	18,345	13,655
Tourism	256,187	151,423	191,350	290,305	322,985	320,035
Restricted Police Fines	6,526	7,337	73,590	71,760	72,215	48,900
PEG	1,042	11,262	30,600	-	23,475	18,050
Mental Health	187,275	201,050	179,775	152,775	179,775	179,775
Foreign Fire Insurance	38,790	42,300	62,510	33,315	62,510	62,510
SSA #1	260,667	291,833	312,280	325,170	360,050	336,560
SSA #4 (Randall Square)	20,017	14,521	34,905	23,145	35,725	36,410
SSA #5 (Williamsburg)	6,144	11,561	32,025	5,525	17,725	18,210
SSA #7 (Blackberry)	1,814	4,815	3,555	2,800	6,685	6,885
SSA #9 (Geneva Knolls)	829	860	7,685	2,620	7,400	7,520
SSA #11 (Eagle Brook)	40,600	37,600	99,040	59,040	99,040	59,040
SSA #16 (Fisher Farms)	144,895	178,637	154,600	161,520	154,600	154,600
SSA #18 (Wildwood)	812	843	5,865	1,175	4,215	3,550
SSA #23 (Sunset Meadows)	924	1,749	8,795	4,995	4,035	4,140
SSA #26 (Westhaven)	2,219	2,305	27,365	2,365	8,555	8,940
SSA #32 (On Brentwood's Pond)	3,000	3,000	3,280	3,000	3,375	3,480
	<u>1,407,436</u>	<u>1,660,450</u>	<u>2,533,735</u>	<u>1,742,640</u>	<u>2,479,975</u>	<u>2,137,560</u>
Capital Projects Funds						
General Capital Projects	74,975	71,485	201,000	123,980	1,201,000	500,750
Infrastructure Capital Projects	1,803,265	1,033,302	3,331,600	2,449,510	5,510,215	3,017,000
Prairie Green	21,931	26,031	419,615	20,185	71,955	63,000
TIF #2	66,630	62,215	1,540,765	612,865	991,945	893,335
TIF #3	174,208	231,121	871,240	276,750	1,828,360	836,965
Capital Equipment	1,331,548	412,628	2,396,815	593,580	2,526,855	131,085
	<u>3,472,558</u>	<u>1,836,782</u>	<u>8,761,035</u>	<u>4,076,870</u>	<u>12,130,330</u>	<u>5,442,135</u>
Enterprise Funds						
Electric	36,974,155	34,416,355	51,620,110	37,650,880	53,537,460	38,098,410
Water/Wastewater	11,342,866	9,125,976	14,231,180	14,449,245	17,137,555	14,554,945
Refuse	504,332	529,464	546,580	536,665	546,580	546,580
Cemetery	45,477	56,316	72,400	56,250	85,750	85,850
Commuter Parking	610,062	531,962	590,480	553,810	1,601,685	540,475
	<u>49,476,893</u>	<u>44,660,073</u>	<u>67,060,750</u>	<u>53,246,850</u>	<u>72,909,030</u>	<u>53,826,260</u>
Internal Service Funds						
Group Dental Insurance	144,592	154,017	196,830	159,130	196,830	196,830
Workers' Compensation	603,690	105,727	852,135	448,300	811,525	856,715
	<u>748,282</u>	<u>259,744</u>	<u>1,048,965</u>	<u>607,430</u>	<u>1,008,355</u>	<u>1,053,545</u>
Trust and Agency Funds						
Police Pension	1,909,114	2,001,417	2,262,715	2,109,195	2,301,915	2,504,800
Fire Pension	856,641	876,125	945,875	891,595	952,850	974,945
	<u>2,765,755</u>	<u>2,877,541</u>	<u>3,208,590</u>	<u>3,000,790</u>	<u>3,254,765</u>	<u>3,479,745</u>
Total Expenditures	<u>\$ 76,213,459</u>	<u>\$ 70,120,861</u>	<u>\$ 102,245,890</u>	<u>\$ 81,947,865</u>	<u>\$ 112,526,065</u>	<u>\$ 86,717,610</u>

CITY OF GENEVA, ILLINOIS
Budget Summary - Total by Category and Fund
Fiscal Year Ending April 30, 2023

	General	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service	Pension Trust Funds	Total
Revenues and Other Financing Sources							
Taxes	\$ 9,585,880	\$ 978,400	\$ 2,640,000	\$ -	\$ -	\$ -	\$ 13,204,280
Licenses	191,150	-	-	-	-	-	191,150
Permits	385,700	-	-	-	-	-	385,700
Intergovernmental Revenues	8,854,720	1,038,105	750,000	1,270,020	-	-	11,912,845
Fines and Forfeits	202,500	56,000	-	497,500	-	-	756,000
Service Charges	-	1,820	-	46,278,740	-	-	46,280,560
Service Fees	610,525	2,500	5,000	324,330	1,001,885	-	1,944,240
Other Revenues	397,000	31,475	1,770,150	541,095	6,000	5,403,205	8,148,925
Other Financing Sources	516,135	371,675	6,965,180	23,997,345	470	-	31,850,805
Total Revenues	\$ 20,743,610	\$ 2,479,975	\$ 12,130,330	\$ 72,909,030	\$ 1,008,355	\$ 5,403,205	\$ 114,674,505
Expenditures and Other Financing Uses							
Personal Services	\$ 17,055,427	\$ 236,788	\$ 113,502	\$ 7,182,792	\$ -	\$ 3,025,850	\$ 27,614,359
Contractual Services	2,138,488	745,357	1,520,263	31,956,808	982,975	228,915	37,572,806
Commodities	811,645	101,950	-	925,010	-	-	1,838,605
Debt Service	-	29,630	67,800	2,913,380	-	-	3,010,810
Capital Outlay	-	78,475	10,413,015	24,185,125	-	-	34,676,615
Other Expenditures	(585,450)	781,950	15,750	5,732,385	-	-	5,944,635
Other Financing Uses	1,323,500	505,825	-	13,530	25,380	-	1,868,235
Total Expenditures/Expenses	\$ 20,743,610	\$ 2,479,975	\$ 12,130,330	\$ 72,909,030	\$ 1,008,355	\$ 3,254,765	\$ 112,526,065

CITY OF GENEVA, ILLINOIS
 Budget Summary - Total by Department and Fund
 Fiscal Year Ending April 30, 2023

	General	Special Revenue Funds	Capital Projects Fund	Enterprise Funds	Internal Service	Pension Trust Funds	Total
Expenditures and Other Financing Uses							
Legislative	\$ 142,890	\$ 254,280	\$ -	\$ -	\$ -	\$ -	\$ 397,170
City Administrator's Office	346,421	-	-	-	-	-	346,421
Administrative Services	2,208,011	53,105	-	400,000	1,008,355	-	3,669,471
Finance Department	283,563	-	-	-	-	-	283,563
Community Development	1,264,388	341,355	71,955	-	-	-	1,677,698
Economic Development	160,606	322,985	2,820,305	-	-	-	3,303,896
Police Department	8,317,576	120,767	-	52,333	-	2,301,915	10,792,591
Fire Department	5,568,502	62,510	-	-	-	952,850	6,583,862
Public Works	2,451,653	1,324,973	9,238,070	72,456,697	-	-	85,471,393
Total Expenditures/Expenses	\$ 20,743,610	\$ 2,479,975	\$ 12,130,330	\$ 72,909,030	\$ 1,008,355	\$ 3,254,765	\$ 112,526,065

CITY OF GENEVA, ILLINOIS
 Budget Summary by Account
 Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 5,073,829	\$ 5,190,447	\$ 5,423,240	\$ 5,595,715	\$ 5,562,880	\$ 5,841,010
412	Simplified Telecommunications Tax	623,783	464,741	465,000	430,000	408,000	389,000
413	Municipal Utility Tax	1,273,532	1,181,111	1,310,000	1,295,000	1,295,000	1,295,000
415	Township Fire Tax	77,754	78,503	70,000	70,000	70,000	70,000
416	Auto Rental Tax	38	-	25	-	-	-
419	Non-Home Rule Sales Tax	2,070,514	2,066,277	2,154,000	2,250,000	2,250,000	2,250,000
Total Taxes		9,119,449	8,981,079	9,422,265	9,640,715	9,585,880	9,845,010
420	Business Licenses	194,065	24,355	-	16,670	191,150	191,150
Total Licenses		194,065	24,355	-	16,670	191,150	191,150
430	Building Permits	330,190	293,676	366,200	349,250	374,200	374,200
431	Sign Permits	8,700	7,255	10,000	8,500	8,500	8,500
433	Overweight Permits	3,230	3,000	3,000	3,000	3,000	3,000
Total Permits		342,120	303,931	379,200	360,750	385,700	385,700
440	Sales Tax	4,776,660	4,931,979	4,900,000	5,200,000	5,200,000	5,200,000
442	State Income Tax	2,114,785	2,609,113	1,900,000	2,600,000	2,600,000	2,600,000
443	Replacement Tax	111,185	104,834	83,000	125,000	125,000	125,000
444	Local Use Tax	768,270	959,974	825,000	825,000	825,000	825,000
446	Reimbursements	87,173	93,203	95,950	105,155	101,960	104,795
447	Federal Grants	968	1,286,979	2,760	9,645	2,760	2,760
448	State/Local Grants	2,793	-	-	-	-	-
Total Intergovernmental Revenues		7,861,834	9,986,083	7,806,710	8,864,800	8,854,720	8,857,555
450	Circuit Court Fines	156,727	160,710	125,000	157,000	157,000	157,000
451	Parking Violations	33,486	7,352	8,700	7,500	15,000	15,000
453	Ordinance Fines	19,735	16,400	30,000	20,000	20,000	20,000
454	False Alarm Fines	6,933	9,500	8,000	8,000	8,000	8,000
455	Penalties	-	-	-	-	-	-
456	Compliance Fines	3,450	1,900	2,000	3,500	2,000	2,000
459	Civil Law Violations	50	732	500	560	500	500
Total Fines & Forfeits		220,382	196,594	174,200	196,560	202,500	202,500
471	General Government Fees	399,985	377,534	362,800	388,595	351,800	336,800
472	Community Development Fees	121,488	103,909	131,500	166,500	116,500	116,500
473	Public Safety Fees	181,180	93,859	152,225	143,685	142,225	142,225
Total Service Fees		702,653	575,302	646,525	698,780	610,525	595,525
481	Interest Income	122,784	3,138	23,000	7,500	8,000	8,500
482	Rental Income	162,478	202,642	201,500	200,000	184,000	184,000
483	Insurance & Property Damage	3,421	2,742	-	3,630	-	-
484	Sale of Capital Assets	261,413	9,541	-	96,720	-	-
485	Reimbursed Expenditures	190,106	184,384	195,000	195,000	195,000	195,000
486	Donations	-	2,933	-	1,270	-	-
489	Miscellaneous	13,557	5,402	10,000	100,000	10,000	10,000
Total Other Revenues		753,759	410,782	429,500	604,120	397,000	397,500
499	Reappropriation	-	-	774,415	-	516,135	303,425
Total Other Financing Sources		-	-	774,415	-	516,135	303,425
Total Revenues and Other Financing Sources		\$ 19,194,262	\$ 20,478,127	\$ 19,632,815	\$ 20,382,395	\$ 20,743,610	\$ 20,778,365
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 8,833,182	\$ 8,942,941	\$ 9,384,366	\$ 9,155,058	\$ 9,740,965	\$ 10,444,634
502	Wages - Part-Time/Seasonal	161,168	110,379	184,164	139,444	178,926	183,955
503	Overtime	635,473	566,008	693,545	785,510	702,440	709,247
504	Stand-By	86,924	75,904	96,400	95,650	98,635	98,635
506	Wages - Meetings	4,752	4,028	5,000	5,000	5,000	5,000
513	POC Holiday	4,336	4,248	6,000	4,500	6,000	6,000
514	Overnight Duty	300,081	276,649	375,000	302,170	375,000	375,000
515	Still Alarms	39,098	32,994	36,000	33,000	36,000	36,000
516	Training	9,379	4,094	14,400	13,000	14,400	14,400
521	Group Insurance	2,074,684	2,086,905	2,305,256	2,153,449	2,440,435	2,559,128
522	Medicare	140,822	140,218	156,519	141,553	161,778	172,157
523	Social Security	224,519	218,809	247,839	218,608	265,576	281,519
524	IMRF	330,852	375,530	394,420	370,464	375,157	420,084
525	Police/Fire Pension	2,562,075	2,562,075	2,562,075	2,571,075	2,655,115	2,699,370
528	Unemployment Compensation	-	12,584	-	-	-	-
Total Personnel Services		15,407,347	15,413,365	16,460,984	15,988,481	17,055,427	18,005,129

CITY OF GENEVA, ILLINOIS
 Budget Summary by Account
 Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
531	Maintenance Service	277,767	268,888	297,810	315,935	374,455	323,320
541	Accounting & Auditing Service	23,287	30,657	22,085	27,320	26,900	31,580
542	Engineering Service	22,499	40,360	20,000	60,000	50,000	50,000
543	Legal Service	165,871	143,421	147,000	150,004	150,003	150,001
544	Medical Services	13,358	17,329	23,060	22,980	25,160	22,410
546	Janitorial Service	56,107	56,097	56,400	57,405	61,165	40,520
547	Banking Service	7,878	9,972	9,000	14,800	14,800	14,800
550	Collection Service	35	-	250	100	250	250
551	Advertising	-	-	-	-	100	250
552	Data Programming Service	2,084	826	1,500	3,150	2,000	2,000
559	Other Professional Services	48,147	32,661	69,445	75,790	90,025	80,045
561	Postage	8,052	3,426	7,275	7,125	7,330	7,330
562	Telephone	71,097	74,974	68,730	120,185	80,255	78,815
563	Publishing	14,245	7,715	14,700	10,250	16,620	16,300
564	Printing	8,629	4,283	12,055	10,350	10,305	10,205
565	Internet	2,417	2,410	2,680	2,380	2,445	2,445
566	Recording Fees	1,739	784	3,000	2,500	3,000	3,000
571	Dues & Subscriptions	38,437	49,458	51,280	51,390	52,495	52,670
572	Travel & Meals	7,369	2,138	21,515	13,930	18,665	16,030
573	Training & Professional Development	43,785	43,822	69,395	67,100	85,680	75,395
575	Publications	738	298	930	1,030	930	930
581	Utilities	13,005	12,064	12,315	12,240	12,400	12,400
582	Street Lighting	443	462	600	600	600	600
584	Landfill Charges	3,160	297	2,000	3,200	3,000	3,000
587	Mosquito Abatement	49,548	50,538	60,000	60,000	60,000	60,000
592	General Insurance	126,492	134,260	200,501	160,000	200,500	200,500
595	Rentals	23,721	25,205	27,325	27,395	27,865	27,845
596	Public Transportation	13,290	-	30,000	10,000	30,000	30,000
597	Tri-City Ambulance/Tri-Com	452,611	499,845	488,970	482,785	546,935	546,935
599	Other Contractual Services	131,077	119,284	202,605	171,455	184,605	185,260
Total Contractual Services		1,626,891	1,631,475	1,922,426	1,941,399	2,138,488	2,044,836
601	Maintenance Supplies	187,290	440,371	393,650	389,250	331,625	331,625
621	Office Supplies	19,214	16,639	24,330	23,390	24,595	24,350
622	Office Equipment	4,616	7,663	9,200	8,300	13,600	9,250
623	Office Furniture	1,079	1,805	6,500	4,100	14,100	3,500
624	Operating Supplies	38,993	52,930	72,410	67,805	73,995	73,945
625	Small Tools	4,232	8,871	18,500	16,065	18,450	18,450
626	Janitorial Supplies	4,692	5,921	4,450	4,280	4,450	4,450
627	Motor Fuel & Lubricants	115,626	83,961	116,705	142,970	151,830	158,640
630	Ammunition	8,557	8,910	10,750	10,750	11,750	12,000
631	Clothing	66,561	73,480	92,735	92,385	94,785	82,235
632	Per Copy Charges	8,671	6,750	8,440	8,160	8,490	8,490
641	Books	659	828	1,700	1,840	1,700	1,700
642	Periodicals	187	200	350	350	350	350
663	Computer Software	42,353	41,545	52,615	56,700	61,925	62,590
Total Commodities		502,732	749,875	812,335	826,345	811,645	791,575
910	Capitalized Assets	(402,706)	(677,317)	(550,000)	(550,000)	(600,000)	(600,000)
912	Bad Debt	1,631	(2,980)	5,000	5,000	5,000	5,000
913	Community Relations	975	791	1,375	1,325	1,375	1,375
914	State/Federal Permit Fees	500	500	500	1,000	1,000	1,000
916	Property Taxes	2,714	2,208	500	-	-	-
917	Employee Awards	5,032	4,853	5,945	7,145	7,175	5,950
Total Other Expenditures		(391,854)	(671,945)	(536,680)	(535,530)	(585,450)	(586,675)
951.16	Transfers Out - Cultural Arts	-	-	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
951.41	Transfers Out - Gen Capital Proj.	74,919	1,500,000	201,000	201,000	500,000	500,000
951.42	Transfers Out - Infrastructure Cap.	-	-	-	-	-	-
951.44	Transfers Out - Capital Equip	857,840	200,000	749,250	749,250	800,000	-
951.63	Transfers Out - Water	261,160	-	-	78,840	-	-
999	Sources of Reserves	-	-	-	-	-	-
Total Other Financing Uses		1,197,419	1,703,500	973,750	1,052,590	1,323,500	523,500
Total Expenditures and Other Financing Uses		\$ 18,342,535	\$ 18,826,271	\$ 19,632,815	\$ 19,273,285	\$ 20,743,610	\$ 20,778,365

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department & Classification
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
10 Legislative						
Personnel Services	\$ 69,024	\$ 68,324	\$ 73,857	\$ 72,325	\$ 75,190	\$ 75,579
Contractual Services	28,983	26,875	63,325	53,125	62,600	65,625
Commodities	760	572	2,550	2,980	2,600	2,800
Other Expenditures	820	791	1,000	2,200	2,500	2,500
Total	<u>99,587</u>	<u>96,562</u>	<u>140,732</u>	<u>130,630</u>	<u>142,890</u>	<u>146,504</u>
30 City Administrator						
Personnel Services	188,736	176,896	205,893	184,151	302,896	321,840
Contractual Services	23,747	4,025	39,500	15,300	39,725	39,750
Commodities	1,415	1,900	3,800	2,555	3,800	2,300
Other Expenditures	-	150	-	-	-	-
Total	<u>213,898</u>	<u>182,971</u>	<u>249,193</u>	<u>202,006</u>	<u>346,421</u>	<u>363,890</u>
40 Administrative Services						
Personnel Services	356,456	330,595	352,065	348,044	369,863	390,829
Contractual Services	396,711	401,160	474,621	430,994	496,033	484,531
Commodities	7,154	11,791	13,355	15,910	17,415	17,065
Other Expenditures	3,214	2,608	1,700	1,250	1,200	-
Other Financing Uses	1,197,419	1,703,500	973,750	1,052,590	1,323,500	523,500
Total	<u>1,960,955</u>	<u>2,449,654</u>	<u>1,815,491</u>	<u>1,848,788</u>	<u>2,208,011</u>	<u>1,415,925</u>
40.44 Finance						
Personnel Services	199,576	197,517	214,615	209,931	225,143	242,648
Contractual Services	38,915	49,045	40,105	50,895	51,620	54,765
Commodities	1,815	662	1,400	1,900	1,800	1,800
Other Expenditures	1,881	(2,930)	5,250	5,250	5,000	5,000
Total	<u>242,186</u>	<u>244,295</u>	<u>261,370</u>	<u>267,976</u>	<u>283,563</u>	<u>304,213</u>
50 Community Development						
Personnel Services	874,512	823,308	880,627	886,797	1,018,858	1,098,257
Contractual Services	148,583	133,865	231,155	199,645	226,450	183,395
Commodities	9,217	9,528	14,895	12,160	18,805	15,875
Other Expenditures	155	100	675	625	275	275
Total	<u>1,032,467</u>	<u>966,801</u>	<u>1,127,352</u>	<u>1,099,227</u>	<u>1,264,388</u>	<u>1,297,802</u>
60 Economic Development						
Personnel Services	99,204	80,533	105,360	82,811	127,456	138,063
Contractual Services	11,002	7,992	20,295	21,225	25,750	25,300
Commodities	859	241	3,100	1,950	7,150	1,150
Other Expenditures	50	-	250	200	250	200
Total	<u>111,115</u>	<u>88,765</u>	<u>129,005</u>	<u>106,186</u>	<u>160,606</u>	<u>164,713</u>
70 Police						
Personnel Services	7,065,880	7,078,812	7,499,001	7,262,460	7,651,431	8,083,760
Contractual Services	402,937	421,775	408,670	432,350	470,470	471,960
Commodities	154,012	134,878	166,130	181,285	193,150	196,220
Other Expenditures	1,997	2,118	2,095	2,095	2,525	2,450
Total	<u>7,624,826</u>	<u>7,637,582</u>	<u>8,075,896</u>	<u>7,878,190</u>	<u>8,317,576</u>	<u>8,754,390</u>

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department & Classification
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
80 Fire						
Personnel Services	4,548,470	4,639,668	4,900,388	4,877,250	5,034,787	5,246,209
Contractual Services	345,116	368,801	363,335	459,465	424,520	424,715
Commodities	62,986	87,069	102,990	110,730	107,995	96,215
Other Expenditures	1,085	1,176	1,200	1,200	1,200	1,200
Total	<u>4,957,657</u>	<u>5,096,713</u>	<u>5,367,913</u>	<u>5,448,645</u>	<u>5,568,502</u>	<u>5,768,339</u>
90 Public Works						
Personnel Services	2,005,489	2,017,713	2,229,178	2,064,712	2,249,803	2,407,944
Contractual Services	230,898	217,938	281,420	278,400	341,320	294,795
Commodities	264,514	503,234	504,115	496,875	458,930	458,150
Other Expenditures	(401,056)	(675,957)	(548,850)	(548,350)	(598,400)	(598,300)
Total	<u>2,099,846</u>	<u>2,062,928</u>	<u>2,465,863</u>	<u>2,291,637</u>	<u>2,451,653</u>	<u>2,562,589</u>
Total General Fund	<u>18,342,535</u>	<u>18,826,271</u>	<u>19,632,815</u>	<u>19,273,285</u>	<u>20,743,610</u>	<u>20,778,365</u>
Total General Fund						
Personnel Services	\$ 15,407,347	\$ 15,413,365	\$ 16,460,984	\$ 15,988,481	\$ 17,055,427	\$ 18,005,129
Contractual Services	1,626,891	1,631,475	1,922,426	1,941,399	2,138,488	2,044,836
Commodities	502,732	749,875	812,335	826,345	811,645	791,575
Other Expenditures	(391,854)	(671,945)	(536,680)	(535,530)	(585,450)	(586,675)
Other Financing Uses	1,197,419	1,703,500	973,750	1,052,590	1,323,500	523,500
Total	<u>18,342,535</u>	<u>18,826,271</u>	<u>19,632,815</u>	<u>19,273,285</u>	<u>20,743,610</u>	<u>20,778,365</u>

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
	Actual	Actual	Budget	Projected	Budget	Forecast
10 Legislative	\$ 99,587	\$ 96,562	\$ 140,732	\$ 130,630	\$ 142,890	\$ 146,504
30 City Administrator's Office	213,898	182,971	249,193	202,006	346,421	363,890
40 Administrative Services	1,960,955	2,449,654	1,815,491	1,848,788	2,208,011	1,415,925
40.44 Finance	242,186	244,295	261,370	267,976	283,563	304,213
50 Community Development	1,032,467	966,801	1,127,352	1,099,227	1,264,388	1,297,802
60 Economic Development	111,115	88,765	129,005	106,186	160,606	164,713
70 Police	7,624,826	7,637,582	8,075,896	7,878,190	8,317,576	8,754,390
80 Fire	4,957,657	5,096,713	5,367,913	5,448,645	5,568,502	5,768,339
90 Pubic Works	2,099,846	2,062,928	2,465,863	2,291,637	2,451,653	2,562,589
Total General Fund	18,342,535	18,826,271	19,632,815	19,273,285	20,743,610	20,778,365

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CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 10 - Legislative

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Mayor & Council							
502	Wages - Part-Time/Seasonal	\$ 64,117	\$ 63,469	\$ 68,606	\$ 67,500	\$ 69,840	\$ 70,200
521	Group Insurance	1	0	8	5	12	13
522	Medicare	930	920	992	920	1,010	1,016
523	Social Security	3,975	3,935	4,251	3,900	4,328	4,350
Total Personnel Services		69,024	68,324	73,857	72,325	75,190	75,579
543	Legal Service	242	-	-	-	-	-
559	Other Contractual Services	2,250	621	10,000	5,000	10,000	10,000
561	Postage	86	192	175	175	175	175
562	Telephone	666	606	700	600	725	725
563	Publishing	8,927	5,387	8,500	4,600	10,100	10,100
564	Printing	125	304	500	500	500	500
566	Recording Fees	104	444	150	150	150	150
571	Dues	11,475	10,507	11,450	11,450	11,525	11,550
572	Travel	1,100	384	2,500	2,000	2,500	2,500
573	Training	-	75	2,500	2,000	2,500	2,500
599	Other Contractual Services	-	-	10,000	10,000	10,000	10,000
Total Contractual Services		24,974	18,521	46,475	36,475	48,175	48,200
621	Office Supplies	511	410	1,000	500	1,000	1,000
622	Office Equipment	-	-	500	500	500	500
624	Operating Supplies	-	-	250	1,000	250	250
631	Clothing	-	-	350	350	150	350
632	Per Copy Charges	249	134	200	300	200	200
641	Books	-	-	-	80	-	-
Total Commodities		760	543	2,300	2,730	2,100	2,300
913	Community Relations	820	791	1,000	1,000	1,000	1,000
917	Employee Awards	-	-	-	1,200	1,500	1,500
Total Other Expenditures		820	791	1,000	2,200	2,500	2,500
Total Mayor & Council		95,577	88,179	123,632	113,730	127,965	128,579
Fire & Police Commission							
559	Other Professional Services	3,225	7,615	15,000	15,000	12,000	15,000
561	Postage	48	7	25	50	50	50
563	Publishing	349	-	650	100	650	650
571	Dues	375	375	375	375	375	375
572	Travel	13	120	150	125	150	150
573	Training	-	237	650	1,000	1,200	1,200
Total Contractual Services		4,009	8,354	16,850	16,650	14,425	17,425
624	Operating Supplies	-	28	250	250	500	500
Total Commodities		-	28	250	250	500	500
Total Fire & Police Commission		4,009	8,382	17,100	16,900	14,925	17,925
Total Legislative		\$ 99,587	\$ 96,562	\$ 140,732	\$ 130,630	\$ 142,890	\$ 146,504

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 30 - City Administrator's Office

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
501	Wages - Regular	\$ 128,030	\$ 127,151	\$ 130,090	\$ 130,090	\$ 197,184	\$ 209,085
502	Wages - Part-Time/Seasonal	12,330	-	18,720	-	19,456	20,865
521	Group Insurance	24,877	26,472	28,934	29,611	48,425	50,880
522	Medicare	1,939	1,746	2,157	1,780	3,141	3,335
523	Social Security	7,770	6,862	8,556	7,610	12,908	13,530
524	IMRF	13,791	14,665	17,436	15,060	21,782	24,145
Total Personnel Services		188,736	176,896	205,893	184,151	302,896	321,840
544	Medical Service	-	-	-	-	-	-
559	Other Professional Services	-	-	250	250	250	250
561	Postage	479	297	150	150	150	150
562	Telephone	767	726	800	800	800	800
563	Publishing	2,939	-	-	-	-	-
564	Printing	632	180	250	250	250	250
571	Dues	2,058	1,829	1,950	1,850	2,175	2,200
572	Travel	2,013	-	3,000	1,000	3,000	3,000
573	Training	1,569	994	3,000	1,000	3,000	3,000
575	Publications	-	-	100	-	100	100
596	Public Transportation	13,290	-	30,000	10,000	30,000	30,000
599	Other Contractual Services	-	-	-	-	-	-
Total Contractual Services		23,747	4,025	39,500	15,300	39,725	39,750
621	Office Supplies	357	351	500	500	500	500
622	Office Equipment	412	-	500	500	500	500
623	Office Furniture	-	-	2,000	1,000	2,000	500
624	Operating Supplies	-	1,140	250	-	250	250
632	Per copy Charges	392	301	400	400	400	400
641	Books	146	-	-	45	-	-
663	Computer Software	108	108	150	110	150	150
Total Commodities		1,415	1,900	3,800	2,555	3,800	2,300
917	Employee Awards	-	150	-	-	-	-
Total Other Expenditures		-	150	-	-	-	-
Total City Administrator's Office		\$ 213,898	\$ 182,971	\$ 249,193	\$ 202,006	\$ 346,421	\$ 363,890

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 40 - Administrative Services

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Administration							
501	Wages - Regular	\$ 146,356	\$ 143,725	\$ 145,485	\$ 145,485	\$ 151,304	\$ 156,220
502	Wages - Part-Time/Seasonal	-	11,978	14,308	11,455	18,103	19,630
521	Group Insurance	21,083	21,199	22,535	23,115	24,779	25,995
522	Medicare	2,053	2,192	2,317	2,205	2,457	2,550
523	Social Security	8,780	9,373	9,909	9,420	10,504	10,905
524	IMRF	14,282	16,214	17,053	16,835	17,034	18,470
Total Personnel Services		192,555	204,681	211,607	208,515	224,181	233,770
544	Medical Service	85	210	-	-	-	-
559	Other Professional Services	28	-	-	-	-	-
561	Postage	189	243	150	150	150	150
562	Telephone	767	726	800	780	800	800
564	Printing	-	-	150	-	150	150
571	Dues	1,457	1,517	1,590	1,575	1,625	1,700
572	Travel	-	-	500	150	900	1,200
573	Training	230	195	2,995	600	3,215	2,500
Total Contractual Services		2,755	2,890	6,185	3,255	6,840	6,500
621	Office Supplies	340	144	300	300	400	400
622	Office Equipment	-	-	250	250	550	250
624	Operating Supplies	10	-	150	150	150	100
632	Per Copy Charges	277	297	250	250	250	250
Total Commodities		627	441	950	950	1,350	1,000
917	Employee Awards	-	-	-	50	-	-
Total Other Expenditures		-	-	-	50	-	-
Total Administration		195,937	208,012	218,742	212,770	232,371	241,270
Information Technology							
501	Wages - Regular	40,408	40,926	41,342	41,342	42,722	46,000
521	Group Insurance	10,531	9,195	9,558	9,800	10,445	10,958
522	Medicare	561	569	599	571	619	665
523	Social Security	2,399	2,430	2,563	2,442	2,649	2,855
524	IMRF	4,022	4,660	4,844	4,785	4,296	4,830
Total Personnel Services		57,921	57,779	58,906	58,940	60,731	65,308

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 40 - Administrative Services

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
531	Maintenance Service	7,413	18,976	7,270	6,570	9,500	9,500
559	Other Professional Services	-	-	-	-	10,000	-
561	Postage	-	-	100	-	100	100
562	Telephone	10,809	10,927	10,900	10,900	10,900	10,900
564	Printing	-	-	-	-	-	-
565	Internet	2,417	2,410	2,680	2,380	2,445	2,445
571	Dues	272	-	210	210	210	210
573	Training	176	-	1,400	750	1,400	1,400
581	Utilities	505	505	480	500	600	600
595	Rentals	3,285	3,286	3,290	3,290	3,290	3,290
Total Contractual Services		24,877	36,104	26,330	24,600	38,445	28,445
601	Maintenance Supplies	329	2,533	2,000	1,100	2,000	2,000
621	Office Supplies	23	59	250	160	250	250
622	Office Equipment	875	39	1,000	550	1,000	1,000
626	Janitorial Supplies	-	26	-	30	-	-
632	Per Copy Charges	-	-	50	-	50	50
663	Computer Software	-	1,063	1,065	1,070	1,065	1,065
Total Commodities		1,227	3,721	4,365	2,910	4,365	4,365
Total Information Technology		84,025	97,604	89,601	86,450	103,541	98,118
Human Resources							
501	Wages - Regular	74,617	43,560	63,249	62,695	66,574	71,825
502	Wages - Part-Time/Seasonal	7,065	(1,128)	-	-	-	-
521	Group Insurance	10,818	4,394	6,050	6,093	6,586	6,891
522	Medicare	1,151	598	917	820	966	1,041
523	Social Security	4,921	2,557	3,922	3,726	4,129	4,453
524	IMRF	7,409	5,569	7,414	7,255	6,696	7,541
528	Unemployment Compensation	-	12,584	-	-	-	-
Total Personnel Services		105,981	68,135	81,552	80,589	84,951	91,751
544	Medical Service	767	95	1,500	1,100	2,750	-
561	Postage	144	202	275	225	275	275
563	Publishing	-	50	-	-	-	-
564	Printing	282	92	300	-	150	150
571	Dues	699	789	1,005	1,000	1,615	1,615
572	Travel	94	-	230	200	1,130	730
573	Training	561	129	3,800	3,000	4,640	4,320
599	Other Contractual Services	-	28	-	1,320	-	-
Total Contractual Services		2,548	1,386	7,110	6,845	10,560	7,090

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 40 - Administrative Services

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
621	Office Supplies	825	586	1,000	1,000	1,000	1,000
622	Office Equipment	-	389	300	200	300	300
624	Operating Supplies	614	1,137	1,500	2,000	1,500	1,500
632	Per Copy Charges	488	193	650	300	650	650
Total Commodities		1,927	2,305	3,450	3,500	3,450	3,450
917	Employee Awards	500	400	1,200	1,200	1,200	-
Total Other Expenditures		500	400	1,200	1,200	1,200	-
Total Human Resources		110,955	72,226	93,312	92,134	100,161	102,291
City-Wide Services							
531	Maintenance Service	47,164	48,579	53,705	53,705	56,900	59,210
543	Legal Service	165,629	143,421	147,000	150,004	150,003	150,001
559	Other Professional Services	333	-	750	-	-	-
562	Telephone	3,565	3,582	4,060	4,060	4,060	4,060
563	Publishing	107	115	250	250	250	250
564	Printing	-	-	-	-	-	-
571	Dues	2,194	15,457	12,755	13,000	13,000	13,000
572	Travel	-	-	15	15	15	15
581	Utilities	11,317	10,286	10,500	10,500	10,500	10,500
592	General Insurance	126,492	134,260	200,501	160,000	200,500	200,500
595	Rentals	4,580	5,080	5,460	4,760	4,960	4,960
599	Other Contractual Services	5,151	-	-	-	-	-
Total Contractual Services		366,532	360,780	434,996	396,294	440,188	442,496
621	Office Supplies	1,747	2,546	2,500	2,500	2,500	2,500
627	Motor Fuel & Lubricants	47	-	150	50	50	50
641	Books	-	-	-	-	-	-
663	Computer Software	1,578	2,778	1,940	6,000	5,700	5,700
Total Commodities		3,373	5,324	4,590	8,550	8,250	8,250
916	Property Taxes	2,714	2,208	500	-	-	-
Total Other Expenditures		2,714	2,208	500	-	-	-
951	Transfers Out	1,197,419	1,703,500	973,750	1,052,590	1,323,500	523,500
999	Source of Reserve	-	-	-	-	-	-
Total Other Financing Uses		1,197,419	1,703,500	973,750	1,052,590	1,323,500	523,500
Total City-Wide Services		1,570,038	2,071,812	1,413,836	1,457,434	1,771,938	974,246
Total Administrative Services		\$ 1,960,955	\$ 2,449,654	\$ 1,815,491	\$ 1,848,788	\$ 2,208,011	\$ 1,415,925

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 40.44 - Finance

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Finance							
501	Wages - Regular	135,773	135,757	141,852	142,398	148,948	160,656
502	Wages - Part-Time/Seasonal	11,856	8,975	13,266	8,752	14,635	15,837
521	Group Insurance	26,489	25,731	29,456	30,319	32,601	34,126
522	Medicare	2,031	2,005	2,249	2,073	2,372	2,558
523	Social Security	8,686	8,570	9,615	8,901	10,141	10,942
524	IMRF	14,740	16,479	18,177	17,488	16,446	18,529
Total Personnel Services		<u>199,576</u>	<u>197,517</u>	<u>214,615</u>	<u>209,931</u>	<u>225,143</u>	<u>242,648</u>
541	Accounting & Auditing Service	23,287	30,657	22,085	27,320	26,900	31,580
547	Banking Service	7,878	9,972	9,000	14,800	14,800	14,800
550	Collection Service	35	-	50	-	50	50
544	Medical Services	-	85	-	180	-	-
561	Postage	892	707	960	960	960	960
562	Telephone	823	840	-	135	-	-
563	Publishing	-	300	-	-	-	-
564	Printing	1,399	816	1,500	2,000	2,000	2,000
571	Dues	2,085	2,265	2,460	2,460	2,460	2,460
572	Travel	146	-	600	220	1,000	365
573	Training	261	1,215	900	250	900	-
575	Publications	-	194	130	130	130	130
595	Rentals	1,957	1,814	2,280	2,280	2,280	2,280
599	Other Contractual Services	153	181	140	160	140	140
Total Contractual Services		<u>38,915</u>	<u>49,045</u>	<u>40,105</u>	<u>50,895</u>	<u>51,620</u>	<u>54,765</u>
601	Maintenance Supplies	-	-	-	-	-	-
621	Office Supplies	436	277	1,000	1,500	1,000	1,000
622	Office Equipment	520	163	-	-	400	400
623	Office Furniture	500	-	-	-	-	-
624	Operating Supplies	24	-	50	50	50	50
632	Per Copy Charges	335	222	350	350	350	350
641	Books	-	-	-	-	-	-
Total Commodities		<u>1,815</u>	<u>662</u>	<u>1,400</u>	<u>1,900</u>	<u>1,800</u>	<u>1,800</u>
912	Bad Debt	1,631	(2,980)	5,000	5,000	5,000	5,000
917	Employee Awards	250	50	250	250	-	-
Total Other Expenditures		<u>1,881</u>	<u>(2,930)</u>	<u>5,250</u>	<u>5,250</u>	<u>5,000</u>	<u>5,000</u>
Total Finance		<u>\$ 242,186</u>	<u>\$ 244,295</u>	<u>\$ 261,370</u>	<u>\$ 267,976</u>	<u>\$ 283,563</u>	<u>\$ 304,213</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 50 - Community Development

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Building Division							
501	Wages - Regular	\$ 385,568	\$ 391,846	\$ 398,518	\$ 382,650	\$ 398,424	\$ 430,636
502	Wages - Part-Time/Seasonal	1,118	-	-	-	-	-
521	Group Insurance	95,777	90,574	99,516	110,479	125,989	132,561
522	Medicare	5,263	5,366	5,779	5,148	5,777	6,245
523	Social Security	22,506	22,946	24,708	22,013	24,702	26,698
524	IMRF	38,582	45,860	46,701	44,273	40,063	45,216
Total Personnel Services		548,815	556,592	575,222	564,563	594,955	641,356
531	Maintenance Service	3,780	6,411	16,940	7,165	19,975	20,095
544	Medical Services	-	-	-	-	-	-
546	Janitorial Service	15,876	15,876	15,880	16,925	20,645	-
559	Other Professional Services	4,544	5,237	10,000	14,000	15,000	-
561	Postage	430	446	800	500	800	800
562	Telephone	3,652	2,969	3,515	3,300	3,515	3,515
563	Publishing	-	-	-	-	-	-
564	Printing	464	534	600	500	600	600
566	Recording Fees	52	260	-	-	-	-
571	Dues	660	347	900	700	900	900
572	Travel	172	-	1,300	800	1,900	-
573	Training	3,547	800	4,190	4,190	5,190	-
595	Rentals	1,835	1,727	2,220	2,000	2,220	2,200
599	Other Contractual Services	78,994	68,409	125,420	110,000	125,420	125,420
Total Contractual Services		114,006	103,017	181,765	160,080	196,165	153,530
601	Maintenance Supplies	2,161	1,231	3,250	1,750	3,250	3,250
621	Office Supplies	1,037	943	2,000	1,500	2,000	2,000
622	Office Equipment	22	-	350	350	350	350
624	Operating Supplies	229	1,385	150	150	150	150
625	Small Tools	19	135	150	215	150	150
626	Janitorial Supplies	11	-	-	-	-	-
627	Motor Fuel & Lubricants	2,587	2,179	2,630	3,055	3,380	3,550
631	Clothing	200	393	750	400	750	750
632	Per Copy Charges	992	743	1,000	1,000	1,000	1,000
641	Books	428	662	1,000	1,000	1,000	1,000
663	Computer Software	481	480	485	485	485	485
Total Commodities		8,168	8,151	11,765	9,905	12,515	12,685
917	Employee Awards	-	-	500	500	-	-
Total Other Expenditures		-	-	500	500	-	-
Total Building Division		670,989	667,760	769,252	735,048	803,635	807,571

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 50 - Community Development

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Planning Division							
501	Wages - Regular	243,251	203,194	230,836	231,188	317,524	342,549
502	Wages - Part-Time/Seasonal	7,530	1,478	8,100	16,665	-	-
521	Group Insurance	31,481	23,064	26,356	27,357	50,161	52,549
522	Medicare	3,538	2,917	3,464	3,534	4,603	4,967
523	Social Security	15,128	12,466	14,505	15,110	19,687	20,868
524	IMRF	24,769	23,598	22,144	28,380	31,928	35,968
Total Personnel Services		<u>325,697</u>	<u>266,716</u>	<u>305,405</u>	<u>322,234</u>	<u>423,903</u>	<u>456,901</u>
544	Medical Service	85	85	85	90	90	90
559	Other Professional Services	13,779	7,938	16,150	25,000	16,150	16,150
561	Postage	128	169	150	600	180	180
562	Telephone	767	726	780	720	720	720
563	Publishing	1,836	1,636	4,500	4,500	4,820	4,500
564	Printing	-	92	1,500	1,500	100	-
566	Recording Fees	1,583	-	2,500	2,000	2,500	2,500
571	Dues	1,569	1,944	2,450	2,450	2,450	2,450
572	Travel	250	-	1,200	100	1,200	1,200
573	Training	697	530	2,075	1,830	2,075	2,075
599	Other Contractual Services	13,883	17,728	18,000	775	-	-
Total Contractual Services		<u>34,577</u>	<u>30,848</u>	<u>49,390</u>	<u>39,565</u>	<u>30,285</u>	<u>29,865</u>
621	Office Supplies	395	141	450	300	450	450
622	Office Equipment	139	-	400	-	400	400
623	Office Furniture	-	807	400	-	3,500	400
632	Per Copy Charges	514	429	600	600	600	600
641	Books	-	-	200	215	200	200
663	Computer Software	-	-	1,080	1,140	1,140	1,140
Total Commodities		<u>1,048</u>	<u>1,377</u>	<u>3,130</u>	<u>2,255</u>	<u>6,290</u>	<u>3,190</u>
913	Community Relations	155	-	175	125	175	175
917	Employee Awards	-	100	-	-	100	100
Total Other Expenditures		<u>155</u>	<u>100</u>	<u>175</u>	<u>125</u>	<u>275</u>	<u>275</u>
Total Planning Division		<u>361,478</u>	<u>299,040</u>	<u>358,100</u>	<u>364,179</u>	<u>460,753</u>	<u>490,231</u>
Total Community Development		<u>\$ 1,032,467</u>	<u>\$ 966,801</u>	<u>\$ 1,127,352</u>	<u>\$ 1,099,227</u>	<u>\$ 1,264,388</u>	<u>\$ 1,297,802</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 60 - Economic Development

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
501	Wages - Regular	\$ 52,082	\$ 55,177	\$ 56,411	\$ 56,188	\$ 89,234	\$ 97,000
502	Wages - Part-Time/Seasonal	17,545	-	18,720	-	-	-
521	Group Insurance	17,576	15,068	15,728	16,107	22,423	23,521
522	Medicare	959	752	1,089	761	1,294	1,406
523	Social Security	4,100	3,215	4,607	3,253	5,533	5,952
524	IMRF	6,941	6,321	8,805	6,502	8,972	10,184
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		99,204	80,533	105,360	82,811	127,456	138,063
544	Medical Service	85	85	85	-	-	-
551	Advertising	-	-	-	-	100	250
552	Data Programming Service	2,084	826	1,500	3,150	2,000	2,000
559	Other Professional Services	408	-	5,000	5,000	10,000	10,000
561	Postage	72	73	200	225	200	200
562	Telephone	827	606	1,500	1,400	1,440	-
564	Printing	102	-	250	100	250	250
571	Dues	7,323	6,304	6,350	6,350	6,350	6,350
572	Travel	100	-	550	300	550	550
573	Training	-	50	2,160	2,000	2,160	3,000
575	Publications	-	48	200	200	200	200
599	Other Contractual Services	-	-	2,500	2,500	2,500	2,500
Total Contractual Services		11,002	7,992	20,295	21,225	25,750	25,300
621	Office Supplies	416	120	500	300	500	500
622	Office Equipment	-	-	250	150	250	250
623	Office Furniture	-	-	2,000	1,000	6,000	-
632	Per Copy Charges	443	121	350	500	400	400
Total Commodities		859	241	3,100	1,950	7,150	1,150
913	Community Relations	-	-	200	200	200	200
917	Employee Awards	50	-	50	-	50	-
Total Other Expenditures		50	-	250	200	250	200
Total Economic Development		\$ 111,115	\$ 88,765	\$ 129,005	\$ 106,186	\$ 160,606	\$ 164,713

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 70 - Police

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Police Services							
501	Wages - Regular	\$ 3,491,842	\$ 3,556,429	\$ 3,712,952	\$ 3,589,677	\$ 3,809,374	\$ 4,139,948
503	Overtime	392,548	256,556	397,530	375,110	397,530	397,530
504	Stand-By	14,275	21,100	20,000	19,250	20,000	20,000
521	Group Insurance	591,642	611,812	723,129	633,859	713,432	750,866
522	Medicare	54,771	53,928	59,889	54,351	61,290	66,087
525	Police/Fire Pension	1,756,100	1,756,100	1,756,100	1,765,100	1,769,975	1,769,975
Total Personnel Services		6,301,178	6,255,926	6,669,600	6,437,347	6,771,601	7,144,406
531	Maintenance Service	41,323	32,470	18,525	41,250	19,500	19,750
544	Medical Services	5,220	4,227	2,750	3,200	2,750	2,750
546	Janitorial Service	35,419	35,419	35,460	35,460	35,460	35,460
559	Other Professional Services	2,549	1,085	700	700	4,000	4,000
561	Postage	-	-	-	-	-	-
562	Telephone	15,279	15,470	15,200	15,200	21,405	21,405
564	Printing	4,843	1,923	5,635	5,000	5,135	5,135
571	Dues	1,795	1,750	2,140	2,140	2,140	2,140
572	Travel	1,206	159	1,450	1,000	1,450	1,450
573	Training	12,581	18,598	18,625	18,625	24,300	24,300
575	Publications	738	56	500	700	500	500
595	Rentals	-	-	800	500	550	550
597	Tri-City Ambulance/Tri-Com	221,774	253,287	236,225	236,225	277,880	277,880
599	Other Contractual Services	4,445	6,245	27,890	27,890	27,890	28,500
Total Contractual Services		347,172	370,689	365,900	387,890	422,960	423,820
601	Maintenance Supplies	5,017	5,487	9,015	9,125	9,015	9,015
621	Office Supplies	445	-	-	-	-	-
622	Office Equipment	-	-	1,400	1,400	2,100	1,000
624	Operating Supplies	993	1,438	1,800	1,800	2,400	2,400
627	Motor Fuel & Lubricants	48,009	40,740	45,000	60,235	64,650	67,855
630	Ammunition	8,557	8,910	10,750	10,750	11,750	12,000
631	Clothing	43,081	30,473	37,050	37,050	38,050	38,050
642	Periodicals	187	200	350	350	350	350
663	Computer Software	18,020	13,191	23,590	23,590	24,150	24,500
Total Commodities		124,308	100,438	128,955	144,300	152,465	155,170
917	Employee Awards	1,997	1,968	1,695	1,695	1,975	1,900
Total Other Expenditures		1,997	1,968	1,695	1,695	1,975	1,900
Total Police Services		6,774,656	6,729,021	7,166,150	6,971,232	7,349,001	7,725,296

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 70 - Police

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Records							
501	Wages - Regular	465,298	477,765	478,504	478,963	493,831	530,537
502	Wages - Part-Time/Seasonal	8,204	9,288	9,204	8,829	9,432	9,963
503	Overtime	607	918	1,260	3,000	2,500	2,500
521	Group Insurance	121,110	133,757	143,981	146,052	155,574	163,000
522	Medicare	6,402	6,445	7,090	6,525	7,332	7,873
523	Social Security	27,371	28,028	30,316	27,899	31,357	33,667
524	IMRF	46,931	54,370	56,076	55,628	49,908	55,970
Total Personnel Services		675,923	710,572	726,431	726,896	749,934	803,510
531	Maintenance Service	12,780	12,815	14,635	14,635	15,235	15,800
544	Medical Service	-	-	500	500	500	500
559	Other Professional Services	1,693	2,212	1,730	1,730	2,030	2,050
561	Postage	4,663	577	3,235	3,000	3,235	3,235
562	Telephone	5,473	5,417	3,000	3,500	3,000	3,000
564	Printing	514	135	170	-	170	170
572	Travel	-	-	250	250	1,250	1,250
573	Training	758	145	600	500	2,600	2,600
581	Utilities	392	433	395	395	395	395
595	Rentals	6,488	7,205	5,900	6,700	6,740	6,740
599	Other Contractual Services	11,921	12,594	4,155	4,150	4,155	4,200
Total Contractual Services		44,682	41,533	34,570	35,360	39,310	39,940
601	Maintenance Supplies	18	-	-	-	-	-
621	Office Supplies	10,202	8,774	11,450	11,450	11,450	11,450
622	Office Equipment	996	5,150	2,450	2,450	2,450	2,500
623	Office Furniture	579	998	2,100	2,100	2,600	2,600
624	Operating Supplies	2,235	3,404	4,200	4,200	4,200	4,200
631	Clothing	1,676	2,477	3,100	3,100	3,100	3,100
632	Per Copy Charges	3,705	3,249	3,000	3,000	3,000	3,000
663	Computer Software	8,399	9,362	9,175	9,175	12,185	12,500
Total Commodities		27,811	33,413	35,475	35,475	38,985	39,350
917	Employee Awards	-	150	400	400	550	550
Total Other Expenditures		-	150	400	400	550	550
Total Records		748,417	785,668	796,876	798,131	828,779	883,350

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 70 - Police

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Community Service							
501	Wages - Regular	36,703	63,036	45,756	44,114	52,748	56,910
502	Wages - Part-Time/Seasonal	26,550	16,320	27,000	26,243	40,500	40,500
503	Overtime	2,639	365	2,000	750	3,000	3,000
504	Stand-By	2,506	2,905	2,000	2,000	2,000	2,000
521	Group Insurance	11,351	16,598	14,981	14,719	18,330	19,101
522	Medicare	968	1,161	1,112	995	1,422	1,484
523	Social Security	4,139	4,963	4,759	4,254	6,090	6,348
524	IMRF	3,923	6,966	5,362	5,142	5,806	6,501
Total Personnel Services		<u>88,779</u>	<u>112,313</u>	<u>102,970</u>	<u>98,217</u>	<u>129,896</u>	<u>135,844</u>
550	Collection Service	-	-	200	100	200	200
562	Telephone	912	912	1,000	1,000	1,000	1,000
599	Other Contractual Services	10,170	8,640	7,000	8,000	7,000	7,000
Total Contractual Services		<u>11,082</u>	<u>9,552</u>	<u>8,200</u>	<u>9,100</u>	<u>8,200</u>	<u>8,200</u>
624	Operating Supplies	1,508	488	900	710	900	900
631	Clothing	384	539	800	800	800	800
Total Commodities		<u>1,892</u>	<u>1,027</u>	<u>1,700</u>	<u>1,510</u>	<u>1,700</u>	<u>1,700</u>
Total Community Service		<u>101,753</u>	<u>122,893</u>	<u>112,870</u>	<u>108,827</u>	<u>139,796</u>	<u>145,744</u>
Total Police		<u>\$ 7,624,826</u>	<u>\$ 7,637,582</u>	<u>\$ 8,075,896</u>	<u>\$ 7,878,190</u>	<u>\$ 8,317,576</u>	<u>\$ 8,754,390</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 80 - Fire

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Command							
501	Wages - Regular	\$ 785,632	\$ 819,898	\$ 835,963	\$ 831,767	\$ 868,258	\$ 917,946
521	Group Insurance	217,949	222,913	222,992	219,041	231,084	240,786
522	Medicare	10,875	11,457	12,122	11,538	12,590	13,310
523	Social Security	10,397	10,572	11,361	10,691	12,026	12,999
524	IMRF	17,811	20,656	21,473	21,192	19,503	22,014
Total Personnel Services		1,042,664	1,085,495	1,103,911	1,094,229	1,143,461	1,207,055
531	Maintenance Service	5,227	5,841	5,635	5,635	23,500	15,545
544	Medical Service	438	1,392	1,465	1,465	1,470	1,470
559	Other Professional Services	266	216	215	215	245	245
561	Postage	263	99	300	300	300	300
562	Telephone	10,641	14,239	10,275	60,000	12,470	12,470
564	Printing	42	49	350	150	150	150
571	Dues	4,693	4,971	5,055	5,055	5,080	5,130
572	Travel	161	-	7,000	5,000	1,000	1,000
573	Training	661	636	500	500	500	500
595	Rentals	1,707	1,640	1,515	1,515	1,515	1,515
597	Tri-City Ambulance/Tri-Com	230,836	246,558	252,745	246,560	269,055	269,055
Total Contractual Services		254,934	275,641	285,055	326,395	315,285	307,380
601	Maintenance Supplies	18	35	500	500	500	500
621	Office Supplies	1,080	1,452	1,500	1,500	1,500	1,500
622	Office Equipment	504	1,232	300	450	300	300
624	Operating Supplies	435	92	500	500	500	500
631	Clothing	1,219	1,648	2,100	2,100	2,100	2,100
632	Per Copy Charges	706	522	750	750	750	750
Total Commodities		3,963	4,980	5,650	5,800	5,650	5,650
917	Employee Awards	1,085	1,176	1,200	1,200	1,200	1,200
Total Other Expenditures		1,085	1,176	1,200	1,200	1,200	1,200
Total Command		1,302,645	1,367,293	1,395,816	1,427,624	1,465,596	1,521,285
Fire Services							
501	Wages - Regular	1,575,562	1,630,878	1,763,589	1,743,944	1,748,534	1,824,387
503	Overtime	208,797	224,467	209,340	323,154	213,530	217,797
506	Wages - Meetings	4,752	4,028	5,000	5,000	5,000	5,000
513	POC Holiday	4,336	4,248	6,000	4,500	6,000	6,000
514	Overnight Duty	300,081	276,649	375,000	302,170	375,000	375,000
515	Still Alarms	39,098	32,994	36,000	33,000	36,000	36,000
516	Training	9,379	4,094	14,400	13,000	14,400	14,400
521	Group Insurance	505,304	519,913	520,408	495,878	545,884	568,175
522	Medicare	30,171	30,797	34,935	32,918	34,780	35,942
523	Social Security	22,350	20,131	25,830	23,482	27,058	27,058
525	Police/Fire Pension	805,975	805,975	805,975	805,975	885,140	929,395
Total Personnel Services		3,505,806	3,554,173	3,796,477	3,783,021	3,891,326	4,039,154

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Department 80 - Fire

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
531	Maintenance Service	2,759	2,512	6,500	6,500	6,500	6,500
544	Medical Service	5,326	9,860	15,255	15,255	16,180	16,180
572	Travel	985	-	1,000	1,000	1,000	1,000
573	Training	17,776	15,468	17,000	22,355	21,000	17,000
Total Contractual Services		26,846	27,840	39,755	45,110	44,680	40,680
601	Maintenance Supplies	7,827	2,370	5,000	5,000	5,000	5,000
624	Operating Supplies	13,044	20,052	21,255	25,050	22,050	22,050
625	Small Tools	322	3,947	5,000	5,000	5,000	5,000
627	Motor Fuel & Lubricants	15,019	11,265	16,200	18,515	19,235	20,200
631	Clothing	10,306	28,828	36,000	36,000	37,250	24,500
641	Books	-	166	500	500	500	500
Total Commodities		46,516	66,628	83,955	90,065	89,035	77,250
Total Fire Services		3,579,168	3,648,641	3,920,187	3,918,196	4,025,041	4,157,084
Facility Maintenance							
531	Maintenance Service	34,683	39,755	18,370	55,360	45,000	45,000
581	Utilities	715	764	780	745	745	745
595	Rentals	-	525	950	950	950	950
599	Other Contractual Services	764	770	1,000	1,000	1,000	1,000
Total Contractual Services		36,162	41,813	21,100	58,055	47,695	47,695
601	Maintenance Supplies	6,983	9,382	6,800	8,350	6,800	6,800
624	Operating Supplies	469	220	1,450	1,450	1,450	1,450
626	Janitorial Supplies	4,487	5,629	3,500	3,500	3,500	3,500
Total Commodities		11,940	15,231	11,750	13,300	11,750	11,750
Total Facility Maintenance		48,102	57,044	32,850	71,355	59,445	59,445
GEMA							
531	Maintenance Service	4,164	12,434	5,285	17,505	4,560	4,660
559	Other Professional Services	16,011	4,000	4,000	4,000	4,000	16,000
562	Telephone	6,999	7,073	7,140	7,400	7,300	7,300
573	Training	-	-	1,000	1,000	1,000	1,000
Total Contractual Services		27,174	23,507	17,425	29,905	16,860	28,960
622	Office Equipment	38	-	-	-	-	-
624	Operating Supplies	248	144	650	650	650	650
627	Motor Fuel & Lubricants	248	35	200	130	125	130
631	Clothing	34	51	785	785	785	785
Total Commodities		568	230	1,635	1,565	1,560	1,565
Total GEMA		27,742	23,736	19,060	31,470	18,420	30,525
Total Fire		\$ 4,957,657	\$ 5,096,713	\$ 5,367,913	\$ 5,448,645	\$ 5,568,502	\$ 5,768,339

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Division 91 - Streets & Walks

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
General Maintenance							
501	Wages - Regular	\$ 941,350	\$ 905,629	\$ 978,274	\$ 918,835	\$ 988,799	\$ 1,068,840
502	Wages - Part-Time/Seasonal	4,200	-	6,240	-	6,960	6,960
503	Overtime	30,500	83,305	82,200	82,200	84,665	87,205
504	Stand-By	70,176	51,900	74,400	74,400	76,635	76,635
521	Group Insurance	325,469	296,140	365,478	313,949	373,780	394,673
522	Medicare	14,543	14,494	16,547	12,417	16,778	17,974
523	Social Security	62,113	61,965	70,599	54,567	71,669	76,680
524	IMRF	104,369	120,437	126,566	106,632	115,637	129,413
Total Personnel Services		1,552,721	1,533,869	1,720,304	1,563,000	1,734,923	1,858,380
531	Maintenance Service	61,601	55,937	78,025	65,685	103,975	55,450
544	Medical Service	1,055	1,215	1,330	1,000	1,330	1,330
546	Janitorial Service	2,405	2,401	2,540	2,500	2,540	2,540
559	Other Professional Services	-	381	500	500	500	500
561	Postage	52	9	250	200	250	250
562	Telephone	2,252	2,070	2,400	2,100	3,600	3,600
563	Publishing	87	94	300	300	300	300
564	Printing	7	160	100	100	100	100
571	Dues	870	296	890	890	890	890
572	Travel	517	1,475	540	540	540	540
573	Training	4,107	3,718	3,200	3,200	3,200	3,200
581	Utilities	76	76	160	100	160	160
582	Street Lighting	443	462	600	600	600	600
584	Landfill Charges	3,160	297	2,000	3,200	3,000	3,000
595	Rentals	2,070	2,058	3,170	3,220	3,170	3,170
599	Other Contractual Services	351	128	500	300	500	500
Total Contractual Services		79,055	70,776	96,505	84,435	124,655	76,130
601	Maintenance Supplies	13,135	22,149	36,610	37,950	36,610	36,610
621	Office Supplies	656	401	800	800	800	800
622	Office Equipment	495	346	500	500	1,500	500
624	Operating Supplies	14,403	17,635	23,560	15,800	23,560	23,560
625	Small Tools	1,570	2,876	6,000	4,000	6,000	6,000
626	Janitorial Supplies	175	266	400	400	400	400
627	Motor Fuel & Lubricants	43,223	24,723	39,900	47,210	49,800	52,245
631	Clothing	6,863	6,160	8,800	8,800	8,800	8,800
632	Per Copy Charges	285	269	480	350	480	480
663	Computer Software	13,267	12,482	11,560	11,560	13,480	13,480
Total Commodities		94,073	87,307	128,610	127,370	141,430	142,875
910	Capitalized Assets	(402,706)	(677,317)	(550,000)	(550,000)	(600,000)	(600,000)
917	Employee Awards	625	660	600	600	600	600
Total Other Expenditures		(402,081)	(676,657)	(549,400)	(549,400)	(599,400)	(599,400)
Total General Maintenance		1,323,767	1,015,294	1,396,019	1,225,405	1,401,608	1,477,985

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Division 91 - Streets & Walks

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Snow Control							
	559 Other Professional Services	3,005	2,614	2,100	2,650	2,800	2,800
	Total Contractual Services	3,005	2,614	2,100	2,650	2,800	2,800
	601 Maintenance Supplies	75,820	327,161	240,300	240,300	178,350	178,350
	624 Operating Supplies	20	-	700	200	700	700
	625 Small Tools	-	26	100	100	100	100
	Total Commodities	75,839	327,187	241,100	240,600	179,150	179,150
	Total Snow & Ice Control	78,844	329,801	243,200	243,250	181,950	181,950
Forestry							
	531 Maintenance Service	366	125	2,000	1,000	2,000	2,000
	559 Other Professional Services	-	-	3,000	1,000	3,000	3,000
	564 Printing	-	-	500	-	500	500
	571 Dues & Subscriptions	575	575	600	575	600	600
	587 Mosquito Abatement	49,548	50,538	60,000	60,000	60,000	60,000
	Total Contractual Services	50,489	51,238	66,100	62,575	66,100	66,100
	601 Maintenance Supplies	480	560	1,000	1,000	1,000	1,000
	624 Operating Supplies	10	88	600	550	600	600
	625 Small Tools	2,314	467	4,000	3,500	4,000	4,000
	627 Motor Fuel & Lubricants	138	281	205	205	205	205
	Total Commodities	2,942	1,396	5,805	5,255	5,805	5,805
	Total Forestry	53,431	52,634	71,905	67,830	71,905	71,905
	Total Streets & Walks	\$ 1,456,042	\$ 1,397,729	\$ 1,711,124	\$ 1,536,485	\$ 1,655,463	\$ 1,731,840

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Division 91.50 - Fleet Maintenance

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Fleet Maintenance							
501	Wages - Regular	\$ 127,971	\$ 131,717	\$ 143,623	\$ 140,432	\$ 144,662	\$ 156,706
502	Wages - Part Time	-	-	-	-	-	-
503	Overtime	208	356	1,215	1,296	1,215	1,215
521	Group Insurance	22,459	21,931	24,978	25,231	26,096	27,584
522	Medicare	1,825	1,881	2,101	2,013	2,115	2,290
523	Social Security	7,804	8,040	8,980	8,603	9,043	9,791
524	IMRF	12,747	15,434	16,831	16,399	14,668	16,581
Total Personnel Services		173,013	179,359	197,728	193,974	197,799	214,167
531	Maintenance Service	55,786	32,310	70,000	40,000	66,000	68,000
544	Medical Services	-	75	-	50	-	-
562	Telephone	668	789	660	790	1,020	1,020
563	Publishing	-	-	-	-	-	-
571	Dues	226	196	510	510	510	510
572	Travel	7	-	-	-	-	-
573	Training	180	225	1,500	1,000	3,500	3,500
595	Rentals	1,104	1,117	1,000	1,390	1,390	1,390
599	Other Contractual Services	375	26	1,000	360	1,000	1,000
Total Contractual Services		58,346	34,739	74,670	44,100	73,420	75,420
601	Maintenance Supplies	63,952	55,523	78,000	73,000	78,000	78,000
622	Office Equipment	-	-	-	-	2,000	-
624	Operating Supplies	3,680	4,086	10,685	9,685	10,685	10,685
625	Small Tools	8	1,420	3,200	3,200	3,200	3,200
626	Janitorial Supplies	-	-	500	300	500	500
627	Motor Fuel & Lubricants	4,762	2,835	11,120	11,030	10,620	10,640
631	Clothing	1,473	2,258	1,650	1,650	1,650	1,650
641	Books	33	-	-	-	-	-
663	Computer Software	500	2,081	3,570	3,570	3,570	3,570
Total Commodities		74,408	68,202	108,725	102,435	110,225	108,245
Total Fleet Maintenance		\$ 305,768	\$ 282,301	\$ 381,123	\$ 340,509	\$ 381,444	\$ 397,832

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Division 93 - Engineering/Division 94 - Storm Drainage

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Engineering							
501	Wages - Regular	\$ 168,336	\$ 182,985	\$ 181,484	\$ 178,852	\$ 179,016	\$ 189,393
502	Wages - Part-time/Seasonal	653	-	-	-	-	-
503	Overtime	195	-	-	-	-	-
521	Group Insurance	30,680	38,264	39,990	40,962	41,428	43,394
522	Medicare	2,365	2,551	2,632	2,480	2,596	2,747
523	Social Security	10,044	10,790	11,099	10,603	11,034	11,570
524	IMRF	17,076	20,477	21,267	20,694	18,008	19,891
Total Personnel Services		229,349	255,066	256,472	253,591	252,082	266,995
531	Maintenance Service	721	723	920	925	1,810	1,810
542	Engineering Service	22,499	40,360	20,000	60,000	50,000	50,000
544	Medical Service	297	-	90	140	90	90
546	Janitorial Service	2,408	2,401	2,520	2,520	2,520	2,520
559	Other Professional Services	57	742	50	745	50	50
561	Postage	608	404	505	590	505	505
562	Telephone	6,233	7,298	6,000	7,500	7,500	7,500
563	Publishing	-	133	500	500	500	500
564	Printing	218	-	250	250	250	250
566	Recording Fees	-	80	350	350	350	350
571	Dues	112	336	590	800	590	590
572	Travel	604	-	1,080	1,080	1,080	1,080
573	Training	682	807	3,300	3,300	3,300	3,300
595	Rentals	695	754	740	790	800	800
Total Contractual Services		35,133	54,037	36,895	79,490	69,345	69,345
601	Maintenance Supplies	-	-	100	100	100	100
621	Office Supplies	743	436	1,000	1,000	1,000	1,000
622	Office Equipment	613	344	1,000	1,000	1,000	1,000
624	Operating Supplies	181	130	950	950	950	950
626	Janitorial Supplies	19	-	50	50	50	50
627	Motor Fuel & Lubricants	1,593	1,903	1,300	2,540	3,765	3,765
631	Clothing	1,327	654	1,350	1,350	1,350	1,350
632	Per Copy Charge	285	269	360	360	360	360
641	Books	52	-	-	-	-	-
Total Commodities		4,812	3,737	6,110	7,350	8,575	8,575
917	Employee Awards	525	200	50	50	-	100
Total Other Expenditures		525	200	50	50	-	100
Total Engineering		269,818	313,040	299,527	340,481	330,002	345,015

CITY OF GENEVA, ILLINOIS
Budget Detail by Division
Fiscal Year Ending April 30, 2023 & 2024

Fund 100 - General Fund

Division 93 - Engineering/Division 94 - Storm Drainage

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
GIS							
501	Wages - Regular	7,573	7,074	7,550	7,550	14,072	14,589
503	Wages - Overtime	(77)	-	-	-	-	-
521	Group Insurance	1,646	1,782	1,961	2,360	3,420	3,573
522	Medicare	105	97	109	104	204	212
523	Social Security	449	416	468	443	873	904
524	IMRF	723	845	885	874	1,416	1,532
Total Personnel Services		<u>10,420</u>	<u>10,214</u>	<u>10,973</u>	<u>11,331</u>	<u>19,985</u>	<u>20,810</u>
572	Travel	-	-	150	150	-	-
Total Contractual Services		<u>-</u>	<u>-</u>	<u>150</u>	<u>150</u>	<u>-</u>	<u>-</u>
601	Maintenance Supplies	-	-	75	75	-	-
621	Office Supplies	-	-	80	80	245	-
624	Operating Supplies	-	-	60	60	-	-
625	Small Tools	-	-	50	50	-	-
Total Commodities		<u>-</u>	<u>-</u>	<u>265</u>	<u>265</u>	<u>245</u>	<u>-</u>
Total GIS		<u>10,420</u>	<u>10,214</u>	<u>11,388</u>	<u>11,746</u>	<u>20,230</u>	<u>20,810</u>
Storm Drainage							
501	Wages - Regular	26,830	26,195	28,888	28,888	29,757	31,407
503	Overtime	57	41	-	-	-	-
504	Stand-By	(34)	-	-	-	-	-
521	Group Insurance	8,440	8,098	9,217	8,512	9,986	10,482
522	Medicare	371	341	419	400	432	455
523	Social Security	1,586	1,550	1,791	1,691	1,845	1,949
524	IMRF	2,737	2,980	3,386	3,325	2,994	3,299
Total Personnel Services		<u>39,987</u>	<u>39,206</u>	<u>43,701</u>	<u>42,816</u>	<u>45,014</u>	<u>47,592</u>
599	Other Contractual Services	4,871	4,534	5,000	5,000	5,000	5,000
Total Contractual Services		<u>4,871</u>	<u>4,534</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
601	Maintenance Supplies	11,550	13,940	11,000	11,000	11,000	11,000
624	Operating Supplies	889	1,464	2,500	2,600	2,500	2,500
Total Commodities		<u>12,439</u>	<u>15,404</u>	<u>13,500</u>	<u>13,600</u>	<u>13,500</u>	<u>13,500</u>
914	State/Federal Permit Fees	500	500	500	1,000	1,000	1,000
Total Other Expenditures		<u>500</u>	<u>500</u>	<u>500</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total Storm Drainage		<u>57,797</u>	<u>59,644</u>	<u>62,701</u>	<u>62,416</u>	<u>64,514</u>	<u>67,092</u>
Total Engineering & Storm Drainage		<u>\$ 338,035</u>	<u>\$ 382,898</u>	<u>\$ 373,616</u>	<u>\$ 414,643</u>	<u>\$ 414,746</u>	<u>\$ 432,917</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 214 - Motor Fuel Tax Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
445	Motor Fuel Tax	\$ 793,201	\$ 769,609	\$ 760,000	\$ 802,000	\$ 802,000	\$ 802,000
448	State/Local Grants	-	708,303	472,205	472,205	236,105	-
Total Intergovernmental Revenues		793,201	1,477,911	1,232,205	1,274,205	1,038,105	802,000
481	Interest Income	22,491	2,043	2,400	5,000	5,000	5,000
Total Other Revenues		22,491	2,043	2,400	5,000	5,000	5,000
Total Revenues and Other Financing Sources		\$ 815,692	\$ 1,479,954	\$ 1,234,605	\$ 1,279,205	\$ 1,043,105	\$ 807,000
Expenditures and Other Financing Uses							
920	Reimbursed MFT Expenditures	\$ 402,706	\$ 677,317	\$ 550,000	\$ 550,000	\$ 600,000	\$ 600,000
Total Other Expenditures		402,706	677,317	550,000	550,000	600,000	600,000
999	Source of Reserves	-	-	684,605	-	443,105	207,000
Total Other Financing Sources		-	-	684,605	-	443,105	207,000
Total Expenditures and Other Financing Uses		\$ 402,706	\$ 677,317	\$ 1,234,605	\$ 550,000	\$ 1,043,105	\$ 807,000

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 216 - Cultural Arts Commission Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
481	Interest Income	\$ 516	\$ 11	\$ 100	\$ 50	\$ 50	\$ 50
486	Donations	3,564	100	11,975	3,000	4,000	4,000
487	Special Event Fees	4,940	-	4,250	3,750	3,750	3,750
489	Miscellaneous	867	-	200	100	200	200
Total Other Revenue		9,886	111	16,525	6,900	8,000	8,000
491	Transfers In - General	-	-	10,000	10,000	10,000	10,000
499	Reappropriation	-	-	13,740	-	12,830	14,030
Total Other Financing Sources		-	-	23,740	10,000	22,830	24,030
Total Revenues and Other Financing Sources		\$ 9,886	\$ 111	\$ 40,265	\$ 16,900	\$ 30,830	\$ 32,030
Expenditures and Other Financing Uses							
547	Banking Service	\$ 117	\$ -	\$ 150	\$ 150	\$ 150	\$ -
551	Advertising	250	-	-	-	50	50
559	Other Professional Services	550	-	500	550	550	550
561	Postage	-	-	-	5	-	-
564	Printing	3,132	-	3,860	2,500	2,625	2,625
565	Internet	21	21	25	25	25	25
571	Dues & Subscriptions	50	100	100	100	100	100
572	Travel & Meals	-	-	-	-	-	-
573	Training & Professional Development	-	-	-	-	-	-
595	Rentals	1,551	2,246	2,250	1,730	1,730	1,730
598	Program Support	4,439	-	-	-	-	-
599	Other Contractual Services	7,100	7,495	25,400	14,000	23,600	25,000
Total Contractual Services		17,210	9,862	32,285	19,060	28,830	30,080
621	Office Supplies	19	-	200	50	250	200
624	Operating Supplies	-	-	430	-	200	200
632	Copy Charges	7	-	100	50	100	100
Total Commodities		26	-	730	100	550	500
913	Community Relations	250	-	7,250	3,725	1,450	1,450
Total Other Expenditures		250	-	7,250	3,725	1,450	1,450
Total Expenditures and Other Financing Uses		\$ 17,486	\$ 9,862	\$ 40,265	\$ 22,885	\$ 30,830	\$ 32,030

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 217 - SPAC Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
469	Sale of Materials	\$ -	\$ 975	\$ 1,820	\$ 1,400	\$ 1,820	\$ 1,820
Total Service Charges		-	975	1,820	1,400	1,820	1,820
481	Interest Income	823	62	200	5	200	200
486	Donations	200	500	6,500	1,000	6,500	6,500
487	Special Event Fees	4,045	2,225	4,000	4,000	4,000	4,000
489	Miscellaneous Income	-	-	250	250	250	250
Total Other Revenues		5,068	2,787	10,950	5,255	10,950	10,950
491	Transfers In - General Fund	3,500	3,500	3,500	3,500	3,500	3,500
499	Reappropriation	-	-	-	-	9,060	-
Total Other Financing Sources		3,500	3,500	3,500	3,500	12,560	3,500
Total Revenues and Other Financing Sources		\$ 8,568	\$ 7,262	\$ 16,270	\$ 10,155	\$ 25,330	\$ 16,270
Expenditures and Other Financing Uses							
547	Banking Service	\$ 6	\$ -	\$ 200	\$ 10	\$ 200	\$ 200
559	Other Professional Services	-	-	-	-	10,000	-
561	Postage	-	8	145	100	145	145
564	Printing	-	-	-	-	-	-
571	Dues & Subscriptions	100	100	100	100	100	100
572	Travel & Meals	815	-	1,800	1,600	1,800	1,800
595	Rentals	-	-	-	-	-	-
599	Other Contractual Services	-	-	-	-	-	-
Total Contractual Services		922	108	2,245	1,810	12,245	2,245
621	Office Supplies	36	-	60	60	60	60
624	Operating Supplies	1,694	2,480	13,000	13,000	13,000	13,000
632	Per Copy Charges	-	-	25	-	25	25
Total Commodities		1,729	2,480	13,085	13,060	13,085	13,085
999	Source of Reserves	-	-	940	-	-	940
Total Other Financing Uses		-	-	940	-	-	940
Total Expenditures and Other Financing Uses		\$ 2,651	\$ 2,588	\$ 16,270	\$ 14,870	\$ 25,330	\$ 16,270

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 218 - Beautification Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
481	Interest Income	\$ 321	\$ 5	\$ 10	\$ 5	\$ 5	\$ 5
486	Donations	8,569	7,290	3,100	3,650	3,650	3,650
Total Other Revenues		8,890	7,295	3,110	3,655	3,655	3,655
491	Transfers In - General	-	-	10,000	10,000	10,000	10,000
499	Reappropriation	-	-	2,265	-	4,690	-
Total Other Financing Sources		-	-	12,265	10,000	14,690	10,000
Total Revenues and Other Financing Sources		\$ 8,890	\$ 7,295	\$ 15,375	\$ 13,655	\$ 18,345	\$ 13,655
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 2,000	\$ 1,179	\$ 1,900	\$ 1,900	\$ 5,500	\$ 50
547	Banking Services	22	11	25	25	25	25
561	Postage	-	-	500	500	500	500
564	Printing	-	-	300	300	300	300
599	Other Contractual Services	-	400	-	-	-	-
Total Contractual Services		2,022	1,590	2,725	2,725	6,325	875
624	Operating Supplies	10,832	7,994	12,650	12,650	12,020	12,020
Total Commodities		10,832	7,994	12,650	12,650	12,020	12,020
999	Source of Reserves	-	-	-	-	-	760
Total Other Financing Uses		-	-	-	-	-	760
Total Expenditures and Other Financing Uses		\$ 12,854	\$ 9,584	\$ 15,375	\$ 15,375	\$ 18,345	\$ 13,655

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 219 - Tourism Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
414	Hotel/Motel Tax	\$ 258,148	\$ 145,921	\$ 191,250	\$ 255,000	\$ 255,000	\$ 255,000
Total Taxes		258,148	145,921	191,250	255,000	255,000	255,000
481	Interest Income	1,954	36	100	50	50	50
489	Miscellaneous	-	-	-	-	-	-
Total Other Revenues		1,954	36	100	50	50	50
499	Reappropriation	-	-	-	-	67,935	64,985
Total Other Financing Sources		-	-	-	-	67,935	64,985
Total Revenues and Other Financing Sources		\$ 260,102	\$ 145,957	\$ 191,350	\$ 255,050	\$ 322,985	\$ 320,035
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 32,612	\$ 30,653	\$ 31,449	\$ 31,376	\$ 42,866	\$ 46,484
502	Wages - Part-Time/Seasonal	11,555	24,247	33,120	29,985	-	-
521	Group Insurance	8,935	7,175	7,463	7,654	9,875	10,363
522	Medicare	618	771	936	862	622	674
523	Social Security	2,643	3,297	3,952	3,686	2,658	2,820
524	IMRF	3,031	3,530	3,686	3,630	4,311	4,883
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		59,395	69,672	80,606	77,193	60,332	65,224
531	Maintenance Services	3,094	5,819	18,464	10,502	8,963	8,961
559	Other Professional Services	-	-	-	1,750	-	-
561	Postage	-	-	100	-	50	50
564	Printing	41	22	2,100	2,100	2,100	2,100
571	Dues & Subscriptions	84	203	150	260	150	150
572	Travel & Meals	72	-	250	250	250	250
573	Training & Professional Development	-	15	200	150	200	200
575	Publications	-	-	150	100	100	100
598	Program Support	169,903	74,388	49,150	167,650	242,150	242,150
599	Other Contractual Services	-	1,304	1,000	-	8,340	500
Total Contractual Services		173,193	81,751	71,564	182,762	262,303	254,461
621	Office Supplies	87	-	150	150	150	150
624	Operating Supplies	137	-	50	50	50	50
632	Per Copy Charges	10	-	150	150	150	150
Total Commodities		234	-	350	350	350	350
815	Improvement Other than Buildings	23,364	-	30,000	30,000	-	-
Total Capital Outlay		23,364	-	30,000	30,000	-	-
999	Source of Reserves	-	-	8,830	-	-	-
Total Other Financing Uses		-	-	8,830	-	-	-
Total Expenditures and Other Financing Uses		\$ 256,187	\$ 151,423	\$ 191,350	\$ 290,305	\$ 322,985	\$ 320,035

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 235 - Restricted Police Fines Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
440	Sales Tax	\$ 4,530	\$ 19,019	\$ 13,500	\$ 21,400	\$ 21,400	\$ 21,400
Total Taxes		<u>4,530</u>	<u>19,019</u>	<u>13,500</u>	<u>21,400</u>	<u>21,400</u>	<u>21,400</u>
457	Restricted Police Fines	27,922	28,811	22,000	27,500	27,500	27,500
Total Fines & Forfeits		<u>27,922</u>	<u>28,811</u>	<u>22,000</u>	<u>27,500</u>	<u>27,500</u>	<u>27,500</u>
499	Reappropriation	-	-	38,090	-	23,315	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>38,090</u>	<u>-</u>	<u>23,315</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 32,452</u>	<u>\$ 47,831</u>	<u>\$ 73,590</u>	<u>\$ 48,900</u>	<u>\$ 72,215</u>	<u>\$ 48,900</u>
Expenditures and Other Financing Uses							
503	Overtime	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
521	Group Insurance	-	-	81	-	75	75
522	Medicare	-	-	36	-	36	36
Total Personnel Services		<u>-</u>	<u>-</u>	<u>2,617</u>	<u>2,500</u>	<u>2,611</u>	<u>2,611</u>
531	Maintenance Service	5,438	6,302	13,103	11,100	11,104	11,104
573	Training & Professional Development	-	-	1,000	1,000	1,000	1,000
599	Other Contractual Services	-	-	-	290	-	-
Total Contractual Services		<u>5,438</u>	<u>6,302</u>	<u>14,103</u>	<u>12,390</u>	<u>12,104</u>	<u>12,104</u>
601	Maintenance Supplies	912	-	7,000	7,000	7,000	7,000
624	Operating Supplies	175	-	6,000	6,000	6,000	6,000
631	Clothing Allowance	-	1,035	3,000	3,000	3,000	2,000
Total Commodities		<u>1,087</u>	<u>1,035</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>15,000</u>
820	Machinery & Equipment	-	-	-	-	41,500	-
825	Vehicles	-	-	40,870	40,870	-	-
Total Capital Outlay		<u>-</u>	<u>-</u>	<u>40,870</u>	<u>40,870</u>	<u>41,500</u>	<u>-</u>
999	Source of Reserves	-	-	-	-	-	19,185
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,185</u>
Total Expenditures and Other Financing Uses		<u>\$ 6,526</u>	<u>\$ 7,337</u>	<u>\$ 73,590</u>	<u>\$ 71,760</u>	<u>\$ 72,215</u>	<u>\$ 48,900</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 240 - PEG Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
471	General Government Fees	\$ 31,146	\$ 28,518	\$ 29,000	\$ 26,000	\$ 21,000	\$ 18,000
Total Fines & Forfeits		<u>31,146</u>	<u>28,518</u>	<u>29,000</u>	<u>26,000</u>	<u>21,000</u>	<u>18,000</u>
481	Interest Income	3,524	150	1,600	50	50	50
Total Other Revenues		<u>3,524</u>	<u>150</u>	<u>1,600</u>	<u>50</u>	<u>50</u>	<u>50</u>
499	Reappropriation	-	-	-	-	2,425	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,425</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 34,670</u>	<u>\$ 28,669</u>	<u>\$ 30,600</u>	<u>\$ 26,050</u>	<u>\$ 23,475</u>	<u>\$ 18,050</u>
Expenditures and Other Financing Uses							
622	Office Equipment	\$ 962	\$ -	\$ -	\$ -	\$ -	\$ -
623	Office Furniture	-	2,320	-	-	-	-
Total Commodities		<u>962</u>	<u>2,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
810	Buildings & Improvements	-	40	-	-	-	-
835	Computer Equipment	80	8,902	25,000	-	23,475	-
Total Capital Outlay		<u>80</u>	<u>8,942</u>	<u>25,000</u>	<u>-</u>	<u>23,475</u>	<u>-</u>
999	Source of Reserves	-	-	5,600	-	-	18,050
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>5,600</u>	<u>-</u>	<u>-</u>	<u>18,050</u>
Total Expenditures and Other Financing Uses		<u>\$ 1,042</u>	<u>\$ 11,262</u>	<u>\$ 30,600</u>	<u>\$ -</u>	<u>\$ 23,475</u>	<u>\$ 18,050</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 242 - Mental Health

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 154,580	\$ 177,826	\$ 178,000	\$ 178,000	\$ 178,000	\$ 178,000
Total Taxes		154,580	177,826	178,000	178,000	178,000	178,000
481	Interest Income	1,245	102	25	1,600	25	25
486	Donations Gifts	-	-	-	-	-	-
499	Reappropriation	-	-	1,750	-	1,750	1,750
Total Other Revenues		1,245	102	1,775	1,600	1,775	1,775
Total Revenues and Other Financing Sources		\$ 155,825	\$ 177,928	\$ 179,775	\$ 179,600	\$ 179,775	\$ 179,775
Expenditures and Other Financing Uses							
559	Other Professional Services	\$ 1,275	\$ 1,050	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
571	Dues & Subscriptions	1,000	-	775	775	775	775
Total Contractual Services		2,275	1,050	2,775	2,775	2,775	2,775
915	Charitable Donations	185,000	200,000	177,000	150,000	177,000	177,000
Total Other Expenditures		185,000	200,000	177,000	150,000	177,000	177,000
Total Expenditures and Other Financing Uses		\$ 187,275	\$ 201,050	\$ 179,775	\$ 152,775	\$ 179,775	\$ 179,775

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 245 - Foreign Fire Insurance Board

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
411	Foreign Fire Insurance Tax	\$ 53,124	\$ 59,670	\$ 60,000	\$ 63,920	\$ 60,000	\$ 60,000
Total Taxes		53,124	59,670	60,000	63,920	60,000	60,000
473	Public Safety Fees	2,580	-	2,500	2,500	2,500	2,500
Total Service Fees		2,580	-	2,500	2,500	2,500	2,500
481	Interest Income	10	12	10	10	10	10
485	Reimbursed Expenditures	500	-	-	-	-	-
489	Miscellaneous	-	-	-	900	-	-
Total Other Revenues		510	12	10	910	10	10
Total Revenues and Other Financing Sources		\$ 56,215	\$ 59,682	\$ 62,510	\$ 67,330	\$ 62,510	\$ 62,510
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 6,348	\$ -	\$ -	\$ -	\$ -	\$ -
547	Banking Service	99	69	100	100	100	100
571	Dues & Subscriptions	-	100	250	250	250	250
572	Travel & Meals	-	-	-	-	-	-
573	Training & Professional Development	1,000	577	5,000	5,000	5,000	5,000
592	General Insurance	194	194	195	195	195	195
Total Contractual Services		7,641	940	5,545	5,545	5,545	5,545
601	Maintenance Supplies	257	-	500	500	500	500
622	Office Equipment	232	3,107	-	-	-	-
623	Office Furniture	-	1,305	-	-	-	-
624	Operating Supplies	8,248	12,452	20,000	20,000	20,000	20,000
631	Clothing	3,451	2,761	3,200	3,700	3,200	3,200
Total Commodities		12,188	19,624	23,700	24,200	23,700	23,700
810	Buildings & Improvements	9,977	-	-	-	-	-
820	Machinery & Equipment	-	13,683	-	70	-	-
Total Capital Outlay		9,977	13,683	-	70	-	-
913	Community Relations	2,591	509	1,500	1,500	1,500	1,500
917	Employee Awards	6,394	7,544	2,000	2,000	2,000	2,000
Total Other Expenditures		8,985	8,053	3,500	3,500	3,500	3,500
999	Source of Reserves	-	-	29,765	-	29,765	29,765
Total Other Financing Uses		-	-	29,765	-	29,765	29,765
Total Expenditures and Other Financing Uses		\$ 38,790	\$ 42,300	\$ 62,510	\$ 33,315	\$ 62,510	\$ 62,510

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 251 - SSA #1

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 207,625	\$ 208,344	\$ 205,335	\$ 206,915	\$ 201,630	\$ -
Total Taxes		207,625	208,344	205,335	206,915	201,630	-
451	Parking Violations	60,280	13,234	640	13,500	7,500	7,500
Total Fines & Forfeits		60,280	13,234	640	13,500	7,500	7,500
481	Interest Income	4,525	403	750	750	750	-
Total Other Revenues		4,525	403	750	750	750	-
499	Reappropriation	-	-	105,555	-	150,170	329,060
Total Other Financing Sources		-	-	105,555	-	150,170	329,060
Total Revenues and Other Financing Sources		\$ 272,430	\$ 221,981	\$ 312,280	\$ 221,165	\$ 360,050	\$ 336,560
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 90,026	\$ 90,867	\$ 96,012	\$ 94,885	\$ 109,513	\$ 118,409
502	Wages - Part-Time	-	-	6,240	2,630	6,960	6,960
503	Overtime	2,329	6,079	-	-	-	-
504	Stand-by	3,363	7,530	-	-	-	-
521	Group Insurance	30,181	31,429	33,062	33,328	37,557	39,572
522	Medicare	1,325	1,450	1,481	1,338	1,688	1,818
523	Social Security	5,561	6,079	6,207	5,721	7,116	7,627
524	IMRF	9,600	12,041	11,251	10,936	11,011	12,432
Total Personnel Services		142,386	155,474	154,253	148,838	173,845	186,818
531	Maintenance Service	12,632	25,363	28,450	28,200	28,450	29,875
547	Banking Fees	298	114	352	150	200	202
550	Collection Service	-	-	-	50	-	-
561	Postage	496	129	1,100	252	300	300
564	Printing	926	243	570	200	300	300
583	Garbage Disposal	42,878	40,099	26,875	46,000	61,790	64,880
595	Rentals	14,405	13,216	14,840	14,840	14,840	15,580
Total Contractual Services		71,635	79,165	72,187	89,692	105,880	111,137
601	Maintenance Supplies	4,963	13,869	11,200	11,400	11,200	11,760
621	Office Supplies	87	138	-	-	-	-
624	Operating Supplies	1,741	3,808	15,300	15,000	15,500	16,275
625	Small Tools	21	20	500	450	500	525
663	Computer Software	8,100	8,326	8,505	8,505	9,045	9,045
Total Commodities		14,912	26,161	35,505	35,355	36,245	37,605
815	Improvement Other than Buildings	-	-	20,000	20,000	-	-
825	Vehicles	-	-	-	-	13,500	-
Total Capital Outlay		-	-	20,000	20,000	13,500	-
705	Principal	29,000	29,000	29,000	29,000	29,000	-
710	Interest	2,735	2,033	1,335	1,335	630	-
Total Debt Service		31,735	31,033	30,335	30,335	29,630	-
916	Property Taxes	-	-	-	950	950	1,000
Total Other Financing Uses		-	-	-	950	950	1,000
Total Expenditures and Other Financing Uses		\$ 260,667	\$ 291,833	\$ 312,280	\$ 325,170	\$ 360,050	\$ 336,560

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department & Classification
Fiscal Year Ending April 30, 2023 & 2024

Fund 251 - SSA #1

Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
40 Administrative Services						
Debt Service	31,735	31,033	30,335	30,335	29,630	-
Total	<u>31,735</u>	<u>31,033</u>	<u>30,335</u>	<u>30,335</u>	<u>29,630</u>	<u>-</u>
70 Police						
Personnel Services	28,617	28,846	29,926	29,951	38,707	41,666
Contractual Services	1,720	486	2,022	652	800	802
Commodities	8,187	8,464	8,505	8,505	9,045	9,045
Capital Outlay	-	-	-	-	-	-
Total	<u>38,524</u>	<u>37,796</u>	<u>40,453</u>	<u>39,108</u>	<u>48,552</u>	<u>51,513</u>
90 Public Works						
Personnel Services	113,769	126,629	124,327	118,887	135,138	145,152
Contractual Services	69,915	78,679	70,165	89,040	105,080	110,335
Commodities	6,725	17,697	27,000	26,850	27,200	28,560
Capital Outlay	-	-	20,000	20,000	13,500	-
Other Expenditures	-	-	-	950	950	1,000
Total	<u>190,408</u>	<u>223,004</u>	<u>241,492</u>	<u>255,727</u>	<u>281,868</u>	<u>285,047</u>
Total SSA #1	<u>260,667</u>	<u>291,833</u>	<u>312,280</u>	<u>325,170</u>	<u>360,050</u>	<u>336,560</u>
Total SSA #1						
Personnel Services	\$ 142,386	\$ 155,474	\$ 154,253	\$ 148,838	\$ 173,845	\$ 186,818
Contractual Services	71,635	79,165	72,187	89,692	105,880	111,137
Commodities	14,912	26,161	35,505	35,355	36,245	37,605
Debt Service	31,735	31,033	30,335	30,335	29,630	-
Capital Outlay	-	-	20,000	20,000	13,500	-
Other Expenditures	-	-	-	950	950	1,000
Total	<u>260,667</u>	<u>291,833</u>	<u>312,280</u>	<u>325,170</u>	<u>360,050</u>	<u>336,560</u>

CITY OF GENEVA, ILLINOIS
 Expenditure Budget Summary by Department
 Fiscal Year Ending April 30, 2023 & 2024

Fund 251 - SSA #1

Department	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
40	Administrative Services	31,735	31,033	30,335	30,335	29,630	-
70	Police	38,524	37,796	40,453	39,108	48,552	51,513
90	Public Works	190,408	223,004	241,492	255,727	281,868	285,047
Total SSA #1		\$ 260,667	\$ 291,833	\$ 312,280	\$ 325,170	\$ 360,050	\$ 336,560

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CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 251 - SSA #1

Account	Description	2017-2018 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Administration							
705	Principal	29,000	29,000	29,000	29,000	29,000	-
710	Interest	2,735	2,033	1,335	1,335	630	-
Total Debt Service		31,735	31,033	30,335	30,335	29,630	-
Total Administration		31,735	31,033	30,335	30,335	29,630	-
Community Service							
501	Wages - Regular	19,935	19,749	20,336	20,336	26,374	28,454
521	Group Insurance	5,263	5,361	5,650	5,780	7,665	8,048
522	Medicare	277	274	294	281	382	412
523	Social Security	1,185	1,173	1,262	1,201	1,634	1,764
524	IMRF	1,956	2,288	2,384	2,353	2,652	2,988
Total Personnel Services		28,617	28,846	29,926	29,951	38,707	41,666
547	Telephone	298	114	352	152	200	202
550	Collection Service	-	-	-	50	-	300
564	Other Contractual Services	926	243	570	200	300	-
561	Postage	496	129	1,100	250	300	300
Total Contractual Services		1,720	486	2,022	652	800	802
621	Office Supplies	87	138	-	-	-	-
622	Office Equipment	-	-	-	-	-	-
663	Computer Software	8,100	8,326	8,505	8,505	9,045	9,045
Total Commodities		8,187	8,464	8,505	8,505	9,045	9,045
Total Community Service		38,524	37,796	40,453	39,108	48,552	51,513
Public Works							
501	Wages - Regular	70,091	71,118	75,676	74,549	83,139	89,955
502	Wages - Part Time/Seasonal	-	-	6,240	2,630	6,960	6,960
503	Overtime	2,329	6,079	-	-	-	-
504	Stand-By	3,363	7,530	-	-	-	-
521	Group Insurance	24,918	26,067	27,412	27,548	29,892	31,524
522	Medicare	1,048	1,176	1,187	1,057	1,306	1,406
523	Social Security	4,376	4,906	4,945	4,520	5,482	5,863
524	IMRF	7,644	9,752	8,867	8,583	8,359	9,444
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		113,769	126,629	124,327	118,887	135,138	145,152

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 251 - SSA #1

Account	Description	2017-2018 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
531	Maintenance Service	12,632	25,363	28,450	28,200	28,450	29,875
583	Garbage Disposal	42,878	40,099	26,875	46,000	61,790	64,880
595	Rentals	14,405	13,216	14,840	14,840	14,840	15,580
Total Contractual Services		69,915	78,679	70,165	89,040	105,080	110,335
601	Maintenance Supplies	4,963	13,869	11,200	11,400	11,200	11,760
624	Operating Supplies	1,741	3,808	15,300	15,000	15,500	16,275
625	Small Tools	21	20	500	450	500	525
Total Commodities		6,725	17,697	27,000	26,850	27,200	28,560
815	Improvements Other than Building	-	-	20,000	20,000	-	-
825	Vehicles	-	-	-	-	13,500	-
Total Capital Outlay		-	-	20,000	20,000	13,500	-
916	Property Taxes	-	-	-	950	950	1,000
Total Other Expenditures		-	-	-	950	950	1,000
Total Public Works		190,408	223,004	241,492	255,727	281,868	285,047
Total SSA #1		\$ 260,667	\$ 291,833	\$ 312,280	\$ 325,170	\$ 360,050	\$ 336,560

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 254 - SSA #4 (Randall Square)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 18,498	\$ 19,350	\$ 19,360	\$ 19,345	\$ 19,360	\$ 19,360
Total Taxes		<u>18,498</u>	<u>19,350</u>	<u>19,360</u>	<u>19,345</u>	<u>19,360</u>	<u>19,360</u>
481	Interest Income	1,081	528	100	25	50	50
Total Other Revenues		<u>1,081</u>	<u>528</u>	<u>100</u>	<u>25</u>	<u>50</u>	<u>50</u>
499	Reappropriation	-	-	15,445	-	16,315	17,000
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>15,445</u>	<u>-</u>	<u>16,315</u>	<u>17,000</u>
Total Revenues and Other Financing Sources		<u>\$ 19,579</u>	<u>\$ 19,877</u>	<u>\$ 34,905</u>	<u>\$ 19,370</u>	<u>\$ 35,725</u>	<u>\$ 36,410</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 20,017	\$ 14,521	\$ 34,905	\$ 22,905	\$ 35,725	\$ 36,410
Total Contractual Services		<u>20,017</u>	<u>14,521</u>	<u>34,905</u>	<u>22,905</u>	<u>35,725</u>	<u>36,410</u>
601	Maintenance Supplies	-	-	-	240	-	-
Total Commodities		<u>-</u>	<u>-</u>	<u>-</u>	<u>240</u>	<u>-</u>	<u>-</u>
Total Expenditures and Other Financing Uses		<u>\$ 20,017</u>	<u>\$ 14,521</u>	<u>\$ 34,905</u>	<u>\$ 23,145</u>	<u>\$ 35,725</u>	<u>\$ 36,410</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 255 - SSA #5 (Williamsburg)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 8,895	\$ 9,332	\$ 9,750	\$ 9,745	\$ 10,190	\$ 11,300
Total Taxes		<u>8,895</u>	<u>9,332</u>	<u>9,750</u>	<u>9,745</u>	<u>10,190</u>	<u>11,300</u>
481	Interest Income	303	24	50	10	20	20
Total Other Revenues		<u>303</u>	<u>24</u>	<u>50</u>	<u>10</u>	<u>20</u>	<u>20</u>
499	Reappropriation	-	-	22,225	-	7,515	6,890
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>22,225</u>	<u>-</u>	<u>7,515</u>	<u>6,890</u>
Total Revenues and Other Financing Sources		<u>\$ 9,198</u>	<u>\$ 9,356</u>	<u>\$ 32,025</u>	<u>\$ 9,755</u>	<u>\$ 17,725</u>	<u>\$ 18,210</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 6,144	\$ 11,561	\$ 7,025	\$ 5,525	\$ 17,725	\$ 18,210
599	Other Contractual Services	-	-	25,000	-	-	-
Total Contractual Services		<u>6,144</u>	<u>11,561</u>	<u>32,025</u>	<u>5,525</u>	<u>17,725</u>	<u>18,210</u>
Total Expenditures and Other Financing Uses		<u>\$ 6,144</u>	<u>\$ 11,561</u>	<u>\$ 32,025</u>	<u>\$ 5,525</u>	<u>\$ 17,725</u>	<u>\$ 18,210</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 257 - SSA #7 (Blackberry)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 2,880	\$ 2,884	\$ 2,885	\$ 2,890	\$ 3,305	\$ 3,455
Total Taxes		2,880	2,884	2,885	2,890	3,305	3,455
481	Interest Income	181	10	60	5	10	10
Total Other Revenues		181	10	60	5	10	10
499	Reappropriation	-	-	610	-	3,370	3,420
Total Other Financing Sources		-	-	610	-	3,370	3,420
Total Revenues and Other Financing Sources		\$ 3,062	\$ 2,894	\$ 3,555	\$ 2,895	\$ 6,685	\$ 6,885
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 1,814	\$ 3,119	\$ 3,555	\$ 2,800	\$ 6,685	\$ 6,885
599	Other Contractual Services	-	1,696	-	-	-	-
Total Contractual Services		1,814	4,815	3,555	2,800	6,685	6,885
Total Expenditures and Other Financing Uses		\$ 1,814	\$ 4,815	\$ 3,555	\$ 2,800	\$ 6,685	\$ 6,885

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 259 - SSA #9 (Geneva Knolls)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 3,145	\$ 3,307	\$ 3,305	\$ 3,305	\$ 3,455	\$ 3,610
Total Taxes		<u>3,145</u>	<u>3,307</u>	<u>3,305</u>	<u>3,305</u>	<u>3,455</u>	<u>3,610</u>
481	Interest Income	202	8	50	10	20	20
Total Other Revenues		<u>202</u>	<u>8</u>	<u>50</u>	<u>10</u>	<u>20</u>	<u>20</u>
499	Reappropriation	-	-	4,330	-	3,925	3,890
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>4,330</u>	<u>-</u>	<u>3,925</u>	<u>3,890</u>
Total Revenues and Other Financing Sources		<u>\$ 3,347</u>	<u>\$ 3,315</u>	<u>\$ 7,685</u>	<u>\$ 3,315</u>	<u>\$ 7,400</u>	<u>\$ 7,520</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 829	\$ 860	\$ 7,685	\$ 2,620	\$ 7,400	\$ 7,520
Total Contractual Services		<u>829</u>	<u>860</u>	<u>7,685</u>	<u>2,620</u>	<u>7,400</u>	<u>7,520</u>
Total Expenditures and Other Financing Uses		<u>\$ 829</u>	<u>\$ 860</u>	<u>\$ 7,685</u>	<u>\$ 2,620</u>	<u>\$ 7,400</u>	<u>\$ 7,520</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 261 - SSA #11 (Eagle Brook)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 55,572	\$ 55,560	\$ 55,600	\$ 55,590	\$ 55,600	\$ 55,600
Total Taxes		<u>55,572</u>	<u>55,560</u>	<u>55,600</u>	<u>55,590</u>	<u>55,600</u>	<u>55,600</u>
481	Interest Income	1,855	224	500	500	500	500
Total Other Revenues		<u>1,855</u>	<u>224</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
499	Reappropriation	-	-	42,940	-	42,940	2,940
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>42,940</u>	<u>-</u>	<u>42,940</u>	<u>2,940</u>
Total Revenues and Other Financing Sources		<u>\$ 57,427</u>	<u>\$ 55,785</u>	<u>\$ 99,040</u>	<u>\$ 56,090</u>	<u>\$ 99,040</u>	<u>\$ 59,040</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 40,600	\$ 37,600	\$ 99,040	\$ 59,040	\$ 99,040	\$ 59,040
Total Contractual Services		<u>40,600</u>	<u>37,600</u>	<u>99,040</u>	<u>59,040</u>	<u>99,040</u>	<u>59,040</u>
Total Expenditures and Other Financing Uses		<u>\$ 40,600</u>	<u>\$ 37,600</u>	<u>\$ 99,040</u>	<u>\$ 59,040</u>	<u>\$ 99,040</u>	<u>\$ 59,040</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 266 - SSA #16 (Fisher Farms)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 153,701	\$ 153,943	\$ 154,000	\$ 153,760	\$ 154,000	\$ 154,000
Total Taxes		<u>153,701</u>	<u>153,943</u>	<u>154,000</u>	<u>153,760</u>	<u>154,000</u>	<u>154,000</u>
481	Interest Income	2,693	275	600	600	600	600
Total Other Revenues		<u>2,693</u>	<u>275</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total Revenues and Other Financing Sources		<u>\$ 156,394</u>	<u>\$ 154,218</u>	<u>\$ 154,600</u>	<u>\$ 154,360</u>	<u>\$ 154,600</u>	<u>\$ 154,600</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 91,942	\$ 126,020	\$ 90,900	\$ 127,520	\$ 90,900	\$ 90,900
559	Other Professional Services	2,750	15,600	11,000	11,000	11,000	11,000
581	Utilities	9,103	15,688	23,000	23,000	23,000	23,000
Total Contractual Services		<u>103,795</u>	<u>157,307</u>	<u>124,900</u>	<u>161,520</u>	<u>124,900</u>	<u>124,900</u>
815	Improvement Other than Buildings	41,100	21,330	-	-	-	-
Total Capital Outlay		<u>41,100</u>	<u>21,330</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
999	Source of Reserves	-	-	29,700	-	29,700	29,700
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>29,700</u>	<u>-</u>	<u>29,700</u>	<u>29,700</u>
Total Expenditures and Other Financing Uses		<u>\$ 144,895</u>	<u>\$ 178,637</u>	<u>\$ 154,600</u>	<u>\$ 161,520</u>	<u>\$ 154,600</u>	<u>\$ 154,600</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 268 - SSA #18 (Wildwood)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 3,240	\$ 3,240	\$ 3,240	\$ 3,245	\$ 3,390	\$ 3,540
Total Taxes		<u>3,240</u>	<u>3,240</u>	<u>3,240</u>	<u>3,245</u>	<u>3,390</u>	<u>3,540</u>
481	Interest Income	96	11	30	5	10	10
Total Other Revenues		<u>96</u>	<u>11</u>	<u>30</u>	<u>5</u>	<u>10</u>	<u>10</u>
499	Reappropriation	-	-	2,595	-	815	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>2,595</u>	<u>-</u>	<u>815</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 3,336</u>	<u>\$ 3,251</u>	<u>\$ 5,865</u>	<u>\$ 3,250</u>	<u>\$ 4,215</u>	<u>\$ 3,550</u>
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 812	\$ 843	\$ 5,865	\$ 1,175	\$ 4,215	\$ 3,310
Total Contractual Services		<u>812</u>	<u>843</u>	<u>5,865</u>	<u>1,175</u>	<u>4,215</u>	<u>3,310</u>
999	Source of Reserves	-	-	-	-	-	240
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>240</u>
Total Expenditures and Other Financing Uses		<u>\$ 812</u>	<u>\$ 843</u>	<u>\$ 5,865</u>	<u>\$ 1,175</u>	<u>\$ 4,215</u>	<u>\$ 3,550</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 273 - SSA #23 (Sunset Meadows)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 1,109	\$ 1,110	\$ 1,110	\$ 1,115	\$ 1,160	\$ 1,215
Total Taxes		<u>1,109</u>	<u>1,110</u>	<u>1,110</u>	<u>1,115</u>	<u>1,160</u>	<u>1,215</u>
481	Interest Income	112	6	25	5	5	5
Total Other Revenues		<u>112</u>	<u>6</u>	<u>25</u>	<u>5</u>	<u>5</u>	<u>5</u>
499	Reappropriation	-	-	7,660	-	2,870	2,920
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>7,660</u>	<u>-</u>	<u>2,870</u>	<u>2,920</u>
Total Revenues and Other Financing Sources		<u>\$ 1,221</u>	<u>\$ 1,116</u>	<u>\$ 8,795</u>	<u>\$ 1,120</u>	<u>\$ 4,035</u>	<u>\$ 4,140</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 924	\$ 1,749	\$ 8,795	\$ 4,995	\$ 4,035	\$ 4,140
Total Contractual Services		<u>924</u>	<u>1,749</u>	<u>8,795</u>	<u>4,995</u>	<u>4,035</u>	<u>4,140</u>
Total Expenditures and Other Financing Uses		<u>\$ 924</u>	<u>\$ 1,749</u>	<u>\$ 8,795</u>	<u>\$ 4,995</u>	<u>\$ 4,035</u>	<u>\$ 4,140</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 276 - SSA #26 (Westhaven)

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 7,450	\$ 7,809	\$ 8,165	\$ 8,170	\$ 8,535	\$ 8,920
Total Taxes		<u>7,450</u>	<u>7,809</u>	<u>8,165</u>	<u>8,170</u>	<u>8,535</u>	<u>8,920</u>
481	Interest Income	124	25	25	10	20	20
Total Other Revenues		<u>124</u>	<u>25</u>	<u>25</u>	<u>10</u>	<u>20</u>	<u>20</u>
499	Reappropriation	-	-	19,175	-	-	-
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>19,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 7,574</u>	<u>\$ 7,834</u>	<u>\$ 27,365</u>	<u>\$ 8,180</u>	<u>\$ 8,555</u>	<u>\$ 8,940</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 2,219	\$ 2,305	\$ 27,365	\$ 2,365	\$ 6,625	\$ 6,790
Total Contractual Services		<u>2,219</u>	<u>2,305</u>	<u>27,365</u>	<u>2,365</u>	<u>6,625</u>	<u>6,790</u>
999	Source of Reserves	-	-	-	-	1,930	2,150
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,930</u>	<u>2,150</u>
Total Expenditures and Other Financing Uses		<u>\$ 2,219</u>	<u>\$ 2,305</u>	<u>\$ 27,365</u>	<u>\$ 2,365</u>	<u>\$ 8,555</u>	<u>\$ 8,940</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

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

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 3,090	\$ 3,182	\$ 3,280	\$ 3,280	\$ 3,375	\$ 3,480
Total Taxes		<u>3,090</u>	<u>3,182</u>	<u>3,280</u>	<u>3,280</u>	<u>3,375</u>	<u>3,480</u>
481	Interest Income	10	1	-	-	-	-
Total Other Revenues		<u>10</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues and Other Financing Sources		<u>\$ 3,100</u>	<u>\$ 3,183</u>	<u>\$ 3,280</u>	<u>\$ 3,280</u>	<u>\$ 3,375</u>	<u>\$ 3,480</u>
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Total Contractual Services		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
999	Source of Reserves	-	-	280	-	375	480
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>280</u>	<u>-</u>	<u>375</u>	<u>480</u>
Total Expenditures and Other Financing Uses		<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,280</u>	<u>\$ 3,000</u>	<u>\$ 3,375</u>	<u>\$ 3,480</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 410 - General Capital Projects

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
481	Interest Income	\$ -	\$ -	\$ -	\$ 750	\$ 750	\$ 750
485	Reimbursed Expenditures	-	-	-	10,975	-	-
Total Other Revenues		-	-	-	11,725	750	750
491	Transfers In - General	74,919	1,500,000	201,000	201,000	500,000	500,000
499	Reappropriation	-	-	-	-	700,250	-
Total Other Financing Sources		74,919	1,500,000	201,000	201,000	1,200,250	500,000
Total Revenues and Other Financing Sources		\$ 74,919	\$ 1,500,000	\$ 201,000	\$ 212,725	\$ 1,201,000	\$ 500,750
Expenditures and Other Financing Uses							
Contractual Services							
542	Engineering Service	\$ 8,173	\$ -	\$ -	\$ -	\$ -	\$ -
559	Other Professional Service	7,826	-	-	-	-	-
Total Contractual Services		15,999	-	-	-	-	-
810	Buildings & Improvements	17,395	645	176,000	87,435	903,000	15,000
815	Improvement Other Than Buildings	41,581	70,072	25,000	30,000	298,000	-
820	Machinery & Equipment	-	-	-	5,800	-	-
830	Office Furniture	-	-	-	-	-	-
835	Computer Equipment	-	768	-	745	-	-
Total Capital Outlay		58,976	71,485	201,000	123,980	1,201,000	15,000
999	Source of Reserves	-	-	-	-	-	485,750
Total Other Financing Uses		-	-	-	-	-	485,750
Total Expenditures and Other Financing Uses		\$ 74,975	\$ 71,485	\$ 201,000	\$ 123,980	\$ 1,201,000	\$ 500,750

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 415 - Infrastructure Capital Projects Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
419	Non-HR Sales Tax	\$ 2,070,514	\$ 2,066,277	\$ 2,154,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000
Total Taxes		<u>2,070,514</u>	<u>2,066,277</u>	<u>2,154,000</u>	<u>2,250,000</u>	<u>2,250,000</u>	<u>2,250,000</u>
448	State/Local Grants	-	143,456	-	935	50,000	-
Total Intergovernmental Revenues		<u>-</u>	<u>143,456</u>	<u>-</u>	<u>935</u>	<u>750,000</u>	<u>-</u>
471	General Government Fees	19,200	13,535	5,000	7,500	5,000	5,000
Total Service Fees		<u>19,200</u>	<u>13,535</u>	<u>5,000</u>	<u>7,500</u>	<u>5,000</u>	<u>5,000</u>
481	Interest Income	23,446	3,298	7,000	1,000	7,000	7,000
485	Reimbursed Expenditures	6,770	126,586	557,895	-	687,805	-
489	Miscellaneous	375,567	350	-	-	-	-
Total Other Revenues		<u>405,783</u>	<u>130,234</u>	<u>564,895</u>	<u>1,000</u>	<u>694,805</u>	<u>7,000</u>
499	Reappropriation	-	-	607,705	-	1,810,410	755,000
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>607,705</u>	<u>-</u>	<u>1,810,410</u>	<u>755,000</u>
Total Revenues and Other Financing Sources		<u>\$ 2,495,497</u>	<u>\$ 2,353,502</u>	<u>\$ 3,331,600</u>	<u>\$ 2,259,435</u>	<u>\$ 5,510,215</u>	<u>\$ 3,017,000</u>
Expenditures and Other Financing Uses							
547	Banking Services	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ -
Total Contractual Services		<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>
815	Improvement Other Than Buildings	1,803,265	1,033,302	3,331,600	2,449,500	5,510,215	3,017,000
Total Capital Outlay		<u>1,803,265</u>	<u>1,033,302</u>	<u>3,331,600</u>	<u>2,449,500</u>	<u>5,510,215</u>	<u>3,017,000</u>
999	Source of Reserves	-	-	-	-	-	-
Total Other Financing Uses		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Other Financing Uses		<u>\$ 1,803,265</u>	<u>\$ 1,033,302</u>	<u>\$ 3,331,600</u>	<u>\$ 2,449,510</u>	<u>\$ 5,510,215</u>	<u>\$ 3,017,000</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 420 - Prairie Green

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
481	Interest Income	\$ 14,579	\$ 2,418	\$ 7,500	\$ 3,000	\$ 3,000	\$ 3,000
482	Rental Income	17,641	58,856	60,000	63,945	60,000	60,000
489	Miscellaneous	-	-	-	-	-	-
Total Other Revenues		32,221	61,274	67,500	66,945	63,000	63,000
499	Reappropriation	-	-	352,115	-	8,955	-
Total Other Financing Sources		-	-	352,115	-	8,955	-
Total Revenues and Other Financing Sources		\$ 32,221	\$ 61,274	\$ 419,615	\$ 66,945	\$ 71,955	\$ 63,000
Expenditures and Other Financing Uses							
531	Maintenance Services	\$ 6,570	\$ 4,671	\$ 4,615	\$ 4,615	\$ 6,205	\$ 6,500
543	Legal Services	-	-	-	-	-	-
559	Other Professional Services	650	2,750	-	-	-	-
563	Publishing	110	-	-	-	-	-
581	Utilities	729	399	-	50	-	-
Total Contractual Services		8,059	7,820	4,615	4,665	6,205	6,500
624	Operating Supplies	202	-	-	-	-	-
Total Commodities		202	-	-	-	-	-
916	Property Taxes	-	14,210	15,000	15,520	15,750	16,000
Total Other Expenditures		-	14,210	15,000	15,520	15,750	16,000
951	Transfers Out - Debt Service	-	-	-	-	-	-
999	Source of Reserves	-	-	-	-	-	40,500
Total Other Financing Uses		-	-	-	-	-	40,500
805	Land	-	-	-	-	-	-
815	Improvement Other Than Buildings	13,670	4,000	400,000	-	50,000	-
Total Capital Outlay		13,670	4,000	400,000	-	50,000	-
Total Expenditures and Other Financing Uses		\$ 21,931	\$ 26,031	\$ 419,615	\$ 20,185	\$ 71,955	\$ 63,000

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 425 - TIF #2

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 251,254	\$ 249,693	\$ 250,000	\$ 259,000	\$ 265,000	\$ 265,000
Total Taxes		251,254	249,693	250,000	259,000	265,000	265,000
481	Interest Income	22,891	8,344	5,000	12,500	13,500	14,500
485	Reimbursed Expenditures	-	-	652,715	-	561,205	-
Total Other Revenues		22,891	8,344	657,715	12,500	574,705	14,500
499	Reappropriation	-	-	633,050	-	152,240	613,835
Total Other Financing Sources		-	-	633,050	-	152,240	613,835
Total Revenues and Other Financing Sources		\$ 274,144	\$ 258,037	\$ 1,540,765	\$ 271,500	\$ 991,945	\$ 893,335
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 47,575	\$ 42,274	\$ 46,475	\$ 46,534	\$ 42,171	\$ 45,558
521	Group Insurance	8,304	6,123	6,833	7,069	7,160	7,511
522	Medicare	660	592	675	651	611	660
523	Social Security	2,773	2,469	2,710	2,780	2,562	2,627
524	IMRF	4,873	4,815	4,469	5,385	4,239	4,782
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		64,185	56,274	61,162	62,419	56,743	61,138
541	Accounting & Auditing Service	1,550	1,548	1,750	1,750	1,750	1,750
543	Legal Service	125	3,593	4,003	4,001	4,002	4,002
559	Other Professional Services	-	-	5,000	5,000	20,000	5,000
561	Postage	-	-	50	50	50	50
563	Publishing	-	-	200	150	200	200
571	Dues & Subscriptions	769	650	770	770	770	770
573	Training & Professional Development	-	150	425	425	425	425
599	Other Contractual Services	-	-	651,405	538,300	200,000	200,000
Total Contractual Services		2,444	5,941	663,603	550,446	227,197	212,197
815	Improvements Other Than Buildings	-	-	816,000	-	708,005	620,000
Total Capital Outlay		-	-	816,000	-	708,005	620,000
Total Expenditures and Other Financing Uses		\$ 66,630	\$ 62,215	\$ 1,540,765	\$ 612,865	\$ 991,945	\$ 893,335

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 426 - TIF #3

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
410	Property Tax	\$ 62,676	\$ 108,590	\$ 95,000	\$ 118,580	\$ 125,000	\$ 145,000
Total Taxes		<u>62,676</u>	<u>108,590</u>	<u>95,000</u>	<u>118,580</u>	<u>125,000</u>	<u>145,000</u>
481	Interest Income	156	15	-	50	50	50
485	Reimbursed Expenditures	-	-	442,600	-	391,840	-
Total Other Revenues		<u>156</u>	<u>15</u>	<u>442,600</u>	<u>50</u>	<u>391,890</u>	<u>50</u>
499	Reappropriation	-	-	333,640	-	1,311,470	691,915
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>333,640</u>	<u>-</u>	<u>1,311,470</u>	<u>691,915</u>
Total Revenues and Other Financing Sources		<u>\$ 62,831</u>	<u>\$ 108,606</u>	<u>\$ 871,240</u>	<u>\$ 118,630</u>	<u>\$ 1,828,360</u>	<u>\$ 836,965</u>
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 47,573	\$ 42,272	\$ 46,473	\$ 46,262	\$ 42,169	\$ 45,557
521	Group Insurance	8,303	6,122	6,831	7,330	7,161	7,513
522	Medicare	661	591	676	648	611	662
523	Social Security	2,773	2,469	2,719	2,719	2,568	2,635
524	IMRF	4,872	4,814	4,487	4,487	4,250	4,795
528	Unemployment Compensation	-	-	-	-	-	-
Total Personnel Services		<u>64,181</u>	<u>56,268</u>	<u>61,186</u>	<u>61,446</u>	<u>56,759</u>	<u>61,162</u>
541	Accounting & Auditing Service	-	368	1,750	1,750	1,750	1,750
543	Legal Service	-	806	5,004	3,504	5,001	5,003
559	Other Professional Services	110,023	173,658	50,000	10,000	25,000	25,000
561	Postage	4	21	50	50	50	50
599	Other Contractual Services	-	-	200,000	200,000	1,250,000	-
Total Contractual Services		<u>110,027</u>	<u>174,853</u>	<u>256,804</u>	<u>215,304</u>	<u>1,281,801</u>	<u>31,803</u>
815	Improvements Other Than Buildings	-	-	553,250	-	489,800	744,000
Total Capital Outlay		<u>-</u>	<u>-</u>	<u>553,250</u>	<u>-</u>	<u>489,800</u>	<u>744,000</u>
Total Expenditures and Other Financing Uses		<u>\$ 174,208</u>	<u>\$ 231,121</u>	<u>\$ 871,240</u>	<u>\$ 276,750</u>	<u>\$ 1,828,360</u>	<u>\$ 836,965</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 430 - Capital Equipment

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
447	Federal Grants	\$ 28,851	\$ -	\$ -	\$ -	\$ -	\$ -
448	State/Local Grants	-	37,232	-	-	-	-
Total Intergovernmental Revenues		28,851	37,232	-	-	-	-
472	Community Development Fees	-	-	-	-	-	-
483	Insurance & Property Damage	16,885	20,402	-	160	-	-
484	Sale of Capital Assets	46,230	26,981	45,000	494,610	45,000	45,000
485	Reimbursed Expenditures	9,209	-	-	-	-	-
489	Miscellaneous	4,791	5,226	-	24,700	-	-
Total Other Revenues		77,113	52,609	45,000	519,470	45,000	45,000
491	Transfers In - General	857,840	200,000	749,250	749,250	800,000	-
493	Other Financing Source	189,377	82,913	1,200,000	-	1,136,600	-
499	Reappropriation	-	-	402,565	-	545,255	86,085
Total Other Financing Sources		1,047,217	282,913	2,351,815	749,250	2,481,855	86,085
Total Revenues and Other Financing Sources		\$ 1,153,181	\$ 372,754	\$ 2,396,815	\$ 1,268,720	\$ 2,526,855	\$ 131,085
Expenditures and Other Financing Uses							
543	Legal Service	\$ 9	\$ -	\$ -	\$ -	\$ -	\$ -
547	Banking Service	-	91	-	-	-	-
599	Other Contractual Services	973	4,281	5,060	5,060	5,060	4,990
Total Contractual		981	4,372	5,060	5,060	5,060	4,990
705	Principal	9,187	52,746	60,500	60,500	60,500	59,365
710	Interest	1,579	6,655	7,300	7,300	7,300	7,190
Total Debt Service		10,766	59,401	67,800	67,800	67,800	66,555
820	Machinery & Equipment	116,406	141,125	370,225	288,785	332,475	-
825	Vehicles	1,097,190	183,914	1,886,935	156,935	2,078,080	-
835	Computer Equipment	106,204	23,818	66,795	75,000	43,440	59,540
Total Capital Outlay		1,319,800	348,856	2,323,955	520,720	2,453,995	59,540
Total Expenditures and Other Financing Uses		\$ 1,331,548	\$ 412,628	\$ 2,396,815	\$ 593,580	\$ 2,526,855	\$ 131,085

CITY OF GENEVA, ILLINOIS
Budget Summary by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
448	State/Local Grants	\$ -	\$ -	\$ -	\$ -	\$ 1,270,020	\$ -
Total Intergovernmental Revenues		-	-	-	-	1,270,020	-
455	Penalties	194,299	46,449	275,000	271,750	275,000	275,000
Total Fines & Forfeits		194,299	46,449	275,000	271,750	275,000	275,000
461	Electric Sales	34,899,266	35,868,336	36,340,680	36,340,680	35,603,190	35,603,190
466	Meter Sales	1,538	3,636	2,500	5,500	2,500	2,500
468	New Service Installation	145,239	151,959	150,000	250,000	150,000	150,000
Total Service Charges		35,046,043	36,023,931	36,493,180	36,596,180	35,755,690	35,755,690
479	Disconnection/Reconnection Fees	28,610	-	30,000	31,800	30,000	30,000
Total Service Fees		28,610	-	30,000	31,800	30,000	30,000
481	Interest Income	207,587	46,201	135,000	125,000	125,000	125,000
482	Rental Income	106,017	119,391	140,000	140,000	140,000	140,000
483	Insurance & Property Damage	44,372	108,278	-	50,000	-	-
484	Sale of Capital Assets	-	(130)	5,000	-	5,000	5,000
485	Reimbursed Expenditures	10,503	93,982	17,000	55,000	17,000	17,000
486	Donations	262,968	332,050	-	-	-	-
489	Miscellaneous	167,669	71,941	10,000	6,730	10,000	10,000
Total Other Revenues		799,117	771,711	307,000	376,730	297,000	297,000
493	Other Financing Source	26,532	26,102	12,500,000	-	14,296,925	-
499	Reappropriation	-	-	2,014,930	-	1,612,825	1,740,720
Total Other Financing Sources		26,532	26,102	14,514,930	-	15,909,750	1,740,720
Total Revenues and Other Financing Sources		\$ 36,094,600	\$ 36,868,193	\$ 51,620,110	\$ 37,276,460	\$ 53,537,460	\$ 38,098,410
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 2,246,018	\$ 2,124,397	\$ 2,343,000	\$ 2,051,752	\$ 2,340,267	\$ 2,491,255
502	Wages - Part-Time/Seasonal	79,801	72,280	98,734	71,467	78,352	83,930
503	Overtime	54,923	51,407	160,200	52,855	160,200	164,006
504	Stand-By	108,206	109,437	110,430	110,430	114,295	117,724
521	Group Insurance	465,398	401,923	550,226	448,780	541,862	563,299
522	Medicare	35,054	33,218	39,376	32,602	39,100	41,482
523	Social Security	148,078	140,072	165,076	139,400	165,590	174,732
524	IMRF	239,115	259,469	294,081	260,237	263,795	291,587
527	Car Allowance	3,250	3,250	3,375	3,375	3,250	3,250
529	Pension Expense	69,326	(346,683)	119,770	44,520	44,520	44,520
Total Personnel Services		3,449,168	2,848,771	3,884,268	3,215,418	3,751,231	3,975,785
531	Maintenance Service	508,803	513,528	646,218	587,495	669,645	672,855
541	Accounting & Auditing Service	14,472	19,505	20,000	20,000	21,000	21,000
543	Legal Service	16,926	20,916	30,877	18,000	30,875	30,875
544	Medical Service	865	537	2,250	1,200	2,250	2,250
546	Janitorial Service	4,795	4,799	5,160	4,800	5,160	5,160
547	Banking Service	76,391	109,544	95,000	150,000	150,000	150,000
550	Collection Service	378	6	1,000	1,000	1,000	1,000
552	Data Programming Service	-	-	-	1,120	-	-
559	Other Professional Services	24,312	11,064	54,545	40,680	54,545	54,545
561	Postage	25,813	24,684	27,095	17,990	25,000	25,000
562	Telephone	81,364	65,402	20,315	22,145	23,200	23,500
563	Publishing	1,131	916	2,000	1,125	2,000	2,000
564	Printing	7,474	7,216	7,405	7,355	7,405	7,405
565	Internet	2,297	2,320	2,320	2,320	2,320	2,320

CITY OF GENEVA, ILLINOIS
Budget Summary by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
566	Recording Fees	416	63	400	400	400	400
571	Dues & Subscriptions	25,883	29,826	31,470	31,560	32,370	32,370
572	Travel & Meals	3,847	646	9,080	5,480	9,980	10,380
573	Training & Professional Development	19,326	16,791	24,455	19,685	25,175	24,540
581	Utilities	346,897	352,023	608,165	455,990	731,800	731,800
583	Garbage Disposal	-	435	435	435	450	450
584	Landfill Charges	4,063	297	3,000	3,200	3,000	3,000
585	Electric Purchases	27,737,266	27,584,584	27,891,675	27,891,677	27,478,039	27,478,035
592	General Insurance	174,389	204,893	294,966	215,760	260,750	264,710
595	Rentals	30,079	37,176	43,246	41,645	41,345	41,345
599	Other Contractual Services	72,012	73,206	81,205	72,065	82,405	82,405
Total Contractual Services		29,179,197	29,080,376	29,902,282	29,613,127	29,660,114	29,667,345
601	Maintenance Supplies	54,655	55,640	105,300	58,050	105,625	105,625
621	Office Supplies	2,184	1,551	5,285	2,770	4,750	4,750
622	Office Equipment	613	747	1,750	1,895	1,750	1,750
623	Office Furniture	-	-	1,000	800	1,000	1,000
624	Operating Supplies	30,903	20,864	33,015	26,690	34,115	34,115
625	Small Tools	3,905	687	4,680	4,400	4,680	4,680
626	Janitorial Supplies	225	746	1,100	750	1,100	1,100
627	Motor Fuel & Lubricants	35,307	31,350	63,230	67,520	64,215	64,215
631	Clothing	8,660	4,222	17,150	11,300	17,150	17,150
632	Per Copy Charges	554	523	660	660	660	660
641	Books	-	110	845	650	845	845
663	Computer Software	8,575	11,118	10,545	14,560	16,385	16,385
Total Commodities		145,581	127,559	244,560	190,045	252,275	252,275
705	Principal 2011 Bonds	2,131,818	2,009,646	705,520	705,520	10,520	10,520
710	Interest 2011 Bonds	165,175	100,754	11,945	11,945	1,520	1,520
715	Paying Agent Fees	2,012	1,375	1,100	1,100	-	-
Total Debt Service		2,299,005	2,111,775	718,565	718,565	12,040	12,040
810	Buildings & Improvements	7,946	645	20,000	35,000	48,000	20,000
815	Improvements Other Than Buildings	2,789,631	1,649,275	14,648,860	1,772,000	17,575,330	1,760,000
820	Machinery & Equipment	16,551	13,673	79,000	79,000	98,000	90,000
825	Vehicles	26,790	27,828	75,000	500	75,000	290,390
835	Computer Equipment	200,632	15,528	20,000	20,000	37,820	3,000
910	Capitalized Assets	(3,103,923)	(3,522,741)	-	-	-	-
Total Capital Outlay		(62,374)	(1,815,792)	14,842,860	1,906,500	17,834,150	2,163,390
911	Depreciation	1,940,760	1,998,700	2,000,000	2,000,000	2,000,000	2,000,000
912	Bad Debt	16,383	58,395	20,000	-	20,000	20,000
914	State/Federal Permits	5,444	5,922	6,875	6,875	6,875	6,875
917	Employee Awards	850	550	500	250	575	500
918	Easements	140	100	200	100	200	200
Total Other Expenditures		1,963,577	2,063,667	2,027,575	2,007,225	2,027,650	2,027,575
Total Expenditures and Other Financing Uses		\$ 36,974,155	\$ 34,416,355	\$ 51,620,110	\$ 37,650,880	\$ 53,537,460	\$ 38,098,410

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program
Fiscal Year Ending April 30, 2023 & 2024

620 - Electric Fund

Program	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
20	Administration	\$ 29,278,326	\$ 28,900,668	\$ 29,524,195	\$ 29,429,721	\$ 29,001,929	\$ 29,084,179
25	Operation & Maintenance	2,374,254	2,103,410	2,912,297	2,377,399	2,877,205	3,005,842
27	Substations	84,654	50,720	111,795	88,695	111,795	111,795
30	Customer Accounting	216,487	235,816	254,035	155,540	379,406	391,411
35	Electric Generation	682,303	706,906	1,130,374	871,425	1,193,760	1,199,290
40	New Service	64,713	26,785	1,835	6,085	915	915
45	Fiber Optics	10,355	18,962	20,650	7,115	21,755	21,755
73	GIS	85,485	77,582	102,979	89,010	103,680	106,968
90	Debt Service & Depreciation	2,108,133	2,101,653	2,719,090	2,719,390	2,012,865	2,012,865
95	Capital Outlay	2,069,445	193,854	14,842,860	1,906,500	17,834,150	2,163,390
Total Electric Fund		<u>\$ 36,974,155</u>	<u>\$ 34,416,355</u>	<u>\$ 51,620,110</u>	<u>\$ 37,650,880</u>	<u>\$ 53,537,460</u>	<u>\$ 38,098,410</u>

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program and Classification
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Description	2019-2020	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
	Actual	Actual	Budget	Projected	Budget	Forecast
20 Administration						
Personnel Services	\$ 1,284,429	\$ 1,043,124	\$ 1,360,103	\$ 1,231,724	\$ 1,328,970	\$ 1,411,464
Contractual Services	27,990,801	27,853,943	28,156,527	28,189,217	27,659,909	27,659,665
Commodities	2,956	3,501	7,365	8,680	12,850	12,850
Other Expenditures	140	100	200	100	200	200
Total	29,278,326	28,900,668	29,524,195	29,429,721	29,001,929	29,084,179
25 Operations and Maintenance						
Personnel Services	1,850,270	1,553,304	2,280,446	1,779,334	2,199,805	2,326,577
Contractual Services	406,418	447,293	482,586	471,275	525,735	527,675
Commodities	116,716	102,262	148,765	126,540	151,090	151,090
Other Expenditures	850	550	500	250	575	500
Total	2,374,254	2,103,410	2,912,297	2,377,399	2,877,205	3,005,842
27 Substation						
Contractual Services	68,797	48,502	93,195	86,195	93,195	93,195
Commodities	15,857	2,218	18,600	2,500	18,600	18,600
Total	84,654	50,720	111,795	88,695	111,795	111,795
30 Customer Accounting						
Personnel Services	141,018	118,169	160,555	90,595	136,881	148,886
Contractual Services	59,086	59,252	73,480	64,545	222,525	222,525
Commodities	-	-	-	400	-	-
Other Expenditures	16,383	58,395	20,000	-	20,000	20,000
Total	216,487	235,816	254,035	155,540	379,406	391,411
35 Electric Generation						
Personnel Services	34,101	41,137	2,785	37,590	1,330	1,330
Contractual Services	633,261	643,784	1,058,894	776,780	1,122,190	1,127,720
Commodities	9,498	16,063	61,820	50,180	63,365	63,365
Other Expenditures	5,444	5,922	6,875	6,875	6,875	6,875
Total	682,303	706,906	1,130,374	871,425	1,193,760	1,199,290
40 New Service						
Personnel Services	64,713	26,785	1,835	6,085	915	915
Total	64,713	26,785	1,835	6,085	915	915
45 Fiber Optics						
Personnel Services	881	-	-	1,165	5	5
Contractual Services	9,474	16,240	15,780	5,950	16,880	16,880
Commodities	-	2,722	4,870	-	4,870	4,870
Total	10,355	18,962	20,650	7,115	21,755	21,755
73 GIS						
Personnel Services	73,756	66,251	78,544	68,925	83,325	86,608
Contractual Services	11,175	10,540	21,295	18,340	18,855	18,860
Commodities	554	791	3,140	1,745	1,500	1,500
Total	85,485	77,582	102,979	89,010	103,680	106,968

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program and Classification
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
90 Debt Service and Depreciation						
Contractual Services	186	824	525	825	825	825
Debt Service	167,187	102,129	718,565	718,565	12,040	12,040
Other Expenditures	1,940,760	1,998,700	2,000,000	2,000,000	2,000,000	2,000,000
Total	<u>2,108,133</u>	<u>2,101,653</u>	<u>2,719,090</u>	<u>2,719,390</u>	<u>2,012,865</u>	<u>2,012,865</u>
95 Capital Outlay						
Capital Outlay	2,069,445	193,854	14,842,860	1,906,500	17,834,150	2,163,390
Total	<u>2,069,445</u>	<u>193,854</u>	<u>14,842,860</u>	<u>1,906,500</u>	<u>17,834,150</u>	<u>2,163,390</u>
Total Electric Fund	<u>36,974,155</u>	<u>34,416,355</u>	<u>51,620,110</u>	<u>37,650,880</u>	<u>53,537,460</u>	<u>38,098,410</u>
Total Electric Fund						
Personnel Services	\$ 3,449,168	\$ 2,848,771	\$ 3,884,268	\$ 3,215,418	\$ 3,751,231	\$ 3,975,785
Contractual Services	29,179,197	29,080,376	29,902,282	29,613,127	29,660,114	29,667,345
Commodities	145,581	127,559	244,560	190,045	252,275	252,275
Debt Service	167,187	102,129	718,565	718,565	12,040	12,040
Other Expenditures	1,963,577	2,063,667	2,027,575	2,007,225	2,027,650	2,027,575
Capital Outlay	2,069,445	193,854	14,842,860	1,906,500	17,834,150	2,163,390
Total	<u>36,974,155</u>	<u>34,416,355</u>	<u>51,620,110</u>	<u>37,650,880</u>	<u>53,537,460</u>	<u>38,098,410</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Program 20 - Administration							
501	Wages - Regular	\$ 877,451	\$ 884,503	\$ 903,296	\$ 885,145	\$ 942,589	\$ 1,002,935
502	Wages - Part-Time/Seasonal	2,194	2,504	3,302	2,645	4,178	4,529
503	Overtime	8,384	-	-	-	-	-
521	Group Insurance	214,240	122,000	250,159	171,770	213,166	221,041
522	Medicare	12,496	12,483	13,195	12,497	13,775	14,654
523	Social Security	52,595	52,319	54,812	53,430	58,070	61,070
524	IMRF	88,236	100,961	104,904	102,797	93,877	103,920
527	Car Allowance	3,250	3,250	3,375	3,375	3,250	3,250
529	Pension Expense	25,582	(134,895)	27,060	65	65	65
Total Personnel Services		<u>1,284,429</u>	<u>1,043,124</u>	<u>1,360,103</u>	<u>1,231,724</u>	<u>1,328,970</u>	<u>1,411,464</u>
531	Maintenance Service	20,891	21,078	21,375	21,375	27,245	27,245
541	Accounting & Auditing Service	14,472	19,505	20,000	20,000	21,000	21,000
543	Legal Service	16,926	20,916	30,877	18,000	30,875	30,875
544	Medical Service	-	-	600	-	600	600
547	Banking Service	76,391	109,544	95,000	150,000	-	-
559	Other Professional Services	17,466	4,555	34,300	29,500	34,300	34,300
561	Postage	970	956	2,000	1,000	2,000	2,000
562	Telephone	68,114	57,136	12,550	14,100	14,940	14,940
563	Publishing	1,131	916	2,000	1,125	2,000	2,000
564	Printing	1,104	875	1,100	1,050	1,100	1,100
565	Internet	2,297	2,320	2,320	2,320	2,320	2,320
566	Recording Fees	416	63	400	400	400	400
571	Dues	25,453	29,682	30,910	31,210	31,810	31,810
572	Travel	1,966	-	4,380	1,880	5,280	5,680
573	Training	4,750	316	5,785	4,185	6,745	6,105
585	Electric Purchases	27,737,266	27,584,584	27,891,675	27,891,677	27,478,039	27,478,035
595	Rentals	1,190	1,359	1,255	1,255	1,255	1,255
599	Other Contractual Services	-	138	-	140	-	-
Total Contractual Services		<u>27,990,801</u>	<u>27,853,943</u>	<u>28,156,527</u>	<u>28,189,217</u>	<u>27,659,909</u>	<u>27,659,665</u>
621	Office Supplies	1,665	1,428	4,000	2,000	4,000	4,000
622	Office Equipment	413	163	1,000	500	1,000	1,000
623	Office Furniture	-	-	1,000	800	1,000	1,000
632	Per Copy Charges	554	523	660	660	660	660
663	Computer Software	324	1,387	705	4,720	6,190	6,190
Total Commodities		<u>2,956</u>	<u>3,501</u>	<u>7,365</u>	<u>8,680</u>	<u>12,850</u>	<u>12,850</u>
918	Easements	140	100	200	100	200	200
Total Other Expenditures		<u>140</u>	<u>100</u>	<u>200</u>	<u>100</u>	<u>200</u>	<u>200</u>
Total Administration		<u>\$ 29,278,326</u>	<u>\$ 28,900,668</u>	<u>\$ 29,524,195</u>	<u>\$ 29,429,721</u>	<u>\$ 29,001,929</u>	<u>\$ 29,084,179</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Program 25 - Operation & Maintenance							
501	Wages - Regular	1,168,333	1,054,558	1,316,400	1,049,912	1,277,624	1,359,930
502	Wages - Part-Time/Seasonal	41,041	46,444	46,015	44,142	47,151	49,820
503	Overtime	43,775	50,208	160,200	50,500	160,200	164,006
504	Stand-By	108,206	109,437	110,430	110,430	114,295	117,724
521	Group Insurance	221,305	245,188	267,541	245,625	283,358	295,026
522	Medicare	19,210	17,811	23,677	18,120	23,193	24,542
523	Social Security	81,286	75,312	99,556	77,470	98,401	103,889
524	IMRF	129,554	135,825	172,417	143,210	155,658	171,715
529	Pension Expense	37,561	(181,479)	84,210	39,925	39,925	39,925
Total Personnel Services		<u>1,850,270</u>	<u>1,553,304</u>	<u>2,280,446</u>	<u>1,779,334</u>	<u>2,199,805</u>	<u>2,326,577</u>
531	Maintenance Service	230,032	242,287	287,765	277,085	296,270	296,750
544	Medical Service	865	537	1,650	1,200	1,650	1,650
546	Janitorial Service	4,795	4,799	5,160	4,800	5,160	5,160
559	Other Professional Services	6,846	6,509	13,745	7,500	13,745	13,745
562	Telephone	5,489	3,280	3,625	3,625	3,660	3,660
571	Dues	430	144	560	350	560	560
572	Travel	1,882	646	4,100	3,600	4,100	4,100
573	Training	12,919	15,167	15,340	12,500	15,340	15,340
581	Utilities	22,584	22,653	8,620	18,420	18,620	18,620
584	Landfill Charges	4,063	297	3,000	3,200	3,000	3,000
592	General Insurance	103,933	132,708	121,461	121,465	145,750	147,210
595	Rentals	4,245	4,193	5,860	5,830	6,180	6,180
599	Other Contractual Services	8,336	14,074	11,700	11,700	11,700	11,700
Total Contractual Services		<u>406,418</u>	<u>447,293</u>	<u>482,586</u>	<u>471,275</u>	<u>525,735</u>	<u>527,675</u>
601	Maintenance Supplies	41,764	50,235	65,585	47,900	65,585	65,585
621	Office Supplies	-	-	-	20	-	-
624	Operating Supplies	30,732	18,894	28,015	23,990	29,115	29,115
625	Small Tools	3,419	687	4,180	3,900	4,180	4,180
626	Janitorial Supplies	182	266	500	500	500	500
627	Motor Fuel & Lubricants	23,707	18,117	22,650	28,440	23,520	23,520
631	Clothing	8,660	4,222	17,150	11,300	17,150	17,150
641	Books	-	110	845	650	845	845
663	Computer Software	8,251	9,731	9,840	9,840	10,195	10,195
Total Commodities		<u>116,716</u>	<u>102,262</u>	<u>148,765</u>	<u>126,540</u>	<u>151,090</u>	<u>151,090</u>
917	Employee Awards	850	550	500	250	575	500
Total Other Expenditures		<u>850</u>	<u>550</u>	<u>500</u>	<u>250</u>	<u>575</u>	<u>500</u>
Total Operation & Maintenance		<u>\$ 2,374,254</u>	<u>\$ 2,103,410</u>	<u>\$ 2,912,297</u>	<u>\$ 2,377,399</u>	<u>\$ 2,877,205</u>	<u>\$ 3,005,842</u>
Program 27 - Substations							
531	Maintenance Service	64,013	45,660	88,695	81,695	88,695	88,695
599	Other Contractual Services	4,784	2,842	4,500	4,500	4,500	4,500
Total Contractual Services		<u>68,797</u>	<u>48,502</u>	<u>93,195</u>	<u>86,195</u>	<u>93,195</u>	<u>93,195</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
	601 Maintenance Supplies	12,527	2,194	17,000	2,500	17,000	17,000
	626 Janitorial Supplies	-	24	100	-	100	100
	627 Motor Fuel & Lubricants	3,330	-	1,500	-	1,500	1,500
	Total Commodities	15,857	2,218	18,600	2,500	18,600	18,600
	Total Substations	\$ 84,654	\$ 50,720	\$ 111,795	\$ 88,695	\$ 111,795	\$ 111,795
Program 30 - Customer Accounting							
	501 Wages - Regular	67,923	68,639	68,087	39,675	63,767	70,033
	502 Wages - Part-Time/Seasonal	33,955	23,332	49,417	24,680	27,023	29,581
	503 Overtime	-	-	-	-	-	-
	521 Group Insurance	20,931	22,643	23,124	15,505	29,546	30,854
	522 Medicare	1,404	1,259	1,703	875	1,316	1,440
	523 Social Security	6,003	5,383	7,285	3,795	5,629	6,154
	524 IMRF	8,374	9,182	10,289	5,065	8,600	9,824
	529 Pension Expense	2,428	(12,268)	650	1,000	1,000	1,000
	Total Personnel Services	141,018	118,169	160,555	90,595	136,881	148,886
	531 Maintenance Service	12,581	12,959	13,350	13,350	14,015	14,015
	544 Medical Service	-	-	-	-	-	-
	547 Bank Service	-	-	-	-	150,000	150,000
	550 Collection Service	378	6	1,000	1,000	1,000	1,000
	552 Data Programming Service	-	-	-	1,120	-	-
	559 Other Professional Services	-	-	2,000	350	2,000	2,000
	561 Postage	24,843	23,729	25,095	16,990	23,000	23,000
	564 Printing	6,370	6,341	6,305	6,305	6,305	6,305
	572 Travel & Meals	-	-	600	-	600	600
	573 Training	95	595	200	500	675	675
	595 Rentals	14,819	15,623	24,930	24,930	24,930	24,930
	Total Contractual Services	59,086	59,252	73,480	64,545	222,525	222,525
	622 Office Equipment	-	-	-	400	-	-
	Total Commodities	-	-	-	400	-	-
	912 Bad Debt	16,383	58,395	20,000	-	20,000	20,000
	Total Other Expenditures	16,383	58,395	20,000	-	20,000	20,000
	Total Customer Accounting	\$ 216,487	\$ 235,816	\$ 254,035	\$ 155,540	\$ 379,406	\$ 391,411
Program 35 - Electric Generation							
	501 Wages - Regular	27,368	38,545	-	28,500	-	-
	503 Overtime	373	43	-	1,200	-	-
	521 Group Insurance	832	1,166	-	905	-	-
	522 Medicare	389	545	-	420	-	-
	523 Social Security	1,650	2,331	-	1,790	-	-
	524 IMRF	2,705	4,443	-	3,445	-	-
	529 Pension Expense	784	(5,937)	2,785	1,330	1,330	1,330
	Total Personnel Services	34,101	41,137	2,785	37,590	1,330	1,330

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
531	Maintenance Service	169,978	181,176	209,159	178,700	217,380	220,110
559	Other Professional Services	-	-	4,500	3,330	4,500	4,500
562	Telephone	7,309	4,319	3,740	4,020	4,200	4,500
581	Utilities	324,313	329,371	599,545	437,570	713,180	713,180
583	Garbage Disposal	-	435	435	435	450	450
592	General Insurance	70,456	72,185	173,505	94,295	115,000	117,500
595	Rentals	2,500	970	3,530	3,530	2,100	2,100
599	Other Contractual Services	58,705	55,328	64,480	54,900	65,380	65,380
Total Contractual Services		633,261	643,784	1,058,894	776,780	1,122,190	1,127,720
601	Maintenance Supplies	330	404	16,740	7,650	18,170	18,170
622	Office Equipment	200	-	-	-	-	-
624	Operating Supplies	171	1,970	5,000	2,700	5,000	5,000
625	Small Tools	486	-	500	500	500	500
626	Janitorial Supplies	42	456	500	250	500	500
627	Motor Fuel & Lubricants	8,269	13,233	39,080	39,080	39,195	39,195
Total Commodities		9,498	16,063	61,820	50,180	63,365	63,365
914	State/Federal Permit Fees	5,444	5,922	6,875	6,875	6,875	6,875
Total Other Expenditures		5,444	5,922	6,875	6,875	6,875	6,875
Total Electric Generation		\$ 682,303	\$ 706,906	\$ 1,130,374	\$ 871,425	\$ 1,193,760	\$ 1,199,290
Program 40 - New Service							
501	Wages - Regular	50,907	23,978	-	3,500	-	-
503	Overtime	2,098	1,156	-	780	-	-
521	Group Insurance	1,532	756	-	125	-	-
522	Medicare	749	356	-	60	-	-
523	Social Security	3,097	1,461	-	240	-	-
524	IMRF	4,907	2,740	-	465	-	-
529	Pension Expense	1,423	(3,661)	1,835	915	915	915
Total Personnel Services		64,713	26,785	1,835	6,085	915	915
Total New Service		\$ 64,713	\$ 26,785	\$ 1,835	\$ 6,085	\$ 915	\$ 915
Program 45 - Fiber Optics							
501	Wages - Regular	479	-	-	570	-	-
503	Overtime	225	-	-	375	-	-
521	Group Insurance	21	-	-	30	-	-
522	Medicare	10	-	-	15	-	-
523	Social Security	43	-	-	60	-	-
524	IMRF	80	-	-	110	-	-
529	Pension Expense	23	-	-	5	5	5
Total Personnel Services		881	-	-	1,165	5	5
531	Maintenance Service	3,871	2,930	9,834	-	10,000	10,000
595	Rentals	5,603	13,310	5,946	5,950	6,880	6,880
Total Contractual Services		9,474	16,240	15,780	5,950	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		\$ 10,355	\$ 18,962	\$ 20,650	\$ 7,115	\$ 21,755	\$ 21,755

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 620 - Electric Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Program 73 - GIS							
501	Wages - Regular	53,556	54,173	55,217	44,450	56,287	58,357
502	Wages - Part-Time	2,611	-	-	-	-	-
503	Overtime	68	-	-	-	-	-
521	Group Insurance	6,537	10,171	9,402	14,820	15,792	16,378
522	Medicare	796	764	801	615	816	846
523	Social Security	3,404	3,266	3,423	2,615	3,490	3,619
524	IMRF	5,259	6,319	6,471	5,145	5,660	6,128
529	Pension Expense	1,525	(8,443)	3,230	1,280	1,280	1,280
Total Personnel Services		<u>73,756</u>	<u>66,251</u>	<u>78,544</u>	<u>68,925</u>	<u>83,325</u>	<u>86,608</u>
531	Maintenance Service	7,438	7,438	16,040	15,290	16,040	16,040
562	Telephone	453	667	400	400	400	400
563	Publishing	-	-	-	-	-	-
573	Training	1,562	713	3,130	2,500	2,415	2,420
595	Rentals	1,722	1,722	1,725	150	-	-
Total Contractual Services		<u>11,175</u>	<u>10,540</u>	<u>21,295</u>	<u>18,340</u>	<u>18,855</u>	<u>18,860</u>
601	Maintenance Supplies	35	85	1,105	-	-	-
621	Office Supplies	520	123	1,285	750	750	750
622	Office Equipment	-	584	750	995	750	750
Total Commodities		<u>554</u>	<u>791</u>	<u>3,140</u>	<u>1,745</u>	<u>1,500</u>	<u>1,500</u>
Total GIS		<u>\$ 85,485</u>	<u>\$ 77,582</u>	<u>\$ 102,979</u>	<u>\$ 89,010</u>	<u>\$ 103,680</u>	<u>\$ 106,968</u>
Program 90 - Debt Service & Depreciation							
599	Other Contractual Services	186	824	525	825	825	825
Total Contractual Services		<u>86,226</u>	<u>79,197</u>	<u>106,644</u>	<u>91,580</u>	<u>106,005</u>	<u>109,293</u>
705	Principal	2,131,818	2,009,646	705,520	705,520	10,520	10,520
710	Interest	165,175	100,754	11,945	11,945	1,520	1,520
715	Paying Agent Fees	2,012	1,375	1,100	1,100	-	-
910	Capitalized Assets	(2,131,818)	(2,009,646)	-	-	-	-
Total Debt Service		<u>167,187</u>	<u>102,129</u>	<u>718,565</u>	<u>718,565</u>	<u>12,040</u>	<u>12,040</u>
911	Depreciation	1,940,760	1,998,700	2,000,000	2,000,000	2,000,000	2,000,000
Total Other Expenditures		<u>1,940,760</u>	<u>1,998,700</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Total Debt Service & Depreciation		<u>\$ 2,108,133</u>	<u>\$ 2,101,653</u>	<u>\$ 2,719,090</u>	<u>\$ 2,719,390</u>	<u>\$ 2,012,865</u>	<u>\$ 2,012,865</u>
Program 95 - Capital Outlay							
810	Buildings & Improvements	7,946	645	20,000	35,000	48,000	20,000
815	Improvements Other than Buildings	2,789,631	1,649,275	14,648,860	1,772,000	17,575,330	1,760,000
820	Machinery & Equipment	16,551	13,673	79,000	79,000	98,000	90,000
825	Vehicles	26,790	27,828	75,000	500	75,000	290,390
835	Computer Equipment	200,632	15,528	20,000	20,000	37,820	3,000
910	Capitalized Assets	(972,105)	(1,513,095)	-	-	-	-
Total Capital Outlay		<u>\$ 2,069,445</u>	<u>\$ 193,854</u>	<u>\$ 14,842,860</u>	<u>\$ 1,906,500</u>	<u>\$ 17,834,150</u>	<u>\$ 2,163,390</u>
Total Electric Fund		<u>\$ 36,974,155</u>	<u>\$ 34,416,355</u>	<u>\$ 51,620,110</u>	<u>\$ 37,650,880</u>	<u>\$ 53,537,460</u>	<u>\$ 38,098,410</u>

CITY OF GENEVA, ILLINOIS
Budget Summary by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
447	Federal Grants	\$ -	\$ -	\$ -	\$ 6,215	\$ -	\$ -
455	Penalties	88,179	36,646	100,000	100,000	100,000	100,000
458	Industrial Wastewater Surcharge	97,048	103,027	115,000	115,000	115,000	115,000
Total Fines & Forfeits		185,227	139,673	215,000	221,215	215,000	215,000
462	Water Sales	5,968,325	6,274,961	6,123,000	6,323,000	6,123,000	6,123,000
463	Sewer Sales	3,667,119	3,848,565	3,736,500	3,898,000	3,736,500	3,736,500
465	Connection Fees	124,830	111,751	111,565	462,045	111,970	111,970
466	Meter Sales	16,519	21,193	25,000	28,000	25,000	25,000
Total Service Charges		9,776,792	10,256,471	9,996,065	10,711,045	9,996,470	9,996,470
475	Private Fire Service	34,740	34,740	34,740	34,830	34,830	34,830
476	Lawn Permit Fees	500	675	1,000	600	1,000	1,000
479	Disconnection/Reconnection Fees	2,100	226	500	500	500	500
Total Service Fees		37,340	35,641	36,240	35,930	36,330	36,330
481	Interest Income	65,316	11,505	45,000	30,000	35,000	45,000
482	Rental Income	112,329	147,143	100,000	112,100	112,100	117,740
483	Insurance & Property Damage	730	83,851	-	-	-	-
484	Sale of Capital Assets	97,308	33,850	10,000	-	10,000	10,000
485	Reimbursed Expenditures	628	15,554	8,245	5,060	8,245	8,245
486	Donations	385,387	881,622	-	-	-	-
489	Miscellaneous	133,462	17,048	5,000	1,660	5,000	5,000
Total Other Revenues		795,161	1,190,573	168,245	148,820	170,345	185,985
491	Transfers In - General	261,160	-	-	78,840	-	-
493	Other Financing Source	2,625,347	-	-	-	-	-
499	Reappropriation	-	-	3,815,630	-	6,719,410	4,121,160
Total Other Financing Sources		2,886,507	-	3,815,630	78,840	6,719,410	4,121,160
Total Revenues and Other Financing Sources		\$ 13,681,027	\$ 11,622,358	\$ 14,231,180	\$ 11,195,850	\$ 17,137,555	\$ 14,554,945
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 1,814,651	\$ 1,852,261	\$ 1,899,745	\$ 1,880,755	\$ 1,998,032	\$ 2,115,809
502	Wages - Part-Time/Seasonal	55,831	48,276	74,848	57,640	67,988	71,780
503	Overtime	65,965	72,594	81,600	63,035	81,660	81,599
504	Stand-By	120,340	115,163	109,980	110,455	117,615	120,847
521	Group Insurance	441,838	458,960	513,866	585,903	632,899	656,757
522	Medicare	28,892	29,063	31,457	29,077	32,893	34,701
523	Social Security	122,701	124,480	133,101	125,846	139,816	146,774
524	IMRF	201,208	231,204	245,011	237,628	222,306	244,940
527	Car Allowance	3,250	3,250	3,376	3,376	3,250	3,250
529	Pension Expense	58,335	(308,916)	96,145	28,620	28,620	28,620
Total Personnel Services		2,913,011	2,626,335	3,189,129	3,122,335	3,325,079	3,505,077
531	Maintenance Service	169,611	189,690	217,406	217,490	235,010	236,590
541	Accounting & Auditing Service	5,716	2,517	4,480	4,480	4,560	4,780
542	Engineering Service	5,755	8,016	2,265	4,875	2,266	2,268
543	Legal Service	17,367	7,322	11,500	16,500	11,500	11,500
544	Medical Service	1,150	1,003	2,525	2,620	2,590	2,590
546	Janitorial Service	4,801	4,802	4,900	4,900	4,900	4,900
547	Banking Service	45,219	64,814	43,000	72,000	63,000	63,000
550	Collection Service	413	-	1,000	-	1,000	1,000
559	Other Professional Services	49,425	52,368	52,630	52,630	52,200	52,530
561	Postage	25,447	24,249	23,579	31,600	17,200	17,250

CITY OF GENEVA, ILLINOIS
Budget Summary by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
562	Telephone	16,103	17,382	17,565	17,565	17,720	17,945
563	Publishing	660	430	1,086	1,165	1,100	1,100
564	Printing	7,867	6,444	8,335	8,335	8,335	8,335
565	Internet	2,366	2,320	3,660	2,320	2,320	2,320
566	Recording Fees	208	63	500	500	500	500
571	Dues & Subscriptions	2,492	1,160	2,095	2,300	1,910	1,910
572	Travel & Meals	470	48	4,550	4,550	4,250	4,250
573	Training & Professional Development	10,996	4,849	18,605	17,900	16,705	16,705
581	Utilities	748,074	791,817	846,645	846,645	846,645	847,145
584	Landfill Charges	50,683	62,315	55,200	54,000	55,200	55,200
586	Sewer Charges	53,136	56,262	36,000	58,000	60,000	62,000
592	General Insurance	130,490	145,261	118,750	129,175	145,740	147,200
595	Rentals	20,762	21,730	21,840	23,395	22,905	23,180
599	Other Contractual Services	74,969	69,657	81,055	81,055	86,215	86,215
Total Contractual Services		1,444,181	1,534,517	1,579,171	1,654,000	1,663,771	1,670,413
601	Maintenance Supplies	120,564	141,668	131,965	134,430	127,775	128,275
621	Office Supplies	4,865	1,596	6,890	6,890	6,890	6,890
622	Office Equipment	451	1,562	2,495	2,770	2,625	2,625
623	Office Furniture	-	-	600	600	600	600
624	Operating Supplies	372,240	365,808	438,635	438,635	445,460	443,460
625	Small Tools	4,438	4,562	4,685	4,685	4,685	4,685
626	Janitorial Supplies	790	953	1,450	2,305	1,350	1,350
627	Motor Fuel & Lubricants	29,473	24,915	32,375	42,480	43,245	44,870
631	Clothing	6,888	6,385	7,975	7,975	7,975	7,975
632	Per Copy Charges	554	523	850	850	850	850
641	Books	-	-	30	30	-	-
663	Computer Software	7,001	9,522	16,445	16,445	19,940	15,000
Total Commodities		547,264	557,496	644,395	658,095	661,395	656,580
705	Principal	2,035,762	2,368,216	2,264,990	2,264,995	2,232,295	2,532,295
710	Interest	606,937	602,289	559,295	559,300	668,295	559,260
715	Paying Agent Fees	671	550	550	550	750	750
720	Bond Issue Cost	-	-	-	105	-	-
Total Debt Service		2,643,370	2,971,055	2,824,835	2,824,950	2,901,340	3,092,305
810	Buildings & Improvements	34,044	645	255,000	30,000	768,000	50,000
815	Improvements Other than Buildings	13,263,599	2,521,629	1,837,500	1,862,000	4,258,000	1,833,000
820	Machinery & Equipment	196,855	191,648	499,000	550,000	256,000	400,000
825	Vehicles	244,441	(186)	490,000	442,215	-	45,000
835	Computer Equipment	37,147	12,049	19,280	19,280	10,475	10,000
910	Capitalized Assets	(12,555,271)	(4,390,578)	-	-	-	-
Total Capital Outlay		1,220,814	(1,664,792)	3,100,780	2,903,495	5,292,475	2,338,000
911	Depreciation	2,535,385	2,819,596	2,500,000	2,900,000	2,900,000	2,900,000
912	Bad Debt	1,350	12,643	6,500	-	6,500	6,500
914	State/Federal Permits	37,040	31,570	38,570	38,570	38,570	38,570
917	Employee Awards	450	-	300	300	925	-
922	Grant Expense	-	237,557	347,500	347,500	347,500	347,500
Total Other Expenditures		2,574,225	3,101,365	2,892,870	3,286,370	3,293,495	3,292,570
Total Expenditures and Other Financing Uses		\$ 11,342,866	\$ 9,125,976	\$ 14,231,180	\$ 14,449,245	\$ 17,137,555	\$ 14,554,945

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program
Fiscal Year Ending April 30, 2023 & 2024

630 - Water/Wastewater Fund

Program	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
60	Water Production	\$ 294,212	\$ 298,541	\$ 345,916	\$ 345,915	\$ 358,205	\$ 358,805
65	Water Distribution	1,399,624	1,342,497	1,820,008	1,804,328	1,903,796	1,970,653
70	Water Treatment	1,077,069	1,058,032	1,231,587	1,230,367	1,235,719	1,259,683
73	GIS	104,986	95,050	117,294	105,840	123,367	127,472
75	Wastewater Treatment	1,029,237	1,041,847	1,088,304	1,107,608	1,135,765	1,164,420
80	Wastewater Collection	915,300	1,042,497	1,067,977	1,091,553	1,148,375	1,199,194
85	Industrial Wastewater	121,905	118,239	131,064	131,774	135,098	140,998
90	Debt Service & Depreciation	3,143,956	3,425,851	5,328,250	5,728,365	5,804,755	5,995,720
95	Capital Outlay	3,256,577	703,421	3,100,780	2,903,495	5,292,475	2,338,000
Total Water/Wastewater Fund		<u>\$ 11,342,866</u>	<u>\$ 9,125,976</u>	<u>\$ 14,231,180</u>	<u>\$ 14,449,245</u>	<u>\$ 17,137,555</u>	<u>\$ 14,554,945</u>

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program and Classification
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
60 Water Production						
Personnel Services	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Contractual Services	290,038	294,108	313,416	313,415	324,955	325,555
Commodities	3,973	3,745	2,500	2,500	3,250	3,250
Other Expenditures	201	687	-	-	-	-
Total	<u>294,212</u>	<u>298,541</u>	<u>345,916</u>	<u>345,915</u>	<u>358,205</u>	<u>358,805</u>
65 Water Distribution						
Personnel Services	987,710	861,318	1,098,738	1,058,308	1,147,480	1,215,055
Contractual Services	294,011	283,436	303,940	328,230	332,096	334,138
Commodities	116,632	127,097	146,330	151,290	152,745	150,460
Other Expenditures	1,271	70,645	271,000	266,500	271,475	271,000
Total	<u>1,399,624</u>	<u>1,342,497</u>	<u>1,820,008</u>	<u>1,804,328</u>	<u>1,903,796</u>	<u>1,970,653</u>
70 Water Treatment						
Personnel Services	475,874	428,819	495,487	493,542	501,884	525,613
Contractual Services	341,992	382,770	424,475	424,635	421,415	421,825
Commodities	259,203	246,444	311,425	311,990	312,070	312,245
Other Expenditures	-	-	200	200	350	-
Total	<u>1,077,069</u>	<u>1,058,032</u>	<u>1,231,587</u>	<u>1,230,367</u>	<u>1,235,719</u>	<u>1,259,683</u>
73 GIS						
Personnel Services	92,195	82,814	97,604	84,555	102,557	106,662
Contractual Services	12,237	11,445	18,190	19,540	19,310	19,310
Commodities	554	791	1,500	1,745	1,500	1,500
Total	<u>104,986</u>	<u>95,050</u>	<u>117,294</u>	<u>105,840</u>	<u>123,367</u>	<u>127,472</u>
75 Wastewater Treatment						
Personnel Services	521,340	481,620	547,599	543,978	571,130	597,605
Contractual Services	351,830	393,995	369,735	391,805	393,665	395,945
Commodities	118,773	135,223	132,300	133,155	132,300	132,300
Other Expenditures	37,294	31,010	38,670	38,670	38,670	38,570
Total	<u>1,029,237</u>	<u>1,041,847</u>	<u>1,088,304</u>	<u>1,107,608</u>	<u>1,135,765</u>	<u>1,164,420</u>
80 Wastewater Collection						
Personnel Services	734,119	674,855	808,022	798,268	855,310	907,559
Contractual Services	141,589	151,131	134,980	163,060	159,015	160,325
Commodities	39,519	37,083	41,975	49,225	51,050	48,310
Other Expenditures	74	179,428	83,000	81,000	83,000	83,000
Total	<u>915,300</u>	<u>1,042,497</u>	<u>1,067,977</u>	<u>1,091,553</u>	<u>1,148,375</u>	<u>1,199,194</u>
85 Industrial Wastewater						
Personnel Services	101,775	96,910	111,679	112,564	115,598	121,463
Contractual Services	11,521	14,218	11,020	11,020	11,020	11,020
Commodities	8,610	7,112	8,365	8,190	8,480	8,515
Total	<u>121,905</u>	<u>118,239</u>	<u>131,064</u>	<u>131,774</u>	<u>135,098</u>	<u>140,998</u>
90 Debt Service and Depreciation						
Contractual Services	964	3,414	3,415	3,415	3,415	3,415
Debt Service	607,607	602,841	2,824,835	2,824,950	2,901,340	3,092,305
Other Expenditures	2,535,385	2,819,596	2,500,000	2,900,000	2,900,000	2,900,000
Total	<u>3,143,956</u>	<u>3,425,851</u>	<u>5,328,250</u>	<u>5,728,365</u>	<u>5,804,755</u>	<u>5,995,720</u>
95 Capital Outlay						
Capital Outlay	3,256,577	703,421	3,100,780	2,903,495	5,292,475	2,338,000
Total	<u>3,256,577</u>	<u>703,421</u>	<u>3,100,780</u>	<u>2,903,495</u>	<u>5,292,475</u>	<u>2,338,000</u>
Total Water/Wastewater Fund	<u>11,342,866</u>	<u>9,125,976</u>	<u>14,231,180</u>	<u>14,449,245</u>	<u>17,137,555</u>	<u>14,554,945</u>

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Program and Classification
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Total Water/Wastewater Fund						
Personnel Services	\$ 2,913,011	\$ 2,626,335	\$ 3,189,129	\$ 3,121,215	\$ 3,323,959	\$ 3,503,957
Contractual Services	1,444,181	1,534,517	1,579,171	1,655,120	1,664,891	1,671,533
Commodities	547,264	557,496	644,395	658,095	661,395	656,580
Debt Service	607,607	602,841	2,824,835	2,824,950	2,901,340	3,092,305
Other Expenditures	2,574,225	3,101,365	2,892,870	3,286,370	3,293,495	3,292,570
Capital Outlay	3,256,577	703,421	3,100,780	2,903,495	5,292,475	2,338,000
Total	<u>11,342,866</u>	<u>9,125,976</u>	<u>14,231,180</u>	<u>14,449,245</u>	<u>17,137,555</u>	<u>14,554,945</u>

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CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Program 60 - Water Production							
521	Group Insurance	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total Personnel Services		-	-	30,000	30,000	30,000	30,000
531	Maintenance Service	15,842	7,699	12,916	12,915	24,455	25,055
581	Utilities	274,196	286,409	300,500	300,500	300,500	300,500
Total Contractual Services		290,038	294,108	313,416	313,415	324,955	325,555
601	Maintenance Supplies	3,973	3,745	2,500	2,500	3,250	3,250
624	Operating Supplies	-	-	-	-	-	-
Total Commodities		3,973	3,745	2,500	2,500	3,250	3,250
912	Bad Debt	201	687	-	-	-	-
Total Other Expenditures		201	687	-	-	-	-
Total Water Production		\$ 294,212	\$ 298,541	\$ 345,916	\$ 345,915	\$ 358,205	\$ 358,805
Program 65 - Water Distribution							
501	Wages - Regular	606,789	608,213	647,252	644,310	686,168	730,571
502	Wages - Part-Time/Seasonal	25,974	24,138	37,424	27,190	33,994	35,890
503	Overtime	12,637	16,308	22,860	14,775	22,860	22,860
504	Stand-By	22,932	26,708	21,720	24,905	27,000	27,810
521	Group Insurance	185,510	160,271	201,391	206,270	233,934	243,085
522	Medicare	9,316	9,159	10,598	9,825	11,186	11,871
523	Social Security	39,414	39,843	44,611	42,005	47,425	49,957
524	IMRF	64,743	74,223	81,044	78,745	74,693	82,791
527	Car Allowance	1,625	1,625	1,688	1,688	1,625	1,625
529	Pension Expense	18,771	(99,170)	30,150	8,595	8,595	8,595
Total Personnel Services		987,710	861,318	1,098,738	1,058,308	1,147,480	1,215,055
531	Maintenance Service	31,374	30,149	31,715	31,715	34,315	34,385
541	Accounting & Auditing Service	1,568	1,258	2,240	2,240	2,280	2,390
542	Engineering Service	5,170	5,529	1,500	4,110	1,501	1,503
543	Legal Service	15,479	5,423	10,000	15,000	10,000	10,000
544	Medical Service	785	616	1,500	1,500	1,500	1,500
546	Janitorial Service	2,402	2,401	2,450	2,450	2,450	2,450
547	Banking Service	31,653	45,353	30,000	50,000	50,000	50,000
550	Collection Service	222	-	500	-	500	500
559	Other Professional Services	11,460	7,751	12,100	12,100	11,670	12,000
561	Postage	12,760	12,172	11,234	8,800	8,700	8,750
562	Telephone	11,441	12,874	13,350	13,350	13,350	13,500
563	Publishing	660	430	1,021	1,100	1,100	1,100
564	Printing	4,266	3,334	4,580	4,580	4,580	4,580
565	Internet	1,183	1,160	1,160	1,160	1,160	1,160
566	Recording Fees	208	63	500	500	500	500
571	Dues	2,121	626	1,535	1,535	1,475	1,475
572	Travel	336	23	3,700	3,700	3,400	3,400
573	Training	5,348	3,403	8,605	7,900	6,785	6,785
581	Utilities	3,994	4,544	6,145	6,145	6,145	6,645
584	Landfill Charges	6,901	297	5,200	4,000	5,200	5,200
592	General Insurance	63,074	69,795	68,250	68,250	72,870	73,600
595	Rentals	9,433	10,831	10,795	12,235	11,615	11,715
599	Other Contractual Services	72,172	65,404	75,860	75,860	81,000	81,000
Total Contractual Services		294,011	283,436	303,940	328,230	332,096	334,138

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
601	Maintenance Supplies	60,362	69,655	72,940	72,000	68,000	68,500
621	Office Supplies	1,591	992	2,800	2,800	2,800	2,800
622	Office Equipment	413	418	870	900	1,000	1,000
623	Office Furniture	-	-	600	600	600	600
624	Operating Supplies	32,945	33,522	43,550	43,550	48,950	47,950
625	Small Tools	1,815	2,532	1,900	1,900	1,900	1,900
626	Janitorial Supplies	182	306	500	500	400	400
627	Motor Fuel & Lubricants	13,553	12,131	11,000	16,870	16,475	17,160
631	Clothing	2,354	2,080	2,400	2,400	2,400	2,400
632	Per Copy Charges	277	262	450	450	450	450
641	Books	-	-	30	30	-	-
663	Computer Software	3,138	5,199	9,290	9,290	9,770	7,300
Total Commodities		116,632	127,097	146,330	151,290	152,745	150,460
912	Bad Debt	710	4,682	4,500	-	4,500	4,500
914	State/Federal Permit Fees	311	560	-	-	-	-
917	Employee Awards	250	-	-	-	475	-
922	Grant Expense	-	65,403	266,500	266,500	266,500	266,500
Total Other Expenditures		1,271	70,645	271,000	266,500	271,475	271,000
Total Water Distribution		\$ 1,399,624	\$ 1,342,497	\$ 1,820,008	\$ 1,804,328	\$ 1,903,796	\$ 1,970,653
Program 70 - Water Treatment							
501	Wages - Regular	279,687	281,000	278,960	278,695	287,245	302,007
502	Wages - Part Time	-	-	-	-	-	-
503	Overtime	19,568	19,482	20,250	21,275	20,250	20,250
504	Stand-By	42,399	42,360	43,140	42,890	44,435	45,768
521	Group Insurance	65,677	73,487	69,543	80,061	81,907	85,050
522	Medicare	4,827	4,836	4,965	4,515	5,105	5,337
523	Social Security	20,642	20,730	21,228	20,697	21,820	22,819
524	IMRF	33,392	38,905	40,116	39,669	35,382	38,642
529	Pension Expense	9,681	(51,982)	17,285	5,740	5,740	5,740
Total Personnel Services		475,874	428,819	495,487	493,542	501,884	525,613
531	Maintenance Service	62,791	71,544	72,345	72,345	69,315	69,650
544	Medical Service	26	-	300	300	300	300
559	Other Professional Services	9,052	16,298	12,000	12,000	12,000	12,000
562	Telephone	819	606	900	900	975	1,050
563	Publishing	-	-	-	-	-	-
564	Printing	143	-	500	500	500	500
571	Dues	249	480	450	610	325	325
572	Travel	1	-	500	500	500	500
573	Training	1,250	658	2,000	2,000	2,000	2,000
581	Utilities	266,828	292,346	334,000	334,000	334,000	334,000
595	Rentals	-	-	700	700	700	700
599	Other Contractual Services	833	839	780	780	800	800
Total Contractual Services		341,992	382,770	424,475	424,635	421,415	421,825
601	Maintenance Supplies	11,030	22,989	12,550	12,555	12,550	12,550
621	Office Supplies	1,670	28	900	900	900	900
622	Office Equipment	-	256	475	475	475	475
624	Operating Supplies	239,222	219,132	289,325	289,325	289,750	289,750
625	Small Tools	1,219	287	1,000	1,000	1,000	1,000
626	Janitorial Supplies	-	-	500	500	500	500
627	Motor Fuel & Lubricants	4,307	2,231	4,900	5,460	5,545	5,720
631	Clothing	1,393	1,159	1,350	1,350	1,350	1,350
663	Computer Software	362	362	425	425	-	-
Total Commodities		259,203	246,444	311,425	311,990	312,070	312,245

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
	917 Employee Awards	-	-	200	200	350	-
	Total Other Expenditures	-	-	200	200	350	-
	Total Water Treatment	\$ 1,077,069	\$ 1,058,032	\$ 1,231,587	\$ 1,230,367	\$ 1,235,719	\$ 1,259,683
Program 73 - GIS							
	501 Wages - Regular	66,944	67,717	69,021	-	-	-
	502 Wages - Part-Time	3,264	-	-	55,560	70,358	72,947
	503 Overtime	85	-	-	-	-	-
	521 Group Insurance	8,171	12,714	11,754	-	-	-
	522 Medicare	995	955	1,000	18,530	19,742	20,475
	523 Social Security	4,255	4,083	4,280	765	1,020	1,058
	524 IMRF	6,573	7,898	8,089	3,270	4,362	4,523
	529 Pension Expense	1,906	(10,553)	3,460	6,430	7,075	7,659
	Total Personnel Services	92,195	82,814	97,604	84,555	102,557	106,662
	531 Maintenance Service	7,438	7,438	15,290	1,120	1,120	1,120
	559 Other Professional Services	-	-	-	15,375	15,290	15,290
	562 Telephone	815	1,572	400	400	480	480
	563 Publishing	-	-	-	-	-	-
	573 Training	2,262	713	2,500	2,500	2,420	2,420
	595 Rentals	1,722	1,722	-	145	-	-
	Total Contractual Services	12,237	11,445	18,190	19,540	19,310	19,310
	601 Maintenance Supplies	35	84	-	-	-	-
	621 Office Supplies	520	123	750	750	750	750
	622 Office Equipment	-	584	750	995	750	750
	663 Computer Software	-	-	-	-	-	-
	Total Commodities	554	791	1,500	1,745	1,500	1,500
	Total GIS	\$ 104,986	\$ 95,050	\$ 117,294	\$ 105,840	\$ 123,367	\$ 127,472
Program 75 - Wastewater Treatment							
	501 Wages - Regular	296,569	316,315	312,879	313,435	323,751	340,338
	502 Wages - Part-time/Seasonal	2,480	-	-	3,260	7,200	7,200
	503 Overtime	28,048	28,642	30,150	20,440	30,150	30,150
	504 Stand-By	46,028	39,824	35,280	35,830	36,340	37,429
	521 Group Insurance	70,966	82,676	77,942	95,240	98,541	102,391
	522 Medicare	5,253	5,418	5,485	5,225	5,763	6,019
	523 Social Security	22,462	23,165	23,455	22,335	24,640	25,737
	524 IMRF	38,401	42,900	44,328	42,703	39,235	42,831
	529 Pension Expense	11,133	(57,319)	18,080	5,510	5,510	5,510
	Total Personnel Services	521,340	481,620	547,599	543,978	571,130	597,605
	531 Maintenance Service	31,933	52,038	57,345	57,345	57,275	57,555
	544 Medical Service	164	180	185	255	250	250
	559 Other Professional Services	14,869	13,785	15,000	15,000	15,000	15,000
	562 Telephone	749	243	630	630	630	630
	563 Publishing	-	-	65	65	-	-
	571 Dues	60	11	110	110	110	110
	572 Travel	60	-	100	100	100	100
	573 Training	1,376	75	1,500	1,500	1,500	1,500
	581 Utilities	203,056	208,518	206,000	206,000	206,000	206,000
	584 Landfill Charges	43,782	62,018	50,000	50,000	50,000	50,000
	586 Sewer Charges	53,136	56,262	36,000	58,000	60,000	62,000
	595 Rentals	1,647	864	1,800	1,800	1,800	1,800
	599 Other Contractual Services	1,000	-	1,000	1,000	1,000	1,000
	Total Contractual Services	351,830	393,995	369,735	391,805	393,665	395,945

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
601	Maintenance Supplies	25,838	26,287	26,800	26,800	26,800	26,800
621	Office Supplies	875	407	1,500	1,500	1,500	1,500
622	Office Equipment	-	257	300	300	300	300
624	Operating Supplies	88,612	103,886	95,000	95,000	95,000	95,000
625	Small Tools	1,108	1,380	1,500	1,500	1,500	1,500
626	Janitorial Supplies	608	647	450	1,305	450	450
627	Motor Fuel & Lubricants	-	-	3,625	3,625	3,650	3,650
631	Clothing	1,369	1,997	2,700	2,700	2,700	2,700
641	Books	-	-	-	-	-	-
663	Computer Software	362	362	425	425	400	400
Total Commodities		118,773	135,223	132,300	133,155	132,300	132,300
912	Bad Debt	365	-	-	-	-	-
914	State/Federal Permits	36,729	31,010	38,570	38,570	38,570	38,570
917	Employee Awards	200	-	100	100	100	-
Total Other Expenditures		37,294	31,010	38,670	38,670	38,670	38,570
Total Wastewater Treatment		\$ 1,029,237	\$ 1,041,847	\$ 1,088,304	\$ 1,107,608	\$ 1,135,765	\$ 1,164,420
Program 80 - Wastewater Collection							
501	Wages - Regular	494,413	503,956	516,406	513,465	552,586	588,126
502	Wages - Part-Time/Seasonal	24,114	24,138	37,424	27,190	26,794	28,690
503	Overtime	5,452	8,162	8,340	6,545	8,400	8,339
504	Stand-By	8,847	6,115	9,840	6,830	9,840	9,840
521	Group Insurance	95,200	110,864	104,926	133,895	145,978	152,042
522	Medicare	7,510	7,634	8,318	7,692	8,688	9,231
523	Social Security	31,696	32,119	34,862	33,027	36,738	38,665
524	IMRF	50,594	58,782	62,618	61,361	58,086	64,426
527	Car Allowance	1,625	1,625	1,688	1,688	1,625	1,625
529	Pension Expense	14,668	(78,539)	23,600	6,575	6,575	6,575
Total Personnel Services		734,119	674,855	808,022	798,268	855,310	907,559
531	Maintenance Service	20,234	20,566	27,395	27,395	33,960	34,255
541	Accounting & Auditing Service	4,148	1,258	2,240	2,240	2,280	2,390
542	Engineering Service	505	683	685	685	685	685
543	Legal Service	1,888	1,899	1,500	1,500	1,500	1,500
544	Medical Service	155	206	500	525	500	500
546	Janitorial Service	2,399	2,401	2,450	2,450	2,450	2,450
547	Banking Service	13,566	19,461	13,000	22,000	13,000	13,000
550	Collection Service	191	-	500	-	500	500
559	Other Professional Services	2,623	2,376	3,030	3,030	3,030	3,030
561	Postage	12,688	12,077	12,345	22,800	8,500	8,500
562	Telephone	2,279	2,087	2,285	2,285	2,285	2,285
563	Publishing	-	-	-	-	-	-
564	Printing	3,457	3,110	3,255	3,255	3,255	3,255
565	Internet	1,183	1,160	2,500	1,160	1,160	1,160
571	Dues	62	42	-	45	-	-
572	Travel	74	25	250	250	250	250
573	Training	760	-	4,000	4,000	4,000	4,000
592	General Insurance	67,416	75,466	50,500	60,925	72,870	73,600
595	Rentals	7,960	8,313	8,545	8,515	8,790	8,965
Total Contractual Services		141,589	151,131	134,980	163,060	159,015	160,325

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
601	Maintenance Supplies	18,954	18,907	16,800	20,200	16,800	16,800
621	Office Supplies	101	47	700	700	700	700
622	Office Equipment	37	48	100	100	100	100
624	Operating Supplies	3,986	2,595	3,560	3,560	4,560	3,560
625	Small Tools	295	363	285	285	285	285
627	Motor Fuel & Lubricants	10,959	10,114	12,300	16,150	16,910	17,640
631	Clothing	1,772	1,150	1,525	1,525	1,525	1,525
632	Per Copy Charges	277	262	400	400	400	400
663	Computer Software	3,138	3,598	6,305	6,305	9,770	7,300
Total Commodities		39,519	37,083	41,975	49,225	51,050	48,310
912	Bad Debt	74	7,274	2,000	-	2,000	2,000
922	Grant Expense	-	172,154	81,000	81,000	81,000	81,000
Total Other Expenditures		74	179,428	83,000	81,000	83,000	83,000
Total Wastewater Collection		\$ 915,300	\$ 1,042,497	\$ 1,067,977	\$ 1,091,553	\$ 1,148,375	\$ 1,199,194
Program 85 - Industrial Wastewater							
501	Wages - Regular	70,249	75,059	75,227	75,290	77,924	81,820
503	Overtime	175	-	-	-	-	-
504	Stand-By	133	157	-	-	-	-
521	Group Insurance	16,314	18,948	18,310	21,907	22,797	23,714
522	Medicare	990	1,062	1,091	1,055	1,131	1,185
523	Social Security	4,233	4,540	4,665	4,512	4,831	5,073
524	IMRF	7,504	8,497	8,816	8,720	7,835	8,591
529	Pension Expense	2,176	(11,353)	3,570	1,080	1,080	1,080
Total Personnel Services		101,775	96,910	111,679	112,564	115,598	121,463
531	Maintenance Service	-	256	400	400	400	400
542	Engineering Service	80	1,804	80	80	80	80
544	Medical Services	20	-	40	40	40	40
559	Other Professional Services	11,421	12,158	10,500	10,500	10,500	10,500
Total Contractual Services		11,521	14,218	11,020	11,020	11,020	11,020
601	Maintenance Supplies	372	-	375	375	375	375
621	Office Supplies	109	-	240	240	240	240
624	Operating Supplies	7,474	6,673	7,200	7,200	7,200	7,200
627	Motor Fuel & Lubricants	655	439	550	375	665	700
Total Commodities		8,610	7,112	8,365	8,190	8,480	8,515
Total Industrial Wastewater		\$ 121,905	\$ 118,239	\$ 131,064	\$ 131,774	\$ 135,098	\$ 140,998
Program 90 - Debt Service & Depreciation							
599	Other Contractual Services	964	3,414	3,415	3,415	3,415	3,415
Total Contractual Services		964	3,414	3,415	3,415	3,415	3,415
705	Principal	2,035,762	2,368,216	2,264,990	2,264,995	2,232,295	2,532,295
710	Interest	606,937	602,289	559,295	559,300	668,295	559,260
715	Paying Agent Fees	671	550	550	550	750	750
720	Bond Issue Costs	-	-	-	105	-	-
910	Capitalized Assets	(2,035,763)	(2,368,213)	-	-	-	-
Total Debt Service		607,607	602,841	2,824,835	2,824,950	2,901,340	3,092,305
911	Depreciation	2,535,385	2,819,596	2,500,000	2,900,000	2,900,000	2,900,000
Total Other Expenditures		2,535,385	2,819,596	2,500,000	2,900,000	2,900,000	2,900,000
Total Debt Service & Depreciation		\$ 3,143,956	\$ 3,425,851	\$ 5,328,250	\$ 5,728,365	\$ 5,804,755	\$ 5,995,720

CITY OF GENEVA, ILLINOIS
Budget Detail by Program
Fiscal Year Ending April 30, 2023 & 2024

Fund 630 - Water/Wastewater Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Program 95 - Capital Outlay							
810	Buildings & Improvements	34,044	645	255,000	30,000	768,000	50,000
815	Improvements - Other than Buildings	13,263,599	2,521,629	1,837,500	1,862,000	4,258,000	1,833,000
820	Machinery & Equipment	196,855	191,648	499,000	550,000	256,000	400,000
825	Vehicles	244,441	(186)	490,000	442,215	-	45,000
835	Computer Equipment	37,147	12,049	19,280	19,280	10,475	10,000
910	Capitalized Assets	(10,519,508)	(2,022,365)	-	-	-	-
Total Capital Outlay		<u>3,256,577</u>	<u>703,421</u>	<u>3,100,780</u>	<u>2,903,495</u>	<u>5,292,475</u>	<u>2,338,000</u>
Total Capital Outlay		<u>\$ 3,256,577</u>	<u>\$ 703,421</u>	<u>\$ 3,100,780</u>	<u>\$ 2,903,495</u>	<u>\$ 5,292,475</u>	<u>\$ 2,338,000</u>
Total Water/Wastewater Fund		<u>\$ 11,342,866</u>	<u>\$ 9,125,976</u>	<u>\$ 14,231,180</u>	<u>\$ 14,449,245</u>	<u>\$ 17,137,555</u>	<u>\$ 14,554,945</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 643 - Refuse Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
464	Refuse Charges	\$ 521,525	\$ 528,695	\$ 526,580	\$ 526,580	\$ 526,580	\$ 526,580
Total Service Charges		521,525	528,695	526,580	526,580	526,580	526,580
486	Donations	-	-	-	-	-	-
489	Miscellaneous	20,000	20,000	20,000	20,000	20,000	20,000
Total Other Revenues		20,000	20,000	20,000	20,000	20,000	20,000
Total Revenues and Other Financing Sources		\$ 541,525	\$ 548,695	\$ 546,580	\$ 546,580	\$ 546,580	\$ 546,580
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 35,607	\$ 34,364	\$ 34,150	\$ 33,485	\$ 34,791	\$ 37,382
502	Wages - Part-Time/Seasonal	339	256	379	-	418	452
503	Overtime	4	-	-	-	-	-
521	Group Insurance	4,597	4,769	5,229	5,079	5,687	5,970
522	Medicare	507	488	501	470	510	549
523	Social Security	2,091	1,985	2,021	2,012	2,110	2,214
524	IMRF	3,504	3,848	4,045	3,875	3,544	3,976
529	Pension Expense	1,016	(5,142)	1,525	410	410	410
Total Personnel Services		47,664	40,569	47,850	45,331	47,470	50,953
543	Legal Services	-	-	-	-	-	-
547	Banking Services	3,283	4,154	3,200	4,304	4,400	4,502
550	Collection Service	15	-	100	100	100	100
552	Data Programming Service	-	-	130	-	130	130
561	Postage	95	66	240	680	680	680
564	Printing	893	321	450	450	450	450
583	Garbage Disposal	452,172	482,748	485,305	485,300	486,210	446,210
Total Commodities		-	-	-	-	-	-
912	Bad Debt	210	1,607	500	500	500	500
999	Source of Reserves	-	-	8,805	-	6,640	43,055
Total Other Financing Uses		210	1,607	9,305	500	7,140	43,555
Total Expenditures and Other Financing Uses		\$ 504,332	\$ 529,464	\$ 546,580	\$ 536,665	\$ 546,580	\$ 546,580

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 659 - Cemetery Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
474	Grave Opening Fees	\$ 25,120	\$ 35,450	\$ 29,750	\$ 34,000	\$ 34,000	\$ 34,000
Total Service Fees		25,120	35,450	29,750	34,000	34,000	34,000
481	Interest Income	11,032	542	3,650	4,190	3,750	3,850
488	Cemetery Lot Sales	24,800	46,800	39,000	48,000	48,000	48,000
489	Miscellaneous	150	-	-	-	-	-
Total Other Revenues		35,982	47,342	42,650	52,190	51,750	51,850
Total Revenues and Other Financing Sources		\$ 61,102	\$ 82,792	\$ 72,400	\$ 86,190	\$ 85,750	\$ 85,850
Expenditures and Other Financing Uses							
531	Maintenance Service	\$ 15,006	\$ 15,631	\$ 16,000	\$ 16,000	\$ 30,490	\$ 30,490
543	Legal Service	-	-	200	200	200	200
547	Banking Service	351	771	750	750	750	750
559	Other Professional Services	22,378	31,858	31,450	31,450	32,930	34,580
563	Publishing	-	-	50	50	50	50
581	Utilities	742	680	800	800	800	800
Total Contractual Services		38,476	48,940	49,250	49,250	65,220	66,870
601	Maintenance Supplies	204	1,094	300	300	300	300
624	Operating Supplies	35	265	400	400	400	100
663	Computer Software	3,045	2,150	2,200	2,200	2,200	2,200
Total Commodities		3,284	3,509	2,900	2,900	2,900	2,600
911	Depreciation	3,717	3,717	3,720	3,800	3,800	3,800
914	State/Federal Permits	-	150	300	300	300	300
Total Other Expenditures		3,717	3,867	4,020	4,100	4,100	4,100
999	Source of Reserves	-	-	16,230	-	13,530	12,280
Total Other Financing Uses		-	-	16,230	-	13,530	12,280
Total Expenditures and Other Financing Uses		\$ 45,477	\$ 56,316	\$ 72,400	\$ 56,250	\$ 85,750	\$ 85,850

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 660 - Commuter Parking Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
451	Parking Violations	\$ 40,189	\$ 8,823	\$ 40,000	\$ 9,000	\$ 7,500	\$ 7,500
Total Fines & Forfeits		40,189	8,823	40,000	9,000	7,500	7,500
447	Federal Grants	(85)	-	-	-	-	-
Total Intergovernmental Revenues		(85)	-	-	-	-	-
477	Parking Lot Fees	535,529	(4,614)	182,230	159,000	224,000	224,000
Total Service Fees		535,529	(4,614)	182,230	159,000	224,000	224,000
481	Interest Income	33,141	10,774	5,000	15,000	2,000	2,000
482	Rental Income	120	-	-	-	-	-
484	Sale of Capital Assets	2,375	-	-	-	-	-
489	Miscellaneous	44,688	48,750	-	-	-	-
Total Other Revenues		80,323	59,524	5,000	15,000	2,000	2,000
499	Reappropriation	-	-	363,250	-	1,368,185	306,975
Total Other Financing Uses		-	-	363,250	-	1,368,185	306,975
Total Revenues and Other Financing Sources		\$ 655,957	\$ 63,732	\$ 590,480	\$ 183,000	\$ 1,601,685	\$ 540,475
Expenditures and Other Financing Uses							
501	Wages - Regular	\$ 59,270	\$ 34,055	\$ 49,249	\$ 50,915	\$ 40,583	\$ 43,793
503	Overtime	-	-	-	-	-	-
521	Group Insurance	13,338	7,958	11,728	12,395	9,683	10,163
522	Medicare	827	474	715	705	588	635
523	Social Security	3,487	1,968	2,984	3,016	2,463	2,640
524	IMRF	5,683	4,146	5,768	5,893	4,080	4,596
529	Pension Expense	1,647	(5,539)	3,050	1,615	1,615	1,615
Total Personnel Services		84,251	43,062	73,494	74,539	59,012	63,442
531	Maintenance Service	13,235	24,246	27,980	27,980	28,070	27,100
541	Accounting & Auditing Service	241	197	350	350	350	350
543	Legal Service	38	1,500	-	2,500	2,500	-
547	Banking Services	14,168	442	641	2,101	2,103	2,103
550	Collection Service	-	-	-	50	50	50
559	Other Professional Services	-	-	-	-	2,000	-
561	Postage	1,362	1,802	390	1,200	1,100	-
562	Telephone	2,151	2,303	2,400	2,400	2,400	2,400
564	Printing	3,789	2,599	185	500	3,070	2,500
581	Utilities	28,756	24,271	29,200	29,200	29,200	29,200
595	Rentals	47,567	36,941	47,440	4,390	4,390	4,390
599	Other Contractual Services	457	385	500	500	500	500
Total Contractual Services		111,764	94,685	109,086	71,171	75,733	68,593
601	Maintenance Supplies	40	1,524	2,000	2,000	2,000	2,000
621	Office Supplies	58	92	-	-	-	-
622	Office Equipment	-	-	-	-	-	-
624	Operating Supplies	53	-	500	700	500	500
663	Computer Software	5,400	5,551	5,400	5,400	5,940	5,940

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 660 - Commuter Parking Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Total Commodities		5,551	7,167	7,900	8,100	8,440	8,440
705	Principal 2000 Revenue Bonds	170,000	365,000	-	-	-	-
710	Interest 2000 Revenue Bonds	17,518	6,182	-	-	-	-
715	Paying Agent Fees	121	-	-	-	-	-
Total Debt Service		187,639	371,182	-	-	-	-
805	Land	-	-	-	-	1,000,000	-
815	Improvements Other Than Buildings	-	-	-	-	45,000	-
820	Machinery & Equipment	9,990	-	-	-	-	-
825	Vehicles	-	-	-	-	13,500	-
835	Computer Equipment	-	-	-	-	-	-
910	Capitalized Assets	(170,000)	(365,000)	-	-	-	-
Total Capital Outlay		(160,010)	(365,000)	-	-	1,058,500	-
911	Depreciation	380,866	380,866	400,000	400,000	400,000	400,000
Total Other Expenditures		380,866	380,866	400,000	400,000	400,000	400,000
Total Expenditures and Other Financing Uses		\$ 610,062	\$ 531,962	\$ 590,480	\$ 553,810	\$ 1,601,685	\$ 540,475

CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 660 - Commuter Parking Fund

Department	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
40	Administrative Services	\$ 398,505	\$ 387,049	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
70	Police	91,940	37,579	61,320	65,373	52,333	53,622
90	Public Works	109,627	107,334	129,160	88,437	90,852	86,853
95	Capital Outlay	9,990	-	-	-	1,058,500	-
Total Commuter Parking Fund		<u>\$ 610,062</u>	<u>\$ 531,962</u>	<u>\$ 590,480</u>	<u>\$ 553,810</u>	<u>\$ 1,601,685</u>	<u>\$ 540,475</u>

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CITY OF GENEVA, ILLINOIS
Expenditure Budget Summary by Department and Classification
Fiscal Year Ending April 30, 2023 & 2024

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	\$ 187,639	\$ 371,182	\$ -	\$ -	\$ -	\$ -
Capital Outlay	210,866	15,866	400,000	400,000	400,000	400,000
Total	<u>398,505</u>	<u>387,049</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>
70 Police						
Personnel Services	67,163	27,094	54,704	56,122	40,070	43,029
Contractual Services	19,319	4,842	1,216	3,851	6,323	4,653
Commodities	5,458	5,643	5,400	5,400	5,940	5,940
Capital Outlay	-	-	-	-	-	-
Total	<u>91,940</u>	<u>37,579</u>	<u>61,320</u>	<u>65,373</u>	<u>52,333</u>	<u>53,622</u>
90 Public Works						
Personnel Services	17,089	15,967	18,790	18,417	18,942	20,413
Contractual Services	92,445	89,843	107,870	67,320	69,410	63,940
Commodities	93	1,524	2,500	2,700	2,500	2,500
Capital Outlay	-	-	-	-	-	-
Total	<u>109,627</u>	<u>107,334</u>	<u>129,160</u>	<u>88,437</u>	<u>90,852</u>	<u>86,853</u>
95 Capital Outlay						
Capital Outlay	9,990	-	-	-	1,058,500	-
Total	<u>9,990</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,058,500</u>	<u>-</u>
Total Commuter Parking Fund	<u>610,062</u>	<u>531,962</u>	<u>590,480</u>	<u>553,810</u>	<u>1,601,685</u>	<u>540,475</u>
Total Commuter Parking Fund						
Personnel Services	\$ 84,251	\$ 43,062	\$ 73,494	\$ 74,539	\$ 59,012	\$ 63,442
Contractual Services	111,764	94,685	109,086	71,171	75,733	68,593
Commodities	5,551	7,167	7,900	8,100	8,440	8,440
Debt Service	187,639	371,182	-	-	-	-
Capital Outlay	220,856	15,866	400,000	400,000	1,458,500	400,000
Total	<u>610,062</u>	<u>531,962</u>	<u>590,480</u>	<u>553,810</u>	<u>1,601,685</u>	<u>540,475</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 660 - Commuter Parking Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
Department 40 - Administration							
705	Principal	\$ 170,000	\$ 365,000	\$ -	\$ -	\$ -	\$ -
710	Interest	17,518	6,182	-	-	-	-
715	Paying Agent Fees	121	-	-	-	-	-
Total Debt Service		187,639	371,182	-	-	-	-
910	Capitalized Assets	(170,000)	(365,000)	-	-	-	-
911	Depreciation	380,866	380,866	400,000	400,000	400,000	400,000
Total Capital Outlay		210,866	15,866	400,000	400,000	400,000	400,000
Total Administration		\$ 398,505	\$ 387,049	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
Department 70 - Police							
501	Wages - Regular	46,246	20,191	35,588	37,231	26,374	28,454
503	Overtime	-	-	-	-	-	-
521	Group Insurance	11,842	6,310	9,889	10,513	7,666	8,051
522	Medicare	644	279	516	514	382	412
523	Social Security	2,754	1,194	2,206	2,196	1,636	1,764
524	IMRF	4,401	2,619	4,170	4,308	2,652	2,988
529	Pension Expense	1,276	(3,499)	2,335	1,360	1,360	1,360
Total Personnel Services		67,163	27,094	54,704	56,122	40,070	43,029
547	Banking Service	14,168	442	641	2,101	2,103	2,103
550	Collection Services	-	-	-	50	50	50
561	Postage	1,362	1,802	390	1,200	1,100	-
564	Printing	3,789	2,599	185	500	3,070	2,500
Total Contractual Services		19,319	4,842	1,216	3,851	6,323	4,653
621	Office Supplies	58	92	-	-	-	-
663	Computer Software	5,400	5,551	5,400	5,400	5,940	5,940
Total Commodities		5,458	5,643	5,400	5,400	5,940	5,940
835	Computer Equipment	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-
Total Police		\$ 91,940	\$ 37,579	\$ 61,320	\$ 65,373	\$ 52,333	\$ 53,622
Department 90 - Public Works							
501	Wages - Regular	13,024	13,863	13,661	13,684	14,209	15,339
521	Overtime	1,496	1,648	1,839	1,882	2,017	2,112
522	Stand-By	183	195	199	191	206	223
523	Group Insurance	733	774	778	820	827	876
524	Medicare	1,281	1,527	1,598	1,585	1,428	1,608
529	Pension Expense	371	(2,040)	715	255	255	255
Total Personnel Services		17,089	15,967	18,790	18,417	18,942	20,413
531	Maintenance Service	13,235	24,246	27,980	27,980	28,070	27,100
541	Accounting & Auditing Service	241	197	350	350	350	350
543	Legal Service	38	1,500	-	2,500	2,500	-
559	Other Professional Services	-	-	-	-	2,000	-
562	Telephone	2,151	2,303	2,400	2,400	2,400	2,400
581	Utilities	28,756	24,271	29,200	29,200	29,200	29,200
595	Rentals	47,567	36,941	47,440	4,390	4,390	4,390
599	Other Contractual Services	457	385	500	500	500	500
Total Contractual Services		92,445	89,843	107,870	67,320	69,410	63,940

CITY OF GENEVA, ILLINOIS
Budget Detail by Department
Fiscal Year Ending April 30, 2023 & 2024

Fund 660 - Commuter Parking Fund

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Expenditures							
	601 Maintenance Supplies	40	1,524	2,000	2,000	2,000	2,000
	624 Operating Supplies	53	-	500	700	500	500
	Total Commodities	93	1,524	2,500	2,700	2,500	2,500
	820 Machinery & Equipment	-	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-	-
	Total Public Works	\$ 109,627	\$ 107,334	\$ 129,160	\$ 88,437	\$ 90,852	\$ 86,853
Program 95 - Capital Outlay							
	805 Land	-	-	-	-	1,000,000	-
	815 Improvements - Other than Buildings	-	-	-	-	45,000	-
	820 Machinery & Equipment	9,990	-	-	-	-	-
	825 Vehicles	-	-	-	-	13,500	-
	Total Capital Outlay	9,990	-	-	-	1,058,500	-
	Total Commuter Parking Fund	\$ 610,062	\$ 531,962	\$ 590,480	\$ 553,810	\$ 1,601,685	\$ 540,475

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CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 710 - Group Dental Insurance

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
478	Insurance Premiums	\$ 178,707	\$ 181,053	\$ 196,830	\$ 186,160	\$ 196,830	\$ 196,830
Total Service Fees		178,707	181,053	196,830	186,160	196,830	196,830
481	Interest Income	(363)	-	-	-	-	-
489	Miscellaneous	2	7	-	10	-	-
Total Other Revenues		(362)	7	-	10	-	-
Total Revenues and Other Financing Sources		\$ 178,345	\$ 181,060	\$ 196,830	\$ 186,170	\$ 196,830	\$ 196,830
Expenditures and Other Financing Uses							
547	Banking Services	\$ -	\$ -	\$ 50	\$ -	\$ 50	\$ 50
549	Claims Administration	11,040	11,388	11,130	11,130	11,400	11,400
594	Dental Claims	133,552	142,629	160,000	148,000	160,000	160,000
Total Contractual Services		144,592	154,017	171,180	159,130	171,450	171,450
999	Source of Reserves	-	-	25,650	-	25,380	25,380
Total Other Financing Uses		-	-	25,650	-	25,380	25,380
Total Expenditures and Other Financing Uses		\$ 144,592	\$ 154,017	\$ 196,830	\$ 159,130	\$ 196,830	\$ 196,830

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 715 - Workers' Compensation

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
478	Insurance Premiums	\$ 821,924	\$ 814,624	\$ 845,630	\$ 780,590	\$ 805,055	\$ 849,715
Total Service Fees		<u>821,924</u>	<u>814,624</u>	<u>845,630</u>	<u>780,590</u>	<u>805,055</u>	<u>849,715</u>
481	Interest Income	2,152	966	1,000	6,000	6,000	6,000
485	Reimbursed Expenditures	-	-	-	-	-	-
489	Miscellaneous	-	-	-	11,815	-	-
Total Other Revenues		<u>2,152</u>	<u>966</u>	<u>1,000</u>	<u>17,815</u>	<u>6,000</u>	<u>6,000</u>
499	Reappropriation	-	-	5,505	-	470	1,000
Total Other Financing Sources		<u>-</u>	<u>-</u>	<u>5,505</u>	<u>-</u>	<u>470</u>	<u>1,000</u>
Total Revenues and Other Financing Sources		<u>\$ 824,076</u>	<u>\$ 815,589</u>	<u>\$ 852,135</u>	<u>\$ 798,405</u>	<u>\$ 811,525</u>	<u>\$ 856,715</u>
Expenditures and Other Financing Uses							
549	Claims Administration	\$ 7,486	\$ 6,197	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
573	Training & Professional Development	-	-	1,200	-	1,200	1,200
592	General Insurance	135,516	129,444	134,060	132,300	136,310	139,400
593	Workers Compensation Claims	460,688	(29,914)	710,875	310,000	668,015	710,115
Total Contractual Services		<u>603,690</u>	<u>105,727</u>	<u>852,135</u>	<u>448,300</u>	<u>811,525</u>	<u>856,715</u>
Total Expenditures and Other Financing Uses		<u>\$ 603,690</u>	<u>\$ 105,727</u>	<u>\$ 852,135</u>	<u>\$ 448,300</u>	<u>\$ 811,525</u>	<u>\$ 856,715</u>

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 801 - Police Pension

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
480	Pension Contributions	\$ 2,090,240	\$ 2,101,706	\$ 2,112,400	\$ 2,112,400	\$ 2,116,265	\$ 2,149,030
481	Interest Income	14,837	6,978,164	1,275,000	1,275,000	1,275,000	1,275,000
Total Other Revenues		2,105,076	9,079,870	3,387,400	3,387,400	3,391,265	3,424,030
Total Revenues and Other Financing Sources		\$ 2,105,076	\$ 9,079,870	\$ 3,387,400	\$ 3,387,400	\$ 3,391,265	\$ 3,424,030
Expenditures and Other Financing Uses							
525	Police/Fire Pension	\$ 1,765,432	\$ 1,857,104	\$ 2,100,000	\$ 1,947,900	\$ 2,140,000	\$ 2,342,000
526	Pension Refunds	16,801	15,207	-	-	-	-
Total Personnel Services		1,782,233	1,872,311	2,100,000	1,947,900	2,140,000	2,342,000
541	Accounting & Auditing Service	24,709	22,105	27,145	26,625	27,245	28,130
543	Legal Service	1,816	-	1,000	1,000	1,000	1,000
544	Medical Service	-	-	5,000	5,000	5,000	5,000
547	Banking Service	-	188	-	100	100	100
548	Financial Service	90,217	96,891	116,000	115,000	115,000	115,000
571	Dues & Subscriptions	795	795	795	795	795	795
573	Training & Professional Development	1,245	550	1,875	1,875	1,875	1,875
591	Liability Insurance	8,099	8,576	8,900	8,900	8,900	8,900
599	Other Contractual Services	-	-	2,000	2,000	2,000	2,000
Total Contractual Services		126,881	129,105	162,715	161,295	161,915	162,800
Total Expenditures and Other Financing Uses		\$ 1,909,114	\$ 2,001,417	\$ 2,262,715	\$ 2,109,195	\$ 2,301,915	\$ 2,504,800

CITY OF GENEVA, ILLINOIS
Budget Detail by Account
Fiscal Year Ending April 30, 2023 & 2024

Fund 802 - Fire Pension

Account	Description	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2021-2022 Projected	2022-2023 Budget	2023-2024 Forecast
Revenues and Other Financing Sources							
480	Pension Contributions	\$ 1,008,875	\$ 1,012,610	\$ 1,034,275	\$ 1,004,975	\$ 1,111,940	\$ 1,154,395
481	Interest Income	(1,171,255)	4,767,647	900,000	900,000	900,000	900,000
Total Other Revenues		<u>(162,380)</u>	<u>5,780,258</u>	<u>1,934,275</u>	<u>1,904,975</u>	<u>2,011,940</u>	<u>2,054,395</u>
Total Revenues and Other Financing Sources		<u>\$ (162,380)</u>	<u>\$ 5,780,258</u>	<u>\$ 1,934,275</u>	<u>\$ 1,904,975</u>	<u>\$ 2,011,940</u>	<u>\$ 2,054,395</u>
Expenditures and Other Financing Uses							
525	Police/Fire Pension	\$ 803,961	\$ 825,250	\$ 880,850	\$ 830,285	\$ 885,850	\$ 907,300
526	Pension Refunds	-	-	-	-	-	-
Total Personnel Services		<u>803,961</u>	<u>825,250</u>	<u>880,850</u>	<u>830,285</u>	<u>885,850</u>	<u>907,300</u>
541	Accounting & Auditing Service	15,196	12,585	16,480	12,165	16,855	17,500
543	Legal Service	-	-	750	1,000	1,000	1,000
544	Medical Service	-	-	500	500	500	500
547	Banking Service	15	28	-	100	100	100
548	Financial Service	31,229	32,121	37,000	37,000	38,000	38,000
561	Postage	5	-	-	-	-	-
571	Dues & Subscriptions	795	795	795	795	795	795
573	Training & Professional Development	60	-	1,000	1,000	1,000	1,000
591	Liability Insurance	5,380	5,346	5,500	5,750	5,750	5,750
599	Other Contractual Services	-	-	3,000	3,000	3,000	3,000
Total Contractual Services		<u>52,680</u>	<u>50,874</u>	<u>65,025</u>	<u>61,310</u>	<u>67,000</u>	<u>67,645</u>
Total Expenditures and Other Financing Uses		<u>\$ 856,641</u>	<u>\$ 876,125</u>	<u>\$ 945,875</u>	<u>\$ 891,595</u>	<u>\$ 952,850</u>	<u>\$ 974,945</u>

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

Fund	Account	Description	FY 2023	FY 2024
235	Restricted Police Fines			
	820	Live Scan Fingerprint System	\$ 18,500	\$ -
	820	Squad Car Radios	23,000	-
			\$ 41,500	\$ -
			0.12%	0.00%
240	PEG			
	835	Annual Computer Replacements	\$ 23,475	\$ -
			\$ 23,475	\$ -
			0.07%	0.00%
251	Special Service Area (SSA) #1			
	825	2022 Jeep Wrangler	\$ 13,500	\$ -
			\$ 13,500	\$ -
			0.04%	0.00%
410	General Capital Projects			
	810	City Building Repairs & Improvements	\$ 350,000	\$ -
	810	PD Generator	400,000	-
	810	City Hall Wheelchair Lift	100,000	-
	810	PW Fleet Maintenance Bay Expansion	8,000	-
	810	PW Building Repairs & Improvements	15,000	15,000
	810	Firearms Simulator	30,000	-
	815.05	Compensation Study & Analysis	23,000	-
	815.05	Downtown Market Study	20,000	-
	815.05	SEMP Implementation	25,000	-
	815.05	Garden Park Improvements	150,000	-
	815.05	PW Fuel Dispensing System Upgrade	20,000	-
	815.05	PW/GEMA Digital Radio Network Replacement	60,000	-
			\$ 1,201,000	\$ 15,000
			3.46%	0.17%
415	Infrastructure Capital Projects			
	815.05	Annual Tree Maintenance	\$ 40,000	\$ 30,000
	815.05	Design Engineering	20,000	20,000
	815.05	Annual Sidewalk Improvement Program	50,000	50,000
	815.05	ADA Sidewalk Improvements (State Grant)	50,000	-
	815.05	Streetscape & Median Maintenance	25,000	25,000
	815.05	Annual Tree Replacements	50,000	50,000
	815.05	City Welcome Signs	72,200	-
	815.10	East State Street ROW Acquisition	859,760	-
	815.10	East State Street Engineering Phase 2	35,000	-
	815.10	East State Street Construction	-	1,116,000
	815.10	Kautz Road (Rt. 38 to Fabyan) Engineering Phase 2	20,000	-
	815.10	Kautz Road (Averill to Division) Engineering Phase 2	10,000	-
	815.10	Kautz Road (Averill to Division) Engineering Phase 3	224,400	-
	815.10	Kautz Road (Averill to Division) Construction	2,028,855	-
	815.10	Fargo Boulevard Classification Study	20,000	-
	815.10	Annual Roadway Improvement Program	1,000,000	-
	815.10	Annual Pavement Marking Program	45,000	-
	815.15	Citywide Drainage Improvements	700,000	1,600,000
	815.20	Citywide Structure Improvements	175,000	126,000
	815.20	State Street Bridge Railing Replacement Study	85,000	-
			\$ 5,510,215	\$ 3,017,000
			15.89%	33.85%

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

Fund	Account	Description	FY 2023	FY 2024
420	Prairie Green			
	815.40	Prairie Green Drain Tile Repairs	\$ 50,000	\$ -
			\$ 50,000	\$ -
			0.14%	0.00%
425	TIF #2			
	815.05	Historic Geneva Sign Restoration	\$ 6,500	\$ -
	815.05	East State Street Construction	-	620,000
	815.05	East State Street ROW Acquisition	701,505	-
			\$ 708,005	\$ 620,000
			2.04%	6.96%
426	TIF #3			
	815.05	East State Street Construction	\$ -	\$ 744,000
	815.05	East State Street ROW Acquisition	489,800	-
			\$ 489,800	\$ 744,000
			1.41%	8.35%
430	Capital Equipment			
	820	Fire Boat #2 Replacement	\$ 15,000	\$ -
	820	Fire House Carpet Replacement	30,000	-
	820	Fire Personal Protective Equipment (PPE)	26,225	-
	820	Fire SCBA Equipment	30,000	-
	820	Fire Hoses	5,000	-
	820	GEMA Radios	8,250	-
	820	iPads	5,000	-
	820	Fire House #1 Lobby Ballistic Protection	25,000	-
	820	Security Camera System for both Fire Houses	25,000	-
	820	Fire Special Teams Equipment	10,000	-
	820	Fire Station Alerting System Replacement	75,000	-
	820	Sidewalk Snow Machine Replacement	55,000	-
	820	Remote Controlled Brush Mower	23,000	-
	825	Three Police Patrol Vehicles	159,000	-
	825	2022 Jeep Wrangler	27,000	-
	825	Fire Truck 201 Replacement	1,136,600	-
	825	John Deere Gator	25,480	-
	825	Two 1-Ton Dump Trucks	220,000	-
	825	Forestry Bucket Truck	300,000	-
	825	Single Axle Dump Truck w/ Plow	210,000	-
	835	Annual Computer Replacements	43,440	59,540
			\$ 2,453,995	\$ 59,540
			7.08%	0.67%
620	Electric			
	810	PW Building Repairs & Improvements	\$ 15,000	\$ 15,000
	810	Green Initiative - PW LED Lighting	5,000	5,000
	810	PW Fleet Maintenance Bay Expansion	8,000	-
	810	PW Fuel Dispensing System Upgrade	20,000	-
	815.05	Community Betterment Projects	2,000	-
	815.05	Miscellaneous Development	120,000	-
	815.05	Compensation Study & Analysis	3,000	-
	815.05	PW/GEMA Digital Radio Network Replacement	60,000	-
	815.25	Underground Cable Replacement Program	589,545	1,000,000
	815.25	Fabyan Pkwy UG Cable Upgrades	430,840	-
	815.25	Line Supplies (Wire, Cable, Switches, Transformers, etc.)	330,000	330,000
	815.25	Meter Replacements	60,000	20,000

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

Fund	Account	Description	FY 2023	FY 2024
	815.25	Geneva Generation Facility (GGF) Equipment	100,000	100,000
	815.25	GGF Maintenance & Inventory Software	78,000	-
	815.25	GGF Exhaust Stack Inspection	15,000	-
	815.25	SEMP Substation & Feeders	15,566,945	-
	815.25	Substation Upgrades	100,000	100,000
	815.25	State Street & Eastside Drive Vault Cover	20,000	-
	815.25	Voltage Conversions	100,000	100,000
	820	Small Equipment Replacement	15,000	15,000
	820	Remote Controlled Brush Mower	23,000	-
	820	Pedestal Add-a-Phase	10,000	-
	820	Thumper/Fault Locator Replacement	50,000	-
	825	1-Ton Dump Truck w/ Crane Replacement	75,000	-
	835	iPads	2,000	-
	835	Annual Computer Replacements	3,990	3,000
	835	Daily Read Customer Portal	31,830	-
		Other Projects/Equipment	-	475,390
			\$ 17,834,150	\$ 2,163,390
			51.43%	24.28%
630	Water/Wastewater			
	810	PW Building Repairs & Improvements	\$ 15,000	\$ 15,000
	810	Water Plant Entrance Gate Replacement	15,000	-
	810	PW Fleet Maintenance Bay Expansion	8,000	-
	810	PW Fuel Dispensing System Upgrade	20,000	-
	810	PW/GEMA Digital Radio Network Replacement	60,000	-
	810	WWTP Digester Cleaning & Inspection	650,000	-
	815.05	Compensation Study & Analysis	4,000	-
	815.05	Sanitary Sewer River Crossing Design Engineering	860,000	-
	815.05	WWTP Solids Handling Improvement Design Engineering	1,100,000	-
	815.05	Geneva East Lift Station Re-Design	16,000	-
	815.05	Sealcoating of Water Facilities' Driveways & Paths	10,000	-
	815.05	Water & Sewer Rate Study	30,000	-
	815.05	WTP Reservoir Inspection	12,000	-
	815.30	Dodson Water Tower Repair	30,000	-
	815.30	Fire Hydrant Replacement Program	21,000	22,000
	815.30	Lead Water Service Replacement	30,000	30,000
	815.30	Logan Water Tower Cleaning	7,000	-
	815.30	Logan Water Tower Spotlight Replacement	17,000	-
	815.30	Valve Replacement Program	15,000	15,000
	815.30	Water Main Infrastructure Replacement	700,000	1,000,000
	815.30	Water Meter Replacement Program	50,000	20,000
	815.30	Water Meters for New Construction Program	15,000	15,000
	815.30	WTP Fiber Network Improvements	20,000	-
	815.30	Water System Leak Survey Program	31,000	31,000
	815.30	Well #6 Rehabilitation	250,000	-
	815.35	Sanitary System Evaluation	440,000	-
	815.35	Sanitary System Rehabilitation	600,000	700,000
	820	Remote Controlled Brush Mower	23,000	-
	820	Water System Valve Exerciser	32,000	-
	820	Westside Lift Station Pump Replacement	13,500	-
	820	WTP Caustic Pump System Replacement	30,000	-
	820	WTP Filter Actuator Valve Replacement	35,000	-
	820	WTP High Service Pumps Inspection	6,000	-

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

Fund	Account	Description	FY 2023	FY 2024
	820	WTP Lift Station Pump Replacement	19,500	-
	820	WWTP Centrifuge #2 VFD Replacement	20,000	-
	820	WWTP Primary Clarifier Roto-Skimmer Repair	10,000	-
	820	WWTP Conveyor #3 Repair	30,000	-
	820	WWTP Excess Flow Gate Actuator Replacement	7,000	-
	820	WWTP Waste Activated Sludge Pump Replacement	30,000	-
	835	Annual Computer Replacements	10,475	10,000
		Other Projects/Equipment	-	435,000
			\$ 5,292,475	\$ 2,293,000
			15.26%	25.73%
660	Commuter Parking			
	805	Metra Parking Lot Purchase	\$ 960,000	\$ -
	805	Phase 2 Environmental Study	40,000	-
	815.05	Parking Deck Structural Engineering Evaluation	10,000	-
	815.05	Commuter Lot Fence Replacement	35,000	-
	825	2022 Jeep Wrangler	13,500	-
			\$ 1,058,500	\$ -
			3.05%	0.00%
Grand Total			\$34,676,615	\$8,911,930

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

Account	Fund	Description	FY 2023	FY 2024
805	Land			
	660	Metra Parking Lot Purchase	\$ 960,000	\$ -
	660	Phase 2 Environmental Study	40,000	-
			\$ 1,000,000	\$ -
			2.88%	0.00%
810	Buildings & Improvements			
	410	City Building Repairs & Improvements	\$ 350,000	\$ -
	410	PD Generator	400,000	-
	410	City Hall Wheelchair Lift	100,000	-
	410	PW Fleet Maintenance Bay Expansion	8,000	-
	410	PW Building Repairs & Improvements	15,000	15,000
	410	Firearms Simulator	30,000	-
	620	PW Building Repairs & Improvements	15,000	15,000
	620	Green Initiative - PW LED Lighting	5,000	5,000
	620	PW Fleet Maintenance Bay Expansion	8,000	-
	620	PW Fuel Dispensing System Upgrade	20,000	-
	630	PW Building Repairs & Improvements	15,000	15,000
	630	Water Plant Entrance Gate Replacement	15,000	-
	630	PW Fleet Maintenance Bay Expansion	8,000	-
	630	PW Fuel Dispensing System Upgrade	20,000	-
	630	PW/GEMA Digital Radio Network Replacement	60,000	-
	630	WWTP Digester Cleaning & Inspection	650,000	-
		Other Projects/Equipment	-	35,000
			\$ 1,719,000	\$ 85,000
			4.96%	0.95%
815.05	Improvements Other Than Buildings - Other			
	410	Compensation Study & Analysis	\$ 23,000	\$ -
	410	Downtown Market Study	20,000	-
	410	SEMP Implementation	25,000	-
	410	Garden Park Improvements	150,000	-
	410	PW Fuel Dispensing System Upgrade	20,000	-
	410	PW/GEMA Digital Radio Network Replacement	60,000	-
	415	Annual Tree Maintenance	40,000	30,000
	415	Design Engineering	20,000	20,000
	415	Annual Sidewalk Improvement Program	50,000	50,000
	415	ADA Sidewalk Improvements (State Grant)	50,000	-
	415	Streetscape & Median Maintenance	25,000	25,000
	415	Annual Tree Replacements	50,000	50,000
	415	City Welcome Signs	72,200	-
	425	Historic Geneva Sign Restoration	6,500	-
	425	East State Street Construction	-	620,000
	425	East State Street ROW Acquisition	701,505	-
	426	East State Street Construction	-	744,000
	426	East State Street ROW Acquisition	489,800	-
	620	Community Betterment Projects	2,000	-
	620	Miscellaneous Development	120,000	-
	620	Compensation Study & Analysis	3,000	-
	620	PW/GEMA Digital Radio Network Replacement	60,000	-
	630	Compensation Study & Analysis	4,000	-
	630	Sanitary Sewer River Crossing Design Engineering	860,000	-
	630	WWTP Solids Handling Improvement Design Engineering	1,100,000	-
	630	Geneva East Lift Station Re-Design	16,000	-

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

Account	Fund	Description	FY 2023	FY 2024
	630	Sealcoating of Water Facilities' Driveways & Paths	10,000	-
	630	Water & Sewer Rate Study	30,000	-
	630	WTP Reservoir Inspection	12,000	-
	660	Parking Deck Structural Engineering Evaluation	10,000	-
	660	Commuter Lot Fence Replacement	35,000	-
			\$ 4,065,005	\$ 1,539,000
			11.72%	17.27%
815.10		Improvements Other Than Buildings - Streets		
	415	East State Street ROW Acquisition	\$ 859,760	\$ -
	415	East State Street Engineering Phase 2	35,000	-
	415	East State Street Construction	-	1,116,000
	415	Kautz Road (Rt. 38 to Fabyan) Engineering Phase 2	20,000	-
	415	Kautz Road (Averill to Division) Engineering Phase 2	10,000	-
	415	Kautz Road (Averill to Division) Engineering Phase 3	224,400	-
	415	Kautz Road (Averill to Division) Construction	2,028,855	-
	415	Fargo Boulevard Classification Study	20,000	-
	415	Annual Roadway Improvement Program	1,000,000	-
	415	Annual Pavement Marking Program	45,000	-
			\$4,243,015	\$1,116,000
			12.24%	12.52%
815.15		Improvements Other Than Buildings - Storm Sewers		
	415	Citywide Drainage Improvements	\$ 700,000	\$ 1,600,000
			\$700,000	\$1,600,000
			2.02%	17.95%
815.20		Improvements Other Than Buildings - Culverts		
	415	Citywide Structure Improvements	\$ 175,000	\$ 126,000
	415	State Street Bridge Railing Replacement Study	85,000	-
			\$260,000	\$126,000
			0.75%	1.41%
815.25		Improvements Other Than Buildings - Electric System		
	620	Underground Cable Replacement Program	\$ 589,545	\$ 1,000,000
	620	Fabyan Pkwy UG Cable Upgrades	430,840	-
	620	Line Supplies (Wire, Cable, Switches, Transformers, etc.)	330,000	330,000
	620	Meter Replacements	60,000	20,000
	620	Geneva Generation Facility (GGF) Equipment	100,000	100,000
	620	GGF Maintenance & Inventory Software	78,000	-
	620	GGF Exhaust Stack Inspection	15,000	-
	620	SEMP Substation & Feeders	15,566,945	-
	620	Substation Upgrades	100,000	100,000
	620	State Street & Eastside Drive Vault Cover	20,000	-
	620	Voltage Conversions	100,000	100,000
	620	Other Projects/Equipment	-	110,000
			\$17,390,330	\$1,760,000
			50.15%	19.75%
815.30		Improvements Other Than Buildings - Water System		
	630	Dodson Water Tower Repair	\$ 30,000	\$ -
	630	Fire Hydrant Replacement Program	21,000	22,000
	630	Lead Water Service Replacement	30,000	30,000
	630	Logan Water Tower Cleaning	7,000	-
	630	Logan Water Tower Spotlight Replacement	17,000	-
	630	Valve Replacement Program	15,000	15,000
	630	Water Main Infrastructure Replacement	700,000	1,000,000
	630	Water Meter Replacement Program	50,000	20,000

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

Account	Fund	Description	FY 2023	FY 2024
	630	Water Meters for New Construction Program	15,000	15,000
	630	WTP Fiber Network Improvements	20,000	-
	630	Water System Leak Survey Program	31,000	31,000
	630	Well #6 Rehabilitation	250,000	-
			1,186,000	1,133,000
			3.42%	3.27%
815.35		Improvements Other Than Buildings - Sewer System		
	630	Sanitary System Evaluation	\$ 440,000	\$ -
	630	Sanitary System Rehabilitation	600,000	700,000
			\$1,040,000	\$700,000
			3.00%	7.85%
815.40		Improvements Other Than Buildings - Parking Lots		
	420	Prairie Green Drain Tile Repairs	\$ 50,000	\$ -
			\$50,000	\$0
			0.14%	0.00%
820		Machinery & Equipment		
	235	Live Scan Fingerprint System	\$ 18,500	\$ -
	235	Squad Car Radios	23,000	-
	430	Fire Boat #2 Replacement	15,000	-
	430	Fire House Carpet Replacement	30,000	-
	430	Fire Personal Protective Equipment (PPE)	26,225	-
	430	Fire SCBA Equipment	30,000	-
	430	Fire Hoses	5,000	-
	430	GEMA Radios	8,250	-
	430	iPads	5,000	-
	430	Fire House #1 Lobby Ballistic Protection	25,000	-
	430	Security Camera System for both Fire Houses	25,000	-
	430	Fire Special Teams Equipment	10,000	-
	430	Fire Station Alerting System Replacement	75,000	-
	430	Sidewalk Snow Machine Replacement	55,000	-
	430	Remote Controlled Brush Mower	23,000	-
	620	Small Equipment Replacement	15,000	15,000
	620	Remote Controlled Brush Mower	23,000	-
	620	Pedestal Add-a-Phase	10,000	-
	620	Thumper/Fault Locator Replacement	50,000	-
	630	Remote Controlled Brush Mower	23,000	-
	630	Water System Valve Exerciser	32,000	-
	630	Westside Lift Station Pump Replacement	13,500	-
	630	WTP Caustic Pump System Replacement	30,000	-
	630	WTP Filter Actuator Valve Replacement	35,000	-
	630	WTP High Service Pumps Inspection	6,000	-
	630	WTP Lift Station Pump Replacement	19,500	-
	630	WWTP Centrifuge #2 VFD Replacement	20,000	-
	630	WWTP Primary Clarifier Roto-Skimmer Repair	10,000	-
	630	WWTP Conveyor #3 Repair	30,000	-
	630	WWTP Excess Flow Gate Actuator Replacement	7,000	-
	630	WWTP Waste Activated Sludge Pump Replacement	30,000	-
		Other Projects/Equipment	-	475,000
			727,975	490,000
			2.10%	5.50%

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

Account	Fund	Description	FY 2023	FY 2024
825	Vehicles			
	251/430/660	2022 Jeep Wrangler	\$ 54,000	\$ -
	430	Three Police Patrol Vehicles	159,000	-
	430	Fire Truck 201 Replacement	1,136,600	-
	430	John Deere Gator	25,480	-
	430	Two 1-Ton Dump Trucks	220,000	-
	430	Forestry Bucket Truck	300,000	-
	430	Single Axle Dump Truck w/ Plow	210,000	-
	620	1-Ton Dump Truck w/ Crane Replacement	75,000	-
		Other Vehicles	-	290,390
			\$2,180,080	\$290,390
			6.29%	3.26%
835	Computer Equipment			
	240	Annual Computer Replacements	\$ 23,475	\$ -
	430	Annual Computer Replacements	43,440	59,540
	620	iPads	2,000	-
	620	Annual Computer Replacements	3,990	3,000
	620	Daily Read Customer Portal	31,830	-
	630	Annual Computer Replacements	10,475	10,000
			\$115,210	\$72,540
			0.33%	0.81%
Grand Total			\$34,676,615	\$8,911,930

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 2023, 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 2% 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	\$138,807 \$66.7342	\$170,038 \$81.7495	\$201,270 \$96.7646
42	Chief of Police Fire Chief Director of Public Works	\$130,630 \$62.8034	\$160,022 \$76.9340	\$189,414 \$91.0648
41	Asst. City Administrator / DOAS Director of Community Development Director of Economic Development Finance Director	\$123,242 \$59.2514	\$150,972 \$72.5829	\$178,702 \$85.9144
39	Superintendent of Electrical Svcs Deputy Fire Chief Police Commander	\$111,532 \$53.6213	\$136,627 \$65.6862	\$161,722 \$77.7510
38	City Engineer/Assistant Director of Public Works	\$102,913 \$49.4777	\$126,0698 \$60.6101	\$149,224 \$71.7427
37	Manager of Electric Operations Facilities Manager Fire Marshal Manager of Distribution, Construction, & Maintenance Superintendent of Streets & Fleets Superintendent Water/Wastewater Building Commissioner	\$96,727 \$46.5038	\$118,491 \$56.9672	\$140,255 \$67.4306
36	Information Technologies Manager	\$90,562 \$43.5399	\$110,939 \$53.3363	\$131,316 \$63.1328

35	Accounting Supervisor Civil Engineer Human Resources Generalist	\$84,398 \$40.5761	\$103,387 \$49.7056	\$122,377 \$58.8353
34	City Planner Preservation Planner	\$78,824 \$37.8962	\$96,559 \$46.4229	\$114,294 \$54.9495
33	Building Inspector GIS Coordinator Records Manager Associate Civil Engineer	\$73,862 \$35.5109	\$90,481 \$43.5008	\$107,100 \$51.4907
32	Business Development Analyst	\$68,900 \$33.1251	\$84,402 \$40.5782	\$99,905 \$48.0314
31	Administrative Analyst Code Compliance Officer IT Analyst	\$63,938 \$30.7398	\$78,325 \$37.6563	\$92,711 \$44.5727
30	GIS Technician	\$58,976 \$28.3539	\$72,245 \$34.7336	\$85,515 \$41.1132
29	Executive Assistant/Deputy City Clerk Communications Coordinator	\$54,604 \$26.2520	\$66,890 \$32.1589	\$79,176 \$38.0656
28	Accounts Payable Specialist Accounts Receivable Specialist Administrative Assistant (All Dept.) Permit Technician Police Record Specialist Utility Billing Specialist	\$50.866 \$24.4549	\$62.310 \$29.9571	\$73,755 \$35.4595
26	Receptionist	\$41.947 \$20.1671	\$51.169 \$24.6007	\$60,391 \$29.0344
GRADE	LABOR – TRADES	Minimum	Midpoint	Maximum
133	Wastewater Treatment Supervisor Supervisor of System Maintenance & Customer Service Supervisor of Water Supply & Treatment	\$76,174 \$36.8034	\$93,775 \$45.0842	\$110,999 \$53.3649
132	Fleet Maintenance Supervisor Street Maintenance Supervisor	\$72,389 \$34.9748	\$89,116 \$42.8442	\$105,484 \$50.7135
131	Lead Wastewater Treatment Plant Operator	\$62,470 \$30.1824	\$76,905 \$36.9735	\$91,030 \$43.7645
130	Lead Water/Sewer Maintenance Worker Water Treatment Operator	\$60,752 \$29.3523	\$74,790 \$35.9566	\$88,827 \$42.5608

129	Wastewater Treatment Operator	\$59,447 \$28.7217	\$73,183 \$35.1841	\$86,625 \$41.6465
128	Water Sewer Maintenance Worker Utility Locator	\$53,465 \$25.8317	\$65,819 \$31.6439	\$77,908 \$37.4560
GRADE	PUBLIC SAFETY – POLICE	Minimum	Midpoint	Maximum
236	Police Sergeant	\$112,693 \$54.1793	\$119,455 \$57.4301	\$126,216 \$60.6808
226	Community Service Officer	\$45,555 \$21.9013	\$55,802 \$26.8291	\$66,054 \$31.7569
GRADE	PUBLIC SAFETY – FIRE	Minimum	Midpoint	Maximum
250	Fire Battalion Chief (2920 annual hours)	\$97,692 \$32.7828	\$119,674 \$40.1589	\$141,654 \$47.5350

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 2023 GOALS

Goal # 1 Coordinate a review of the Facilities Assessment Study results to formulate recommendations for implementation including funding sources and timelines.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: EMS-II

Goal # 2 Work with Finance and Economic Development on process to re-establish SSA #1 upon expiration.

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

Completion Date: 04/30/2023

Strategic Plan: EV-II

Goal # 3 Work with City Administration and Finance to determine the parameters of a grant program.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: EV-II

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 – Handles a wide range of administrative functions including interactions with citizens, the City Council, and management.
- Information Technologies – maintains and procures all telephone and data networks, computers, servers, email and voicemail systems for all City employees.
- Human Resources – oversees Human Resources related business functions and operations including recruitment, job analysis, data tracking, benefit administration, compensation and classification, reporting, employee relations, and payroll.

MISSION STATEMENT

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

FY 2023 GOALS

Goal # 1 Complete a review and update of the City's classification and compensation plan.

Funding: General Capital, \$23,000, Staff time; Electric Capital, \$3,000; Water/Wastewater Capital, \$4,000

Completion Date: 04/30/2023

Strategic Plan: EMS-IV

Goal # 2 Develop and implement a new employee onboarding and training program to attract and retain employees.

Funding: General Operating, Staff time

Completion Date: 11/01/2022

Strategic Plan: EMS-I

Goal # 3 Coordinate with the Strategic Plan Advisory Committee to develop a plan, present recommendations to City Council, and begin the process to update the City's 2025 Strategic Plan.

Funding: General Operating, Staff time

Completion Date: 11/30/2022

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

Goal # 4 Work in partnership with other City Departments to assess and identify future technology needs in downtown, and formulate a recommendation regarding a public Wi-Fi network downtown.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: EV-III, EMS-II, EMS-IV

Goal # 5: Develop and make recommendation regarding a city-wide "open-data" policy.

Funding: General Operating, Staff Time

Completion Date: 02/28/2023

Strategic Plan: EMS-IV, SG-I

Goal # 6: Work in partnership with the Fire Department to conduct an emergency planning exercise to assess current EOC technology, update response plans, and identify opportunities to mitigate risk through operational planning.

Funding: General Operating, Staff Time

Completion Date: 12/31/2022

Strategic Plan: EMS-III

DEPARTMENT DESCRIPTION

The Community Development Department is comprised of two divisions:

- **Building** - Responsible for issuing building permits for new construction, and certain remodeling and maintenance projects. Reviews applications, construction plans, and plats of survey to ensure compliance with local, state, and national standards as recognized by adopted codes. Inspects construction work and provides technical assistance to residents and contractors.
- **Planning** - Serves residents, business owners, and developers by managing land-use entitlements for proposed residential and commercial projects, including those requiring review by the Planning and Zoning Commission and /or Historic Preservation Commission. The Historic Preservation Commission reviews projects, including building permit applications involving exterior alterations to buildings located within the Historic District.

MISSION STATEMENT

Develop, maintain, and implement plans, policies, codes, and ordinances that provide for orderly development; promote the public health, safety, and general welfare of citizens in the City; protect property values; and preserve the City's unique historic character.

FY 2023 GOALS

Goal # 1 Evaluate the Community Development Module in New World for all of the Department's core functions and work to integrate Project Planning, Permits, and Parcel Management.

Funding: General Operating, staff time

Completion Date: 07/31/2022

Strategic Plan: N/A

Goal # 2 Review and update the 2010 Design Guidelines for Historic Properties.

Funding: General Operating, Staff time

Completion Date: 01/31/2023

Strategic Plan: N/A

Goal # 3 Reformat Zoning Districts outside of the Downtown area to mirror the user-friendly format of the new Downtown zoning districts.

Funding: General Operating, Staff time

Completion Date: 10/31/2022

Strategic Plan: N/A

Goal # 4 Utilize the architectural resources inventory data to create an online interactive map for the Geneva Historic District and Historic Landmark properties.

Funding: General Operating, Staff time

Completion: 07/31/2022

Strategic Plan: SG-I

Goal # 5 Review residential and commercial standards for the installation of solar and wind power and present recommendation to the City Council for consideration.

Funding: General Operating, Staff time

Completion Date: 07/31/2022

Strategic Plan: ES-II

Goal # 6 Complete a review of the City's planning documents including the Comprehensive Plan, Affordable Housing Plan, Bikeway Implementation Plan, Downtown Station-Area Master Plan, Southeast Master Plan, and Historic Preservation Plan. Report to the Planning and Zoning Commission, Historic Preservation Commission and City Council on the status of goals and recommended action items. Seek direction and prioritization of updates to either consolidate the plans (an updated Comprehensive Plan) or update individual planning documents.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: EV, SG, ES, EMS QL

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 commercial, mixed use, office/research and industrial 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 2023 GOALS

Goal # 1 Formulate a plan to either extend or close TIF 2 including details about final projects, fiscal and statutory obligations and timelines.

Funding: General Operating, Staff time; TIF 2, Staff time

Completion Date: 04/30/2023

Strategic Plan: EV-II

Goal # 2 Collaborate with Public Works, Fire and Community Development to develop programs and policies to facilitate repurposing properties in commercial corridors to meet changing needs of retail and commercial stakeholders.

Funding: General Operating, Staff time

Completion Date: 08/31/2022

Strategic Plan: EV-III

Goal # 3 Work with City Administration and Finance on process to re-establish SSA #1 upon expiration.

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

Completion Date: 04/30/2023

Strategic Plan: EV-II

Goal # 4 Work with City Administration and Finance to determine the parameters of a grant program.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: EV-II

Goal # 5 Collaborate with other City departments to create a comprehensive approach and an achievable implementation strategy to address the conditions of the downtown streetscape.

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

Completion Date: 04/30/2023

Strategic Plan: EV: II & III

Goal # 6 Work in partnership with other City departments to assess and identify future technology needs, and formulate a recommendation for a public Wi-Fi network downtown.

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

Completion Date: 04/30/2023

Strategic Plan: EV: III

DRAFT

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 2023 GOALS

Goal # 1 Work with the Fire Department to review and update the intergovernmental agreement with Geneva Township Special Fire District.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: EMS-II

Goal # 2 Reduce the number of paper utility bills issued on a monthly basis by promoting the e-bill option to utility customers.

Funding: General Operating, Electric Operating and Water/Wastewater Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: ES-II

Goal # 3 Work with City Administration and Economic Development to re-establish SSA #1 upon expiration, and determine the parameters of a grant program.

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

Completion Date: 04/30/2023

Strategic Plan: EV-II

Goal # 4 Work with City Administration and Finance to determine the parameters of a grant program.

Funding: General Operating, Staff time.

Completion Date: 04/30/2023

Strategic Plan: EV-II

Goal # 5 Identify all contacts that qualify for new accounting treatment due to the release of GASB 84.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: EV-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 2023 GOALS

Goal # 1 Revise and reimagine the 2021 Strategic Plan and the 2021 Standards of Cover/Community Risk Assessment.

Funding: General Operating, Staff time

Completion Date: 12/31/2022

CFAI Accreditation: Category 2, Criterion 3A

Strategic Plan: EMS-II, EMS-IV

Goal # 2 Procure and implement ESO – Fire Suite, enterprise resources planning program.

Funding: General Operating, Staff time and Software Expense, ~\$20,000

Completion Date: 04/30/2023

CFAI Accreditation: Criterion 9D

Strategic Plan: EMS-II, EMS-IV

Goal # 3 Investigate a partnership with the Geneva Park District and Geneva Police Department to provide the Risk Watch Program.

Funding: General Operating, Staff time

Completion Date: 12/31/2022

CFAI Accreditation: Criterion 5B

Strategic Plan: EMS-III

Goal # 4 Work in partnership with the Administrative Services Department to conduct an emergency planning exercise to assess current EOC technology, update response plans, and identify opportunities to mitigate risk through operational planning.

Funding: General Operating, Staff Time

Completion Date: 12/31/2022

CFAI Accreditation: Criterion 5D

Strategic Plan: EMS-III

Goal # 5 Work with the Finance Department to review and update the intergovernmental agreement with the Geneva Township Special Fire District.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

CFAI Accreditation: Criterion 10B

Strategic Plan: EMS-II

DRAFT

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 2023 GOALS

Goal # 1 Investigate a partnership with the Geneva Fire Department and Geneva Park District to provide the Risk Watch Program.

Funding: General Operating, Staff time

Completion Date: 12/31/2022

Strategic Plan: EMS-II

Goal # 2 Partner with City GIS to provide forward facing crime and accident mapping for residents.

Funding: General Operating, Staff time

Completion Date: 01/31/2023

Strategic Plan: EMS-II

Goal # 3 Research the viability of, and options for, replacing a vehicle utilized by the community service officers with an electric vehicle.

Funding: General Operating, Staff time

Completion Date: 10/31/2022

Strategic Plan: EMS-II, ES-II

Goal # 4 Participate in the Illinois Chiefs of Police Traffic Safety Challenge in an effort to improve the safety of City of Geneva roadways.

Funding: General Operating, Staff time

Completion Date: 04/01/2023

Strategic Plan: EMS-II

Goal # 5 Continue to research and evaluate the current Geneva City Code to ensure that signage posted on city streets and parking lots complies with Code language.

Funding: General Operating, Staff time

Completion Date: 04/01/2023

Strategic Plan: EMS-II

DRAFT

DIVISION DESCRIPTION

The Electric Division of the Public Works Department is responsible for purchasing, generating and the 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 2023 GOALS

Goal # 1 Evaluate and report on feasibility of installing a utility scale solar facility in the City of Geneva.

Funding: Electric Operating, Staff and Consultant time

Completion Date: 12/31/2022

Strategic Plan: ES-II, EMS-II

Goal # 2 Continue the planning for infrastructure necessary for the development of the Southeast Industrial Park.

Funding: Electric Operating, Staff and Consultant time; Electric Capital (Bonding)

Completion Date: 07/01/2022

Strategic Plan: EV-II, EMS-II

Goal # 3 Develop program to upgrade voltages and infrastructure to facilitate repurposing properties in commercial corridors to meet changing needs of retail and commercial stakeholders.

Funding: Electric Operating, Staff time; Electric Capital

Completion Date: 04/30/2023

Strategic Plan: EV-II, EMS-II

Goal # 4 Implement Work Order processing and tracking in New World.

Funding: Electric Operating, Staff time and Programming Costs from Vendor

Completion Date: 04/30/2023

Strategic Plan: EMS-II

DIVISION DESCRIPTION

The Engineering Division of the Public Works Department administers and supervises all engineering related improvements and activities 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 division 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 2023 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

Completion Date: ~11/30/2026

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

Goal # 2 Finalize the design and supervise the installation of the necessary infrastructure for the development of the Southeast Industrial Park.

Funding: General Operating, Staff and Consultant time

Completion Date: 04/30/2023

Strategic Plan: EV-II, EMS-II

Goal # 3 Implement the Citywide Watershed Study through both capital and maintenance projects.

Funding: General Operations, Staff time; General Capital, \$700,000

Completion Date: 4/30/2023

Strategic Plan: EMS-II, ES-III, ES-IV

Goal # 4 Partner with Police Department to provide forward facing crime and accident mapping for residents.

Funding: General Operating, Staff time

Completion Date: 01/31/2023

Strategic Plan: EMS-II

DRAFT

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 2023 GOALS

Goal # 1 Implement the Citywide Watershed Study through both capital and maintenance projects.

Funding: General Operations, Staff time; Infrastructure Capital, \$700,000

Completion Date: 04/30/2023

Strategic Plan: EMS-II, ES-III, ES-IV

Goal # 2 Research and pursue the potential purchase of electric vehicles along with the necessary infrastructure improvements to accommodate charging stations including the impacts to the fleet maintenance division.

Funding: General Operating, Staff time

Completion Date: 04/30/2023

Strategic Plan: ES-II, EMS-II

Goal # 3 Implement downtown recycling program utilizing the data collected from the pilot program.

Funding: SSA #1, Staff time

Completion Date: 04/30/2023

Strategic Plan: ES-II

Goal # 4 Review and develop strategies and potential alternatives for upgrading/replacing the current fuel dispensing system.

Funding: General Operating, Staff time; General Capital, \$20,000

Completion Date: 04/30/2023

Strategic Plan: ES-II

Goal # 5 Replace the Polyurethane traffic topping areas throughout the parking garage to protect and extend the longevity of the structure by covering exposed steel and expansion joints.

Funding: General Operating, Staff time; Commuter Parking Fund Capital, \$250,000 (revenue and/or funding dependent)

Completion Date: 04/30/2023

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 2023 GOALS

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

- Continue to update Service Line Material Inventory
- Implement Service Line Material interactive map
- 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: 04/30/2023

Strategic Plan: EMS-II

Goal # 2 Implement the Citywide Watershed Study through both capital and maintenance projects.

Funding: General Operating, Staff time; Infrastructure Capital, \$700,000

Completion Date: 04/30/2023

Strategic Plan: EMS-II, EMS-III, ES-IV

Goal # 3 Finalize the design of the infrastructure necessary for the development of the Southeast Industrial Park.

Funding: Water/Wastewater Operating, Staff time

Completion Date: 4/30/2023

Strategic Plan: EV-II, EMS-II

Goal # 4 Develop programs and policies to facilitate repurposing properties in commercial corridors to meet changing needs of retail and commercial stakeholders.

Funding: Water/Wastewater Operating, Staff time

Completion Date: 4/30/2023

Strategic Plan: EV-II

Goal # 5 Initiate design for new sanitary sewer river crossing & design of solids handling improvements for the Wastewater Treatment Plant.

Funding: Water/Wastewater Operating, Staff time; Water/Wastewater Capital, \$860,000

Completion Date: 04/30/2023

Strategic Plan: ES-III, EMS-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 Comprehensive Annual 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. In 2017, the City Council identified a need to begin the process for a new strategic plan and tasked this responsibility to the Strategic Plan Advisory Committee (SPAC).

Over the next year and a half, SPAC volunteered countless hours of time to understand what matters most to Geneva. Their efforts included reflecting on the community's accomplishments, identifying Geneva's strengths, and acknowledging areas for improvement. The end result is a strategic plan that incorporates the voice of the residents, business owners, and other stakeholders. The plan was formally adopted by the City Council in October of 2018. 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 2021, 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 the upcoming fiscal year.

Theme – Objective	PRIORITY OBJECTIVES FOR FY 2023
EV – II	Develop a resilient local economy through the development of new commercial and industrial opportunities to add to the City's tax base.
ES – II	Take actions to promote long-term sustainability and reduce the City's carbon footprint.
EMS-III	The City provides equipment, infrastructure and facilities necessary to maintain efficient and reliable public services.
QL-III	The City is recognized as an inclusive community that is welcoming to people of all ages, backgrounds, abilities, and ethnicities.
EV – I	Maintain an economically healthy population through support of new housing opportunities and changes that may allow for greater variety of housing available to individuals at all stages of life and income levels.

Several of the priorities remained the same from FY 2022 with a couple new additions. Staff used results of the prioritization exercise to begin the budget development process and include as many projects/programs supporting the top priority goals as resources would 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 downtown business district serves as a focal point for community activities and is a stimulus for the community, and creating a destination location. In FY 2013 the City completed and published a downtown/station area master plan describing the City's overall vision for the future of downtown, together with detailed recommendations on future development/redevelopment sites, land use, government

facilities/sites, parking, vehicle/bicycle/pedestrian access, transit housing, open/civic spaces, and urban designs.

- **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 2023); FY 2024 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 2022, the City Administrator presented a recommended budget and provided an overview of the FY 2023 and FY 2024 budgets at a Special Committee of the Whole City Council 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 and at City Hall. A public hearing notice was also published in the local newspaper. The public hearing was scheduled at most twenty days after publication of the notice, but not less than ten days, 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 7, 2022, prior to the May 1, 2022 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 75.3% of the City's budgeted revenues within the General Fund for FY 2023. Property taxes are noted as a stand out item in this section as these revenues are recognized in several City funds (General Fund, Geneva Community Mental Health, and Debt Service Funds).

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.

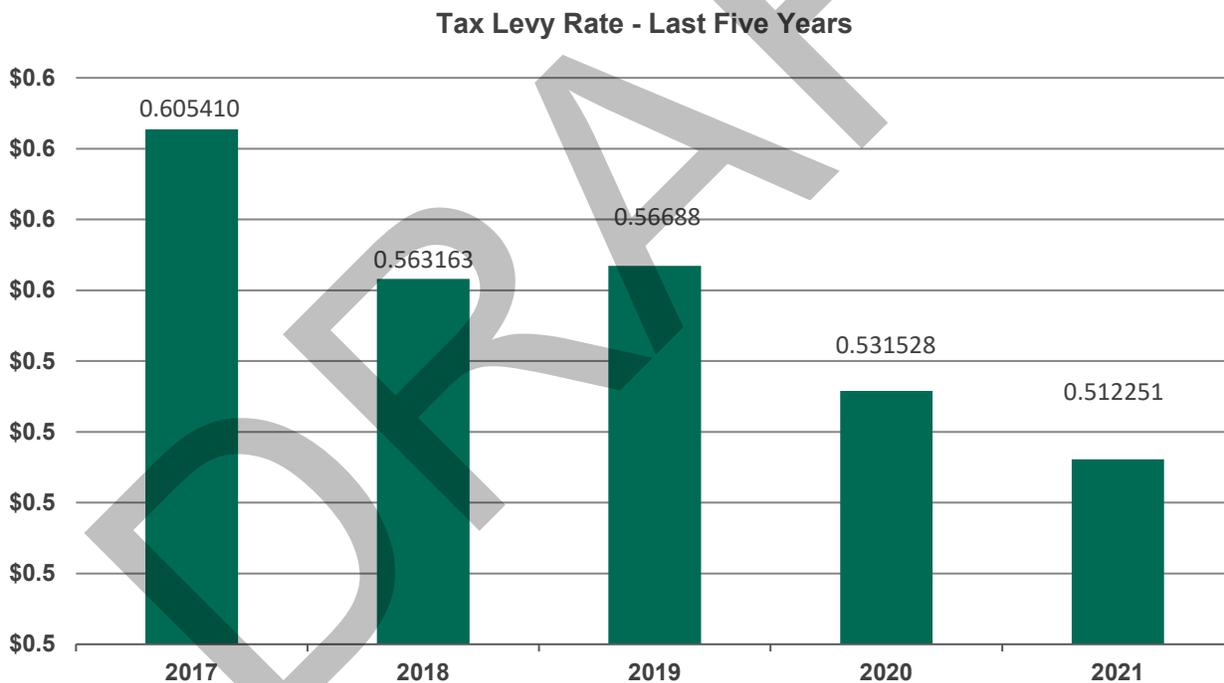
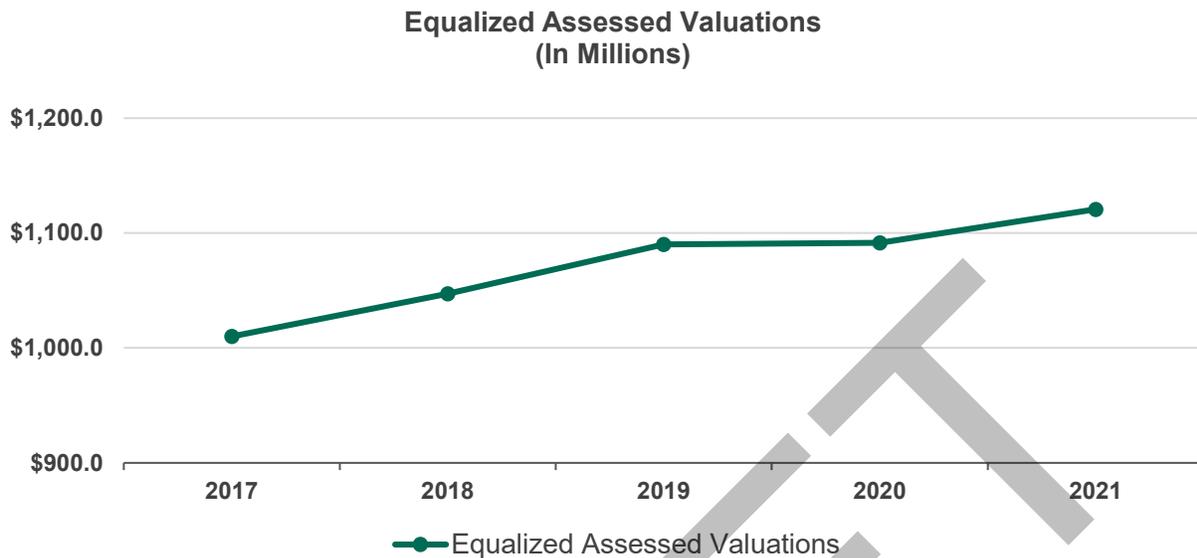
Major Revenues

Ad Valorem Property Tax (\$5,562,880)

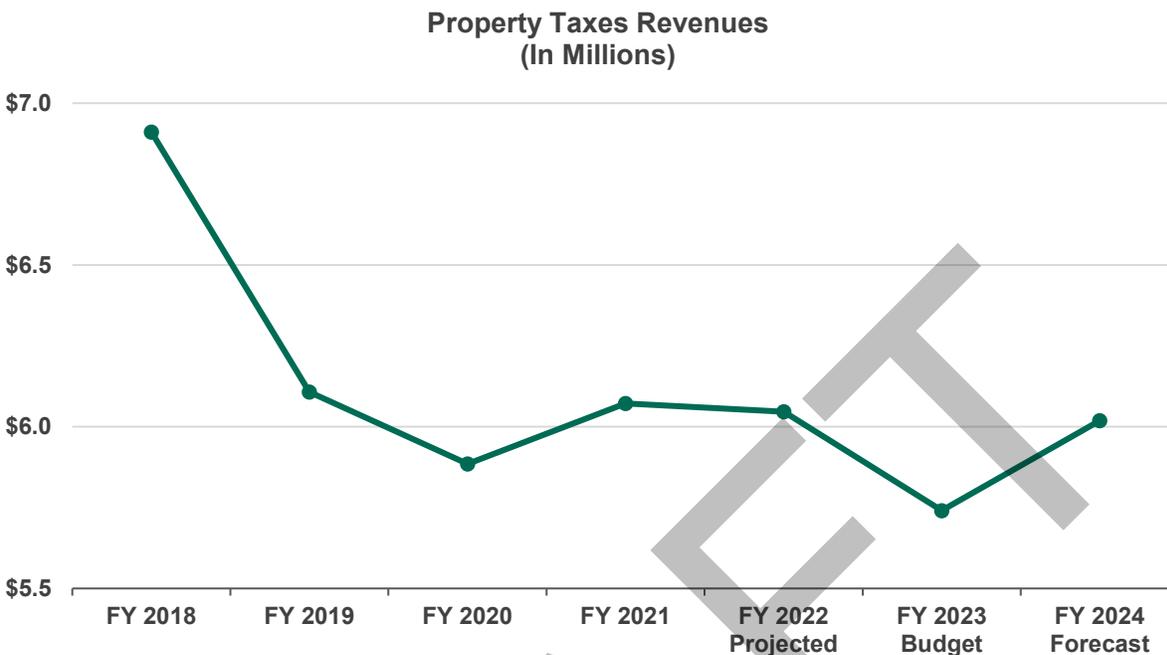
Property taxes are collected on the assessed valuation of taxable real personal property. The City establishes a legal right to the property tax assessments upon the enactment of a tax levy ordinance by the City Council. These tax assessments are levied in December and attached as an enforceable lien 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 2021 property taxes are collected in 2022 and provide funding for the FY 2023 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 2021 estimated assessed valuation of \$1,120,706,153 shows an increase of \$30,657,720 or 2.81% over 2020.

The tax levy rate also used to calculate property taxes, peaked in 2015 at \$0.7479 per \$100 of taxable assessed value and now continues a downward trend due to a decrease in required debt service payments. The estimated tax rate for 2021 is \$0.512251 per \$100 of taxable assessed value.



Property Taxes are reflected in the General and Geneva Community Mental Health Funds. Budgeted FY 2023 ad valorem property taxes total \$5,562,880 or 26.82% of current revenue in the General Fund. This year marks the third time in over 20 years property taxes are projected to surpass Sales Tax revenues as the largest revenue source in the General Fund. Geneva Community Mental Health budgeted revenues are \$178,000.



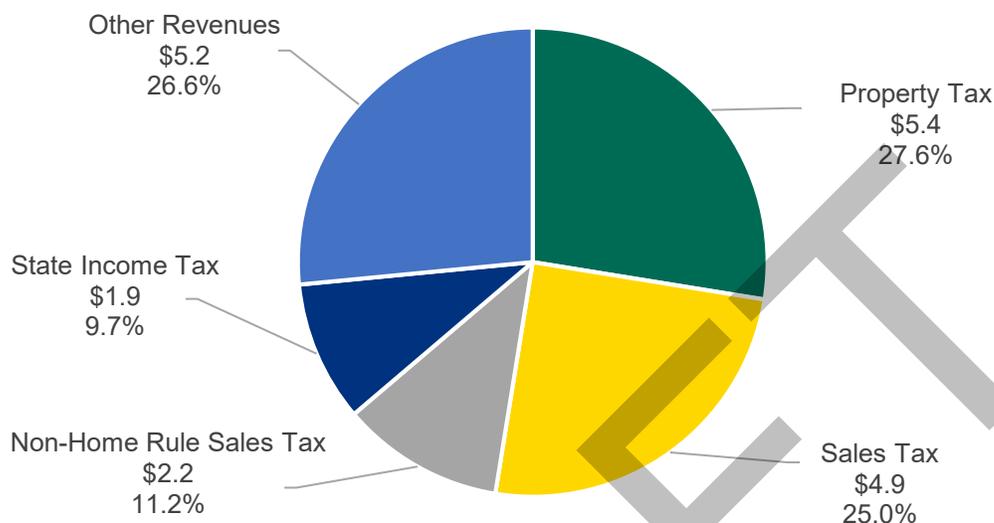
General Fund

Fiscal Year 2022 budget revenues total \$19,632,815. 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 2023 Revenue	Percent of Total Current Revenue
Property Tax	\$5,562,880	26.8%
Sales Tax	\$5,200,000	25.0%
Non-Home Rule Sales Tax	\$2,250,000	10.8%
State Income Tax	\$2,600,000	12.5%
Subtotal Major Revenue Sources	\$15,612,880	75.3%
Other Revenues	\$5,130,730	24.7%
Total Current Revenues	\$20,743,610	100.0%

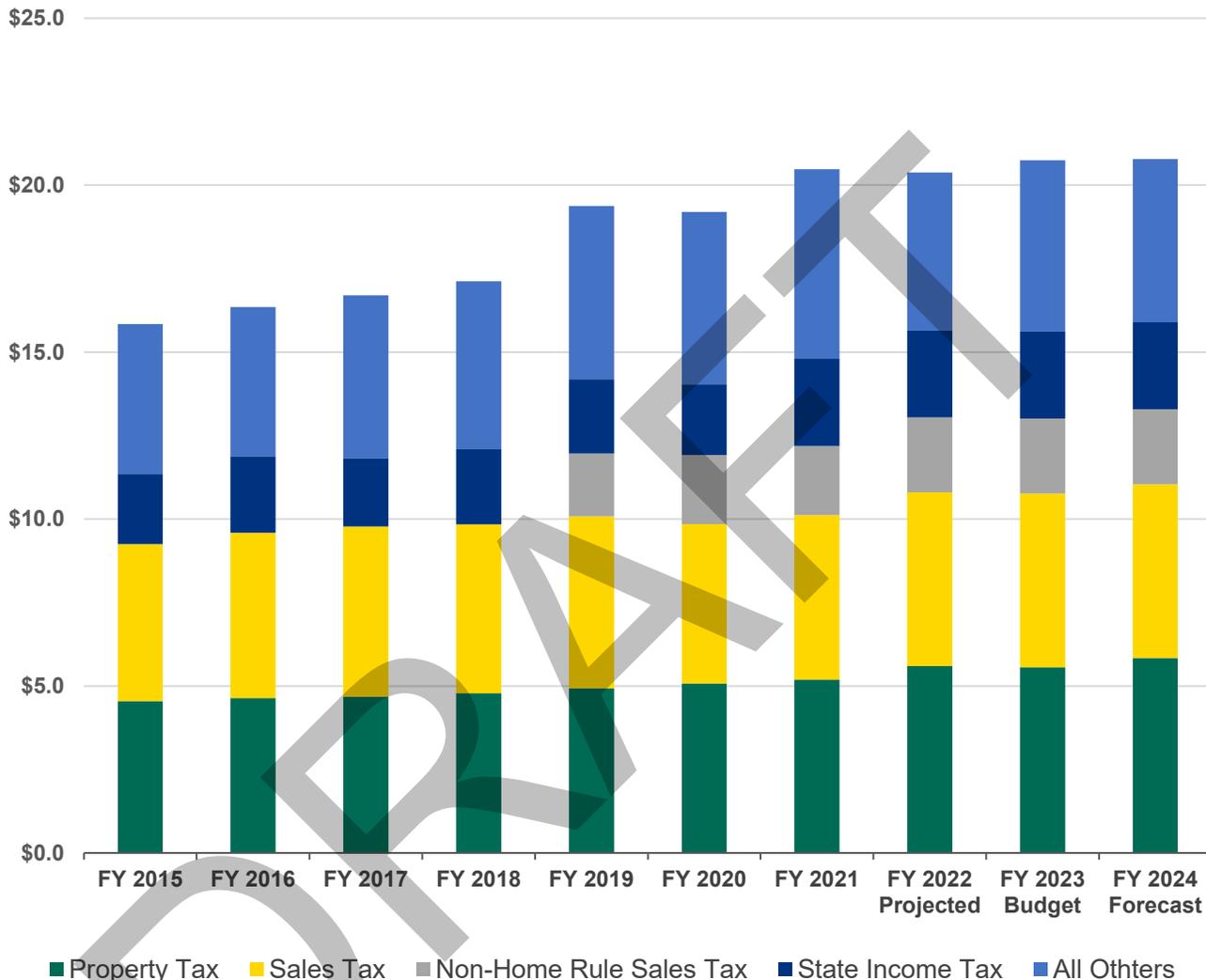
**Major Revenue Sources - General Fund
(In Millions)**



Major Revenue Sources – Last Ten Fiscal Years

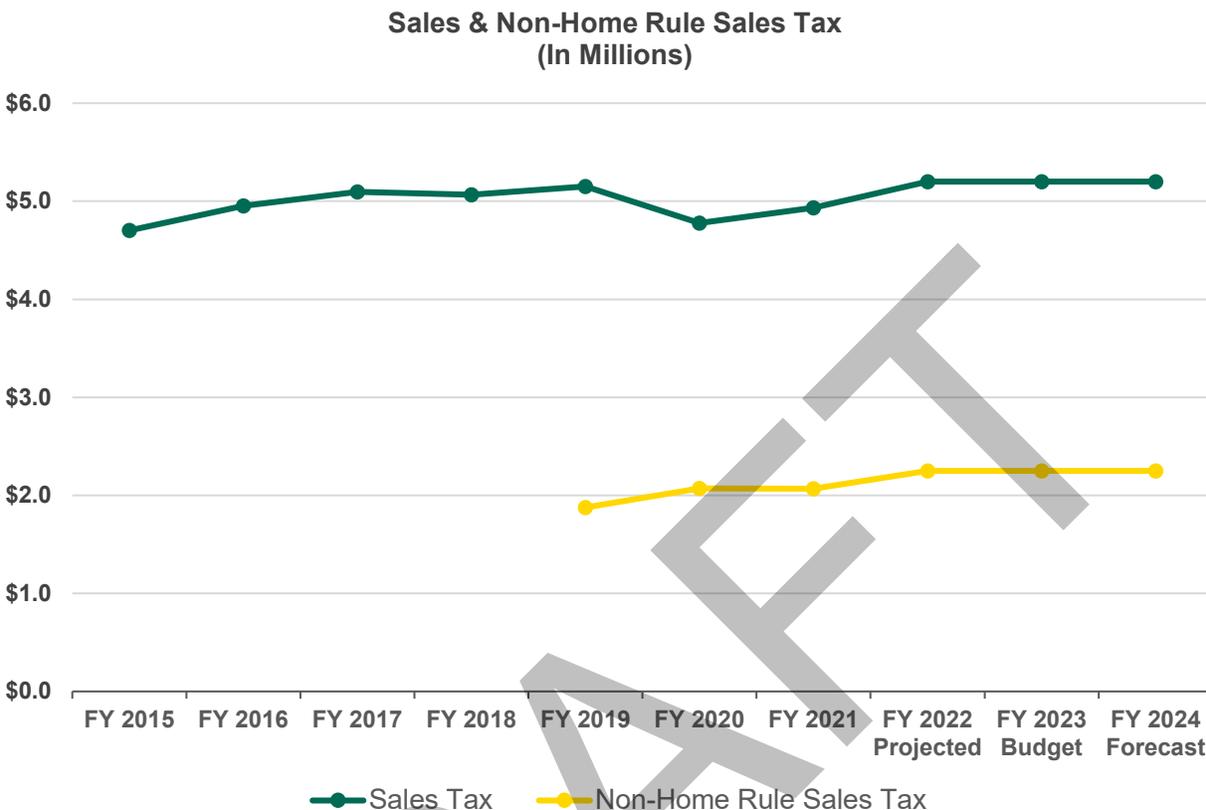
Fiscal Year	Property Tax	Sales Tax	Non-Home Rule Sales Tax	State Income Tax	All Other	Total Revenues
2015	4,545,724	4,701,581	-	2,105,104	4,483,152	15,835,561
2016	4,640,915	4,952,394	-	2,290,774	4,465,504	16,349,587
2017	4,683,888	5,094,526	-	2,031,811	4,893,357	16,703,582
2018	4,778,699	5,066,293	-	2,244,013	5,030,922	17,119,967
2019	4,931,337	5,151,383	1,876,571	2,223,771	5,189,073	19,372,135
2020	5,073,829	4,776,660	2,070,514	2,114,785	5,158,474	19,194,262
2021	5,190,447	4,931,979	2,066,277	2,609,113	5,680,311	20,478,127
2022 Projected	5,595,715	5,200,000	2,250,000	2,600,000	4,736,680	20,382,395
2023 Budget	5,562,880	5,200,000	2,250,000	2,600,000	5,130,730	20,743,610
2024 Forecast	5,841,010	5,200,000	2,250,000	2,600,000	4,887,355	20,778,365

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



Sales Tax (\$5,200,000)

The second-largest source of revenue for the City’s General Fund is from local Sales taxes. Retail 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. Of the total sales tax revenue received, 1.5% is unrestricted and recorded in the General Fund while the remaining 0.5% is restricted for infrastructure projects and is recorded in the Infrastructure Capital Projects Fund. This figure represents approximately 25.0% of the total revenue in the General Fund.

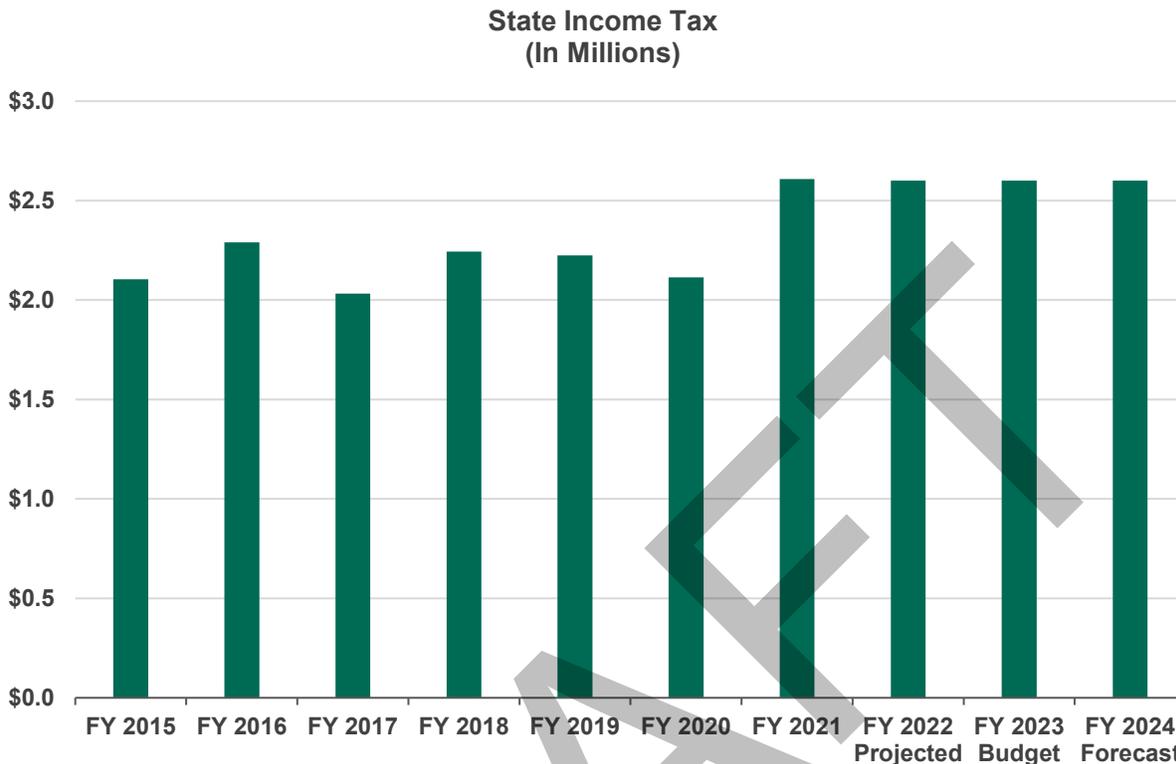


Non-Home Rule Sales Tax – Unrestricted (\$2,250,000)

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 2022 totals. The City estimates to collect approximately \$2,250,000 for FY 2023.

State Income Tax (\$2,600,000)

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 decline slightly from the current year estimates. There is always a threat of a reduction in LGDF, and this fiscal year will be no exception. The estimated reduction in revenues is attributable to an increase in the unemployment rate due to the pandemic. In addition, Illinois voters rejected the Governor's plan to change Illinois' flat-rate income tax system to a graduated income tax earlier this year, forcing the Governor to warn he will be forced to make major budget cuts to the State budget, thus increasing the concern regarding LGDF distributions.



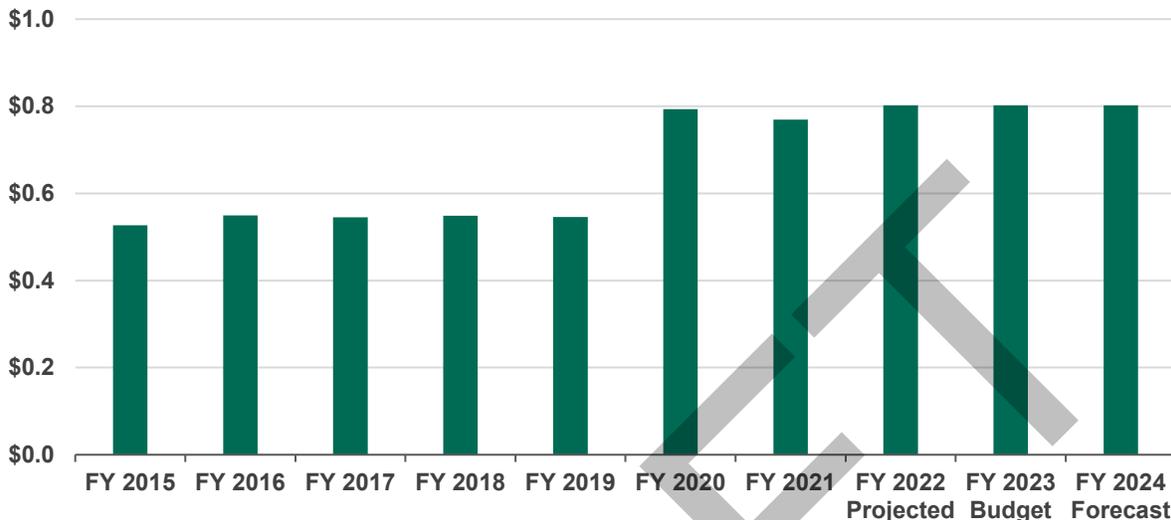
Other Revenue Sources

Motor Fuel Tax (\$802,000)

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 2022 projection is \$802,000. The FY 2023 budget estimates \$802,000 in MFT revenues to be recorded in the MFT Special Revenue Fund. The City will use these funds towards the street improvement program.

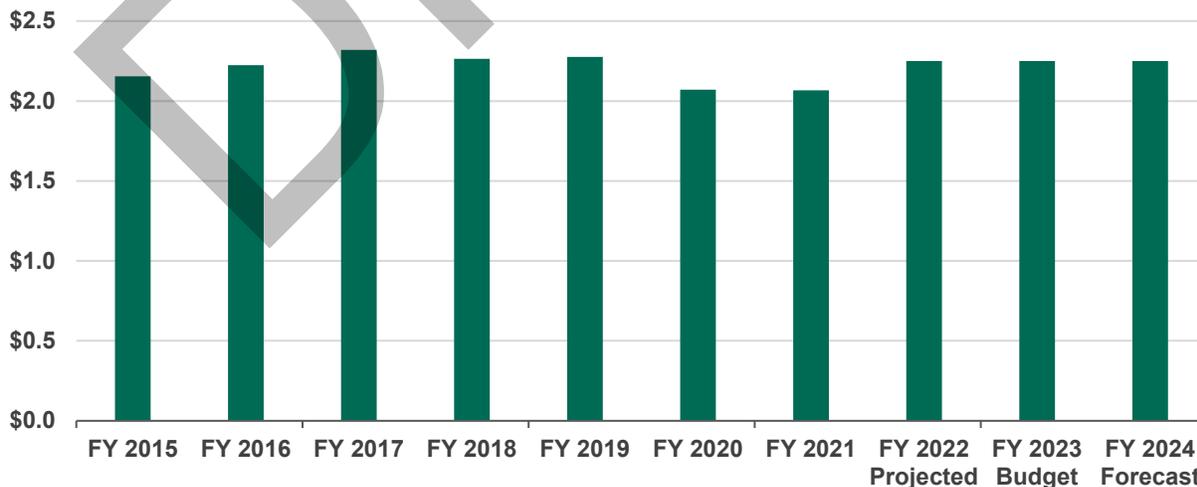
**Motor Fuel Tax
(In Millions)**



Non-Home Rule Sales Tax – Restricted (\$2,250,000)

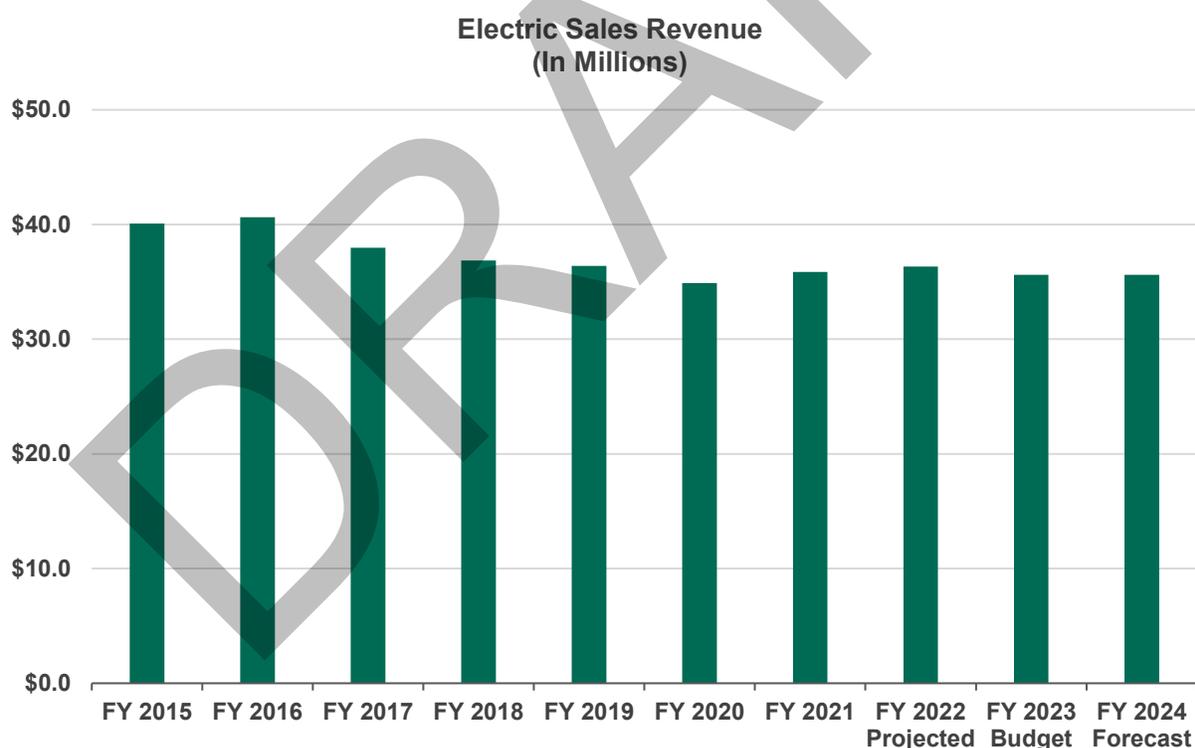
The 0.5% non-home rule sales tax was instituted by referendum in 2007 and is restricted to “Infrastructure” related capital projects and recorded in the Infrastructure Capital Projects Fund. This tax does not apply to sales of food, drugs, and medical appliances; therefore, it is not exactly half of 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 improving economy and an increase in e-commerce transactions.

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



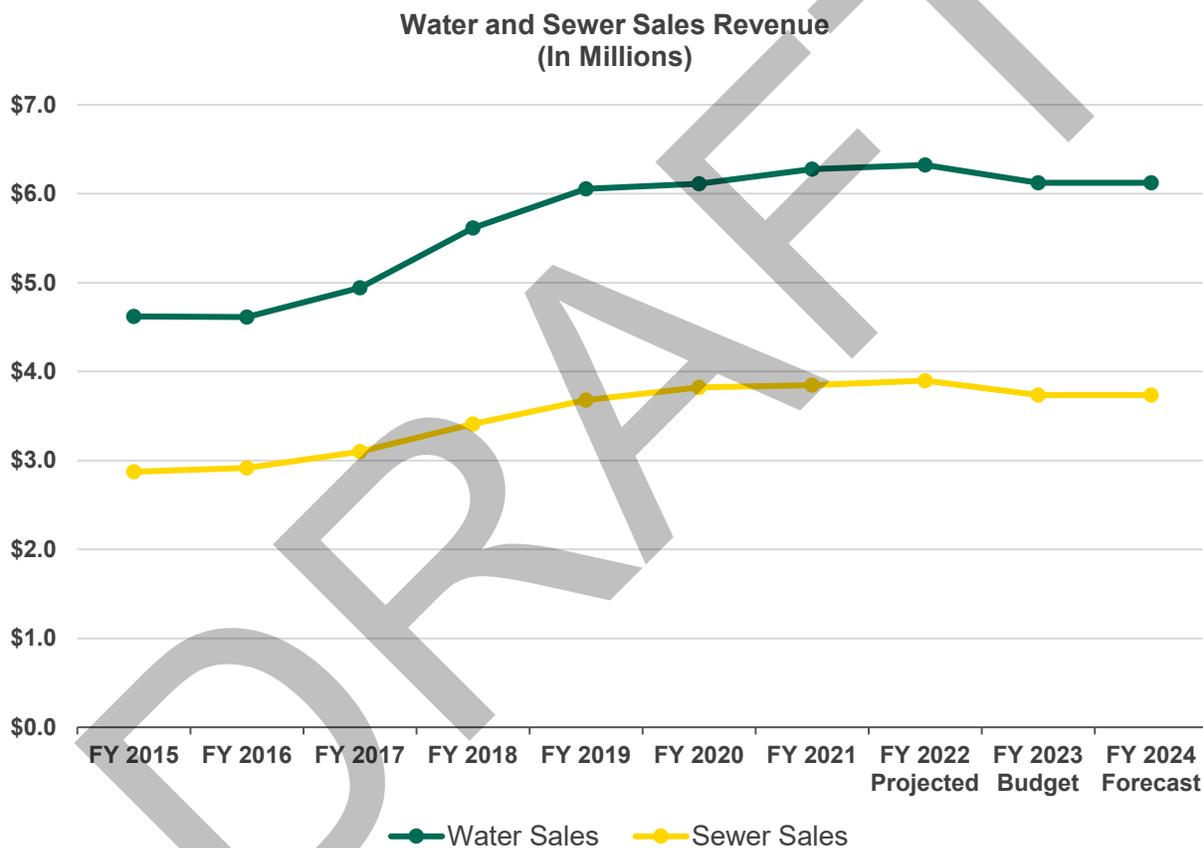
Electric Sales (\$35,603,190)

Electric revenues are based on a Class Cost of Service rate structure developed to assure 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 2023 budget of \$35,603,190 is based on a flat market expectation and budgeted five percent decrease in NIMPA power supply costs.



Water Sales (\$6,123,000)

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 2023 budget of \$6,123,000 is flat from the FY 2022 budget.



Sewer Sales (\$3,736,500)

Sewer sales are largely based on water consumption and have generally followed the same trends. The FY 2023 budget of \$3,736,500 is consistent with FY 2022 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 (04/30/22)	Principal Payments FY 2023
2021 Refunding Bonds	Water/Wastewater	02-01-2030	10,885,000	10,885,000	1,330,000
Total General Obligation Bonds				10,885,000	1,330,000

Special Service Area Bonds – The City also issues bonds where the City pledges property taxes from a separately created special service area. These bonds are not an obligation of the City and are secured by the levy of an annual tax on the real property within the special service area. Special service area bonds currently outstanding are as follows:

Description	Maturity Date	Original Amount	Outstanding Amount (04/30/22)	Principal Payments FY 2023
2016 Refunding	08-01-2022	200,000	26,000	26,000
Total SSA Bonds			26,000	26,000

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	Maturity Date	Original Amount	Outstanding Amount (04/30/22)	Principal Payments FY 2023
IEPA Loan (L17-1854)	06-01-2023	5,500,000	526,963	173,417
IEPA Loan (L17-5415)	06-20-2039	11,626,046	10,414,040	259,927
Total Notes Payable			10,941,003	433,344

Vehicle Lease – The City entered into an agreement with Enterprise to lease vehicles in July 2019. The first vehicles were delivered in January 2020. The last vehicle was received in September 2020:

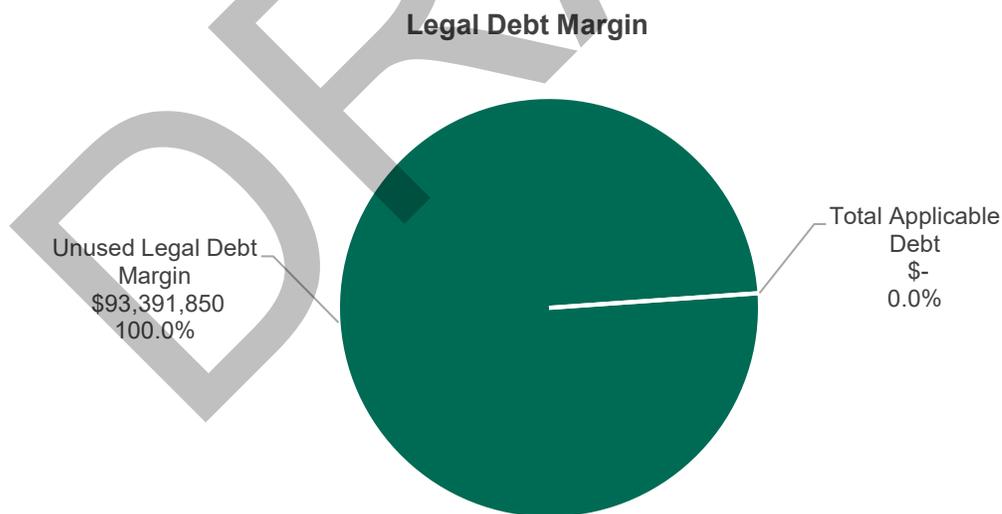
Description	Maturity Date	Original Amount	Outstanding Amount (04/30/22)	Principal Payments FY 2023
Enterprise Lease	Various	594,642	250,952	102,876
Total Lease			250,952	102,876

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		
2021 Est. Equalized Assessed Valuation		\$1,120,706,153
Statutory Debt Limitation (8.625% of EAV)		96,660,906
General Obligation Debt:		
Series 2021 (1)	\$ 10,885,000	
Less: Alternate Revenue Bonds (1)	<u>(10,885,000)</u>	
Total Bonds	000,000	
Total Applicable Debt		<u>000,000</u>
Legal Debt Margin		\$96,660,906

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.

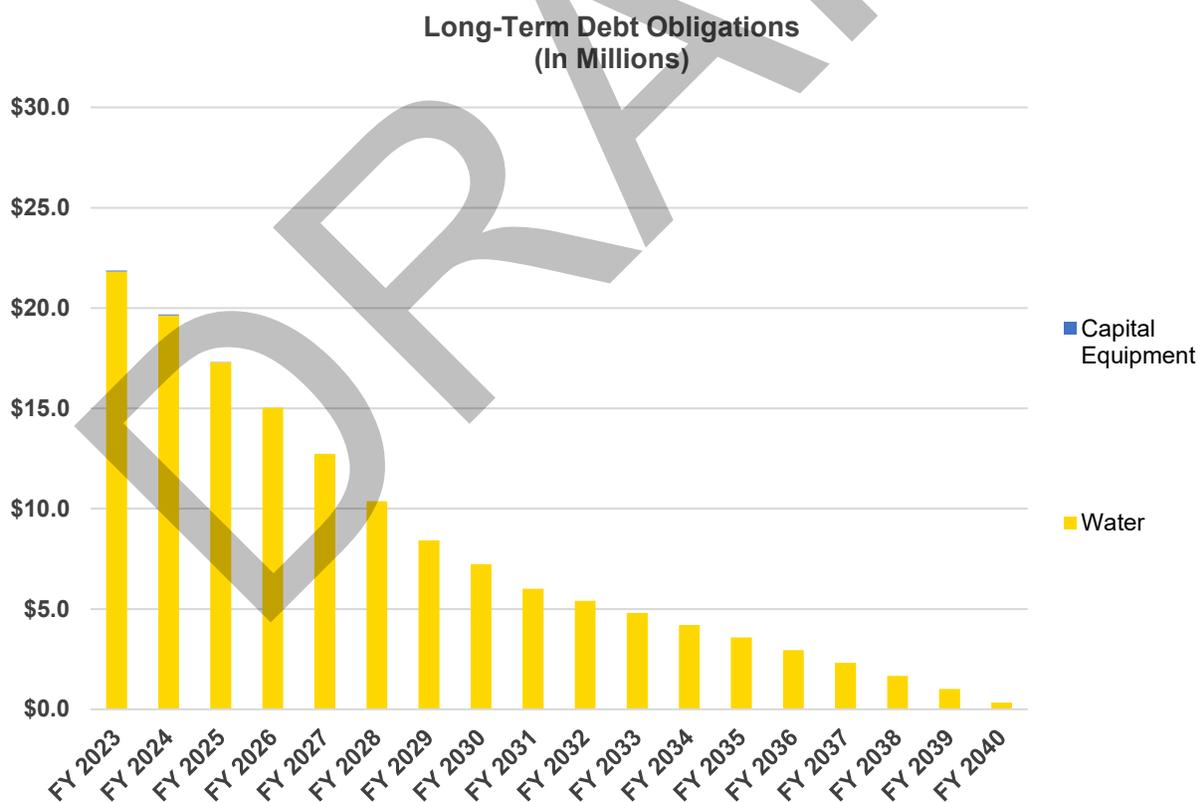


Annual Debt Service

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. The City has never defaulted on the payment of any of its debt obligations.

Annual Debt Service Requirements

Year	Principal	Interest	Total
2023	2,329,373	676,719	3,006,091
2024	2,439,274	549,936	2,989,210
2025	2,310,143	469,489	2,779,632
2026	2,312,656	384,242	2,696,898
2027 – 2031	7,315,091	906,871	8,221,962
2032 – 2040	5,411,873	387,783	5,799,656

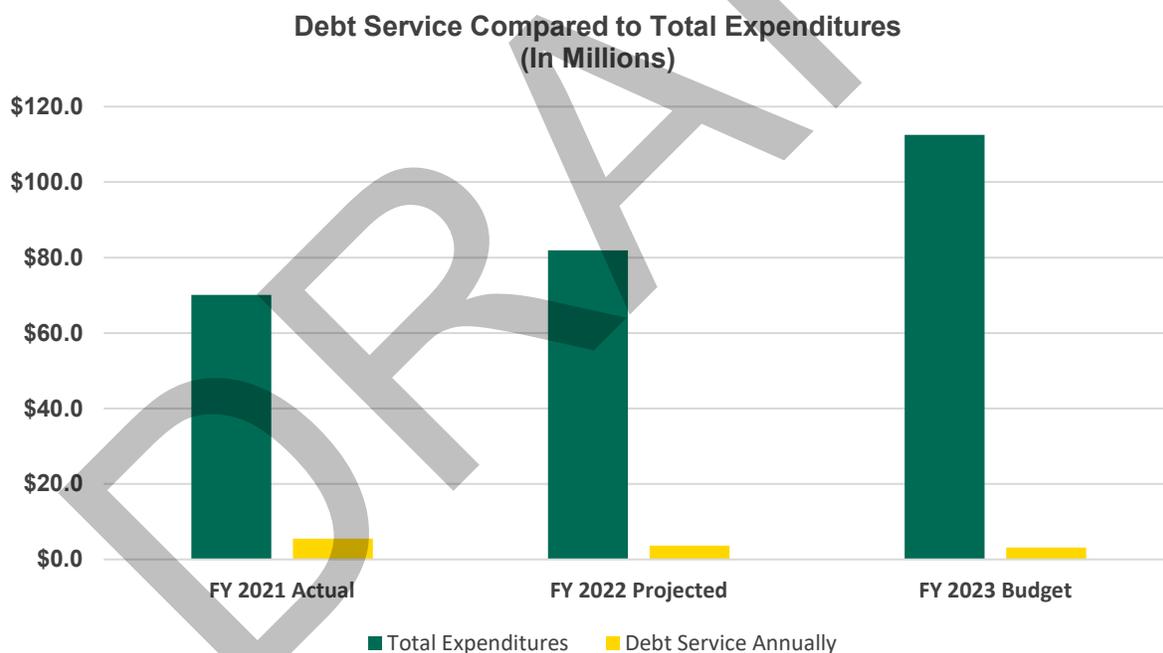


Effect of Debt on Current and Future Operations

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 2021 Actual	FY 2022 Projected	FY 2023 Budget
Total Expenditures	70,120,861	81,947,865	112,526,065
Debt Service Annually	5,542,520	3,639,895	3,170,150
Debt Service as a Percentage of Total Expenditures	7.9%	4.4%	2.8%



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.