



CITY OF GENEVA, ILLINOIS ADOPTED BUDGET



FY 2024-25 Budget & Financial Plan

Starting May 1, 2024 and ending April 30, 2025



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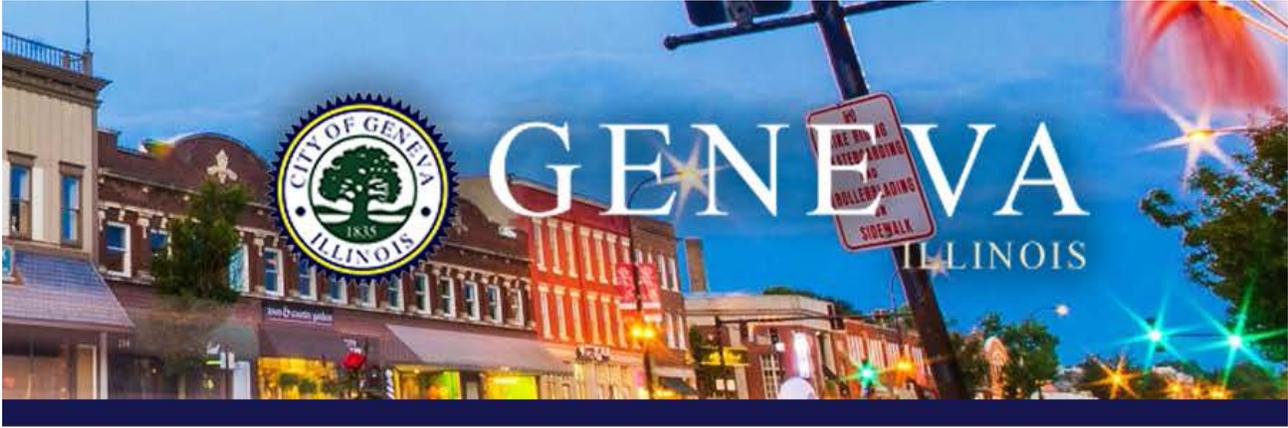


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INTRODUCTION





Fiscal Year 2025 Adopted
& 2026 Forecasted
Annual Budget

For the fiscal year beginning May 1, 2024

Mayor

Kevin R. Burns

City Council

Anaïs Bowring
Mike Bruno
Becky Hruby
Dean Kilburg
Brad Kosirog

Craig Maladra
Richard Marks
Amy Mayer
Martha Paschke
Robert Swanson



Acknowledgment

This document was prepared by a team of city staff members who worked very enthusiastically, with pride and dedication, to provide a meaningful and useful document for the benefit of the citizens, the business community, and the City of Geneva organization.

The following individuals are recognized for their significant contribution in the budget process:

Stephanie K. Dawkins, City Administrator
Ben McCready, Asst. City Administrator/Director of Administrative Services
Rita Kruse, Finance Director
Heather Collins-Mittman, Accounting Supervisor
Ronald Manual, Administrative Analyst

We would also like to acknowledge the cooperation and efforts put forth by the Senior Management team and staff members in assisting with the preparation of this budget.

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Digital Version

The City of Geneva is proud to present a digital version of the FY 2024-25 Budget as an alternative method of viewing the budget. The digital version offers residents and stakeholders an alternative, user-friendly way to explore the City's financial plans and priorities. The digital version includes the same information as the printed/Portable Document Format (.pdf) version. The digital version features interactive graphical elements, such as charts and graphs, allowing users to easily navigate the budget data and gain a better understanding of how funds are allocated. An internet connection is required to view the digital version online. You can visit the City of Geneva website to access a link to the digital budget book and any prior year budget books, financial documents, and strategic plans.

Access a link to the digital version on the City of Geneva website online at:

<https://www.geneva.il.us/134/>



Mission Statement

The City of Geneva, through its elected and appointed officials, employees and volunteers, provides quality public services and promotes the health, safety, and welfare of our residents, businesses, and visitors in the most cost-effective manner. In doing so, the City will respect the past, respond to current concerns and plan for the future, while keeping with the historical character and heritage of the community.

Vision Statement

The City of Geneva's vision is to maintain and enhance the downtown business district, implement a long-term plan for open space restoration, and maintain and expand the City's infrastructure to support existing and future development. The City will also continue to provide high-level services to maintain and enhance the historic integrity of the community.



History of the City of Geneva, Illinois

1835

1835: Selected as Kane County Seat

Selected as the Kane County seat in 1835, Geneva is located on the Fox River Valley, 43 miles west of Chicago. The first settlers arrived in 1834 and opened a trading post at the mouth of Mill Creek to trade with the Pottawatomie Indians and settlers.

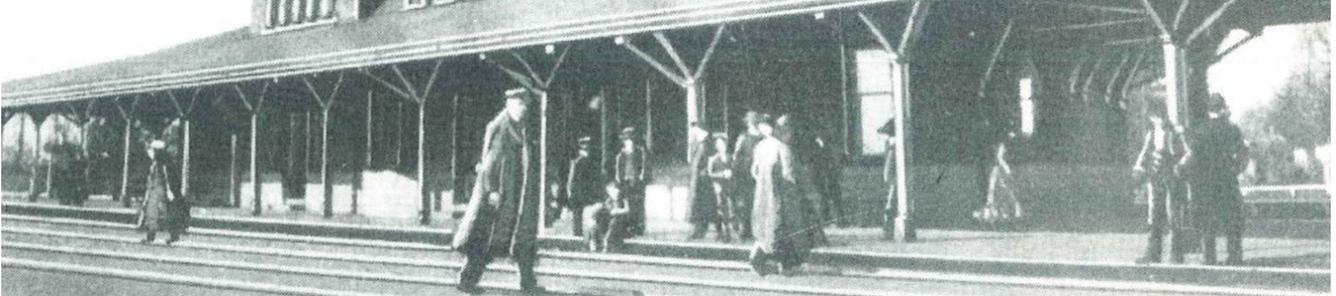


In 1835, the first courthouse and jail were built. By 1838, growth in Geneva took off. Geneva was developed with wide streets that would accommodate trade. Even today a careful observer will note the main roads in Geneva are considerably wider than those in neighboring communities.

In 1844, a second courthouse was built in Geneva. U.S. Representative Abraham Lincoln dedicated the building. He and his political rival Stephen Douglas both spoke on the building's steps. The courthouse on Third and James Street, still in existence today, was built in 1892.



1850: Arrival of the Railroad



In 1850, the railroad came to Geneva and the population hit a new high of 827. With the railroad came a large influx of Swedish and Irish immigrants. By the turn of the century, one out of every two Genevans immigrated from overseas.

In 1906, architect Frank Lloyd Wright began the first of three projects in Geneva. His projects included the Hoyt House at 318 South Fifth Street, an addition to the Fox River Country Club, and redesigned portions of the Fabyan Villa.

In 1913, the Lincoln Highway became the nation's first coast-to-coast highway. It ran through Geneva along portions of State Street, Illinois Route 31 and later Third Street.



In 1924, Kate Rafferty opened the Little Traveler on Third Street. A remarkable business-woman, Rafferty's efforts led to the formation of the Third Street Shopping District.

In 1942, Burgess-Norton received the Army-Navy E for Excellence. During the war, Burgess Norton produced tank tread links and munitions.

In 1987, Geneva consolidated its two historic districts into a single district, home to more than 600 historic homes, businesses, and public buildings.

2001

2001: Population Growth

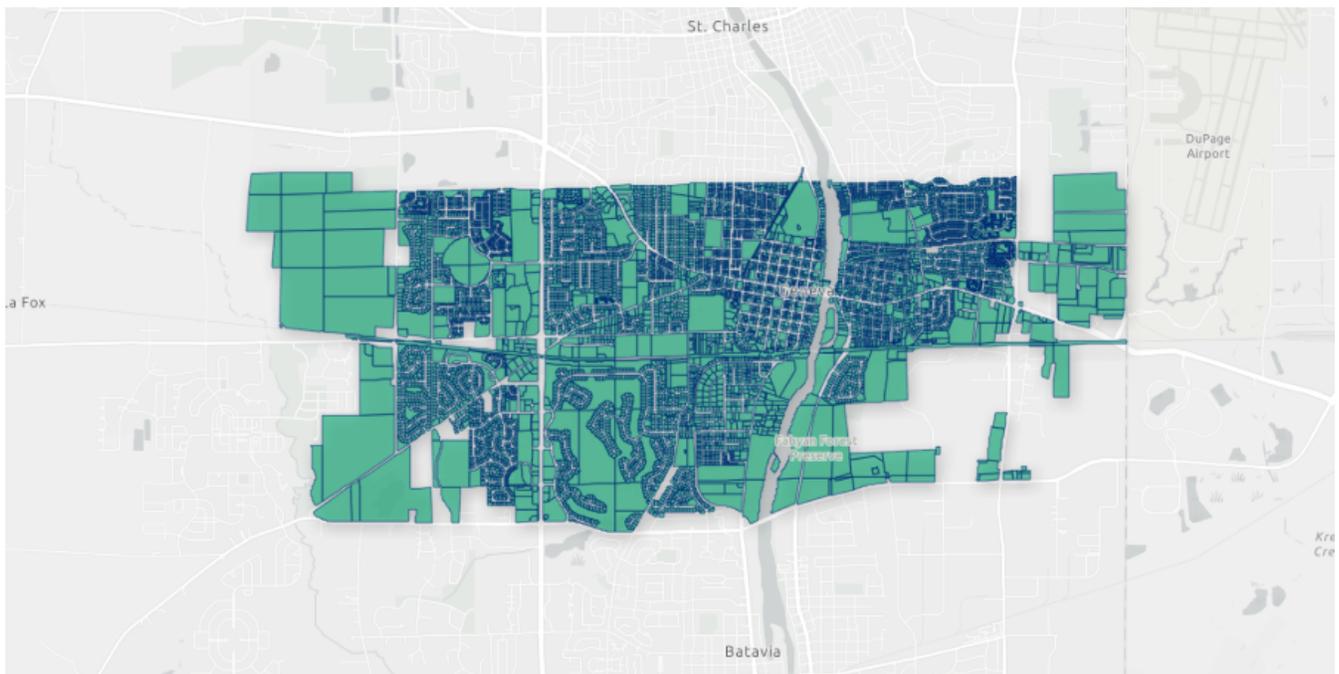
In 2001, parts of the movie *Road to Perdition* were filmed in Geneva. That year, Geneva's population reached 19,000, more than doubling since 1970.



In 2006, with the completion of rail yards in Elburn, Geneva lost its designation as “end of the line” after 150 years. Today there are, on average, 46 Metra trains that pass through Geneva each day.

In 2012, the City of Geneva celebrated the 100th anniversary of City Hall.

TODAY



City of Geneva Parcels



Geneva Today

Geneva has grown over the years into a prosperous suburban community and still maintains strong historical characteristics. The City continues to be a top-notch community with distinguished schools, beautiful parks, excellent businesses, welcoming neighborhoods, diverse industries, and a thriving downtown district. Residents assume active roles in sustaining and improving the quality of life in Geneva.

Special Events



Geneva is rich in cultural arts and hosts several events and festivals throughout the year. Geneva's most popular event is Swedish Days, a five-day festival held in June that attracts thousands of visitors. The Geneva Arts Fair is held in July and is a nationally recognized juried art show. Festival of the Vine, held the second weekend in September, features wine tasting, food vendors, a flower market, and musical entertainment. The annual Christmas Walk and House Tour held the first weekend in December, is when Santa makes his appearance to light the "Great Tree".

Citizen Engagement



The citizens of the City of Geneva are the most important part of the community. The citizens of Geneva elect representatives who represent their interests, such as the mayor and alderpersons, who will lead the direction of the City. Geneva citizens are actively involved in local decision-making through a range of civic organizations and volunteer city boards and commissions.

The Strategic Plan Advisory Committee (SPAC), a committee of residents appointed by the Mayor, provides recommendations for implementing the City of Geneva Strategic Plan. Subcommittees include the Diversity, Equity & Inclusion Task Force; Natural Resources; International Cultural Exchange; and Student Government committees.

The Beautification Committee consists of volunteers, organizations, businesses, families, and residents who adopt and maintain planting beds, containers, and flower boxes in Geneva's Central Business District.

The Historic Preservation Commission consists of appointed members and is charged with maintaining the historical integrity and visual appeal of the Historic District.

The Planning and Zoning Commission is a citizens' advisory group that recommends to the City Council on a broad range of Geneva planning and zoning issues.

The Mental Health Board consists of Geneva residents concerned with the mental health of people with intellectual or developmental disabilities, mental illness, or substance abuse.

The Board of Fire and Police Commissioner consists of appointed members and is charged with all full-time appointments to the Fire and Police departments, except for the office of police and fire chiefs. The Board shall conduct and hold all entrance and promotional examinations in the manner required by law.

City Government



The City of Geneva is a non-home rule community with a mayor-council form of government. The Mayor, Clerk, and Treasurer are elected at-large and serve four-year terms. The ten council members are elected by ward (two alderpersons per ward) and serve staggered four-year terms. The Mayor, with the advice and consent of the Council, appoints the City Administrator and department heads on an annual basis.

The City currently employs 158 full-time and approximately 68 part-time, seasonal or paid-on-call employees. City departments include the City Administrator's Office, Administrative Services (Administration, Human Resources, and Information Technologies), Finance, Community Development (Building and Planning), Economic Development, Fire, Police, and Public Works (Engineering, Streets and Fleets, Electric, and Water-Wastewater).

Demographics

The City of Geneva covers approximately 10.07 square miles of the Fox River Valley area. According to the 2020 US Census, the City of Geneva has a population of 21,393. The largest age group is individuals who are 35 to 44 years old, representing 13.4% of the population. The portion of the population who are under the age of 18 is 23.9%. The population who are over the age of 65 years old is 17%. The median age is 41.7.

The City's population predominantly consists of individuals identifying as Caucasian at 83.4%. The population that identifies as Hispanic or Latino represents 8.5%, Asian represents 2.8%, Black or African American represents 1.5%, and some other race represents 0.1%. Those with two or more races represent 3.7% of the population.

In the City of Geneva, there are a total number of 8,141 households. The median home value is \$392,800. The median household income is \$132,799.

Geneva By The Numbers	
Per Capita Income	\$67,737
Persons Per Household	2.62
Total Companies	1,091
Land Area (sq./mi.)	10.07
Population per Square Mile	2,124

Source: 2020 US Census Bureau Internet site, Quick Facts; 2022 American Community from U.S. Census Bureau Internet site; City of Geneva Economic Development Department; City of Geneva GIS Division



Population Overview



TOTAL POPULATION

21,393



* Data Source: Client entered data for year 2024



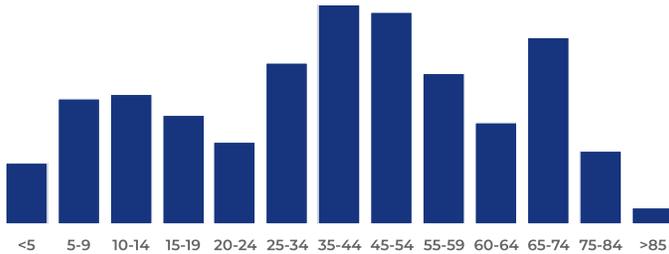
DAYTIME POPULATION

27,234

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

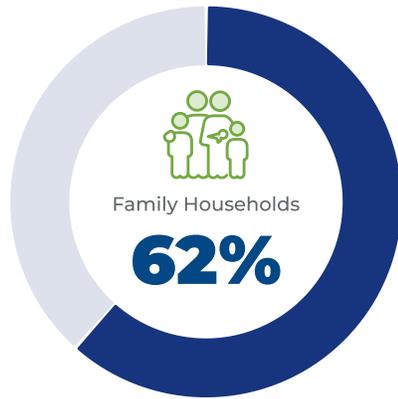
* Data Source: American Community Survey 5-year estimates

Household Analysis

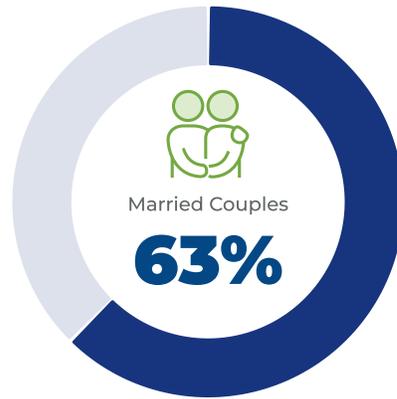
TOTAL HOUSEHOLDS

8,141

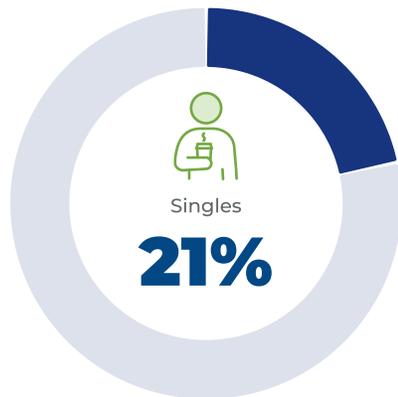
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ **33%**
higher than state average



▲ **31%**
higher than state average



▼ **27%**
lower than state average



▼ **4%**
lower than state average

** Data Source: American Community Survey 5-year estimates*

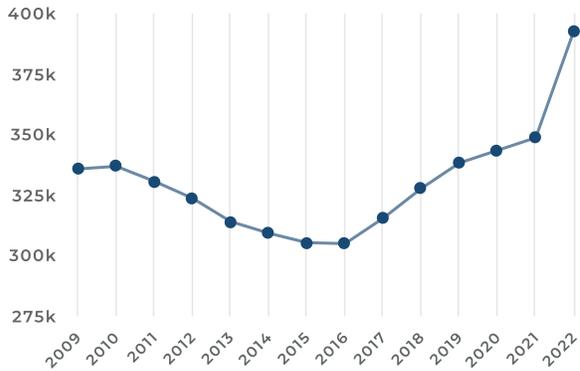


Housing Overview



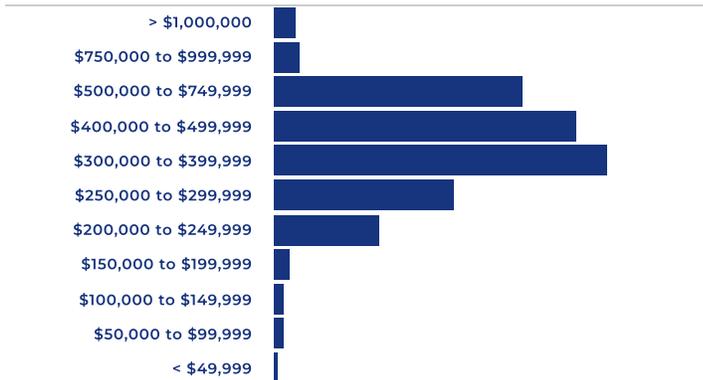
2022 MEDIAN HOME VALUE

\$392,800



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Geneva State Avg.



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



Economy

The City of Geneva is a western suburb of Chicago and is the Kane County seat. More than 1,100 businesses call Geneva home, including many food industry partners, such as General Mills, Roquette America, Hearthside Food Solutions, Northern Illinois Food Bank, and McCormick FONA, and several long-time manufacturing employers, including Burgess Norton, Miner Industries, and Johnson Controls. The City of Geneva is also known for its unique shopping and dining. The historic downtown that attracts a multitude of visitors each year, the Geneva Commons Lifestyle Shopping Center is home to national and regional retailers, picturesque recreational trails adjacent to the Fox River, and the Chicago Steel Hockey team.

For the year of 2023, Kane County reported an annual unemployment rate of 5.1%, while the State of Illinois recorded an average annual unemployment rate of 4.5%, which is 0.6% lower than Kane County.

As anticipated, the taxable equalized assessed valuation (EAV) within the City stabilized and increased for the 2015 through 2022 levy years and increased again for the 2023 levy year. The City's 2023 taxable EAV increased by 6.9% to \$1,244,491,591. The increase was due to the addition of \$10,350,676 in new construction EAV. The City maintains a developed land area with a mix of residential (77%), commercial (18%) and industrial (5%) uses.

Historically, the City of Geneva has maintained a growing economy. The City's sales and non-home rule sales tax has increased since enacting "Leveling the Playing Field" legislation which required remote retailers to collect and remit the state and local retailer's occupation tax. In fiscal year 2023, state shared sales tax was 26.5% of total general fund revenues.

Economic vitality is a key vision of the City's strategic plan, with one desired outcome being increasing the square footage of commercial and industrial space. Economic development has focused on increasing the non-residential tax base. Large industrial buildings are in the middle of construction or in the planning process, including Hillwood, Prologis, Venture One, and Midwest Industrial Fund. These buildings could eventually bring the City an additional 4.6 million square feet of space.

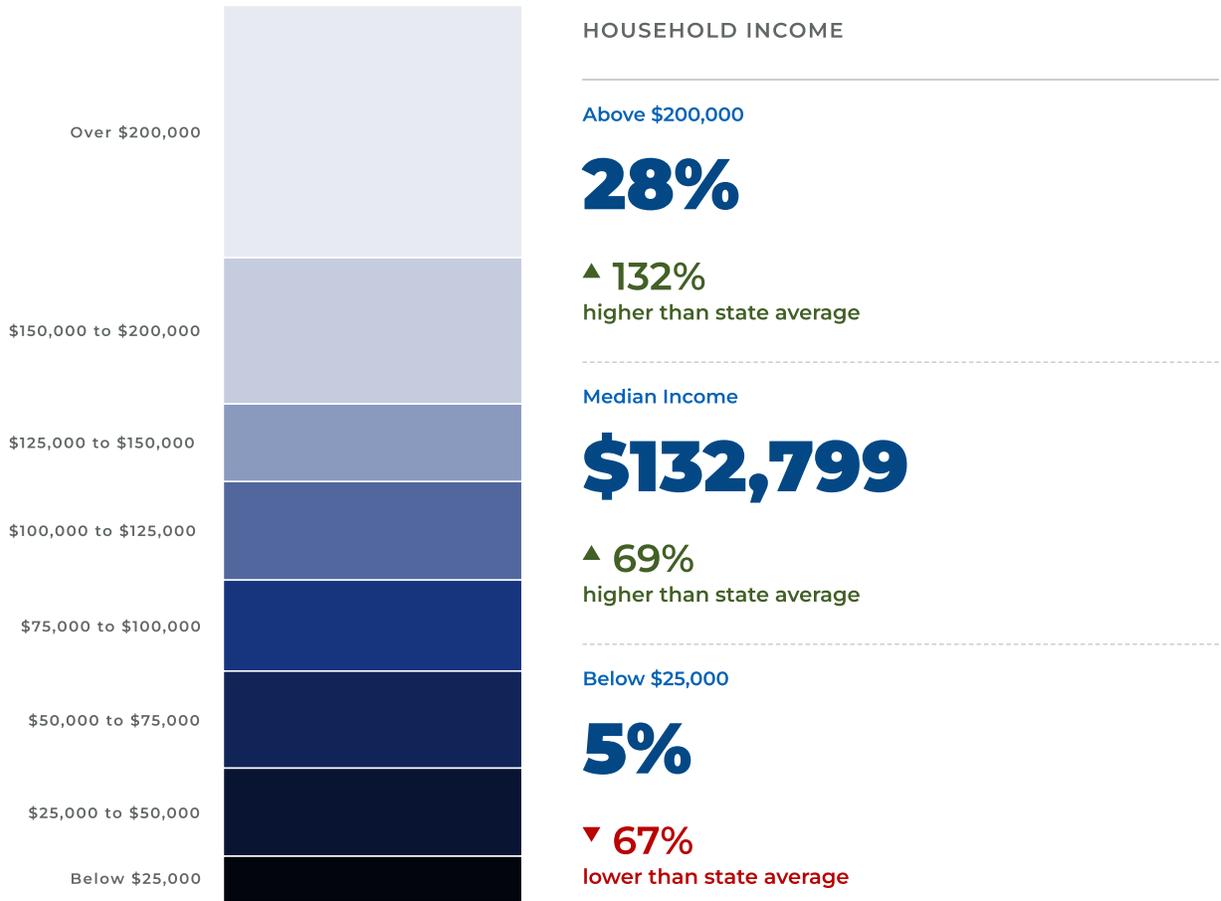
In 2021 and 2022, the state of Illinois offered residents two tax reduction programs: Grocery Tax Suspension and Back-to-School State Sales Tax Holiday. Both programs reduced the amount of tax the consumer paid while keeping the local municipalities whole by using the state's surplus. This program was not repeated in 2023.

In February and March of 2023, Fitch raised the state's general obligation bond rating to BBB+ with a positive outlook. The last time the state had a rating of BBB+ was in 2016.

The City is concerned about personal property replacement tax (PPRT). The Illinois Department of Revenue (IDOR) accounted for the revenue incorrectly allocating too much to PPRT to cities and municipalities. The error explains why the City saw a 287% increase from fiscal year 2020 to 2023. Future revenue will be reduced to recover the overpayments.

Economic Analysis

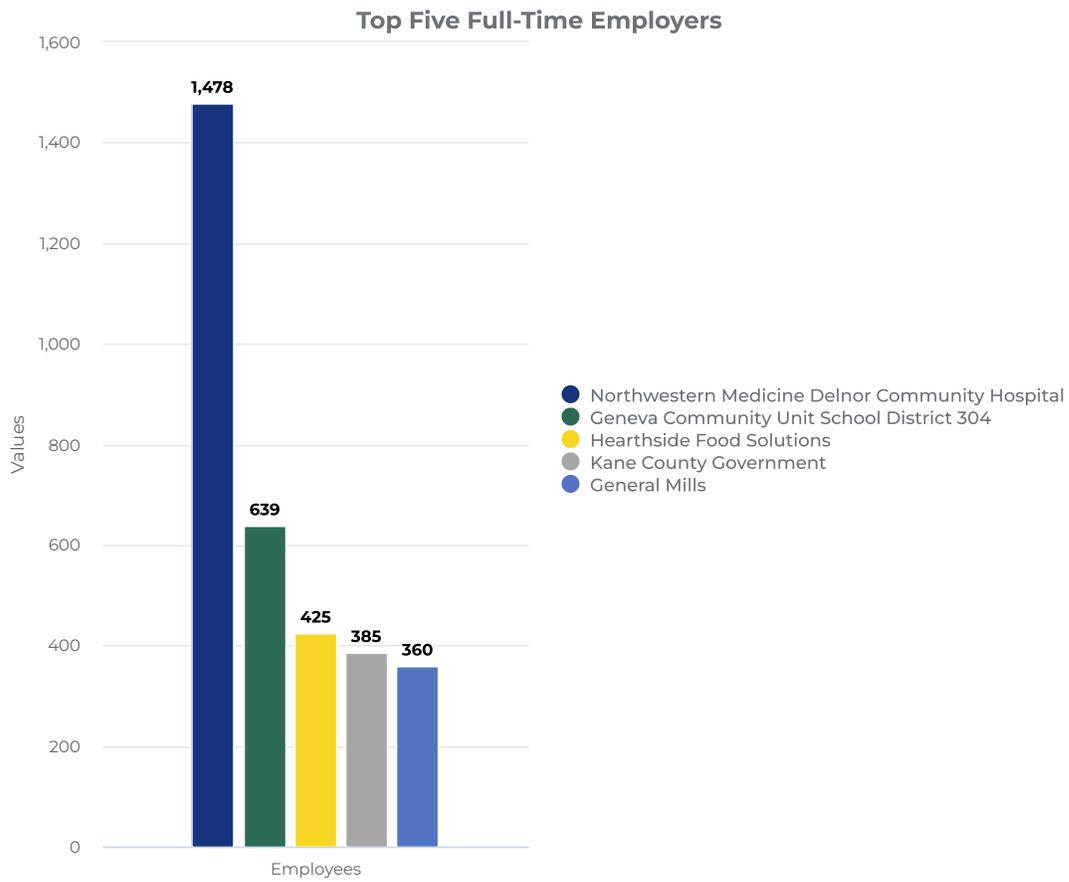
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



* Data Source: American Community Survey 5-year estimates



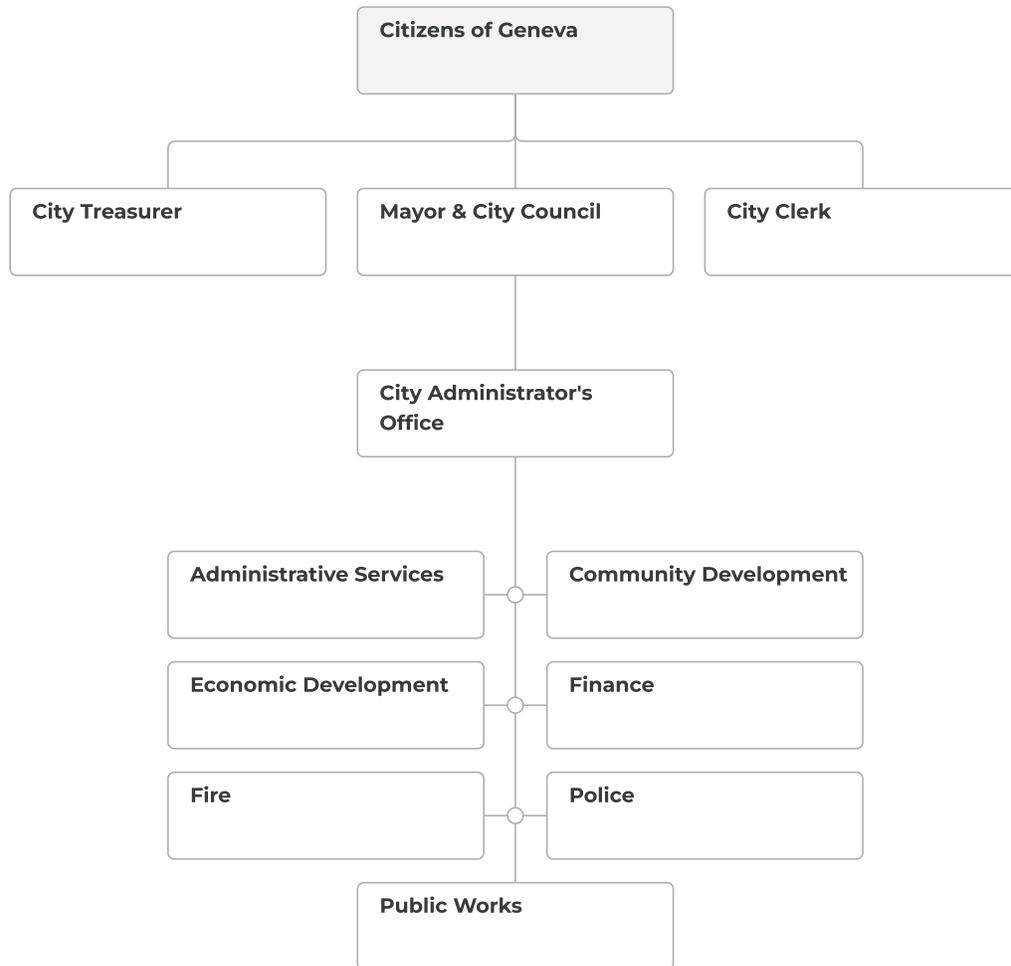
Top Five Full-Time Employers



Source: 2023 City of Geneva Economic Development Department



Organization Chart



Governing Body



Mayor
Kevin Burns
Term Expire 2025



Ward 1
Anaïs Bowring
Term Expire 2027



Ward 1
Mike Bruno
Term Expire 2025



Ward 2
Brad Kosirog
Term Expire 2027



Ward 2
Richard Marks
Term Expire 2025



Ward 3
Becky Hruby
Term Expire 2025



Ward 3
Dean Kilburg
Term Expire 2027



Ward 4
Amy Mayer
Term Expire 2025



Ward 4
Martha Paschke
Term Expire 2027



Ward 5
Craig Maladra
Term Expire 2027



Ward 5
Robert Swanson
Term Expire 2025

City Clerk and City Treasurer



City Clerk
Vicki Kellick
Term Expire 2025



City Treasurer
Jennifer Milewski
Term Expire 2025

Senior Management Team



City Administrator
Stephanie K. Dawkins



**Assistant City Administrator/
Director of Administrative Services**
Benjamin Mccready



Finance Director
Rita Kruse



Director of Community Development
David DeGroot



Director of Economic Development
Cathleen Tymoszenko



Fire Chief
Michael Antenore



Chief of Police
Eric Passarelli



Director of Public Works
Rich Babica

Photo Credit: Susan Ryan Photography



GFOA Distinguished Budget Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Geneva, Illinois, for its Annual Budget for the fiscal year beginning May 01, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Geneva
Illinois**

For the Fiscal Year Beginning

May 01, 2023

Christopher P. Morill
Executive Director



BUDGET OVERVIEW



Budget Message

The Honorable Kevin R. Burns
Members of the City Council
City of Geneva, Illinois

Dear Mayor Burns, City Council, and Citizens of Geneva:

It is a pleasure to present to the citizens of Geneva, members of the City Council, and other interested readers the Fiscal Year (FY) 2025 Budget for the City of Geneva, Illinois. I am particularly proud of the City's financial condition and the leadership of the City Council and professional staff in preparing a financial plan during a time of such uncertainty that continues to serve the residents and taxpayers now and into the future.

The budget for all funds is \$138,644,390, including a General Fund budget of \$25,269,165. This represents an overall (all funds) budgetary increase of 8% from the amended FY 2024 budget. The estimated corporate property tax rate for FY 2025 is 0.5153, a slight increase from the current years' property tax rate. A "Budget Recap" is included following this budget message.

Budget Principles

The City has developed a set of principles to guide the preparation of the annual budget, capital improvement plan (CIP), and multi-year financial models. These budget principles are:

- Recruit and retain an exemplary workforce;
- Absorb increasing demands (inflation, unfunded mandates, future operational needs) within the budget while maintaining high levels of service;
- Use municipal resources efficiently; and
- Invest in our future through an aggressive capital program to include facilities, equipment, and infrastructure.

By adhering to these guiding principles, the City continues to operate in a positive economic environment even while experiencing the uncertainty associated with the current state of the economy. Estimated Assessed valuation has increased by 6.80% for the FY 2025 budget; the eleventh consecutive year of growth in assessed valuation. Overall, the City's General Fund financial projections remain in structural balance, and will for the next few years, absent any additional unanticipated economic pressures.

Building Our Future

City Council conducted its annual strategic planning workshop on November 3, 2023. The overall purpose of the workshop was to receive updates on various projects, review and reaffirm the City's Strategic Plan, and provide insight, guidance, and reach a consensus on areas of priority funding and the allocation of resources for inclusion in the FY 2025 budget. I am pleased that the budget directs resources towards the Council's high-priority initiatives from the [Strategic Plan Geneva 2025](#) as on the next page:



 <p>Excellent Municipal Services Superior Delivery and Commitment</p>	<p>The City provides equipment, infrastructure and facilities necessary to maintain efficient and reliable public services. (EMS-II)</p>
 <p>Environmental Stewardship Preserving the Natural Environment</p>	<p>Take actions to promote long-term sustainability and reduce the City's carbon footprint. (ES-II)</p>
 <p>Economic Vitality Stimulating Strong and Competitive Opportunities</p>	<p>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. (EV-I)</p>
	<p>Develop a resilient local economy through the development of new commercial and industrial opportunities that add to the City's tax base. (EV-II)</p>
 <p>Quality of Life Fostering a Resilient, Safe, Inclusive, and Vibrant City</p>	<p>The City of Geneva is recognized as an inclusive community that is welcoming to people of all ages, backgrounds, abilities and ethnicities. (QL-III)</p>
 <p>Economic Vitality Stimulating Strong and Competitive Opportunities</p>	<p>Encourage Tourism by enhancing the City's image and better accommodating the needs of visitors. (EV-III).</p>

Budget Reflective of Council's Strategic Plan and Priorities

The budget provides resources for critical investments and provides funding and staff time to support the Council's strategic plan priorities as follows:

- Execute short-term goals contained within the Facilities Master Plan (once complete). Set a plan for funding and timeline for longer-term goals ([EMS-II](#)).
- With stakeholders and staff members, establish priorities and a multi-year improvement plan to address downtown streetscape and related amenity improvements in the newly re-established SSA #1 ([EV-II](#) and [EV-III](#)).
- Launch a grant program for the funding of outside entities supporting tourism and economic development ([QL-III](#)).
- Coordinate with the Bike & Pedestrian Advisory Committee to revise and implement a Bikeway Implementation Plan ([ES-II](#)).

Challenges with FY 2025 Budget

The City continues to adjust to new realities following the COVID-19 pandemic and uncertainty in economic conditions. Some of the challenges faced in building the FY 2025 budget included:

- Low unemployment rate coupled with retirements and voluntary resignations
- Inflationary pressures affecting operating and capital budgets
- Supply chain woes creating uncertainty regarding the ability to procure and receive capital equipment within the budgeted fiscal year

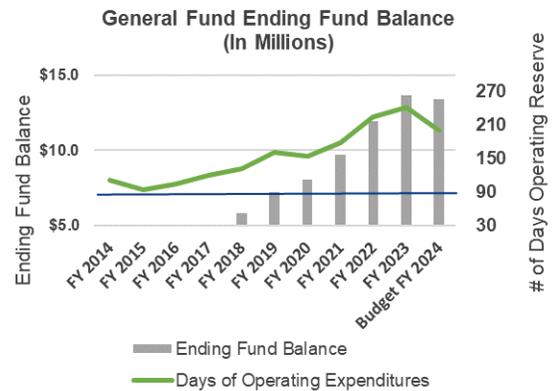


Financial Outlook

As the City approaches the end of the current fiscal year, most measures of economic and financial health appear positive. The City benefits from a strong and improving financial position having recently received an upgraded credit rating of Aa1 in December 2023 and reaffirmed in January 2024. Revenues are estimated to be above budget in the General Fund and FY 2024 projected expenditures are below authorized budget levels.

FY 2024 General Fund expenditures are projected to come in just under budget in the range of \$150,000 or about less than 1% below the amended budget.

The General Fund financial projections, based on year-end estimates and the FY 2025 budget, indicate the City will have a fund balance that exceeds the goal of at least 90 days of operating expenditures. Over the past several years, the City has made a concerted effort to grow the fund balance to position the City to be able to address numerous deferred or delayed capital projects due to lack of funding and most recently due to the COVID-19 pandemic.



Future Risks

Beyond the financial risks associated with increasing inflation and supply chain backlogs, the City Council should be cognizant of several issues that may affect the City's financial position in future years. State legislative actions could have negative impacts on the composition of local revenue structures such as property tax and TIF reforms, elimination of the grocery sales tax, and unfunded mandates. The City Council must be prepared to advocate for balanced solutions in connection with impacts to the City's fiscal position as it relates to state legislative action.

Strategic Investment in Workforce

The City's employees provide the foundation for responsive and innovative services. Investment in our employees is reflected in our compensation philosophy and in the implementation of a competitive pay structure. The City is committed to investing in our employees and resources have been directed accordingly. Additionally, recognizing that 40% of all current full-time employees (43% of firefighters and 26% of police officers) will be eligible for retirement (early or full) in the next three years, retention and recruitment becomes exceedingly important.

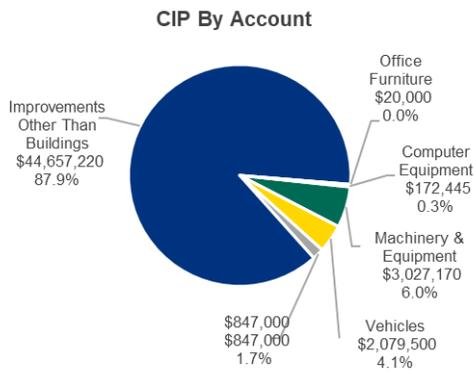
The FY 2025 budget follows the recommendations included in the comprehensive compensation study conducted in FY 2024 which brings positions to 70% of market and includes a 2% market adjustment and up to a 3% merit-based adjustment for unrepresented (non-union) employees dependent upon the performance appraisal and placement within the appropriate grade classification. Compensation for employees represented by one of three unions (four units) is determined through the collective bargaining process. Compensation adjustments for union employees are as follows: FOP (sworn police officers) – 3% (plus additional step increases up to 6% until step 8); IAFF (Firefighters, excluding the rank of Battalion Chief and Chief) – currently in negotiations; IBEW (Street/Fleet employees) – 2.75% (plus additional equity adjustments as outlined in CBA); and IBEW (Electric employees) – 1.5%.

Capital Improvement Plan

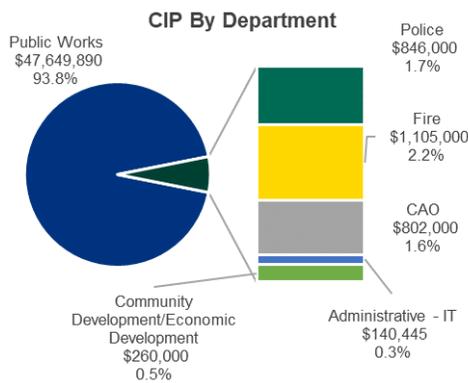
Reflected in the capital budget requests, and representative of the City Council's priorities, is the critical nature of making strategic capital investments in our community's assets.

The Capital Improvement Plan contains \$50.8 million in anticipated expenditures for FY 2025. The Electric Fund represents the largest anticipated expenditures at \$21.8 million followed by the Water / Wastewater Fund with \$11.7 million and the Infrastructure Capital Projects Fund with \$11.0 million.





The largest anticipated expenditures in the Electric Fund are for the construction of a substation and feeders related to the Southeast Master Plan Area, and the construction of a power transformer and substation in the Geneva Business Park. These expenditures will be funded through the issuance of bonds and developer fees. The Water/Wastewater Fund's major projects include the Sanitary Sewer River Crossing Construction and the Wastewater Treatment Plant Solids Handling Improvement design.



The General Capital Projects Fund includes projects related to the design, repair, and improvements to City facilities included in the facilities master plan, including Fire State No. 1 roof replacement and a generator for the police department.

Capital Equipment Investments

During the Great Recession, many vehicle, equipment, and technology replacements were deferred or curtailed. The replacement program began again, in earnest, commencing in FY 2019 with revenue derived from the newly enacted one-half percent non-home rule sales tax. The City was gradually getting back to replacing capital equipment at appropriate times in the assets' life cycle until the onset of the pandemic (FY 2021). The FY 2025 budget includes replacements that were originally budgeted in previous fiscal years as there remains supply chain disruptions and long lead times in ordering vehicles and equipment. Please see the capital improvement schedules for more information regarding these investments.



Long Term Debt

This budget document contains two planned debt issuances. The Electric fund issued a \$30 Million Alternate GO Debt in late FY 24 for the SEMP expansion. The Water/Wastewater fund plans to issue a \$19 Million IEPA Loan for their plant expansion. Neither of these issuances will affect the City's ability to issue future GO debt because both issuances above are funded by user fees.

American Rescue Plan Act of 2021

The City of Geneva was fortunate to receive funding from the American Rescue Plan Act of 2021 (ARPA) in the total amount of \$2,967,338.70. The FY 2025 budget includes plans to continue to fund stormwater improvements, lead water main and service replacements, business assistance, and facility improvements.

Transparency

The budget, associated documents, previous budgets, and a myriad of other financial information are easily accessible on the [City's website](#), and staff is always more than willing to answer questions.

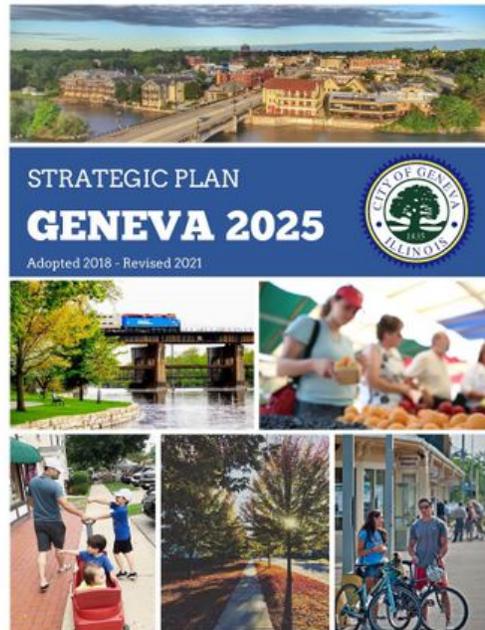
Conclusion

Through the leadership of the Mayor and City Council and the efforts of the City's professional staff, we present a balanced budget that best serves the citizens of our community and represents the values stated in the City's adopted Strategic Plan.

Respectfully submitted,



Stephanie K. Dawkins
City Administrator



City of Geneva Strategic Plan 2025 Summary

The City of Geneva Strategic Plan 2025 was adopted in 2018 and amended in 2019 and 2021. A complete copy (including performance indicators, completed action items, and plan amendments) is available for viewing on the City of Geneva's website.

www.geneva.il.us

Economic Vitality



Economic Vitality Stimulating Strong and Competitive Opportunities

In 2025, Geneva is a destination community with an economy that reflects, preserves, and enhances the City's unique culture and historic character. The City's economic development strategy results in greater economic vitality, diversification of the tax base, and improved quality of life for residents. New and redeveloped areas feature greater housing diversity, supporting independent businesses and large employers alike. Visitors are continually drawn to Geneva as a place to work, shop, stay and play.

Objective EV-I: Maintain an economically healthy population through the 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.

Objective EV-II: Develop a resilient local economy through the development of new commercial and industrial opportunities that add to the City's tax base.

Objective EV-III: Encourage tourism by enhancing the City's image and better accommodating the needs of visitors.

Strong Governance



Strong Governance Setting Vision and Valuing Collaboration

In 2025, Geneva's City Council and Administration are respectful and transparent in their communication. Elected officials work collaboratively with staff to implement the strategic plan, utilizing a wide array of traditional and electronic communication methods to engage residents and solicit feedback. City Council and staff find value in opportunities to partner with neighboring municipalities to promote financial stability and maximize efficiency.

Objective SG-I: The City regularly seeks opportunities to increase transparency, solicit feedback, and educate its community members.

Objective SG-II: Elected officials regularly engage with members of the community to ensure the City's strategic goals align with the priorities of residents and businesses.

Environmental Stewardship



Environmental Stewardship
Preserving the Natural Environment

In 2025, Geneva has a vibrant and diverse tree canopy spanning every neighborhood. Relationships with neighboring communities are continually strengthened through united efforts to reduce our carbon footprint and preserve the environment. Geneva benefits from environmentally friendly development that enhances access to all of the community's natural resources from the Fox River to Prairie Green. The City champions best practices and policies to promote long-term sustainability.

Objective ES-I: Maintain and enhance a healthy and diverse tree canopy throughout the City.

Objective ES-II: Take actions to promote long-term sustainability and reduce the City's carbon footprint.

Objective ES-III: Implement initiatives to protect the Fox River and preserve groundwater resources.

Objective ES-IV: Geneva residents actively contribute to preserving the City's natural environment.

Excellent Municipal Services



Excellent Municipal Services
Superior Delivery and Commitment

In 2025, the City delivers outstanding public services and maintains its high customer satisfaction rating. The City engages its employees to ensure they feel valued and remain dedicated to serving the community. Staff at all levels play an essential role in making the City of Geneva an efficient, innovative and data-driven organization. The City Council partners with staff to maintain fiscal integrity while implementing improvements for the community.

Objective EMS-I: The City routinely engages and surveys employees to benchmark satisfaction and promote a culture of excellence.

Objective EMS-II: The City provides equipment, infrastructure, and facilities necessary to maintain efficient and reliable public services.

Objective EMS-III: The City regularly assesses and updates emergency procedures to ensure the safety and health of community members.

Objective EMS-IV: The City is a data-driven organization that relies on quantifiable data and analysis to make informed decisions. The City tracks and measures success in achieving the outcomes and objectives defined in this plan.

Quality of Life



Quality of Life

Fostering a Resilient, Safe, Inclusive, and Vibrant City

In 2025, residents take great pride in calling Geneva “home.” The City adapts to the changing needs of the community by adopting a progressive outlook while preserving Geneva’s distinct sense of place and historic charm. Residents and visitors benefit from efforts to improve bicycle and pedestrian safety that enhance access to civic and cultural amenities. Geneva’s commitment to diversity ensures the community is a welcoming place for all individuals.

Objective QL-I: Geneva promotes active lifestyles and physical well-being by ensuring a safe environment for bicyclists and pedestrians, as well as access to natural areas.

Objective QL-II: Geneva’s distinct sense of place is enhanced through the development of engaging public places and an active public arts program.

Objective QL-III: The City of Geneva is recognized as an inclusive community that is welcoming to people of all ages, backgrounds and ethnicities.

Budget Recap

The City of Geneva, through its elected and appointed officials, employees and volunteers, provides quality public services and promotes the health, safety, and welfare of our residents, businesses, and visitors in the most cost-effective manner. In doing so, the City will respect the past, respond to current concerns and plan for the future, while keeping with the historical character and heritage of the community.

The Budget Supports Our Priorities

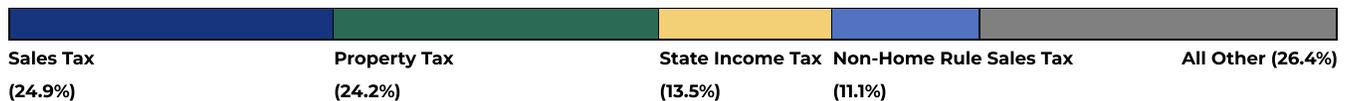
Excellent Municipal Services
Economic Vitality
Environmental Stewardship
Quality of Life

The Budget Meets Our Goals

Balanced
Fiscally Responsible
Capital Investment
Line Item Detail

General Fund Revenues

\$25.3 Million



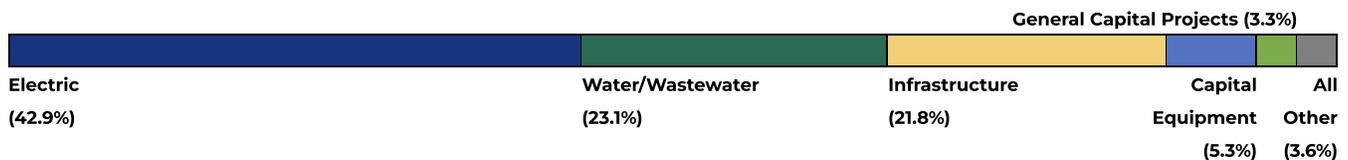
General Fund Expenditures

\$25.3 Million



Capital Improvement Program

\$50.8 Million



The following services are supported by property tax dollars (approx. \$0.515/\$1 of property tax):

- 24-hour Police and Fire Protection
- Street Maintenance and Snow Plowing
- Stormwater Management
- Tree Trimming and Maintenance
- Comprehensive Land Use Planning
- Business Retention and Attraction

City Services by the Numbers - CY 2023

170

Adopted Ordinances and Resolutions

21

Special Event Applications

Aa1

Credit Rating

11,339

Police Calls for Service

200

Tons of Asphalt Used For Patching

155

Full-Time Employees

76

Geneva Mail Campaigns

ISO 2

CFAI Accredited Fire Department



FINANCIAL





Financial Policies and 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 decisionmaking 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): 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): 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 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.

- a. Audited financial statements
- b. Proof of state registration
- c. Evidence of adequate insurance coverage
- d. Audited financial statements
- e. Securities and Exchange Commission (SEC) Form ADV – Parts 1 and 2
- f. Proof of state or SEC registration
- g. Evidence of adequate insurance coverage
- h. Audited financial statements
- i. Proof of Financial Industry Regulatory Authority (FINRA) certification
- j. Proof of state registration
- k. Evidence of adequate insurance coverage

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

- a. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
- b. Bonds, notes, debentures or other similar obligations of the United States of America, its agencies and its instrumentalities.
- c. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.



- d. Obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least two standard rating services and which mature not later than three years from the date of purchase, (ii) such purchases do not exceed 10.0% of the corporation's outstanding obligations and (iii) no more than one-third of the City's funds may be invested in short term obligations of corporations.
 - e. Money market mutual funds registered under the Investment Company Act of 1940, provided the portfolio of any such money market mutual fund is limited to (i) Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest and (ii) Bonds, notes, debentures or other similar obligations of the United States of America, its agencies and its instrumentalities.
 - f. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation or school district of the State of Illinois, of any other state, or of any political subdivision or agency of the State of Illinois or of any other state. The bonds shall be registered in the name of the City or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
 - g. Short term discount obligations of the Federal National Mortgage Association.
 - h. Shares or other forms of securities legally issuable by State or Federal savings banks or savings and loan associations which are insured by the FDIC. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois whose accounts of which are insured by applicable law.
 - i. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act (e.g., Illinois Funds).
 - j. Illinois Metropolitan Investment Fund.
 - k. Any other investment permitted by Illinois statute.
8. **Collateralization:** Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC limits must be secured by some form of collateral allowed by Illinois state statute (30 ILCS 235/6(d)), witnessed by a written agreement and held at an independent third-party institution in the name of the City of Geneva. Securities held as collateral must not be of a type in violation of this investment policy. The amount of collateral provided will not be less than 105.0% of the market value of the net amount of public funds secured. Substitution or exchange of securities held in safekeeping shall not be done without prior written notice of the City at least 10 days prior to any proposed substitutions and provided that the market value of the replacement securities are equal or greater than the market value of the securities being replaced. The City must pre-approve all substitution and exchanges of securities. The ratio of the fair market value of collateral to the amount of funds secured shall be reviewed monthly and additional collateral will be requested when the ratio declines below the level required.
9. **Safekeeping and Custody:** All security transactions entered into by the City where applicable shall be conducted on a delivery-versus-payment (DVP) basis to ensure securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by an independent third party custodian designated by the Finance Director and evidenced by safekeeping receipts and a written custodial agreement.
10. **Diversification:** The City shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. Diversification may be by type of investment, number of institutions invested in and length of maturity.



11. **Maximum Maturities:** To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to specific cash flow, the City will not directly invest in securities maturing more than three years from the date of purchase. However, reserve funds may be invested in securities exceeding three years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.
12. **Readily Available Funds:** Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds to ensure appropriate liquidity is maintained to meet ongoing obligations.
13. **Internal Control:** The Finance Director is responsible for establishing and maintaining an internal control structure designed to insure assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance these objectives are met. The internal controls shall address the following points:
 - Control of collusion
 - Separation of transaction authority from accounting
 - Custodial safekeeping
 - Written confirmation of telephone transactions for investments and wire transfers
14. **Performance Standards:** This investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to benchmarks with similar maturity, liquidity, and credit quality as the portfolio.
15. **Reporting:** The Finance Director shall prepare an investment report quarterly. The report should be provided to the Mayor, City Council, and City Administrator and made available upon request. The report should be in a format suitable for review by the general public.
16. **Legislation and Documentation:** The City's investment program shall comply at all times with the Illinois Public Funds Investment Act (30 ILCS 235/1 et seq.) and other state laws governing the investment of public funds, as amended from time to time. In the event of any conflict between this policy and the Illinois Public Funds Investment Act and other state laws, the provisions of the Illinois Public Funds Investment Act and other state laws shall control. The Finance Director will maintain a list and is hereby authorized to deposit City monies, in accordance with 65 ILCS 5/3.1-35-50, in financial institutions approved by the City Council. The Finance Director shall review this list from time to time and shall submit any modifications to the City Council for approval.

Debt Policies

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



Pension Funding Policies

1. **Purpose:** The financial objective of a defined benefit pension plan is to fund the long term cost of benefits provided to the plan participants. In order to assure the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefitting employees. This funding policy outlines the method utilized by the City of Geneva (City) to determine its actuarially determined contribution to the Pension Funds which fund the long term cost of benefits to the plan participants and annuitants.

2. **Guidelines:** The City believes this funding policy meets the guidelines for State and Local governments set by the Pension Funding Task Force convened by the Center for the State and Local Government Excellence. The guidelines set by this task force outline the following objectives for pension funding policy:
 - **Actuarially determined contributions** – a pension funding plan should be based on an actuarially determined annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.

 - **Funding discipline** – a commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure sufficient assets are available for all current and future retirees.

 - **Intergenerational equity** – annual contributions should be reasonably related to the expected and actual cost of each year of service so the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.

 - **Contributions as a stable percentage of payroll** – contributions should be managed so employer costs remain consistent as a percentage of payroll over time.

 - **Accountability and transparency** – clear reporting of pension funding should include an assessment of whether, how, and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.

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

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

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

4. **Transparency & Reporting:** Funding of the Pension Funds should be transparent to vested parties including plan participants, annuitants, the Pension Fund Board of Trustees, City Council, and residents. In order to achieve this transparency, the following information shall be annually distributed:
 - A copy of the annual actuarial valuation for the Police Pension Fund and Firefighters Fund shall be made available to the City Council and the respective Pension Fund Board of Trustees.
 - The City’s Annual Comprehensive Financial Report shall be published on the City’s website. This report includes information on the City’s annual contribution and funded status of the Pension Funds.
 - The City Council shall approve the City’s annual contribution to the Pension Funds.
 - The City’s annual operating budget shall include the City’s contribution to the Pension Funds as well as include a budget for each of the Pension Funds.



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

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



Planning and Goal Setting

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

In November 2023, at the annual strategic plan workshop (which is traditionally the kickoff to the budget development process), the City Council along with senior management staff and a representative of SPAC met to prioritize the objectives (in rank order) within the plan for FY 2025.

THEME	PRIORITY OBJECTIVES
Excellent Municipal Services II	The City provides equipment, infrastructure, and facilities necessary to maintain efficient and reliable public services.
Environmental Stewardship II	Take actions to promote long-term sustainability and reduce the City's carbon footprint.
Economic Vitality I	Maintain an economically healthy population through the 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.
Economic Vitality II	Develop a resilient local economy through the development of new commercial and industrial opportunities to add to the City's tax base.
Economic Vitality III	Encourage tourism by enhancing the City's image and better accommodating the needs of visitors.
Quality of Life III	The City is recognized as an inclusive community that is welcoming to people of all ages, backgrounds, abilities, and ethnicities.

Many of the priorities remained the same as FY 2024. Staff used results of the prioritization exercise to begin the budget development process and included as many projects/programs supporting the top priority goals as resources would allow. Objectives that did not receive prioritization remain in the plan for consideration as resources allow.



Integration with Other Long-Term Planning Processes

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

- **Preliminary Budget Work Sessions** – The City Administrator and Finance Director conducted budget-related meetings with management staff to discuss the financial outlook and short-term priorities for the upcoming budget year.
- **Economic Development** – The City has a dedicated Economic Development Department that works to retain, expand and attract appropriate commercial, mixed use, office/research and industrial developments to the City.
- **Downtown Enhancements** – The City works closely with strategic partners to maintain the unique character of downtown Geneva and market the area as a destination for visitors. The downtown business district serves as a focal point for the community and is centered around Geneva’s historic setting and unique shops, restaurants, festivals, and natural amenities. The City works to continually improve the downtown experience by implementing economic vitality and quality of life goals and objectives as outlined in the Strategic Plan and the Downtown/Station Area Master Plan.
- **Infrastructure Maintenance** – The City is committed to infrastructure and property maintenance to maintain property values.
- **Two fiscal year budget** – The City uses a two fiscal year budget. Although legally the City Council may only pass one fiscal year (FY 2025); FY 2026 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 2024, the City Administrator presented a recommended budget and provided an overview of the FY 2025 and FY 2026 budgets at a Committee of the Whole meeting. Over the next few weeks, time was set aside for the City Council to consider and discuss the budget and specific funds. Staff was available to answer questions, present additional information, or provide justification concerning the requests. In addition, the City Council could submit questions regarding the budget for a response from staff and publication on the City's website.

There were a few changes between the proposed and approved budget this year. Below is a summary of the changes:

- Sales Tax was increased by \$200,000 due to the current trend (General Fund)
- Grant revenue was increased due to a clearer picture of when ARPA money would be expended (Capital Projects, Capital Equipment, and Water/wastewater Funds.
- Street infrastructure spending decreased by \$1.154M due to changes in projects.
- Capital equipment spending increased by \$500,000 due to shorter lead times on machinery and equipment.

After the initial review by the Council and the setting of a public hearing date, copies of the proposed budget were made available on the City's website. A public hearing notice was also published in the local newspaper. The public hearing was scheduled no less than seven days after publication of the notice, in accordance with state statute. The City Council held a public hearing on the date and at the time specified in the publication for the purposes of hearing taxpayer questions and comments concerning the proposed budget. The budget was adopted on February 5, 2024, prior to the May 1, 2024 deadline as required by state statute.

Budget Development Schedule

Subsequent to adopting 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, Department Heads, and supervisors for their review, and budget adjustments are made between department line items when operations cause a line item to exceed the budget amount. The major funds, General, Electric and Water/Wastewater, budget to actual reports are presented and accepted on a monthly basis. Quarterly budget to actual reports are presented and accepted by the City Council. During the year, the Finance Director may recommend budget amendments to the City Council as needed. The City Council must authorize budget amendments by a 2/3 vote.



Budget Calendar

2025 Budget Timeline	
August 2023 <ul style="list-style-type: none">◦ Budget Schedule & Standards released to Department Heads	
	September 2023 <ul style="list-style-type: none">◦ Computer & Personnel Request Forms Due◦ Receive estimated Property Tax from Kane County
October 2023 <ul style="list-style-type: none">◦ SSA Meeting◦ Capital & Special Project Request Forms Due	
	November 2023 <ul style="list-style-type: none">◦ Official Budget Kick-off during Strategic Plan Workshop◦ Acceptance of FY2023 ACFR◦ Recommend Approval of Est. Property Tax Levy◦ Budget Meetings for all departments and divisions
December 2023 <ul style="list-style-type: none">◦ Finalize Draft Budget◦ Final Property Tax Levy to CC◦ Last month to file Tax Levy with County◦ Mission Statement, Goals/Objectives, Organizational Charts Due	
	January 2024 <ul style="list-style-type: none">◦ Present and Review Draft Budget with City Council◦ Revisions to the Budget as directed by CC◦ Follow-up meetings with DHs as needed
February 2024 <ul style="list-style-type: none">◦ Public Hearing for FY 2025 Budget◦ Approval of Resolution Adopting the FY 2025 Budget	



Financial Structure

City of Geneva					
Governmental Funds			Proprietary Funds		Fiduciary Funds
General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust and Agency Funds
\$25,269,165	\$3,698,540	\$19,900,605	\$85,153,775	\$874,830	\$3,747,475

Basis of Presentation

In determining the agencies or entities which comprise the City for financial reporting purposes, the criteria of oversight responsibility over such agencies or entities, special financing relationships and scope of public service provided by the agencies or entities are used. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters.

The City's accounts are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts comprised of assets, liabilities, equities, revenues, and expenditures. All SSA funds are grouped into one on the financial statements. SPAC and Beautification funds are rolled into the General fund for financial statement reporting purposes.

Fund Structure

The City has three types of funds: Governmental Funds, Proprietary Funds, and Fiduciary Funds.



Governmental Funds

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through government funds.

- The *General Fund* is the general operating fund of the City. It is used to account for all financial resources traditionally associated with governments that are not required to be accounted for in another fund.
- *Special Revenue Funds* are used to account for the proceeds of specific revenue sources restricted by law or administrative action to expenditures for specified purposes. Special Revenue Funds include:
 - Motor Fuel Tax
 - Strategic Plan Advisory Committee (SPAC)
 - Beautification Committee
 - Tourism
 - American Rescue Plan Act (ARPA)
 - Restricted Police Fines
 - Public, Educational and Government Access (PEG) Television
 - Geneva Community Mental Health Board
 - Foreign Fire Insurance
 - Special Service Area #1
 - Special Service Area #4 (Randall Square)
 - Special Service Area #5 (Williamsburg)
 - Special Service Area #7 (Blackberry)
 - Special Service Area #9 (Geneva Knolls)
 - Special Service Area #11 (Eagle Brook)
 - Special Service Area #16 (Fisher Farms)
 - Special Service Area #18 (Wildwood)
 - Special Service Area #23 (Sunset Meadows)
 - Special Service Area #26 (Westhaven)
 - Special Service Area #32 (On Brentwood's Pond)
- *Capital Project Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed through proprietary funds or fiduciary funds). Capital Project Funds for the City include:
 - General Capital Projects
 - Infrastructure Capital Projects
 - Prairie Green
 - Tax Increment Financing #2 (TIF #2)
 - Tax Increment Financing #3 (TIF #3)
 - Capital Equipment

The Cultural Arts Commission Fund that was included in the Special Revenue Funds has been inactivated due to the dissolution of the Cultural Arts Commission that occurred in FY 2024.



Proprietary Funds

Proprietary Funds are for those services for which the City charges customers a fee. There are two types of proprietary funds: enterprise funds and internal services. Enterprise funds encompass the same functions reported as business-type activities in the government-wide statements. Enterprise fund services are primarily provided to customers external to the City organization. Internal service funds provide services and charge fees to customers within the City organization, such as equipment services and insurance funds.

- Enterprise Funds are used to account for operations financed and operated in a manner similar to a private business enterprise. The intent of the City in using this type of fund is to determine the costs (expense, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Enterprise funds for the City include:
 - Electric
 - Water/Wastewater
 - Refuse
 - Cemetery
 - Commuter Parking
- Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. Internal Service Funds for the City include:
 - Group Dental Insurance
 - Workers' Compensation
 - Compensated Absences (Unbudgeted)

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations and other governments.

- *Trust and Agency Funds* consist of resources received and held by the City as trustee or agent to be expended or invested in accordance with the conditions of the trust or in its agency capacity. Pension Trust Funds are accounted for in essentially the same manner as Proprietary funds. Trust Funds for the City include:
 - Police Pension Fund
 - Firefighters' Pension Fund

Fund and Department Relationship

The following table shows the relationship for each fund to each department.

Governmental Funds	Department								
	LEG	CAO	ASD	FIN	CD	ED	POL	FIRE	PW
General Fund	X	X	X	X	X	X	X	X	X

Special Revenue Funds

Motor Fuel Tax									X
CAC						X			
SPAC			X						
Beautification				X					
Tourism						X			
ARPA				X					
Restricted Police Fines							X		
PEG			X						
Mental Health		X							
Foreign Fire Insurance								X	
SSA's						X	X		X

Capital Projects Funds

General Capital Projects		X			X		X	X	X
Infrastructure Capital Projects									X
Prairie Green									X
TIF #2						X			
TIF #3						X			
Capital Equipment			X		X	X	X	X	X

Proprietary Funds	LEG	CAO	ASD	FIN	CD	ED	POL	FIRE	PW
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Enterprise Funds

Electric									X
Water/Wastewater									X
Refuse									X
Cemetery									X
Commuter Parking							X		X

Internal Service Funds

Group Dental Insurance		X	X	X	X	X	X	X	X
Workers Compensation		X	X	X	X	X	X	X	X



Fiduciary Funds	Department								
	LEG	CAO	ASD	FIN	CD	ED	POL	FIRE	PW
Trust and Agency Funds									
Police Pension							X		
Fire Pension								X	

Department Legend

LEG	Legislative	FIN	Finance	POL	Police
CAO	City Administrator's Office	CD	Community Development	FIRE	Fire
ASD	Administrative Service	ED	Economic Development	PW	Public Works

Basis of Accounting

Budgets for the governmental fund types (General Fund, Special Revenue Funds, etc.) are adopted on a basis consistent with "Generally Accepted Accounting Principles" (GAAP), utilizing the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Expenditures are recognized when the liability has been incurred, with the exception of principal and interest payments on general long-term debt that are recognized when due.

The proprietary fund types are budgeted on a basis consistent with GAAP, utilizing the accrual basis of accounting, except for capital outlay and debt principal which is budgeted as an expenditure.

The Annual Comprehensive Financial Report shows the status of the City's finances on the basis of GAAP and on a budgetary basis. In most cases, this conforms to the way the City prepares its budget. Exceptions are as follows in the Enterprise Funds:

- Capital outlay is recorded as assets on a GAAP basis and expended on a budget basis.
- Debt principal payments are recorded as reductions of liabilities on a GAAP basis and expended on a budget basis.

The final budget adopted by the City Council must be a balanced budget, where total resources equal or exceed total obligations. The State Budget Law prohibits a budget which projects spending in excess of available resources. The City's budget is prepared on the modified accrual basis and assumes the prior year's ending cash balances will be fully utilized to balance the budget.

While the fund balance is not an annual source of revenue to fund operations of the City, yearend carryovers are used to fund future year operating and capital budgets. Adequate fund balance reserves are kept to meet unexpected operating or capital demands and to cover any unanticipated revenue shortfalls.

Internal Controls

The City is responsible for establishing and maintaining an internal control structure designed to ensure the assets of the government are protected from loss, theft or misuse and to ensure adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, albeit not absolute, assurance these objectives are met. The concept of reasonable assurance recognizes the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgments by management.



Budgetary Control

Budgetary controls are maintained to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the governmental, proprietary, and fiduciary funds are included in the annual appropriated budget. The budgetary level of control, the level at which expenditures cannot legally exceed the appropriated amount, is exercised at the fund level. City staff receive monthly revenue and expenditure reports for their review to ensure correctness.

Typical Tax Bill

Tax Levy Rate:	0.515313	Annual Tax Liability for City Services:	\$601.14
Market Value of Home:	\$350,000	To calculate the annual tax bill, multiply the assessed valuation by the tax levy rate and divide the result by 100: \$116,655 X 0.515313 = \$60,113.84;	
Assessed Valuation:	\$116,655	\$60,113.84 ÷ 100 = \$601.14	
To determine assessed valuation, multiply Market value by 33.33%: 350,000 X 33.33% = \$116,655		Monthly Expenses for City Services:	\$50.10
		To determine the monthly tax expenses for City services, divide the tax liability by 12 months: \$601.14 ÷ 12 = \$50.10	

City of Geneva property owners pay property taxes which generate revenue used to operate the City, schools, parks, libraries, and township road districts. The City must comply with the *Property Tax Extension Limitation Law* which caps increases in property tax extensions for non-home rule taxing districts. Increases in tax extensions are limited to the lesser of 5.0% or the Consumer Price Index (CPI) for the year preceding the levy year. This limit slows the growth of property tax revenues to taxing districts when property values and assessments are increasing faster than the rate of inflation.

A common misconception is all property tax dollars go to the City; the City's portion of a resident's total tax bill is approximately 6.3%. The chart below illustrates the breakdown of a typical residential tax bill.



REVENUE SOURCES





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 73.63% of the City's budgeted revenues within the General Fund for FY 2025. Property taxes are noted as a stand out item in this section as these revenues are recognized in two City funds (General and Geneva Community Mental Health).

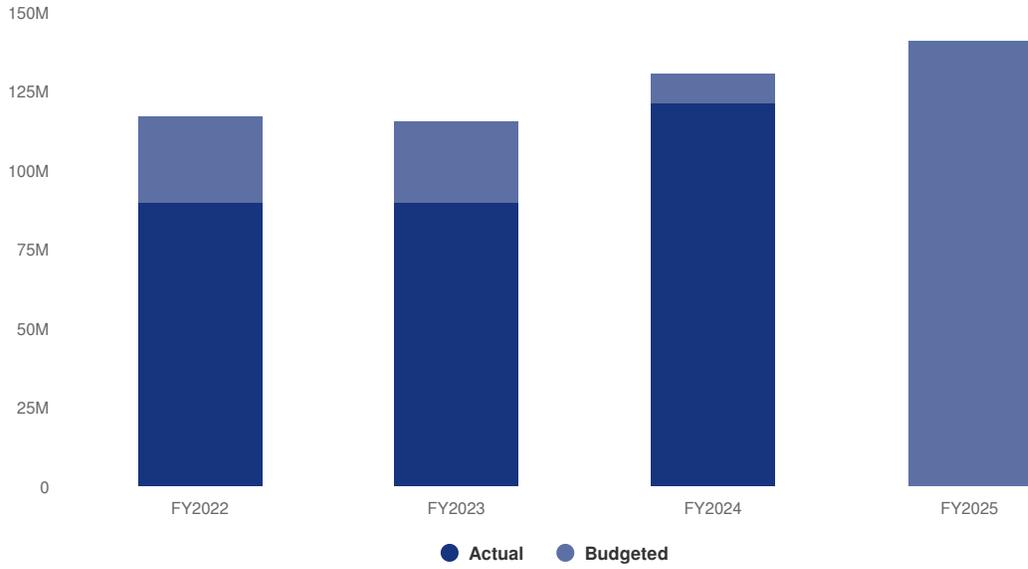
Revenue Forecast Methodology

The City of Geneva uses various sources of information to forecast revenue. This includes previous year trends, economic conditions, information from the County and Township assessors, the Illinois Municipal League state collected taxes analysis, 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.

Overview of Revenues Summary

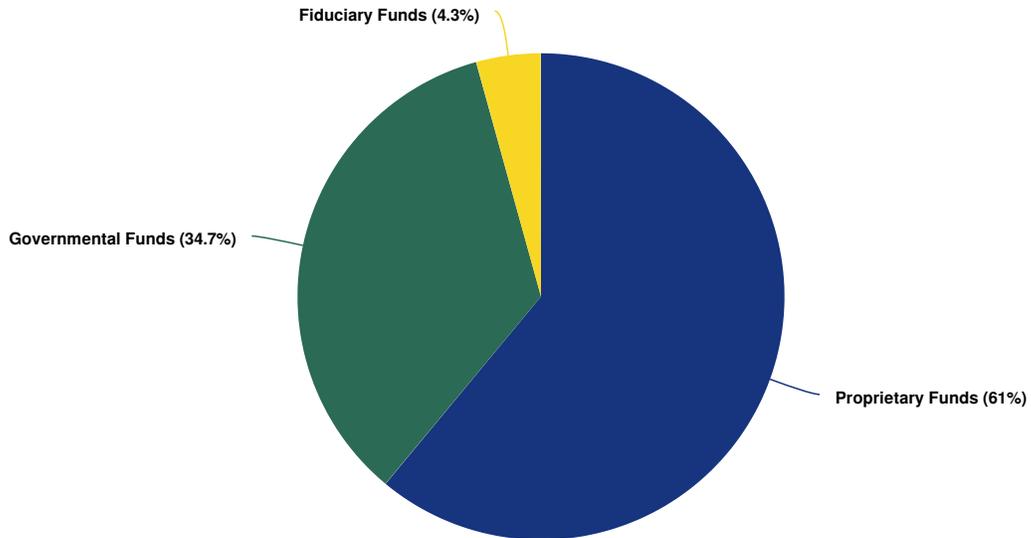
\$140,951,270 **\$10,264,755**
(7.85% vs. prior year)

Overview of Revenues Proposed and Historical Budget vs. Actual

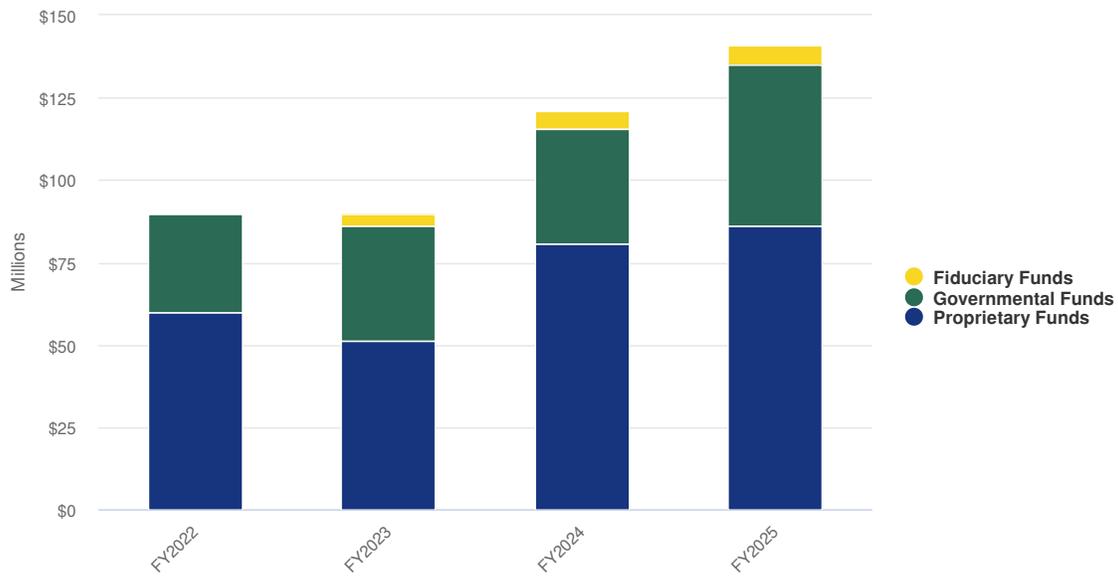


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Governmental Funds						
General Fund						
Taxes	\$10,023,485	\$10,358,324	\$10,782,020	\$10,670,265	\$10,914,545	\$11,198,550
Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Intergovernmental Revenues	\$10,366,064	\$11,180,728	\$10,596,230	\$11,018,425	\$11,924,830	\$11,208,230
Fines and Forfeits	\$192,543	\$224,519	\$208,000	\$233,500	\$233,500	\$233,500
Service Fees	\$691,669	\$701,794	\$623,275	\$642,865	\$627,865	\$627,865
Other Revenues	\$482,752	\$702,258	\$390,000	\$951,815	\$910,000	\$910,000
Other Financing Sources	\$3,680	\$13,555	\$1,055,815	\$33,290	\$0	\$0
Total General Fund:	\$22,139,302	\$24,081,501	\$24,303,115	\$24,215,890	\$25,269,165	\$24,836,570
Debt Service Funds						
Taxes	\$272,338	\$0	\$0	\$0	\$0	\$0
Other Revenues	-\$127	\$0	\$0	\$0	\$0	\$0
Total Debt Service Funds:	\$272,211	\$0	\$0	\$0	\$0	\$0
Special Revenue Funds						
Motor Fuel Tax						
Intergovernmental Revenues	\$1,329,094	\$1,110,717	\$825,000	\$850,000	\$850,000	\$850,000
Other Revenues	-\$22,552	\$80,737	\$40,000	\$120,000	\$100,000	\$50,000
Other Financing Sources	\$0	\$0	\$1,151,605	\$0	\$1,066,605	\$0
Total Motor Fuel Tax:	\$1,306,542	\$1,191,454	\$2,016,605	\$970,000	\$2,016,605	\$900,000
Cultural Arts Commission						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Revenues	\$2,704	\$4,622	\$4,350	\$1,000	\$0	\$0
Other Financing Sources	\$10,000	\$10,000	\$25,075	\$10,000	\$0	\$0
Total Cultural Arts Commission:	\$12,704	\$14,622	\$29,425	\$11,000	\$0	\$0
SPAC						
Service Charges	\$1,050	\$780	\$1,500	\$600	\$1,500	\$1,500
Other Revenues	\$3,265	\$4,590	\$4,900	\$4,950	\$5,000	\$5,000
Other Financing Sources	\$3,500	\$3,500	\$13,930	\$3,500	\$4,000	\$4,000
Total SPAC:	\$7,815	\$8,870	\$20,330	\$9,050	\$10,500	\$10,500
Beautification						
Other Revenues	\$6,311	\$7,456	\$3,700	\$2,325	\$4,200	\$4,200
Other Financing Sources	\$10,000	\$10,000	\$15,110	\$10,000	\$20,070	\$20,000
Total Beautification:	\$16,311	\$17,456	\$18,810	\$12,325	\$24,270	\$24,200
Tourism						
Taxes	\$284,457	\$313,820	\$290,000	\$320,000	\$350,000	\$350,000
Intergovernmental Revenues	\$0	\$11,779	\$0	\$6,225	\$0	\$0
Other Revenues	\$45	\$2,688	\$1,500	\$5,000	\$5,000	\$5,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$27,075	\$0
Total Tourism:	\$284,502	\$328,287	\$291,500	\$331,225	\$382,075	\$355,000
ARPA						
Intergovernmental Revenues	\$0	\$0	\$803,520	\$0	\$0	\$0
Other Revenues	-\$18,861	\$50,557	\$2,000	\$150,000	\$75,000	\$0
Total ARPA:	-\$18,861	\$50,557	\$805,520	\$150,000	\$75,000	\$0
Restricted Police Fines						
Intergovernmental Revenues	\$34,122	\$33,302	\$30,000	\$32,000	\$32,000	\$32,000
Fines and Forfeits	\$23,070	\$26,588	\$23,500	\$30,500	\$30,500	\$30,500
Other Revenues	\$0	\$1,007	\$0	\$4,000	\$4,000	\$4,000
Other Financing Sources	\$0	\$0	\$18,195	\$0	\$30,195	\$0
Total Restricted Police Fines:	\$57,191	\$60,897	\$71,695	\$66,500	\$96,695	\$66,500
PEG						
Intergovernmental Revenues	\$2,320	\$0	\$0	\$0	\$0	\$0
Service Fees	\$25,543	\$22,257	\$20,000	\$21,000	\$20,000	\$19,000
Other Revenues	-\$2,439	\$4,096	\$1,500	\$6,000	\$6,000	\$6,000
Other Financing Sources	\$0	\$0	\$0	\$0	\$14,000	\$0
Total PEG:	\$25,425	\$26,353	\$21,500	\$27,000	\$40,000	\$25,000
Mental Health						
Taxes	\$177,765	\$177,666	\$200,000	\$198,785	\$200,000	\$200,000
Other Revenues	\$1,585	\$4,048	\$1,000	\$4,600	\$4,300	\$4,300



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Financing Sources	\$0	\$0	\$1,775	\$0	\$0	\$0
Total Mental Health:	\$179,350	\$181,713	\$202,775	\$203,385	\$204,300	\$204,300
Foreign Fire Insurance Board						
Taxes	\$63,918	\$76,545	\$75,000	\$75,855	\$75,000	\$75,000
Other Revenues	\$2,507	\$526	\$1,010	\$1,010	\$1,010	\$1,010
Total Foreign Fire Insurance Board:	\$66,425	\$77,071	\$76,010	\$76,865	\$76,010	\$76,010
SSA Funds						
SSA #1						
Taxes	\$206,910	\$206,725	\$177,000	\$177,000	\$213,900	\$213,900
Fines and Forfeits	\$16,286	-\$10,214	\$11,250	\$12,500	\$12,500	\$12,500
Other Revenues	\$478	\$1,322	\$1,500	\$4,650	\$1,500	\$1,500
Other Financing Sources	\$0	\$14,769	\$129,625	\$129,625	\$125,005	\$121,240
Total SSA #1:	\$223,674	\$212,602	\$319,375	\$323,775	\$352,905	\$349,140
SSA #4 (Randall Square)						
Taxes	\$19,341	\$20,226	\$21,140	\$21,170	\$22,090	\$23,215
Other Revenues	-\$434	\$910	\$600	\$1,800	\$1,500	\$1,500
Other Financing Sources	\$0	\$0	\$14,670	\$0	\$13,910	\$13,505
Total SSA #4 (Randall Square):	\$18,907	\$21,136	\$36,410	\$22,970	\$37,500	\$38,220
SSA #5 (Williamsburg)						
Taxes	\$9,744	\$10,808	\$11,290	\$11,325	\$11,880	\$12,415
Other Revenues	\$9	\$742	\$400	\$1,000	\$1,000	\$1,000
Other Financing Sources	\$0	\$0	\$9,520	\$0	\$15,765	\$6,085
Total SSA #5 (Williamsburg):	\$9,753	\$11,550	\$21,210	\$12,325	\$28,645	\$19,500
SSA #7 (Blackberry)						
Taxes	\$2,885	\$3,305	\$3,610	\$3,620	\$3,795	\$3,965
Other Revenues	\$6	\$284	\$150	\$300	\$275	\$275
Other Financing Sources	\$0	\$0	\$3,125	\$0	\$12,995	\$3,180
Total SSA #7 (Blackberry):	\$2,891	\$3,589	\$6,885	\$3,920	\$17,065	\$7,420
SSA #9 (Geneva Knolls)						
Taxes	\$3,304	\$3,450	\$3,610	\$3,610	\$3,780	\$3,950
Other Revenues	\$6	\$431	\$175	\$700	\$700	\$700
Other Financing Sources	\$0	\$0	\$3,735	\$0	\$3,150	\$3,195
Total SSA #9 (Geneva Knolls):	\$3,310	\$3,880	\$7,520	\$4,310	\$7,630	\$7,845
SSA #11 (Eagle Brook)						
Taxes	\$55,587	\$55,497	\$58,100	\$58,100	\$60,715	\$63,450
Other Revenues	-\$58	\$5,320	\$2,000	\$6,500	\$5,000	\$4,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Financing Sources	\$0	\$0	\$38,940	\$0	\$43,325	\$44,540
Total SSA #11 (Eagle Brook):	\$55,529	\$60,817	\$99,040	\$64,600	\$109,040	\$111,990
SSA #16 (Fisher Farms)						
Taxes	\$153,753	\$153,908	\$161,315	\$161,315	\$169,295	\$177,590
Other Revenues	\$158	\$2,326	\$2,000	\$4,000	\$3,500	\$3,000
Total SSA #16 (Fisher Farms):	\$153,911	\$156,234	\$163,315	\$165,315	\$172,795	\$180,590
SSA #18 (Wildwood)						
Taxes	\$3,240	\$3,386	\$3,545	\$3,545	\$3,545	\$3,545
Other Revenues	\$8	\$464	\$175	\$200	\$200	\$200
Total SSA #18 (Wildwood):	\$3,248	\$3,850	\$3,720	\$3,745	\$3,745	\$3,745
SSA #23 (Sunset Meadows)						
Taxes	\$1,110	\$1,159	\$2,580	\$2,685	\$2,820	\$2,945
Other Revenues	\$2	\$96	\$100	\$125	\$0	\$0
Other Financing Sources	\$0	\$0	\$1,460	\$0	\$11,415	\$1,475
Total SSA #23 (Sunset Meadows):	\$1,112	\$1,255	\$4,140	\$2,810	\$14,235	\$4,420
SSA #26 (Westhaven)						
Taxes	\$8,165	\$8,518	\$8,920	\$8,925	\$9,370	\$9,790
Other Revenues	\$19	\$1,182	\$500	\$2,000	\$1,800	\$1,700
Other Financing Sources	\$0	\$0	\$0	\$0	\$14,775	\$0
Total SSA #26 (Westhaven):	\$8,184	\$9,700	\$9,420	\$10,925	\$25,945	\$11,490
SSA# 32 (On Brentwood's Pond)						
Taxes	\$3,277	\$3,375	\$3,480	\$3,480	\$3,580	\$3,695
Other Revenues	\$0	\$12	\$10	\$0	\$0	\$0
Total SSA# 32 (On Brentwood's Pond):	\$3,277	\$3,387	\$3,490	\$3,480	\$3,580	\$3,695
Total SSA Funds:	\$483,795	\$488,000	\$674,525	\$618,175	\$773,085	\$738,055
Total Special Revenue Funds:	\$2,421,200	\$2,445,279	\$4,228,695	\$2,475,525	\$3,698,540	\$2,399,565
Capital Projects Funds						
General Capital Projects						
Intergovernmental Revenues	\$0	\$0	\$0	\$379,835	\$512,775	\$0
Other Revenues	-\$2,369	\$75,462	\$2,500	\$25,000	\$25,000	\$25,000
Other Financing Sources	\$381,567	\$1,553,605	\$2,269,035	\$1,500,000	\$1,134,225	\$990,000
Total General Capital Projects:	\$379,199	\$1,629,067	\$2,271,535	\$1,904,835	\$1,672,000	\$1,015,000
Infrastructure Capital Projects						
Taxes	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Intergovernmental Revenues	\$932	\$289,027	\$50,000	\$224,750	\$4,970,600	\$348,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Service Fees	\$0	\$28,880	\$5,000	\$2,000	\$5,000	\$5,000
Other Revenues	\$107,707	\$101,552	\$717,805	\$210,000	\$1,329,520	\$509,500
Other Financing Sources	\$0	\$300,000	\$2,137,355	\$500,000	\$1,964,380	\$2,270,500
Total Infrastructure Capital Projects:	\$2,757,968	\$3,482,285	\$5,810,160	\$3,736,750	\$11,069,500	\$5,933,500
Prairie Green						
Fines and Forfeits	\$0	\$4,043	\$0	\$0	\$0	\$0
Other Revenues	\$62,281	\$92,573	\$88,000	\$102,850	\$102,850	\$102,850
Total Prairie Green:	\$62,281	\$96,616	\$88,000	\$102,850	\$102,850	\$102,850
TIF Funds						
TIF #2						
Taxes	\$251,760	\$252,511	\$254,000	\$267,620	\$290,000	\$310,000
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$373,780
Other Revenues	\$4	\$11,632	\$575,705	\$78,000	\$79,000	\$32,000
Other Financing Sources	\$0	\$0	\$22,570	\$0	\$0	\$1,370,155
Total TIF #2:	\$251,763	\$264,142	\$852,275	\$345,620	\$369,000	\$2,085,935
TIF #3						
Taxes	\$118,577	\$128,567	\$139,000	\$151,795	\$153,000	\$155,000
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$337,725
Other Revenues	\$8	\$430	\$391,840	\$150,000	\$150,000	\$0
Other Financing Sources	\$0	\$0	\$2,443,930	\$0	\$3,495,420	\$2,252,855
Total TIF #3:	\$118,584	\$128,997	\$2,974,770	\$301,795	\$3,798,420	\$2,745,580
Total TIF Funds:	\$370,347	\$393,140	\$3,827,045	\$647,415	\$4,167,420	\$4,831,515
Capital Equipment						
Intergovernmental Revenues	\$0	\$33,968	\$0	\$2,230	\$0	\$0
Service Fees	\$0	\$86,254	\$0	\$0	\$0	\$0
Other Revenues	\$536,501	\$15,710	\$13,000	\$54,130	\$47,080	\$45,925
Other Financing Sources	\$999,250	\$2,936,599	\$2,030,980	\$1,800,000	\$2,841,755	\$2,300,000
Total Capital Equipment:	\$1,535,751	\$3,072,531	\$2,043,980	\$1,856,360	\$2,888,835	\$2,345,925
Total Capital Projects Funds:	\$5,105,546	\$8,673,638	\$14,040,720	\$8,248,210	\$19,900,605	\$14,228,790
Total Governmental Funds:	\$29,938,259	\$35,200,418	\$42,572,530	\$34,939,625	\$48,868,310	\$41,464,925
Proprietary Funds						
Enterprise Funds						
Electric						
Intergovernmental Revenues	\$1,754	\$0	\$1,270,020	\$0	\$1,566,375	\$0
Fines and Forfeits	\$211,398	\$346,217	\$275,000	\$248,140	\$275,000	\$275,000
Service Charges	\$34,228,512	\$33,752,562	\$35,055,065	\$34,927,905	\$36,133,615	\$36,133,615
Service Fees	\$23,575	\$25,868	\$30,000	\$31,900	\$30,000	\$30,000



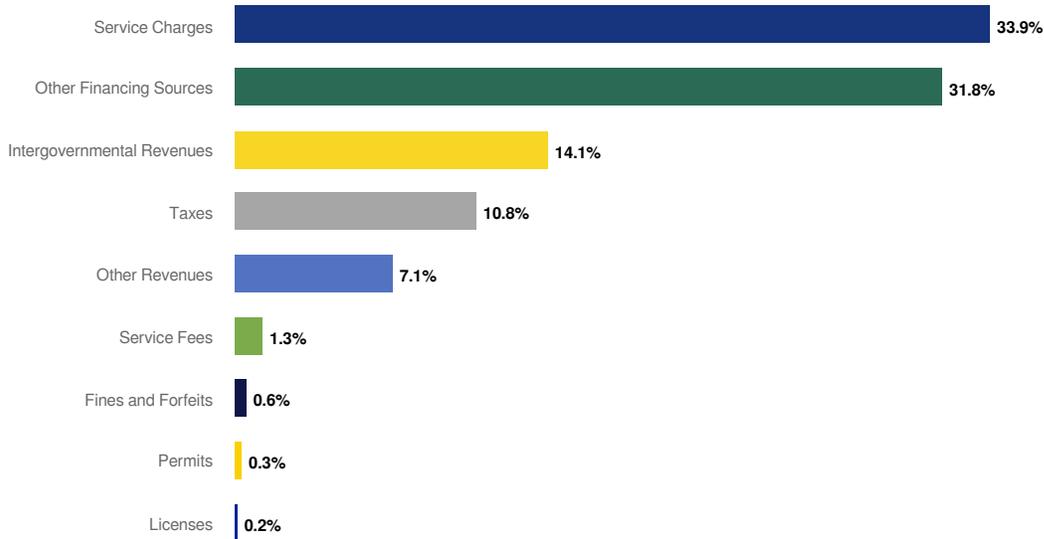
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Revenues	\$574,475	\$2,470,236	\$297,000	\$558,625	\$422,000	\$422,000
Other Financing Sources	\$0	\$0	\$24,982,240	\$30,000,000	\$19,494,520	\$2,076,765
Total Electric:	\$35,039,714	\$36,594,883	\$61,909,325	\$65,766,570	\$57,921,510	\$38,937,380
Water/Wastewater						
Intergovernmental Revenues	\$8,011	\$129,485	\$0	\$570,515	\$0	\$0
Fines and Forfeits	\$228,672	\$240,658	\$215,000	\$230,000	\$240,000	\$240,000
Service Charges	\$10,527,453	\$10,469,543	\$10,031,500	\$11,540,195	\$11,089,820	\$12,579,510
Service Fees	\$35,730	\$39,094	\$36,330	\$36,560	\$36,060	\$36,060
Other Revenues	\$1,085,326	\$1,512,077	\$185,985	\$529,655	\$465,735	\$292,215
Other Financing Sources	\$10,963,840	\$1,208	\$6,344,800	\$0	\$12,649,590	\$20,282,890
Total Water/Wastewater:	\$22,849,032	\$12,392,065	\$16,813,615	\$12,906,925	\$24,481,205	\$33,430,675
Refuse						
Service Charges	\$529,370	\$530,806	\$530,000	\$530,000	\$530,000	\$530,000
Other Revenues	\$0	\$40,042	\$20,000	\$30,975	\$30,975	\$30,975
Other Financing Sources	\$0	\$0	\$0	\$0	\$31,550	\$58,515
Total Refuse:	\$529,370	\$570,847	\$550,000	\$560,975	\$592,525	\$619,490
Cemetery						
Service Fees	\$37,100	\$28,933	\$34,000	\$34,000	\$34,000	\$34,000
Other Revenues	\$48,100	\$38,395	\$54,900	\$57,000	\$56,000	\$56,000
Other Financing Sources	\$0	\$0	\$50,610	\$0	\$49,545	\$0
Total Cemetery:	\$85,200	\$67,327	\$139,510	\$91,000	\$139,545	\$90,000
Commuter Parking						
Fines and Forfeits	\$10,857	-\$3,301	\$31,500	\$11,000	\$11,000	\$11,000
Service Fees	\$149,077	\$236,407	\$220,000	\$239,000	\$240,000	\$240,000
Other Revenues	-\$3,504	\$130,469	\$7,500	\$105,730	\$79,170	\$17,920
Other Financing Sources	\$0	\$0	\$1,821,655	\$0	\$1,688,820	\$250,550
Total Commuter Parking:	\$156,430	\$363,575	\$2,080,655	\$355,730	\$2,018,990	\$519,470
Total Enterprise Funds:	\$58,659,745	\$49,988,698	\$81,493,105	\$79,681,200	\$85,153,775	\$73,597,015
Internal Service Funds						
Group Dental Insurance						
Service Fees	\$181,192	\$185,859	\$205,180	\$192,500	\$207,900	\$207,900
Other Revenues	\$2,300	-\$2,048	\$0	\$5,000	\$5,000	\$5,000
Total Group Dental Insurance:	\$183,493	\$183,812	\$205,180	\$197,500	\$212,900	\$212,900
Workers Compensation						
Service Fees	\$743,126	\$762,855	\$657,795	\$578,970	\$601,930	\$629,710
Other Revenues	\$49,759	\$117,548	\$7,500	\$63,470	\$60,000	\$60,000
Other Financing Sources	\$0	\$0	\$1,005	\$0	\$0	\$0
Total Workers Compensation:	\$792,885	\$880,403	\$666,300	\$642,440	\$661,930	\$689,710



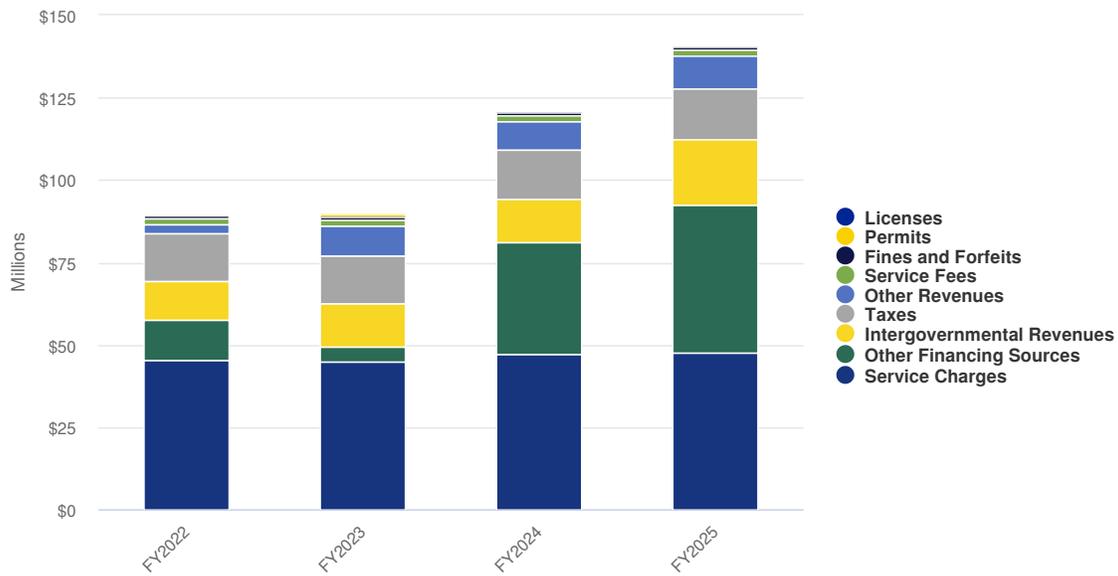
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Total Internal Service Funds:	\$976,378	\$1,064,215	\$871,480	\$839,940	\$874,830	\$902,610
Total Proprietary Funds:	\$59,636,123	\$51,052,913	\$82,364,585	\$80,521,140	\$86,028,605	\$74,499,625
Fiduciary Funds						
Pension Trust Funds						
Police Pension						
Other Revenues	-\$36,295	\$2,266,610	\$3,553,450	\$3,553,450	\$3,776,590	\$3,776,590
Total Police Pension:	-\$36,295	\$2,266,610	\$3,553,450	\$3,553,450	\$3,776,590	\$3,776,590
Fire Pension						
Other Revenues	\$77,431	\$1,318,794	\$2,195,950	\$2,195,950	\$2,277,765	\$2,277,765
Total Fire Pension:	\$77,431	\$1,318,794	\$2,195,950	\$2,195,950	\$2,277,765	\$2,277,765
Total Pension Trust Funds:	\$41,136	\$3,585,404	\$5,749,400	\$5,749,400	\$6,054,355	\$6,054,355
Total Fiduciary Funds:	\$41,136	\$3,585,404	\$5,749,400	\$5,749,400	\$6,054,355	\$6,054,355
Total:	\$89,615,518	\$89,838,735	\$130,686,515	\$121,210,165	\$140,951,270	\$122,018,905

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Revenue Source						
Taxes						
Property Tax	\$6,623,749	\$6,535,143	\$6,865,610	\$6,917,630	\$7,254,315	\$7,593,010
Foreign Fire Insurance Tax	\$63,918	\$76,545	\$75,000	\$75,855	\$75,000	\$75,000
Simplified Telecommunications Tax	\$417,584	\$377,203	\$382,000	\$350,000	\$325,000	\$300,000
Municipal Utility Tax	\$1,539,936	\$1,631,381	\$1,600,000	\$1,590,000	\$1,595,000	\$1,600,000
Hotel/Motel Tax	\$284,457	\$313,820	\$290,000	\$320,000	\$350,000	\$350,000
Township Fire Tax	\$80,643	\$80,870	\$82,000	\$85,610	\$88,000	\$89,000
Non-Home Rule Sales Tax	\$5,298,657	\$5,525,652	\$5,800,000	\$5,600,000	\$5,600,000	\$5,600,000
Total Taxes:	\$14,308,944	\$14,540,615	\$15,094,610	\$14,939,095	\$15,287,315	\$15,607,010
Licenses						
Business Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Total Licenses:	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits						
Building Permits	\$353,992	\$646,117	\$430,200	\$429,400	\$429,400	\$429,400
Sign Permits	\$7,446	\$10,456	\$8,500	\$8,500	\$8,500	\$8,500
Overweight Permits	\$3,750	\$12,610	\$3,250	\$10,000	\$3,000	\$3,000
Total Permits:	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Intergovernmental Revenues						
Sales Tax	\$6,104,811	\$6,410,650	\$6,230,000	\$6,332,000	\$6,332,000	\$6,332,000
State Income Tax	\$3,087,827	\$3,456,648	\$3,250,000	\$3,400,000	\$3,400,000	\$3,400,000
Replacement Tax	\$243,694	\$319,460	\$225,000	\$213,000	\$175,000	\$175,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Local Use Tax	\$835,371	\$875,004	\$810,000	\$850,000	\$850,000	\$850,000
Motor Fuel Tax	\$856,892	\$874,616	\$825,000	\$850,000	\$850,000	\$850,000
Reimbursements	\$103,931	\$97,136	\$108,470	\$108,470	\$113,470	\$118,470
Federal Grants	\$36,637	\$473,644	\$806,280	\$1,170,055	\$811,890	\$2,760
State/Local Grants	\$473,133	\$281,847	\$1,320,020	\$160,455	\$7,324,220	\$1,422,005
Total Intergovernmental Revenues:	\$11,742,296	\$12,789,005	\$13,574,770	\$13,083,980	\$19,856,580	\$13,150,235
Fines and Forfeits						
Circuit Court Fines	\$159,076	\$191,311	\$157,000	\$185,000	\$185,000	\$185,000
Parking Violations	\$36,186	-\$4,051	\$62,750	\$43,500	\$43,500	\$43,500
Ordinance Fines	\$12,590	\$13,540	\$20,000	\$12,000	\$12,000	\$12,000
False Alarm Fines	\$7,925	\$3,675	\$8,000	\$9,000	\$9,000	\$9,000
Penalties	\$308,894	\$456,113	\$375,000	\$348,140	\$375,000	\$375,000
Compliance Fines	\$3,350	\$6,000	\$2,500	\$7,000	\$7,000	\$7,000
Restricted Police Fines	\$23,070	\$26,588	\$23,500	\$30,500	\$30,500	\$30,500
Industrial Wastewater Surcharge	\$131,175	\$134,805	\$115,000	\$130,000	\$140,000	\$140,000
Civil Law Violations	\$560	\$530	\$500	\$500	\$500	\$500
Total Fines and Forfeits:	\$682,825	\$828,510	\$764,250	\$765,640	\$802,500	\$802,500
Service Charges						
Electric Sales	\$34,154,763	\$33,547,642	\$34,902,565	\$34,753,535	\$35,981,115	\$35,981,115
Water Sales	\$6,248,136	\$6,190,301	\$6,148,000	\$7,004,615	\$6,766,850	\$7,859,160
Sewer Sales	\$3,839,110	\$3,830,573	\$3,746,500	\$4,341,045	\$4,178,435	\$4,575,815
Refuse Charges	\$529,370	\$530,806	\$530,000	\$530,000	\$530,000	\$530,000
Connection Fees	\$408,150	\$429,876	\$112,000	\$169,535	\$119,535	\$119,535
Meter Sales	\$34,012	\$21,038	\$27,500	\$29,000	\$27,500	\$27,500
New Service Installation	\$71,795	\$202,676	\$150,000	\$170,370	\$150,000	\$150,000
Sale of Materials	\$1,050	\$780	\$1,500	\$600	\$1,500	\$1,500
Total Service Charges:	\$45,286,385	\$44,753,691	\$45,618,065	\$46,998,700	\$47,754,935	\$49,244,625
Service Fees						
General Government Fees	\$439,693	\$574,869	\$475,050	\$483,140	\$470,140	\$469,140
Community Development Fees	\$157,701	\$125,519	\$43,000	\$47,500	\$47,500	\$47,500
Public Safety Fees	\$119,818	\$138,798	\$130,225	\$135,225	\$135,225	\$135,225
Grave Opening Fees	\$37,100	\$28,933	\$34,000	\$34,000	\$34,000	\$34,000
Private Fire Service	\$34,830	\$37,313	\$34,830	\$34,560	\$34,560	\$34,560
Lawn Permit Fees	\$900	\$725	\$1,000	\$1,000	\$1,000	\$1,000
Parking Lot Fees	\$149,077	\$236,407	\$220,000	\$239,000	\$240,000	\$240,000
Insurance Premiums	\$924,318	\$948,715	\$862,975	\$771,470	\$809,830	\$837,610
Disconnection/Reconnection Fees	\$23,575	\$26,924	\$30,500	\$32,900	\$30,500	\$30,500
Total Service Fees:	\$1,887,012	\$2,118,201	\$1,831,580	\$1,778,795	\$1,802,755	\$1,829,535



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Revenues						
Pension Contributions	\$3,293,117	\$3,302,213	\$3,574,400	\$3,574,400	\$3,879,355	\$3,879,355
Interest Income	-\$3,453,378	\$1,209,056	\$2,599,270	\$3,995,685	\$3,757,735	\$3,606,635
Rental Income	\$498,856	\$464,412	\$497,740	\$488,590	\$488,590	\$488,590
Insurance & Property Damage	\$90,365	\$68,617	\$0	\$277,820	\$0	\$0
Sale of Capital Assets	\$591,327	-\$161,727	\$25,000	\$32,655	\$185,000	\$25,000
Reimbursed Expenditures	\$499,688	\$428,373	\$1,767,095	\$385,400	\$1,523,765	\$525,745
Donations	\$1,323,864	\$3,484,282	\$4,200	\$3,365	\$4,100	\$4,100
Special Event Fees	\$5,554	\$8,344	\$7,750	\$4,200	\$4,000	\$4,000
Cemetery Lot Sales	\$51,400	\$30,220	\$48,000	\$48,000	\$48,000	\$48,000
Miscellaneous	\$56,318	\$231,364	\$45,250	\$181,695	\$146,125	\$75,700
Total Other Revenues:	\$2,957,110	\$9,065,154	\$8,568,705	\$8,991,810	\$10,036,670	\$8,657,125
Other Financing Sources						
Interfund Transfers In	\$1,486,838	\$3,691,874	\$6,173,250	\$3,986,415	\$3,440,605	\$2,324,000
Other Financing Source	\$10,885,000	\$1,136,599	\$23,756,100	\$30,000,000	\$9,515,000	\$10,035,000
Lease Proceeds (GASB 87)	\$0	\$11,739	\$0	\$0	\$0	\$0
Interest Revenue (GASB 87)	\$0	\$3,024	\$0	\$0	\$0	\$0
Reappropriation	\$0	\$0	\$14,657,410	\$0	\$31,796,485	\$19,710,450
Total Other Financing Sources:	\$12,371,838	\$4,843,237	\$44,586,760	\$33,986,415	\$44,752,090	\$32,069,450
Total Revenue Source:	\$89,615,518	\$89,838,735	\$130,686,515	\$121,210,165	\$140,951,270	\$122,018,905





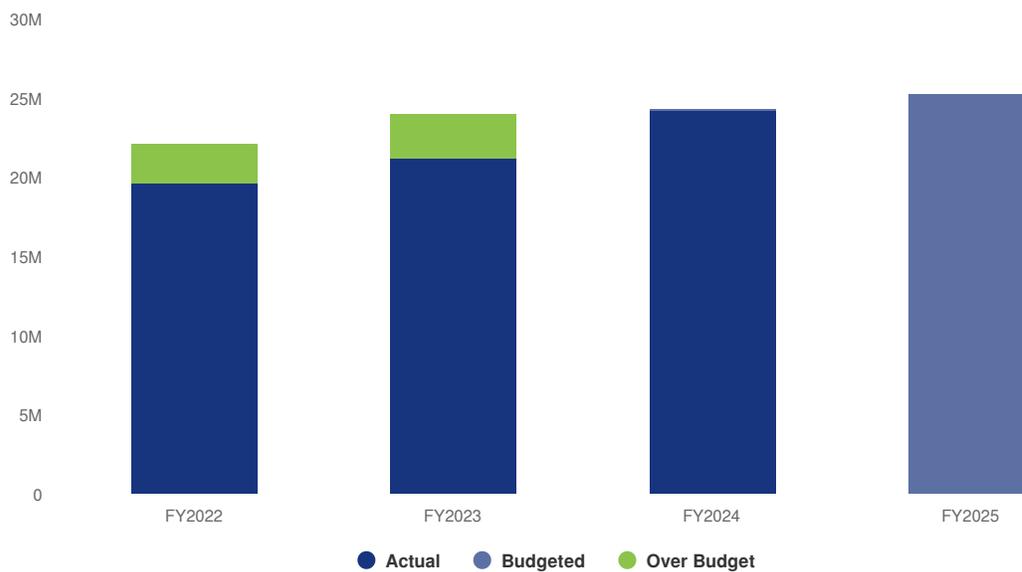
General Fund Revenue

The Fiscal Year 2025 budget revenues total is \$25,269,165. The largest increase from FY 2024 is related to American Rescue Plan Act (ARPA) funding, where over \$1 million of grant revenue will be incurred to provide economic development agreements. The second largest increase is interest income; with the current financial market, the City has been able to increase revenue.

General Fund Summary

\$25,269,165 **\$966,050**
 (3.98% vs. prior year)

General Fund Proposed and Historical Budget vs. Actual

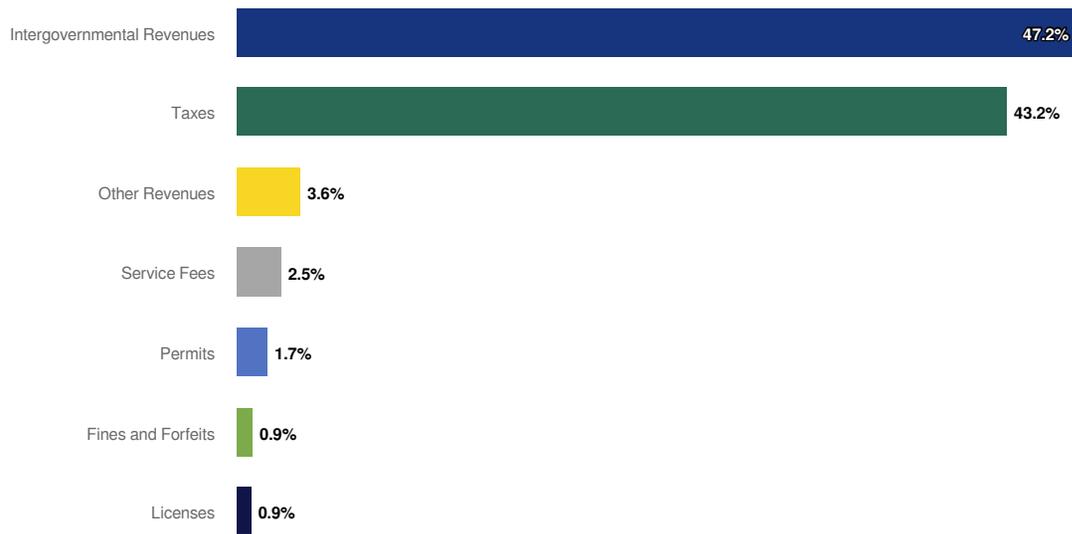


Revenue by Fund

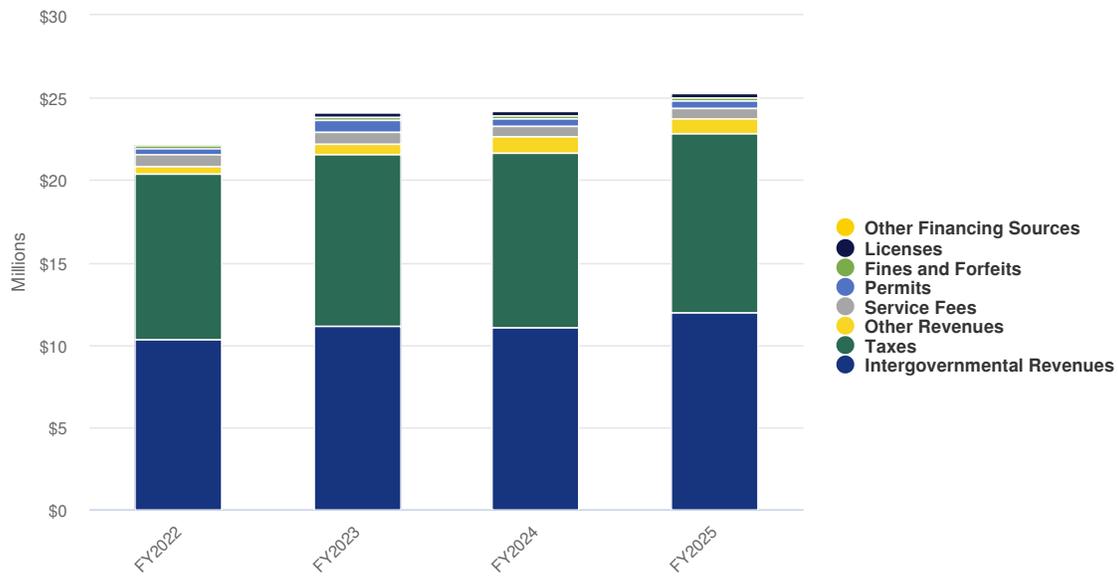
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
General Fund						
Taxes	\$10,023,485	\$10,358,324	\$10,782,020	\$10,670,265	\$10,914,545	\$11,198,550
Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Intergovernmental Revenues	\$10,366,064	\$11,180,728	\$10,596,230	\$11,018,425	\$11,924,830	\$11,208,230
Fines and Forfeits	\$192,543	\$224,519	\$208,000	\$233,500	\$233,500	\$233,500
Service Fees	\$691,669	\$701,794	\$623,275	\$642,865	\$627,865	\$627,865
Other Revenues	\$482,752	\$702,258	\$390,000	\$951,815	\$910,000	\$910,000
Other Financing Sources	\$3,680	\$13,555	\$1,055,815	\$33,290	\$0	\$0
Total General Fund:	\$22,139,302	\$24,081,501	\$24,303,115	\$24,215,890	\$25,269,165	\$24,836,570

Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Taxes						
Property Tax	\$5,335,994	\$5,506,043	\$5,818,020	\$5,844,655	\$6,106,545	\$6,409,550
Simplified Telecommunications Tax	\$417,584	\$377,203	\$382,000	\$350,000	\$325,000	\$300,000
Municipal Utility Tax	\$1,539,936	\$1,631,381	\$1,600,000	\$1,590,000	\$1,595,000	\$1,600,000
Township Fire Tax	\$80,643	\$80,870	\$82,000	\$85,610	\$88,000	\$89,000
Non-Home Rule Sales Tax	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Total Taxes:	\$10,023,485	\$10,358,324	\$10,782,020	\$10,670,265	\$10,914,545	\$11,198,550
Licenses						
Business Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Total Licenses:	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits						
Building Permits	\$353,992	\$646,117	\$430,200	\$429,400	\$429,400	\$429,400
Sign Permits	\$7,446	\$10,456	\$8,500	\$8,500	\$8,500	\$8,500
Overweight Permits	\$3,750	\$12,610	\$3,250	\$10,000	\$3,000	\$3,000
Total Permits:	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Intergovernmental Revenues						
Sales Tax	\$6,070,690	\$6,377,348	\$6,200,000	\$6,300,000	\$6,300,000	\$6,300,000
State Income Tax	\$3,087,827	\$3,456,648	\$3,250,000	\$3,400,000	\$3,400,000	\$3,400,000
Replacement Tax	\$243,694	\$319,460	\$225,000	\$213,000	\$175,000	\$175,000
Local Use Tax	\$835,371	\$875,004	\$810,000	\$850,000	\$850,000	\$850,000
Reimbursements	\$103,931	\$97,136	\$108,470	\$108,470	\$113,470	\$118,470
Federal Grants	\$24,552	\$55,132	\$2,760	\$44,955	\$2,760	\$2,760



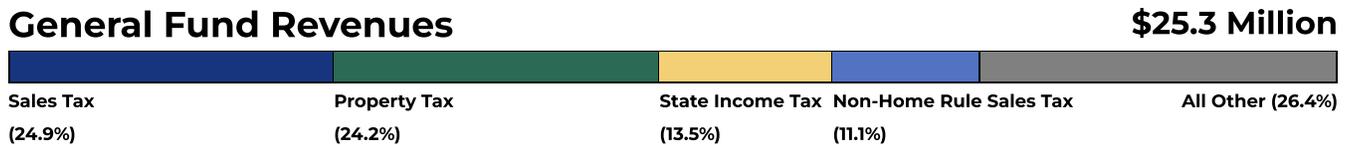
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
State/Local Grants	\$0	\$0	\$0	\$102,000	\$1,083,600	\$362,000
Total Intergovernmental Revenues:	\$10,366,064	\$11,180,728	\$10,596,230	\$11,018,425	\$11,924,830	\$11,208,230
Fines and Forfeits						
Circuit Court Fines	\$159,076	\$191,311	\$157,000	\$185,000	\$185,000	\$185,000
Parking Violations	\$9,043	\$9,463	\$20,000	\$20,000	\$20,000	\$20,000
Ordinance Fines	\$12,590	\$13,540	\$20,000	\$12,000	\$12,000	\$12,000
False Alarm Fines	\$7,925	\$3,675	\$8,000	\$9,000	\$9,000	\$9,000
Compliance Fines	\$3,350	\$6,000	\$2,500	\$7,000	\$7,000	\$7,000
Civil Law Violations	\$560	\$530	\$500	\$500	\$500	\$500
Total Fines and Forfeits:	\$192,543	\$224,519	\$208,000	\$233,500	\$233,500	\$233,500
Service Fees						
General Government Fees	\$414,150	\$523,732	\$450,050	\$460,140	\$445,140	\$445,140
Community Development Fees	\$157,701	\$39,264	\$43,000	\$47,500	\$47,500	\$47,500
Public Safety Fees	\$119,818	\$138,798	\$130,225	\$135,225	\$135,225	\$135,225
Total Service Fees:	\$691,669	\$701,794	\$623,275	\$642,865	\$627,865	\$627,865
Other Revenues						
Interest Income	-\$52,317	\$320,072	\$120,000	\$600,000	\$600,000	\$600,000
Rental Income	\$187,279	\$156,902	\$160,000	\$150,000	\$150,000	\$150,000
Insurance & Property Damage	\$3,626	\$35,123	\$0	\$0	\$0	\$0
Sale of Capital Assets	\$96,720	\$0	\$0	\$12,555	\$0	\$0
Reimbursed Expenditures	\$237,988	\$162,716	\$100,000	\$150,000	\$150,000	\$150,000
Donations	\$2,624	\$2,385	\$0	\$240	\$0	\$0
Miscellaneous	\$6,833	\$25,061	\$10,000	\$39,020	\$10,000	\$10,000
Total Other Revenues:	\$482,752	\$702,258	\$390,000	\$951,815	\$910,000	\$910,000
Other Financing Sources						
Interfund Transfers In	\$3,680	\$0	\$0	\$33,290	\$0	\$0
Lease Proceeds (GASB 87)	\$0	\$11,739	\$0	\$0	\$0	\$0
Interest Revenue (GASB 87)	\$0	\$1,816	\$0	\$0	\$0	\$0
Reappropriation	\$0	\$0	\$1,055,815	\$0	\$0	\$0
Total Other Financing Sources:	\$3,680	\$13,555	\$1,055,815	\$33,290	\$0	\$0
Total:	\$22,139,302	\$24,081,501	\$24,303,115	\$24,215,890	\$25,269,165	\$24,836,570



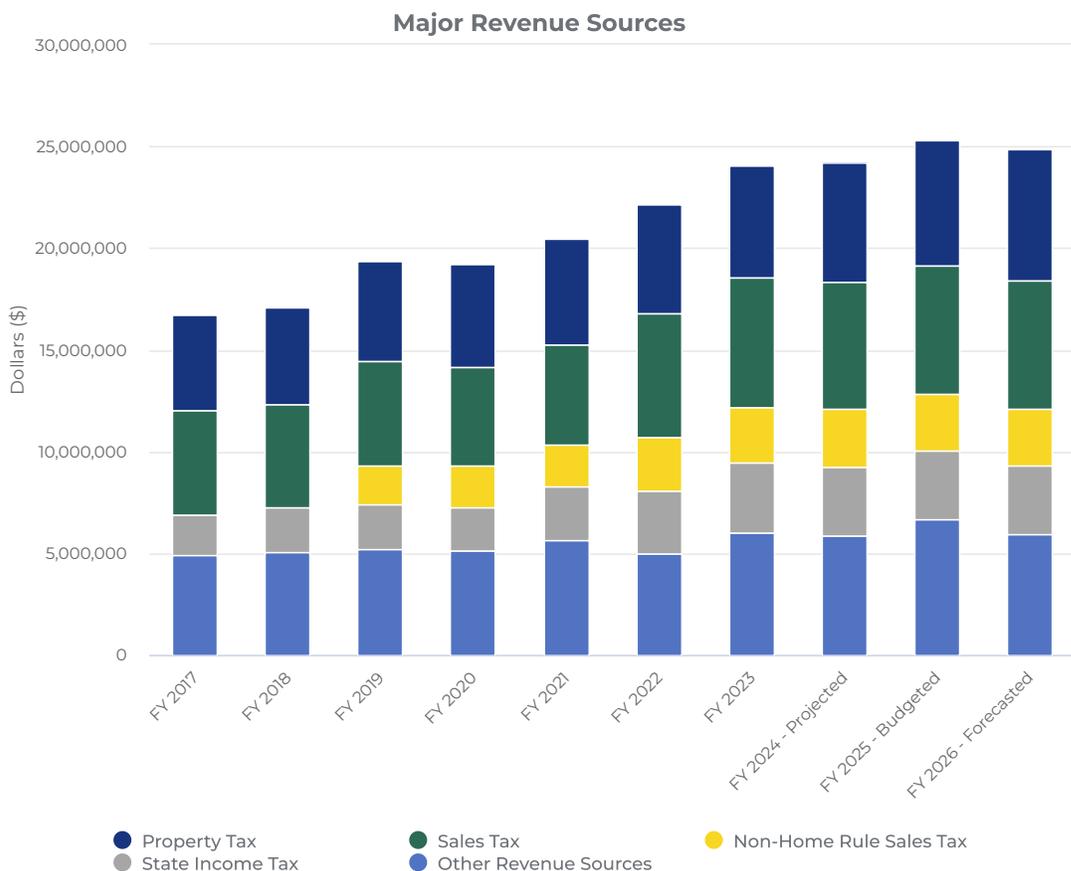
General Fund - Major Revenue Sources

Sales Tax is the largest revenue source of the General Fund, which is \$6.3 million or 24.9% of the General Fund revenue. The second-largest revenue source is Property Tax, which is \$6.1 million or 24.2% of the General Fund revenue. The third-largest revenue source is State Income Tax, which is \$3.4 million or 13.5% of the General Fund revenue. The fourth-largest revenue source is Non-Home Rule Sales Tax, which is \$2.8 million or 11.1% of the General Fund revenue. The remaining other revenues total \$6.7 million and represent 26.4% of the General Fund revenues.

The four major revenue sources and their contribution to overall revenues of the general fund are summarized in the chart below.



The history of the four major revenue sources and other revenue sources of the general fund are summarized in the chart below.



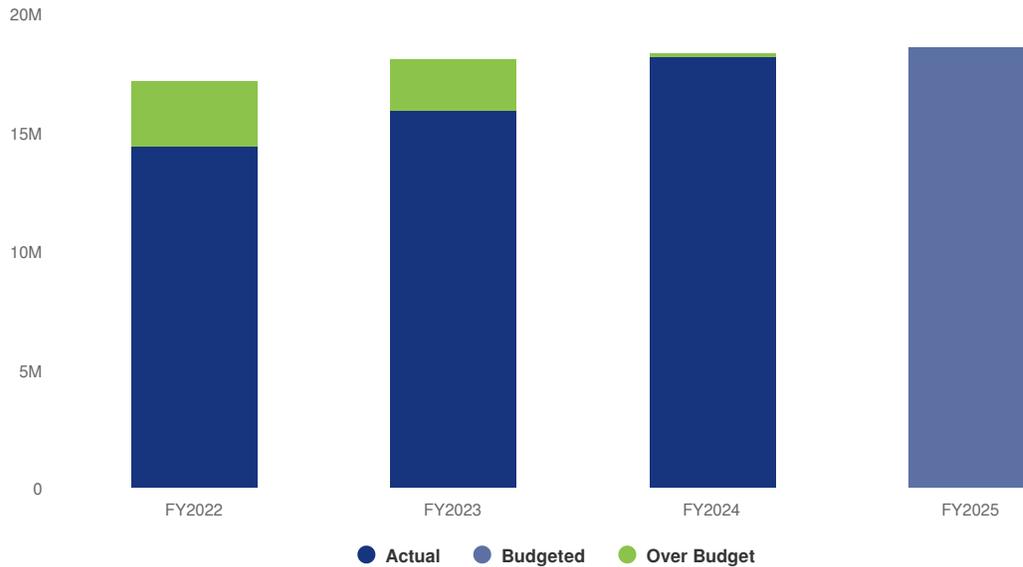
The Four Major General Fund Resources

The following information provides a summary of the four major revenue sources in the charts below. In FY 2023, sales tax revenue overcame property tax revenue as the General Funds' number one revenue source.

Major Revenue Sources Summary - General Fund

\$18,606,545 **\$438,525**
 (2.41% vs. prior year)

Major Revenue Sources Proposed and Historical Budget vs. Actual



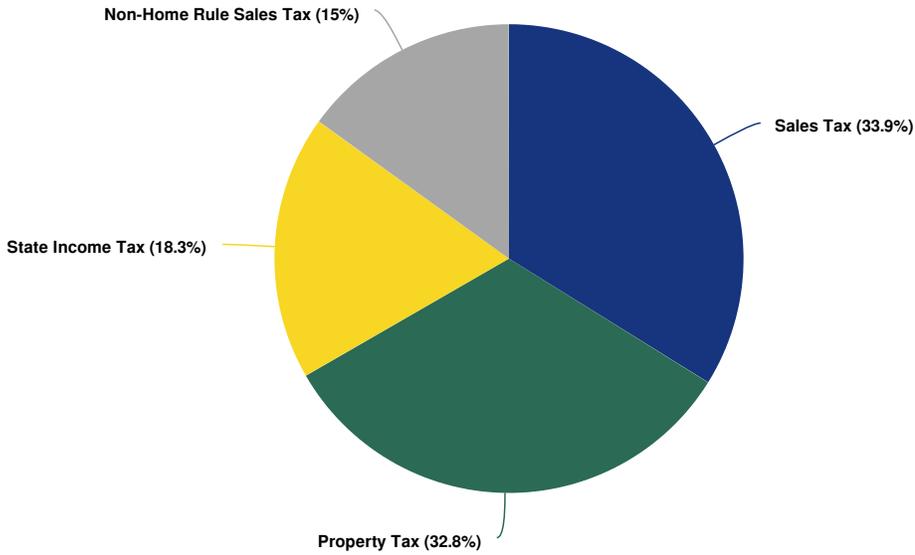
Major Revenue Sources - General Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
General Fund						
Property Tax	\$5,335,994	\$5,506,043	\$5,818,020	\$5,844,655	\$6,106,545	\$6,409,550
Non-Home Rule Sales Tax	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Sales Tax	\$6,070,690	\$6,377,348	\$6,200,000	\$6,300,000	\$6,300,000	\$6,300,000
State Income Tax	\$3,087,827	\$3,456,648	\$3,250,000	\$3,400,000	\$3,400,000	\$3,400,000
Total General Fund:	\$17,143,839	\$18,102,865	\$18,168,020	\$18,344,655	\$18,606,545	\$18,909,550

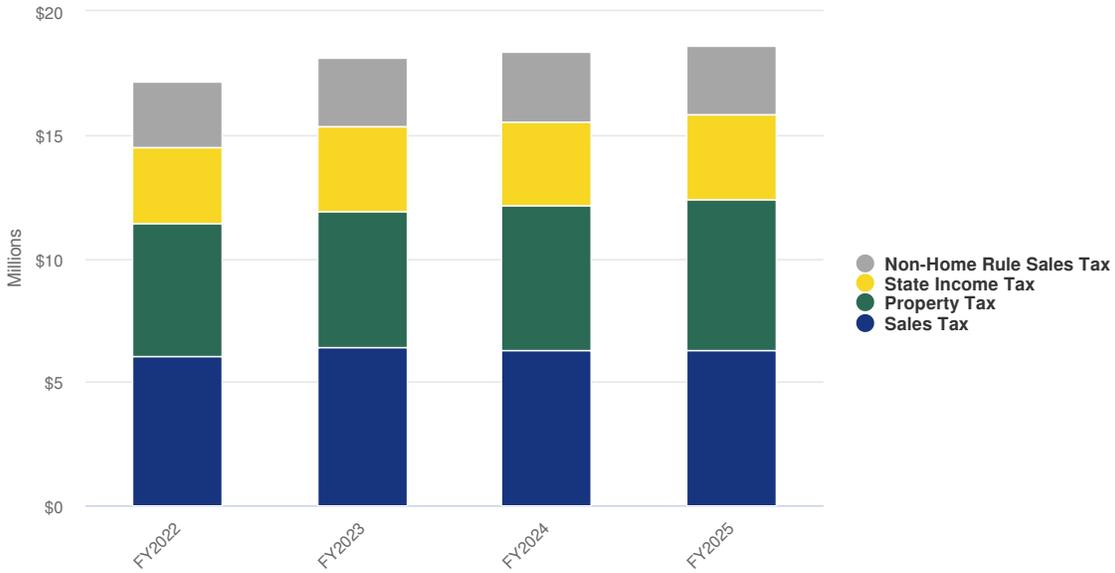


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Taxes						
Property Tax	\$5,335,994	\$5,506,043	\$5,818,020	\$5,844,655	\$6,106,545	\$6,409,550
Non-Home Rule Sales Tax	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Total Taxes:	\$7,985,322	\$8,268,869	\$8,718,020	\$8,644,655	\$8,906,545	\$9,209,550



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Intergovernmental Revenues						
Sales Tax	\$6,070,690	\$6,377,348	\$6,200,000	\$6,300,000	\$6,300,000	\$6,300,000
State Income Tax	\$3,087,827	\$3,456,648	\$3,250,000	\$3,400,000	\$3,400,000	\$3,400,000
Total Intergovernmental Revenues:	\$9,158,517	\$9,833,996	\$9,450,000	\$9,700,000	\$9,700,000	\$9,700,000
Total:	\$17,143,839	\$18,102,865	\$18,168,020	\$18,344,655	\$18,606,545	\$18,909,550



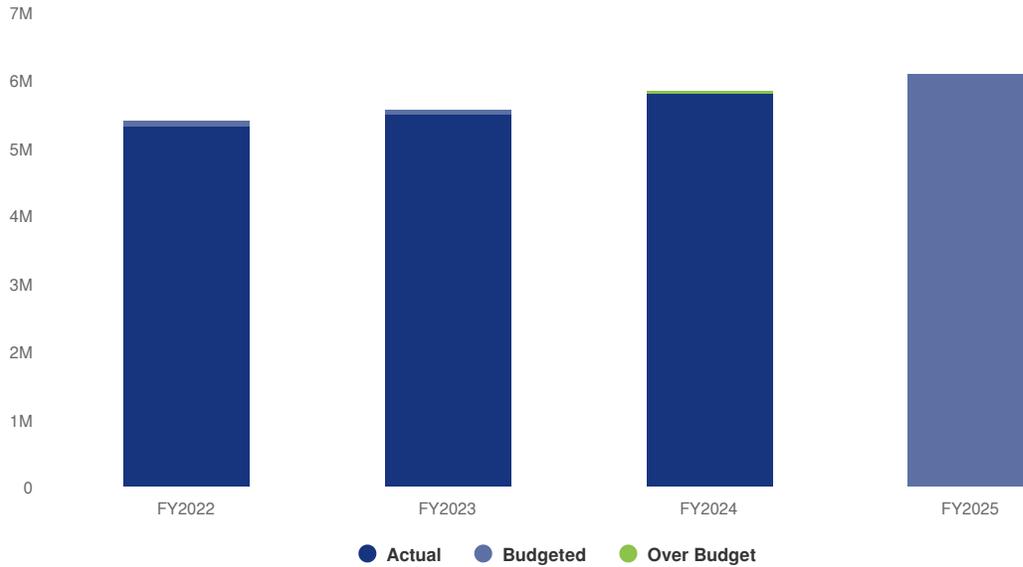
Ad Valorem Property Tax

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 2023 property taxes are collected in 2024 and provide funding for the FY 2025 budget.

Ad Valorem Property Tax Summary

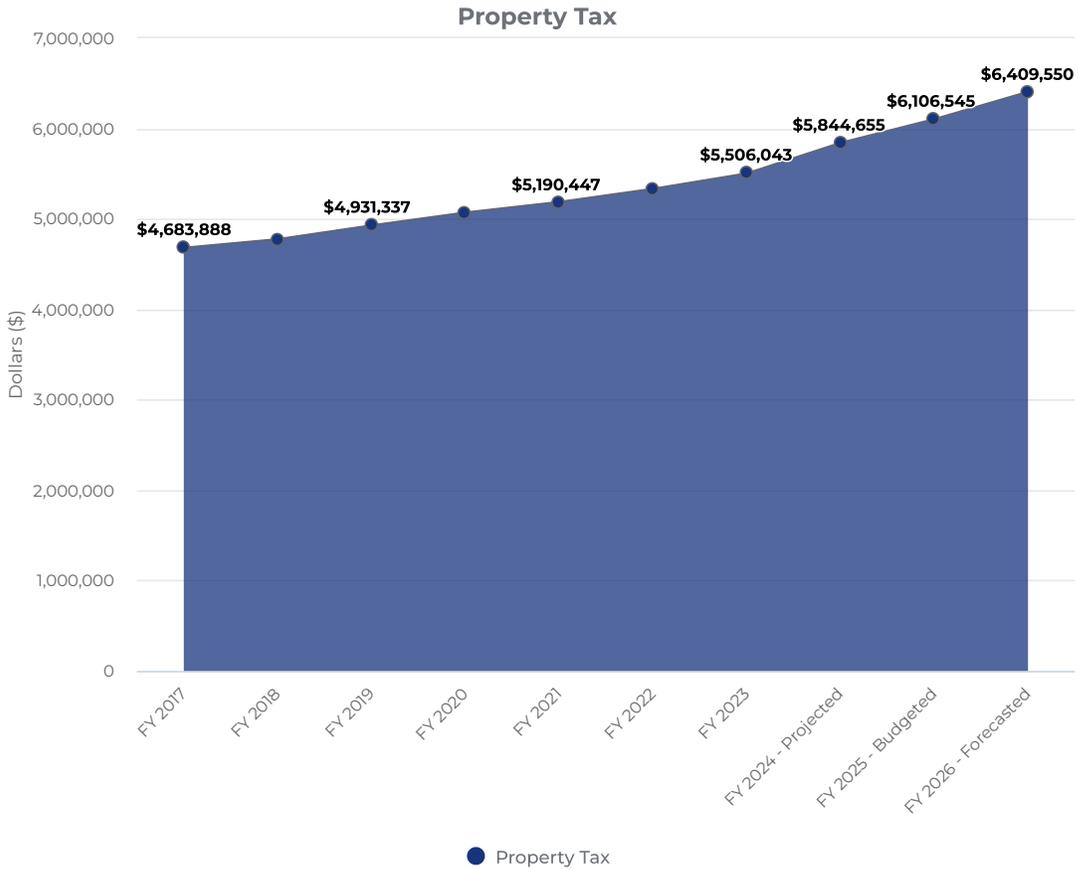
\$6,106,545 **\$288,525**
(4.96% vs. prior year)

Ad Valorem Property Tax Proposed and Historical Budget vs. Actual

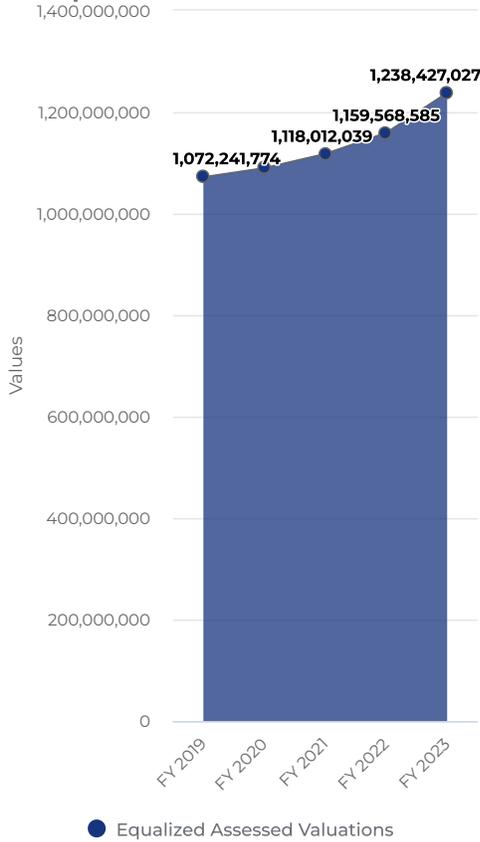


Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Taxes						
Property Tax	\$5,335,994	\$5,506,043	\$5,818,020	\$5,844,655	\$6,106,545	\$6,409,550
Total Taxes:	\$5,335,994	\$5,506,043	\$5,818,020	\$5,844,655	\$6,106,545	\$6,409,550



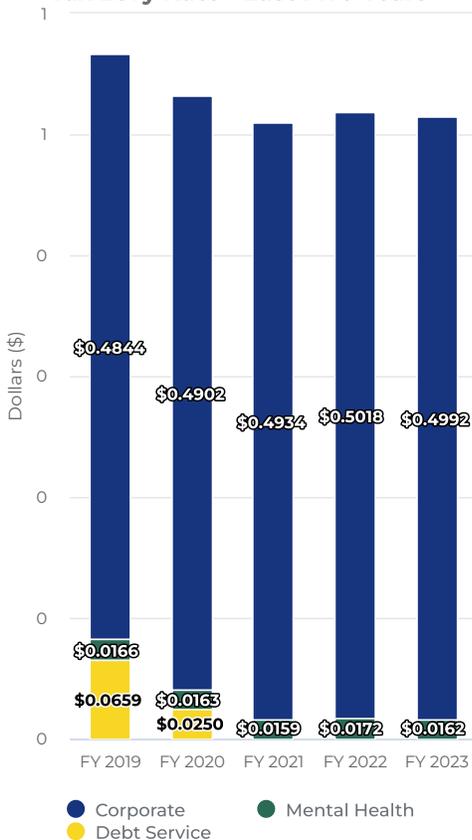
Equalized Assessed Valuations



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 2023 equalized assessed valuation of \$1,238,427,027 shows an increase of \$78,858,442 or 6.8% over 2022.

The tax levy rate, which is also used to calculate property taxes, peaked in 2015 at \$0.7479 per \$100. From 2015-2022, the rate was on a downward trend due to a decrease in required debt service payments. The tax rate for 2023 is \$0.515313 or a 0.7% decrease compared to 2022.

Tax Levy Rate - Last Five Years



Property Taxes are reflected in the General Fund and Geneva Community Mental Health Fund. Budgeted FY 2025 ad valorem property taxes total \$6,106,545 or 24.2% of current revenue in the General Fund. The Geneva Community Mental Health Fund has budgeted property tax revenues of \$200,000. The City's GO debt was retired in FY 2020.



Sales Tax

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

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

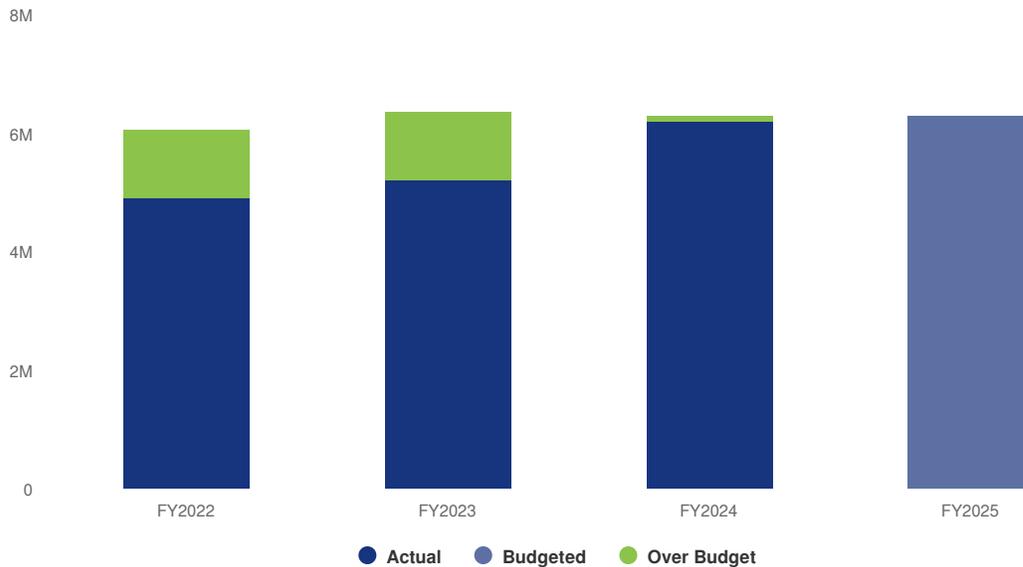
Sales Tax (State Share)

The largest source of revenue for the City's General Fund is local Sales taxes. This figure represents approximately 24.9% of the total revenue in the General Fund.

Sales Tax

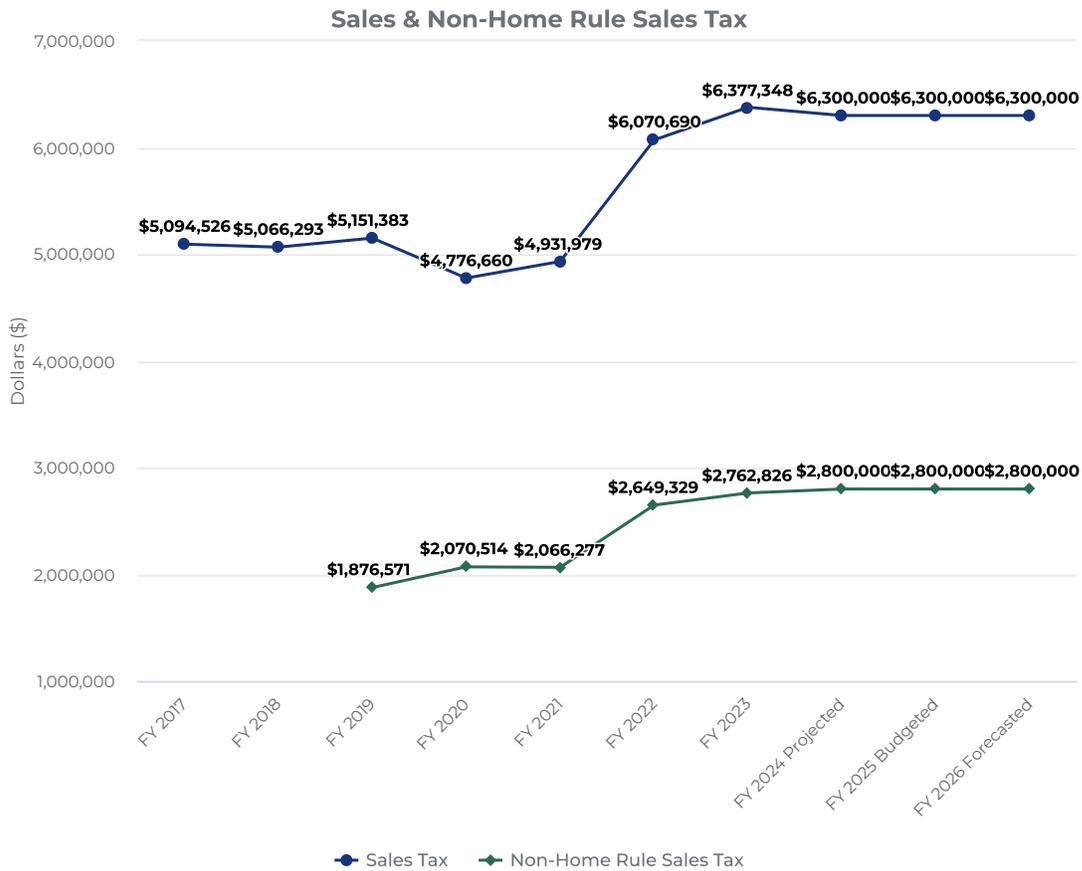
\$6,300,000 **\$100,000**
(1.61% vs. prior year)

Sales Tax Proposed and Historical Budget vs. Actual



Sales Tax Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Intergovernmental Revenues						
Sales Tax	\$6,070,690	\$6,377,348	\$6,200,000	\$6,300,000	\$6,300,000	\$6,300,000
Total Intergovernmental Revenues:	\$6,070,690	\$6,377,348	\$6,200,000	\$6,300,000	\$6,300,000	\$6,300,000



Non-home rule sales tax was enacted as of July 1, 2018.



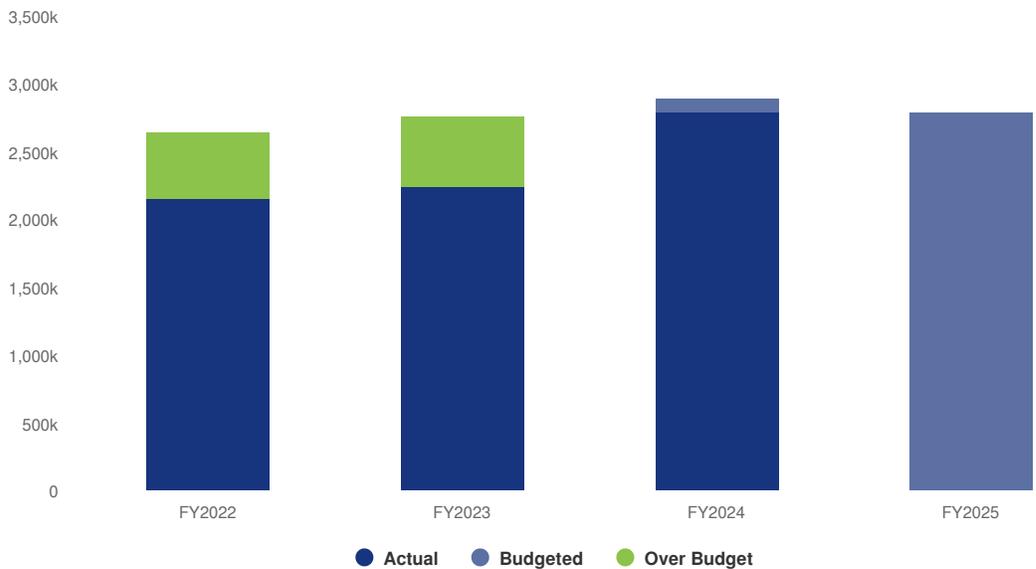
Non-Home Rule Sales Tax - Unrestricted

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 decrease slightly from the FY 2024 totals. The City estimates to collect approximately \$2,800,000 for FY 2025.

Non-Home Rule Sales Tax - Unrestricted

\$2,800,000 **-\$100,000**
 (-3.45% vs. prior year)

Non-Home Rule Sales Tax - Unrestricted Proposed and Historical Budget vs. Actual



Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Taxes						
Non-Home Rule Sales Tax	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Total Taxes:	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000



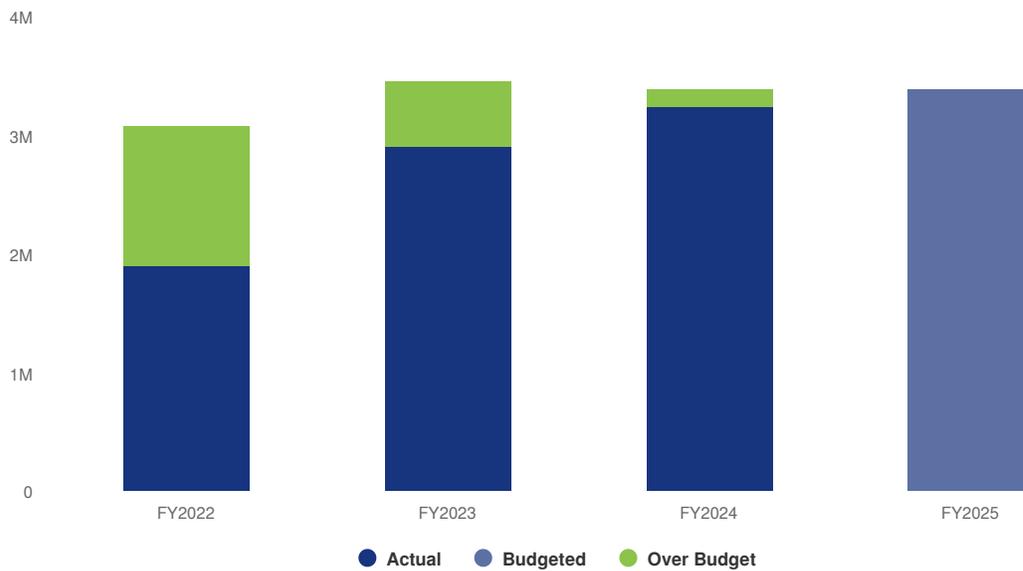
State Income Tax

The City currently receives State Income Tax revenues from the State of Illinois Local Government Distributive Fund (LGDF). LGDF is collected by the State and is distributed, on a per capita basis, one month after the liability occurs. State Income Tax is expected to increase from the current year estimates. There is always a threat of a reduction in LGDF, and this fiscal year will be no exception.

State Income Tax

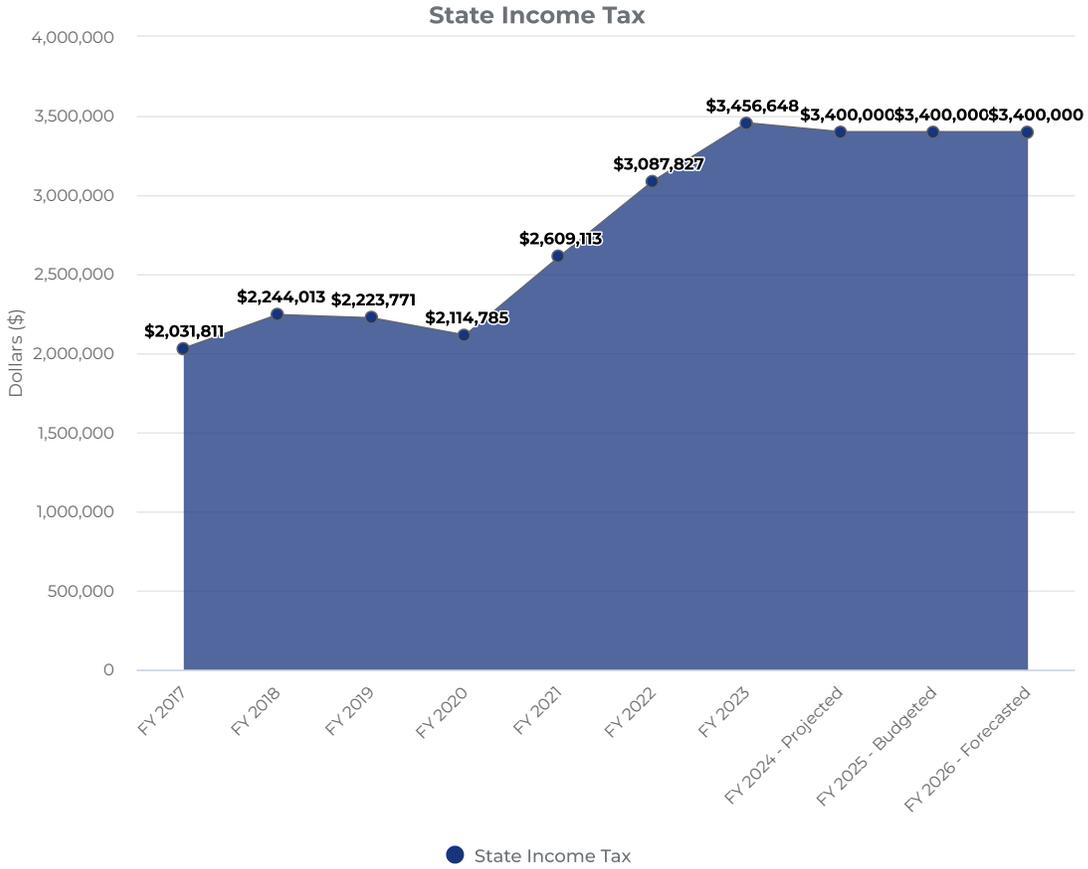
\$3,400,000 **\$150,000**
(4.62% vs. prior year)

State Income Tax Proposed and Historical Budget vs. Actual



Revenues by Source

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Intergovernmental Revenues						
State Income Tax	\$3,087,827	\$3,456,648	\$3,250,000	\$3,400,000	\$3,400,000	\$3,400,000
Total Intergovernmental Revenues:	\$3,087,827	\$3,456,648	\$3,250,000	\$3,400,000	\$3,400,000	\$3,400,000



General Fund - Other Revenue Sources

The other revenue sources that make up the General Fund revenues is \$6.7 million. The other revenue sources represent 26.4% of overall General Fund revenues.

General Fund Revenues

\$25.3 Million



Other Revenue Sources (26.4%)

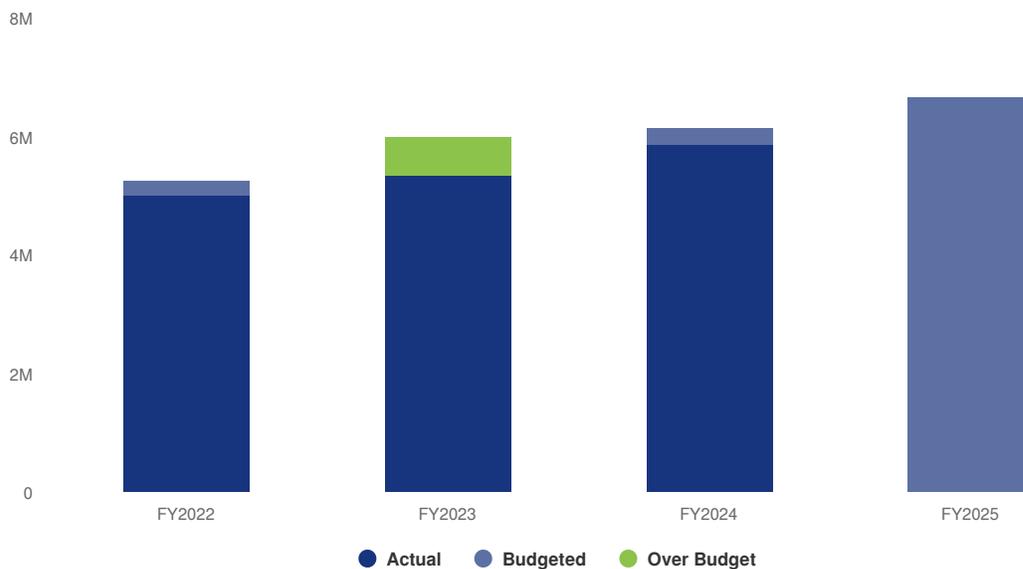
\$6.7 M

The following information provides a summary of the other revenue sources in the charts below.

Other Revenue Sources Summary

\$6,662,620 **\$527,525**
(8.60% vs. prior year)

Other Revenue Sources Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
General Fund						
Simplified Telecommunications Tax	\$417,584	\$377,203	\$382,000	\$350,000	\$325,000	\$300,000
Municipal Utility Tax	\$1,539,936	\$1,631,381	\$1,600,000	\$1,590,000	\$1,595,000	\$1,600,000
Township Fire Tax	\$80,643	\$80,870	\$82,000	\$85,610	\$88,000	\$89,000

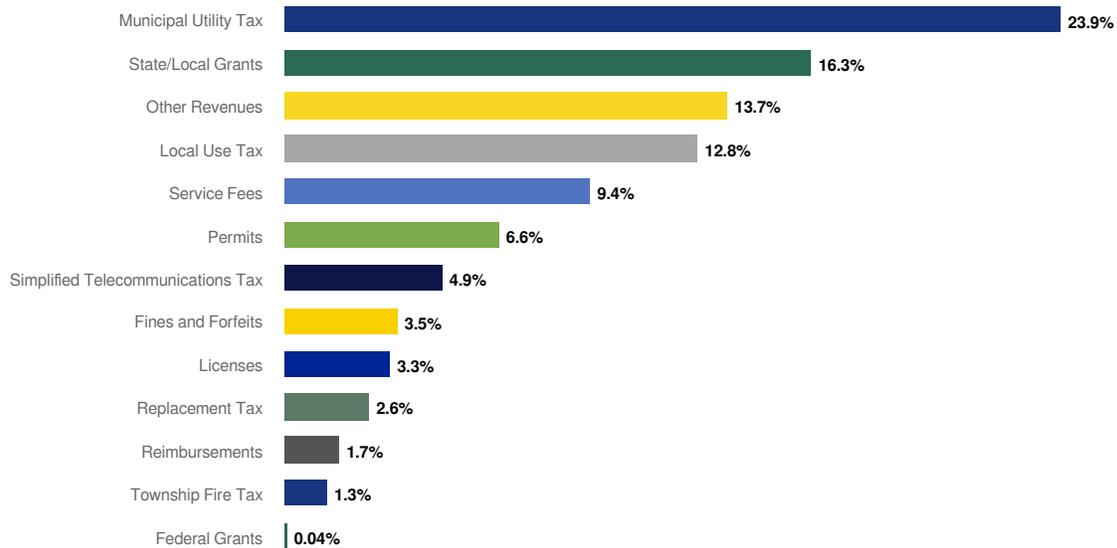


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Replacement Tax	\$243,694	\$319,460	\$225,000	\$213,000	\$175,000	\$175,000
Local Use Tax	\$835,371	\$875,004	\$810,000	\$850,000	\$850,000	\$850,000
Reimbursements	\$103,931	\$97,136	\$108,470	\$108,470	\$113,470	\$118,470
Federal Grants	\$24,552	\$55,132	\$2,760	\$44,955	\$2,760	\$2,760
State/Local Grants	\$0	\$0	\$0	\$102,000	\$1,083,600	\$362,000
Fines and Forfeits	\$192,543	\$224,519	\$208,000	\$233,500	\$233,500	\$233,500
Service Fees	\$691,669	\$701,794	\$623,275	\$642,865	\$627,865	\$627,865
Other Revenues	\$482,752	\$702,258	\$390,000	\$951,815	\$910,000	\$910,000
Other Financing Sources	\$3,680	\$13,555	\$1,055,815	\$33,290	\$0	\$0
Total General Fund:	\$4,995,463	\$5,978,637	\$6,135,095	\$5,871,235	\$6,662,620	\$5,927,020

Revenues by Source

Municipal utility tax includes telecommunication, electric, and water taxes levied on the customer's bill. State/local grants are related to ARPA and Department of Economic Opportunity (DECO) grants.

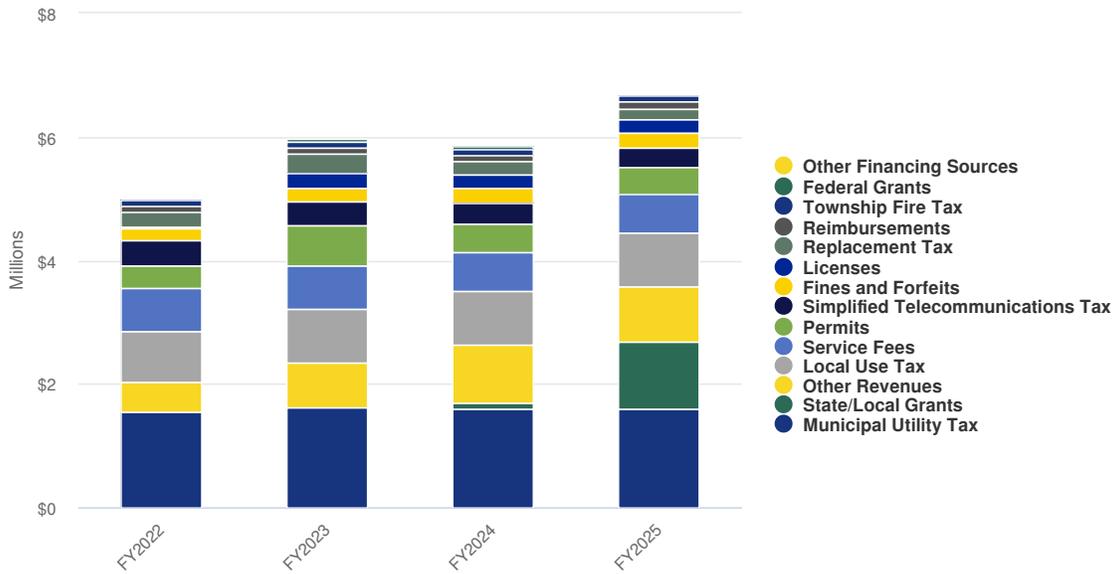
Projected 2025 Revenues by Source



Licenses revenue is back to pre-COVID levels; the City exempted all license fees in FY 2022. State and local grants increased due to ARPA funding. See the ARPA fund for more details.



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Taxes						
Simplified Telecommunications Tax	\$417,584	\$377,203	\$382,000	\$350,000	\$325,000	\$300,000
Municipal Utility Tax	\$1,539,936	\$1,631,381	\$1,600,000	\$1,590,000	\$1,595,000	\$1,600,000
Township Fire Tax	\$80,643	\$80,870	\$82,000	\$85,610	\$88,000	\$89,000
Total Taxes:	\$2,038,163	\$2,089,455	\$2,064,000	\$2,025,610	\$2,008,000	\$1,989,000
Licenses						
Business Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Total Licenses:	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits						
Building Permits	\$353,992	\$646,117	\$430,200	\$429,400	\$429,400	\$429,400
Sign Permits	\$7,446	\$10,456	\$8,500	\$8,500	\$8,500	\$8,500
Overweight Permits	\$3,750	\$12,610	\$3,250	\$10,000	\$3,000	\$3,000
Total Permits:	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Intergovernmental Revenues						
Replacement Tax	\$243,694	\$319,460	\$225,000	\$213,000	\$175,000	\$175,000
Local Use Tax	\$835,371	\$875,004	\$810,000	\$850,000	\$850,000	\$850,000
Reimbursements	\$103,931	\$97,136	\$108,470	\$108,470	\$113,470	\$118,470
Federal Grants	\$24,552	\$55,132	\$2,760	\$44,955	\$2,760	\$2,760
State/Local Grants	\$0	\$0	\$0	\$102,000	\$1,083,600	\$362,000
Total Intergovernmental Revenues:	\$1,207,547	\$1,346,732	\$1,146,230	\$1,318,425	\$2,224,830	\$1,508,230



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Fines and Forfeits						
Circuit Court Fines	\$159,076	\$191,311	\$157,000	\$185,000	\$185,000	\$185,000
Parking Violations	\$9,043	\$9,463	\$20,000	\$20,000	\$20,000	\$20,000
Ordinance Fines	\$12,590	\$13,540	\$20,000	\$12,000	\$12,000	\$12,000
False Alarm Fines	\$7,925	\$3,675	\$8,000	\$9,000	\$9,000	\$9,000
Compliance Fines	\$3,350	\$6,000	\$2,500	\$7,000	\$7,000	\$7,000
Civil Law Violations	\$560	\$530	\$500	\$500	\$500	\$500
Total Fines and Forfeits:	\$192,543	\$224,519	\$208,000	\$233,500	\$233,500	\$233,500
Service Fees						
General Government Fees	\$414,150	\$523,732	\$450,050	\$460,140	\$445,140	\$445,140
Community Development Fees	\$157,701	\$39,264	\$43,000	\$47,500	\$47,500	\$47,500
Public Safety Fees	\$119,818	\$138,798	\$130,225	\$135,225	\$135,225	\$135,225
Total Service Fees:	\$691,669	\$701,794	\$623,275	\$642,865	\$627,865	\$627,865
Other Revenues						
Interest Income	-\$52,317	\$320,072	\$120,000	\$600,000	\$600,000	\$600,000
Rental Income	\$187,279	\$156,902	\$160,000	\$150,000	\$150,000	\$150,000
Insurance & Property Damage	\$3,626	\$35,123	\$0	\$0	\$0	\$0
Sale of Capital Assets	\$96,720	\$0	\$0	\$12,555	\$0	\$0
Reimbursed Expenditures	\$237,988	\$162,716	\$100,000	\$150,000	\$150,000	\$150,000
Donations	\$2,624	\$2,385	\$0	\$240	\$0	\$0
Miscellaneous	\$6,833	\$25,061	\$10,000	\$39,020	\$10,000	\$10,000
Total Other Revenues:	\$482,752	\$702,258	\$390,000	\$951,815	\$910,000	\$910,000
Other Financing Sources						
Interfund Transfers In	\$3,680	\$0	\$0	\$33,290	\$0	\$0
Lease Proceeds (GASB 87)	\$0	\$11,739	\$0	\$0	\$0	\$0
Interest Revenue (GASB 87)	\$0	\$1,816	\$0	\$0	\$0	\$0
Reappropriation	\$0	\$0	\$1,055,815	\$0	\$0	\$0
Total Other Financing Sources:	\$3,680	\$13,555	\$1,055,815	\$33,290	\$0	\$0
Total:	\$4,995,463	\$5,978,637	\$6,135,095	\$5,871,235	\$6,662,620	\$5,927,020



Motor Fuel Tax

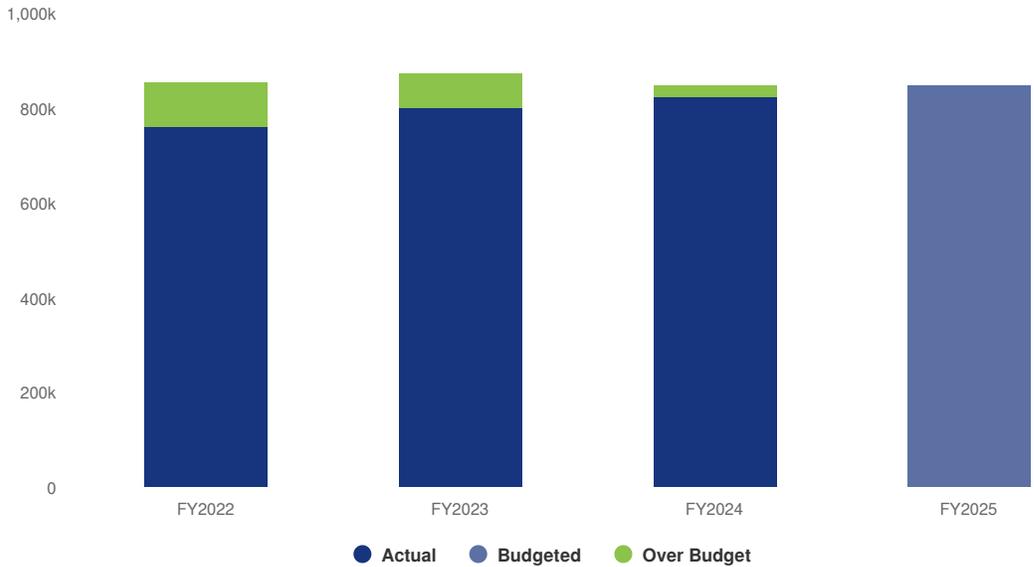
The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of the State, based upon the consumption of motor fuel. The Department of Transportation allocates this money according 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 2024 projection is \$850,000. The FY 2025 budget estimates \$850,000 in MFT revenues to be recorded in the MFT Special Revenue Fund. The City will use these funds to maintain street infrastructure and snow removal.

Motor Fuel Tax

\$850,000 **\$25,000**
 (3.03% vs. prior year)

Motor Fuel Tax Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Special Revenue Funds						
Motor Fuel Tax	\$856,892	\$874,616	\$825,000	\$850,000	\$850,000	\$850,000
Total Special Revenue Funds:	\$856,892	\$874,616	\$825,000	\$850,000	\$850,000	\$850,000



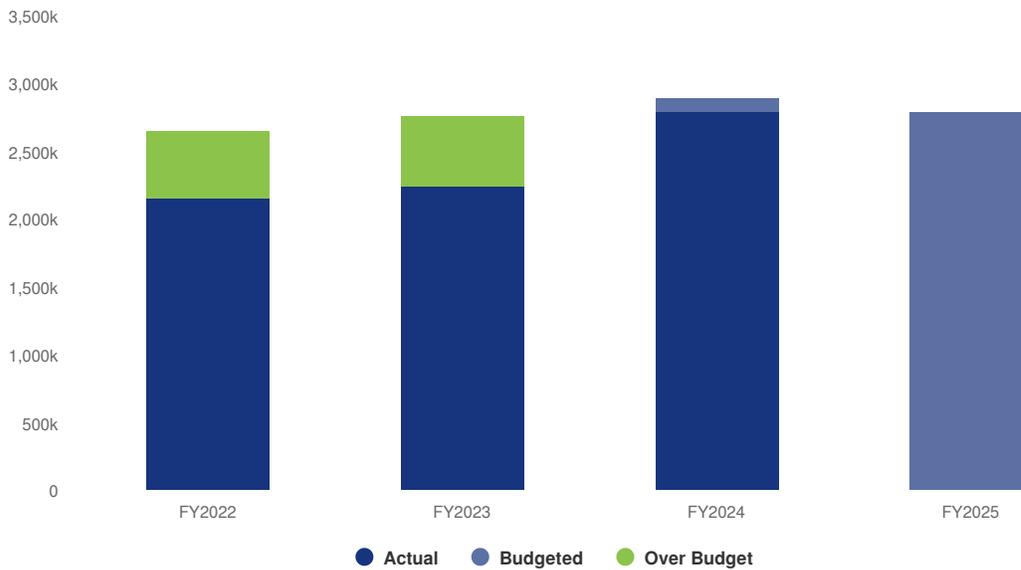
Non-Home Rule Sales Tax - Restricted

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

Non-Home Rule Sales Tax – Restricted

\$2,800,000 **-\$100,000**
 (-3.45% vs. prior year)

Non-Home Rule Sales Tax - Restricted Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Infrastructure Capital Projects						
Non-Home Rule Sales Tax	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Total Infrastructure Capital Projects:	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000



Electric Sales

Electric revenues are based on a Class Cost of Service rate structure developed to ensure each rate class pays its fair share of the utility's cost of providing reliable electric service to the community. Geneva's rates contain a Power Cost Adjustment (PCA) factor, which accounts for variations in the cost of electricity to the utility. Geneva utilizes a third party to conduct Class Cost of Service Studies and make rate recommendations, with the latest recommendation occurring in FY 2024, and the previous recommendation made in FY 2014.

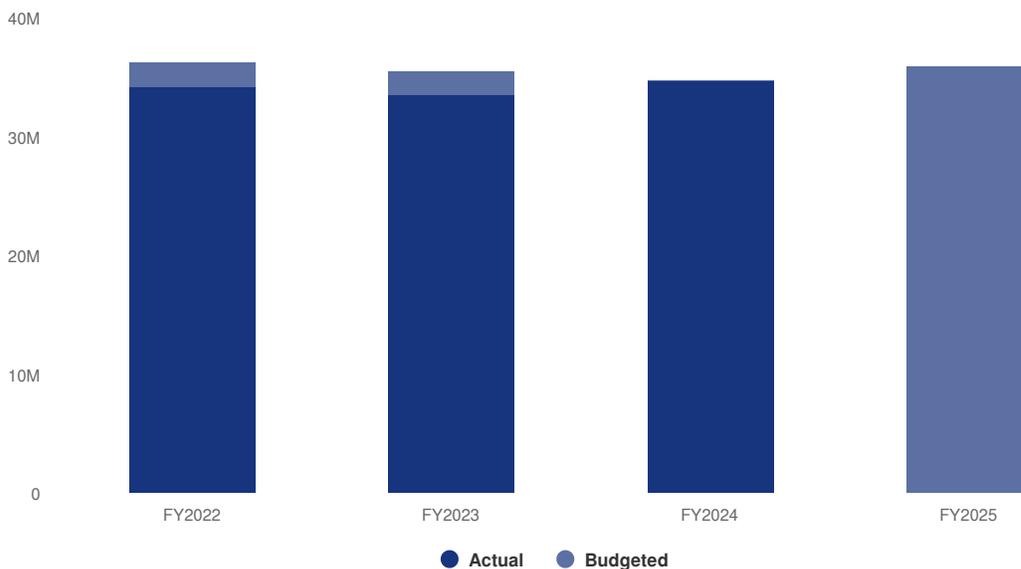
The results of these studies have shown that utility rates continue to recover from the utility's projected costs of providing electric service. Therefore, rate adjustment recommendations from these studies have been revenue-neutral to the utility. The City is a partner in the Northern Illinois Municipal 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 2025 budget of \$35,981,115 is based on a flat market expectation. Further discussion on the rates can be found in the "Electric Fund" section of the Enterprise Fund.

Electric Sales

\$35,981,115 **\$1,078,550**
(3.09% vs. prior year)

Electric Sales Proposed and Historical Budget vs. Actual



Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Proprietary Funds						
Enterprise Funds						
Electric						
Electric Sales	\$34,154,763	\$33,547,642	\$34,902,565	\$34,753,535	\$35,981,115	\$35,981,115
Total Electric:	\$34,154,763	\$33,547,642	\$34,902,565	\$34,753,535	\$35,981,115	\$35,981,115
Total Enterprise Funds:	\$34,154,763	\$33,547,642	\$34,902,565	\$34,753,535	\$35,981,115	\$35,981,115
Total Proprietary Funds:	\$34,154,763	\$33,547,642	\$34,902,565	\$34,753,535	\$35,981,115	\$35,981,115



Water and Sewer Sales

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.

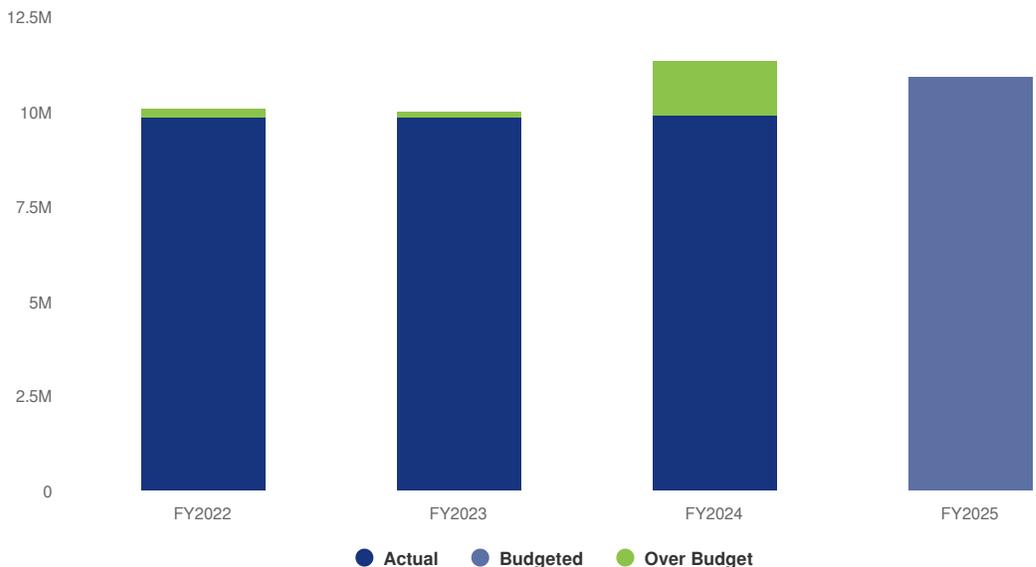
Sewer sales are largely based on water consumption and have generally followed the same trends. The FY 2025 budget of \$4,178,435 is consistent with FY 2024 budget.

The City conducted a rate study late in FY 2023. The city council approved new water/wastewater rates for FY 2024 through FY 2028. The FY 2025 increase is 7.50%. The FY 2025 budget of \$6,766,850 is flat from the FY 2024 budget and does not include the additional revenue that the rate increase will bring. Further discussion on the rates can be found in this budget book's water/wastewater section.

Water & Sewer Sales Summary

\$10,945,285 **\$1,050,785**
(10.62% vs. prior year)

Water & Sewer Sales Proposed and Historical Budget vs. Actual

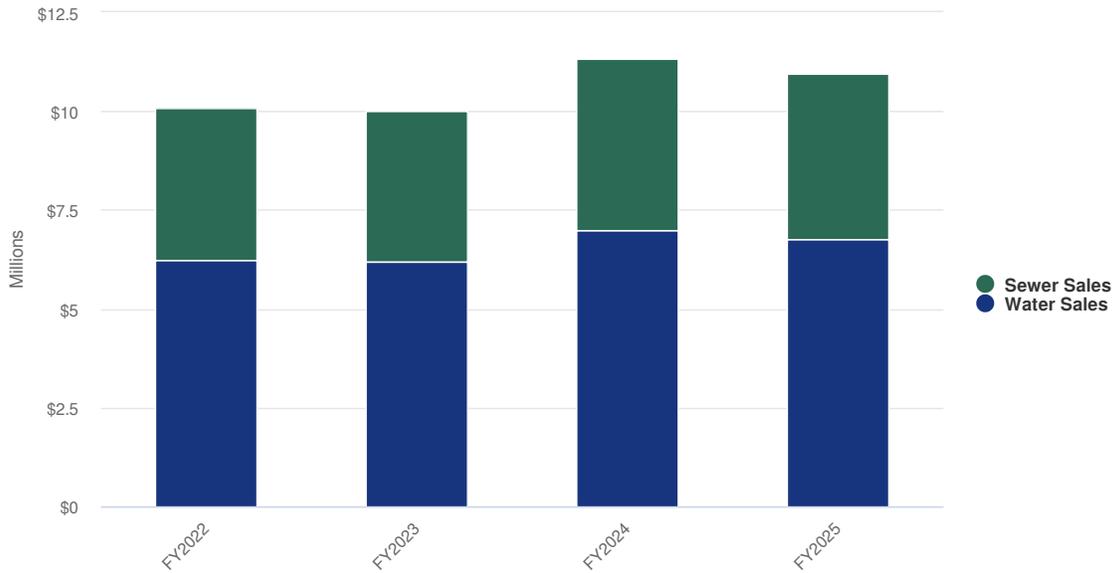


Revenue by Fund

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Proprietary Funds						
Enterprise Funds						
Water/Wastewater						
Water Sales	\$6,248,136	\$6,190,301	\$6,148,000	\$7,004,615	\$6,766,850	\$7,859,160
Sewer Sales	\$3,839,110	\$3,830,573	\$3,746,500	\$4,341,045	\$4,178,435	\$4,575,815
Total Water/Wastewater:	\$10,087,245	\$10,020,873	\$9,894,500	\$11,345,660	\$10,945,285	\$12,434,975
Total Enterprise Funds:	\$10,087,245	\$10,020,873	\$9,894,500	\$11,345,660	\$10,945,285	\$12,434,975
Total Proprietary Funds:	\$10,087,245	\$10,020,873	\$9,894,500	\$11,345,660	\$10,945,285	\$12,434,975

Revenues by Source

Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Service Charges						
Water Sales	\$6,248,136	\$6,190,301	\$6,148,000	\$7,004,615	\$6,766,850	\$7,859,160
Sewer Sales	\$3,839,110	\$3,830,573	\$3,746,500	\$4,341,045	\$4,178,435	\$4,575,815
Total Service Charges:	\$10,087,245	\$10,020,873	\$9,894,500	\$11,345,660	\$10,945,285	\$12,434,975



DEBT SERVICE



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.

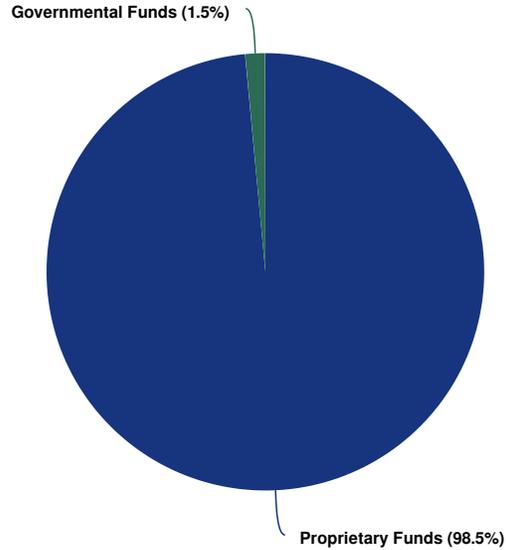
Outstanding Debt

The following provides a summary of the City's outstanding debt issues. The City's general obligation bonds received a credit rating of "Aa1" by Moody's Investors Service in the fall of 2023.

All Funds Debt Overview



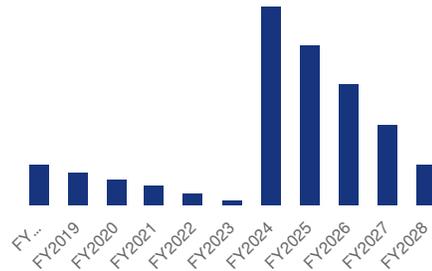
Debt by Fund



Financial Summary	FY2024	FY2025	% Change	\$ Change
All Funds	—	—		
Governmental Funds	\$830,713	\$671,882	-19.1%	\$-158,831
Proprietary Funds	\$19,625,061	\$44,902,105	128.8%	\$25,277,044
Total All Funds:	\$20,455,774	\$45,573,987	122.8%	\$25,118,213

Governmental Funds

The City has entered a lease agreement for a ladder truck.

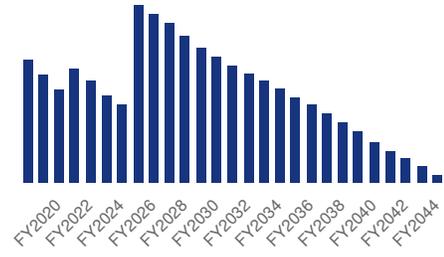


Financial Summary	FY2024	FY2025	% Change	\$ Change
Governmental Funds	—	—		
Special Revenue Funds	\$0	\$0	0%	\$0
Capital Projects Funds	\$830,713	\$671,882	-19.1%	\$-158,831
Total Governmental Funds:	\$830,713	\$671,882	-19.1%	\$-158,831



Proprietary Funds

The City has issued general obligation bonds and loan payables for the construction of major capital facilities for electric and water/wastewater utilities.



Financial Summary	FY2024	FY2025	% Change
Proprietary Funds	—	—	
Enterprise Funds	\$19,625,061	\$44,902,105	128.8%
Total Proprietary Funds:	\$19,625,061	\$44,902,105	128.8%

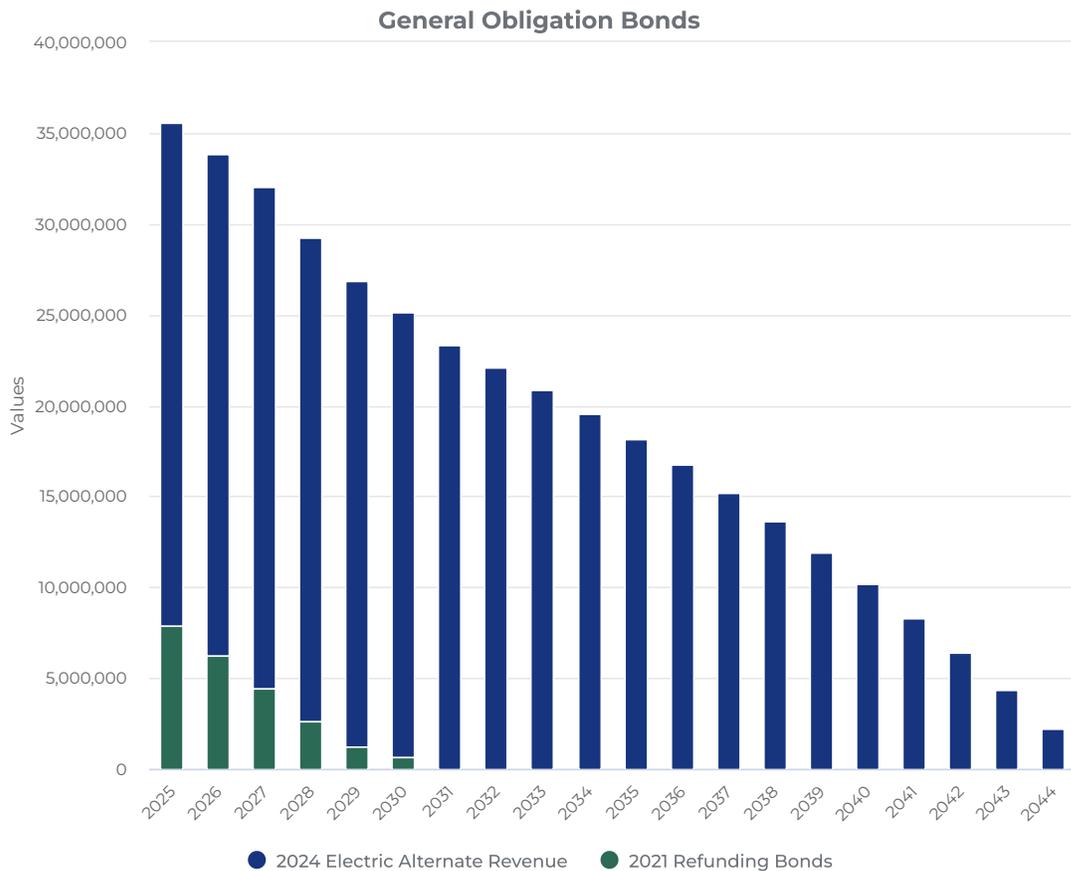


Debt by Type

General Obligation Bonds

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:

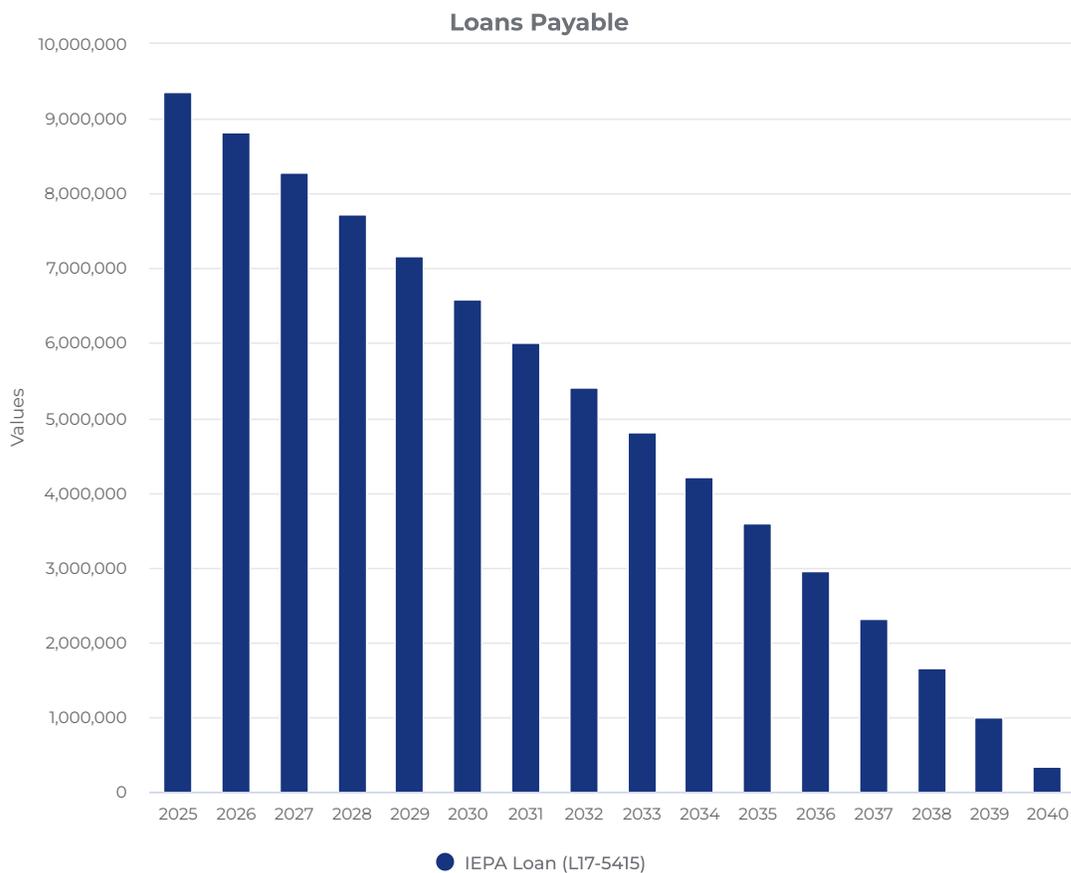
Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/24)	Principal Payments FY 2025
2021 Refunding Bonds	Water/Wastewater	02-01-2030	\$10,885,000	\$7,925,000	\$1,710,000
2024 Alternate GO Bonds	Electric	02-01-2044	\$27,615,000	\$27,615,000	\$ -
Total General Obligation Bonds				\$35,540,000	\$1,710,000



Loans Payable

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

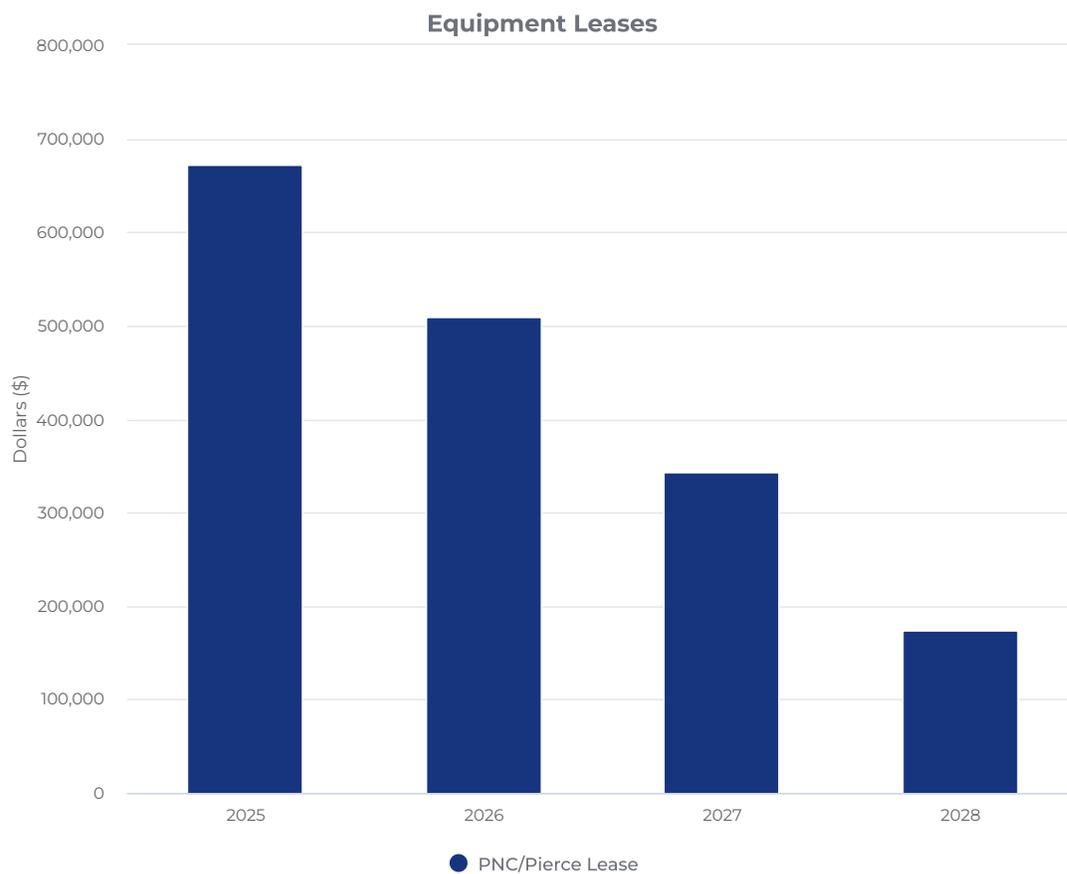
Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/24)	Principal Payments FY 2025
IEPA Loan (L17-5415)	Water/Wastewater	06-20-2039	\$11,626,046	\$9,362,105	\$538,355
Total Notes Payable				\$9,362,105	\$538,355



Equipment Leases

Equipment Leases – The City entered into a lease agreement for a fire tower truck in 2021 and delivery in 2023.

Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/24)	Principal Payments FY 2025
PNC/Pierce Lease	Capital Equipment	08-08-2028	\$1,136,599	\$671,822	\$162,406
Total Equipment Leases				\$671,822	\$162,406

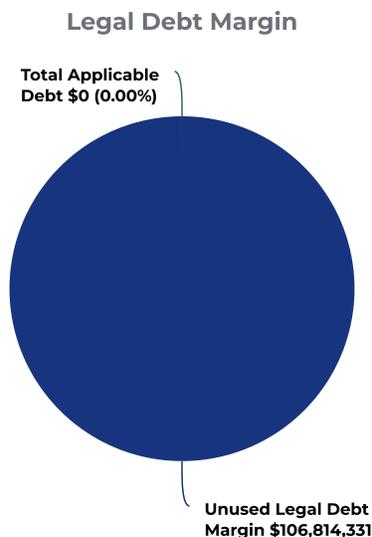


Legal Debt Margin

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		
2023 Equalized Assessed Valuation		\$ 1,238,427,027
Statutory Debt Limitation (8.625% of EAV)		106,814,331
General Obligation Debt:		
Series 2021 (1)	\$ 9,555,000	
Series 2024 (1)	27,615,000	
Less: Alternate Revenue Bonds (1)		
Series 2021 (1)	(9,555,000)	
Series 2024 (1)	(27,615,000)	
Total Bonds	\$ -	
Total Applicable Debt		\$ -
Legal Debt Margin		\$106,814,331

Notes: (1) The Series 2021 Bonds and Series 2024 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 is abated annually and not extended.



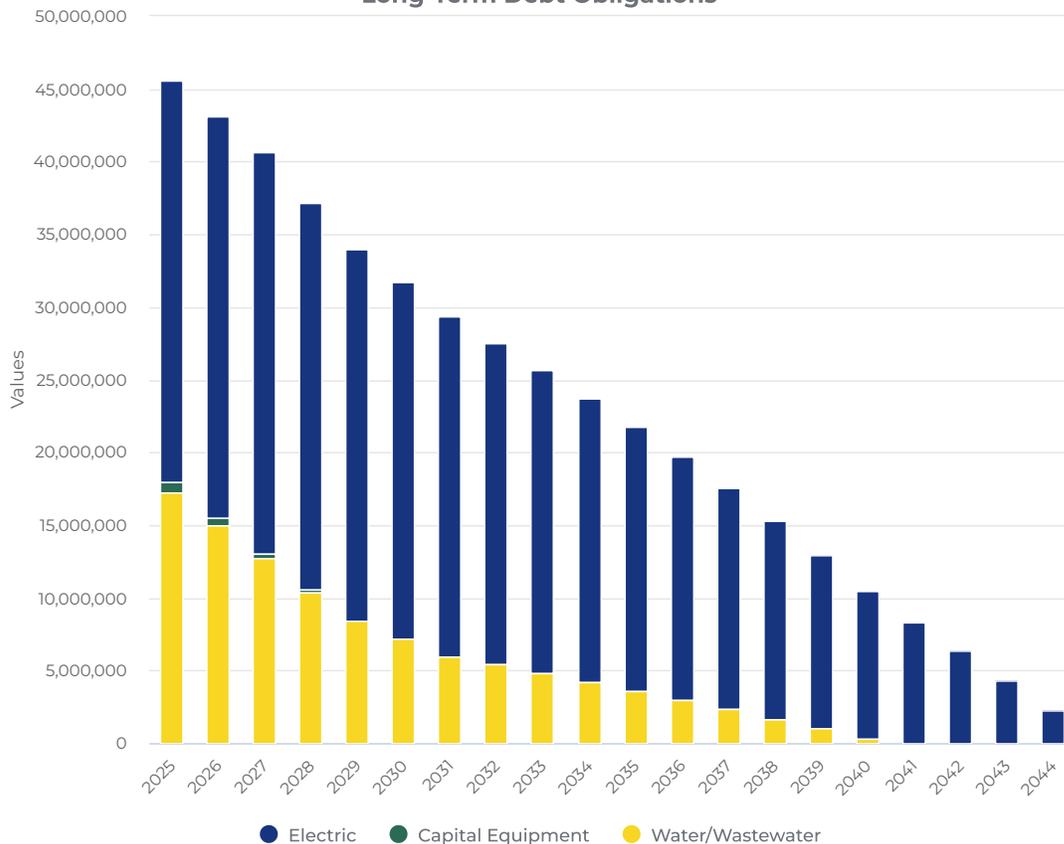
Annual Debt Service

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

Annual Debt Service Requirements

Year	Principal	Interest	Total
2025	\$2,410,761	\$1,699,166	\$4,109,927
2026	\$2,477,847	\$1,713,891	\$4,191,737
2027	\$3,520,146	\$1,630,991	\$5,151,137
2028	\$3,177,665	\$1,496,675	\$4,674,339
2029-2033	\$10,245,534	\$6,083,829	\$16,329,362
2034-2039	\$10,804,327	\$4,187,985	\$14,992,312
2039-2044	\$4,607,708	\$1,044,711	\$5,652,419

Long-Term Debt Obligations

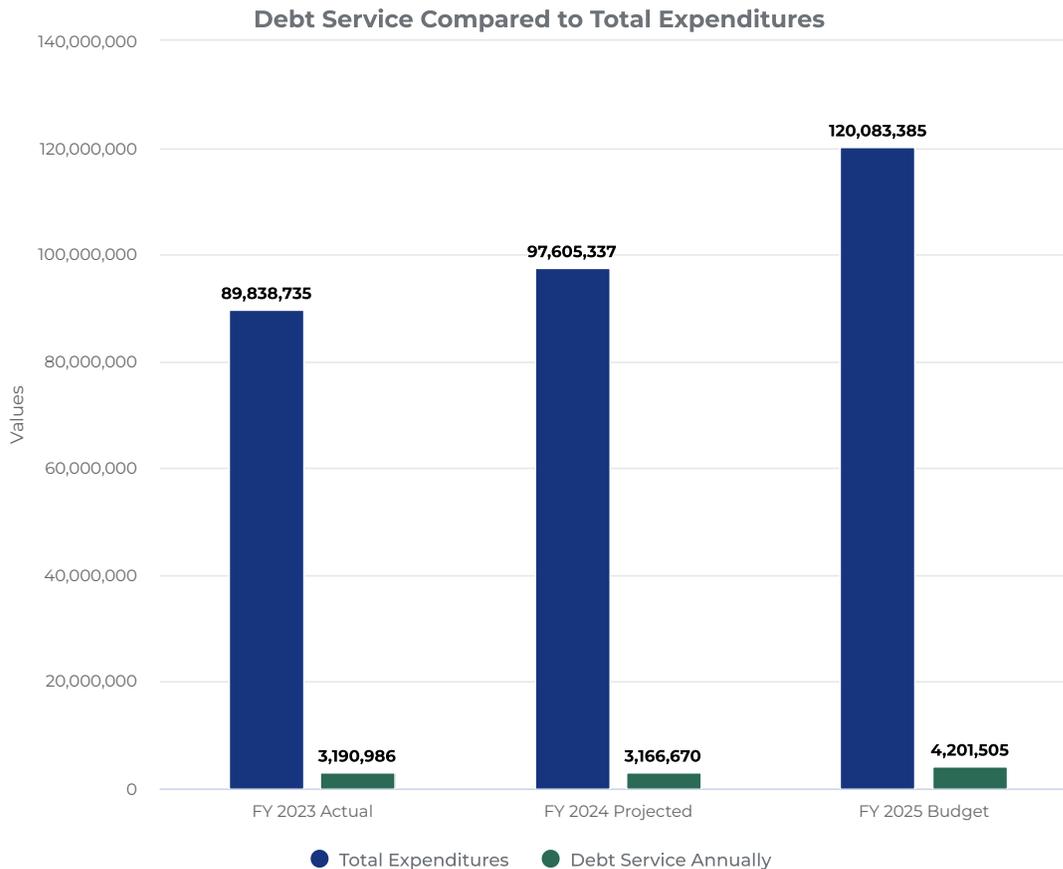


Effect of Debt on Current and Future Operations

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 2023 Actual	FY 2024 Projected	FY 2025 Budget
Total Expenditures	\$89,838,735	\$97,605,337	\$138,644,390
Debt Service Annually	\$3,190,986	\$3,166,670	\$4,201,505
Debt Service as a Percentage of Total Expenditures	3.6%	3.2%	3.3%



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.

FUND SUMMARIES





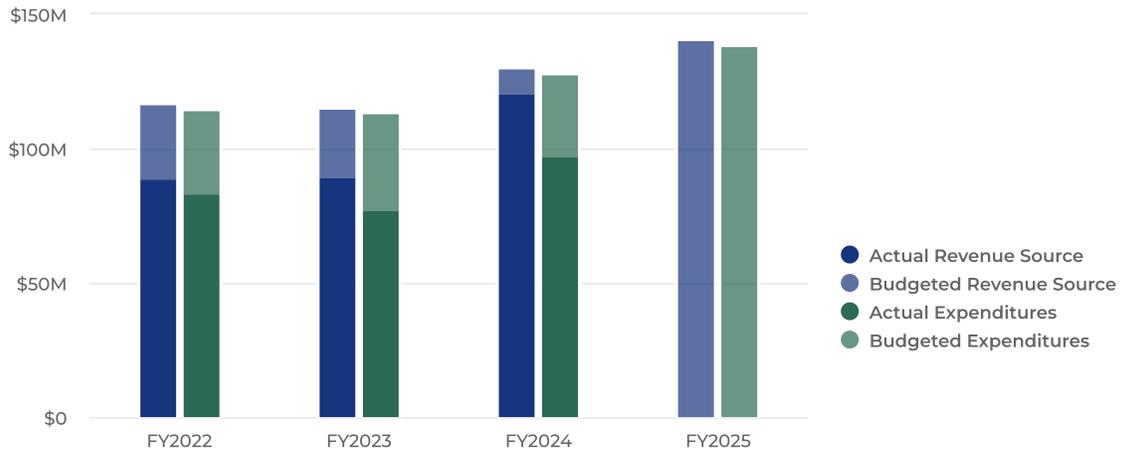
Budget Summary

A summary of the entire City of Geneva budget that provides a comprehensive view of the city's financial allocations.



Summary

The City of Geneva is projecting \$140.95M of revenue in FY2025, which represents a 7.9% increase over the prior year. Budgeted expenditures are projected to increase by 8.0% or \$10.31M to \$138.64M in FY2025.



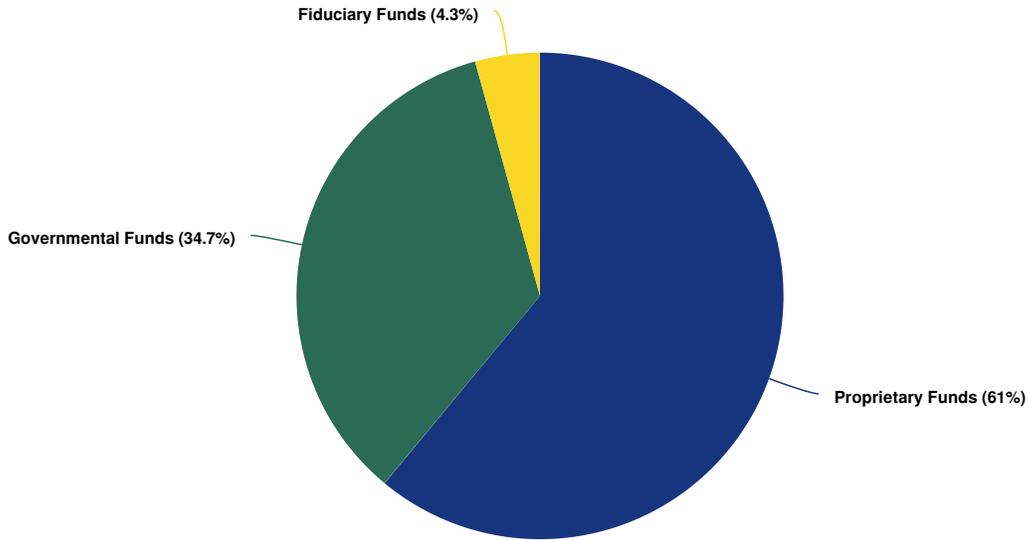
Budget Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$122,989,888	\$89,473,567	\$97,707,210	\$97,707,210	\$127,165,523	\$104,586,848
Revenues						
Taxes	\$14,308,944	\$14,540,615	\$15,094,610	\$14,939,095	\$15,287,315	\$15,607,010
Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Intergovernmental Revenues	\$11,742,296	\$12,789,005	\$13,574,770	\$13,083,980	\$19,856,580	\$13,150,235
Fines and Forfeits	\$682,825	\$828,510	\$764,250	\$765,640	\$802,500	\$802,500
Service Charges	\$45,286,385	\$44,753,691	\$45,618,065	\$46,998,700	\$47,754,935	\$49,244,625
Service Fees	\$1,887,012	\$2,118,201	\$1,831,580	\$1,778,795	\$1,802,755	\$1,829,535
Other Revenues	\$2,957,110	\$9,065,154	\$8,568,705	\$8,991,810	\$10,036,670	\$8,657,125
Other Financing Sources	\$12,371,838	\$4,843,237	\$44,586,760	\$33,986,415	\$44,752,090	\$32,069,450
Total Revenues:	\$89,615,518	\$89,838,735	\$130,686,515	\$121,210,165	\$140,951,270	\$122,018,905
Expenditures						
Personnel Services	\$24,540,259	\$26,406,987	\$28,807,806	\$28,125,830	\$30,567,238	\$31,948,369
Contractual Services	\$34,067,923	\$33,532,747	\$38,440,839	\$35,437,787	\$39,862,977	\$36,220,191
Commodities	\$1,573,965	\$1,732,009	\$2,284,600	\$2,237,330	\$2,445,995	\$2,419,645
Debt Service	\$16,561,450	\$3,204,273	\$3,167,220	\$3,167,420	\$4,202,255	\$4,247,195
Capital Outlay	\$8,247,858	\$9,361,973	\$42,996,705	\$18,271,205	\$50,863,335	\$34,955,130
Other Expenditures	-\$2,715,656	-\$270,973	\$6,115,520	\$6,379,350	\$6,297,400	\$6,289,280
Other Financing Uses	\$1,486,838	\$3,691,874	\$6,523,370	\$3,986,415	\$4,405,190	\$4,003,575
Total Expenditures:	\$83,762,636	\$77,658,890	\$128,336,060	\$97,605,337	\$138,644,390	\$120,083,385
Total Revenues Less Expenditures:	\$5,852,881	\$12,179,845	\$2,350,455	\$23,604,828	\$2,306,880	\$1,935,520
Ending Fund Balance:	\$128,842,769	\$101,653,412	\$100,057,665	\$121,312,038	\$129,472,403	\$106,522,368

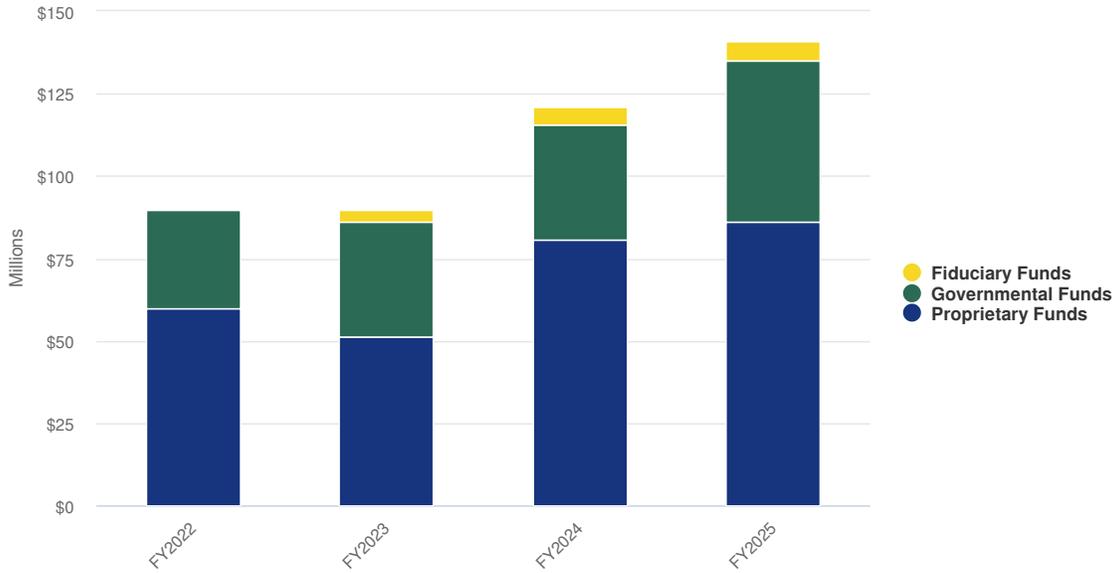


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Governmental Funds						
General Fund	\$22,139,302	\$24,081,501	\$24,303,115	\$24,215,890	\$25,269,165	\$24,836,570
Total General Fund:	\$22,139,302	\$24,081,501	\$24,303,115	\$24,215,890	\$25,269,165	\$24,836,570
Debt Service Funds						
Debt Service Funds	\$272,211	\$0	\$0	\$0	\$0	\$0
Total Debt Service Funds:	\$272,211	\$0	\$0	\$0	\$0	\$0
Special Revenue Funds						
Motor Fuel Tax	\$1,306,542	\$1,191,454	\$2,016,605	\$970,000	\$2,016,605	\$900,000
Total Motor Fuel Tax:	\$1,306,542	\$1,191,454	\$2,016,605	\$970,000	\$2,016,605	\$900,000
Cultural Arts Commission						
Cultural Arts Commission	\$12,704	\$14,622	\$29,425	\$11,000	\$0	\$0
Total Cultural Arts Commission:	\$12,704	\$14,622	\$29,425	\$11,000	\$0	\$0
SPAC						
SPAC	\$7,815	\$8,870	\$20,330	\$9,050	\$10,500	\$10,500
Total SPAC:	\$7,815	\$8,870	\$20,330	\$9,050	\$10,500	\$10,500
Beautification						
Beautification	\$16,311	\$17,456	\$18,810	\$12,325	\$24,270	\$24,200
Total Beautification:	\$16,311	\$17,456	\$18,810	\$12,325	\$24,270	\$24,200
Tourism						
Tourism	\$284,502	\$328,287	\$291,500	\$331,225	\$382,075	\$355,000
Total Tourism:	\$284,502	\$328,287	\$291,500	\$331,225	\$382,075	\$355,000
ARPA						
ARPA	-\$18,861	\$50,557	\$805,520	\$150,000	\$75,000	\$0
Total ARPA:	-\$18,861	\$50,557	\$805,520	\$150,000	\$75,000	\$0
Restricted Police Fines						
Restricted Police Fines	\$57,191	\$60,897	\$71,695	\$66,500	\$96,695	\$66,500
Total Restricted Police Fines:	\$57,191	\$60,897	\$71,695	\$66,500	\$96,695	\$66,500
PEG						
PEG	\$25,425	\$26,353	\$21,500	\$27,000	\$40,000	\$25,000
Total PEG:	\$25,425	\$26,353	\$21,500	\$27,000	\$40,000	\$25,000
Mental Health						
Mental Health	\$179,350	\$181,713	\$202,775	\$203,385	\$204,300	\$204,300
Total Mental Health:	\$179,350	\$181,713	\$202,775	\$203,385	\$204,300	\$204,300
Foreign Fire Insurance Board						
Foreign Fire Insurance Board	\$66,425	\$77,071	\$76,010	\$76,865	\$76,010	\$76,010
Total Foreign Fire Insurance Board:	\$66,425	\$77,071	\$76,010	\$76,865	\$76,010	\$76,010
SSA Funds						
SSA #1	\$223,674	\$212,602	\$319,375	\$323,775	\$352,905	\$349,140
SSA #4 (Randall Square)	\$18,907	\$21,136	\$36,410	\$22,970	\$37,500	\$38,220
SSA #5 (Williamsburg)	\$9,753	\$11,550	\$21,210	\$12,325	\$28,645	\$19,500
SSA #7 (Blackberry)	\$2,891	\$3,589	\$6,885	\$3,920	\$17,065	\$7,420



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
SSA #9 (Geneva Knolls)	\$3,310	\$3,880	\$7,520	\$4,310	\$7,630	\$7,845
SSA #11 (Eagle Brook)	\$55,529	\$60,817	\$99,040	\$64,600	\$109,040	\$111,990
SSA #16 (Fisher Farms)	\$153,911	\$156,234	\$163,315	\$165,315	\$172,795	\$180,590
SSA #18 (Wildwood)	\$3,248	\$3,850	\$3,720	\$3,745	\$3,745	\$3,745
SSA #23 (Sunset Meadows)	\$1,112	\$1,255	\$4,140	\$2,810	\$14,235	\$4,420
SSA #26 (Westhaven)	\$8,184	\$9,700	\$9,420	\$10,925	\$25,945	\$11,490
SSA# 32 (On Brentwood's Pond)	\$3,277	\$3,387	\$3,490	\$3,480	\$3,580	\$3,695
Total SSA Funds:	\$483,795	\$488,000	\$674,525	\$618,175	\$773,085	\$738,055
Total Special Revenue Funds:	\$2,421,200	\$2,445,279	\$4,228,695	\$2,475,525	\$3,698,540	\$2,399,565
Capital Projects Funds						
General Capital Projects	\$379,199	\$1,629,067	\$2,271,535	\$1,904,835	\$1,672,000	\$1,015,000
Total General Capital Projects:	\$379,199	\$1,629,067	\$2,271,535	\$1,904,835	\$1,672,000	\$1,015,000
Infrastructure Capital Projects	\$2,757,968	\$3,482,285	\$5,810,160	\$3,736,750	\$11,069,500	\$5,933,500
Total Infrastructure Capital Projects:	\$2,757,968	\$3,482,285	\$5,810,160	\$3,736,750	\$11,069,500	\$5,933,500
Prairie Green	\$62,281	\$96,616	\$88,000	\$102,850	\$102,850	\$102,850
Total Prairie Green:	\$62,281	\$96,616	\$88,000	\$102,850	\$102,850	\$102,850
TIF Funds						
TIF #2	\$251,763	\$264,142	\$852,275	\$345,620	\$369,000	\$2,085,935
TIF #3	\$118,584	\$128,997	\$2,974,770	\$301,795	\$3,798,420	\$2,745,580
Total TIF Funds:	\$370,347	\$393,140	\$3,827,045	\$647,415	\$4,167,420	\$4,831,515
Capital Equipment	\$1,535,751	\$3,072,531	\$2,043,980	\$1,856,360	\$2,888,835	\$2,345,925
Total Capital Equipment:	\$1,535,751	\$3,072,531	\$2,043,980	\$1,856,360	\$2,888,835	\$2,345,925
Total Capital Projects Funds:	\$5,105,546	\$8,673,638	\$14,040,720	\$8,248,210	\$19,900,605	\$14,228,790
Total Governmental Funds:	\$29,938,259	\$35,200,418	\$42,572,530	\$34,939,625	\$48,868,310	\$41,464,925
Proprietary Funds						
Enterprise Funds						
Electric	\$35,039,714	\$36,594,883	\$61,909,325	\$65,766,570	\$57,921,510	\$38,937,380
Water/Wastewater	\$22,849,032	\$12,392,065	\$16,813,615	\$12,906,925	\$24,481,205	\$33,430,675
Refuse	\$529,370	\$570,847	\$550,000	\$560,975	\$592,525	\$619,490
Cemetery	\$85,200	\$67,327	\$139,510	\$91,000	\$139,545	\$90,000
Commuter Parking	\$156,430	\$363,575	\$2,080,655	\$355,730	\$2,018,990	\$519,470
Total Enterprise Funds:	\$58,659,745	\$49,988,698	\$81,493,105	\$79,681,200	\$85,153,775	\$73,597,015
Internal Service Funds						
Group Dental Insurance	\$183,493	\$183,812	\$205,180	\$197,500	\$212,900	\$212,900
Workers Compensation	\$792,885	\$880,403	\$666,300	\$642,440	\$661,930	\$689,710

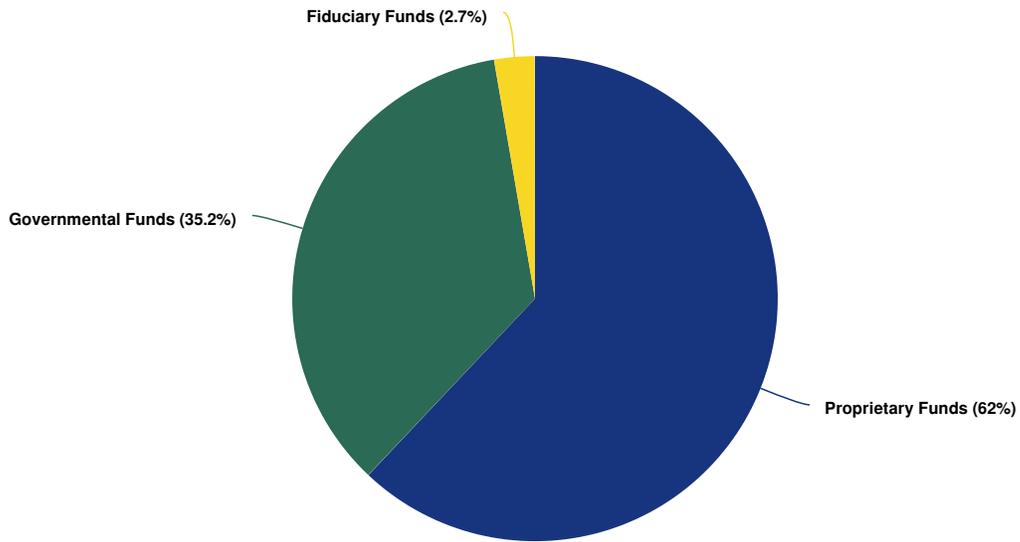


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Total Internal Service Funds:	\$976,378	\$1,064,215	\$871,480	\$839,940	\$874,830	\$902,610
Total Proprietary Funds:	\$59,636,123	\$51,052,913	\$82,364,585	\$80,521,140	\$86,028,605	\$74,499,625
Fiduciary Funds						
Pension Trust Funds						
Police Pension	-\$36,295	\$2,266,610	\$3,553,450	\$3,553,450	\$3,776,590	\$3,776,590
Fire Pension	\$77,431	\$1,318,794	\$2,195,950	\$2,195,950	\$2,277,765	\$2,277,765
Total Pension Trust Funds:	\$41,136	\$3,585,404	\$5,749,400	\$5,749,400	\$6,054,355	\$6,054,355
Total Fiduciary Funds:	\$41,136	\$3,585,404	\$5,749,400	\$5,749,400	\$6,054,355	\$6,054,355
Total:	\$89,615,518	\$89,838,735	\$130,686,515	\$121,210,165	\$140,951,270	\$122,018,905

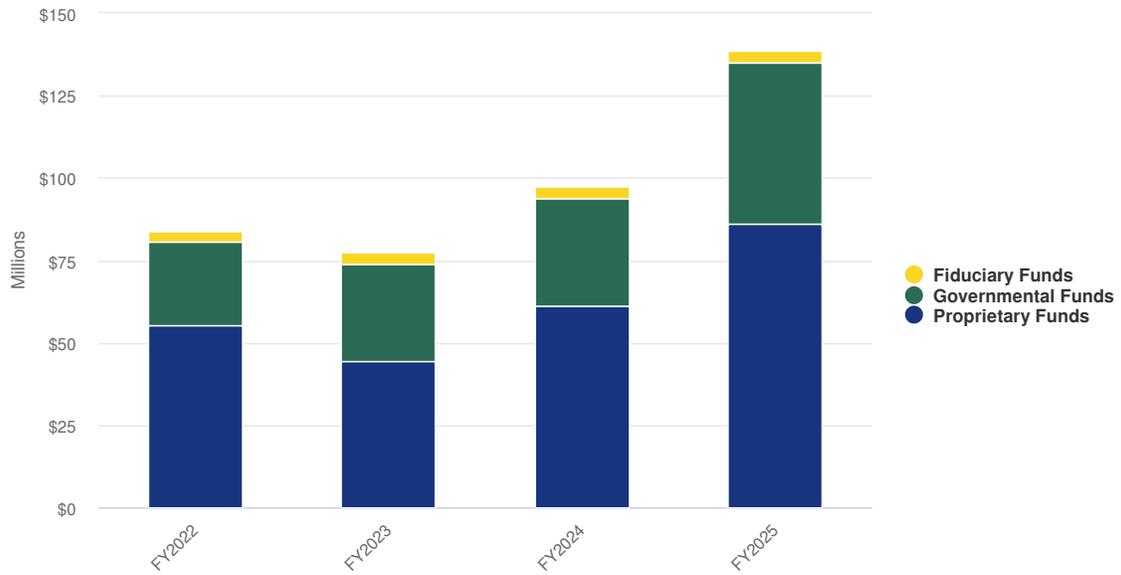


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Governmental Funds						
General Fund	\$19,581,196	\$22,363,176	\$24,303,115	\$24,458,100	\$25,269,165	\$24,836,570
Total General Fund:	\$19,581,196	\$22,363,176	\$24,303,115	\$24,458,100	\$25,269,165	\$24,836,570
Debt Service Funds						
Debt Service Funds	\$653,480	\$0	\$0	\$0	\$0	\$0
Total Debt Service Funds:	\$653,480	\$0	\$0	\$0	\$0	\$0
Special Revenue Funds						
Motor Fuel Tax	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000
Total Motor Fuel Tax:	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000
Cultural Arts Commission						
Cultural Arts Commission	\$13,385	\$12,116	\$29,425	\$43,380	\$0	\$0
Total Cultural Arts Commission:	\$13,385	\$12,116	\$29,425	\$43,380	\$0	\$0
SPAC						
SPAC	\$4,291	\$33,180	\$20,330	\$20,535	\$10,500	\$10,500
Total SPAC:	\$4,291	\$33,180	\$20,330	\$20,535	\$10,500	\$10,500
Beautification						
Beautification	\$10,124	\$17,201	\$18,810	\$17,005	\$24,270	\$24,200
Total Beautification:	\$10,124	\$17,201	\$18,810	\$17,005	\$24,270	\$24,200
Tourism						
Tourism	\$285,161	\$301,447	\$291,500	\$290,710	\$382,075	\$355,000
Total Tourism:	\$285,161	\$301,447	\$291,500	\$290,710	\$382,075	\$355,000
ARPA						
ARPA	\$0	\$0	\$805,520	\$0	\$75,000	\$0
Total ARPA:	\$0	\$0	\$805,520	\$0	\$75,000	\$0
Restricted Police Fines						
Restricted Police Fines	\$7,935	\$56,221	\$71,695	\$49,100	\$96,695	\$66,500
Total Restricted Police Fines:	\$7,935	\$56,221	\$71,695	\$49,100	\$96,695	\$66,500
PEG						
PEG	\$3,855	\$28,406	\$21,500	\$17,440	\$40,000	\$25,000
Total PEG:	\$3,855	\$28,406	\$21,500	\$17,440	\$40,000	\$25,000
Mental Health						
Mental Health	\$151,719	\$178,794	\$202,775	\$202,775	\$204,300	\$204,300
Total Mental Health:	\$151,719	\$178,794	\$202,775	\$202,775	\$204,300	\$204,300
Foreign Fire Insurance Board						
Foreign Fire Insurance Board	\$35,348	\$82,041	\$76,010	\$84,450	\$76,010	\$76,010
Total Foreign Fire Insurance Board:	\$35,348	\$82,041	\$76,010	\$84,450	\$76,010	\$76,010
SSA Funds						
SSA #1	\$305,868	\$276,337	\$319,375	\$307,320	\$352,905	\$349,140
SSA #4 (Randall Square)	\$16,478	\$30,640	\$36,410	\$36,410	\$37,500	\$38,220
SSA #5 (Williamsburg)	\$5,897	\$16,160	\$21,210	\$21,210	\$28,645	\$19,500
SSA #7 (Blackberry)	\$2,448	\$6,817	\$6,885	\$6,885	\$17,065	\$7,420



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
SSA #9 (Geneva Knolls)	\$2,504	\$4,080	\$7,520	\$7,520	\$7,630	\$7,845
SSA #11 (Eagle Brook)	\$34,850	\$43,900	\$99,040	\$99,040	\$109,040	\$111,990
SSA #16 (Fisher Farms)	\$166,443	\$182,565	\$163,315	\$152,530	\$172,795	\$180,590
SSA #18 (Wildwood)	\$1,086	\$3,744	\$3,720	\$3,310	\$3,745	\$3,745
SSA #23 (Sunset Meadows)	\$2,512	\$3,714	\$4,140	\$8,640	\$14,235	\$4,420
SSA #26 (Westhaven)	\$2,070	\$5,688	\$9,420	\$6,790	\$25,945	\$11,490
SSA# 32 (On Brentwood's Pond)	\$3,750	\$3,300	\$3,490	\$3,300	\$3,580	\$3,695
Total SSA Funds:	\$543,906	\$576,946	\$674,525	\$652,955	\$773,085	\$738,055
Total Special Revenue Funds:	\$1,579,831	\$1,751,384	\$4,228,695	\$1,978,350	\$3,698,540	\$2,399,565
Capital Projects Funds						
General Capital Projects	\$132,729	\$698,915	\$2,271,535	\$1,092,200	\$1,672,000	\$1,015,000
Total General Capital Projects:	\$132,729	\$698,915	\$2,271,535	\$1,092,200	\$1,672,000	\$1,015,000
Infrastructure Capital Projects	\$1,984,389	\$2,299,128	\$5,810,160	\$3,657,930	\$11,069,500	\$5,933,500
Total Infrastructure Capital Projects:	\$1,984,389	\$2,299,128	\$5,810,160	\$3,657,930	\$11,069,500	\$5,933,500
Prairie Green	\$31,244	\$43,302	\$88,000	\$1,950	\$102,850	\$102,850
Total Prairie Green:	\$31,244	\$43,302	\$88,000	\$1,950	\$102,850	\$102,850
TIF Funds						
TIF #2	\$721,720	\$102,052	\$852,275	\$206,890	\$369,000	\$2,085,935
TIF #3	\$64,814	\$168,380	\$2,974,770	\$261,200	\$3,798,420	\$2,745,580
Total TIF Funds:	\$786,534	\$270,432	\$3,827,045	\$468,090	\$4,167,420	\$4,831,515
Capital Equipment	\$546,253	\$2,018,346	\$2,043,980	\$1,303,705	\$2,888,835	\$2,345,925
Total Capital Equipment:	\$546,253	\$2,018,346	\$2,043,980	\$1,303,705	\$2,888,835	\$2,345,925
Total Capital Projects Funds:	\$3,481,150	\$5,330,122	\$14,040,720	\$6,523,875	\$19,900,605	\$14,228,790
Total Governmental Funds:	\$25,295,657	\$29,444,682	\$42,572,530	\$32,960,325	\$48,868,310	\$41,464,925
Proprietary Funds						
Enterprise Funds						
Electric	\$33,856,569	\$33,061,162	\$61,909,325	\$40,575,615	\$57,921,510	\$38,937,380
Water/Wastewater	\$19,997,586	\$9,835,889	\$16,813,615	\$18,646,840	\$24,481,205	\$33,430,675
Refuse	\$513,814	\$540,574	\$550,000	\$556,585	\$592,525	\$619,490
Cemetery	\$56,383	\$68,058	\$139,510	\$104,910	\$139,545	\$90,000
Commuter Parking	\$505,637	\$485,771	\$2,080,655	\$552,260	\$2,018,990	\$519,470
Total Enterprise Funds:	\$54,929,989	\$43,991,455	\$81,493,105	\$60,436,210	\$85,153,775	\$73,597,015
Internal Service Funds						
Group Dental Insurance	\$172,682	\$156,813	\$205,180	\$162,265	\$212,900	\$212,900
Workers Compensation	\$180,993	\$415,226	\$666,300	\$467,412	\$661,930	\$689,710

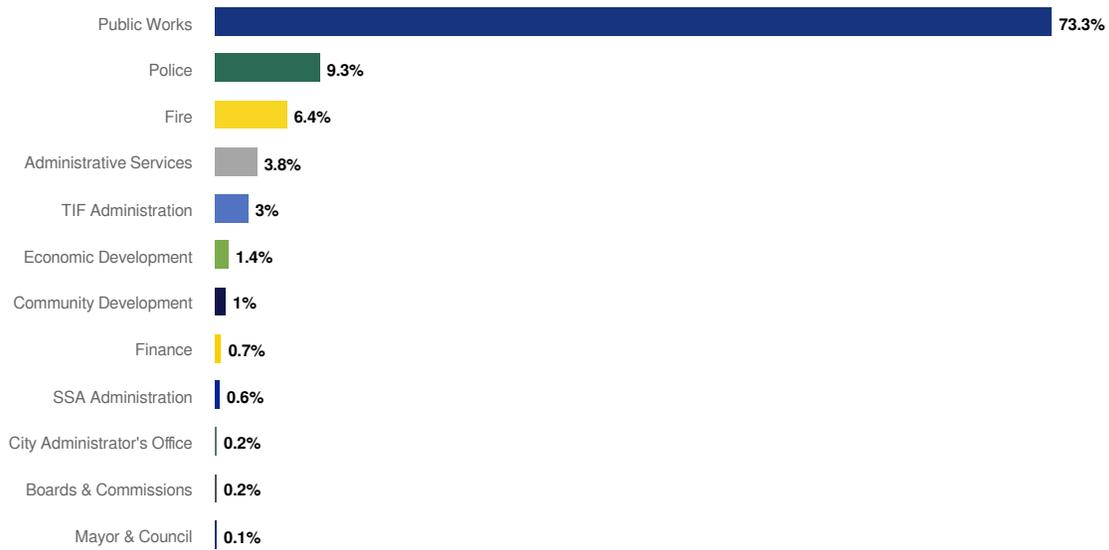


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Total Internal Service Funds:	\$353,675	\$572,039	\$871,480	\$629,677	\$874,830	\$902,610
Total Proprietary Funds:	\$55,283,664	\$44,563,494	\$82,364,585	\$61,065,887	\$86,028,605	\$74,499,625
Fiduciary Funds						
Pension Trust Funds						
Police Pension	\$2,155,069	\$2,505,468	\$2,415,540	\$2,326,275	\$2,464,705	\$2,715,870
Fire Pension	\$1,028,247	\$1,145,246	\$983,405	\$1,252,850	\$1,282,770	\$1,402,965
Total Pension Trust Funds:	\$3,183,316	\$3,650,714	\$3,398,945	\$3,579,125	\$3,747,475	\$4,118,835
Total Fiduciary Funds:	\$3,183,316	\$3,650,714	\$3,398,945	\$3,579,125	\$3,747,475	\$4,118,835
Total:	\$83,762,636	\$77,658,890	\$128,336,060	\$97,605,337	\$138,644,390	\$120,083,385

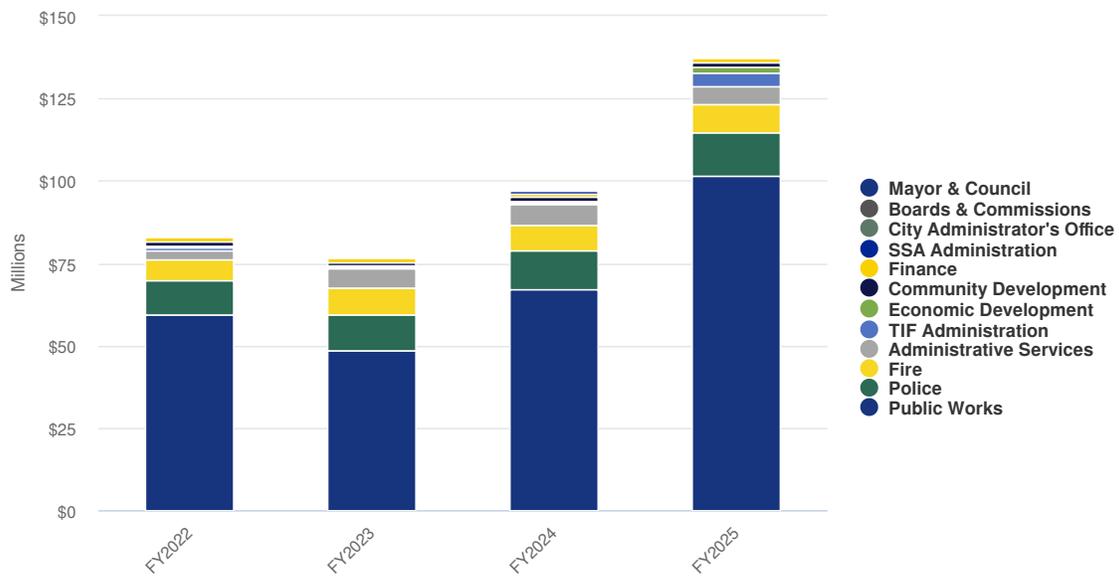


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Expenditures						
Mayor & Council						
Personnel Services	\$69,922	\$70,956	\$75,252	\$74,595	\$75,251	\$75,251
Contractual Services	\$27,927	\$28,882	\$44,250	\$67,850	\$102,900	\$103,075
Commodities	\$1,754	\$742	\$2,650	\$1,775	\$2,050	\$2,550
Other Expenditures	\$1,399	\$895	\$2,500	\$2,610	\$2,500	\$2,500
Total Mayor & Council:	\$101,002	\$101,475	\$124,652	\$146,830	\$182,701	\$183,376
Boards & Commissions						
Contractual Services	\$28,710	\$40,252	\$54,350	\$68,465	\$30,815	\$22,625
Commodities	\$13,414	\$27,299	\$30,215	\$20,090	\$19,435	\$19,645
Other Expenditures	\$154,575	\$177,225	\$201,450	\$200,000	\$200,000	\$200,000
Other Financing Uses	\$0	\$0	\$0	\$33,290	\$1,695	\$11,605
Total Boards & Commissions:	\$196,699	\$244,776	\$286,015	\$321,845	\$251,945	\$253,875
City Administrator's Office						
Personnel Services	\$186,013	\$265,444	\$300,803	\$274,340	\$298,991	\$309,163
Contractual Services	\$9,175	\$15,647	\$41,030	\$20,635	\$41,275	\$41,350
Commodities	\$2,036	\$2,007	\$3,950	\$2,300	\$2,300	\$2,300
Other Expenditures	\$0	\$0	\$250	\$250	\$0	\$200
Total City Administrator's Office:	\$197,224	\$283,098	\$346,033	\$297,525	\$342,566	\$353,013
SSA Administration						
Contractual Services	\$324,472	\$357,120	\$436,090	\$472,725	\$510,832	\$466,579
Commodities	\$29,535	\$14,176	\$32,540	\$32,095	\$32,750	\$32,970
Other Financing Uses	\$0	\$0	\$26,945	\$0	\$29,635	\$42,625
Debt Service	\$30,331	\$26,627	\$0	\$0	\$0	\$0
Personnel Services	\$153,965	\$164,488	\$178,950	\$150,990	\$189,868	\$195,881
Capital Outlay	\$4,655	\$13,575	\$0	\$0	\$10,000	\$0
Other Expenditures	\$949	\$959	\$0	-\$2,855	\$0	\$0
Total SSA Administration:	\$543,906	\$576,946	\$674,525	\$652,955	\$773,085	\$738,055
Administrative Services						
Personnel Services	\$338,526	\$345,918	\$399,287	\$386,240	\$569,917	\$593,577
Contractual Services	\$778,305	\$1,092,174	\$1,397,750	\$1,175,422	\$1,422,320	\$1,455,825
Commodities	\$19,167	\$34,608	\$29,745	\$34,105	\$48,835	\$30,330
Other Expenditures	\$450	\$1,394	\$3,100	\$2,700	\$3,500	\$3,400
Other Financing Uses	\$1,483,157	\$3,691,874	\$3,984,525	\$3,953,125	\$2,587,500	\$2,534,120
Capital Outlay	\$129,968	\$549,175	\$1,470,195	\$824,195	\$670,760	\$1,065,460
Debt Service	\$0	\$31,879	\$0	\$0	\$0	\$0
Total Administrative Services:	\$2,749,574	\$5,747,022	\$7,284,602	\$6,375,787	\$5,302,832	\$5,682,712



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Finance						
Personnel Services	\$213,116	\$225,879	\$237,904	\$238,715	\$257,143	\$267,137
Contractual Services	\$64,847	\$57,673	\$59,695	\$60,645	\$58,750	\$55,125
Commodities	\$3,534	\$3,658	\$8,225	\$21,690	\$7,725	\$7,725
Other Expenditures	\$368,755	\$364,615	\$405,000	\$380,435	\$380,150	\$380,150
Other Financing Uses	\$3,680	\$0	\$805,520	\$0	\$75,000	\$0
Debt Service	\$718,037	\$423,288	\$244,090	\$244,090	\$184,170	\$177,525
Total Finance:	\$1,371,969	\$1,075,113	\$1,760,434	\$945,575	\$962,938	\$887,662
Community Development						
Contractual Services	\$178,423	\$172,346	\$173,855	\$159,170	\$167,430	\$168,405
Other Expenditures	\$16,124	\$16,249	\$16,450	-\$3,825	\$610	\$710
Other Financing Uses	\$0	\$0	\$65,400	\$0	\$96,185	\$96,185
Capital Outlay	\$24,518	\$20,800	\$250,000	\$125,000	\$125,000	\$0
Personnel Services	\$892,065	\$931,873	\$981,083	\$938,625	\$1,001,755	\$1,038,125
Commodities	\$11,094	\$8,295	\$22,060	\$12,280	\$14,635	\$14,415
Total Community Development:	\$1,122,224	\$1,149,563	\$1,508,848	\$1,231,250	\$1,405,615	\$1,317,840
Economic Development						
Personnel Services	\$167,130	\$164,100	\$192,065	\$133,205	\$261,128	\$275,358
Contractual Services	\$192,012	\$266,333	\$238,834	\$405,050	\$1,427,432	\$257,470
Commodities	\$674	\$1,142	\$7,435	\$950	\$1,635	\$1,635
Other Expenditures	\$9	\$51,000	\$52,700	\$9,320	\$62,540	\$55,400
Other Financing Uses	\$0	\$0	\$24,480	\$0	\$0	\$56,385
Capital Outlay	\$95,842	\$11,000	\$30,000	\$40,000	\$140,000	\$0
Total Economic Development:	\$455,667	\$493,574	\$545,514	\$588,525	\$1,892,735	\$646,248
TIF Administration						
Personnel Services	\$127,264	\$126,949	\$138,052	\$131,880	\$155,239	\$162,693
Contractual Services	\$659,270	\$143,183	\$2,491,188	\$88,710	\$3,597,671	\$1,116,647
Other Financing Uses	\$0	\$0	\$0	\$0	\$167,010	\$0
Capital Outlay	\$0	\$300	\$1,197,805	\$247,500	\$247,500	\$3,552,175
Total TIF Administration:	\$786,534	\$270,432	\$3,827,045	\$468,090	\$4,167,420	\$4,831,515
Police						
Capital Outlay	\$121,323	\$242,265	\$654,000	\$186,000	\$846,000	\$0
Personnel Services	\$9,406,032	\$9,790,911	\$10,328,351	\$10,711,995	\$10,977,568	\$11,504,769
Contractual Services	\$632,772	\$603,747	\$634,889	\$645,680	\$651,725	\$695,858
Commodities	\$172,295	\$188,137	\$338,105	\$342,130	\$387,625	\$378,315
Other Expenditures	\$2,473	\$2,873	\$3,475	\$3,485	\$4,600	\$4,000
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$22,700
Total Police:	\$10,334,895	\$10,827,933	\$11,958,820	\$11,889,290	\$12,867,518	\$12,605,642

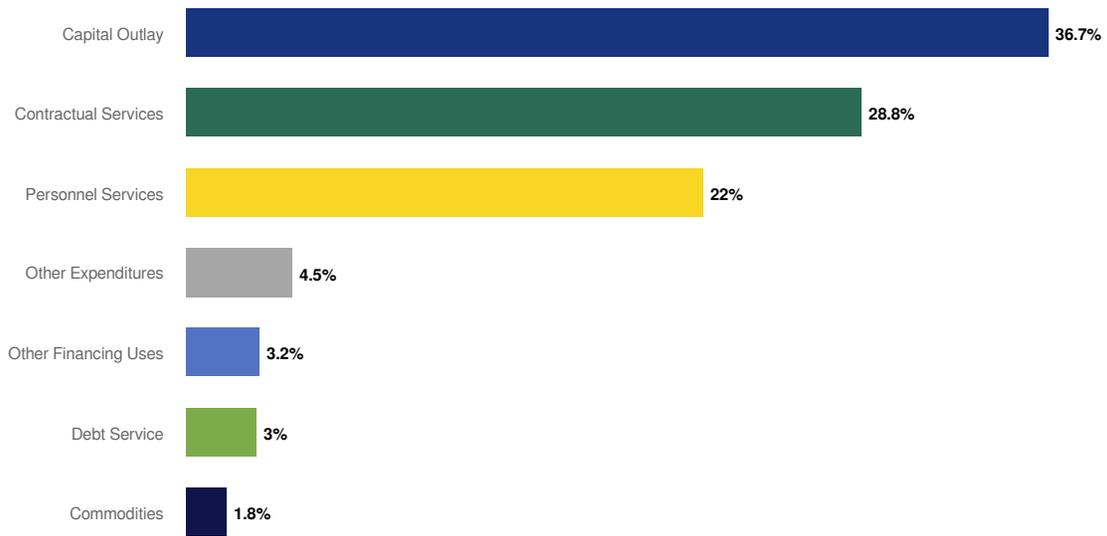


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Fire						
Personnel Services	\$5,768,460	\$6,111,147	\$6,234,016	\$6,438,090	\$6,665,859	\$7,045,343
Contractual Services	\$526,420	\$599,217	\$495,720	\$674,965	\$552,325	\$567,880
Capital Outlay	\$121,997	\$1,316,146	\$444,250	\$221,225	\$1,442,000	\$50,000
Commodities	\$103,665	\$163,999	\$138,160	\$184,275	\$184,730	\$170,015
Other Expenditures	\$3,550	\$1,210	\$4,200	\$4,200	\$4,200	\$4,200
Other Financing Uses	\$0	\$0	\$31,560	\$0	\$31,560	\$31,560
Total Fire:	\$6,524,092	\$8,191,719	\$7,347,906	\$7,522,755	\$8,880,674	\$7,868,998
Public Works						
Personnel Services	\$7,217,766	\$8,209,322	\$9,742,043	\$8,647,155	\$10,114,519	\$10,481,072
Contractual Services	\$30,645,591	\$30,156,173	\$32,373,188	\$31,598,470	\$31,299,502	\$31,269,352
Commodities	\$1,216,796	\$1,287,948	\$1,671,515	\$1,585,640	\$1,744,275	\$1,759,745
Capital Outlay	\$7,749,555	\$7,208,711	\$38,950,455	\$16,627,285	\$47,382,075	\$30,287,495
Other Expenditures	-\$3,263,939	-\$887,393	\$5,426,395	\$5,783,030	\$5,639,300	\$5,638,720
Other Financing Uses	\$0	\$0	\$1,584,940	\$0	\$1,416,605	\$1,208,395
Debt Service	\$15,813,082	\$2,722,479	\$2,923,130	\$2,923,330	\$4,018,085	\$4,069,670
Total Public Works:	\$59,378,851	\$48,697,240	\$92,671,666	\$67,164,910	\$101,614,361	\$84,714,449
Total Expenditures:	\$83,762,636	\$77,658,890	\$128,336,060	\$97,605,337	\$138,644,390	\$120,083,385

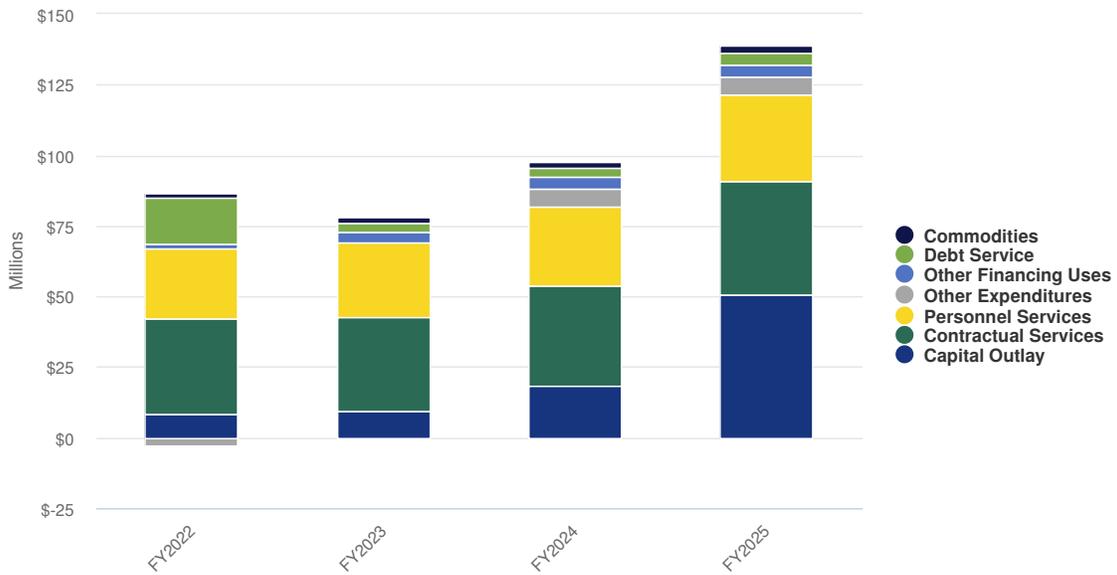


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Expense Objects						
Personnel Services	\$24,540,259	\$26,406,987	\$28,807,806	\$28,125,830	\$30,567,238	\$31,948,369
Contractual Services	\$34,067,923	\$33,532,747	\$38,440,839	\$35,437,787	\$39,862,977	\$36,220,191
Commodities	\$1,573,965	\$1,732,009	\$2,284,600	\$2,237,330	\$2,445,995	\$2,419,645
Debt Service	\$16,561,450	\$3,204,273	\$3,167,220	\$3,167,420	\$4,202,255	\$4,247,195
Capital Outlay	\$8,247,858	\$9,361,973	\$42,996,705	\$18,271,205	\$50,863,335	\$34,955,130
Other Expenditures	-\$2,715,656	-\$270,973	\$6,115,520	\$6,379,350	\$6,297,400	\$6,289,280
Other Financing Uses	\$1,486,838	\$3,691,874	\$6,523,370	\$3,986,415	\$4,405,190	\$4,003,575
Total Expense Objects:	\$83,762,636	\$77,658,890	\$128,336,060	\$97,605,337	\$138,644,390	\$120,083,385





Total By Fund Type

Revenue by Fund Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Governmental Funds				
General Fund	\$24,303,115	\$25,269,165	4%	\$966,050
Special Revenue Funds	\$4,228,695	\$3,698,540	-12.5%	-\$530,155
Capital Projects Funds	\$14,040,720	\$19,900,605	41.7%	\$5,859,885
Total Governmental Funds:	\$42,572,530	\$48,868,310	14.8%	\$6,295,780
Proprietary Funds				
Enterprise Funds	\$81,493,105	\$85,153,775	4.5%	\$3,660,670
Internal Service Funds	\$871,480	\$874,830	0.4%	\$3,350
Total Proprietary Funds:	\$82,364,585	\$86,028,605	4.4%	\$3,664,020
Fiduciary Funds				
Pension Trust Funds	\$5,749,400	\$6,054,355	5.3%	\$304,955
Total Fiduciary Funds:	\$5,749,400	\$6,054,355	5.3%	\$304,955
Total:	\$130,686,515	\$140,951,270	7.9%	\$10,264,755

Expenditures by Fund Type

Name	FY2024 Budgeted	FY2025 Budgeted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)	FY2024 Budgeted vs. FY2025 Budgeted (\$ Change)
Governmental Funds				
General Fund	\$24,303,115	\$25,269,165	4%	\$966,050
Special Revenue Funds	\$4,228,695	\$3,698,540	-12.5%	-\$530,155
Capital Projects Funds	\$14,040,720	\$19,900,605	41.7%	\$5,859,885
Total Governmental Funds:	\$42,572,530	\$48,868,310	14.8%	\$6,295,780
Proprietary Funds				
Enterprise Funds	\$81,493,105	\$85,153,775	4.5%	\$3,660,670
Internal Service Funds	\$871,480	\$874,830	0.4%	\$3,350
Total Proprietary Funds:	\$82,364,585	\$86,028,605	4.4%	\$3,664,020
Fiduciary Funds				
Pension Trust Funds	\$3,398,945	\$3,747,475	10.3%	\$348,530
Total Fiduciary Funds:	\$3,398,945	\$3,747,475	10.3%	\$348,530
Total:	\$128,336,060	\$138,644,390	8%	\$10,308,330



Governmental Funds

General Fund

The General Fund budget has increased by \$966,050 or 3.98% compared to the FY 2024 budget primarily resulting from where over \$1 million of grant revenue will be incurred to provide economic development agreements. The second-largest increase is interest income; with the current financial market, the City has been able to increase revenue.

The budgeted revenues increased over FY 2024. This is primarily due to an increase in budgeted sales tax as a result of the additional sales tax collected from local retailers. Also, a budget increase in property tax as property values continue to rise. Additionally, state income tax has a budgeted increase since the City expects an increase in the wage base.

The budgeted expenditures have increases in transfers to the Capital Project Funds, as well as increases in computer software, motor fuel, maintenance supplies, contributions to Tri-City Ambulance/Tri-Com, and contributions to the police and fire pensions.

Special Revenue Funds

The Special Revenues Fund has decreased by \$530,155 or -12.5% compared to the FY 2024 budget. The Motor Fuel Tax Fund and Foreign Fire Insurance Board Fund remain relatively stable. The Beautification Committee Fund has increased by \$5,460 or 29% due to the contractual clean up of some flower beds. The Tourism Fund has increased by \$90,575 or 31.1% due to the budgeted membership fee to the Aurora Area Convention and Visitors Bureau. The Restricted Police Fines Fund has increased by \$96,695 or by 34.9% due to purchases of handheld squad car radar and police live scan system. The PEG Fund has increased by \$18,500 or 86% due to increased studio equipment purchases such as a replacement broadcast device and associated hardware. The Mental Health Fund has increased by \$1,525 or by 0.8% to be added as a source of reserve. The Strategic Plan Advisory Committee Fund has decreased by \$9,830 or by 48.4% due to the lack of a strategic plan facilitator. The ARPA Fund has decreased by \$730,520 or by 90.7% due to how the city accounts for the deferred revenue related to the grant. The revenue is recognized in the fund which the expense is related to.

Capital Projects Fund

The Capital Projects Fund increased by \$5,859,885 or 41.7% over the FY 2024 budget. The General Capital Projects Fund decreased \$599,535 or 26.4% over the FY 2024 budget due to the completion of the fuel system upgrade in FY 2024. The Infrastructure Capital Fund has increased by \$5,259,340 or 90.5% due to increased road construction and water infrastructure improvements. The Prairie Green budget has increased by \$14,850 or 16.9% due to increase capital outlay projects. The TIF #2 budget decreased by \$483,273 or 56.7% due to reduced capital outlay projects. The TIF #3 budget has increased by \$823,650 or 27.7% due to increased contractual services. The Capital Equipment Fund has increased by \$844,855 or 41.3% due to the increased purchases of Police, Fire, and Public Works vehicles.



Proprietary Funds

Enterprise Funds

The Enterprise Fund budget increased by \$3,660,670 or by 4.5%. The Electric Fund budget decreased \$3,987,815 or 6.4% over the FY 2024 budget due to a decrease in capital outlay expenses. The Water/Wastewater Fund budget has increased by \$7,667,590 or 45.6% due to increased capital outlay costs such as sanitary sewer construction and engineering, and water main replacements. The Refuse Fund increased by \$42,525 or 7.7% due to increased costs of garbage disposal services and wages. The Cemetery Fund increased by \$35 or 0% due to increased banking service fees. The Commuter Parking Fund budget decreased by \$61,665 or 3% due to decrease in one time capital expenses.

Internal Service Funds

The Internal Service Funds budget increased \$3,350 or 0.4% over the FY 2024 budget due to an increase usage of dental claims.

Fiduciary Funds

Trust and Agency Funds

The Police and Fire Pension's budgets increased \$304,955 or 5.3% over the FY 2024 budget due to increased costs for retiree pension payments due to anticipated retirements.



Estimated Change in Fund Balance

Governmental Funds

General Fund

The General Fund is expected to increase to a fund balance of \$13,928,209 at the end of FY 2025 due to revenues coming in higher than expected in sales tax, non-home rule sales tax, and income taxes and is primarily due to continued economic growth. The City Council policy strives to maintain a General Fund reserve level of at least 25.0% of anticipated expenditures. The estimated April 30, 2024, and 2025 fund balances are 54.8% and 55.1%, respectively. The revenues and expenditures of this fund will be monitored to ensure the maintenance of sufficient fund reserves and compliance with City Council policy.

Special Revenue Funds

The Motor Fuel Tax Fund is anticipated to increase in fund balance in FY 2024 due to revenues coming in higher than expected in motor fuel tax and interest income. The fund balance for FY 2025 is estimated to decrease due to the Kautz Road (Averill to Longest Drive) Reconstruction Project.

SSA #1, #16, #18, #26, and #32 funds are all anticipated to increase in fund balance in FY 2024. SSA #16 is estimated to increase in fund balance in FY 2025 due to assumed increases in future property taxes and decreases in landscape maintenance. SSA #18 and #32 are estimated to increase in fund balance in FY 2025. SSA #1 is estimated to decrease in fund balance in FY 2025 due to increased costs of personnel services. SSA #26 is estimated to decrease in fund balance in FY 2025 due to engineering services for the detention pond.

SSAs #4, #5, #7, #9, #11 and #23 are all anticipated to decrease in fund balance in FY 2024 and in FY 2025 due to increases in maintenance expenses.

Capital Projects Fund

The General Capital Projects Fund is budgeted to decrease (\$990,000) or (33%) in FY 2025 due to the investment in deferred maintenance of the City buildings, updating the Comprehensive Plan, and a police department building generator.

The Infrastructure Capital Projects Fund is estimated to decrease by (\$2,270,500) or (11.2%) in the FY 2025 fund balance due to the costs of road construction and water infrastructure improvements.

Prairie Green Fund is estimated to increase by \$96,185 or 10.2% in the FY 2025 fund balance due to an increase in rental income.

TIF #2 is estimated to increase by \$167,010 or 11.7% in fund balance in FY 2025 due to an assumed increase in future property taxes.

TIF #3 is estimated to decrease (\$3,495,420) or (1,044.9%) in fund balance in FY 2025 due to economic development incentive agreements.

The Capital Equipment Fund is estimated to decrease (\$841,755) or (27.4%) in fund balance in FY 2025 due to the purchase of equipment and vehicles. Some of capital equipment has been approved and ordered, but must continue to be budgeted due to the supply-chain delay in receiving the goods.



Proprietary Funds

Enterprise Funds

The Electric Fund net position is anticipated to increase in FY 2024 and budgeted to decrease (\$17,378,325) or (45.5%) in FY 2025 due to other financing revenue from bonds to cover capital projects.

The Water/Wastewater Fund net position is anticipated to decrease in FY 2024 to cover costs associated with water infrastructure projects. The net position is budgeted to increase \$321,760 or 13% in FY 2025 due to other financing revenue from bonds to cover capital projects.

The Refuse Fund net position is estimated to decrease by (\$31,550) or 13% in FY 2025 and FY 2026 due to rising costs of garbage disposal services and wages.

The Cemetery Fund net position is estimated to decrease by (\$45,745) or (9.1%) in FY 2025 due to the cost of the columbarium in Oakhill Cemetery and is expected to increase starting in FY 2026.

The Commuter Parking Fund net position is estimated to decrease by (\$1,313,820) or (76.9%) in FY 2025 due to the parking lot purchase and is expected to increase starting in FY 2026 as the purchase is a one-time project.

Internal Service Funds

The Internal Service Funds are estimated to increase \$29,710 or 1.1% in FY 2025. The Group Dental and Workers' Compensation Funds seek to increase their fund reserves each year to cover potential insurance losses. Insurance premiums are monitored to determine if they are adequate to meet future claims.

Fiduciary Funds

Trust and Agency Funds

The Trust and Agency Funds are estimated to increase by \$2,306,880 or 4.7% in FY 2025. The Police and Fire Pensions seek to increase their fund reserves each year to cover future pension liabilities.

City of Geneva, Illinois
 Estimated Change in Fund Balance
 Fiscal Year Ending April 30, 2025 & April 30, 2026

	April 30, 2023 Fund Balance	Estimated April 30, 2024 Fund Balance	Estimated April 30, 2025 Fund Balance	Estimated April 30, 2026 Fund Balance
Governmental Funds	30,188,895	32,168,195	25,700,610	20,263,290
General Fund	13,641,629	13,399,419	13,928,209	14,083,619
General (1)	13,641,629	13,399,419	13,928,209	14,083,619
Special Revenue Funds	4,815,866	5,313,041	4,072,646	4,369,301
Motor Fuel Tax	3,571,637	3,941,637	2,875,032	3,175,032
Cultural Arts Commission (1)	33,123	743	743	743
SPAC	33,157	21,672	21,842	22,012
Beautification (1)	32,270	27,590	27,520	37,430
Tourism (1)	193,260	233,775	206,700	263,085
ARPA (1)	31,696	181,696	256,696	256,696
Restricted Police Fines (1)	193,763	211,163	180,968	203,668
PEG (1)	193,520	203,080	189,080	214,080
Mental Health (1)	14,707	15,317	16,842	18,367
Foreign Fire Insurance (1)	150,602	143,017	174,577	206,137
SSA #1 (1)	(11,903)	4,552	(120,453)	(241,693)
SSA #4 (Randall Square) (1)	59,579	46,139	32,229	18,724
SSA #5 (Williamsburg) (1)	23,236	14,351	(1,414)	(7,499)
SSA #7 (Blackberry) (1)	9,883	6,918	(6,077)	(9,257)
SSA #9 (Geneva Knolls) (1)	16,303	13,093	9,943	6,748
SSA #11 (Eagle Brook) (1)	159,678	125,238	81,913	37,373
SSA #16 (Fisher Farms) (1)	46,235	59,020	88,025	124,825
SSA #18 (Wildwood) (1)	15,271	15,706	16,056	16,236
SSA #23 (Sunset Meadows) (1)	4,322	(1,508)	(12,923)	(14,398)
SSA #26 (Westhaven) (1)	45,628	49,763	34,988	40,238
SSA #32 (On Brentwood's Pond)	(102)	78	358	753
Capital Projects Funds	11,731,400	13,455,735	7,699,755	1,810,370
General Capital Projects	2,622,686	3,435,321	2,301,096	1,311,096
Infrastructure Capital Projects (1)	4,832,936	4,911,756	4,363,981	2,093,481
Prairie Green (1)	843,136	944,036	1,040,221	1,136,406
TIF #2 (1)	1,293,429	1,432,159	1,599,169	229,014



City of Geneva, Illinois
 Estimated Change in Fund Balance
 Fiscal Year Ending April 30, 2025 & April 30, 2026

	April 30, 2023 Fund Balance	Estimated April 30, 2024 Fund Balance	Estimated April 30, 2025 Fund Balance	Estimated April 30, 2026 Fund Balance
TIF #3 (1)	(375,104)	(334,509)	(3,829,929)	(6,082,784)
Capital Equipment	2,514,319	3,066,974	2,225,219	3,123,159
Proprietary Funds	20,379,703	45,688,441	27,270,471	20,628,261
Enterprise Funds	17,979,976	43,078,451	24,630,771	17,958,851
Electric (2)	10,869,907	38,152,812	20,774,487	20,813,917
Water/Wastewater (2)	4,829,400	2,472,220	2,793,980	(3,997,560)
Refuse (2)	238,028	242,418	210,868	152,353
Cemetery (2)	512,167	502,057	456,312	470,567
Commuter Parking (2)	1,530,474	1,708,944	395,124	519,574
Internal Service Funds	2,399,727	2,609,990	2,639,700	2,669,410
Group Dental Insurance	213,305	248,540	278,250	307,960
Workers Compensation	2,186,422	2,361,450	2,361,450	2,361,450
Fiduciary Funds	47,138,612	49,308,887	51,615,767	53,551,287
Trust and Agency Funds	47,138,612	49,308,887	51,615,767	53,551,287
Police Pension	28,861,311	30,088,486	31,400,371	32,461,091
Fire Pension	18,277,301	19,220,401	20,215,396	21,090,196
Grand Total	97,707,210	127,165,523	104,586,848	94,442,838





General Fund

The General Fund accounts for resources traditionally associated with the City's operations, which are not required legally or by sound financial management to be accounted for in another fund. Organizational charts, descriptions, fiscal year goals, performance measures, personnel summaries, and detailed budgets for departments listed below are explained further within this section.

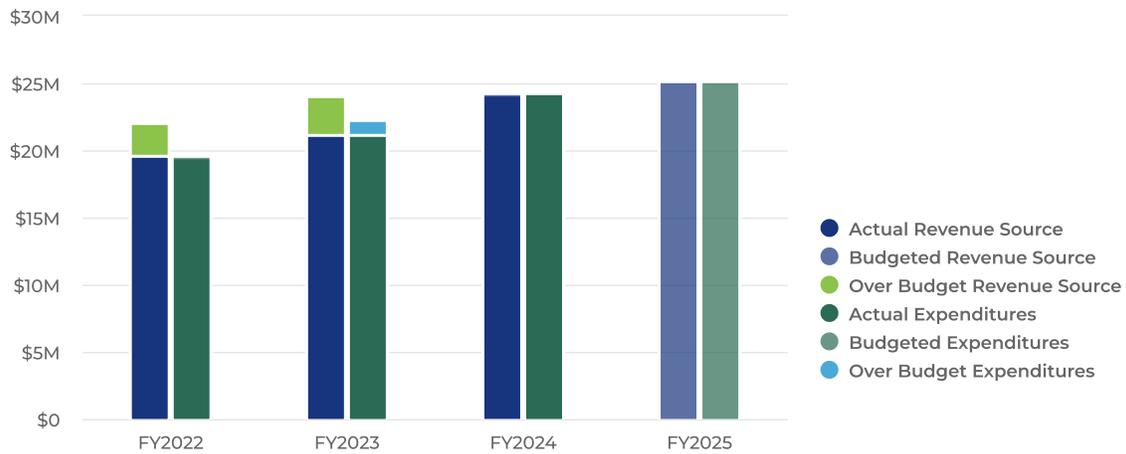


- Legislative
- City Administrator's Office
- Administrative Services
- Finance
- Community Development
- Economic Development
- Police
- Fire
- Streets & Fleet Maintenance Division
- Engineering & Storm Drainage Division

Summary

The City of Geneva is projecting \$25.27M of revenue in FY2025, which represents a 4.0% increase over the prior year. Budgeted expenditures are projected to increase by 4.0% or \$966.05K to \$25.27M in FY2025.

The General Fund budget has increased compared to the FY 2024 budget primarily resulting from increases in transfers to the Capital Funds, as well as increases in computer software, motor fuel, maintenance supplies, contributions to Tri-City Ambulance/Tri-Com, and contributions to the police and fire pensions.



General Fund Comprehensive Summary

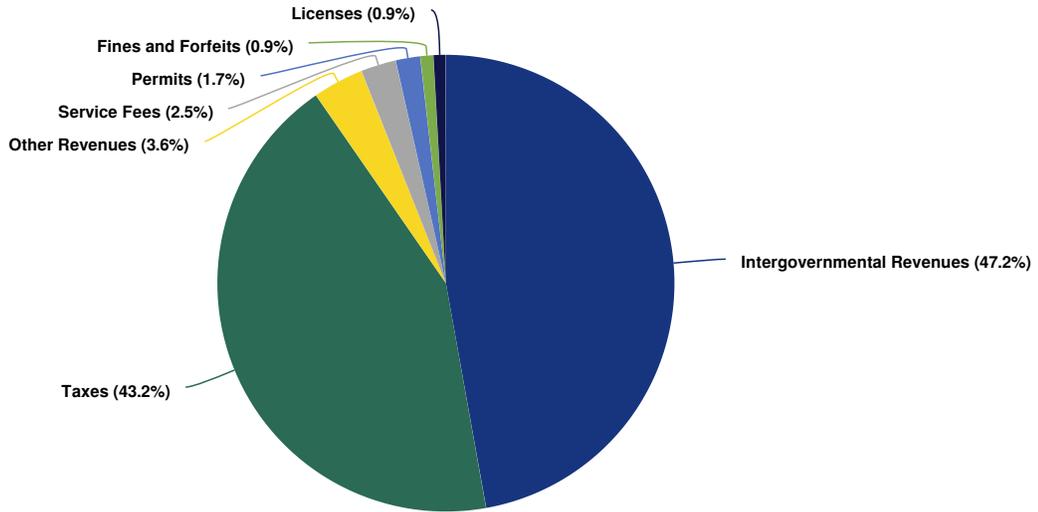
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$9,721,392	\$11,917,800	\$13,641,629	\$13,641,629	\$13,399,419	\$13,928,209
Revenues						
Taxes	\$10,023,485	\$10,358,324	\$10,782,020	\$10,670,265	\$10,914,545	\$11,198,550
Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Intergovernmental Revenues	\$10,366,064	\$11,180,728	\$10,596,230	\$11,018,425	\$11,924,830	\$11,208,230
Fines and Forfeits	\$192,543	\$224,519	\$208,000	\$233,500	\$233,500	\$233,500
Service Fees	\$691,669	\$701,794	\$623,275	\$642,865	\$627,865	\$627,865
Other Revenues	\$482,752	\$702,258	\$390,000	\$951,815	\$910,000	\$910,000
Other Financing Sources	\$3,680	\$13,555	\$1,055,815	\$33,290	\$0	\$0
Total Revenues:	\$22,139,302	\$24,081,501	\$24,303,115	\$24,215,890	\$25,269,165	\$24,836,570
Expenditures						
Personnel Services	\$15,970,553	\$16,292,548	\$17,613,455	\$17,568,560	\$18,701,270	\$19,410,030
Contractual Services	\$1,947,652	\$2,105,659	\$2,246,010	\$2,505,110	\$3,444,980	\$2,429,015
Commodities	\$698,719	\$644,594	\$1,020,250	\$1,003,980	\$1,083,275	\$1,043,705
Debt Service	\$0	\$31,879	\$0	\$0	\$0	\$0
Other Expenditures	-\$518,885	-\$403,378	-\$529,725	-\$572,675	-\$518,150	-\$525,590
Other Financing Uses	\$1,483,157	\$3,691,874	\$3,953,125	\$3,953,125	\$2,557,790	\$2,479,410
Total Expenditures:	\$19,581,196	\$22,363,176	\$24,303,115	\$24,458,100	\$25,269,165	\$24,836,570
Total Revenues Less Expenditures:	\$2,558,106	\$1,718,325	\$0	-\$242,210	\$0	\$0
Ending Fund Balance:	\$12,279,498	\$13,636,125	\$13,641,629	\$13,399,419	\$13,399,419	\$13,928,209



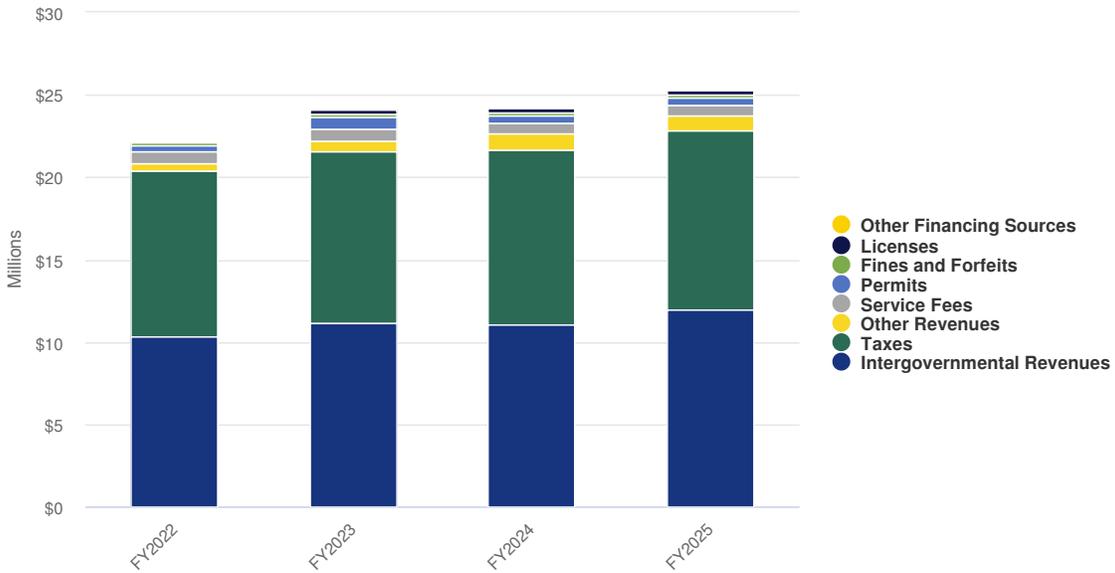
Revenues by Source

Total General Fund budgeted FY 2025 revenues increased over budgeted FY 2024. This is primarily due to an increase in budgeted grant revenue related to ARPA funding. An increase in budgeted property tax collection is due to property values continuing to rise. Additionally, state income tax has a budgeted increase since the City expects an increase in the wage base.

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Revenue Source						
Taxes						
Property Tax	\$5,335,994	\$5,506,043	\$5,818,020	\$5,844,655	\$6,106,545	\$6,409,550
Simplified Telecommunications Tax	\$417,584	\$377,203	\$382,000	\$350,000	\$325,000	\$300,000
Municipal Utility Tax	\$1,539,936	\$1,631,381	\$1,600,000	\$1,590,000	\$1,595,000	\$1,600,000
Township Fire Tax	\$80,643	\$80,870	\$82,000	\$85,610	\$88,000	\$89,000
Non-Home Rule Sales Tax	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Total Taxes:	\$10,023,485	\$10,358,324	\$10,782,020	\$10,670,265	\$10,914,545	\$11,198,550
Licenses						
Business Licenses	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Total Licenses:	\$13,920	\$231,140	\$205,825	\$217,830	\$217,525	\$217,525
Permits						
Building Permits	\$353,992	\$646,117	\$430,200	\$429,400	\$429,400	\$429,400
Sign Permits	\$7,446	\$10,456	\$8,500	\$8,500	\$8,500	\$8,500
Overweight Permits	\$3,750	\$12,610	\$3,250	\$10,000	\$3,000	\$3,000
Total Permits:	\$365,188	\$669,183	\$441,950	\$447,900	\$440,900	\$440,900
Intergovernmental Revenues						
Sales Tax	\$6,070,690	\$6,377,348	\$6,200,000	\$6,300,000	\$6,300,000	\$6,300,000
State Income Tax	\$3,087,827	\$3,456,648	\$3,250,000	\$3,400,000	\$3,400,000	\$3,400,000
Replacement Tax	\$243,694	\$319,460	\$225,000	\$213,000	\$175,000	\$175,000
Local Use Tax	\$835,371	\$875,004	\$810,000	\$850,000	\$850,000	\$850,000
Reimbursements	\$103,931	\$97,136	\$108,470	\$108,470	\$113,470	\$118,470
Federal Grants	\$24,552	\$55,132	\$2,760	\$44,955	\$2,760	\$2,760
State/Local Grants	\$0	\$0	\$0	\$102,000	\$1,083,600	\$362,000
Total Intergovernmental Revenues:	\$10,366,064	\$11,180,728	\$10,596,230	\$11,018,425	\$11,924,830	\$11,208,230
Fines and Forfeits						
Circuit Court Fines	\$159,076	\$191,311	\$157,000	\$185,000	\$185,000	\$185,000
Parking Violations	\$9,043	\$9,463	\$20,000	\$20,000	\$20,000	\$20,000
Ordinance Fines	\$12,590	\$13,540	\$20,000	\$12,000	\$12,000	\$12,000
False Alarm Fines	\$7,925	\$3,675	\$8,000	\$9,000	\$9,000	\$9,000
Compliance Fines	\$3,350	\$6,000	\$2,500	\$7,000	\$7,000	\$7,000
Civil Law Violations	\$560	\$530	\$500	\$500	\$500	\$500
Total Fines and Forfeits:	\$192,543	\$224,519	\$208,000	\$233,500	\$233,500	\$233,500
Service Fees						
General Government Fees	\$414,150	\$523,732	\$450,050	\$460,140	\$445,140	\$445,140
Community Development Fees	\$157,701	\$39,264	\$43,000	\$47,500	\$47,500	\$47,500
Public Safety Fees	\$119,818	\$138,798	\$130,225	\$135,225	\$135,225	\$135,225



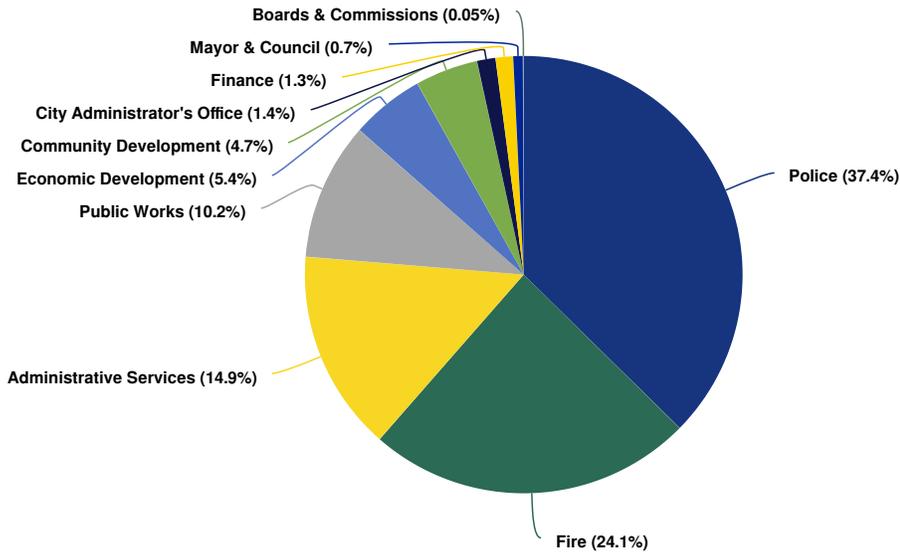
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Total Service Fees:	\$691,669	\$701,794	\$623,275	\$642,865	\$627,865	\$627,865
Other Revenues						
Interest Income	-\$52,317	\$320,072	\$120,000	\$600,000	\$600,000	\$600,000
Rental Income	\$187,279	\$156,902	\$160,000	\$150,000	\$150,000	\$150,000
Insurance & Property Damage	\$3,626	\$35,123	\$0	\$0	\$0	\$0
Sale of Capital Assets	\$96,720	\$0	\$0	\$12,555	\$0	\$0
Reimbursed Expenditures	\$237,988	\$162,716	\$100,000	\$150,000	\$150,000	\$150,000
Donations	\$2,624	\$2,385	\$0	\$240	\$0	\$0
Miscellaneous	\$6,833	\$25,061	\$10,000	\$39,020	\$10,000	\$10,000
Total Other Revenues:	\$482,752	\$702,258	\$390,000	\$951,815	\$910,000	\$910,000
Other Financing Sources						
Interfund Transfers In	\$3,680	\$0	\$0	\$33,290	\$0	\$0
Lease Proceeds (GASB 87)	\$0	\$11,739	\$0	\$0	\$0	\$0
Interest Revenue (GASB 87)	\$0	\$1,816	\$0	\$0	\$0	\$0
Reappropriation	\$0	\$0	\$1,055,815	\$0	\$0	\$0
Total Other Financing Sources:	\$3,680	\$13,555	\$1,055,815	\$33,290	\$0	\$0
Total Revenue Source:	\$22,139,302	\$24,081,501	\$24,303,115	\$24,215,890	\$25,269,165	\$24,836,570



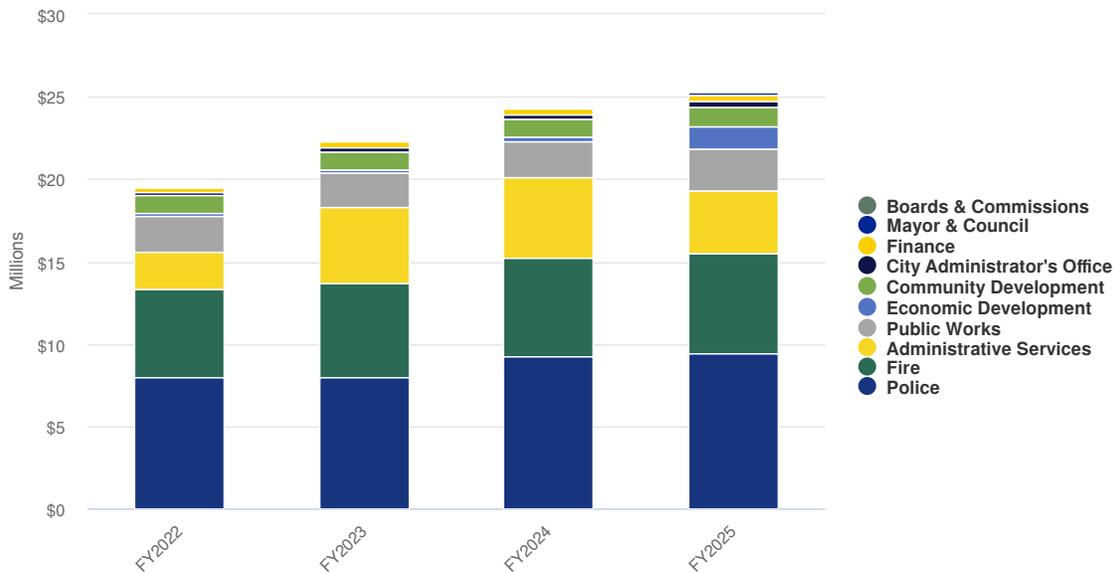
Expenditures by Function

The largest increase between FY 2024 and FY 2025 is in the Economic Development Department. The department is budgeted to spend over \$1M on business development grants. The Mayor and Council Division have a 46% increase due to the addition of a DEIB coordinator.

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Expenditures						
Mayor & Council						
Personnel Services	\$69,922	\$70,956	\$75,252	\$74,595	\$75,251	\$75,251
Contractual Services	\$27,927	\$28,882	\$44,250	\$67,850	\$102,900	\$103,075
Commodities	\$1,754	\$742	\$2,650	\$1,775	\$2,050	\$2,550
Other Expenditures	\$1,399	\$895	\$2,500	\$2,610	\$2,500	\$2,500
Total Mayor & Council:	\$101,002	\$101,475	\$124,652	\$146,830	\$182,701	\$183,376
Boards & Commissions						
Contractual Services	\$16,921	\$3,485	\$14,175	\$37,900	\$12,375	\$14,375
Commodities	\$259	\$0	\$500	\$250	\$500	\$500
Total Boards & Commissions:	\$17,180	\$3,485	\$14,675	\$38,150	\$12,875	\$14,875
City Administrator's Office						
Personnel Services	\$186,013	\$265,444	\$300,803	\$274,340	\$298,991	\$309,163
Contractual Services	\$9,175	\$15,647	\$41,030	\$20,635	\$41,275	\$41,350
Commodities	\$2,036	\$2,007	\$3,950	\$2,300	\$2,300	\$2,300
Other Expenditures	\$0	\$0	\$250	\$250	\$0	\$200
Total City Administrator's Office:	\$197,224	\$283,098	\$346,033	\$297,525	\$342,566	\$353,013
Administrative Services						
Personnel Services	\$338,526	\$345,918	\$399,287	\$386,240	\$569,917	\$593,577
Contractual Services	\$424,630	\$520,135	\$551,510	\$545,745	\$577,200	\$582,925
Commodities	\$19,167	\$34,608	\$29,745	\$34,005	\$48,835	\$30,330
Other Expenditures	\$450	\$1,394	\$3,100	\$2,700	\$3,500	\$3,400
Other Financing Uses	\$1,483,157	\$3,691,874	\$3,953,125	\$3,953,125	\$2,557,790	\$2,479,410
Debt Service	\$0	\$31,879	\$0	\$0	\$0	\$0
Total Administrative Services:	\$2,265,930	\$4,625,808	\$4,936,767	\$4,921,815	\$3,757,242	\$3,689,642
Finance						
Personnel Services	\$213,116	\$225,879	\$237,904	\$238,715	\$257,143	\$267,137
Contractual Services	\$59,764	\$52,590	\$54,710	\$55,660	\$56,180	\$55,125
Commodities	\$3,534	\$3,658	\$8,225	\$21,690	\$7,725	\$7,725
Other Expenditures	-\$2,290	\$3,390	\$5,000	\$5,435	\$5,150	\$5,150
Total Finance:	\$274,123	\$285,518	\$305,839	\$321,500	\$326,198	\$335,137
Community Development						
Personnel Services	\$892,065	\$931,873	\$981,083	\$938,625	\$1,001,755	\$1,038,125
Contractual Services	\$170,182	\$165,881	\$167,355	\$152,670	\$160,765	\$161,740
Commodities	\$11,094	\$8,295	\$22,060	\$12,280	\$14,635	\$14,415
Other Expenditures	\$605	\$212	\$350	\$725	\$610	\$710



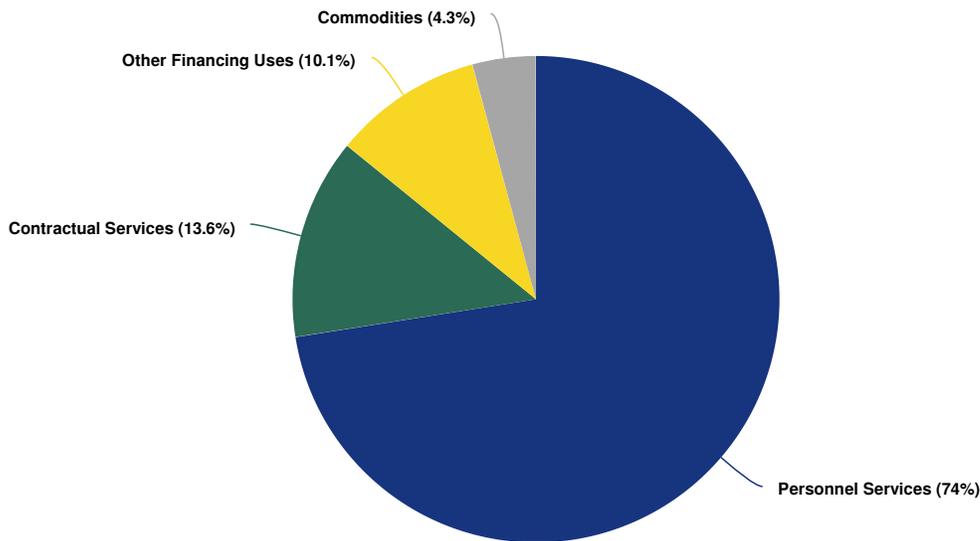
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Total Community Development:	\$1,073,947	\$1,106,261	\$1,170,848	\$1,104,300	\$1,177,765	\$1,214,990
Economic Development						
Personnel Services	\$94,052	\$111,860	\$130,309	\$89,585	\$191,315	\$201,843
Contractual Services	\$14,599	\$18,311	\$34,505	\$158,260	\$1,116,105	\$33,305
Commodities	\$619	\$1,076	\$7,000	\$650	\$1,200	\$1,200
Other Expenditures	\$9	\$51,000	\$52,700	\$9,320	\$62,540	\$55,400
Total Economic Development:	\$109,280	\$182,247	\$224,514	\$257,815	\$1,371,160	\$291,748
Police						
Personnel Services	\$7,356,294	\$7,339,920	\$7,908,456	\$8,403,270	\$8,521,904	\$8,797,597
Contractual Services	\$470,825	\$490,189	\$540,045	\$548,440	\$559,805	\$604,765
Commodities	\$166,625	\$182,790	\$311,165	\$314,755	\$360,415	\$353,825
Other Expenditures	\$2,473	\$2,873	\$3,475	\$3,485	\$4,600	\$4,000
Total Police:	\$7,996,217	\$8,015,772	\$8,763,141	\$9,269,950	\$9,446,724	\$9,760,187
Fire						
Personnel Services	\$4,792,220	\$5,004,096	\$5,276,816	\$5,225,755	\$5,417,159	\$5,677,423
Contractual Services	\$472,157	\$552,451	\$458,565	\$623,500	\$507,305	\$521,885
Commodities	\$76,311	\$91,341	\$107,660	\$113,775	\$154,230	\$139,515
Other Expenditures	\$1,425	\$397	\$1,200	\$1,200	\$1,200	\$1,200
Total Fire:	\$5,342,114	\$5,648,285	\$5,844,241	\$5,964,230	\$6,079,894	\$6,340,023
Public Works						
Personnel Services	\$2,028,344	\$1,996,601	\$2,303,545	\$1,937,435	\$2,367,835	\$2,449,914
Contractual Services	\$281,473	\$258,089	\$339,865	\$294,450	\$311,070	\$310,470
Commodities	\$417,319	\$320,078	\$527,295	\$502,500	\$491,385	\$491,345
Other Expenditures	-\$522,956	-\$463,540	-\$598,300	-\$598,400	-\$598,250	-\$598,150
Total Public Works:	\$2,204,180	\$2,111,227	\$2,572,405	\$2,135,985	\$2,572,040	\$2,653,579
Total Expenditures:	\$19,581,196	\$22,363,176	\$24,303,115	\$24,458,100	\$25,269,165	\$24,836,570



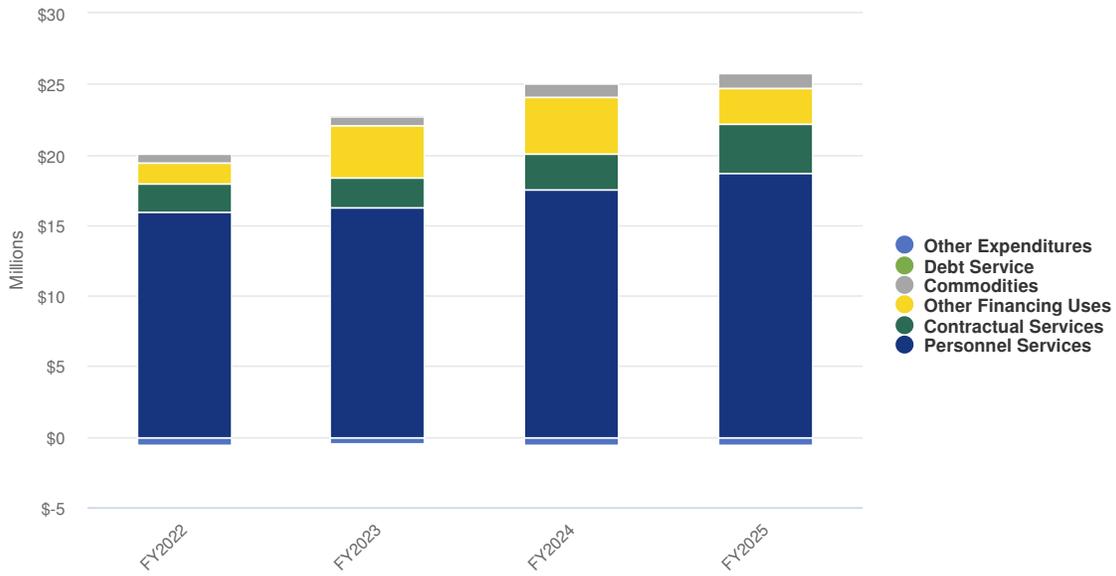
Expenditures by Expense Type

Personnel services represent 74.0% of the General Fund budget and have increased by 6.2% over FY 2024 due to a combination of increased health insurance costs and budgeted pay increases. Contractual services represent 13.6% of the General Fund budget and have increased 53.4% over FY2024 due to increased spending on lobbying and increased historical preservation improvements. Other financing uses represent 10.1% of the General Fund budget and has decreased 48.7% over FY2024. Transfers include transfers to the Strategic Plan Advisory Committee Fund, Beatification Fund, and the Capital Equipment Fund. Commodities expenditures represent 4.3% of the General Fund budget and has increased 6.2% over FY2024 due to increased prices of operating supplies and computer software. Overall, expenditures have been controlled to ensure recurring revenues cover operating expenditures.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Personnel Services						
Wages - Regular	\$9,199,112	\$9,439,418	\$10,119,654	\$9,943,240	\$10,789,126	\$11,267,564
Wages - Part-Time/Seasonal	\$134,773	\$146,830	\$199,776	\$131,395	\$212,076	\$215,506
Overtime	\$752,926	\$658,198	\$706,220	\$774,265	\$735,070	\$754,030
Stand-By	\$67,386	\$93,125	\$98,635	\$87,635	\$101,135	\$102,035
Wages - Meetings	\$3,964	\$2,993	\$5,000	\$2,980	\$1,990	\$2,110
POC Holiday	\$5,147	\$4,564	\$6,000	\$4,930	\$5,510	\$5,850
Overnight Duty	\$305,298	\$306,824	\$375,000	\$334,375	\$293,574	\$311,589
Still Alarms	\$36,121	\$35,996	\$37,800	\$36,000	\$39,690	\$41,675
Training	\$12,794	\$11,504	\$14,400	\$13,145	\$114,890	\$120,835
Group Insurance	\$2,173,523	\$2,209,502	\$2,336,376	\$2,094,875	\$2,510,873	\$2,583,975
Medicare	\$143,118	\$151,746	\$165,585	\$154,295	\$178,251	\$185,888
Social Security	\$224,626	\$233,644	\$275,368	\$235,990	\$293,241	\$303,234
IMRF	\$362,272	\$309,056	\$294,161	\$251,865	\$297,389	\$331,719
Police/Fire Pension	\$2,562,075	\$2,689,149	\$2,979,480	\$3,503,570	\$3,128,455	\$3,184,020
Unemployment Compensation	-\$12,584	\$0	\$0	\$0	\$0	\$0
Total Personnel Services:	\$15,970,553	\$16,292,548	\$17,613,455	\$17,568,560	\$18,701,270	\$19,410,030
Contractual Services						
Maintenance Service	\$332,026	\$394,396	\$377,185	\$429,975	\$370,435	\$370,735
Accounting & Auditing Service	\$38,312	\$27,360	\$27,150	\$27,150	\$28,545	\$27,390
Engineering Service	\$78,340	\$3,481	\$40,000	\$40,000	\$40,000	\$40,000
Legal Service	\$163,121	\$169,306	\$165,000	\$165,000	\$165,000	\$165,000
Medical Service	\$14,265	\$23,837	\$32,395	\$32,035	\$30,160	\$30,160



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Janitorial Service	\$58,285	\$58,175	\$60,515	\$60,515	\$60,960	\$61,980
Banking Service	\$15,163	\$18,649	\$17,000	\$17,000	\$17,000	\$17,000
Collection Service	\$21	\$7	\$250	\$50	\$250	\$250
Advertising	\$0	\$2,200	\$2,500	\$2,200	\$3,500	\$3,500
Data Programming Service	\$4,875	\$6,453	\$8,700	\$5,200	\$5,200	\$6,000
Other Professional Services	\$70,552	\$44,563	\$75,630	\$104,175	\$130,125	\$132,345
Postage	\$6,204	\$5,604	\$8,270	\$8,385	\$8,565	\$8,665
Telephone	\$136,143	\$199,442	\$77,285	\$143,495	\$70,600	\$70,600
Publishing	\$9,141	\$6,709	\$11,570	\$12,570	\$13,170	\$13,170
Printing	\$6,606	\$6,873	\$9,795	\$9,975	\$10,145	\$9,945
Internet	\$2,410	\$2,417	\$2,445	\$2,445	\$2,445	\$2,445
Recording Fees	\$724	\$706	\$1,500	\$1,150	\$1,150	\$1,150
Dues & Subscriptions	\$38,166	\$35,095	\$52,030	\$53,645	\$56,880	\$58,315
Travel & Meals	\$11,654	\$17,516	\$20,755	\$20,350	\$27,615	\$26,515
Training & Professional Development	\$63,411	\$67,373	\$112,820	\$104,915	\$128,595	\$128,665
Publications	\$1,167	\$345	\$930	\$800	\$830	\$830
Utilities	\$12,440	\$12,686	\$13,130	\$14,235	\$13,375	\$13,475
Street Lighting	\$617	\$923	\$600	\$1,500	\$1,500	\$1,500
Landfill Charges	\$3,932	\$1,105	\$3,000	\$6,000	\$6,000	\$6,000
Mosquito Abatement	\$50,538	\$54,640	\$60,000	\$60,000	\$60,000	\$60,000
General Insurance	\$151,176	\$219,153	\$205,500	\$205,000	\$225,000	\$230,000
Rentals	\$23,491	\$6,962	\$27,605	\$25,715	\$28,710	\$28,710
Public Transportation	\$2,340	\$7,608	\$30,000	\$10,000	\$30,000	\$30,000
Tri-City Ambulance/Tri-Com	\$498,953	\$533,502	\$604,145	\$604,145	\$606,150	\$665,150
Other Contractual Services	\$153,579	\$178,572	\$198,305	\$337,485	\$1,303,075	\$219,520
Total Contractual Services:	\$1,947,652	\$2,105,659	\$2,246,010	\$2,505,110	\$3,444,980	\$2,429,015
Commodities						
Maintenance Supplies	\$329,348	\$237,431	\$373,580	\$372,220	\$375,210	\$375,565
Office Supplies	\$19,925	\$22,854	\$25,200	\$23,850	\$24,600	\$24,600
Office Equipment	\$2,886	\$10,339	\$14,010	\$16,200	\$12,450	\$11,710
Office Furniture	\$3,987	\$904	\$15,600	\$4,055	\$4,850	\$4,700
Operating Supplies	\$45,485	\$59,503	\$72,395	\$72,315	\$93,545	\$80,745
Small Tools	\$5,682	\$6,736	\$18,450	\$46,250	\$34,700	\$18,450
Janitorial Supplies	\$4,558	\$4,379	\$4,450	\$4,450	\$4,450	\$4,450
Motor Fuel & Lubricants	\$142,258	\$152,950	\$215,650	\$183,575	\$191,490	\$200,435
Ammunition	\$9,264	\$12,269	\$14,000	\$14,000	\$14,000	\$16,000
Clothing	\$75,196	\$74,397	\$97,590	\$90,050	\$98,660	\$96,260
Per Copy Charges	\$8,316	\$7,089	\$8,440	\$7,315	\$8,540	\$8,540
Books	\$1,676	\$222	\$1,850	\$2,100	\$4,200	\$1,700
Periodicals	\$130	\$213	\$350	\$350	\$350	\$350
Computer Software	\$50,007	\$55,309	\$158,685	\$167,250	\$216,230	\$200,200
Total Commodities:	\$698,719	\$644,594	\$1,020,250	\$1,003,980	\$1,083,275	\$1,043,705



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Debt Service						
Principal	\$0	\$19,007	\$0	\$0	\$0	\$0
Interest	\$0	\$1,132	\$0	\$0	\$0	\$0
Lease Expense (GASB 87)	\$0	\$11,739	\$0	\$0	\$0	\$0
Total Debt Service:	\$0	\$31,879	\$0	\$0	\$0	\$0
Other Expenditures						
Capitalized Assets	-\$524,106	-\$465,032	-\$600,000	-\$600,000	-\$600,000	-\$600,000
Bad Debt	-\$2,540	\$3,356	\$5,000	\$5,000	\$5,000	\$5,000
Community Relations	\$343	\$1,007	\$8,900	\$5,955	\$12,050	\$12,010
State/Federal Permit Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Employee Awards	\$6,418	\$5,291	\$10,375	\$9,935	\$11,800	\$11,400
Inventory Gain/Loss	\$0	\$0	\$0	\$435	\$0	\$0
Grant Expense	\$0	\$51,000	\$45,000	\$5,000	\$52,000	\$45,000
Total Other Expenditures:	-\$518,885	-\$403,378	-\$529,725	-\$572,675	-\$518,150	-\$525,590
Other Financing Uses						
Interfund Transfers Out	\$1,483,157	\$3,691,874	\$3,953,125	\$3,953,125	\$2,029,000	\$2,324,000
Source of Reserves	\$0	\$0	\$0	\$0	\$528,790	\$155,410
Total Other Financing Uses:	\$1,483,157	\$3,691,874	\$3,953,125	\$3,953,125	\$2,557,790	\$2,479,410
Total:	\$19,581,196	\$22,363,176	\$24,303,115	\$24,458,100	\$25,269,165	\$24,836,570





Special Revenue Funds

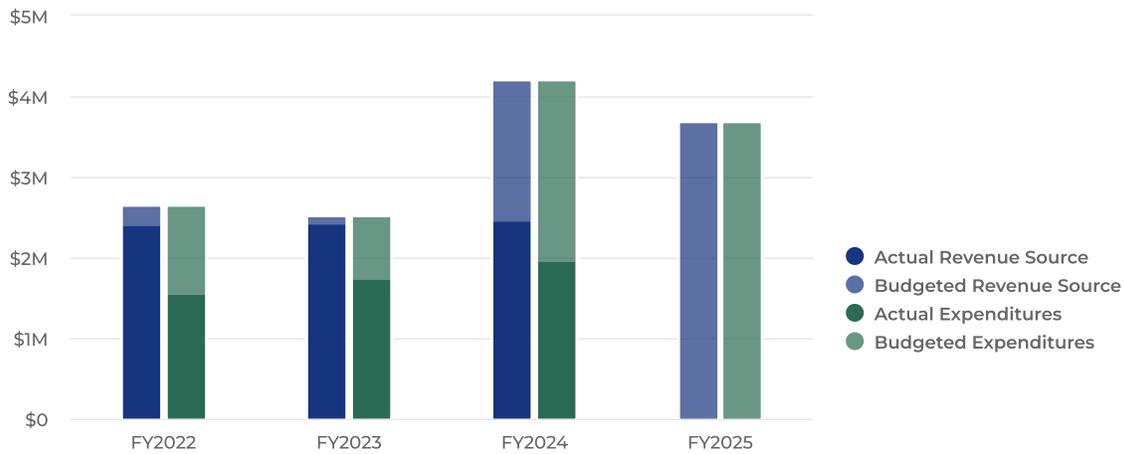
Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted by law or administrative action to expenditures for specified purposes.



Summary

The City of Geneva is projecting \$3.7M of revenue in FY2025, which represents a 12.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 12.5% or \$530.16K to \$3.7M in FY2025.

Most of the Special Revenue Funds have remained relatively stable. The dissolution of the Cultural Arts Commission occurred in FY2024.



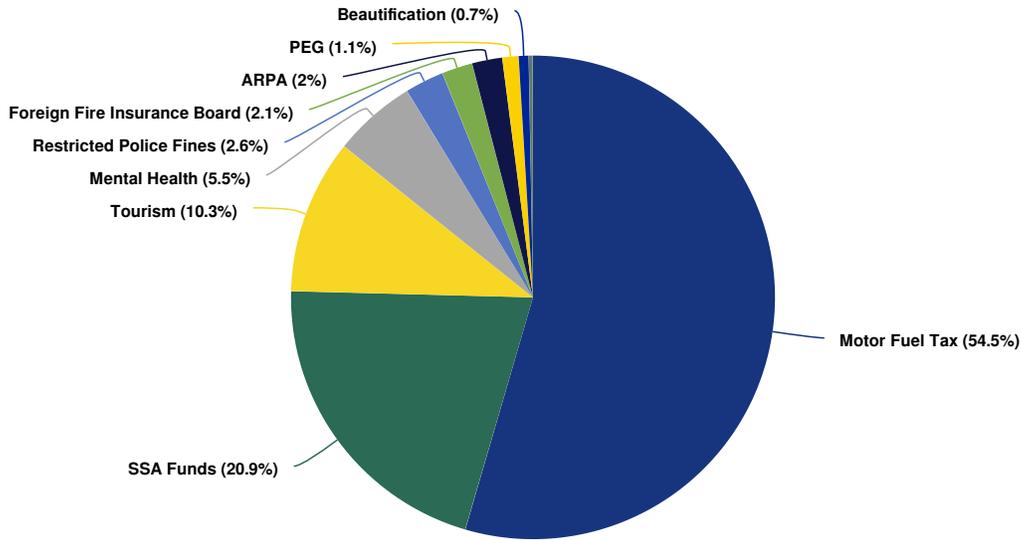
Special Revenue Funds Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$3,280,602	\$4,121,971	\$4,815,866	\$4,815,866	\$5,313,041	\$4,072,646
Revenues						
Taxes	\$993,456	\$1,038,388	\$1,019,590	\$1,049,415	\$1,129,770	\$1,143,460
Intergovernmental Revenues	\$1,365,536	\$1,155,797	\$1,658,520	\$888,225	\$882,000	\$882,000
Fines and Forfeits	\$39,356	\$16,374	\$34,750	\$43,000	\$43,000	\$43,000
Service Charges	\$1,050	\$780	\$1,500	\$600	\$1,500	\$1,500
Service Fees	\$25,543	\$22,257	\$20,000	\$21,000	\$20,000	\$19,000
Other Revenues	-\$27,240	\$173,414	\$67,570	\$320,160	\$219,985	\$93,385
Other Financing Sources	\$23,500	\$38,269	\$1,426,765	\$153,125	\$1,402,285	\$217,220
Total Revenues:	\$2,421,200	\$2,445,279	\$4,228,695	\$2,475,525	\$3,698,540	\$2,399,565
Expenditures						
Personnel Services	\$227,043	\$216,728	\$243,301	\$194,610	\$262,274	\$272,094
Contractual Services	\$523,864	\$668,952	\$730,144	\$789,130	\$875,151	\$733,546
Commodities	\$70,098	\$114,198	\$114,190	\$143,835	\$103,620	\$101,050
Debt Service	\$30,331	\$26,627	\$0	\$0	\$0	\$0
Capital Outlay	\$46,740	\$80,850	\$25,340	\$17,340	\$100,000	\$0
Other Expenditures	\$681,754	\$644,029	\$804,450	\$800,145	\$803,000	\$803,000
Other Financing Uses	\$0	\$0	\$2,311,270	\$33,290	\$1,554,495	\$489,875
Total Expenditures:	\$1,579,831	\$1,751,384	\$4,228,695	\$1,978,350	\$3,698,540	\$2,399,565
Total Revenues Less Expenditures:	\$841,369	\$693,895	\$0	\$497,175	\$0	\$0
Ending Fund Balance:	\$4,121,971	\$4,815,866	\$4,815,866	\$5,313,041	\$5,313,041	\$4,072,646

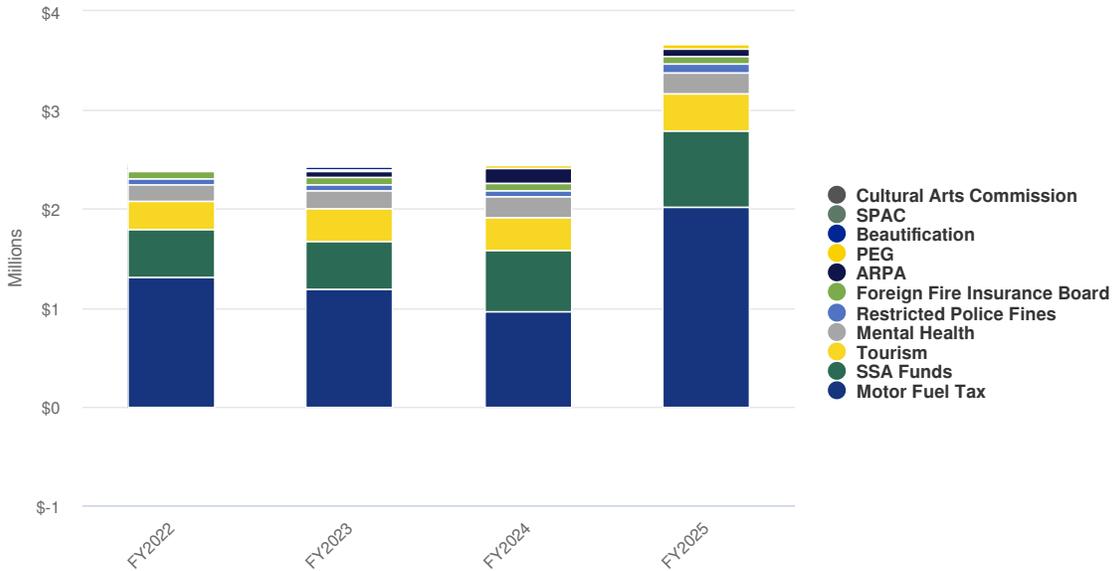


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



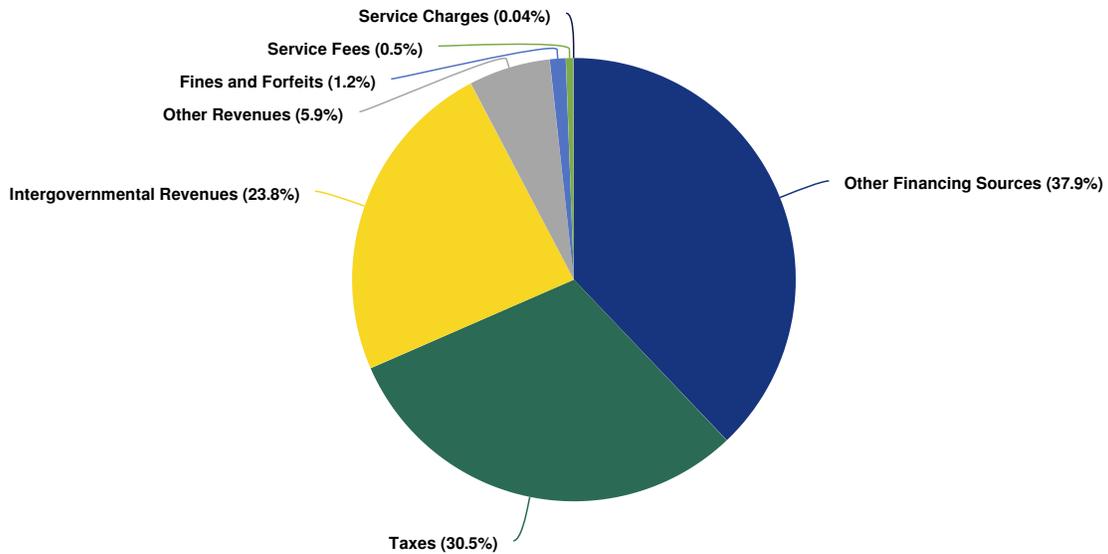
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Motor Fuel Tax	\$1,306,542	\$1,191,454	\$2,016,605	\$970,000	\$2,016,605	\$900,000
Cultural Arts Commission	\$12,704	\$14,622	\$29,425	\$11,000	\$0	\$0
SPAC	\$7,815	\$8,870	\$20,330	\$9,050	\$10,500	\$10,500
Beautification	\$16,311	\$17,456	\$18,810	\$12,325	\$24,270	\$24,200
Tourism	\$284,502	\$328,287	\$291,500	\$331,225	\$382,075	\$355,000



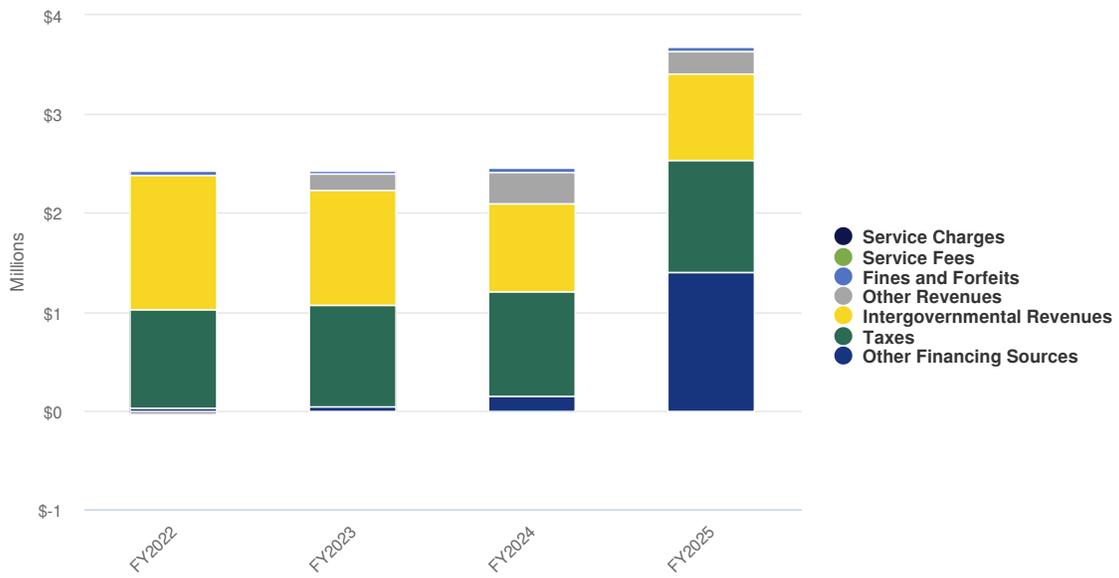
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
ARPA	-\$18,861	\$50,557	\$805,520	\$150,000	\$75,000	\$0
Restricted Police Fines	\$57,191	\$60,897	\$71,695	\$66,500	\$96,695	\$66,500
PEG	\$25,425	\$26,353	\$21,500	\$27,000	\$40,000	\$25,000
Mental Health	\$179,350	\$181,713	\$202,775	\$203,385	\$204,300	\$204,300
Foreign Fire Insurance Board	\$66,425	\$77,071	\$76,010	\$76,865	\$76,010	\$76,010
SSA Funds						
SSA #1	\$223,674	\$212,602	\$319,375	\$323,775	\$352,905	\$349,140
SSA #4 (Randall Square)	\$18,907	\$21,136	\$36,410	\$22,970	\$37,500	\$38,220
SSA #5 (Williamsburg)	\$9,753	\$11,550	\$21,210	\$12,325	\$28,645	\$19,500
SSA #7 (Blackberry)	\$2,891	\$3,589	\$6,885	\$3,920	\$17,065	\$7,420
SSA #9 (Geneva Knolls)	\$3,310	\$3,880	\$7,520	\$4,310	\$7,630	\$7,845
SSA #11 (Eagle Brook)	\$55,529	\$60,817	\$99,040	\$64,600	\$109,040	\$111,990
SSA #16 (Fisher Farms)	\$153,911	\$156,234	\$163,315	\$165,315	\$172,795	\$180,590
SSA #18 (Wildwood)	\$3,248	\$3,850	\$3,720	\$3,745	\$3,745	\$3,745
SSA #23 (Sunset Meadows)	\$1,112	\$1,255	\$4,140	\$2,810	\$14,235	\$4,420
SSA #26 (Westhaven)	\$8,184	\$9,700	\$9,420	\$10,925	\$25,945	\$11,490
SSA# 32 (On Brentwood's Pond)	\$3,277	\$3,387	\$3,490	\$3,480	\$3,580	\$3,695
Total SSA Funds:	\$483,795	\$488,000	\$674,525	\$618,175	\$773,085	\$738,055
Total:	\$2,421,200	\$2,445,279	\$4,228,695	\$2,475,525	\$3,698,540	\$2,399,565

Revenues by Source

Projected 2025 Revenues by Source

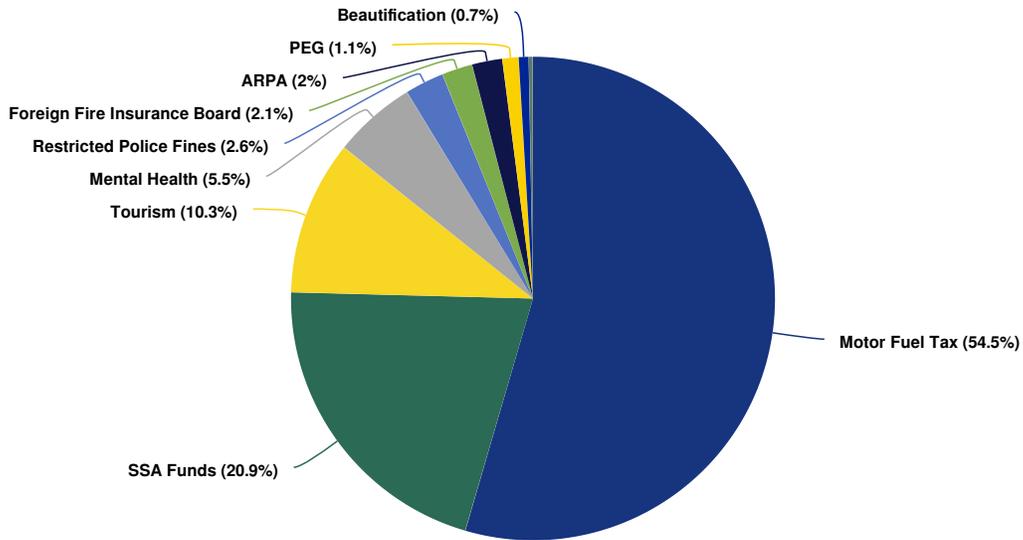


Budgeted and Historical 2025 Revenues by Source

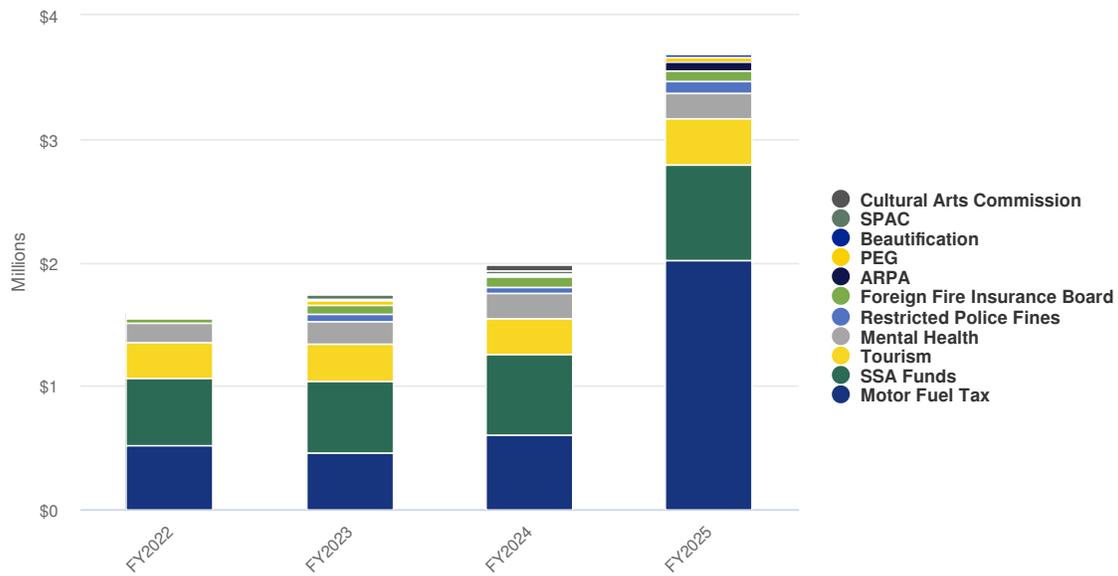


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

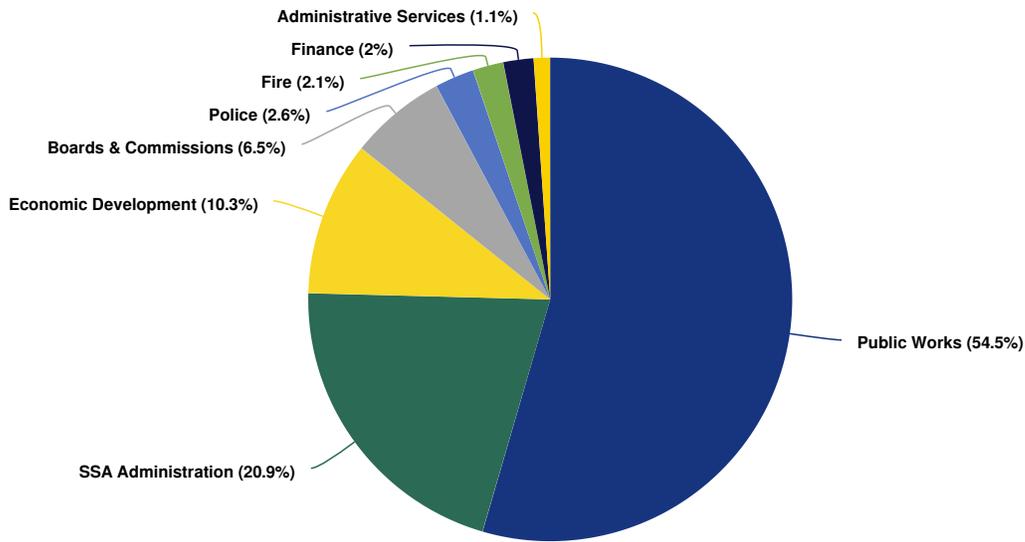


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Motor Fuel Tax	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000
Cultural Arts Commission	\$13,385	\$12,116	\$29,425	\$43,380	\$0	\$0
SPAC	\$4,291	\$33,180	\$20,330	\$20,535	\$10,500	\$10,500
Beautification	\$10,124	\$17,201	\$18,810	\$17,005	\$24,270	\$24,200
Tourism	\$285,161	\$301,447	\$291,500	\$290,710	\$382,075	\$355,000
ARPA	\$0	\$0	\$805,520	\$0	\$75,000	\$0
Restricted Police Fines	\$7,935	\$56,221	\$71,695	\$49,100	\$96,695	\$66,500
PEG	\$3,855	\$28,406	\$21,500	\$17,440	\$40,000	\$25,000
Mental Health	\$151,719	\$178,794	\$202,775	\$202,775	\$204,300	\$204,300
Foreign Fire Insurance Board	\$35,348	\$82,041	\$76,010	\$84,450	\$76,010	\$76,010
SSA Funds						
SSA #1	\$305,868	\$276,337	\$319,375	\$307,320	\$352,905	\$349,140
SSA #4 (Randall Square)	\$16,478	\$30,640	\$36,410	\$36,410	\$37,500	\$38,220
SSA #5 (Williamsburg)	\$5,897	\$16,160	\$21,210	\$21,210	\$28,645	\$19,500
SSA #7 (Blackberry)	\$2,448	\$6,817	\$6,885	\$6,885	\$17,065	\$7,420
SSA #9 (Geneva Knolls)	\$2,504	\$4,080	\$7,520	\$7,520	\$7,630	\$7,845
SSA #11 (Eagle Brook)	\$34,850	\$43,900	\$99,040	\$99,040	\$109,040	\$111,990
SSA #16 (Fisher Farms)	\$166,443	\$182,565	\$163,315	\$152,530	\$172,795	\$180,590
SSA #18 (Wildwood)	\$1,086	\$3,744	\$3,720	\$3,310	\$3,745	\$3,745
SSA #23 (Sunset Meadows)	\$2,512	\$3,714	\$4,140	\$8,640	\$14,235	\$4,420
SSA #26 (Westhaven)	\$2,070	\$5,688	\$9,420	\$6,790	\$25,945	\$11,490
SSA# 32 (On Brentwood's Pond)	\$3,750	\$3,300	\$3,490	\$3,300	\$3,580	\$3,695
Total SSA Funds:	\$543,906	\$576,946	\$674,525	\$652,955	\$773,085	\$738,055
Total:	\$1,579,831	\$1,751,384	\$4,228,695	\$1,978,350	\$3,698,540	\$2,399,565

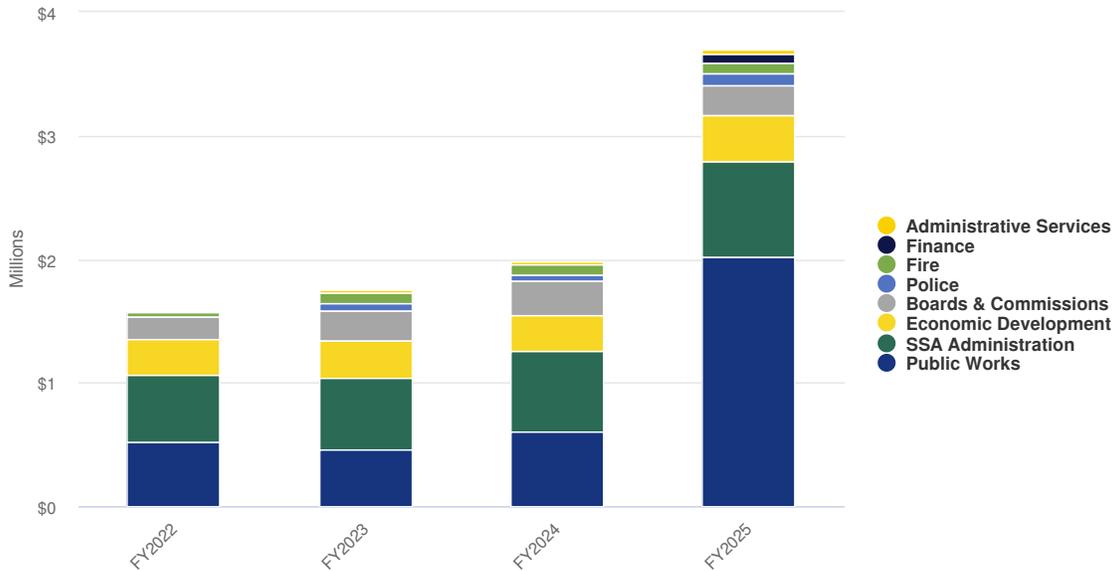


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Boards & Commissions						
Contractual Services	\$11,789	\$36,766	\$40,175	\$30,565	\$18,440	\$8,250
Commodities	\$13,155	\$27,299	\$29,715	\$19,840	\$18,935	\$19,145



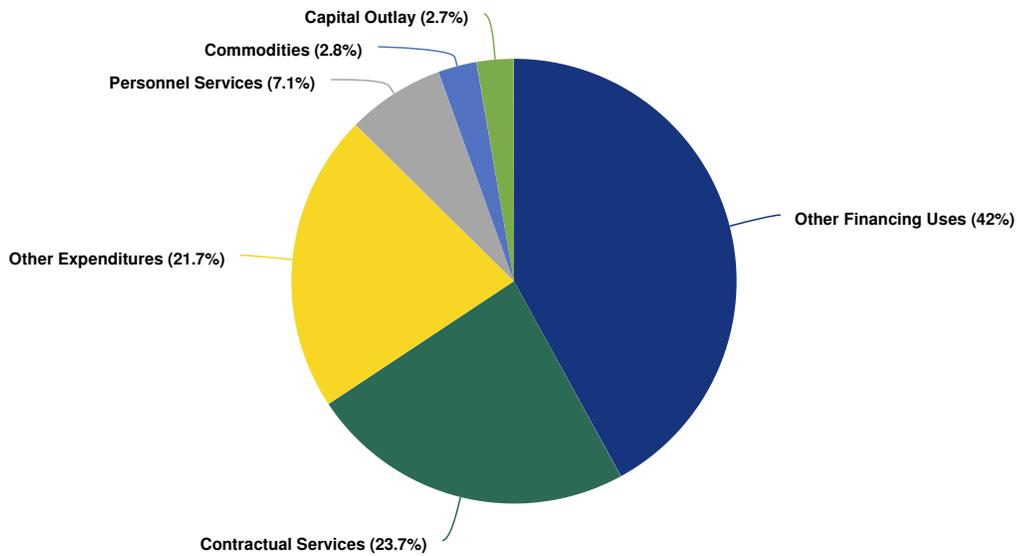
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Expenditures	\$154,575	\$177,225	\$201,450	\$200,000	\$200,000	\$200,000
Other Financing Uses	\$0	\$0	\$0	\$33,290	\$1,695	\$11,605
Total Boards & Commissions:	\$179,519	\$241,290	\$271,340	\$283,695	\$239,070	\$239,000
SSA Administration						
Contractual Services	\$324,472	\$357,120	\$436,090	\$472,725	\$510,832	\$466,579
Commodities	\$29,535	\$14,176	\$32,540	\$32,095	\$32,750	\$32,970
Other Financing Uses	\$0	\$0	\$26,945	\$0	\$29,635	\$42,625
Debt Service	\$30,331	\$26,627	\$0	\$0	\$0	\$0
Personnel Services	\$153,965	\$164,488	\$178,950	\$150,990	\$189,868	\$195,881
Capital Outlay	\$4,655	\$13,575	\$0	\$0	\$10,000	\$0
Other Expenditures	\$949	\$959	\$0	-\$2,855	\$0	\$0
Total SSA Administration:	\$543,906	\$576,946	\$674,525	\$652,955	\$773,085	\$738,055
Administrative Services						
Commodities	\$0	\$0	\$0	\$100	\$0	\$0
Other Financing Uses	\$0	\$0	\$6,160	\$0	\$0	\$25,000
Capital Outlay	\$3,855	\$28,406	\$15,340	\$17,340	\$40,000	\$0
Total Administrative Services:	\$3,855	\$28,406	\$21,500	\$17,440	\$40,000	\$25,000
Finance						
Other Financing Uses	\$0	\$0	\$805,520	\$0	\$75,000	\$0
Total Finance:	\$0	\$0	\$805,520	\$0	\$75,000	\$0
Economic Development						
Personnel Services	\$73,078	\$52,239	\$61,756	\$43,620	\$69,813	\$73,515
Contractual Services	\$177,413	\$248,022	\$204,329	\$246,790	\$311,327	\$224,165
Commodities	\$54	\$66	\$435	\$300	\$435	\$435
Other Financing Uses	\$0	\$0	\$24,480	\$0	\$0	\$56,385
Capital Outlay	\$34,616	\$0	\$0	\$0	\$0	\$0
Total Economic Development:	\$285,161	\$300,327	\$291,000	\$290,710	\$381,575	\$354,500
Police						
Personnel Services	\$0	\$0	\$2,595	\$0	\$2,593	\$2,698
Contractual Services	\$7,935	\$18,473	\$38,600	\$28,100	\$23,602	\$23,602
Commodities	\$0	\$0	\$21,000	\$21,000	\$21,000	\$18,000
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$22,700
Capital Outlay	\$0	\$38,868	\$10,000	\$0	\$50,000	\$0
Total Police:	\$7,935	\$57,341	\$72,195	\$49,100	\$97,195	\$67,000
Fire						
Contractual Services	\$2,256	\$8,571	\$10,950	\$10,950	\$10,950	\$10,950



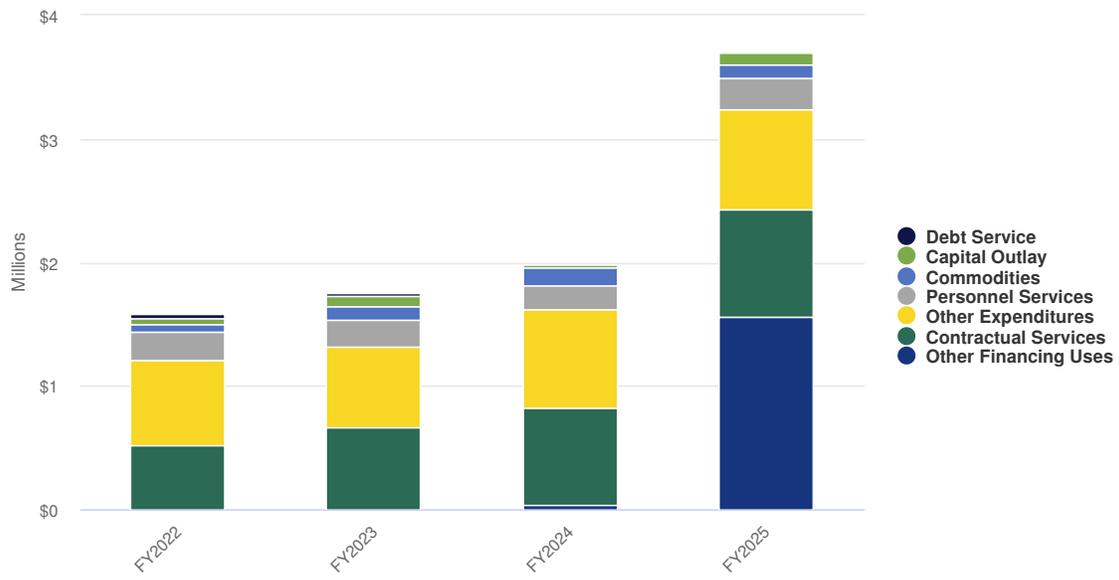
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Commodities	\$27,354	\$72,657	\$30,500	\$70,500	\$30,500	\$30,500
Other Expenditures	\$2,124	\$813	\$3,000	\$3,000	\$3,000	\$3,000
Other Financing Uses	\$0	\$0	\$31,560	\$0	\$31,560	\$31,560
Capital Outlay	\$3,614	\$0	\$0	\$0	\$0	\$0
Total Fire:	\$35,348	\$82,041	\$76,010	\$84,450	\$76,010	\$76,010
Public Works						
Other Expenditures	\$524,106	\$465,032	\$600,000	\$600,000	\$600,000	\$600,000
Other Financing Uses	\$0	\$0	\$1,416,605	\$0	\$1,416,605	\$300,000
Total Public Works:	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000
Total:	\$1,579,831	\$1,751,384	\$4,228,695	\$1,978,350	\$3,698,540	\$2,399,565

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



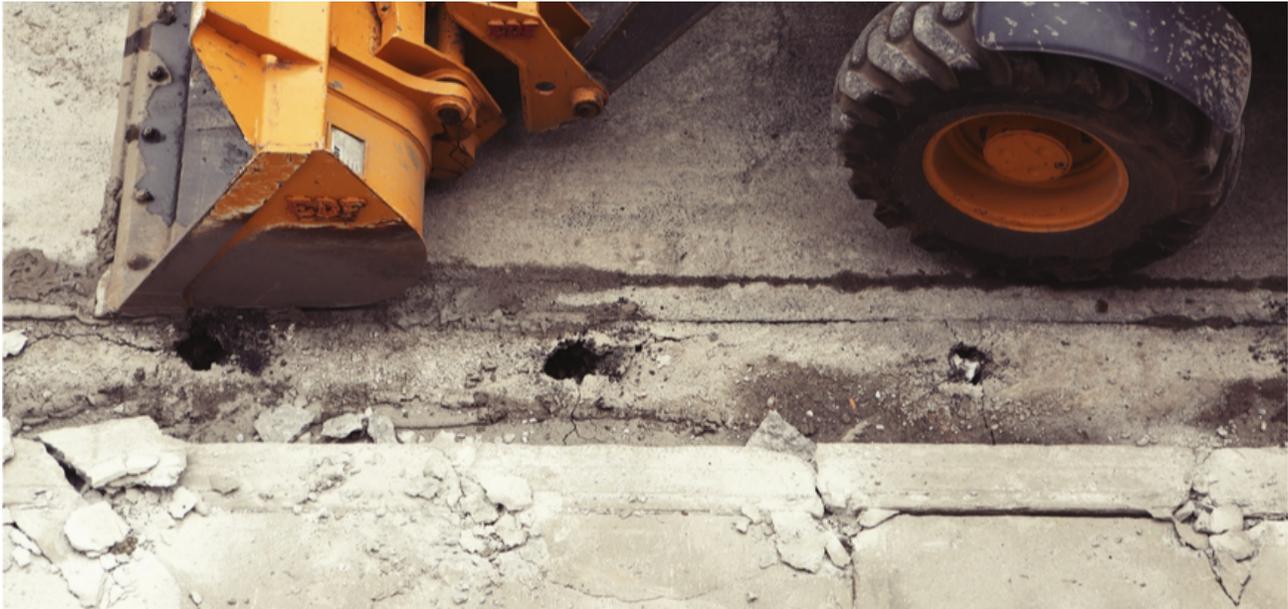
Budgeted and Historical Expenditures by Expense Type





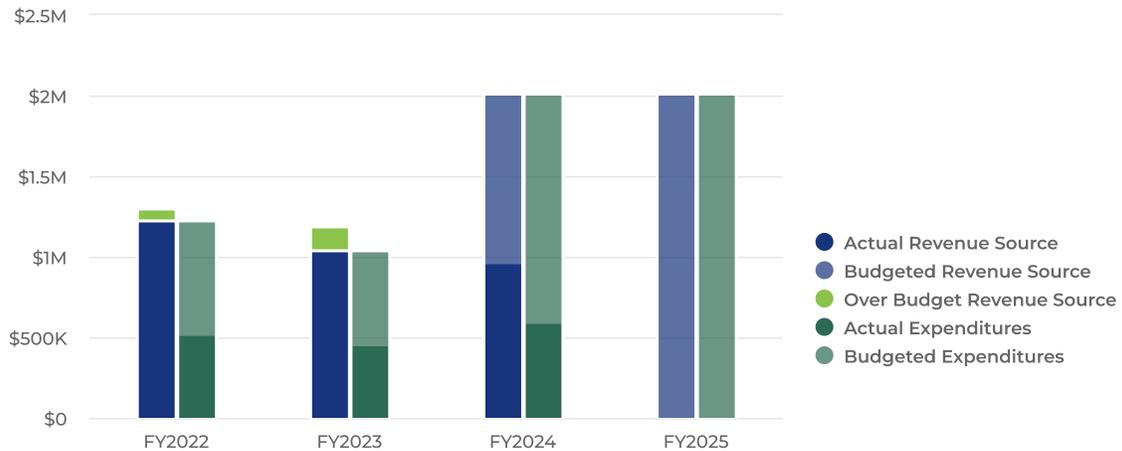
Motor Fuel Tax Fund

The Motor Fuel Tax Fund accounts for expenditures of maintenance of streets and storm sewers authorized by the Illinois Department of Transportation. Financing is provided from the City's share of State gasoline taxes. State law requires gasoline taxes to be used to maintain streets.



Summary

The City of Geneva is projecting \$2.02M of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$2.02M in FY2025.



Motor Fuel Tax Fund

The Illinois Motor Fuel Tax rate for gasoline, gasoline products, propane, and gasohol is \$0.454 per gallon. Special fuels, such as diesel and biodiesel, are currently taxed at \$0.529 per gallon. In FY 2021, the State of Illinois added the Rebuild Illinois bonds to fund the state's infrastructure. FY 2023 was the last year of the three-year funding of approximately \$1.4 million. That funding has been held in the Motor Fuel Tax Fund for a future project. The budget for FY 2025 includes \$1.4 million for Kautz Road construction.

Motor Fuel Tax Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$2,062,780	\$2,845,215	\$3,571,637	\$3,571,637	\$3,941,637	\$2,875,032
Revenues						
Intergovernmental Revenues						
Motor Fuel Tax	\$856,892	\$874,616	\$825,000	\$850,000	\$850,000	\$850,000
State/Local Grants	\$472,202	\$236,101	\$0	\$0	\$0	\$0
Total Intergovernmental Revenues:	\$1,329,094	\$1,110,717	\$825,000	\$850,000	\$850,000	\$850,000
Other Revenues						
Interest Income						
Interest Income	-\$22,552	\$80,737	\$40,000	\$120,000	\$100,000	\$50,000
Total Interest Income:	-\$22,552	\$80,737	\$40,000	\$120,000	\$100,000	\$50,000
Total Other Revenues:	-\$22,552	\$80,737	\$40,000	\$120,000	\$100,000	\$50,000
Other Financing Sources						
Reappropriation						
Reappropriation	\$0	\$0	\$1,151,605	\$0	\$1,066,605	\$0
Total Reappropriation:	\$0	\$0	\$1,151,605	\$0	\$1,066,605	\$0
Total Other Financing Sources:	\$0	\$0	\$1,151,605	\$0	\$1,066,605	\$0
Total Revenues:	\$1,306,542	\$1,191,454	\$2,016,605	\$970,000	\$2,016,605	\$900,000
Expenditures						
Other Expenditures						
Reimbursed MFT Expenditures	\$524,106	\$465,032	\$600,000	\$600,000	\$600,000	\$600,000
Total Other Expenditures:	\$524,106	\$465,032	\$600,000	\$600,000	\$600,000	\$600,000
Other Financing Uses						
Interfund Transfers Out	\$0	\$0	\$1,416,605	\$0	\$1,416,605	\$0
Source of Reserves	\$0	\$0	\$0	\$0	\$0	\$300,000
Total Other Financing Uses:	\$0	\$0	\$1,416,605	\$0	\$1,416,605	\$300,000
Total Expenditures:	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000
Total Revenues Less Expenditures:	\$782,436	\$726,422	\$0	\$370,000	\$0	\$0
Ending Fund Balance:	\$2,845,216	\$3,571,637	\$3,571,637	\$3,941,637	\$3,941,637	\$2,875,032



Expenditures by Function

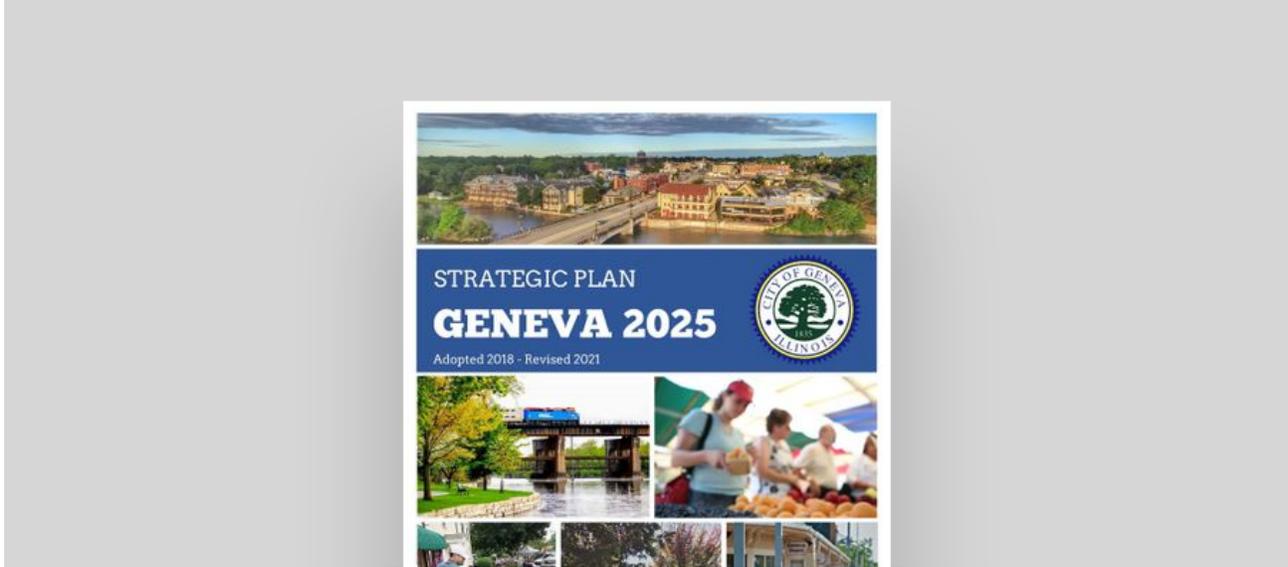
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Expenditures						
Public Works						
Other Expenditures	\$524,106	\$465,032	\$600,000	\$600,000	\$600,000	\$600,000
Other Financing Uses	\$0	\$0	\$1,416,605	\$0	\$1,416,605	\$300,000
Total Public Works:	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000
Total Expenditures:	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000





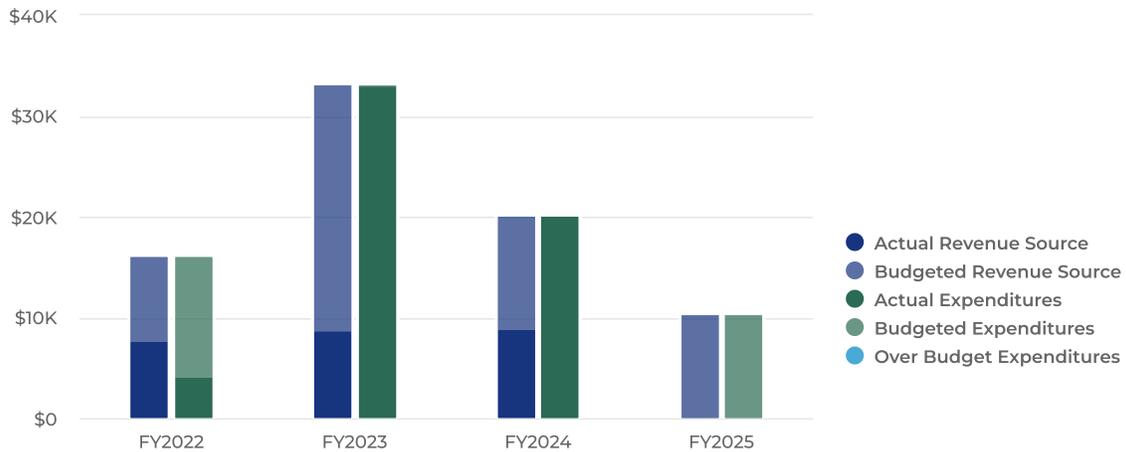
Strategic Plan Advisory Committee (SPAC) Fund

The Strategic Plan Advisory Committee preserves the life of the Strategic Plan document by prioritizing strategic communal goals, conveying them to City staff and elected officials, and where possible, assist in their implementation. Several sub-committees help to further the goals of SPAC, these include the Natural Resources Committee, International Cultural Exchange Committee, and Student Government. This fund accounts for activities related to SPAC. Resources include an annual fundraising event for city trees, donations, and a transfer from the General Fund.



Summary

The City of Geneva is projecting \$10.5K of revenue in FY2025, which represents a 48.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 48.4% or \$9.83K to \$10.5K in FY2025.



Strategic Plan Advisory Committee (SPAC) Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$53,942	\$57,466	\$33,157	\$33,157	\$21,672	\$21,842
Revenues						
Service Charges						
Sale of Materials	\$1,050	\$780	\$1,500	\$600	\$1,500	\$1,500
Total Service Charges:	\$1,050	\$780	\$1,500	\$600	\$1,500	\$1,500
Other Revenues						
Interest Income	\$2	\$136	\$150	\$250	\$150	\$150
Donations	\$50	\$50	\$500	\$500	\$600	\$600
Special Event Fees	\$3,214	\$4,404	\$4,000	\$4,200	\$4,000	\$4,000
Miscellaneous	\$0	\$0	\$250	\$0	\$250	\$250
Total Other Revenues:	\$3,265	\$4,590	\$4,900	\$4,950	\$5,000	\$5,000
Other Financing Sources						
Interfund Transfers In	\$3,500	\$3,500	\$3,500	\$3,500	\$4,000	\$4,000
Reappropriation	\$0	\$0	\$10,430	\$0	\$0	\$0
Total Other Financing Sources:	\$3,500	\$3,500	\$13,930	\$3,500	\$4,000	\$4,000
Total Revenues:	\$7,815	\$8,870	\$20,330	\$9,050	\$10,500	\$10,500
Expenditures						
Contractual Services						
Boards & Commissions						
Banking Service	\$2	\$0	\$200	\$0	\$200	\$200
Other Professional Services	\$0	\$15,000	\$5,000	\$5,000	\$0	\$0
Postage	\$0	\$0	\$145	\$5	\$145	\$145
Dues & Subscriptions	\$100	\$100	\$100	\$100	\$100	\$100
Travel & Meals	\$0	\$1,072	\$1,800	\$1,700	\$1,800	\$1,800
Other Contractual Services	\$0	\$0	\$0	\$4,220	\$0	\$0
Total Boards & Commissions:	\$102	\$16,172	\$7,245	\$11,025	\$2,245	\$2,245
Total Contractual Services:	\$102	\$16,172	\$7,245	\$11,025	\$2,245	\$2,245
Commodities						
Boards & Commissions						
Office Supplies	\$0	\$14	\$60	\$10	\$60	\$60
Operating Supplies	\$4,189	\$16,993	\$13,000	\$9,500	\$8,000	\$8,000
Per Copy Charges	\$0	\$0	\$25	\$0	\$25	\$25
Total Boards & Commissions:	\$4,189	\$17,007	\$13,085	\$9,510	\$8,085	\$8,085
Total Commodities:	\$4,189	\$17,007	\$13,085	\$9,510	\$8,085	\$8,085



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Financing Uses						
Boards & Commissions						
Source of Reserves	\$0	\$0	\$0	\$0	\$170	\$170
Total Boards & Commissions:	\$0	\$0	\$0	\$0	\$170	\$170
Total Other Financing Uses:	\$0	\$0	\$0	\$0	\$170	\$170
Total Expenditures:	\$4,291	\$33,180	\$20,330	\$20,535	\$10,500	\$10,500
Total Revenues Less Expenditures:	\$3,524	-\$24,309	\$0	-\$11,485	\$0	\$0
Ending Fund Balance:	\$57,466	\$33,157	\$33,157	\$21,672	\$21,672	\$21,842

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Boards & Commissions						
SPAC						
Contractual Services	\$102	\$16,172	\$7,245	\$11,025	\$2,245	\$2,245
Commodities	\$4,189	\$17,007	\$13,085	\$9,510	\$8,085	\$8,085
Other Financing Uses	\$0	\$0	\$0	\$0	\$170	\$170
Total SPAC:	\$4,291	\$33,180	\$20,330	\$20,535	\$10,500	\$10,500
Total Boards & Commissions:	\$4,291	\$33,180	\$20,330	\$20,535	\$10,500	\$10,500





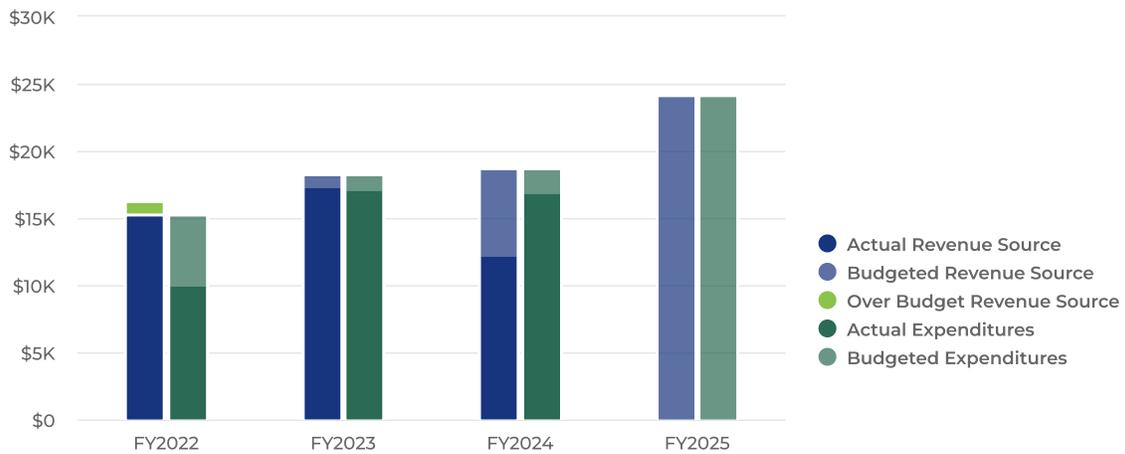
Beautification Committee Fund

The Beautification Committee consists of families, organizations, businesses, and individual volunteers that adopt and maintain planting beds, containers, and flower boxes within Geneva's Central Business District. This fund accounts for the purchase and maintenance of flowers and plants. Resources include transfers from the general fund, donations, and interest income.



Summary

The City of Geneva is projecting \$24.27K of revenue in FY2025, which represents a 29.0% increase over the prior year. Budgeted expenditures are projected to increase by 29.0% or \$5.46K to \$24.27K in FY2025.



Beautification Committee Fund



The Beautification Committee has dedicated volunteers who plant a wide range of flowers, three times per year in order to enhance the beauty in Geneva. They also clean, deadhead, weed, prune, and water their areas during the growing season. You can find a list of gardens and how you can volunteer on the Beautification Committee website at www.plantgeneva.com.

Planting Schedule

Event	Date
Summer Planting	May 18, 2024
Fall Planting	Aug. 24, 2024
Fall Clean Up	Nov. 1-2, 2024

Beautification Committee Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$25,829	\$32,016	\$32,270	\$32,270	\$27,590	\$27,520
Revenues						
Other Revenues						
Interest Income	\$6	\$421	\$200	\$700	\$700	\$700
Donations	\$6,305	\$7,035	\$3,500	\$1,625	\$3,500	\$3,500
Total Other Revenues:	\$6,311	\$7,456	\$3,700	\$2,325	\$4,200	\$4,200
Other Financing Sources						
Interfund Transfers In	\$10,000	\$10,000	\$10,000	\$10,000	\$20,000	\$20,000
Reappropriation	\$0	\$0	\$5,110	\$0	\$70	\$0
Total Other Financing Sources:	\$10,000	\$10,000	\$15,110	\$10,000	\$20,070	\$20,000
Total Revenues:	\$16,311	\$17,456	\$18,810	\$12,325	\$24,270	\$24,200
Expenditures						
Contractual Services						
Maintenance Service	\$1,141	\$6,916	\$3,250	\$2,025	\$13,200	\$3,200
Banking Service	\$30	\$24	\$30	\$30	\$30	\$30
Postage	\$0	\$13	\$0	\$0	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Printing	\$0	\$0	\$0	\$0	\$190	\$0
Other Contractual Services	\$0	\$0	\$0	\$4,630	\$0	\$0
Total Contractual Services:	\$1,171	\$6,952	\$3,280	\$6,685	\$13,420	\$3,230
Commodities						
Operating Supplies	\$8,953	\$10,249	\$15,530	\$10,320	\$10,850	\$11,060
Total Commodities:	\$8,953	\$10,249	\$15,530	\$10,320	\$10,850	\$11,060
Other Financing Uses						
Source of Reserves	\$0	\$0	\$0	\$0	\$0	\$9,910
Total Other Financing Uses:	\$0	\$0	\$0	\$0	\$0	\$9,910
Total Expenditures:	\$10,124	\$17,201	\$18,810	\$17,005	\$24,270	\$24,200
Total Revenues Less Expenditures:	\$6,187	\$254	\$0	-\$4,680	\$0	\$0
Ending Fund Balance:	\$32,016	\$32,270	\$32,270	\$27,590	\$27,590	\$27,520

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Boards & Commissions						
Beautification						
Contractual Services	\$1,171	\$6,952	\$3,280	\$6,685	\$13,420	\$3,230
Commodities	\$8,953	\$10,249	\$15,530	\$10,320	\$10,850	\$11,060
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$9,910
Total Beautification:	\$10,124	\$17,201	\$18,810	\$17,005	\$24,270	\$24,200
Total Boards & Commissions:	\$10,124	\$17,201	\$18,810	\$17,005	\$24,270	\$24,200





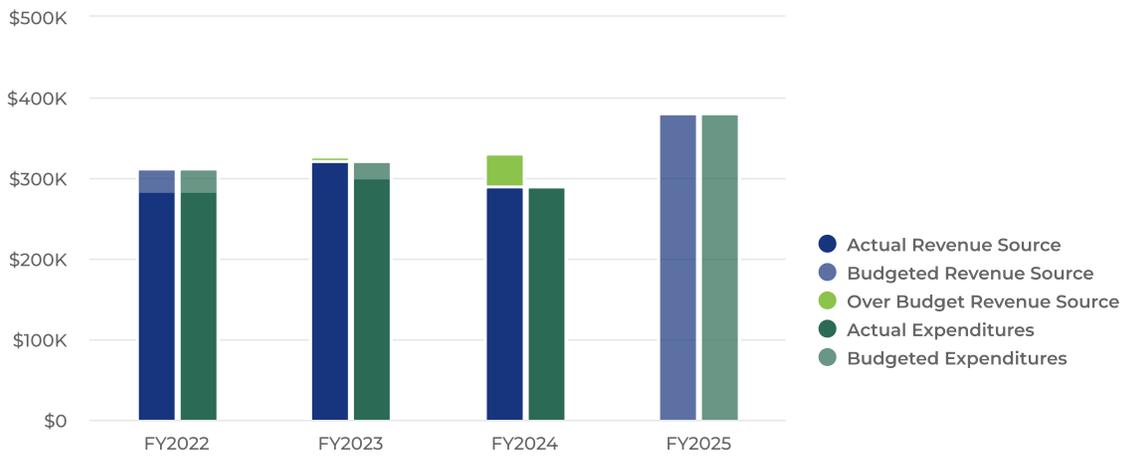
Tourism Fund

The Tourism Fund supports initiatives, programs, and projects to attract non-resident overnight stays, to enhance the visitor experience, to market the City as a destination community and to support event-related expenses for festivals and events. Resources include the Hotel/Motel Tax receipts of 5.0% of total fee charged for overnight stays.



Summary

The City of Geneva is projecting \$382.08K of revenue in FY2025, which represents a 31.1% increase over the prior year. Budgeted expenditures are projected to increase by 31.1% or \$90.58K to \$382.08K in FY2025.



Tourism Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$167,080	\$166,421	\$193,260	\$193,260	\$233,775	\$206,700
Revenues						
Taxes						
Hotel/Motel Tax	\$284,457	\$313,820	\$290,000	\$320,000	\$350,000	\$350,000
Total Taxes:	\$284,457	\$313,820	\$290,000	\$320,000	\$350,000	\$350,000
Intergovernmental Revenues						
State/Local Grants	\$0	\$11,779	\$0	\$6,225	\$0	\$0
Total Intergovernmental Revenues:	\$0	\$11,779	\$0	\$6,225	\$0	\$0
Other Revenues						
Interest Income	\$45	\$2,688	\$1,500	\$5,000	\$5,000	\$5,000
Total Other Revenues:	\$45	\$2,688	\$1,500	\$5,000	\$5,000	\$5,000
Other Financing Sources						
Reappropriation	\$0	\$0	\$0	\$0	\$27,075	\$0
Total Other Financing Sources:	\$0	\$0	\$0	\$0	\$27,075	\$0
Total Revenues:	\$284,502	\$328,287	\$291,500	\$331,225	\$382,075	\$355,000
Expenditures						
Personnel Services						
Wages - Regular	\$33,707	\$38,000	\$44,844	\$33,795	\$51,440	\$54,044
Wages - Part-Time/Seasonal	\$23,166	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$8,330	\$7,844	\$10,081	\$4,960	\$10,632	\$11,113
Medicare	\$797	\$526	\$650	\$465	\$746	\$784
Social Security	\$3,409	\$2,249	\$2,780	\$1,985	\$3,190	\$3,332
IMRF	\$3,668	\$3,621	\$3,401	\$2,415	\$3,805	\$4,242
Total Personnel Services:	\$73,078	\$52,239	\$61,756	\$43,620	\$69,813	\$73,515
Contractual Services						
Maintenance Service	\$6,888	\$6,498	\$8,960	\$8,960	\$3,460	\$3,500
Legal Service	\$252	\$0	\$5,004	\$5,000	\$1,502	\$0
Other Professional Services	\$4,500	\$0	\$0	\$1,900	\$140,000	\$150,000
Postage	\$0	\$0	\$50	\$35	\$50	\$50
Printing	\$511	\$69	\$1,500	\$1,500	\$1,500	\$1,000
Dues & Subscriptions	\$313	\$184	\$215	\$215	\$215	\$215
Travel & Meals	\$7	\$42	\$150	\$150	\$150	\$150
Training & Professional Development	\$0	\$210	\$200	\$150	\$200	\$200
Publications	\$0	\$0	\$50	\$0	\$50	\$50
Program Support	\$164,943	\$240,679	\$182,200	\$213,880	\$158,200	\$62,000
Other Contractual Services	\$0	\$340	\$6,000	\$15,000	\$6,000	\$7,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Contractual Services	\$0	\$1,120	\$500	\$0	\$500	\$500
Total Contractual Services:	\$177,413	\$249,142	\$204,829	\$246,790	\$311,827	\$224,665
Commodities						
Office Supplies	\$54	\$66	\$150	\$150	\$150	\$150
Operating Supplies	\$0	\$0	\$50	\$50	\$50	\$50
Per Copy Charges	\$0	\$0	\$150	\$100	\$150	\$150
Computer Software	\$0	\$0	\$85	\$0	\$85	\$85
Total Commodities:	\$54	\$66	\$435	\$300	\$435	\$435
Capital Outlay						
Improvements Other than Buildings	\$34,616	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$34,616	\$0	\$0	\$0	\$0	\$0
Other Financing Uses						
Source of Reserves	\$0	\$0	\$24,480	\$0	\$0	\$56,385
Total Other Financing Uses:	\$0	\$0	\$24,480	\$0	\$0	\$56,385
Total Expenditures:	\$285,161	\$301,447	\$291,500	\$290,710	\$382,075	\$355,000
Total Revenues Less Expenditures:	-\$659	\$26,839	\$0	\$40,515	\$0	\$0
Ending Fund Balance:	\$166,421	\$193,260	\$193,260	\$233,775	\$233,775	\$206,700

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Economic Development						
Personnel Services	\$73,078	\$52,239	\$61,756	\$43,620	\$69,813	\$73,515
Contractual Services	\$177,413	\$248,022	\$204,329	\$246,790	\$311,327	\$224,165
Commodities	\$54	\$66	\$435	\$300	\$435	\$435
Other Financing Uses	\$0	\$0	\$24,480	\$0	\$0	\$56,385
Capital Outlay	\$34,616	\$0	\$0	\$0	\$0	\$0
Total Economic Development:	\$285,161	\$300,327	\$291,000	\$290,710	\$381,575	\$354,500
Police						
Sworn						
Contractual Services	\$0	\$1,120	\$500	\$0	\$500	\$500
Total Sworn:	\$0	\$1,120	\$500	\$0	\$500	\$500
Total Police:	\$0	\$1,120	\$500	\$0	\$500	\$500
Total:	\$285,161	\$301,447	\$291,500	\$290,710	\$382,075	\$355,000





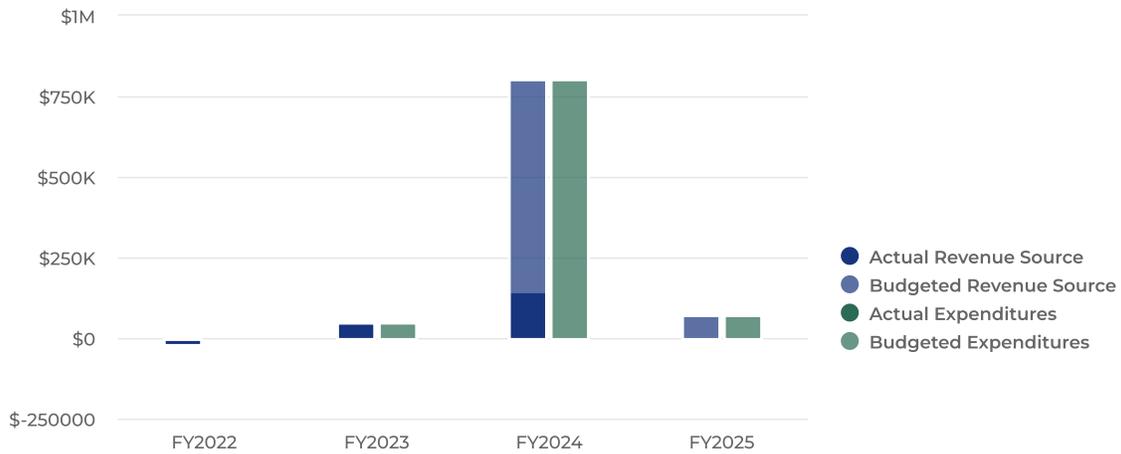
American Rescue Plan Act Fund

The American Rescue Plan Act (ARPA) Fund accounts for the funds received from the Federal American Rescue Plan Act of 2021, which was also called the COVID-19 Stimulus Package or the American Rescue Plan passed by Congress. The funding provides state and local governments with a unique opportunity to make strategic investments in long-lived assets.



Summary

The City of Geneva is projecting \$75K of revenue in FY2025, which represents a 90.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 90.7% or \$730.52K to \$75K in FY2025.



American Rescue Plan Act

Eligible uses of these funds include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
- Premium pay for essential workers,
- Investments in water, sewer, and broadband infrastructure.

Restrictions on the uses of these funds include:

- Funds allocated to states cannot be used to directly or indirectly to offset tax reductions or delay a tax or tax increase;
- Funds cannot be deposited into any pension fund.

The City elected revenue replacement, which allows the funds to be used as seen fit. In November 2021, the City Council agreed to four types of expenditures:

- Stormwater,
- Lead line replacement,
- Facility improvements, and
- Grants and donations

American Rescue Plan Act Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$0	-\$18,861	\$31,696	\$31,696	\$181,696	\$256,696
Revenues						
Intergovernmental Revenues						
Federal Grants	\$0	\$0	\$803,520	\$0	\$0	\$0
Total Intergovernmental Revenues:	\$0	\$0	\$803,520	\$0	\$0	\$0
Other Revenues						
Interest Income	-\$18,861	\$50,557	\$2,000	\$150,000	\$75,000	\$0
Total Other Revenues:	-\$18,861	\$50,557	\$2,000	\$150,000	\$75,000	\$0
Total Revenues:	-\$18,861	\$50,557	\$805,520	\$150,000	\$75,000	\$0
Expenditures						
Other Financing Uses						
Interfund Transfers Out	\$0	\$0	\$803,520	\$0	\$0	\$0
Source of Reserves	\$0	\$0	\$2,000	\$0	\$75,000	\$0
Total Other Financing Uses:	\$0	\$0	\$805,520	\$0	\$75,000	\$0
Total Expenditures:	\$0	\$0	\$805,520	\$0	\$75,000	\$0
Total Revenues Less Expenditures:	-\$18,861	\$50,557	\$0	\$150,000	\$0	\$0
Ending Fund Balance:	-\$18,861	\$31,696	\$31,696	\$181,696	\$181,696	\$256,696



Expenditures by Function

Name	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Finance					
Other Financing Uses	\$0	\$805,520	\$0	\$75,000	\$0
Total Finance:	\$0	\$805,520	\$0	\$75,000	\$0





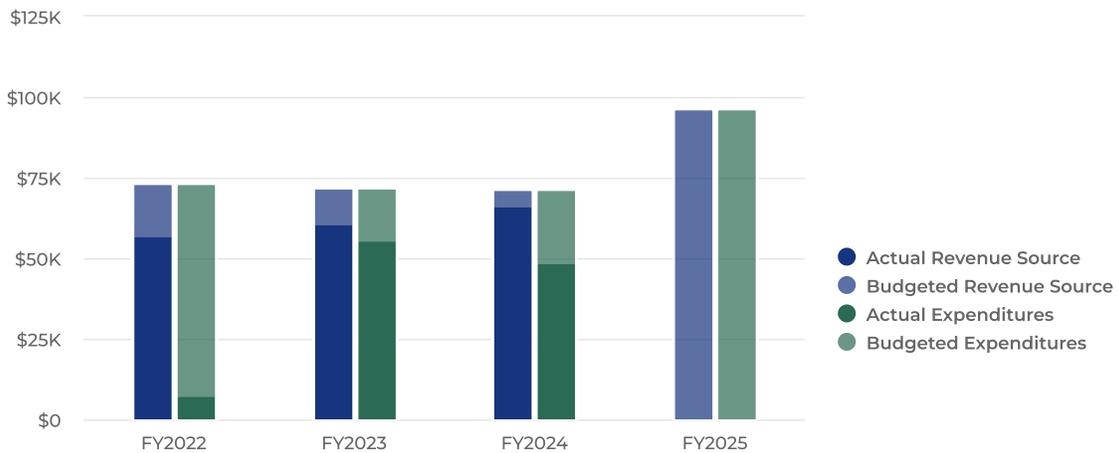
Restricted Police Fines Fund

The Restricted Police Fines Fund accounts for maintenance, training, and equipment purchases for the Police Department. The source of funds are DUI fines, drug forfeitures, court supervision fees, and the City's portion of sales tax from cannabis sales.



Summary

The City of Geneva is projecting \$96.7K of revenue in FY2025, which represents a 34.9% increase over the prior year. Budgeted expenditures are projected to increase by 34.9% or \$25K to \$96.7K in FY2025.



Restricted Police Fines

Restricted Police Fines, as set forth by Illinois State Statute 625 ILCS 5/11-501.01(f), are to be used for the enforcement and prevention of driving while under the influence of alcohol or drugs.

Statistics

	CY 2021	CY 2022	CY 2023
Drug/Narcotic Offenses	42	46	32
Arrests for Driving Under the Influence of Alcohol or Drugs	37	50	51

Source: City of Geneva Police Department

The total number of Drug/Narcotic Offenses reported to the State of Illinois represents the arrests for violations of the following acts: Cannabis Control Act, Controlled Substance Act, Hypodermic Syringes and Needles Act, and Drug Paraphernalia Act.

Restricted Police Fines Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$139,830	\$189,087	\$193,763	\$193,763	\$211,163	\$180,968
Revenues						
Intergovernmental Revenues						
Sales Tax	\$34,122	\$33,302	\$30,000	\$32,000	\$32,000	\$32,000
Total Intergovernmental Revenues:	\$34,122	\$33,302	\$30,000	\$32,000	\$32,000	\$32,000
Fines and Forfeits						
Restricted Police Fines	\$23,070	\$26,588	\$23,500	\$30,500	\$30,500	\$30,500
Total Fines and Forfeits:	\$23,070	\$26,588	\$23,500	\$30,500	\$30,500	\$30,500
Other Revenues						
Interest Income	\$0	\$1,007	\$0	\$4,000	\$4,000	\$4,000
Total Other Revenues:	\$0	\$1,007	\$0	\$4,000	\$4,000	\$4,000
Other Financing Sources						
Reappropriation	\$0	\$0	\$18,195	\$0	\$30,195	\$0
Total Other Financing Sources:	\$0	\$0	\$18,195	\$0	\$30,195	\$0
Total Revenues:	\$57,191	\$60,897	\$71,695	\$66,500	\$96,695	\$66,500
Expenditures						
Personnel Services						
Overtime	\$0	\$0	\$2,500	\$0	\$2,500	\$2,600
Group Insurance	\$0	\$0	\$59	\$0	\$57	\$60



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Medicare	\$0	\$0	\$36	\$0	\$36	\$38
Total Personnel Services:	\$0	\$0	\$2,595	\$0	\$2,593	\$2,698
Contractual Services						
Maintenance Service	\$7,645	\$17,353	\$37,100	\$27,100	\$22,102	\$22,102
Training & Professional Development	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Other Contractual Services	\$290	\$0	\$0	\$0	\$0	\$0
Total Contractual Services:	\$7,935	\$17,353	\$38,100	\$28,100	\$23,102	\$23,102
Commodities						
Maintenance Supplies	\$0	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Operating Supplies	\$0	\$0	\$6,000	\$6,000	\$6,000	\$6,000
Clothing	\$0	\$0	\$5,000	\$5,000	\$5,000	\$2,000
Total Commodities:	\$0	\$0	\$21,000	\$21,000	\$21,000	\$18,000
Capital Outlay						
Machinery & Equipment	\$0	\$0	\$10,000	\$0	\$50,000	\$0
Vehicles	\$0	\$38,868	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$0	\$38,868	\$10,000	\$0	\$50,000	\$0
Other Financing Uses						
Source of Reserves	\$0	\$0	\$0	\$0	\$0	\$22,700
Total Other Financing Uses:	\$0	\$0	\$0	\$0	\$0	\$22,700
Total Expenditures:	\$7,935	\$56,221	\$71,695	\$49,100	\$96,695	\$66,500
Total Revenues Less Expenditures:	\$49,257	\$4,676	\$0	\$17,400	\$0	\$0
Ending Fund Balance:	\$189,087	\$193,763	\$193,763	\$211,163	\$211,163	\$180,968

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Police						
Sworn						
Personnel Services	\$0	\$0	\$2,595	\$0	\$2,593	\$2,698
Contractual Services	\$7,935	\$17,353	\$38,100	\$28,100	\$23,102	\$23,102
Commodities	\$0	\$0	\$21,000	\$21,000	\$21,000	\$18,000
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$22,700
Capital Outlay	\$0	\$38,868	\$10,000	\$0	\$50,000	\$0
Total Sworn:	\$7,935	\$56,221	\$71,695	\$49,100	\$96,695	\$66,500
Total Police:	\$7,935	\$56,221	\$71,695	\$49,100	\$96,695	\$66,500





PEG Fund

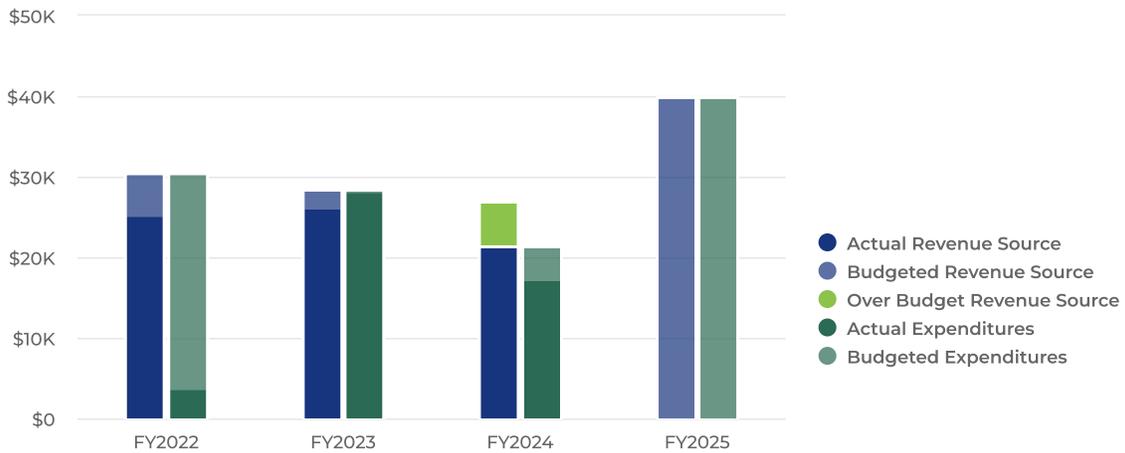
Public Education and Government (PEG) Access Television Fund

The PEG Fund accounts for the maintenance of television production equipment, computers, office furniture, and other capital necessary for broadcasting. The cable television franchise fee from cable TV companies servicing the community and interest income on investments are the main revenue sources for this fund.



Summary

The City of Geneva is projecting \$40K of revenue in FY2025, which represents a 86.0% increase over the prior year. Budgeted expenditures are projected to increase by 86.0% or \$18.5K to \$40K in FY2025.



Public Education and Government (PEG) Access Television Fund



The Communications Act of 1934 established the use of cable channels for public, educational, or governmental use. In addition to broadcasting various City meetings, the Geneva Broadcast Network also includes original programming such as “Business Beat” and “Officially Speaking”.

PEG Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$174,004	\$195,573	\$193,520	\$193,520	\$203,080	\$189,080
Revenues						
Intergovernmental Revenues						
Federal Grants	\$2,320	\$0	\$0	\$0	\$0	\$0
Total Intergovernmental Revenues:	\$2,320	\$0	\$0	\$0	\$0	\$0
Service Fees						
General Government Fees	\$25,543	\$22,257	\$20,000	\$21,000	\$20,000	\$19,000
Total Service Fees:	\$25,543	\$22,257	\$20,000	\$21,000	\$20,000	\$19,000
Other Revenues						
Interest Income	-\$2,439	\$4,096	\$1,500	\$6,000	\$6,000	\$6,000
Total Other Revenues:	-\$2,439	\$4,096	\$1,500	\$6,000	\$6,000	\$6,000
Other Financing Sources						
Reappropriation	\$0	\$0	\$0	\$0	\$14,000	\$0
Total Other Financing Sources:	\$0	\$0	\$0	\$0	\$14,000	\$0
Total Revenues:	\$25,425	\$26,353	\$21,500	\$27,000	\$40,000	\$25,000
Expenditures						
Commodities						
Office Equipment	\$0	\$0	\$0	\$100	\$0	\$0
Total Commodities:	\$0	\$0	\$0	\$100	\$0	\$0
Capital Outlay						
Buildings & Improvements	\$362	\$443	\$0	\$2,000	\$0	\$0
Computer Equipment	\$3,493	\$27,964	\$15,340	\$15,340	\$40,000	\$0
Total Capital Outlay:	\$3,855	\$28,406	\$15,340	\$17,340	\$40,000	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Financing Uses						
Source of Reserves	\$0	\$0	\$6,160	\$0	\$0	\$25,000
Total Other Financing Uses:	\$0	\$0	\$6,160	\$0	\$0	\$25,000
Total Expenditures:	\$3,855	\$28,406	\$21,500	\$17,440	\$40,000	\$25,000
Total Revenues Less Expenditures:	\$21,570	-\$2,054	\$0	\$9,560	\$0	\$0
Ending Fund Balance:	\$195,574	\$193,520	\$193,520	\$203,080	\$203,080	\$189,080

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Administrative Services						
Information Technology						
Commodities	\$0	\$0	\$0	\$100	\$0	\$0
Other Financing Uses	\$0	\$0	\$6,160	\$0	\$0	\$25,000
Capital Outlay	\$3,855	\$28,406	\$15,340	\$17,340	\$40,000	\$0
Total Information Technology:	\$3,855	\$28,406	\$21,500	\$17,440	\$40,000	\$25,000
Total Administrative Services:	\$3,855	\$28,406	\$21,500	\$17,440	\$40,000	\$25,000





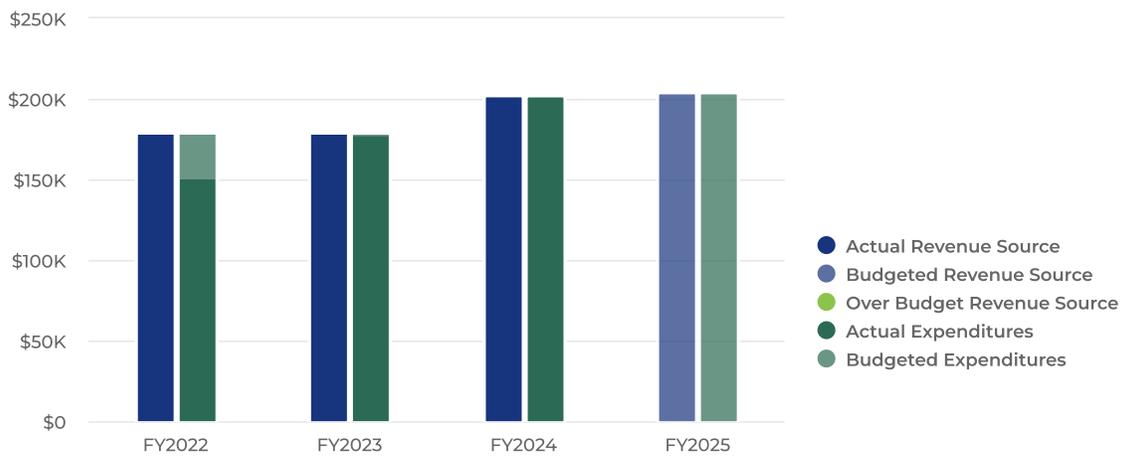
Geneva Community Mental Health Fund

The Geneva Community Mental Health Board was established in 1989 under Illinois State Statute 405 ILCS 20. The Board grants funding to various non-for-profit organizations that provide services to City of Geneva residents. Resources are provided by property taxes.



Summary

The City of Geneva is projecting \$204.3K of revenue in FY2025, which represents a 0.8% increase over the prior year. Budgeted expenditures are projected to increase by 0.8% or \$1.53K to \$204.3K in FY2025.



Geneva Community Mental Health Fund

The City has awarded a grant to the following organizations for FY2024:

Organization	Grant Amount (\$)
Association of Individual Development	35,375
Ecker Center for Behavioral Health	31,570
Tri-City Family Services	24,430
Lazarus House	17,565
Fox Valley Hands of Hope	12,785
National Alliance on Mental Illness	11,145
Elderday Center	9,570
Valley Sheltered Workshop	9,150
Lighthouse Foundation	8,850
Horse Power Therapeutic Riding	8,675
Fox Valley Special Recreation Association	7,730
Suicide Prevention Services	7,715
The Joshua Tree Community	7,060
DayOne Pact	4,285
Easter Seals Dupage/Fox Valley	4,095



Geneva Community Mental Health Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	-\$15,844	\$11,788	\$14,707	\$14,707	\$15,317	\$16,842
Revenues						
Taxes						
Property Tax	\$177,765	\$177,666	\$200,000	\$198,785	\$200,000	\$200,000
Total Taxes:	\$177,765	\$177,666	\$200,000	\$198,785	\$200,000	\$200,000
Other Revenues						
Interest Income	\$1,585	\$2,248	\$1,000	\$4,600	\$4,300	\$4,300
Donations	\$0	\$1,800	\$0	\$0	\$0	\$0
Total Other Revenues:	\$1,585	\$4,048	\$1,000	\$4,600	\$4,300	\$4,300
Other Financing Sources						
Reappropriation	\$0	\$0	\$1,775	\$0	\$0	\$0
Total Other Financing Sources:	\$0	\$0	\$1,775	\$0	\$0	\$0
Total Revenues:	\$179,350	\$181,713	\$202,775	\$203,385	\$204,300	\$204,300
Expenditures						
Contractual Services						
Other Professional Services	\$1,219	\$1,294	\$2,000	\$2,000	\$2,000	\$2,000
Dues & Subscriptions	\$500	\$500	\$775	\$775	\$775	\$775
Total Contractual Services:	\$1,719	\$1,794	\$2,775	\$2,775	\$2,775	\$2,775
Other Expenditures						
Charitable Donations	\$150,000	\$177,000	\$200,000	\$200,000	\$200,000	\$200,000
Total Other Expenditures:	\$150,000	\$177,000	\$200,000	\$200,000	\$200,000	\$200,000
Other Financing Uses						
Source of Reserves	\$0	\$0	\$0	\$0	\$1,525	\$1,525
Total Other Financing Uses:	\$0	\$0	\$0	\$0	\$1,525	\$1,525
Total Expenditures:	\$151,719	\$178,794	\$202,775	\$202,775	\$204,300	\$204,300
Total Revenues Less Expenditures:	\$27,631	\$2,920	\$0	\$610	\$0	\$0
Ending Fund Balance:	\$11,787	\$14,707	\$14,707	\$15,317	\$15,317	\$16,842



Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Boards & Commissions						
Mental Health						
Contractual Services	\$1,719	\$1,794	\$2,775	\$2,775	\$2,775	\$2,775
Other Expenditures	\$150,000	\$177,000	\$200,000	\$200,000	\$200,000	\$200,000
Other Financing Uses	\$0	\$0	\$0	\$0	\$1,525	\$1,525
Total Mental Health:	\$151,719	\$178,794	\$202,775	\$202,775	\$204,300	\$204,300
Total Boards & Commissions:	\$151,719	\$178,794	\$202,775	\$202,775	\$204,300	\$204,300





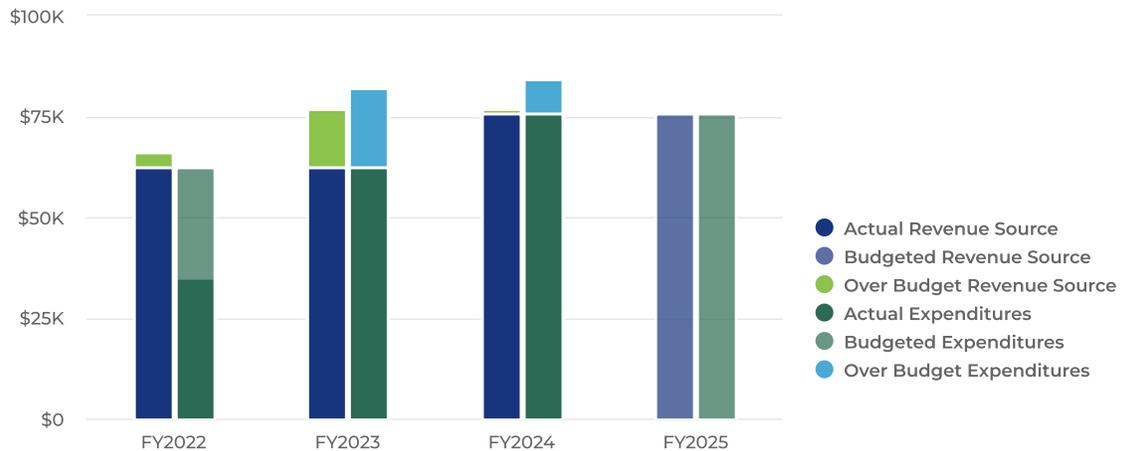
Foreign Fire Insurance Fund

The Geneva Foreign Fire Board was established in accordance with Illinois State Statute 65 ILCS 5/11-10-2. The Foreign Fire Insurance Fund accounts for restricted expenditures for the maintenance, use and benefit of the Fire Department. Resources come from the City's portion of the 2% insurance tax on fire insurance policies sold by out of state insurance companies.



Summary

The City of Geneva is projecting \$76.01K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or \$0 to \$76.01K in FY2025.



Foreign Fire Insurance Fund

The Foreign Fire Insurance Board is comprised of seven trustees; six members are elected at large by the sworn members of the department. The Fire Chief is required to hold the last trustee position per statute.

Foreign Fire Insurance Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$124,496	\$155,572	\$150,602	\$150,602	\$143,017	\$174,577
Revenues						
Taxes						
Foreign Fire Insurance Tax	\$63,918	\$76,545	\$75,000	\$75,855	\$75,000	\$75,000
Total Taxes:	\$63,918	\$76,545	\$75,000	\$75,855	\$75,000	\$75,000
Other Revenues						
Interest Income	\$7	\$8	\$10	\$10	\$10	\$10
Reimbursed Expenditures	\$1,603	\$518	\$1,000	\$1,000	\$1,000	\$1,000
Miscellaneous	\$896	\$0	\$0	\$0	\$0	\$0
Total Other Revenues:	\$2,507	\$526	\$1,010	\$1,010	\$1,010	\$1,010
Total Revenues:	\$66,425	\$77,071	\$76,010	\$76,865	\$76,010	\$76,010
Expenditures						
Contractual Services						
Banking Service	\$123	\$99	\$100	\$100	\$100	\$100
Dues & Subscriptions	\$100	\$100	\$100	\$100	\$100	\$100
Travel & Meals	\$1	\$247	\$500	\$500	\$500	\$500
Training & Professional Development	\$1,803	\$7,895	\$10,000	\$10,000	\$10,000	\$10,000
General Insurance	\$230	\$230	\$250	\$250	\$250	\$250
Total Contractual Services:	\$2,256	\$8,571	\$10,950	\$10,950	\$10,950	\$10,950
Commodities						
Maintenance Supplies	\$689	\$0	\$500	\$500	\$500	\$500
Office Equipment	\$475	\$0	\$0	\$0	\$0	\$0
Operating Supplies	\$23,664	\$65,557	\$20,000	\$60,000	\$20,000	\$20,000
Clothing	\$2,526	\$7,100	\$10,000	\$10,000	\$10,000	\$10,000
Total Commodities:	\$27,354	\$72,657	\$30,500	\$70,500	\$30,500	\$30,500
Capital Outlay						
Machinery & Equipment	\$3,614	\$0	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$3,614	\$0	\$0	\$0	\$0	\$0
Other Expenditures						
Community Relations	\$150	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Employee Awards	\$1,974	\$813	\$2,000	\$2,000	\$2,000	\$2,000
Total Other Expenditures:	\$2,124	\$813	\$3,000	\$3,000	\$3,000	\$3,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Financing Uses						
Source of Reserves	\$0	\$0	\$31,560	\$0	\$31,560	\$31,560
Total Other Financing Uses:	\$0	\$0	\$31,560	\$0	\$31,560	\$31,560
Total Expenditures:	\$35,348	\$82,041	\$76,010	\$84,450	\$76,010	\$76,010
Total Revenues Less Expenditures:	\$31,076	-\$4,971	\$0	-\$7,585	\$0	\$0
Ending Fund Balance:	\$155,572	\$150,602	\$150,602	\$143,017	\$143,017	\$174,577

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Fire						
Foreign Fire Insurance Board						
Contractual Services	\$2,256	\$8,571	\$10,950	\$10,950	\$10,950	\$10,950
Commodities	\$27,354	\$72,657	\$30,500	\$70,500	\$30,500	\$30,500
Other Expenditures	\$2,124	\$813	\$3,000	\$3,000	\$3,000	\$3,000
Other Financing Uses	\$0	\$0	\$31,560	\$0	\$31,560	\$31,560
Capital Outlay	\$3,614	\$0	\$0	\$0	\$0	\$0
Total Foreign Fire Insurance Board:	\$35,348	\$82,041	\$76,010	\$84,450	\$76,010	\$76,010
Total Fire:	\$35,348	\$82,041	\$76,010	\$84,450	\$76,010	\$76,010





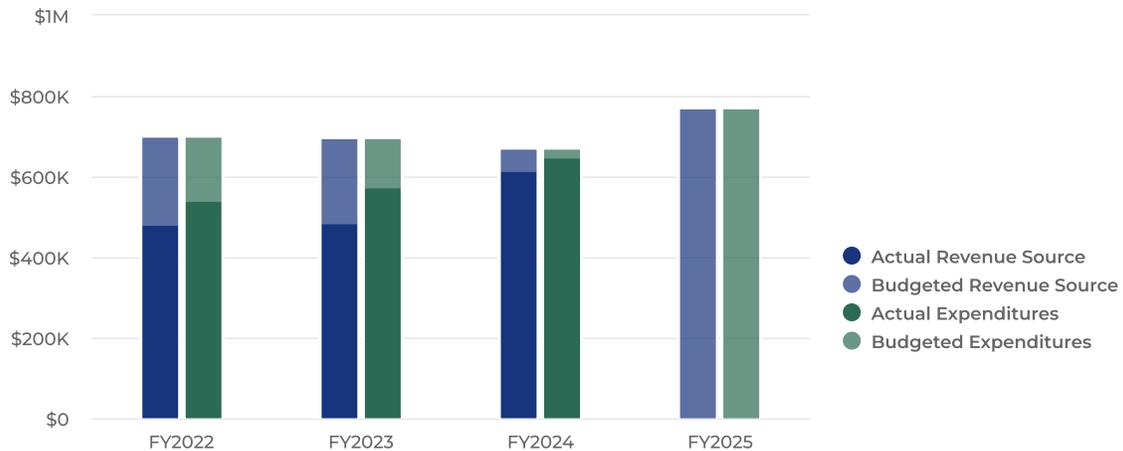
Special Service Areas (SSA)

A Special Service Area is a financing technique that allows the continuing maintenance costs for a contiguous area within the City to be borne by that area itself (rather than the City as whole). The City has twenty-six SSA's throughout the City of which eleven are active. Activation of a dormant SSA may occur when a developer or homeowner association discontinue maintenance responsibilities within an SSA.



Summary

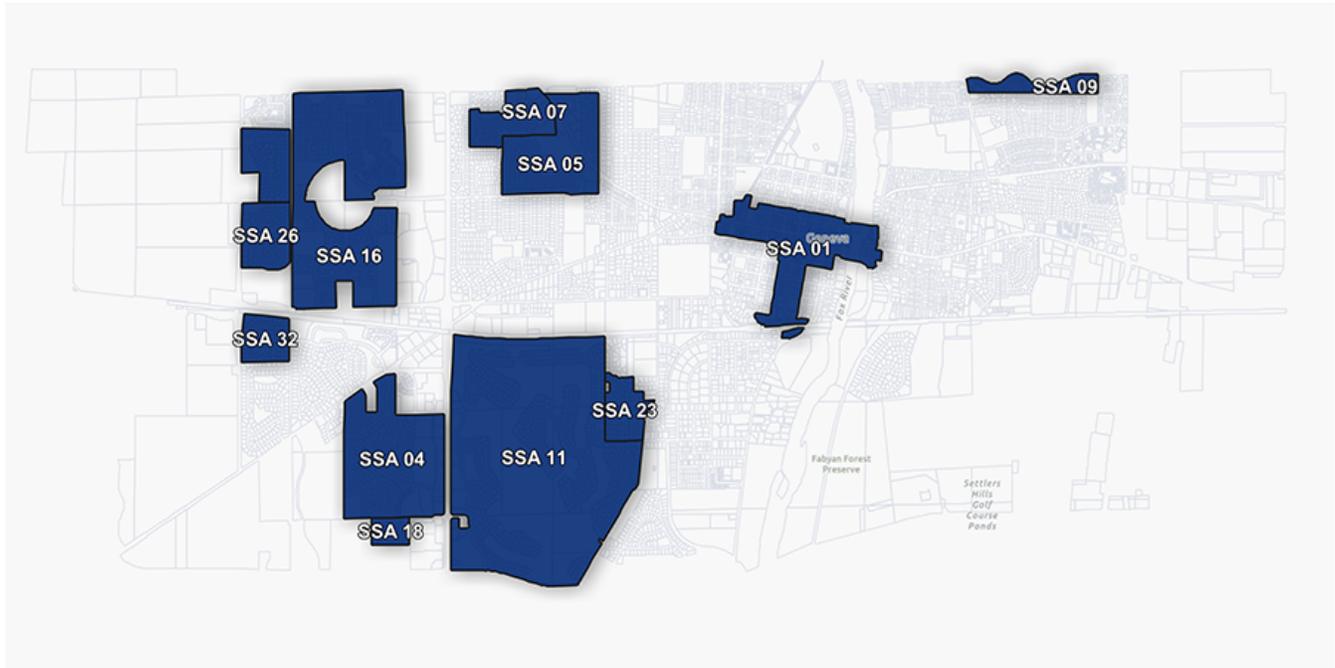
The City of Geneva is projecting \$773.09K of revenue in FY2025, which represents a 14.6% increase over the prior year. Budgeted expenditures are projected to increase by 14.6% or \$98.56K to \$773.09K in FY2025.



Special Service Areas (SSA)

The City levies an SSA tax annually on each property within an active SSA. The taxes levied offset the maintenance costs of the subdivision's public areas (examples include: stormwater basins, landscaping, etc.) and may fluctuate year-to-year. The City accounts for each active SSA within its own fund to ensure proper recording. Surpluses within each fund are used to offset future costs.

Active SSAs



The City of Geneva currently has 11 active SSAs.

- **SSA #1 – Downtown**
 - Located in the downtown historic district of the City. This fund accounts for the financing of maintenance, parking control, and capital improvement activities within SSA #1 and the repayment of SSA bonds. Resources are provided by special service area property taxes.
- **SSA #4 – Randall Square**
 - Located in the Randall Square subdivision. This fund accounts for the maintenance of the detention pond located within the Randall Square subdivision. Resources are provided by special service area property taxes.
- **SSA #5 – Williamsburg**
 - Located in the Williamsburg subdivision. This fund accounts for the maintenance of the detention pond located within the Williamsburg subdivision. Resources are provided by special service area property taxes.
- **SSA #7 – Blackberry**
 - Located in the Blackberry subdivision. This fund accounts for the maintenance of the detention pond located within the Blackberry subdivision. Resources are provided by special service area property taxes.
- **SSA #9 – Geneva Knolls**
 - Located in the Geneva Knolls subdivision. This fund accounts for the maintenance of the detention pond located within the Geneva Knolls subdivision. Resources are provided by special service area property taxes.
- **SSA #11 – Eagle Brook**
 - Located in the Eagle Brook subdivision. This fund accounts for the drainage, retention, and detention maintenance within the Eagle Brook subdivision. Resources are provided by special service area property taxes.

- **SSA #16 – Fisher Farms**
 - Located in the Fisher Farms subdivision of the City. This fund accounts for the retention and detention maintenance within the Fisher Farms subdivision. Resources are provided by special service area property taxes.
- **SSA #18 – Wildwood**
 - Located in the Wildwood subdivision. This fund accounts for the detention pond maintenance within the Wildwood subdivision. Resources are provided by special service area property taxes.
- **SSA #23 – Sunset Meadows**
 - Located in the Sunset Meadows subdivision. This fund accounts for the detention pond maintenance within the Sunset Meadows subdivision. Resources are provided by special service area property taxes.
- **SSA #26 – Westhaven**
 - Located in the Westhaven subdivision. This fund accounts for the detention pond maintenance within the Westhaven subdivision. Resources are provided by special service area property taxes.
- **SSA #32 – Brentwood's Pond**
 - Located in the Brentwood's Pond subdivision. This fund accounts for the maintenance, repair, renewal, and replacement of storm and surface water retention basins. Resources are provided by special service area property taxes.

Inactive SSAs



The City of Geneva currently has 15 inactive SSAs.

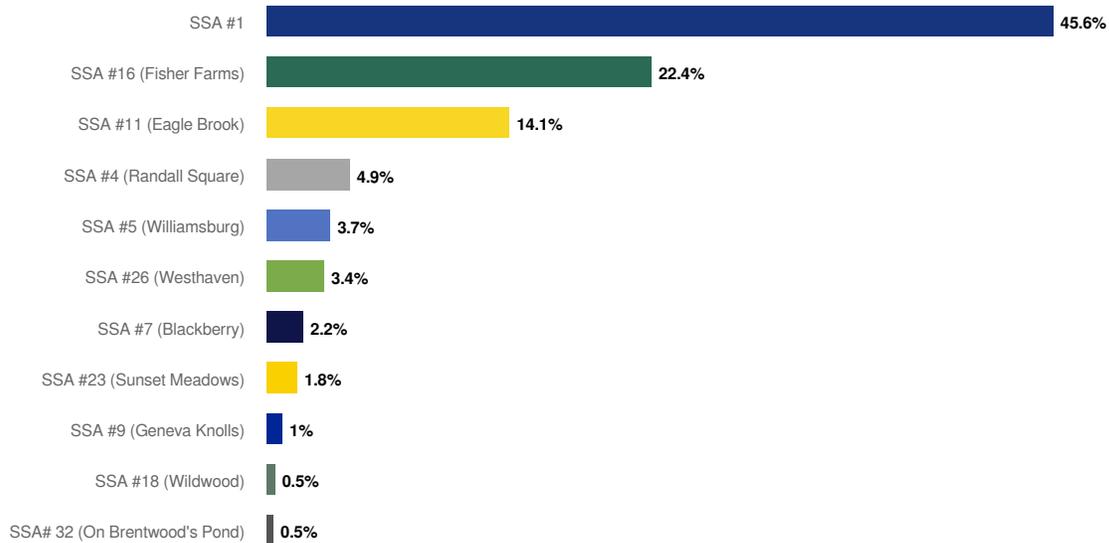
- SSA #2 – Geneva East
- SSA #3 – McLaughlin Subdivision
- SSA #8 – Sunset Meadows III
- SSA #12 – Averill Road Extension
- SSA #14 – Creekside Drive
- SSA #17 – Fisher Farms Commercial Area A
- SSA #20 – Fisher Farms Commercial Area C
- SSA #21 – Fisher Farms Commercial Area D
- SSA #25 – 1000 Randall Road
- SSA #27 – Westhaven First Baptist Church
- SSA #28 – Northern Illinois Food Bank
- SSA #29 – Roquette
- SSA #30 – 2202 Gary Lane
- SSA #33 – Cooper Woods
- SSA #34 – Emma's Landing

Special Service Areas (SSA) Comprehensive Summary

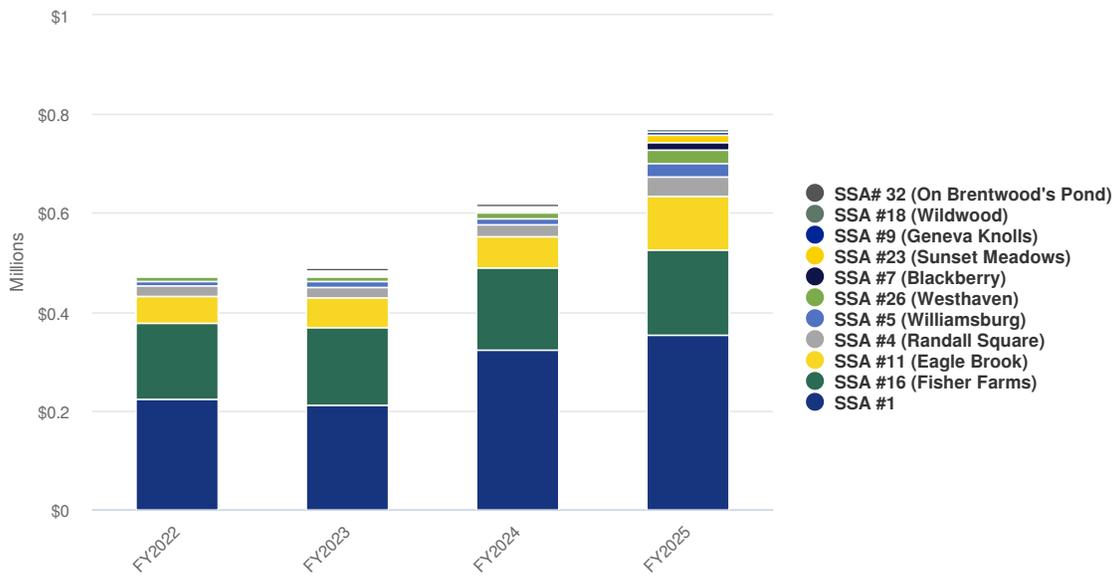
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$517,188	\$457,077	\$368,131	\$368,131	\$333,351	\$122,646
Revenues						
Taxes	\$467,316	\$470,357	\$454,590	\$454,775	\$504,770	\$518,460
Fines and Forfeits	\$16,286	-\$10,214	\$11,250	\$12,500	\$12,500	\$12,500
Other Revenues	\$194	\$13,087	\$7,610	\$21,275	\$15,475	\$13,875
Other Financing Sources	\$0	\$14,769	\$201,075	\$129,625	\$240,340	\$193,220
Total Revenues:	\$483,795	\$488,000	\$674,525	\$618,175	\$773,085	\$738,055
Expenditures						
Personnel Services	\$153,965	\$164,488	\$178,950	\$150,990	\$189,868	\$195,881
Contractual Services	\$324,472	\$357,120	\$436,090	\$472,725	\$510,832	\$466,579
Commodities	\$29,535	\$14,176	\$32,540	\$32,095	\$32,750	\$32,970
Debt Service	\$30,331	\$26,627	\$0	\$0	\$0	\$0
Capital Outlay	\$4,655	\$13,575	\$0	\$0	\$10,000	\$0
Other Expenditures	\$949	\$959	\$0	-\$2,855	\$0	\$0
Other Financing Uses	\$0	\$0	\$26,945	\$0	\$29,635	\$42,625
Total Expenditures:	\$543,906	\$576,946	\$674,525	\$652,955	\$773,085	\$738,055
Total Revenues Less Expenditures:	-\$60,111	-\$88,946	\$0	-\$34,780	\$0	\$0
Ending Fund Balance:	\$457,077	\$368,131	\$368,131	\$333,351	\$333,351	\$122,646

Revenue by Fund

2025 Revenue by Fund

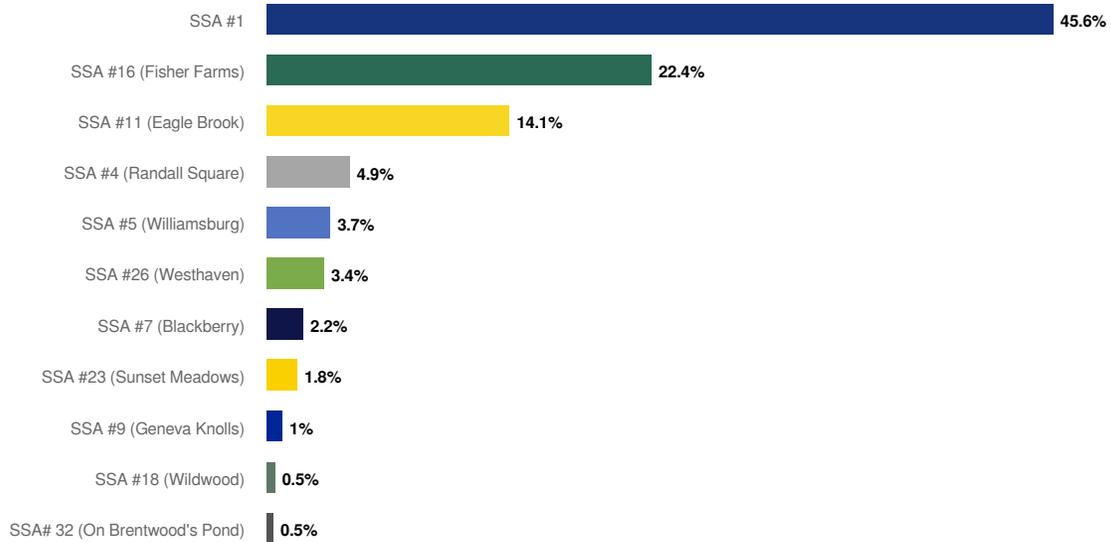


Budgeted and Historical 2025 Revenue by Fund

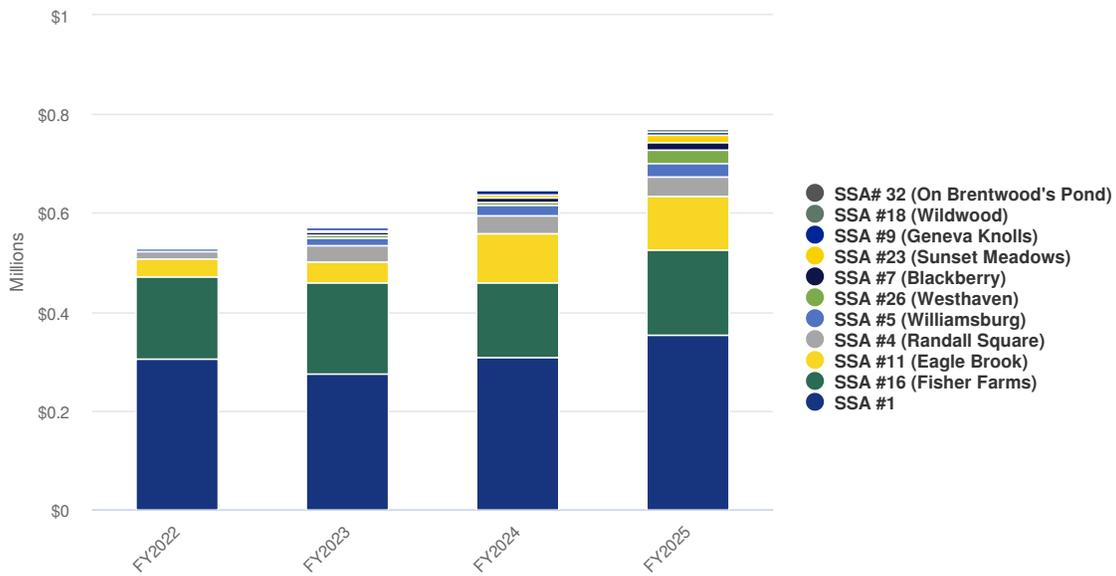


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
SSA #1	\$305,868	\$276,337	\$319,375	\$307,320	\$352,905	\$349,140
SSA #4 (Randall Square)	\$16,478	\$30,640	\$36,410	\$36,410	\$37,500	\$38,220
SSA #5 (Williamsburg)	\$5,897	\$16,160	\$21,210	\$21,210	\$28,645	\$19,500
SSA #7 (Blackberry)	\$2,448	\$6,817	\$6,885	\$6,885	\$17,065	\$7,420
SSA #9 (Geneva Knolls)	\$2,504	\$4,080	\$7,520	\$7,520	\$7,630	\$7,845
SSA #11 (Eagle Brook)	\$34,850	\$43,900	\$99,040	\$99,040	\$109,040	\$111,990
SSA #16 (Fisher Farms)	\$166,443	\$182,565	\$163,315	\$152,530	\$172,795	\$180,590
SSA #18 (Wildwood)	\$1,086	\$3,744	\$3,720	\$3,310	\$3,745	\$3,745
SSA #23 (Sunset Meadows)	\$2,512	\$3,714	\$4,140	\$8,640	\$14,235	\$4,420
SSA #26 (Westhaven)	\$2,070	\$5,688	\$9,420	\$6,790	\$25,945	\$11,490
SSA# 32 (On Brentwood's Pond)	\$3,750	\$3,300	\$3,490	\$3,300	\$3,580	\$3,695
Total:	\$543,906	\$576,946	\$674,525	\$652,955	\$773,085	\$738,055



Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
SSA Administration						
General						
Contractual Services	\$237,802	\$300,609	\$328,205	\$345,635	\$390,545	\$346,290
Commodities	\$237	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$26,945	\$0	\$29,635	\$42,625
Total General:	\$238,039	\$300,609	\$355,150	\$345,635	\$420,180	\$388,915
Finance						
Contractual Services	\$0	\$2,023	\$7,500	\$7,500	\$2,500	\$2,504
Debt Service	\$30,331	\$26,627	\$0	\$0	\$0	\$0
Total Finance:	\$30,331	\$28,650	\$7,500	\$7,500	\$2,500	\$2,504
Community Service						
Personnel Services	\$28,314	\$36,873	\$38,840	\$38,260	\$41,880	\$43,492
Contractual Services	\$1,020	\$4,134	\$3,325	\$3,325	\$1,827	\$1,825
Commodities	\$8,505	\$6,930	\$4,725	\$4,275	\$4,940	\$5,160
Capital Outlay	\$0	\$13,575	\$0	\$0	\$0	\$0
Total Community Service:	\$37,838	\$61,512	\$46,890	\$45,860	\$48,647	\$50,477
Streets						
Personnel Services	\$125,651	\$127,616	\$140,110	\$112,730	\$147,988	\$152,389
Contractual Services	\$85,650	\$50,354	\$97,060	\$116,265	\$115,960	\$115,960
Commodities	\$20,793	\$7,246	\$27,815	\$27,820	\$27,810	\$27,810
Other Expenditures	\$949	\$959	\$0	-\$2,855	\$0	\$0
Capital Outlay	\$4,655	\$0	\$0	\$0	\$10,000	\$0
Total Streets:	\$237,699	\$186,175	\$264,985	\$253,960	\$301,758	\$296,159
Total SSA Administration:	\$543,906	\$576,946	\$674,525	\$652,955	\$773,085	\$738,055





SSA #1

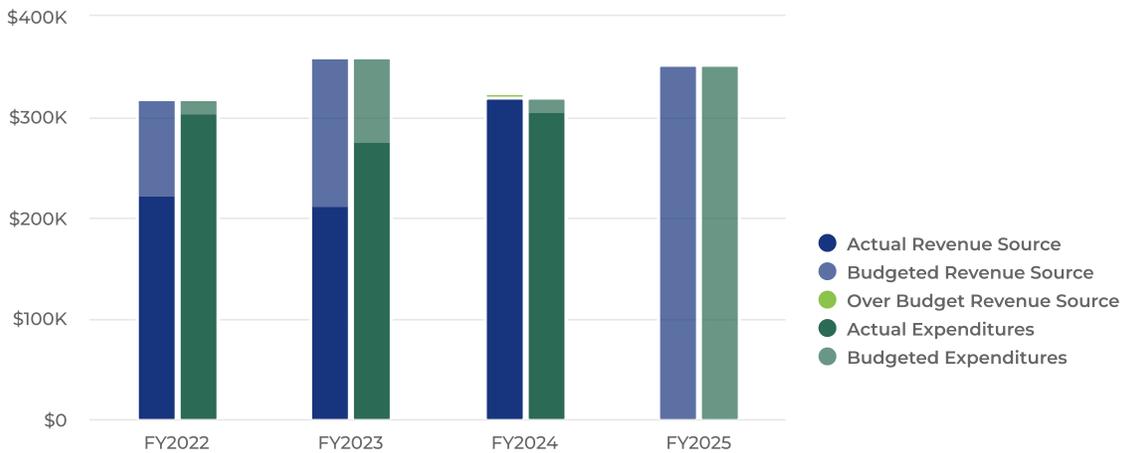
Downtown

Located in the downtown historic district of the City. This fund accounts for the financing of maintenance, parking control, and capital improvement activities within SSA #1 and the repayment of SSA bonds.



Summary

The City of Geneva is projecting \$352.91K of revenue in FY2025, which represents a 10.5% increase over the prior year. Budgeted expenditures are projected to increase by 10.5% or \$33.53K to \$352.91K in FY2025.



SSA #1 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$134,026	\$51,832	-\$11,903	-\$11,903	\$4,552	-\$120,453
Revenues						
Taxes						
Property Tax	\$206,910	\$206,725	\$177,000	\$177,000	\$213,900	\$213,900
Total Taxes:	\$206,910	\$206,725	\$177,000	\$177,000	\$213,900	\$213,900
Fines and Forfeits						
Parking Violations	\$16,286	-\$10,214	\$11,250	\$12,500	\$12,500	\$12,500
Total Fines and Forfeits:	\$16,286	-\$10,214	\$11,250	\$12,500	\$12,500	\$12,500
Other Revenues						
Interest Income	\$478	\$1,322	\$1,500	\$1,900	\$1,500	\$1,500
Reimbursed Expenditures	\$0	\$0	\$0	\$2,750	\$0	\$0
Total Other Revenues:	\$478	\$1,322	\$1,500	\$4,650	\$1,500	\$1,500
Other Financing Sources						
Interfund Transfers In	\$0	\$14,769	\$129,625	\$129,625	\$0	\$0
Reappropriation	\$0	\$0	\$0	\$0	\$125,005	\$121,240
Total Other Financing Sources:	\$0	\$14,769	\$129,625	\$129,625	\$125,005	\$121,240
Total Revenues:	\$223,674	\$212,602	\$319,375	\$323,775	\$352,905	\$349,140
Expenditures						
Personnel Services						
Wages - Regular	\$94,348	\$102,953	\$113,866	\$99,575	\$120,753	\$124,667
Wages - Part-Time/Seasonal	\$2,630	\$6,750	\$9,900	\$3,015	\$10,800	\$10,800
Overtime	\$1,626	\$90	\$0	\$700	\$0	\$0
Stand-By	\$2,564	\$460	\$0	\$400	\$0	\$0
Group Insurance	\$34,856	\$37,081	\$37,198	\$32,670	\$39,463	\$40,405
Medicare	\$1,397	\$1,519	\$1,795	\$1,420	\$1,909	\$1,963
Social Security	\$5,880	\$6,400	\$7,579	\$5,960	\$8,016	\$8,261
IMRF	\$10,664	\$9,235	\$8,612	\$7,250	\$8,927	\$9,785
Total Personnel Services:	\$153,965	\$164,488	\$178,950	\$150,990	\$189,868	\$195,881
Contractual Services						
Maintenance Service	\$12,648	\$6,594	\$30,115	\$30,115	\$29,875	\$29,875
Legal Service	\$0	\$2,023	\$7,500	\$7,500	\$2,500	\$2,504
Banking Service	\$89	\$91	\$200	\$200	\$202	\$200
Collection Service	\$38	\$0	\$0	\$0	\$0	\$0
Postage	\$378	\$701	\$2,125	\$2,125	\$625	\$625
Publishing	\$0	\$0	\$0	\$1,100	\$0	\$0
Printing	\$514	\$842	\$1,000	\$1,000	\$1,000	\$1,000
Garbage Disposal	\$55,716	\$34,987	\$60,245	\$78,730	\$79,385	\$79,385



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Rentals	\$17,286	\$8,773	\$6,700	\$6,320	\$6,700	\$6,700
Other Contractual Services	\$0	\$2,500	\$0	\$0	\$0	\$0
Total Contractual Services:	\$86,670	\$56,511	\$107,885	\$127,090	\$120,287	\$120,289
Commodities						
Maintenance Supplies	\$10,599	\$5,066	\$11,760	\$11,760	\$11,760	\$11,760
Operating Supplies	\$9,752	\$1,299	\$15,530	\$15,535	\$15,525	\$15,525
Small Tools	\$443	\$881	\$525	\$525	\$525	\$525
Computer Software	\$8,505	\$6,930	\$4,725	\$4,275	\$4,940	\$5,160
Total Commodities:	\$29,298	\$14,176	\$32,540	\$32,095	\$32,750	\$32,970
Debt Service						
Principal	\$29,000	\$26,000	\$0	\$0	\$0	\$0
Interest	\$1,331	\$627	\$0	\$0	\$0	\$0
Total Debt Service:	\$30,331	\$26,627	\$0	\$0	\$0	\$0
Capital Outlay						
Improvements Other than Buildings	\$4,655	\$0	\$0	\$0	\$0	\$0
Machinery & Equipment	\$0	\$0	\$0	\$0	\$10,000	\$0
Vehicles	\$0	\$13,575	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$4,655	\$13,575	\$0	\$0	\$10,000	\$0
Other Expenditures						
Property Taxes	\$949	\$959	\$0	-\$2,855	\$0	\$0
Total Other Expenditures:	\$949	\$959	\$0	-\$2,855	\$0	\$0
Total Expenditures:	\$305,868	\$276,337	\$319,375	\$307,320	\$352,905	\$349,140
Total Revenues Less Expenditures:	-\$82,194	-\$63,735	\$0	\$16,455	\$0	\$0
Ending Fund Balance:	\$51,832	-\$11,903	-\$11,903	\$4,552	\$4,552	-\$120,453





SSA #4

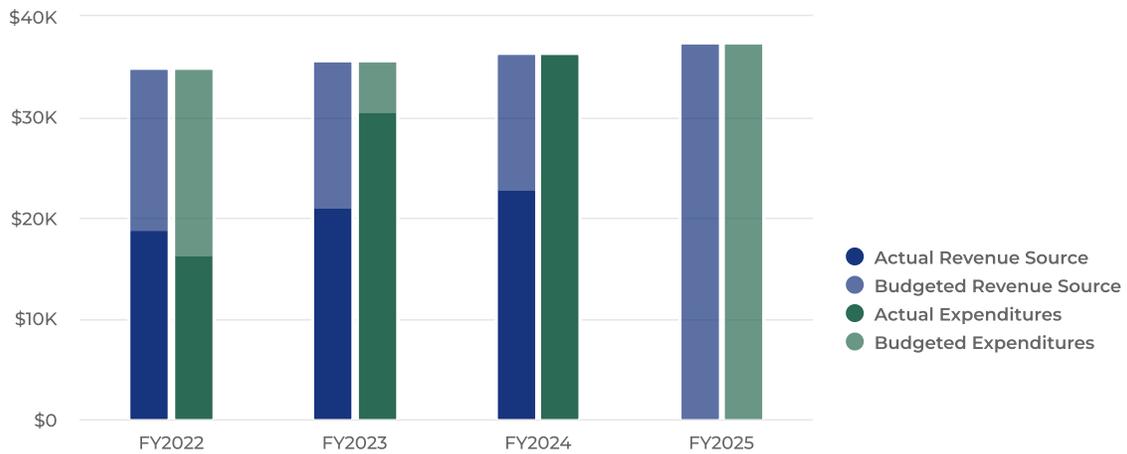
Randall Square

Located in the Randall Square subdivision. This fund accounts for the maintenance of the detention pond located within the Randall Square subdivision.



Summary

The City of Geneva is projecting \$37.5K of revenue in FY2025, which represents a 3.0% increase over the prior year. Budgeted expenditures are projected to increase by 3.0% or \$1.09K to \$37.5K in FY2025.



SSA #4 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$66,655	\$69,083	\$59,579	\$59,579	\$46,139	\$32,229
Revenues						
Taxes						
Property Tax	\$19,341	\$20,226	\$21,140	\$21,170	\$22,090	\$23,215
Total Taxes:	\$19,341	\$20,226	\$21,140	\$21,170	\$22,090	\$23,215
Other Revenues						
Interest Income	-\$434	\$910	\$600	\$1,800	\$1,500	\$1,500
Total Other Revenues:	-\$434	\$910	\$600	\$1,800	\$1,500	\$1,500
Other Financing Sources						
Reappropriation	\$0	\$0	\$14,670	\$0	\$13,910	\$13,505
Total Other Financing Sources:	\$0	\$0	\$14,670	\$0	\$13,910	\$13,505
Total Revenues:	\$18,907	\$21,136	\$36,410	\$22,970	\$37,500	\$38,220
Expenditures						
Contractual Services						
Maintenance Service	\$16,241	\$30,640	\$36,410	\$36,410	\$37,500	\$38,220
Total Contractual Services:	\$16,241	\$30,640	\$36,410	\$36,410	\$37,500	\$38,220
Commodities						
Maintenance Supplies	\$237	\$0	\$0	\$0	\$0	\$0
Total Commodities:	\$237	\$0	\$0	\$0	\$0	\$0
Total Expenditures:	\$16,478	\$30,640	\$36,410	\$36,410	\$37,500	\$38,220
Total Revenues Less Expenditures:	\$2,429	-\$9,504	\$0	-\$13,440	\$0	\$0
Ending Fund Balance:	\$69,084	\$59,579	\$59,579	\$46,139	\$46,139	\$32,229





SSA #5

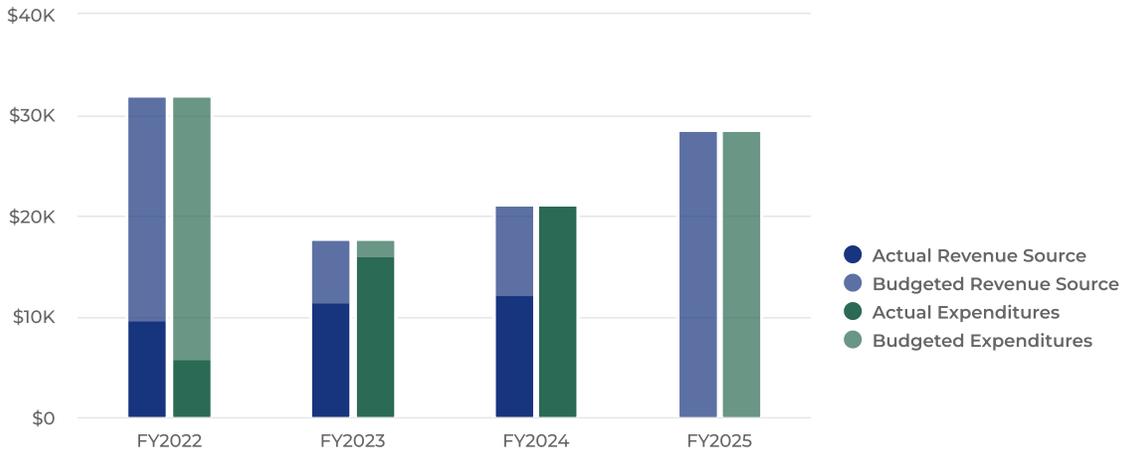
Williamsburg

Located in the Williamsburg subdivision. This fund accounts for the maintenance of the detention pond located within the Williamsburg subdivision.



Summary

The City of Geneva is projecting \$28.65K of revenue in FY2025, which represents a 35.1% increase over the prior year. Budgeted expenditures are projected to increase by 35.1% or \$7.44K to \$28.65K in FY2025.



SSA #5 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$23,990	\$27,846	\$23,236	\$23,236	\$14,351	-\$1,414
Revenues						
Taxes						
Property Tax	\$9,744	\$10,808	\$11,290	\$11,325	\$11,880	\$12,415
Total Taxes:	\$9,744	\$10,808	\$11,290	\$11,325	\$11,880	\$12,415
Other Revenues						
Interest Income	\$9	\$742	\$400	\$1,000	\$1,000	\$1,000
Total Other Revenues:	\$9	\$742	\$400	\$1,000	\$1,000	\$1,000
Other Financing Sources						
Reappropriation	\$0	\$0	\$9,520	\$0	\$15,765	\$6,085
Total Other Financing Sources:	\$0	\$0	\$9,520	\$0	\$15,765	\$6,085
Total Revenues:	\$9,753	\$11,550	\$21,210	\$12,325	\$28,645	\$19,500
Expenditures						
Contractual Services						
Maintenance Service	\$5,897	\$16,160	\$18,210	\$18,210	\$18,645	\$19,500
Other Contractual Services	\$0	\$0	\$3,000	\$3,000	\$10,000	\$0
Total Contractual Services:	\$5,897	\$16,160	\$21,210	\$21,210	\$28,645	\$19,500
Total Expenditures:	\$5,897	\$16,160	\$21,210	\$21,210	\$28,645	\$19,500
Total Revenues Less Expenditures:	\$3,856	-\$4,610	\$0	-\$8,885	\$0	\$0
Ending Fund Balance:	\$27,846	\$23,236	\$23,236	\$14,351	\$14,351	-\$1,414





SSA #7

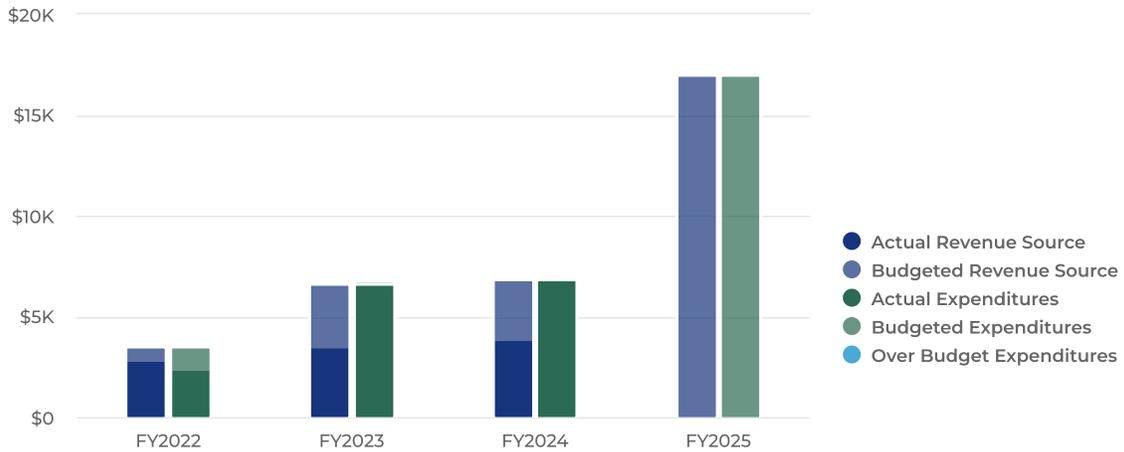
Blackberry

Located in the Blackberry subdivision. This fund accounts for the maintenance of the detention pond located within the Blackberry subdivision.



Summary

The City of Geneva is projecting \$17.07K of revenue in FY2025, which represents a 147.9% increase over the prior year. Budgeted expenditures are projected to increase by 147.9% or \$10.18K to \$17.07K in FY2025.



SSA #7 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$12,669	\$13,112	\$9,883	\$9,883	\$6,918	-\$6,077
Revenues						
Taxes						
Property Tax	\$2,885	\$3,305	\$3,610	\$3,620	\$3,795	\$3,965
Total Taxes:	\$2,885	\$3,305	\$3,610	\$3,620	\$3,795	\$3,965
Other Revenues						
Interest Income	\$6	\$284	\$150	\$300	\$275	\$275
Total Other Revenues:	\$6	\$284	\$150	\$300	\$275	\$275
Other Financing Sources						
Reappropriation	\$0	\$0	\$3,125	\$0	\$12,995	\$3,180
Total Other Financing Sources:	\$0	\$0	\$3,125	\$0	\$12,995	\$3,180
Total Revenues:	\$2,891	\$3,589	\$6,885	\$3,920	\$17,065	\$7,420
Expenditures						
Contractual Services						
Maintenance Service	\$2,448	\$6,817	\$6,885	\$6,885	\$7,065	\$7,420
Other Contractual Services	\$0	\$0	\$0	\$0	\$10,000	\$0
Total Contractual Services:	\$2,448	\$6,817	\$6,885	\$6,885	\$17,065	\$7,420
Total Expenditures:	\$2,448	\$6,817	\$6,885	\$6,885	\$17,065	\$7,420
Total Revenues Less Expenditures:	\$443	-\$3,229	\$0	-\$2,965	\$0	\$0
Ending Fund Balance:	\$13,112	\$9,883	\$9,883	\$6,918	\$6,918	-\$6,077





SSA #9

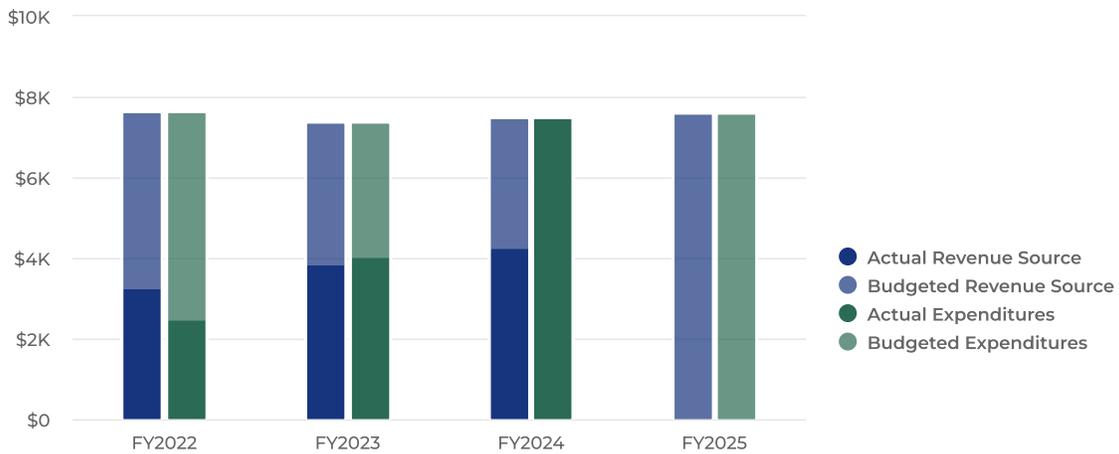
Geneva Knolls

Located in the Geneva Knolls subdivision. This fund accounts for the maintenance of the detention pond located within the Geneva Knolls subdivision.



Summary

The City of Geneva is projecting \$7.63K of revenue in FY2025, which represents a 1.5% increase over the prior year. Budgeted expenditures are projected to increase by 1.5% or \$110 to \$7.63K in FY2025.



SSA #9 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$15,697	\$16,503	\$16,303	\$16,303	\$13,093	\$9,943
Revenues						
Taxes						
Property Tax	\$3,304	\$3,450	\$3,610	\$3,610	\$3,780	\$3,950
Total Taxes:	\$3,304	\$3,450	\$3,610	\$3,610	\$3,780	\$3,950
Other Revenues						
Interest Income	\$6	\$431	\$175	\$700	\$700	\$700
Total Other Revenues:	\$6	\$431	\$175	\$700	\$700	\$700
Other Financing Sources						
Reappropriation	\$0	\$0	\$3,735	\$0	\$3,150	\$3,195
Total Other Financing Sources:	\$0	\$0	\$3,735	\$0	\$3,150	\$3,195
Total Revenues:	\$3,310	\$3,880	\$7,520	\$4,310	\$7,630	\$7,845
Expenditures						
Contractual Services						
Maintenance Service	\$2,504	\$4,080	\$7,520	\$7,520	\$7,630	\$7,845
Total Contractual Services:	\$2,504	\$4,080	\$7,520	\$7,520	\$7,630	\$7,845
Total Expenditures:	\$2,504	\$4,080	\$7,520	\$7,520	\$7,630	\$7,845
Total Revenues Less Expenditures:	\$806	-\$200	\$0	-\$3,210	\$0	\$0
Ending Fund Balance:	\$16,503	\$16,303	\$16,303	\$13,093	\$13,093	\$9,943

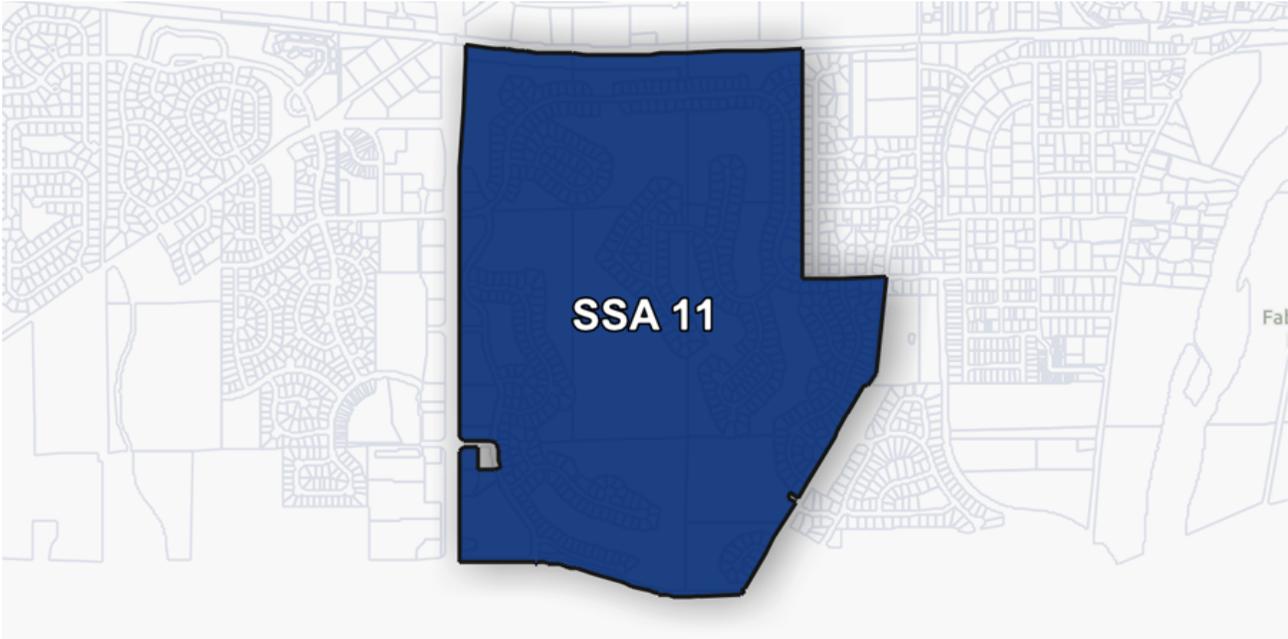




SSA #11

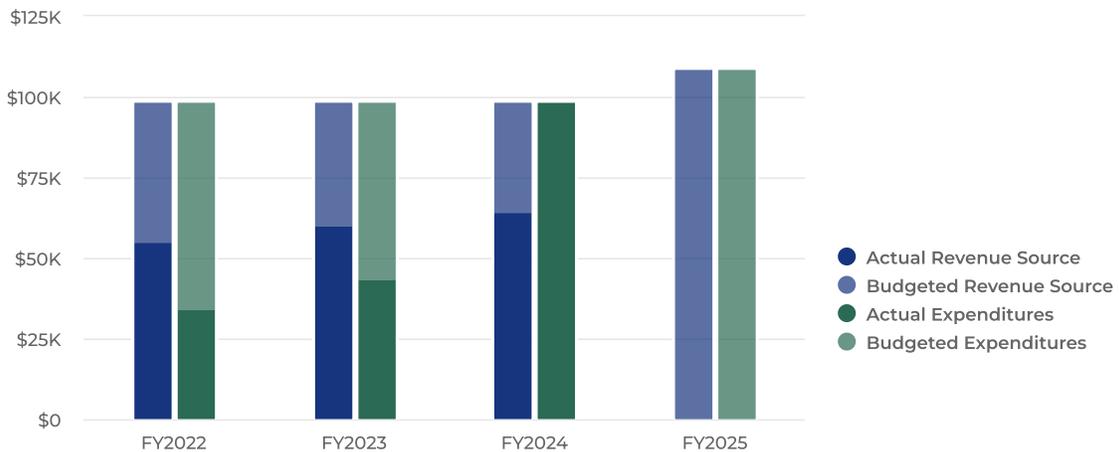
Eagle Brook

Located in the Eagle Brook subdivision. This fund accounts for the drainage, retention, and detention maintenance within the Eagle Brook subdivision.



Summary

The City of Geneva is projecting \$109.04K of revenue in FY2025, which represents a 10.1% increase over the prior year. Budgeted expenditures are projected to increase by 10.1% or \$10K to \$109.04K in FY2025.



SSA #11 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$122,082	\$142,761	\$159,678	\$159,678	\$125,238	\$81,913
Revenues						
Taxes						
Property Tax	\$55,587	\$55,497	\$58,100	\$58,100	\$60,715	\$63,450
Total Taxes:	\$55,587	\$55,497	\$58,100	\$58,100	\$60,715	\$63,450
Other Revenues						
Interest Income	-\$58	\$5,320	\$2,000	\$6,500	\$5,000	\$4,000
Total Other Revenues:	-\$58	\$5,320	\$2,000	\$6,500	\$5,000	\$4,000
Other Financing Sources						
Reappropriation	\$0	\$0	\$38,940	\$0	\$43,325	\$44,540
Total Other Financing Sources:	\$0	\$0	\$38,940	\$0	\$43,325	\$44,540
Total Revenues:	\$55,529	\$60,817	\$99,040	\$64,600	\$109,040	\$111,990
Expenditures						
Contractual Services						
Maintenance Service	\$34,850	\$43,900	\$99,040	\$99,040	\$109,040	\$111,990
Total Contractual Services:	\$34,850	\$43,900	\$99,040	\$99,040	\$109,040	\$111,990
Total Expenditures:	\$34,850	\$43,900	\$99,040	\$99,040	\$109,040	\$111,990
Total Revenues Less Expenditures:	\$20,679	\$16,917	\$0	-\$34,440	\$0	\$0
Ending Fund Balance:	\$142,761	\$159,678	\$159,678	\$125,238	\$125,238	\$81,913

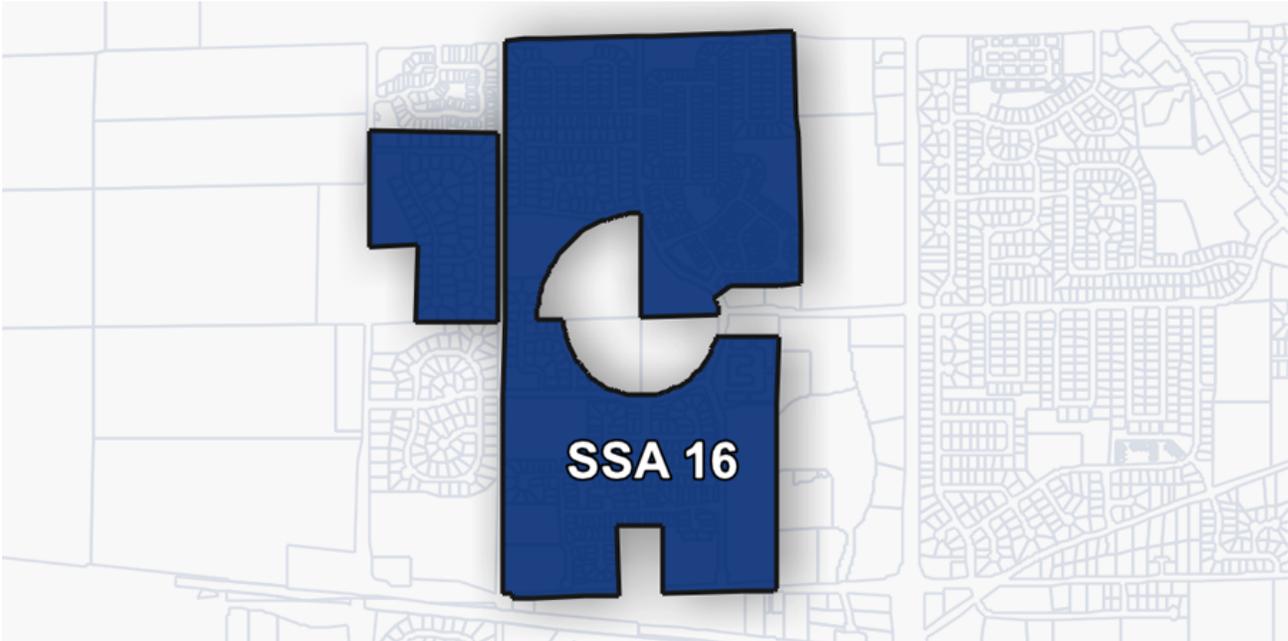




SSA #16

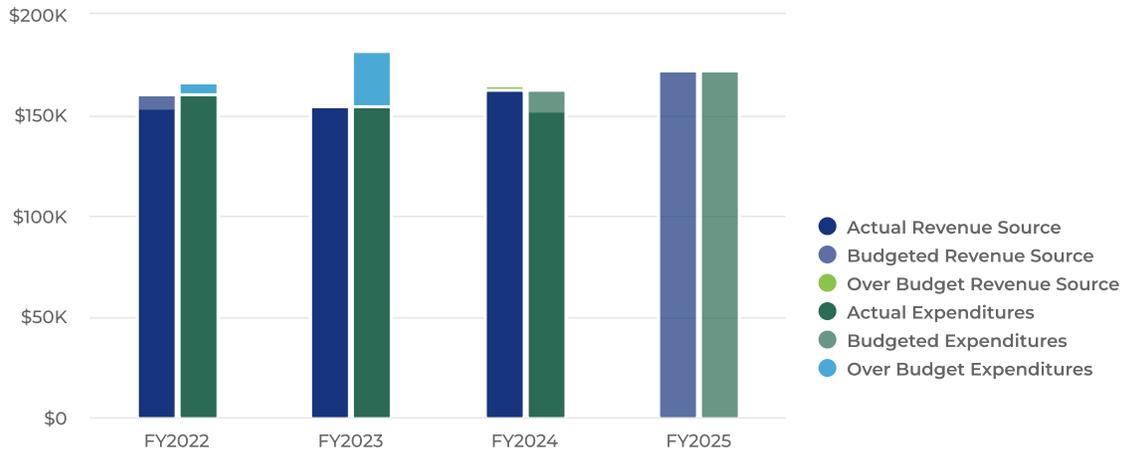
Fisher Farms

Located in the Fisher Farms subdivision of the City. This fund accounts for the retention and detention maintenance within the Fisher Farms subdivision.



Summary

The City of Geneva is projecting \$172.8K of revenue in FY2025, which represents a 5.8% increase over the prior year. Budgeted expenditures are projected to increase by 5.8% or \$9.48K to \$172.8K in FY2025.



SSA #16 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$85,099	\$72,566	\$46,235	\$46,235	\$59,020	\$88,025
Revenues						
Taxes						
Property Tax	\$153,753	\$153,908	\$161,315	\$161,315	\$169,295	\$177,590
Total Taxes:	\$153,753	\$153,908	\$161,315	\$161,315	\$169,295	\$177,590
Other Revenues						
Interest Income	\$158	\$2,326	\$2,000	\$4,000	\$3,500	\$3,000
Total Other Revenues:	\$158	\$2,326	\$2,000	\$4,000	\$3,500	\$3,000
Total Revenues:	\$153,911	\$156,234	\$163,315	\$165,315	\$172,795	\$180,590
Expenditures						
Contractual Services						
Maintenance Service	\$141,962	\$161,696	\$105,900	\$116,770	\$105,900	\$105,900
Other Professional Services	\$11,700	\$10,725	\$11,000	\$12,760	\$14,890	\$14,890
Utilities	\$12,781	\$10,145	\$23,000	\$23,000	\$23,000	\$23,000
Total Contractual Services:	\$166,443	\$182,565	\$139,900	\$152,530	\$143,790	\$143,790
Other Financing Uses						
Source of Reserves	\$0	\$0	\$23,415	\$0	\$29,005	\$36,800
Total Other Financing Uses:	\$0	\$0	\$23,415	\$0	\$29,005	\$36,800
Total Expenditures:	\$166,443	\$182,565	\$163,315	\$152,530	\$172,795	\$180,590
Total Revenues Less Expenditures:	-\$12,533	-\$26,331	\$0	\$12,785	\$0	\$0
Ending Fund Balance:	\$72,566	\$46,235	\$46,235	\$59,020	\$59,020	\$88,025





SSA #18

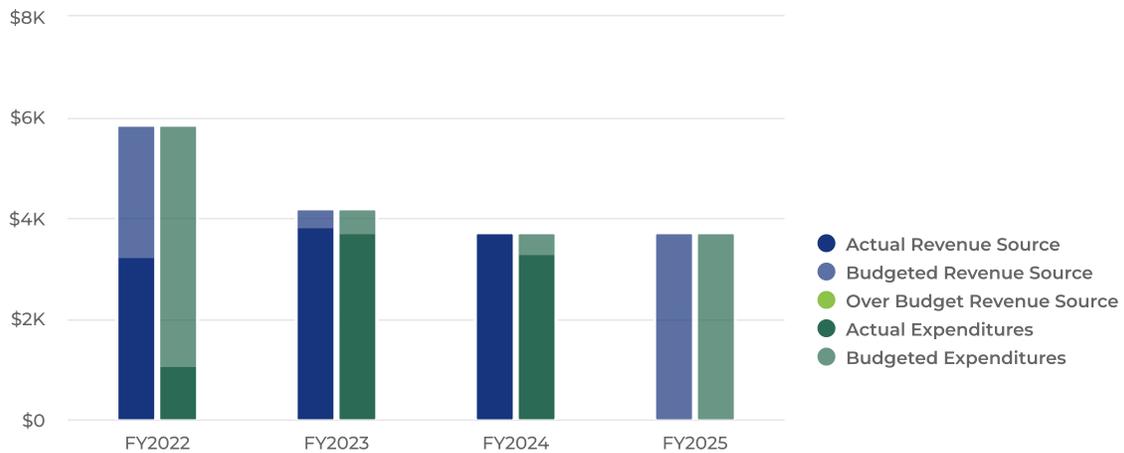
Wildwood

Located in the Wildwood subdivision. This fund accounts for the detention pond maintenance within the Wildwood subdivision.



Summary

The City of Geneva is projecting \$3.75K of revenue in FY2025, which represents a 0.7% increase over the prior year. Budgeted expenditures are projected to increase by 0.7% or \$25 to \$3.75K in FY2025.



SSA #18 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$13,003	\$15,165	\$15,271	\$15,271	\$15,706	\$16,056
Revenues						
Taxes						
Property Tax	\$3,240	\$3,386	\$3,545	\$3,545	\$3,545	\$3,545
Total Taxes:	\$3,240	\$3,386	\$3,545	\$3,545	\$3,545	\$3,545
Other Revenues						
Interest Income	\$8	\$464	\$175	\$200	\$200	\$200
Total Other Revenues:	\$8	\$464	\$175	\$200	\$200	\$200
Total Revenues:	\$3,248	\$3,850	\$3,720	\$3,745	\$3,745	\$3,745
Expenditures						
Contractual Services						
Maintenance Service	\$1,086	\$3,744	\$3,310	\$3,310	\$3,395	\$3,565
Total Contractual Services:	\$1,086	\$3,744	\$3,310	\$3,310	\$3,395	\$3,565
Other Financing Uses						
Source of Reserves	\$0	\$0	\$410	\$0	\$350	\$180
Total Other Financing Uses:	\$0	\$0	\$410	\$0	\$350	\$180
Total Expenditures:	\$1,086	\$3,744	\$3,720	\$3,310	\$3,745	\$3,745
Total Revenues Less Expenditures:	\$2,162	\$105	\$0	\$435	\$0	\$0
Ending Fund Balance:	\$15,165	\$15,271	\$15,271	\$15,706	\$15,706	\$16,056





SSA #23

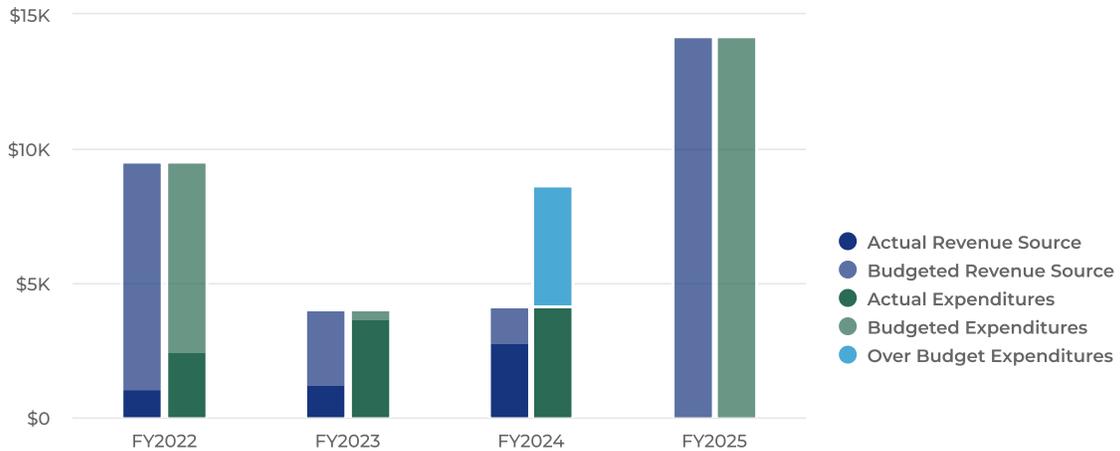
Sunset Meadows

Located in the Sunset Meadows subdivision. This fund accounts for the detention pond maintenance within the Sunset Meadows subdivision.



Summary

The City of Geneva is projecting \$14.24K of revenue in FY2025, which represents a 243.8% increase over the prior year. Budgeted expenditures are projected to increase by 243.8% or \$10.1K to \$14.24K in FY2025.



SSA #23 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$8,182	\$6,781	\$4,322	\$4,322	-\$1,508	-\$12,923
Revenues						
Taxes						
Property Tax	\$1,110	\$1,159	\$2,580	\$2,685	\$2,820	\$2,945
Total Taxes:	\$1,110	\$1,159	\$2,580	\$2,685	\$2,820	\$2,945
Other Revenues						
Interest Income	\$2	\$96	\$100	\$125	\$0	\$0
Total Other Revenues:	\$2	\$96	\$100	\$125	\$0	\$0
Other Financing Sources						
Reappropriation	\$0	\$0	\$1,460	\$0	\$11,415	\$1,475
Total Other Financing Sources:	\$0	\$0	\$1,460	\$0	\$11,415	\$1,475
Total Revenues:	\$1,112	\$1,255	\$4,140	\$2,810	\$14,235	\$4,420
Expenditures						
Contractual Services						
Maintenance Service	\$2,512	\$3,520	\$4,140	\$8,640	\$14,235	\$4,420
Publishing	\$0	\$194	\$0	\$0	\$0	\$0
Total Contractual Services:	\$2,512	\$3,714	\$4,140	\$8,640	\$14,235	\$4,420
Total Expenditures:	\$2,512	\$3,714	\$4,140	\$8,640	\$14,235	\$4,420
Total Revenues Less Expenditures:	-\$1,401	-\$2,459	\$0	-\$5,830	\$0	\$0
Ending Fund Balance:	\$6,781	\$4,322	\$4,322	-\$1,508	-\$1,508	-\$12,923





SSA #26

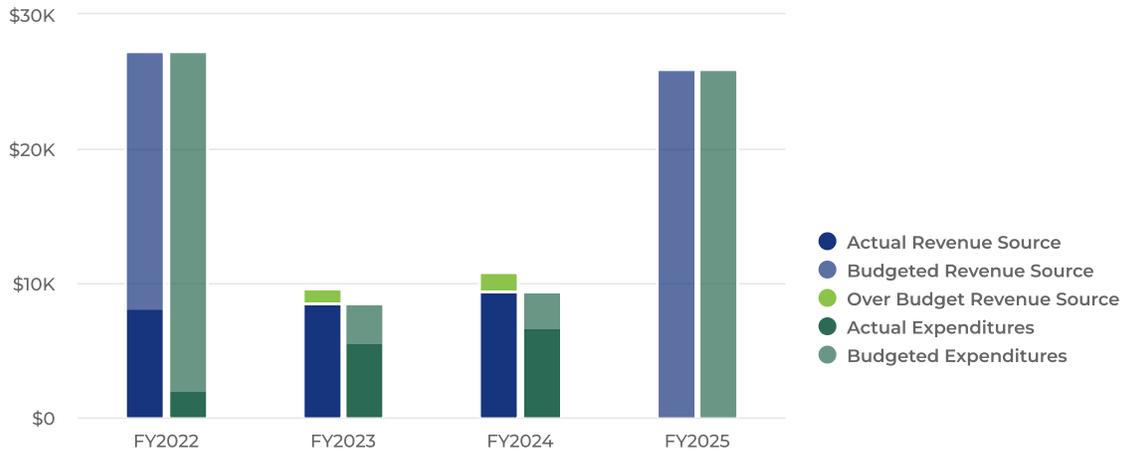
Westhaven

Located in the Westhaven subdivision. This fund accounts for the detention pond maintenance within the Westhaven subdivision.



Summary

The City of Geneva is projecting \$25.95K of revenue in FY2025, which represents a 175.4% increase over the prior year. Budgeted expenditures are projected to increase by 175.4% or \$16.52K to \$25.95K in FY2025.



SSA #26 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$35,501	\$41,616	\$45,628	\$45,628	\$49,763	\$34,988
Revenues						
Taxes						
Property Tax	\$8,165	\$8,518	\$8,920	\$8,925	\$9,370	\$9,790
Total Taxes:	\$8,165	\$8,518	\$8,920	\$8,925	\$9,370	\$9,790
Other Revenues						
Interest Income	\$19	\$1,182	\$500	\$2,000	\$1,800	\$1,700
Total Other Revenues:	\$19	\$1,182	\$500	\$2,000	\$1,800	\$1,700
Other Financing Sources						
Reappropriation	\$0	\$0	\$0	\$0	\$14,775	\$0
Total Other Financing Sources:	\$0	\$0	\$0	\$0	\$14,775	\$0
Total Revenues:	\$8,184	\$9,700	\$9,420	\$10,925	\$25,945	\$11,490
Expenditures						
Contractual Services						
Maintenance Service	\$2,070	\$5,688	\$6,790	\$6,790	\$5,945	\$6,240
Engineering Service	\$0	\$0	\$0	\$0	\$20,000	\$0
Total Contractual Services:	\$2,070	\$5,688	\$6,790	\$6,790	\$25,945	\$6,240
Other Financing Uses						
Source of Reserves	\$0	\$0	\$2,630	\$0	\$0	\$5,250
Total Other Financing Uses:	\$0	\$0	\$2,630	\$0	\$0	\$5,250
Total Expenditures:	\$2,070	\$5,688	\$9,420	\$6,790	\$25,945	\$11,490
Total Revenues Less Expenditures:	\$6,115	\$4,012	\$0	\$4,135	\$0	\$0
Ending Fund Balance:	\$41,616	\$45,628	\$45,628	\$49,763	\$49,763	\$34,988





SSA #32

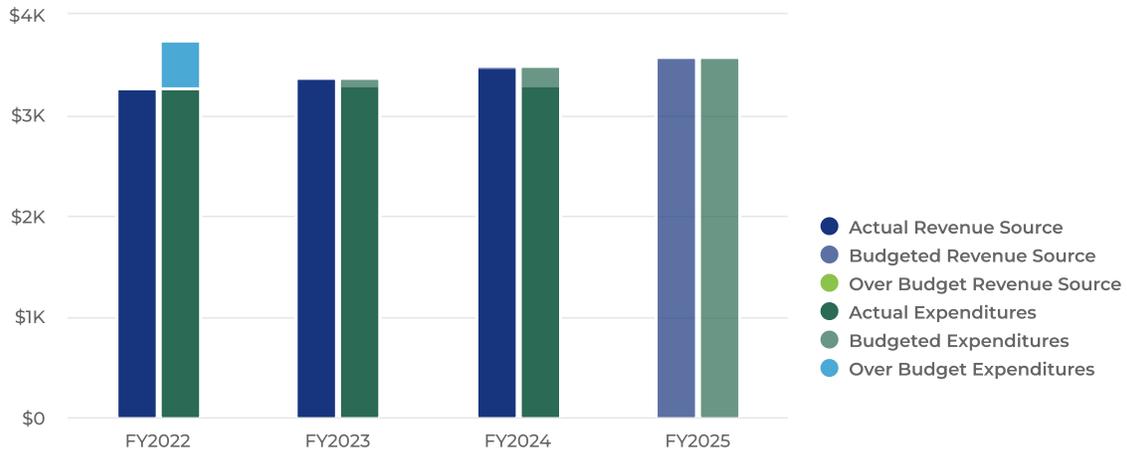
Brentwood's Pond

Located in the Brentwood's Pond subdivision. This fund accounts for the maintenance, repair, renewal, and replacement of storm and surface water retention basins.



Summary

The City of Geneva is projecting \$3.58K of revenue in FY2025, which represents a 2.6% increase over the prior year. Budgeted expenditures are projected to increase by 2.6% or \$90 to \$3.58K in FY2025.



SSA #32 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$284	-\$189	-\$102	-\$102	\$78	\$358
Revenues						
Taxes						
Property Tax	\$3,277	\$3,375	\$3,480	\$3,480	\$3,580	\$3,695
Total Taxes:	\$3,277	\$3,375	\$3,480	\$3,480	\$3,580	\$3,695
Other Revenues						
Interest Income	\$0	\$12	\$10	\$0	\$0	\$0
Total Other Revenues:	\$0	\$12	\$10	\$0	\$0	\$0
Total Revenues:	\$3,277	\$3,387	\$3,490	\$3,480	\$3,580	\$3,695
Expenditures						
Contractual Services						
Maintenance Service	\$3,750	\$3,300	\$3,000	\$3,300	\$3,300	\$3,300
Total Contractual Services:	\$3,750	\$3,300	\$3,000	\$3,300	\$3,300	\$3,300
Other Financing Uses						
Source of Reserves	\$0	\$0	\$490	\$0	\$280	\$395
Total Other Financing Uses:	\$0	\$0	\$490	\$0	\$280	\$395
Total Expenditures:	\$3,750	\$3,300	\$3,490	\$3,300	\$3,580	\$3,695
Total Revenues Less Expenditures:	-\$473	\$87	\$0	\$180	\$0	\$0
Ending Fund Balance:	-\$189	-\$102	-\$102	\$78	\$78	\$358





Capital Projects Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed through proprietary funds or fiduciary funds).

Buildings



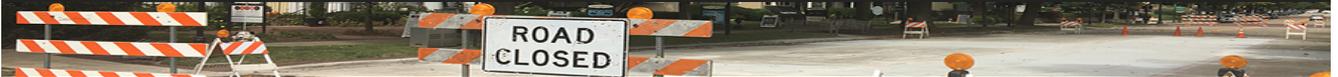
Land



Machinery & Equipment



Improvements



Vehicles

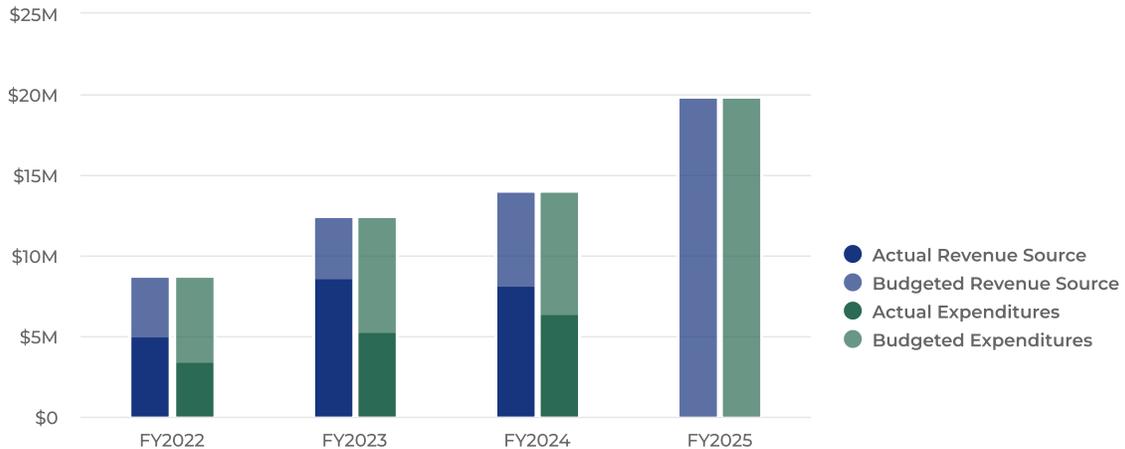


Infrastructure



Summary

The City of Geneva is projecting \$19.9M of revenue in FY2025, which represents a 41.7% increase over the prior year. Budgeted expenditures are projected to increase by 41.7% or \$5.86M to \$19.9M in FY2025.



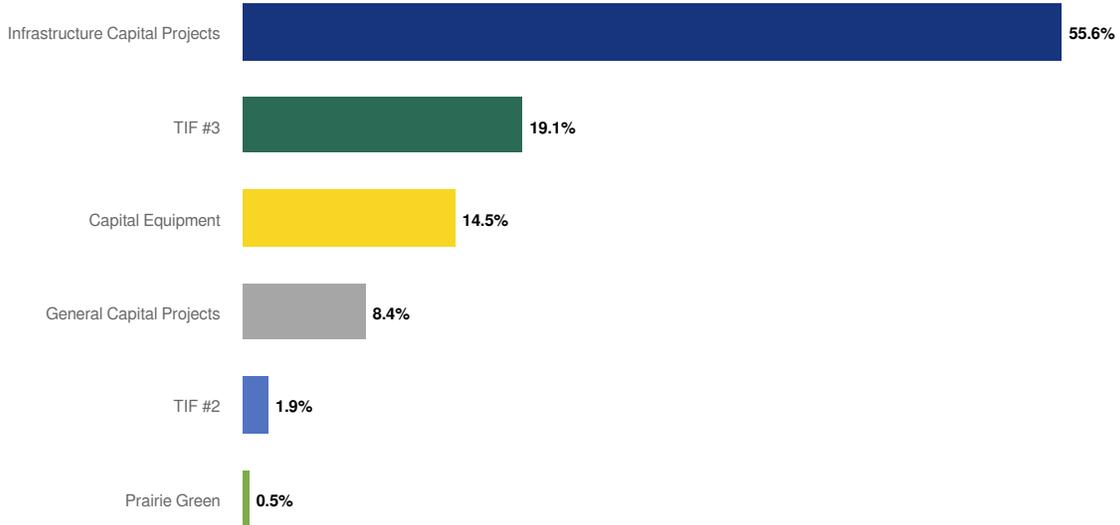
Capital Projects Funds Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$6,763,487	\$8,387,884	\$11,731,400	\$11,731,400	\$13,455,735	\$7,699,755
Revenues						
Taxes	\$3,019,665	\$3,143,903	\$3,293,000	\$3,219,415	\$3,243,000	\$3,265,000
Intergovernmental Revenues	\$932	\$322,995	\$50,000	\$606,815	\$5,483,375	\$1,060,005
Fines and Forfeits	\$0	\$4,043	\$0	\$0	\$0	\$0
Service Fees	\$0	\$115,134	\$5,000	\$2,000	\$5,000	\$5,000
Other Revenues	\$704,132	\$297,359	\$1,788,850	\$619,980	\$1,733,450	\$715,275
Other Financing Sources	\$1,380,817	\$4,790,204	\$8,903,870	\$3,800,000	\$9,435,780	\$9,183,510
Total Revenues:	\$5,105,546	\$8,673,638	\$14,040,720	\$8,248,210	\$19,900,605	\$14,228,790
Expenditures						
Personnel Services	\$127,264	\$126,949	\$138,052	\$131,880	\$155,239	\$162,693
Contractual Services	\$672,642	\$166,340	\$2,502,673	\$100,695	\$3,607,406	\$1,123,812
Debt Service	\$68,238	\$423,288	\$244,090	\$244,090	\$184,170	\$177,525
Capital Outlay	\$2,602,488	\$4,592,508	\$10,909,995	\$6,051,760	\$15,690,595	\$11,770,635
Other Expenditures	\$10,518	\$21,037	\$16,100	-\$4,550	\$0	\$0
Other Financing Uses	\$0	\$0	\$229,810	\$0	\$263,195	\$994,125
Total Expenditures:	\$3,481,150	\$5,330,122	\$14,040,720	\$6,523,875	\$19,900,605	\$14,228,790
Total Revenues Less Expenditures:	\$1,624,396	\$3,343,516	\$0	\$1,724,335	\$0	\$0
Ending Fund Balance:	\$8,387,883	\$11,731,400	\$11,731,400	\$13,455,735	\$13,455,735	\$7,699,755

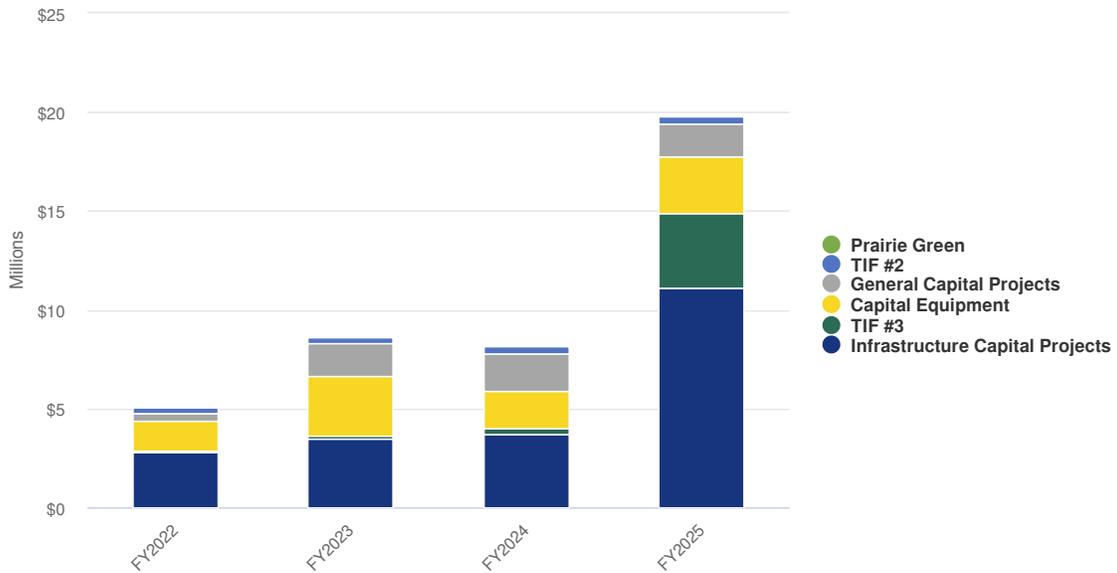


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund



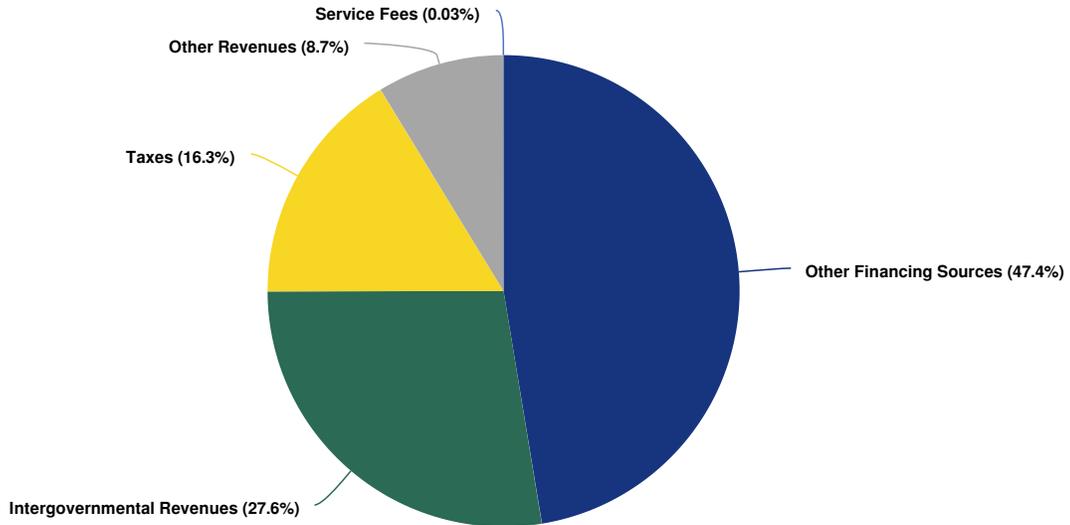
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
General Capital Projects	\$379,199	\$1,629,067	\$2,271,535	\$1,904,835	\$1,672,000	\$1,015,000
Infrastructure Capital Projects	\$2,757,968	\$3,482,285	\$5,810,160	\$3,736,750	\$11,069,500	\$5,933,500
Prairie Green	\$62,281	\$96,616	\$88,000	\$102,850	\$102,850	\$102,850
TIF #2	\$251,763	\$264,142	\$852,275	\$345,620	\$369,000	\$2,085,935



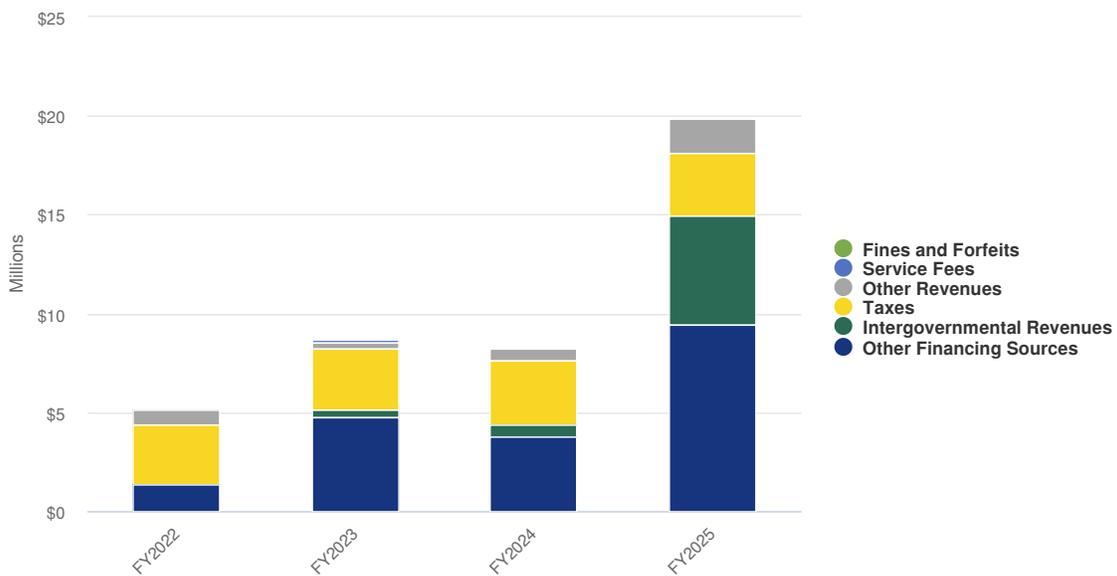
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
TIF #3	\$118,584	\$128,997	\$2,974,770	\$301,795	\$3,798,420	\$2,745,580
Capital Equipment	\$1,535,751	\$3,072,531	\$2,043,980	\$1,856,360	\$2,888,835	\$2,345,925
Total:	\$5,105,546	\$8,673,638	\$14,040,720	\$8,248,210	\$19,900,605	\$14,228,790

Revenues by Source

Projected 2025 Revenues by Source

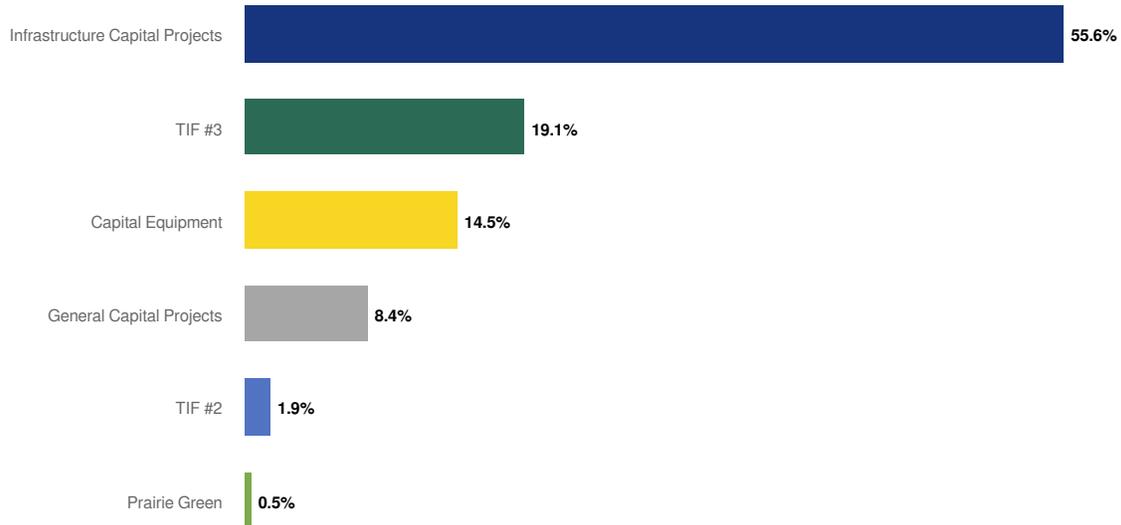


Budgeted and Historical 2025 Revenues by Source

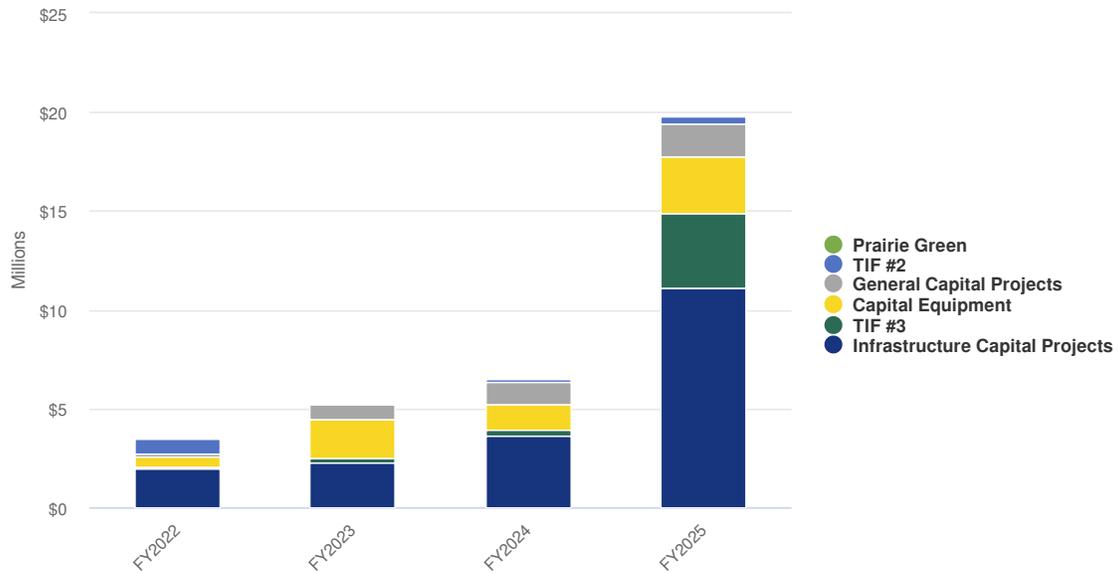


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



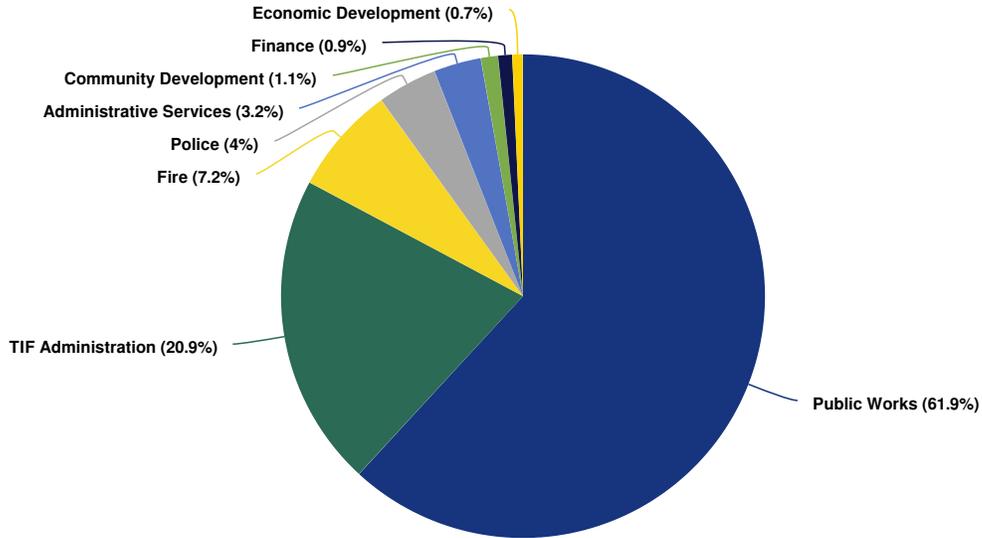
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
General Capital Projects	\$132,729	\$698,915	\$2,271,535	\$1,092,200	\$1,672,000	\$1,015,000
Infrastructure Capital Projects	\$1,984,389	\$2,299,128	\$5,810,160	\$3,657,930	\$11,069,500	\$5,933,500
Prairie Green	\$31,244	\$43,302	\$88,000	\$1,950	\$102,850	\$102,850
TIF #2	\$721,720	\$102,052	\$852,275	\$206,890	\$369,000	\$2,085,935



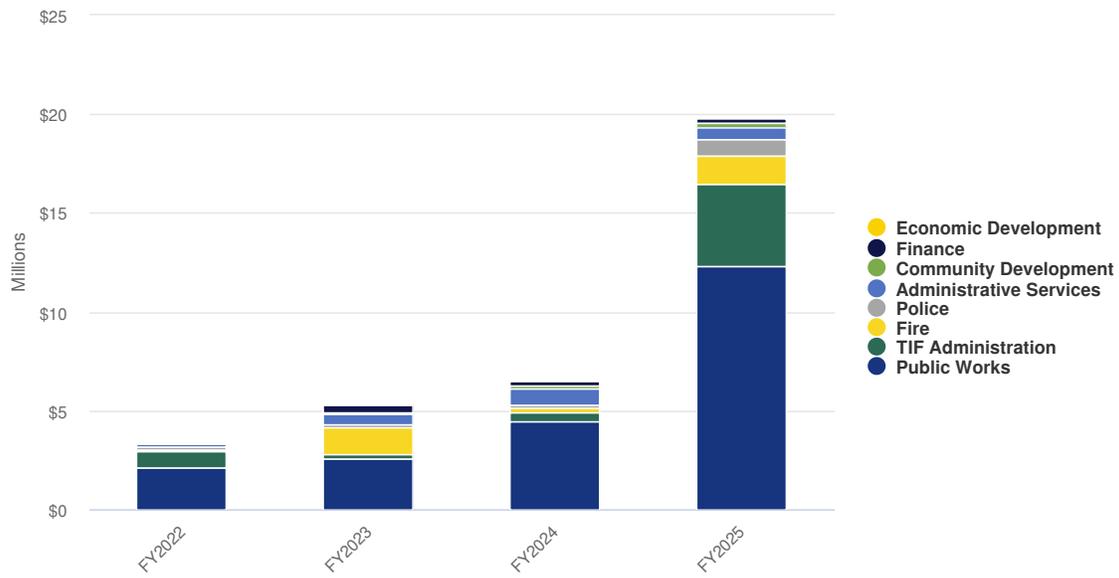
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
TIF #3	\$64,814	\$168,380	\$2,974,770	\$261,200	\$3,798,420	\$2,745,580
Capital Equipment	\$546,253	\$2,018,346	\$2,043,980	\$1,303,705	\$2,888,835	\$2,345,925
Total:	\$3,481,150	\$5,330,122	\$14,040,720	\$6,523,875	\$19,900,605	\$14,228,790

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



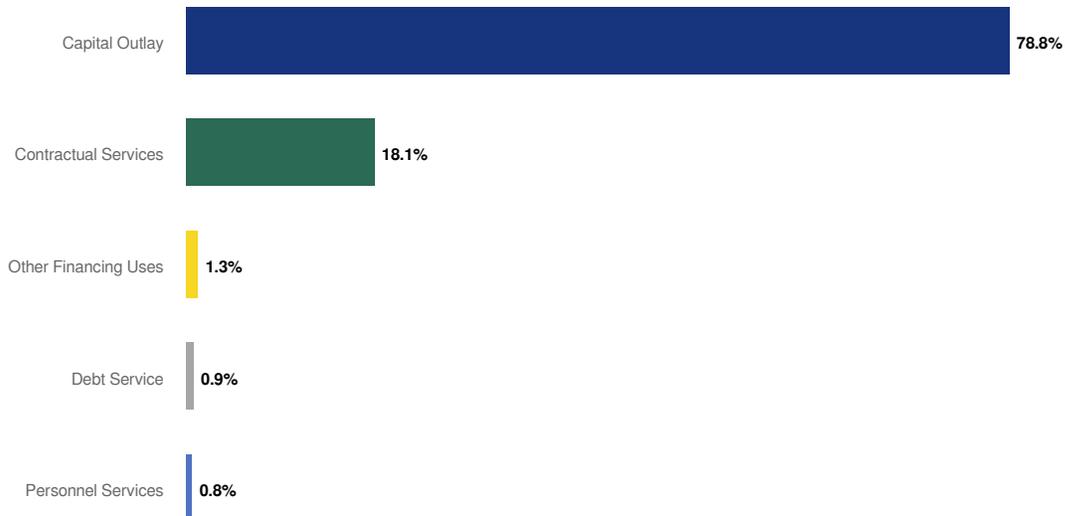
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Administrative Services						
Capital Outlay	\$126,113	\$520,769	\$1,454,855	\$806,855	\$630,760	\$1,065,460
Total Administrative Services:	\$126,113	\$520,769	\$1,454,855	\$806,855	\$630,760	\$1,065,460
Finance						
Contractual Services	\$5,083	\$5,083	\$4,985	\$4,985	\$2,570	\$0
Debt Service	\$68,238	\$423,288	\$244,090	\$244,090	\$184,170	\$177,525
Total Finance:	\$73,321	\$428,371	\$249,075	\$249,075	\$186,740	\$177,525
Community Development						
Contractual Services	\$8,241	\$6,465	\$6,500	\$6,500	\$6,665	\$6,665
Other Expenditures	\$15,518	\$16,037	\$16,100	-\$4,550	\$0	\$0
Other Financing Uses	\$0	\$0	\$65,400	\$0	\$96,185	\$96,185
Capital Outlay	\$24,518	\$20,800	\$250,000	\$125,000	\$125,000	\$0
Total Community Development:	\$48,277	\$43,302	\$338,000	\$126,950	\$227,850	\$102,850
Economic Development						
Capital Outlay	\$61,226	\$11,000	\$30,000	\$40,000	\$140,000	\$0
Total Economic Development:	\$61,226	\$11,000	\$30,000	\$40,000	\$140,000	\$0
TIF Administration						
Personnel Services	\$127,264	\$126,949	\$138,052	\$131,880	\$155,239	\$162,693



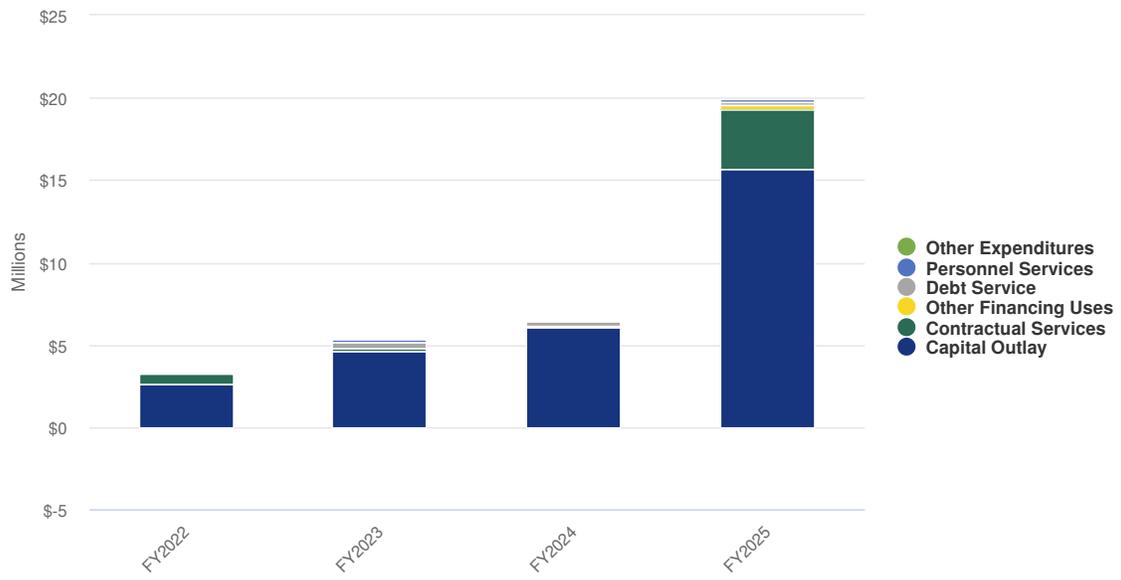
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Contractual Services	\$659,270	\$143,183	\$2,491,188	\$88,710	\$3,597,671	\$1,116,647
Other Financing Uses	\$0	\$0	\$0	\$0	\$167,010	\$0
Capital Outlay	\$0	\$300	\$1,197,805	\$247,500	\$247,500	\$3,552,175
Total TIF Administration:	\$786,534	\$270,432	\$3,827,045	\$468,090	\$4,167,420	\$4,831,515
Police						
Capital Outlay	\$121,323	\$189,821	\$644,000	\$186,000	\$796,000	\$0
Total Police:	\$121,323	\$189,821	\$644,000	\$186,000	\$796,000	\$0
Fire						
Capital Outlay	\$118,383	\$1,316,146	\$444,250	\$221,225	\$1,442,000	\$50,000
Total Fire:	\$118,383	\$1,316,146	\$444,250	\$221,225	\$1,442,000	\$50,000
Public Works						
Contractual Services	\$48	\$11,609	\$0	\$500	\$500	\$500
Capital Outlay	\$2,150,925	\$2,533,672	\$6,889,085	\$4,425,180	\$12,309,335	\$7,103,000
Other Financing Uses	\$0	\$0	\$164,410	\$0	\$0	\$897,940
Other Expenditures	-\$5,000	\$5,000	\$0	\$0	\$0	\$0
Total Public Works:	\$2,145,972	\$2,550,280	\$7,053,495	\$4,425,680	\$12,309,835	\$8,001,440
Total:	\$3,481,150	\$5,330,122	\$14,040,720	\$6,523,875	\$19,900,605	\$14,228,790

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type





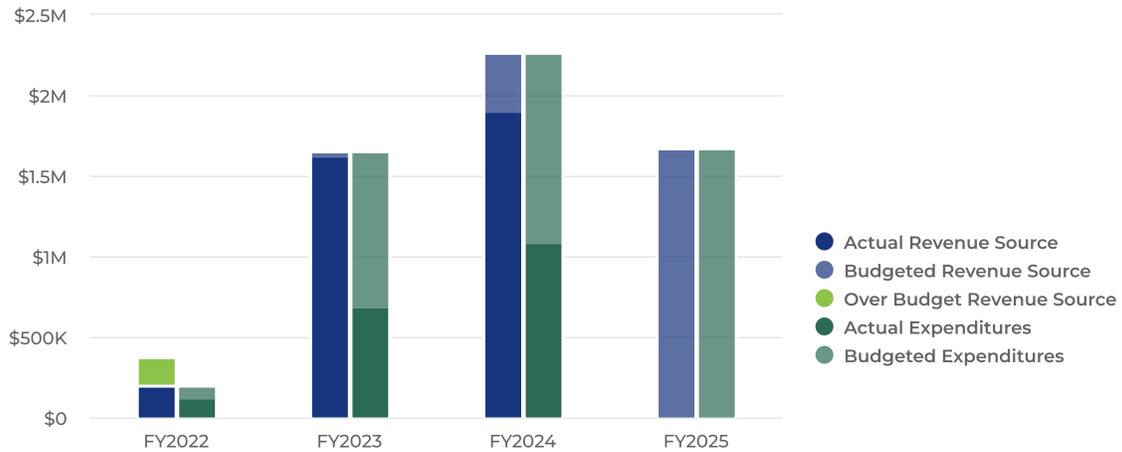
General Capital Projects

The General Capital Projects Fund accounts for the purchase of land, building repairs and improvements, for various special projects, and other capital improvements. Initial funding was provided by the closure of the Working Cash Fund and the transfer of the remaining funds. Resources are provided by transfers from the General Fund.



Summary

The City of Geneva is projecting \$1.67M of revenue in FY2025, which represents a 26.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 26.4% or \$599.54K to \$1.67M in FY2025.



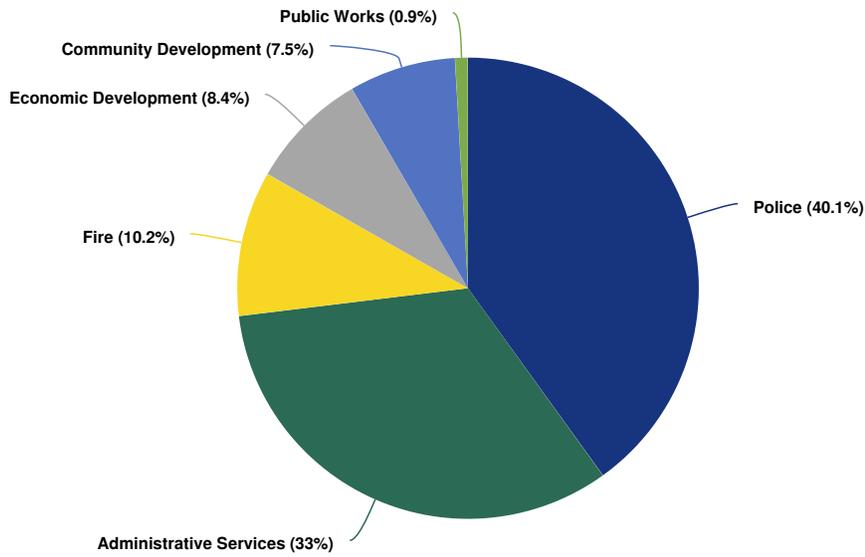
General Capital Projects Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$1,446,063	\$1,692,533	\$2,622,686	\$2,622,686	\$3,435,321	\$2,301,096
Revenues						
Intergovernmental Revenues						
Federal Grants	\$0	\$0	\$0	\$379,835	\$512,775	\$0
Total Intergovernmental Revenues:	\$0	\$0	\$0	\$379,835	\$512,775	\$0
Other Revenues						
Interest Income	-\$13,284	\$17,804	\$2,500	\$25,000	\$25,000	\$25,000
Reimbursed Expenditures	\$10,915	\$57,658	\$0	\$0	\$0	\$0
Total Other Revenues:	-\$2,369	\$75,462	\$2,500	\$25,000	\$25,000	\$25,000
Other Financing Sources						
Interfund Transfers In	\$381,567	\$1,553,605	\$1,575,000	\$1,500,000	\$0	\$0
Reappropriation	\$0	\$0	\$694,035	\$0	\$1,134,225	\$990,000
Total Other Financing Sources:	\$381,567	\$1,553,605	\$2,269,035	\$1,500,000	\$1,134,225	\$990,000
Total Revenues:	\$379,199	\$1,629,067	\$2,271,535	\$1,904,835	\$1,672,000	\$1,015,000
Expenditures						
Capital Outlay						
Land	\$0	\$217,336	\$0	\$0	\$0	\$0
Buildings & Improvements	\$65,703	\$295,173	\$981,535	\$805,200	\$737,000	\$1,015,000
Improvements Other than Buildings	\$61,226	\$161,022	\$890,000	\$287,000	\$265,000	\$0
Machinery & Equipment	\$5,800	\$25,385	\$400,000	\$0	\$650,000	\$0
Office Furniture	\$0	\$0	\$0	\$0	\$20,000	\$0
Total Capital Outlay:	\$132,729	\$698,915	\$2,271,535	\$1,092,200	\$1,672,000	\$1,015,000
Total Expenditures:	\$132,729	\$698,915	\$2,271,535	\$1,092,200	\$1,672,000	\$1,015,000
Total Revenues Less Expenditures:	\$246,470	\$930,153	\$0	\$812,635	\$0	\$0
Ending Fund Balance:	\$1,692,533	\$2,622,686	\$2,622,686	\$3,435,321	\$3,435,321	\$2,301,096

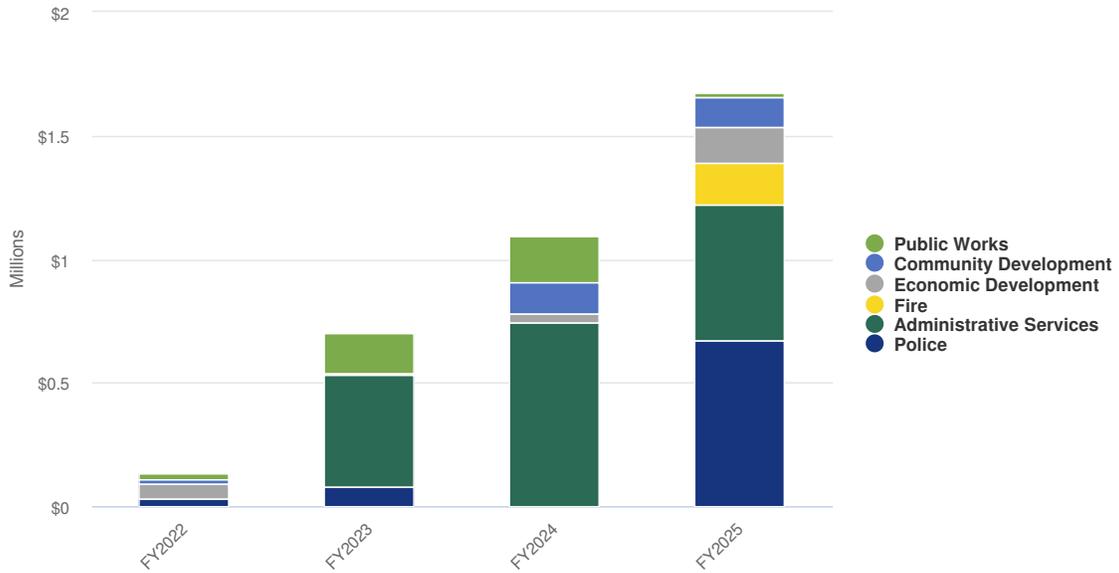


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Administrative Services						
Capital Outlay						
Improvements Other than Buildings	\$0	\$0	\$30,000	\$32,000	\$0	\$0
Land	\$0	\$217,336	\$0	\$0	\$0	\$0
Buildings & Improvements	\$0	\$236,102	\$533,200	\$633,200	\$552,000	\$1,000,000
Improvements Other than Buildings	\$0	\$0	\$575,000	\$75,000	\$0	\$0
Total Capital Outlay:	\$0	\$453,438	\$1,138,200	\$740,200	\$552,000	\$1,000,000
Total Administrative Services:	\$0	\$453,438	\$1,138,200	\$740,200	\$552,000	\$1,000,000
Community Development						
Capital Outlay						
Buildings & Improvements	\$11,233	\$0	\$0	\$0	\$0	\$0
Machinery & Equipment	\$5,800	\$0	\$0	\$0	\$0	\$0
Improvements Other than Buildings	\$0	\$0	\$250,000	\$125,000	\$125,000	\$0
Total Capital Outlay:	\$17,033	\$0	\$250,000	\$125,000	\$125,000	\$0
Total Community Development:	\$17,033	\$0	\$250,000	\$125,000	\$125,000	\$0
Economic Development						
Capital Outlay						
Improvements Other than Buildings	\$61,226	\$11,000	\$30,000	\$40,000	\$140,000	\$0
Total Capital Outlay:	\$61,226	\$11,000	\$30,000	\$40,000	\$140,000	\$0
Total Economic Development:	\$61,226	\$11,000	\$30,000	\$40,000	\$140,000	\$0
Police						
Capital Outlay						
Buildings & Improvements	\$32,032	\$50,564	\$100,000	\$0	\$0	\$0
Machinery & Equipment	\$0	\$25,385	\$400,000	\$0	\$650,000	\$0
Office Furniture	\$0	\$0	\$0	\$0	\$20,000	\$0
Total Capital Outlay:	\$32,032	\$75,949	\$500,000	\$0	\$670,000	\$0
Total Police:	\$32,032	\$75,949	\$500,000	\$0	\$670,000	\$0
Fire						
Capital Outlay						
Buildings & Improvements	\$0	\$0	\$0	\$0	\$170,000	\$0
Total Capital Outlay:	\$0	\$0	\$0	\$0	\$170,000	\$0
Total Fire:	\$0	\$0	\$0	\$0	\$170,000	\$0
Public Works						
Capital Outlay						
Buildings & Improvements	\$22,437	\$8,506	\$348,335	\$172,000	\$15,000	\$15,000
Improvements Other than Buildings	\$0	\$150,022	\$5,000	\$15,000	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Total Capital Outlay:	\$22,437	\$158,528	\$353,335	\$187,000	\$15,000	\$15,000
Total Public Works:	\$22,437	\$158,528	\$353,335	\$187,000	\$15,000	\$15,000
Total:	\$132,729	\$698,915	\$2,271,535	\$1,092,200	\$1,672,000	\$1,015,000





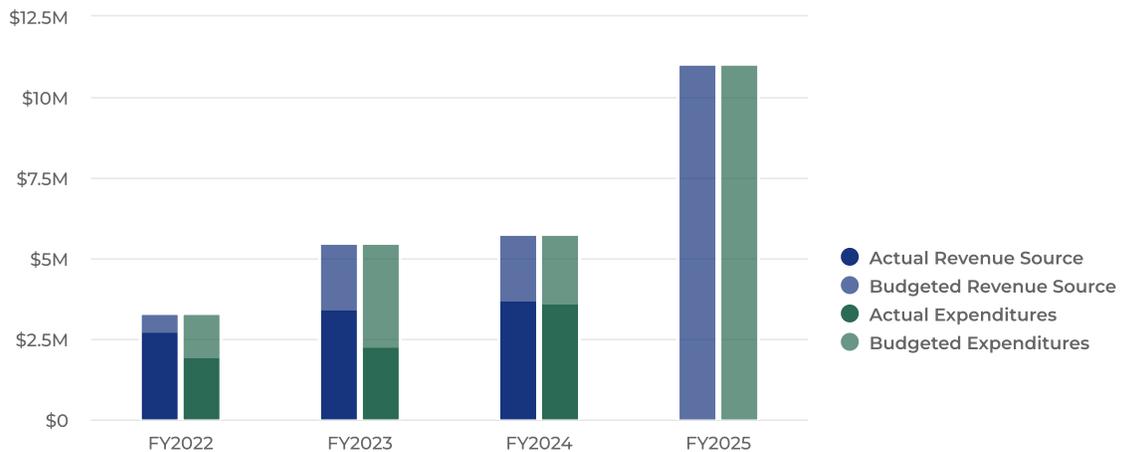
Infrastructure Capital Project Fund

The Infrastructure Capital Projects Fund accounts for various infrastructure capital improvements. Resources are provided by the 0.5% Non-Home-Rule Sales Tax instituted in 2007 and Federal, State, and Local grants. Additionally, revenues are budgeted for an 80% reimbursement from the State of Illinois for the East State Street reconstruction.



Summary

The City of Geneva is projecting \$11.07M of revenue in FY2025, which represents a 90.5% increase over the prior year. Budgeted expenditures are projected to increase by 90.5% or \$5.26M to \$11.07M in FY2025.



Infrastructure Capital Project Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$2,876,200	\$3,649,779	\$4,832,936	\$4,832,936	\$4,911,756	\$4,363,981
Revenues						
Taxes						
Non-Home Rule Sales Tax	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Total Taxes:	\$2,649,329	\$2,762,826	\$2,900,000	\$2,800,000	\$2,800,000	\$2,800,000
Intergovernmental Revenues						
Federal Grants	\$0	\$289,027	\$0	\$174,750	\$0	\$0
State/Local Grants	\$932	\$0	\$50,000	\$50,000	\$4,970,600	\$348,500
Total Intergovernmental Revenues:	\$932	\$289,027	\$50,000	\$224,750	\$4,970,600	\$348,500
Service Fees						
General Government Fees	\$0	\$28,880	\$5,000	\$2,000	\$5,000	\$5,000
Total Service Fees:	\$0	\$28,880	\$5,000	\$2,000	\$5,000	\$5,000
Other Revenues						
Interest Income	-\$24,482	\$78,889	\$30,000	\$200,000	\$180,000	\$160,000
Reimbursed Expenditures	\$132,189	\$13,706	\$687,805	\$10,000	\$1,149,520	\$349,500
Miscellaneous	\$0	\$8,957	\$0	\$0	\$0	\$0
Total Other Revenues:	\$107,707	\$101,552	\$717,805	\$210,000	\$1,329,520	\$509,500
Other Financing Sources						
Interfund Transfers In	\$0	\$300,000	\$2,137,355	\$500,000	\$1,416,605	\$0
Reappropriation	\$0	\$0	\$0	\$0	\$547,775	\$2,270,500
Total Other Financing Sources:	\$0	\$300,000	\$2,137,355	\$500,000	\$1,964,380	\$2,270,500
Total Revenues:	\$2,757,968	\$3,482,285	\$5,810,160	\$3,736,750	\$11,069,500	\$5,933,500
Expenditures						
Contractual Services						
Banking Service	\$48	\$11	\$0	\$500	\$500	\$500
Total Contractual Services:	\$48	\$11	\$0	\$500	\$500	\$500
Capital Outlay						
Improvements Other than Buildings	\$1,989,342	\$2,294,117	\$5,645,750	\$3,657,430	\$11,069,000	\$5,933,000
Total Capital Outlay:	\$1,989,342	\$2,294,117	\$5,645,750	\$3,657,430	\$11,069,000	\$5,933,000
Other Expenditures						
Bad Debt	-\$5,000	\$5,000	\$0	\$0	\$0	\$0
Total Other Expenditures:	-\$5,000	\$5,000	\$0	\$0	\$0	\$0
Other Financing Uses						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Source of Reserves	\$0	\$0	\$164,410	\$0	\$0	\$0
Total Other Financing Uses:	\$0	\$0	\$164,410	\$0	\$0	\$0
Total Expenditures:	\$1,984,389	\$2,299,128	\$5,810,160	\$3,657,930	\$11,069,500	\$5,933,500
Total Revenues Less Expenditures:	\$773,578	\$1,183,157	\$0	\$78,820	\$0	\$0
Ending Fund Balance:	\$3,649,778	\$4,832,936	\$4,832,936	\$4,911,756	\$4,911,756	\$4,363,981

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Public Works						
Streets						
Contractual Services	\$48	\$11	\$0	\$500	\$500	\$500
Capital Outlay	\$1,989,342	\$2,294,117	\$5,645,750	\$3,657,430	\$11,069,000	\$5,933,000
Other Expenditures	-\$5,000	\$5,000	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$164,410	\$0	\$0	\$0
Total Streets:	\$1,984,389	\$2,299,128	\$5,810,160	\$3,657,930	\$11,069,500	\$5,933,500
Total Public Works:	\$1,984,389	\$2,299,128	\$5,810,160	\$3,657,930	\$11,069,500	\$5,933,500





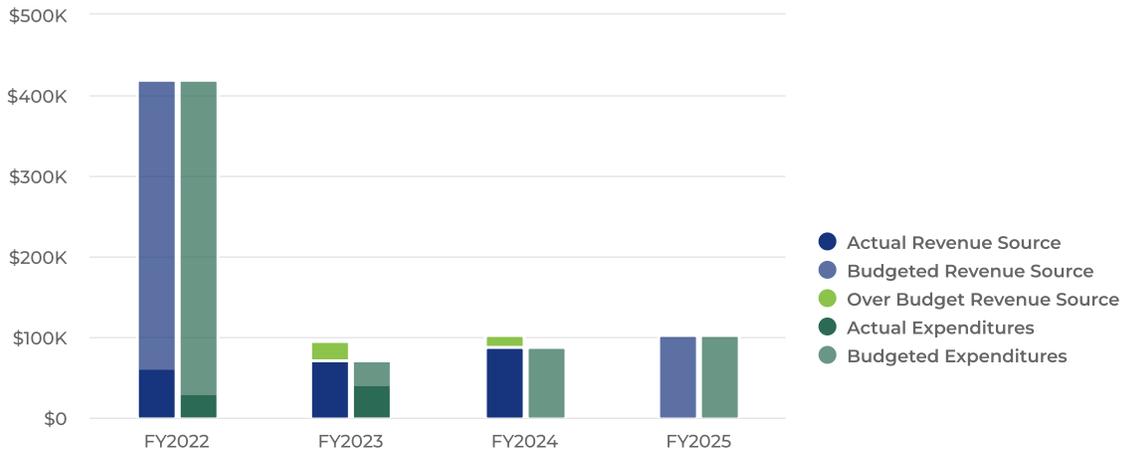
Prairie Green Capital Project Fund

Prairie Green Preserve is a 580-acre publicly-owned prairie/wetland restoration and passive recreation site. The City rents the farmland to an owner for crop production. 106-acres of wetland are available for purchase, as of April 30, 2024, 63 acres remain.



Summary

The City of Geneva is projecting \$102.85K of revenue in FY2025, which represents a 16.9% increase over the prior year. Budgeted expenditures are projected to increase by 16.9% or \$14.85K to \$102.85K in FY2025.



Prairie Green Capital Project Fund

Objectives of the project include:

- Establish a large publicly owned open space that defines the west edge of the City.
- Restore the pre-settlement native vegetation on the site, including native prairie plants and wetlands.
- Create opportunities for passive recreation activities such as hiking, biking, birding, and exporting nature.
- Enhance surface water quality and provide additional management of storm water in the Upper Mill Creek Watershed.

Prairie Green Capital Project Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$758,785	\$789,821	\$843,136	\$843,136	\$944,036	\$1,040,221
Revenues						
Fines and Forfeits	\$0	\$4,043	\$0	\$0	\$0	\$0
Total Fines and Forfeits:	\$0	\$4,043	\$0	\$0	\$0	\$0
Other Revenues						
Interest Income	-\$1,664	\$11,723	\$8,000	\$22,000	\$22,000	\$22,000
Total Other Revenues:	\$62,281	\$92,573	\$88,000	\$102,850	\$102,850	\$102,850
Total Revenues:	\$62,281	\$96,616	\$88,000	\$102,850	\$102,850	\$102,850
Expenditures						
Contractual Services	\$8,241	\$6,465	\$6,500	\$6,500	\$6,665	\$6,665
Capital Outlay	\$7,485	\$20,800	\$0	\$0	\$0	\$0
Other Expenditures	\$15,518	\$16,037	\$16,100	-\$4,550	\$0	\$0
Other Financing Uses	\$0	\$0	\$65,400	\$0	\$96,185	\$96,185
Total Expenditures:	\$31,244	\$43,302	\$88,000	\$1,950	\$102,850	\$102,850
Total Revenues Less Expenditures:	\$31,036	\$53,314	\$0	\$100,900	\$0	\$0
Ending Fund Balance:	\$789,821	\$843,136	\$843,136	\$944,036	\$944,036	\$1,040,221

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Community Development						
Contractual Services	\$8,241	\$6,465	\$6,500	\$6,500	\$6,665	\$6,665
Other Expenditures	\$15,518	\$16,037	\$16,100	-\$4,550	\$0	\$0
Other Financing Uses	\$0	\$0	\$65,400	\$0	\$96,185	\$96,185
Capital Outlay	\$7,485	\$20,800	\$0	\$0	\$0	\$0
Total Community Development:	\$31,244	\$43,302	\$88,000	\$1,950	\$102,850	\$102,850





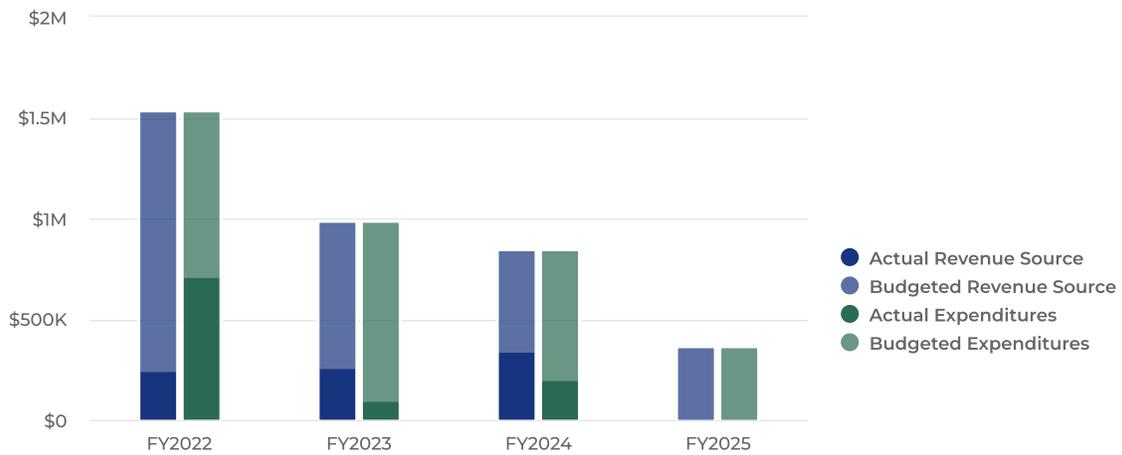
TIF #2

The East State Street TIF District, TIF #2, encompasses twenty-four acres just a mile east of Geneva's historic downtown.



Summary

The City of Geneva is projecting \$369K of revenue in FY2025, which represents a 56.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 56.7% or \$483.28K to \$369K in FY2025.



TIF #2

The East State Street Tax Increment Financing District (TIF #2) encompasses 24 acres east of the Fox River, north and south of State Street (Route 38). Since the TIF district's establishment in 2000, the equalized assessed value of the redevelopment project area has significantly increased and more than 60,000 square feet of new commercial construction has been completed.

TIF #2 was extended by the Illinois General Assembly in 2023. The City is currently working on a revised plan and project with the State of Illinois for roadway and streetscape improvements designed to improve vehicular and pedestrian safety and enhance the corridor's appearance. Financial incentives are available to developers and businesses seeking to invest and operate.

The TIF #2 Capital Projects Fund accumulates resources for the payment of principal and interest on the TIF Revenue Bonds and capital improvements within the TIF District. Financing is provided by incremental property tax. Proceeds from these bond issues were used for capital improvements in the TIF #2 project area. Additionally, revenues are budgeted for an 80% reimbursement from the State of Illinois for the East State Street reconstruction project.

East State Street TIF District



TIF #2 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$1,601,295	\$1,131,338	\$1,293,429	\$1,293,429	\$1,432,159	\$1,599,169
Revenues						
Taxes						
Property Tax	\$251,760	\$252,511	\$254,000	\$267,620	\$290,000	\$310,000
Total Taxes:	\$251,760	\$252,511	\$254,000	\$267,620	\$290,000	\$310,000
Intergovernmental Revenues						
State/Local Grants	\$0	\$0	\$0	\$0	\$0	\$373,780
Total Intergovernmental Revenues:	\$0	\$0	\$0	\$0	\$0	\$373,780
Other Revenues						
Interest Income	\$4	\$11,632	\$14,500	\$30,000	\$31,000	\$32,000
Reimbursed Expenditures	\$0	\$0	\$561,205	\$48,000	\$48,000	\$0
Total Other Revenues:	\$4	\$11,632	\$575,705	\$78,000	\$79,000	\$32,000
Other Financing Sources						
Reappropriation	\$0	\$0	\$22,570	\$0	\$0	\$1,370,155
Total Other Financing Sources:	\$0	\$0	\$22,570	\$0	\$0	\$1,370,155
Total Revenues:	\$251,763	\$264,142	\$852,275	\$345,620	\$369,000	\$2,085,935
Expenditures						
Personnel Services						
Wages - Regular	\$47,613	\$48,291	\$52,766	\$51,990	\$60,328	\$63,147
Group Insurance	\$7,411	\$7,330	\$8,311	\$6,370	\$8,281	\$8,511
Medicare	\$667	\$675	\$765	\$730	\$875	\$916
Social Security	\$2,804	\$2,839	\$3,223	\$3,065	\$3,670	\$3,808
IMRF	\$5,139	\$4,341	\$3,955	\$3,785	\$4,460	\$4,954
Total Personnel Services:	\$63,635	\$63,476	\$69,020	\$65,940	\$77,614	\$81,336
Contractual Services						
Accounting & Auditing Service	\$2,315	\$2,000	\$2,000	\$2,060	\$2,120	\$2,120
Legal Service	\$4,080	\$2,222	\$4,000	\$1,250	\$1,006	\$1,004
Advertising	\$0	\$1,046	\$0	\$200	\$0	\$0
Other Professional Services	\$5,000	\$715	\$0	\$5,000	\$10,000	\$0
Postage	\$0	\$0	\$50	\$200	\$250	\$0
Publishing	\$138	\$0	\$200	\$165	\$350	\$0
Dues & Subscriptions	\$650	\$650	\$0	\$650	\$650	\$650
Other Contractual Services	\$645,902	\$31,642	\$69,000	\$71,425	\$50,000	\$100,000
Total Contractual Services:	\$658,085	\$38,276	\$75,250	\$80,950	\$64,376	\$103,774
Capital Outlay						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Improvements Other than Buildings	\$0	\$300	\$708,005	\$60,000	\$60,000	\$1,900,825
Total Capital Outlay:	\$0	\$300	\$708,005	\$60,000	\$60,000	\$1,900,825
Other Financing Uses						
Source of Reserves	\$0	\$0	\$0	\$0	\$167,010	\$0
Total Other Financing Uses:	\$0	\$0	\$0	\$0	\$167,010	\$0
Total Expenditures:	\$721,720	\$102,052	\$852,275	\$206,890	\$369,000	\$2,085,935
Total Revenues Less Expenditures:	-\$469,957	\$162,090	\$0	\$138,730	\$0	\$0
Ending Fund Balance:	\$1,131,338	\$1,293,429	\$1,293,429	\$1,432,159	\$1,432,159	\$1,599,169

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
TIF Administration						
Personnel Services	\$63,635	\$63,476	\$69,020	\$65,940	\$77,614	\$81,336
Contractual Services	\$658,085	\$38,276	\$75,250	\$80,950	\$64,376	\$103,774
Other Financing Uses	\$0	\$0	\$0	\$0	\$167,010	\$0
Capital Outlay	\$0	\$300	\$708,005	\$60,000	\$60,000	\$1,900,825
Total TIF Administration:	\$721,720	\$102,052	\$852,275	\$206,890	\$369,000	\$2,085,935





TIF #3

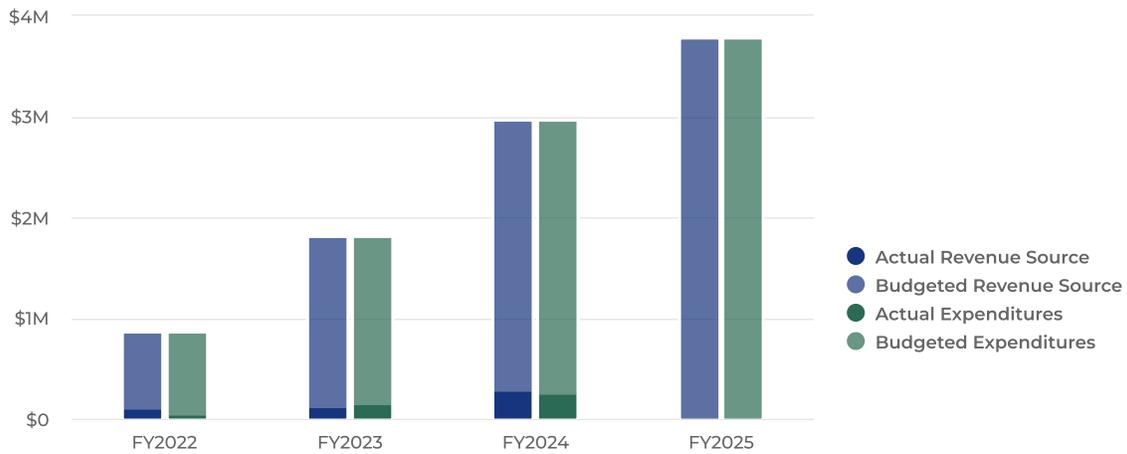
The Geneva Fox River TIF District, TIF #3, consists of 84 tax parcels and 49 buildings located east and west of the Fox River. The redevelopment area primarily includes commercial and multi-family residential properties and public open space along the river.



Summary

The City of Geneva is projecting \$3.8M of revenue in FY2025, which represents a 27.7% increase over the prior year. Budgeted expenditures are projected to increase by 27.7% or \$823.65K to \$3.8M in FY2025.

The increase is due to two large economic development incentive agreements in the FY 2025 budget.



TIF #3

The Geneva Fox River Tax Increment Financing District (TIF No. 3) consists of 84 tax parcels and 49 buildings located east and west of the Fox River. The TIF district was enacted in September 2016. The TIF district was enacted in September 2016. TIF No. 3 primarily includes commercial and multi-family residential properties and public open space along the river.

The redevelopment project area includes opportunity sites that are included in the Downtown Station Area Master Plan. This TIF district intends to provide the mechanisms necessary to support public and private development, strengthen the Fox River area as a neighborhood-level commercial and residential district, and improve connection to the downtown and Fox River.

Financing is provided by incremental property tax. Additionally, revenues are budgeted for an 80% reimbursement from the State of Illinois for the East State Street reconstruction project.



TIF #3 Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	-\$389,492	-\$335,721	-\$375,104	-\$375,104	-\$334,509	-\$3,829,929
Revenues						
Taxes						
Property Tax	\$118,577	\$128,567	\$139,000	\$151,795	\$153,000	\$155,000
Total Taxes:	\$118,577	\$128,567	\$139,000	\$151,795	\$153,000	\$155,000
Intergovernmental Revenues						
State/Local Grants	\$0	\$0	\$0	\$0	\$0	\$337,725
Total Intergovernmental Revenues:	\$0	\$0	\$0	\$0	\$0	\$337,725
Other Revenues						
Interest Income	\$8	\$430	\$0	\$0	\$0	\$0
Reimbursed Expenditures	\$0	\$0	\$391,840	\$150,000	\$150,000	\$0
Total Other Revenues:	\$8	\$430	\$391,840	\$150,000	\$150,000	\$0
Other Financing Sources						
Reappropriation	\$0	\$0	\$2,443,930	\$0	\$3,495,420	\$2,252,855
Total Other Financing Sources:	\$0	\$0	\$2,443,930	\$0	\$3,495,420	\$2,252,855
Total Revenues:	\$118,584	\$128,997	\$2,974,770	\$301,795	\$3,798,420	\$2,745,580
Expenditures						
Personnel Services						
Wages - Regular	\$47,611	\$48,290	\$52,764	\$51,990	\$60,326	\$63,146
Group Insurance	\$7,408	\$7,328	\$8,308	\$6,370	\$8,280	\$8,510
Medicare	\$667	\$675	\$765	\$730	\$876	\$918
Social Security	\$2,804	\$2,839	\$3,231	\$3,065	\$3,675	\$3,816
IMRF	\$5,139	\$4,340	\$3,964	\$3,785	\$4,468	\$4,967
Total Personnel Services:	\$63,629	\$63,472	\$69,032	\$65,940	\$77,625	\$81,357
Contractual Services						
Accounting & Auditing Service	\$1,185	\$2,000	\$2,060	\$2,060	\$2,120	\$2,120
Legal Service	\$0	\$138	\$5,003	\$5,000	\$5,000	\$5,003
Other Professional Services	\$0	\$0	\$7,700	\$0	\$25,000	\$5,000
Postage	\$0	\$0	\$50	\$0	\$50	\$50
Dues & Subscriptions	\$0	\$0	\$700	\$700	\$700	\$700
Training & Professional Development	\$0	\$0	\$425	\$0	\$425	\$0
Other Contractual Services	\$0	\$102,770	\$2,400,000	\$0	\$3,500,000	\$1,000,000
Total Contractual Services:	\$1,185	\$104,908	\$2,415,938	\$7,760	\$3,533,295	\$1,012,873
Capital Outlay						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Improvements Other than Buildings	\$0	\$0	\$489,800	\$187,500	\$187,500	\$1,651,350
Total Capital Outlay:	\$0	\$0	\$489,800	\$187,500	\$187,500	\$1,651,350
Total Expenditures:	\$64,814	\$168,380	\$2,974,770	\$261,200	\$3,798,420	\$2,745,580
Total Revenues Less Expenditures:	\$53,771	-\$39,383	\$0	\$40,595	\$0	\$0
Ending Fund Balance:	-\$335,721	-\$375,104	-\$375,104	-\$334,509	-\$334,509	-\$3,829,929

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
TIF Administration						
Personnel Services	\$63,629	\$63,472	\$69,032	\$65,940	\$77,625	\$81,357
Contractual Services	\$1,185	\$104,908	\$2,415,938	\$7,760	\$3,533,295	\$1,012,873
Capital Outlay	\$0	\$0	\$489,800	\$187,500	\$187,500	\$1,651,350
Total TIF Administration:	\$64,814	\$168,380	\$2,974,770	\$261,200	\$3,798,420	\$2,745,580





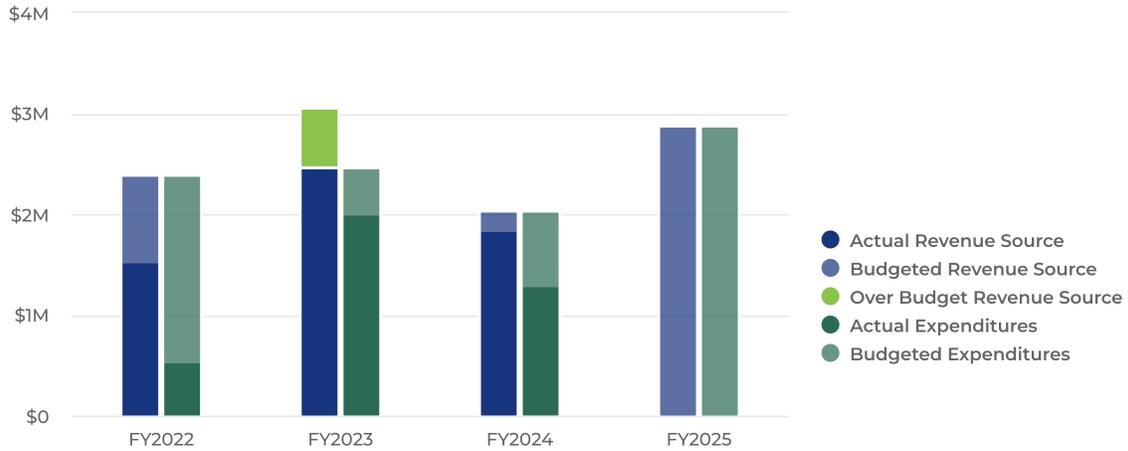
Capital Equipment Fund

The Capital Equipment Fund accounts for the purchase of vehicles and equipment. Resources are provided by the sale of capital assets and transfers from the General Fund.



Summary

The City of Geneva is projecting \$2.89M of revenue in FY2025, which represents a 41.3% increase over the prior year. Budgeted expenditures are projected to increase by 41.3% or \$844.86K to \$2.89M in FY2025.



Capital Equipment Fund Comprehensive Summary

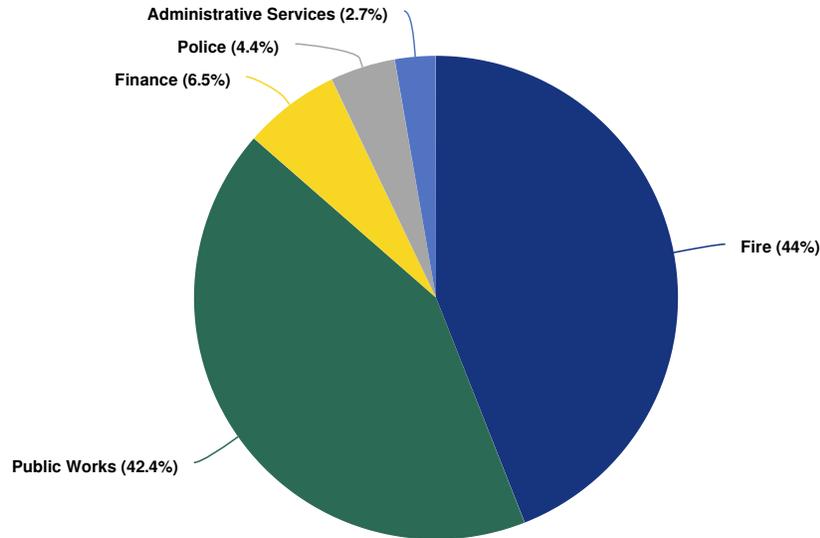
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$470,636	\$1,460,134	\$2,514,319	\$2,514,319	\$3,066,974	\$2,225,219
Revenues						
Intergovernmental Revenues						
State/Local Grants	\$0	\$33,968	\$0	\$2,230	\$0	\$0
Total Intergovernmental Revenues:	\$0	\$33,968	\$0	\$2,230	\$0	\$0
Service Fees						
Community Development Fees	\$0	\$86,254	\$0	\$0	\$0	\$0
Total Service Fees:	\$0	\$86,254	\$0	\$0	\$0	\$0
Other Revenues						
Interest Income	\$0	\$6,649	\$3,000	\$30,000	\$33,000	\$35,000
Insurance & Property Damage	\$17,194	\$0	\$0	\$0	\$0	\$0
Sale of Capital Assets	\$494,607	\$6,000	\$10,000	\$20,100	\$10,000	\$10,000
Miscellaneous	\$24,700	\$3,061	\$0	\$4,030	\$4,080	\$925
Total Other Revenues:	\$536,501	\$15,710	\$13,000	\$54,130	\$47,080	\$45,925
Other Financing Sources						
Interfund Transfers In	\$999,250	\$1,800,000	\$1,800,000	\$1,800,000	\$2,000,000	\$2,300,000
Other Financing Source	\$0	\$1,136,599	\$0	\$0	\$0	\$0
Reappropriation	\$0	\$0	\$230,980	\$0	\$841,755	\$0
Total Other Financing Sources:	\$999,250	\$2,936,599	\$2,030,980	\$1,800,000	\$2,841,755	\$2,300,000
Total Revenues:	\$1,535,751	\$3,072,531	\$2,043,980	\$1,856,360	\$2,888,835	\$2,345,925
Expenditures						
Contractual Services						
Other Contractual Services	\$5,083	\$5,083	\$4,985	\$4,985	\$2,570	\$0
Banking Service	\$0	\$11,598	\$0	\$0	\$0	\$0
Total Contractual Services:	\$5,083	\$16,681	\$4,985	\$4,985	\$2,570	\$0
Debt Service						
Principal	\$60,901	\$373,514	\$218,200	\$218,200	\$165,250	\$166,060
Interest	\$7,337	\$49,774	\$25,890	\$25,890	\$18,920	\$11,465
Total Debt Service:	\$68,238	\$423,288	\$244,090	\$244,090	\$184,170	\$177,525
Capital Outlay						
Machinery & Equipment	\$0	\$0	\$250,000	\$0	\$0	\$0
Computer Equipment	\$126,113	\$67,331	\$66,655	\$66,655	\$78,760	\$65,460
Machinery & Equipment	\$24,035	\$0	\$24,000	\$24,000	\$0	\$0
Vehicles	\$65,255	\$112,872	\$120,000	\$162,000	\$126,000	\$0



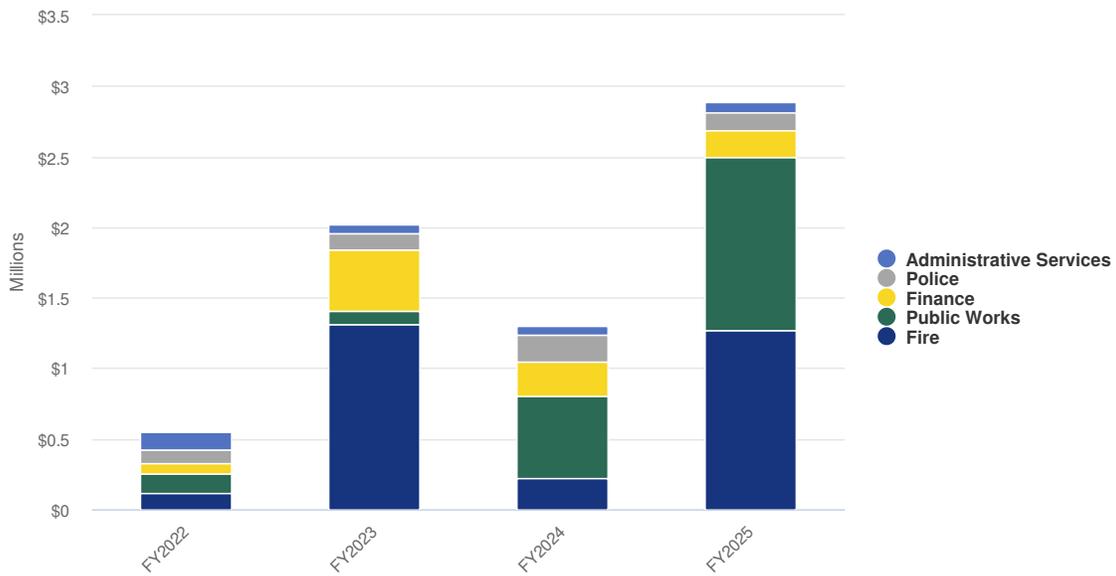
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Vehicles	\$0	\$1,000	\$0	\$0	\$0	\$0
Machinery & Equipment	\$36,786	\$0	\$0	\$0	\$0	\$0
Machinery & Equipment	\$241	\$125,446	\$369,250	\$137,645	\$1,166,000	\$50,000
Vehicles	\$81,356	\$1,190,701	\$75,000	\$83,580	\$90,000	\$0
Computer Equipment	\$0	\$0	\$0	\$0	\$16,000	\$0
Machinery & Equipment	\$139,146	\$81,027	\$110,000	\$50,205	\$33,335	\$275,000
Vehicles	\$0	\$0	\$780,000	\$530,545	\$1,192,000	\$880,000
Total Capital Outlay:	\$472,932	\$1,578,377	\$1,794,905	\$1,054,630	\$2,702,095	\$1,270,460
Other Financing Uses						
Source of Reserves	\$0	\$0	\$0	\$0	\$0	\$897,940
Total Other Financing Uses:	\$0	\$0	\$0	\$0	\$0	\$897,940
Total Expenditures:	\$546,253	\$2,018,346	\$2,043,980	\$1,303,705	\$2,888,835	\$2,345,925
Total Revenues Less Expenditures:	\$989,498	\$1,054,185	\$0	\$552,655	\$0	\$0
Ending Fund Balance:	\$1,460,134	\$2,514,319	\$2,514,319	\$3,066,974	\$3,066,974	\$2,225,219

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Administrative Services						
Information Technology						
Capital Outlay	\$126,113	\$67,331	\$316,655	\$66,655	\$78,760	\$65,460
Total Information Technology:	\$126,113	\$67,331	\$316,655	\$66,655	\$78,760	\$65,460
Total Administrative Services:	\$126,113	\$67,331	\$316,655	\$66,655	\$78,760	\$65,460
Finance						
Contractual Services	\$5,083	\$5,083	\$4,985	\$4,985	\$2,570	\$0
Debt Service	\$68,238	\$423,288	\$244,090	\$244,090	\$184,170	\$177,525
Total Finance:	\$73,321	\$428,371	\$249,075	\$249,075	\$186,740	\$177,525
Police						
Sworn						
Capital Outlay	\$89,291	\$112,872	\$144,000	\$186,000	\$126,000	\$0
Total Sworn:	\$89,291	\$112,872	\$144,000	\$186,000	\$126,000	\$0
Community Service						
Capital Outlay	\$0	\$1,000	\$0	\$0	\$0	\$0
Total Community Service:	\$0	\$1,000	\$0	\$0	\$0	\$0
Total Police:	\$89,291	\$113,872	\$144,000	\$186,000	\$126,000	\$0
Fire						
Command						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Capital Outlay	\$36,786	\$0	\$0	\$0	\$0	\$0
Total Command:	\$36,786	\$0	\$0	\$0	\$0	\$0
Fire Services						
Capital Outlay	\$81,597	\$1,316,146	\$444,250	\$221,225	\$1,272,000	\$50,000
Total Fire Services:	\$81,597	\$1,316,146	\$444,250	\$221,225	\$1,272,000	\$50,000
Total Fire:	\$118,383	\$1,316,146	\$444,250	\$221,225	\$1,272,000	\$50,000
Public Works						
General						
Contractual Services	\$0	\$11,598	\$0	\$0	\$0	\$0
Capital Outlay	\$139,146	\$81,027	\$890,000	\$580,750	\$1,225,335	\$1,155,000
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$897,940
Total General:	\$139,146	\$92,625	\$890,000	\$580,750	\$1,225,335	\$2,052,940
Total Public Works:	\$139,146	\$92,625	\$890,000	\$580,750	\$1,225,335	\$2,052,940
Total:	\$546,253	\$2,018,346	\$2,043,980	\$1,303,705	\$2,888,835	\$2,345,925





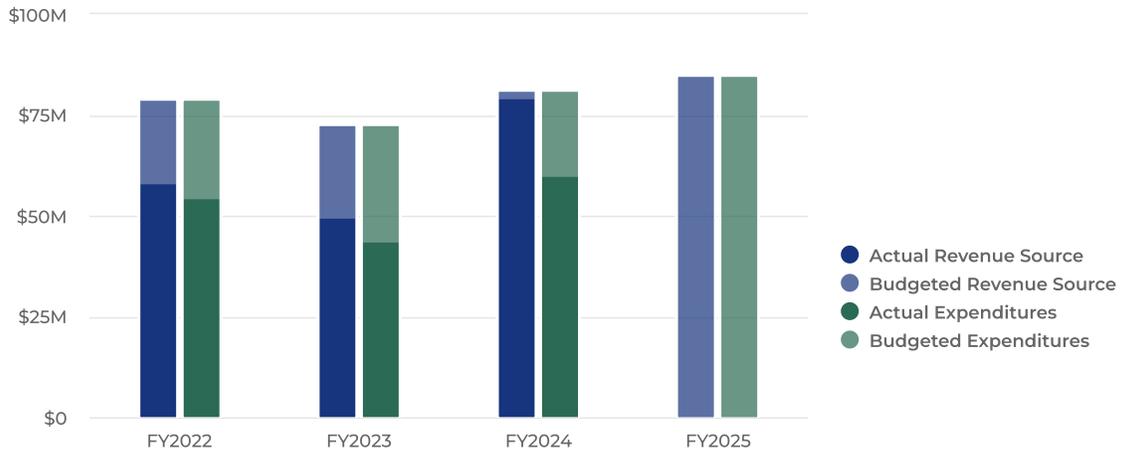
Enterprise Funds

Enterprise Funds are used to account for operations financed and operated in a manner similar to a private business enterprise.



Summary

The City of Geneva is projecting \$85.15M of revenue in FY2025, which represents a 4.5% increase over the prior year. Budgeted expenditures are projected to increase by 4.5% or \$3.66M to \$85.15M in FY2025.



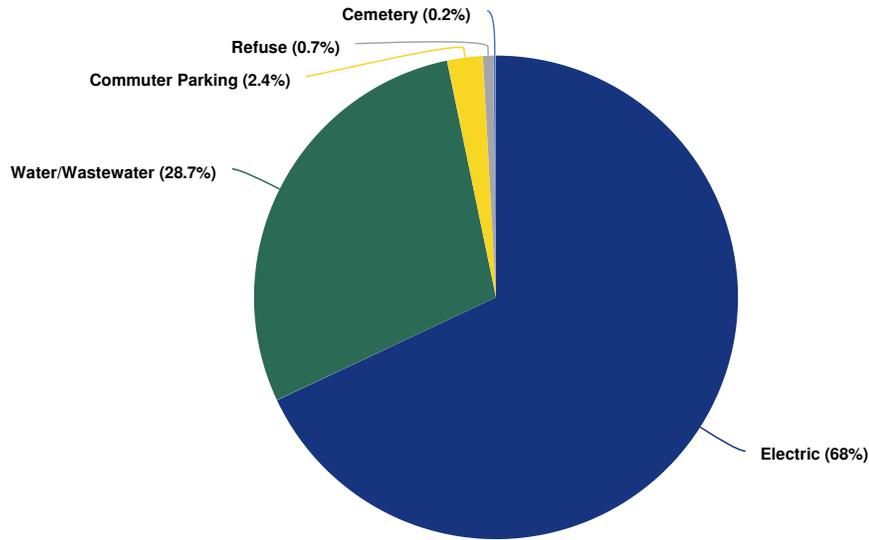
Enterprise Funds Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$51,212,190	\$15,934,440	\$17,979,976	\$17,979,976	\$43,078,451	\$24,630,771
Revenues						
Intergovernmental Revenues	\$9,765	\$129,485	\$1,270,020	\$570,515	\$1,566,375	\$0
Fines and Forfeits	\$450,926	\$583,575	\$521,500	\$489,140	\$526,000	\$526,000
Service Charges	\$45,285,335	\$44,752,911	\$45,616,565	\$46,998,100	\$47,753,435	\$49,243,125
Service Fees	\$245,482	\$330,301	\$320,330	\$341,460	\$340,060	\$340,060
Other Revenues	\$1,704,397	\$4,191,218	\$565,385	\$1,281,985	\$1,053,880	\$819,110
Other Financing Sources	\$10,963,840	\$1,208	\$33,199,305	\$30,000,000	\$33,914,025	\$22,668,720
Total Revenues:	\$58,659,745	\$49,988,698	\$81,493,105	\$79,681,200	\$85,153,775	\$73,597,015
Expenditures						
Personnel Services	\$5,231,329	\$6,242,263	\$7,478,698	\$6,747,710	\$7,788,565	\$8,074,652
Contractual Services	\$30,370,845	\$29,897,542	\$32,051,127	\$31,317,120	\$31,002,735	\$30,970,983
Commodities	\$805,147	\$973,217	\$1,150,160	\$1,089,515	\$1,259,100	\$1,274,890
Debt Service	\$15,813,082	\$2,722,479	\$2,923,130	\$2,923,330	\$4,018,085	\$4,069,670
Capital Outlay	\$5,598,631	\$4,688,615	\$32,061,370	\$12,202,105	\$35,072,740	\$23,184,495
Other Expenditures	-\$2,889,044	-\$532,660	\$5,824,695	\$6,156,430	\$6,012,550	\$6,011,870
Other Financing Uses	\$0	\$0	\$3,925	\$0	\$0	\$10,455
Total Expenditures:	\$54,929,989	\$43,991,455	\$81,493,105	\$60,436,210	\$85,153,775	\$73,597,015
Total Revenues Less Expenditures:	\$3,729,756	\$5,997,243	\$0	\$19,244,990	\$0	\$0
Ending Fund Balance:	\$54,941,946	\$21,931,683	\$17,979,976	\$37,224,966	\$43,078,451	\$24,630,771

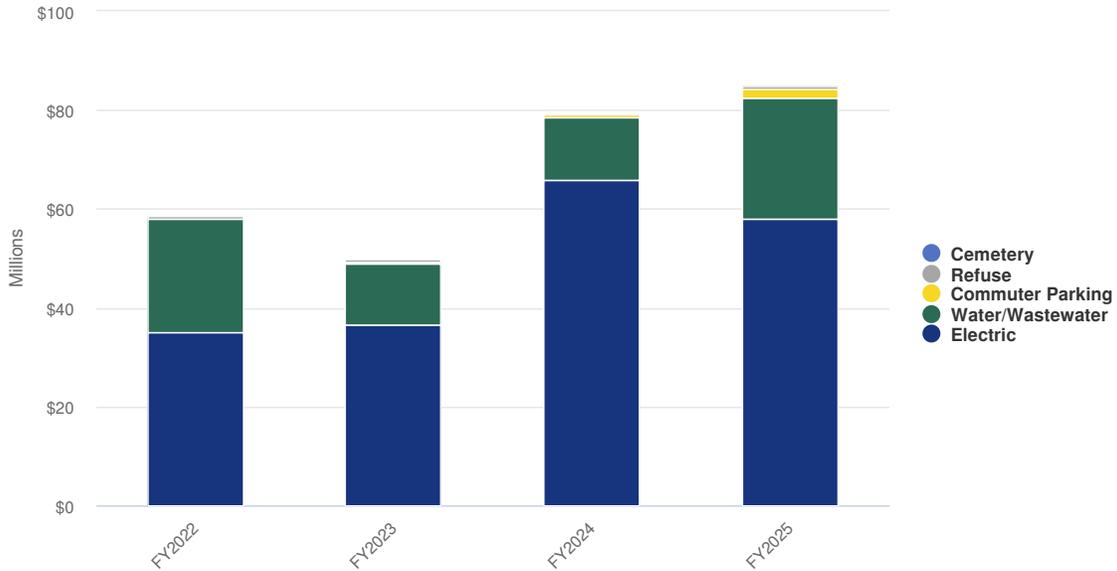


Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

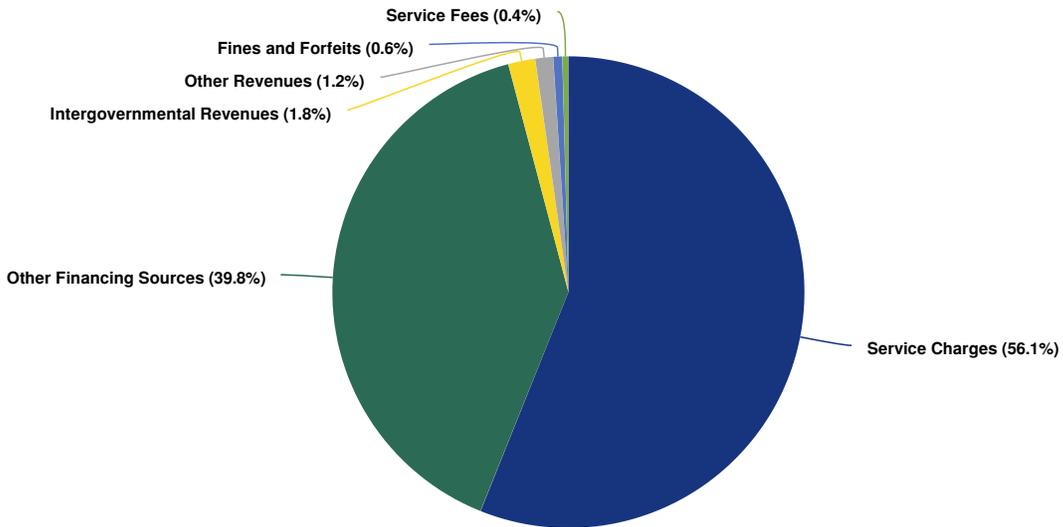


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Electric	\$35,039,714	\$36,594,883	\$61,909,325	\$65,766,570	\$57,921,510	\$38,937,380
Water/Wastewater	\$22,849,032	\$12,392,065	\$16,813,615	\$12,906,925	\$24,481,205	\$33,430,675
Refuse	\$529,370	\$570,847	\$550,000	\$560,975	\$592,525	\$619,490
Cemetery	\$85,200	\$67,327	\$139,510	\$91,000	\$139,545	\$90,000
Commuter Parking	\$156,430	\$363,575	\$2,080,655	\$355,730	\$2,018,990	\$519,470
Total:	\$58,659,745	\$49,988,698	\$81,493,105	\$79,681,200	\$85,153,775	\$73,597,015

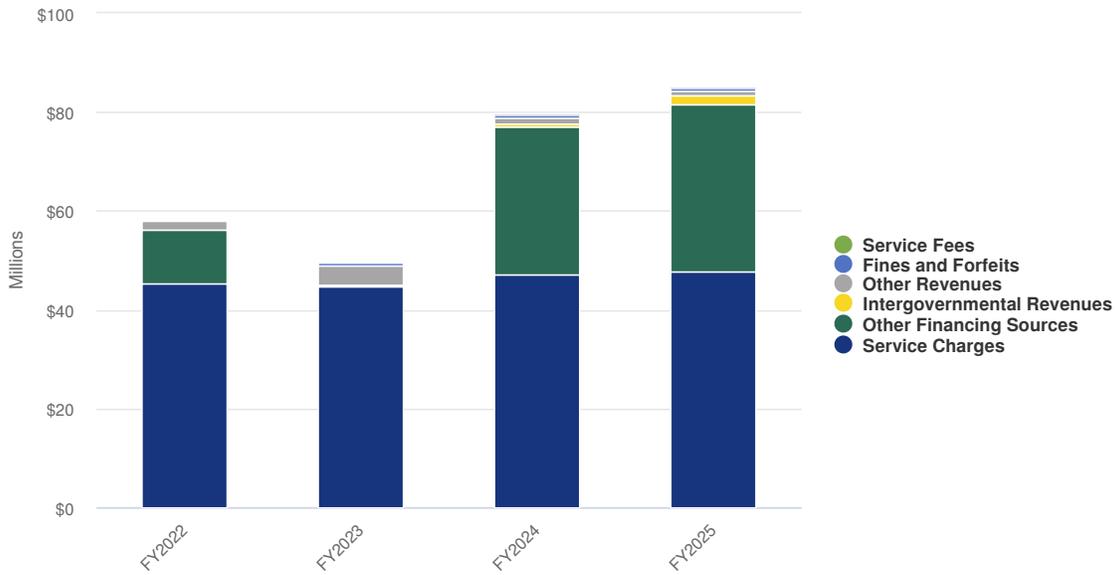


Revenues by Source

Projected 2025 Revenues by Source

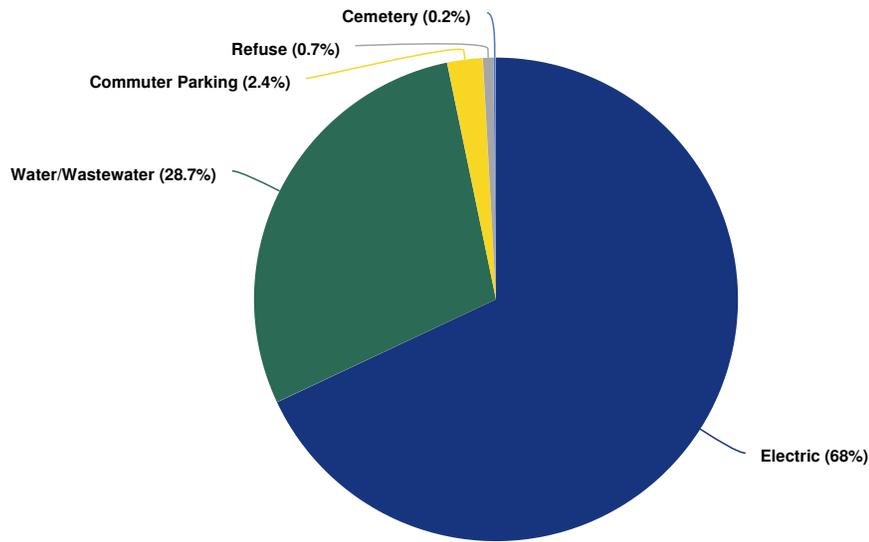


Budgeted and Historical 2025 Revenues by Source

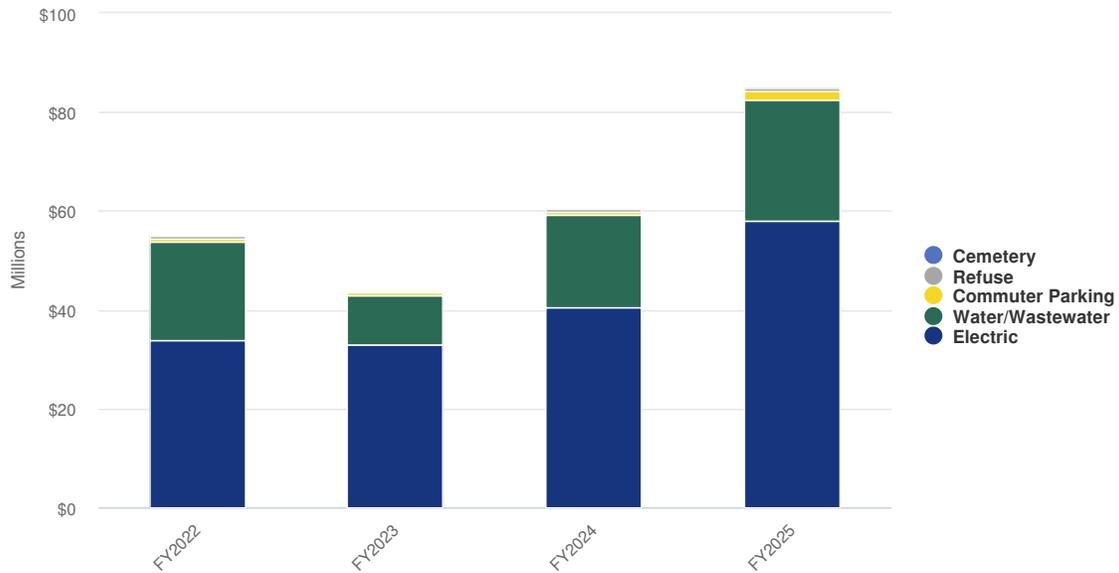


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund

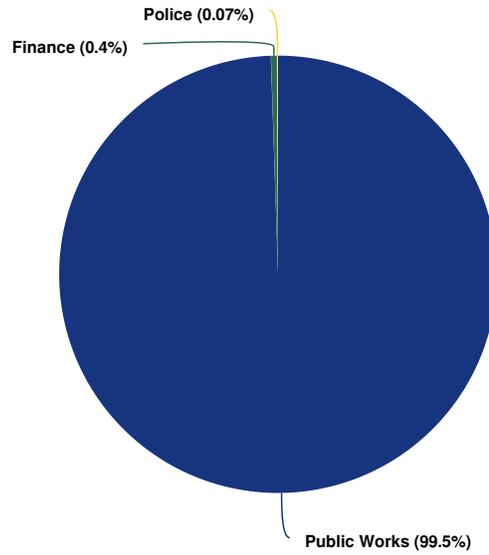


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Electric	\$33,856,569	\$33,061,162	\$61,909,325	\$40,575,615	\$57,921,510	\$38,937,380
Water/Wastewater	\$19,997,586	\$9,835,889	\$16,813,615	\$18,646,840	\$24,481,205	\$33,430,675
Refuse	\$513,814	\$540,574	\$550,000	\$556,585	\$592,525	\$619,490
Cemetery	\$56,383	\$68,058	\$139,510	\$104,910	\$139,545	\$90,000
Commuter Parking	\$505,637	\$485,771	\$2,080,655	\$552,260	\$2,018,990	\$519,470
Total:	\$54,929,989	\$43,991,455	\$81,493,105	\$60,436,210	\$85,153,775	\$73,597,015

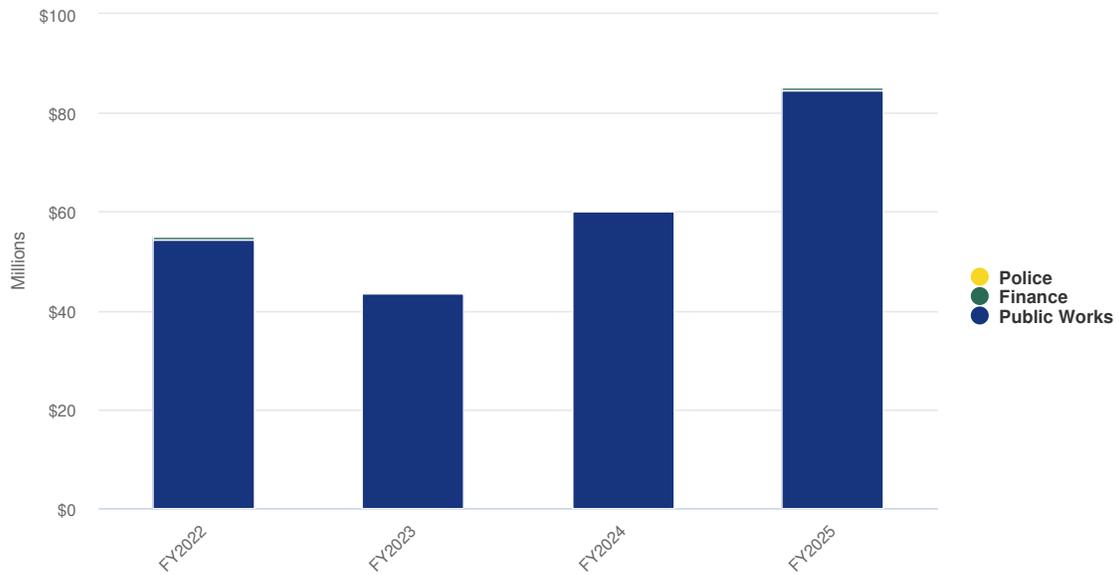


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Finance						
Other Expenditures	\$371,045	\$361,224	\$400,000	\$375,000	\$375,000	\$375,000
Total Finance:	\$371,045	\$361,224	\$400,000	\$375,000	\$375,000	\$375,000

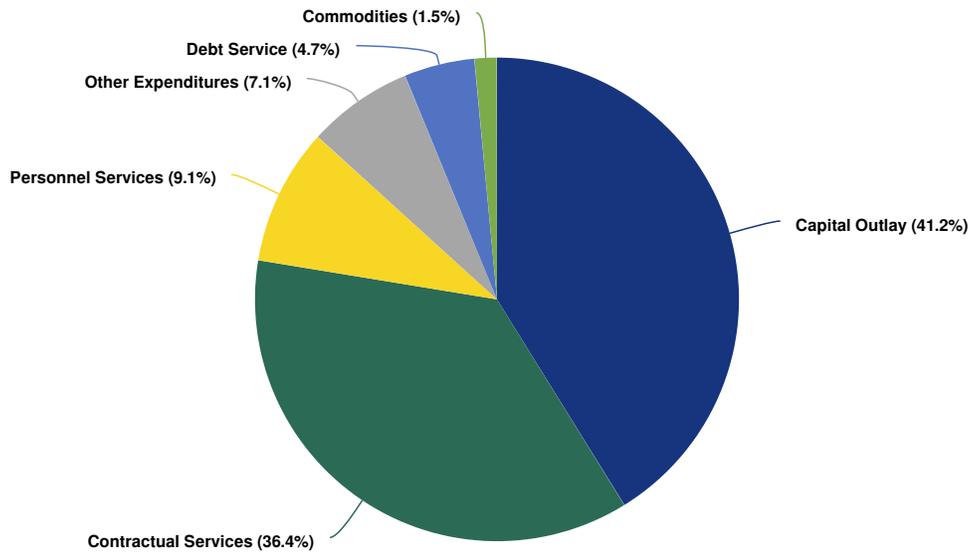


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Police						
Community Service						
Personnel Services	\$41,907	\$29,542	\$40,200	\$37,990	\$41,881	\$43,494
Contractual Services	\$6,774	\$11,067	\$17,804	\$13,600	\$14,803	\$12,601
Commodities	\$5,670	\$5,347	\$5,940	\$6,375	\$6,210	\$6,490
Capital Outlay	\$0	\$13,575	\$0	\$0	\$0	\$0
Total Community Service:	\$54,351	\$59,530	\$63,944	\$57,965	\$62,894	\$62,585
Total Police:	\$54,351	\$59,530	\$63,944	\$57,965	\$62,894	\$62,585
Public Works						
General						
Personnel Services	\$47,424	\$55,221	\$64,666	\$55,990	\$69,921	\$72,753
Contractual Services	\$604,520	\$604,685	\$632,630	\$665,605	\$673,245	\$698,167
Commodities	\$13,915	\$3,452	\$5,400	\$6,200	\$5,400	\$5,400
Capital Outlay	\$375	\$16,430	\$1,595,000	\$48,395	\$1,560,000	\$0
Other Expenditures	-\$15,797	-\$6,139	\$4,600	\$4,600	\$4,600	\$4,600
Other Financing Uses	\$0	\$0	\$3,925	\$0	\$0	\$10,455
Total General:	\$650,438	\$673,649	\$2,306,221	\$780,790	\$2,313,166	\$791,375
Electric						
Personnel Services	\$2,672,840	\$3,136,603	\$4,040,269	\$3,506,490	\$4,151,968	\$4,311,588
Contractual Services	\$28,236,997	\$27,594,848	\$29,625,466	\$28,851,280	\$28,354,802	\$28,328,712
Commodities	\$174,632	\$202,254	\$312,990	\$216,100	\$324,730	\$315,000
Other Expenditures	-\$349,748	\$89,995	\$2,027,525	\$2,050,505	\$2,027,980	\$2,027,525
Debt Service	\$740,502	\$12,034	\$12,040	\$12,040	\$1,279,725	\$1,373,000
Capital Outlay	\$2,381,347	\$2,025,428	\$25,891,035	\$5,939,200	\$21,782,305	\$2,581,555
Total Electric:	\$33,856,569	\$33,061,162	\$61,909,325	\$40,575,615	\$57,921,510	\$38,937,380
Water & Wastewater						
Contractual Services	\$1,522,554	\$1,686,943	\$1,775,227	\$1,786,635	\$1,959,885	\$1,931,503
Commodities	\$610,930	\$762,163	\$825,830	\$860,840	\$922,760	\$948,000
Other Expenditures	-\$2,894,544	-\$977,741	\$3,392,570	\$3,726,325	\$3,604,970	\$3,604,745
Personnel Services	\$2,469,158	\$3,020,897	\$3,333,563	\$3,147,240	\$3,524,795	\$3,646,817
Debt Service	\$15,072,579	\$2,710,445	\$2,911,090	\$2,911,290	\$2,738,360	\$2,696,670
Capital Outlay	\$3,216,909	\$2,633,181	\$4,575,335	\$6,214,510	\$11,730,435	\$20,602,940
Total Water & Wastewater:	\$19,997,586	\$9,835,889	\$16,813,615	\$18,646,840	\$24,481,205	\$33,430,675
Total Public Works:	\$54,504,592	\$43,570,700	\$81,029,161	\$60,003,245	\$84,715,881	\$73,159,430
Total:	\$54,929,989	\$43,991,455	\$81,493,105	\$60,436,210	\$85,153,775	\$73,597,015

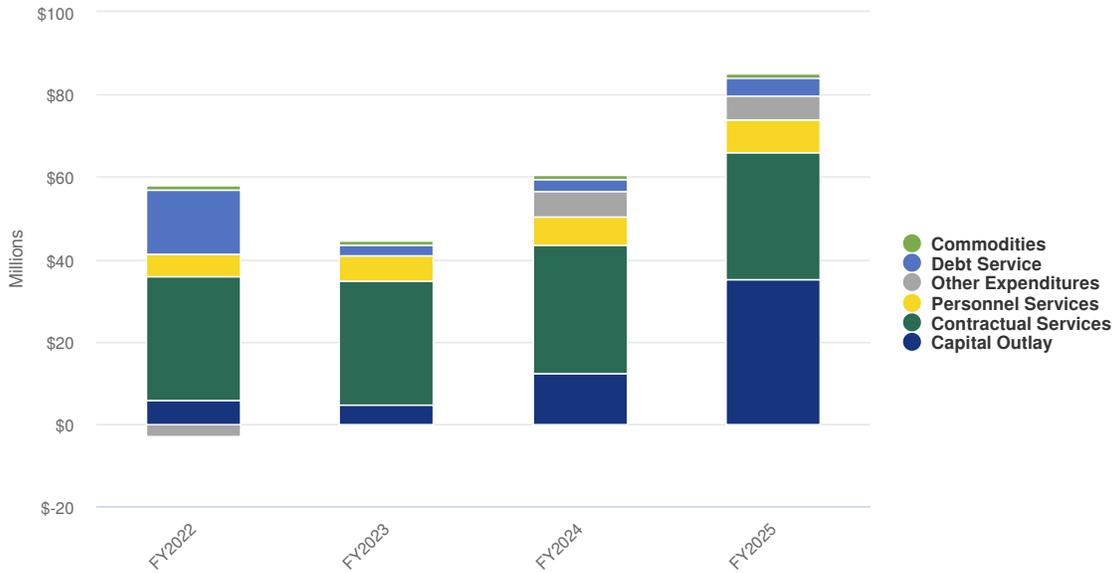


Expenditures by Expense Type

Budgeted Expenditures by Expense Type

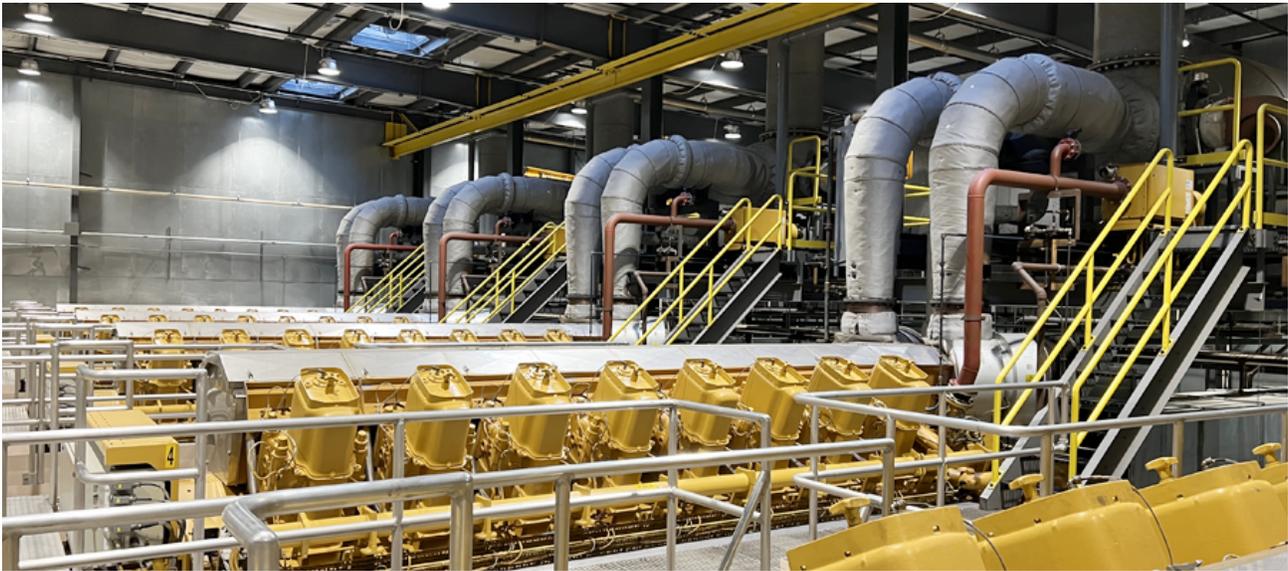


Budgeted and Historical Expenditures by Expense Type



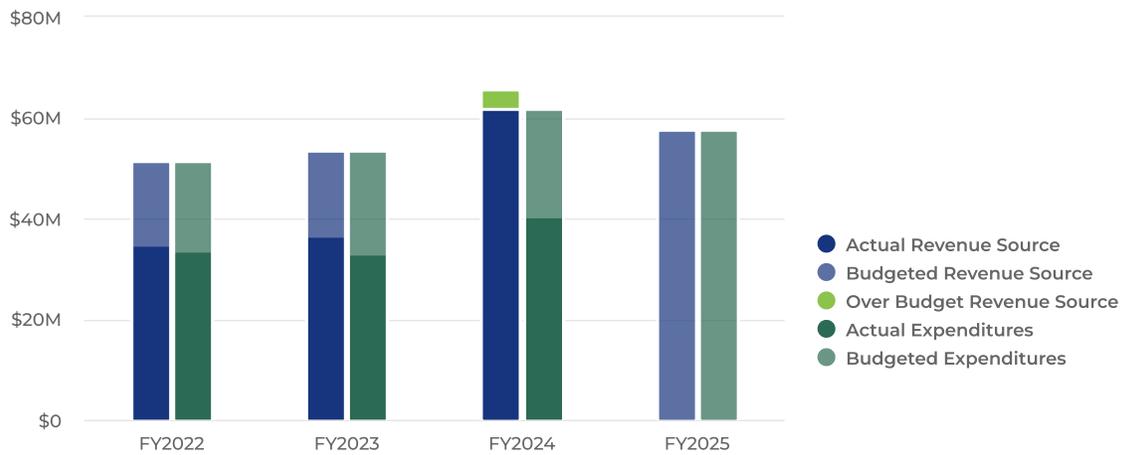


Electric Fund



Summary

The City of Geneva is projecting \$57.92M of revenue in FY2025, which represents a 6.4% decrease over the prior year. Budgeted expenditures are projected to decrease by 6.4% or \$3.99M to \$57.92M in FY2025.



Electric Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$44,487,902	\$9,510,538	\$10,869,907	\$10,869,907	\$38,152,812	\$20,774,487
Revenues						
Intergovernmental Revenues	\$1,754	\$0	\$1,270,020	\$0	\$1,566,375	\$0
Fines and Forfeits	\$211,398	\$346,217	\$275,000	\$248,140	\$275,000	\$275,000
Service Charges	\$34,228,512	\$33,752,562	\$35,055,065	\$34,927,905	\$36,133,615	\$36,133,615
Service Fees	\$23,575	\$25,868	\$30,000	\$31,900	\$30,000	\$30,000
Other Revenues	\$574,475	\$2,470,236	\$297,000	\$558,625	\$422,000	\$422,000
Other Financing Sources	\$0	\$0	\$24,982,240	\$30,000,000	\$19,494,520	\$2,076,765
Total Revenues:	\$35,039,714	\$36,594,883	\$61,909,325	\$65,766,570	\$57,921,510	\$38,937,380
Expenditures						
Personnel Services	\$2,672,840	\$3,136,603	\$4,040,269	\$3,506,490	\$4,151,968	\$4,311,588
Contractual Services	\$28,236,997	\$27,594,848	\$29,625,466	\$28,851,280	\$28,354,802	\$28,328,712
Commodities	\$174,632	\$202,254	\$312,990	\$216,100	\$324,730	\$315,000
Debt Service	\$740,502	\$12,034	\$12,040	\$12,040	\$1,279,725	\$1,373,000
Capital Outlay	\$2,381,347	\$2,025,428	\$25,891,035	\$5,939,200	\$21,782,305	\$2,581,555
Other Expenditures	-\$349,748	\$89,995	\$2,027,525	\$2,050,505	\$2,027,980	\$2,027,525
Total Expenditures:	\$33,856,569	\$33,061,162	\$61,909,325	\$40,575,615	\$57,921,510	\$38,937,380
Total Revenues Less Expenditures:	\$1,183,145	\$3,533,720	\$0	\$25,190,955	\$0	\$0
Ending Fund Balance:	\$45,671,047	\$13,044,258	\$10,869,907	\$36,060,862	\$38,152,812	\$20,774,487



Electric Fund

About the Electric System

The City has owned and operated a Municipal Electric Distribution System since 1896. The City operates the system without competition from other suppliers or distributors of electrical power. The utility is not subject to regulation by the Illinois Commerce Commission.

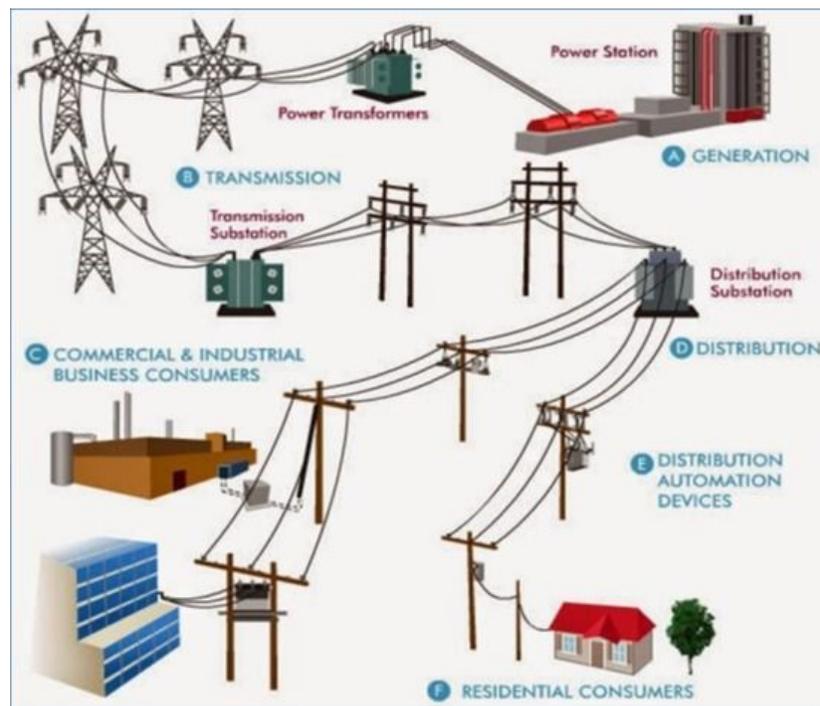
The City's electric system is inter-connected to the Commonwealth Edison's (ComEd) 34.5 kV sub-transmission system in seven locations, which include the South Street, Peyton Street, Keslinger Road, North Western Medicine-Delnor Hospital, Western Avenue, East Side Drive and the Geneva Business Park substations. The City's distribution system voltage is 12.47 kV.

The City owns and operates a 30 MW natural gas peaking power plant consisting of five reciprocating engine/generators. The power plant is located within the corporate limits of the City, and is interconnected with the City's distribution system. The City's power plant is economically dispatched based upon day-ahead market prices. This procedure reduces the City's purchased power costs, transmission and capacity costs from the regional transmission provider PJM. In 2022, the facility provided 3% of the City's energy needs.

The City has several multi-year power purchase agreements:

- WMRE is a landfill gas generator located within its corporate limits. This agreement provides about 6% of the City's energy requirements.
- NextEra Energy Power Marketing, LLC was renewed in 2022 and ends December 31, 2029. This agreement supplies about 17% of the City's energy requirements.
- The City is a member of the Northern Illinois Municipal Power Agency. NIMPA owns 7.6% of Prairie State Generating Company. NIMPA provides about 73% of the City's energy requirements.

Geneva offers both interconnection and net metering for small power generation facilities including photovoltaic (PV) generation. Interconnection does not account for any energy "pushed" back to the grid. Net metering allows credits for energy not used to be banked and applied to the account in the future.



The electric distribution diagram above serves as a reference to key components found within a basic electric distribution system and is not a representation of the City of Geneva electric system.

Electrical Rates

The city council has approved a new electric rate plan and adopted one energy rate based on a study conducted in FY 2024. The plan calls for three stepped rate adjustments spread out over five years that are effective November 2023. The additional revenue will help pay for fixed costs for the city’s electric utility along with capital projects that will benefit residential, commercial and industrial customers. Geneva’s last electric rate plan was implemented in 2012, and the City deferred increases for the past several years due to the COVID-19 pandemic.

The following electric rates are effective between November 2023 to April 2025.

Residential Rates	
Monthly Customer Charge	\$ 8.00
Energy Charges per kWh	\$ 0.11210

Large General Service - Demand greater than 400 kW but less than 2,000 kw	
Monthly Customer Charge	\$ 100.00
Energy Charge	\$ 0.03375
Demand Charge, per kW	\$ 25.50

General Service Rate - Demand less than 25 kW	
Monthly Customer Charge	\$ 16.00
Energy Charges per kWh	\$ 0.10360

Large Industrial Rate - Non-Time of Day Demand greater than 2,000 kW	
Monthly Customer Charge	\$ 275.00
Energy Charge	\$ 0.03375
Demand Charge, per kW	\$ 26.10

Medium General Service - Demand greater than 25kW but less than 400 kW	
Monthly Customer Charge	\$ 55.00
Energy Charge	\$ 0.03450
Demand Charge, per kW	\$ 23.00

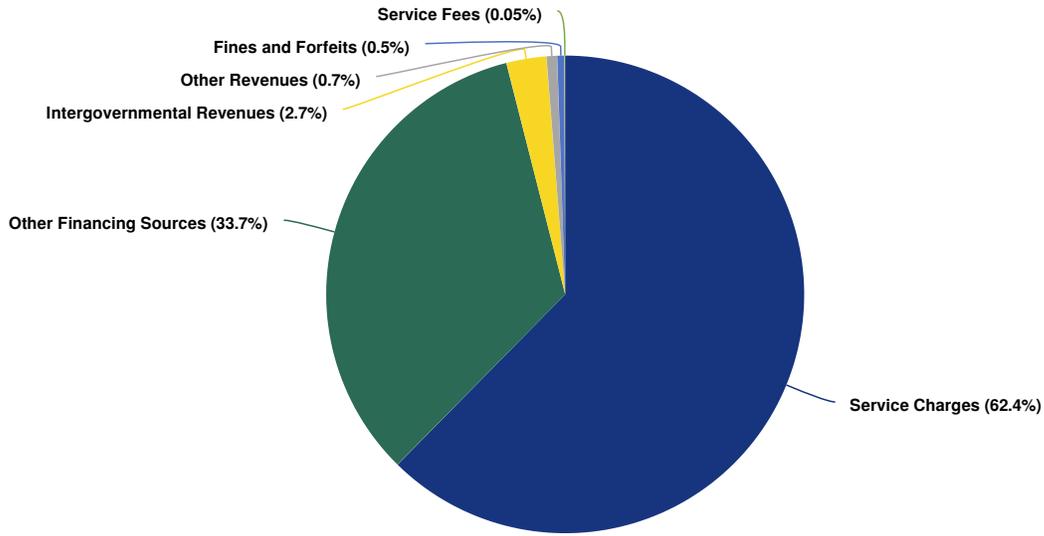
Large Industrial - Time of Day Energy Charge	
Monthly Customer Charge	\$ 250.00
On-Peak	\$ 0.03900
Off-Peak	\$ 0.03040
Demand Charge, per kW	\$ 23.60

Secondary Meter	2.0%
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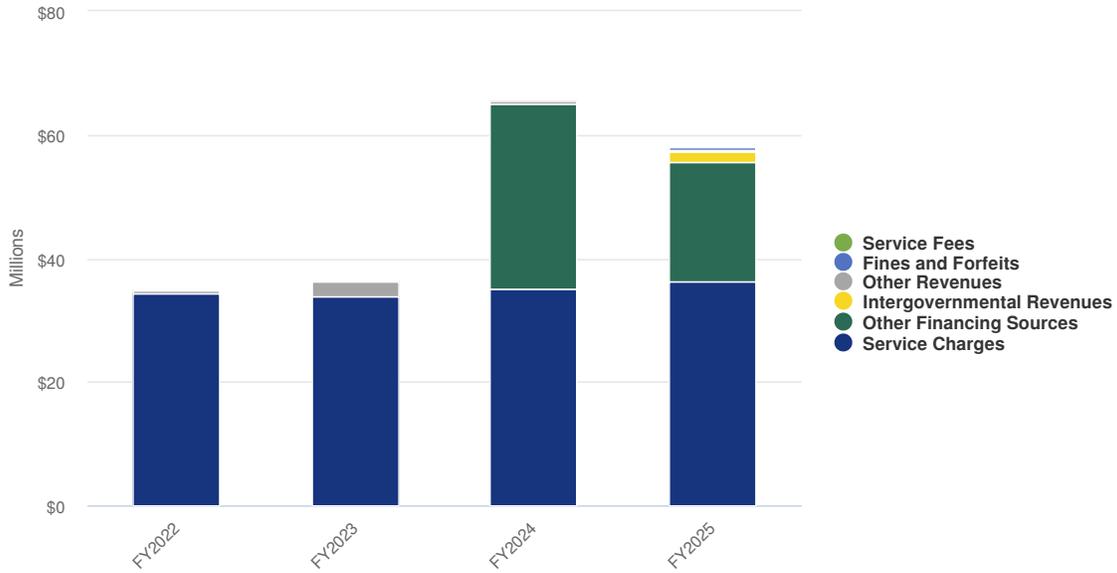


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Intergovernmental Revenues						
Federal Grants	\$1,754	\$0	\$0	\$0	\$296,355	\$0
State/Local Grants	\$0	\$0	\$1,270,020	\$0	\$1,270,020	\$0
Total Intergovernmental Revenues:	\$1,754	\$0	\$1,270,020	\$0	\$1,566,375	\$0

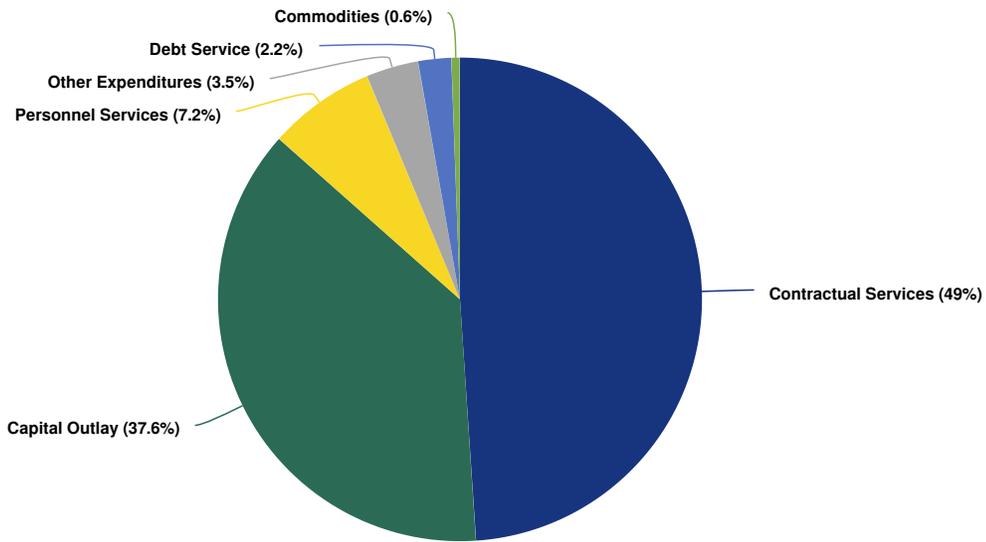


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Fines and Forfeits						
Penalties	\$211,398	\$346,217	\$275,000	\$248,140	\$275,000	\$275,000
Total Fines and Forfeits:	\$211,398	\$346,217	\$275,000	\$248,140	\$275,000	\$275,000
Service Charges						
Electric Sales	\$34,154,763	\$33,547,642	\$34,902,565	\$34,753,535	\$35,981,115	\$35,981,115
Meter Sales	\$1,955	\$2,244	\$2,500	\$4,000	\$2,500	\$2,500
New Service Installation	\$71,795	\$202,676	\$150,000	\$170,370	\$150,000	\$150,000
Total Service Charges:	\$34,228,512	\$33,752,562	\$35,055,065	\$34,927,905	\$36,133,615	\$36,133,615
Service Fees						
Disconnection/Reconnection Fees	\$23,575	\$25,868	\$30,000	\$31,900	\$30,000	\$30,000
Total Service Fees:	\$23,575	\$25,868	\$30,000	\$31,900	\$30,000	\$30,000
Other Revenues						
Interest Income	-\$39,442	\$175,977	\$125,000	\$300,000	\$250,000	\$250,000
Rental Income	\$118,428	\$120,866	\$140,000	\$140,000	\$140,000	\$140,000
Insurance & Property Damage	\$65,714	\$29,780	\$0	\$92,300	\$0	\$0
Sale of Capital Assets	\$0	\$0	\$5,000	\$0	\$5,000	\$5,000
Reimbursed Expenditures	\$56,775	\$90,663	\$17,000	\$17,000	\$17,000	\$17,000
Donations	\$364,033	\$2,043,266	\$0	\$0	\$0	\$0
Miscellaneous	\$8,967	\$9,683	\$10,000	\$9,325	\$10,000	\$10,000
Total Other Revenues:	\$574,475	\$2,470,236	\$297,000	\$558,625	\$422,000	\$422,000
Other Financing Sources						
Other Financing Source	\$0	\$0	\$23,756,100	\$30,000,000	\$0	\$0
Reappropriation	\$0	\$0	\$1,226,140	\$0	\$19,494,520	\$2,076,765
Total Other Financing Sources:	\$0	\$0	\$24,982,240	\$30,000,000	\$19,494,520	\$2,076,765
Total:	\$35,039,714	\$36,594,883	\$61,909,325	\$65,766,570	\$57,921,510	\$38,937,380

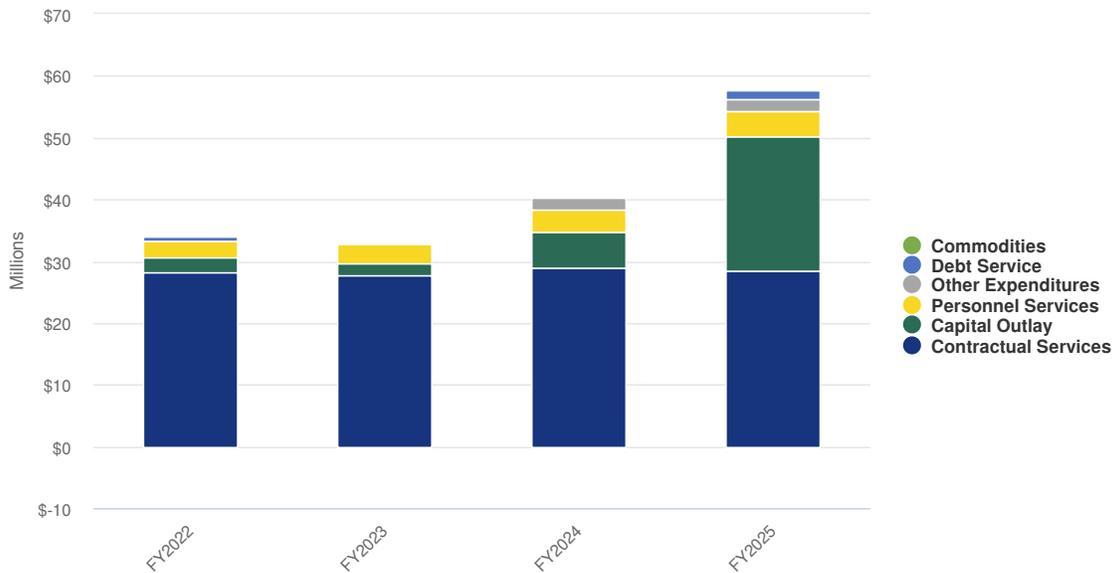


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Expense Objects						
Personnel Services						
Wages - Regular	\$2,088,026	\$2,196,088	\$2,543,089	\$2,312,120	\$2,713,945	\$2,821,204



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Wages - Part-Time/Seasonal	\$62,244	\$58,936	\$76,466	\$64,805	\$81,608	\$84,328
Overtime	\$56,940	\$54,755	\$166,210	\$166,210	\$166,210	\$170,365
Stand-By	\$111,541	\$119,085	\$116,580	\$116,580	\$116,580	\$119,495
Group Insurance	\$488,293	\$380,322	\$659,020	\$482,425	\$623,909	\$638,060
Medicare	\$32,707	\$34,269	\$42,133	\$35,550	\$42,098	\$45,469
Social Security	\$139,230	\$145,097	\$179,117	\$151,370	\$186,508	\$193,301
IMRF	\$250,994	\$211,536	\$209,884	\$174,180	\$217,860	\$236,116
Car Allowance	\$3,375	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250
Pension Expense	-\$560,509	-\$66,735	\$44,520	\$0	\$0	\$0
Total Personnel Services:	\$2,672,840	\$3,136,603	\$4,040,269	\$3,506,490	\$4,151,968	\$4,311,588
Contractual Services						
Maintenance Service	\$584,483	\$622,676	\$679,445	\$605,130	\$683,010	\$681,245
Accounting & Auditing Service	\$20,000	\$22,800	\$22,961	\$25,300	\$23,870	\$25,060
Legal Service	\$14,261	\$17,867	\$30,875	\$14,700	\$30,877	\$30,875
Medical Service	\$635	\$750	\$2,250	\$1,420	\$2,250	\$2,250
Janitorial Service	\$4,999	\$6,382	\$6,840	\$6,840	\$6,840	\$6,840
Banking Service	\$147,752	\$154,012	\$170,700	\$162,530	\$170,700	\$179,500
Collection Service	\$0	\$288	\$500	\$750	\$750	\$750
Data Programming Service	\$1,120	\$0	\$0	\$0	\$0	\$0
Other Professional Services	\$66,621	\$69,660	\$82,970	\$161,710	\$48,195	\$48,195
Postage	\$28,450	\$28,130	\$36,725	\$35,725	\$33,630	\$36,795
Telephone	\$15,305	\$17,767	\$23,280	\$17,215	\$25,050	\$25,050
Publishing	\$551	\$1,623	\$2,000	\$1,600	\$2,000	\$2,000
Printing	\$6,274	\$7,421	\$6,820	\$6,535	\$6,250	\$6,900
Internet	\$2,320	\$2,297	\$2,300	\$2,300	\$2,300	\$2,300
Recording Fees	\$156	\$104	\$400	\$100	\$400	\$400
Dues & Subscriptions	\$25,576	\$29,538	\$32,440	\$32,440	\$32,440	\$32,440
Travel & Meals	\$2,190	\$5,903	\$11,905	\$3,500	\$17,495	\$11,905
Training & Professional Development	\$8,491	\$17,698	\$25,425	\$21,120	\$29,255	\$25,820
Utilities	\$347,278	\$775,379	\$975,635	\$339,830	\$635,055	\$606,852
Garbage Disposal	\$435	\$435	\$450	\$435	\$450	\$450
Landfill Charges	\$3,932	\$1,105	\$3,000	\$6,000	\$3,000	\$3,000
Electric Purchases	\$26,634,818	\$25,523,416	\$27,084,965	\$26,994,965	\$26,158,035	\$26,158,035
General Insurance	\$215,753	\$182,867	\$292,000	\$300,470	\$306,000	\$306,000
Rentals	\$33,983	\$33,035	\$47,600	\$45,575	\$51,620	\$51,470
Other Contractual Services	\$71,613	\$73,694	\$83,980	\$65,090	\$85,330	\$84,580
Total Contractual Services:	\$28,236,997	\$27,594,848	\$29,625,466	\$28,851,280	\$28,354,802	\$28,328,712
Commodities						
Maintenance Supplies	\$55,382	\$68,870	\$117,640	\$83,790	\$117,640	\$117,640
Office Supplies	\$2,871	\$2,791	\$5,000	\$2,750	\$4,800	\$4,800



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Office Equipment	\$1,775	\$1,023	\$1,600	\$1,295	\$6,200	\$1,800
Office Furniture	\$662	\$542	\$1,000	\$2,670	\$2,000	\$2,000
Operating Supplies	\$21,418	\$34,727	\$38,015	\$40,215	\$38,015	\$38,015
Small Tools	\$5,041	\$4,003	\$4,680	\$5,000	\$4,680	\$4,680
Janitorial Supplies	\$478	\$181	\$1,100	\$335	\$1,100	\$1,100
Motor Fuel & Lubricants	\$63,863	\$64,578	\$99,780	\$45,465	\$97,755	\$97,840
Clothing	\$8,163	\$9,351	\$17,510	\$10,875	\$17,550	\$17,550
Per Copy Charges	\$518	\$391	\$660	\$535	\$660	\$660
Books	\$105	\$1,311	\$845	\$845	\$845	\$845
Computer Software	\$14,357	\$14,487	\$25,160	\$22,325	\$33,485	\$28,070
Total Commodities:	\$174,632	\$202,254	\$312,990	\$216,100	\$324,730	\$315,000
Debt Service						
Principal	\$705,516	\$11,903	\$10,520	\$10,520	\$8,755	\$0
Interest	\$34,387	\$0	\$1,520	\$1,520	\$1,270,970	\$1,373,000
Interest Expense (GASB 87)	\$0	\$130	\$0	\$0	\$0	\$0
Paying Agent Fees	\$599	\$0	\$0	\$0	\$0	\$0
Total Debt Service:	\$740,502	\$12,034	\$12,040	\$12,040	\$1,279,725	\$1,373,000
Capital Outlay						
Buildings & Improvements	\$27,217	\$8,506	\$353,335	\$353,000	\$20,000	\$20,000
Improvements Other than Buildings	\$2,233,547	\$1,922,201	\$25,345,300	\$5,465,300	\$21,326,000	\$2,125,000
Machinery & Equipment	\$86,641	\$64,705	\$125,000	\$65,000	\$348,335	\$155,000
Vehicles	\$126	\$0	\$60,000	\$48,500	\$78,500	\$260,000
Computer Equipment	\$33,815	\$30,016	\$7,400	\$7,400	\$9,470	\$21,555
Total Capital Outlay:	\$2,381,347	\$2,025,428	\$25,891,035	\$5,939,200	\$21,782,305	\$2,581,555
Other Expenditures						
Capitalized Assets	-\$2,298,887	-\$1,939,932	\$0	\$0	\$0	\$0
Depreciation	\$1,954,565	\$1,948,076	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Bad Debt	-\$11,659	\$65,805	\$20,000	\$44,000	\$20,000	\$20,000
State/Federal Permit Fees	\$5,852	\$5,852	\$6,875	\$5,855	\$7,155	\$6,875
Employee Awards	\$250	\$260	\$450	\$450	\$625	\$450
Easements	\$130	\$110	\$200	\$200	\$200	\$200
Amortization - Leases	\$0	\$9,824	\$0	\$0	\$0	\$0
Total Other Expenditures:	-\$349,748	\$89,995	\$2,027,525	\$2,050,505	\$2,027,980	\$2,027,525
Total Expense Objects:	\$33,856,569	\$33,061,162	\$61,909,325	\$40,575,615	\$57,921,510	\$38,937,380



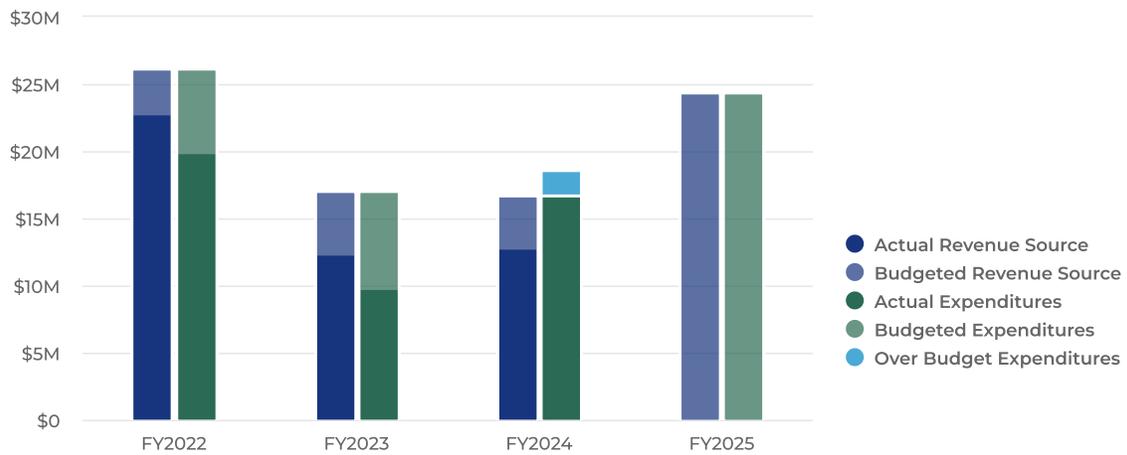


Water/Wastewater Fund



Summary

The City of Geneva is projecting \$24.48M of revenue in FY2025, which represents a 45.6% increase over the prior year. Budgeted expenditures are projected to increase by 45.6% or \$7.67M to \$24.48M in FY2025.



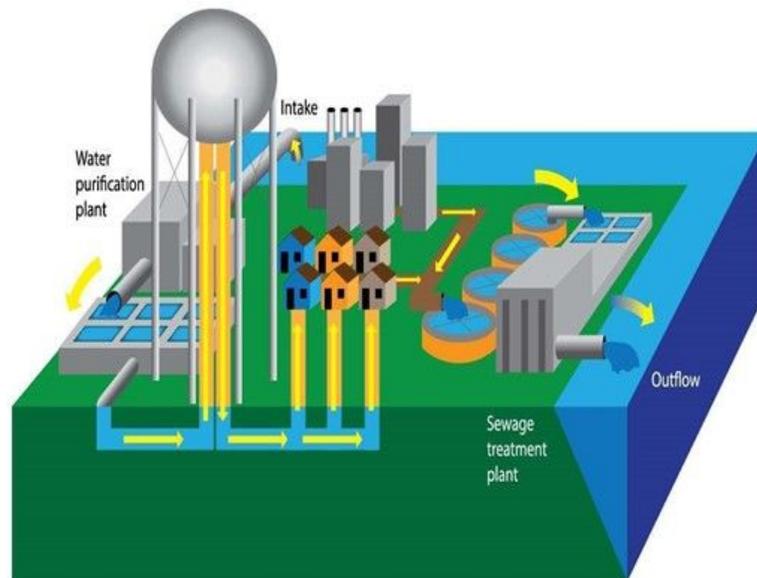
Water/Wastewater Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$4,826,169	\$4,491,152	\$4,829,400	\$4,829,400	\$2,472,220	\$2,793,980
Revenues						
Intergovernmental Revenues	\$8,011	\$129,485	\$0	\$570,515	\$0	\$0
Fines and Forfeits	\$228,672	\$240,658	\$215,000	\$230,000	\$240,000	\$240,000
Service Charges	\$10,527,453	\$10,469,543	\$10,031,500	\$11,540,195	\$11,089,820	\$12,579,510
Service Fees	\$35,730	\$39,094	\$36,330	\$36,560	\$36,060	\$36,060
Other Revenues	\$1,085,326	\$1,512,077	\$185,985	\$529,655	\$465,735	\$292,215
Other Financing Sources	\$10,963,840	\$1,208	\$6,344,800	\$0	\$12,649,590	\$20,282,890
Total Revenues:	\$22,849,032	\$12,392,065	\$16,813,615	\$12,906,925	\$24,481,205	\$33,430,675
Expenditures						
Personnel Services	\$2,469,158	\$3,020,897	\$3,333,563	\$3,147,240	\$3,524,795	\$3,646,817
Contractual Services	\$1,522,554	\$1,686,943	\$1,775,227	\$1,786,635	\$1,959,885	\$1,931,503
Commodities	\$610,930	\$762,163	\$825,830	\$860,840	\$922,760	\$948,000
Debt Service	\$15,072,579	\$2,710,445	\$2,911,090	\$2,911,290	\$2,738,360	\$2,696,670
Capital Outlay	\$3,216,909	\$2,633,181	\$4,575,335	\$6,214,510	\$11,730,435	\$20,602,940
Other Expenditures	-\$2,894,544	-\$977,741	\$3,392,570	\$3,726,325	\$3,604,970	\$3,604,745
Total Expenditures:	\$19,997,586	\$9,835,889	\$16,813,615	\$18,646,840	\$24,481,205	\$33,430,675
Total Revenues Less Expenditures:	\$2,851,446	\$2,556,176	\$0	-\$5,739,915	\$0	\$0
Ending Fund Balance:	\$7,677,615	\$7,047,328	\$4,829,400	-\$910,515	\$2,472,220	\$2,793,980



Water/Wastewater Fund

The Water/Wastewater Fund accounts for the provision of water and sewer services to the businesses and residents of the City. All activities necessary to provide such services are accounted for in this fund including, but not limited to: administration, operations, maintenance, financing and related debt service, billing, and collection.



The water and wastewater distribution diagram above serves as a reference to key components found within a basic water and wastewater system and is not a representation of the City of Geneva water and wastewater system.

About the Water & Sewer System

The Water and Wastewater Divisions are composed of the following programs: Water Treatment and Supply, Wastewater Treatment, and Water and Sewer Maintenance. The Division is responsible for providing high-quality reliable drinking water and wastewater treatment-related services, which are protective of customer health and safety, 100 percent compliant with state and federal standards, and at the most economical price obtainable.

The City's Water/Wastewater Division serves about 7,700 residential, 630 commercial, 40 industrial, and 40 governmental customers.

Water Treatment Plant



The Water Treatment Plant, pictured above, was completed in 2008. The \$24 million project was primarily financed with low interest loans through the Illinois Environmental Protection Agency.

To meet the future needs of the community, an investment was made in the best municipal treatment technology available, reverse osmosis, to meet current drinking water standards and any future regulations.

Prior to 2008, deep and shallow well water was treated for iron and manganese, disinfected, and sent to the distribution system with a very high hardness level. Now, roughly 85 percent of the deep and shallow well water is treated by reverse osmosis, with the other 15 percent blended in the final product to go into the distribution system.

The Water Treatment Plant produces final drinking water at a hardness of 5 to 7 grains, which allows residents, commercial accounts, and industries to reduce or eliminate the need for additional treatment equipment like water softeners.

Wastewater Treatment Plant



Construction for a \$12.5 million upgrade to the Geneva Wastewater Treatment Plant, pictured above, was completed in 2020 to maintain a compliance schedule set forth by new state environmental regulations. The Illinois Environmental Protection Agency (IEPA) is mandating all wastewater plants along the Fox River reduce the amount of phosphorous being discharged into the river after treatment. The river is an impaired waterway in part due to low dissolved oxygen levels. Phosphorous causes algae blooms that reduce dissolved oxygen.

The City of Geneva project was partially funded through the IEPA Water Pollution Control Loan Program at an interest rate of 1.56%. The project was one of the biggest water-related projects in the City's history, but Geneva customers should not see any noticeable changes in their service. The improvements were completed in fiscal year 2020.

Water Rates

The city council has approved the following water and sewer rate increases that take effect starting May 15, 2023. The plan calls for 7.5% rate adjustments during the first two years, followed by 5% for the remaining three years. The additional revenue will be used for lead line replacement and upgrades to the Wastewater Treatment Plant. The City of Geneva has not increased water or sewer rates since May 15, 2019.

Approved Increases		
Fiscal Year	Water	Sewer
FY 2024	7.50%	7.50%
FY 2025	7.50%	7.50%
FY 2026	5.00%	5.00%
FY 2027	5.00%	5.00%
FY 2028	5.00%	5.00%



The rates listed below are effective between May 15, 2023, and May 15, 2024.

Monthly Customer Charge		
Meter Size	Water	Sewer
3/4" Meter	\$15.63	\$10.17
1" Meter	\$23.01	\$14.96
1.5" Meter	\$41.29	\$26.86
2" Meter	\$63.31	\$41.19
3" Meter	\$114.72	\$74.64
4" Meter	\$188.15	\$122.41
6" Meter	\$371.58	\$241.76

Water Consumption Per 1,000 Cubic Feet	
Tier 1 (0-1,500)	\$5.71
Tier 2 (1,501- 20,000)	\$5.28
Tier 3 (20,001+)	\$5.11

Sewer Consumption Per 1,000 Cubic Feet	
Non-Industrial	\$3.13
Industrial	\$4.70



The following rates listed below are effective between May 15, 2024 to May 15, 2025.

Monthly Customer Charge		
Meter Size	Water	Sewer
3/4" Meter	\$16.80	\$10.93
1" Meter	\$24.74	\$16.08
1.5" Meter	\$44.39	\$28.87
2" Meter	\$68.06	\$44.28
3" Meter	\$123.32	\$80.24
4" Meter	\$202.26	\$131.59
6" Meter	\$399.45	\$259.89

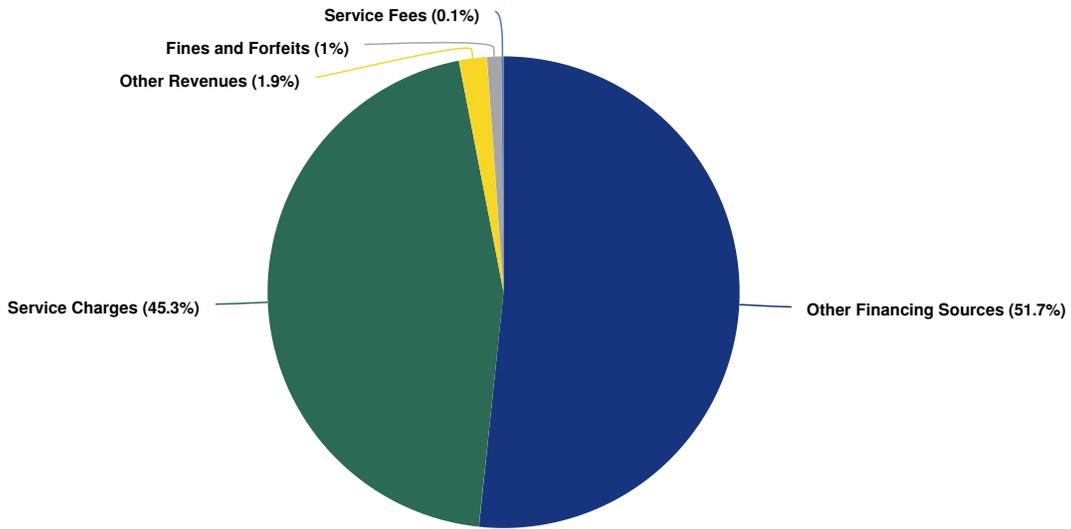
Water Consumption Per 1,000 Cubic Feet	
Tier 1 (0-1,500)	\$6.14
Tier 2 (1,501- 20,000)	\$5.68
Tier 3 (20,001+)	\$5.49

Sewer Consumption Per 1,000 Cubic Feet	
Non-Industrial	\$3.36
Industrial	\$5.05

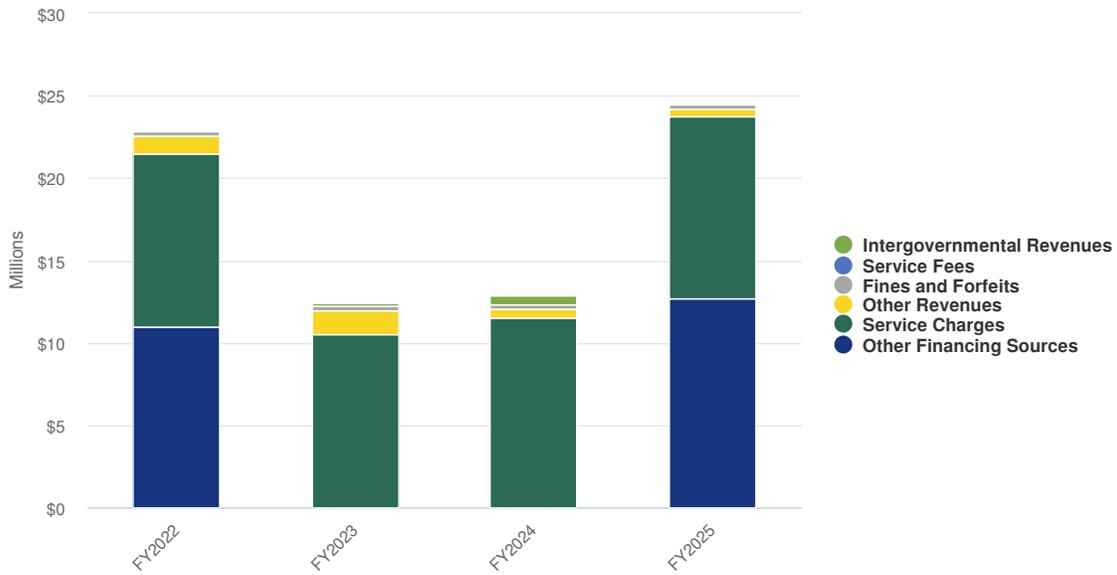


Revenues by Source

Projected 2025 Revenues by Source



Budgeted and Historical 2025 Revenues by Source



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Intergovernmental Revenues						
Federal Grants	\$8,011	\$129,485	\$0	\$570,515	\$0	\$0
Total Intergovernmental Revenues:	\$8,011	\$129,485	\$0	\$570,515	\$0	\$0

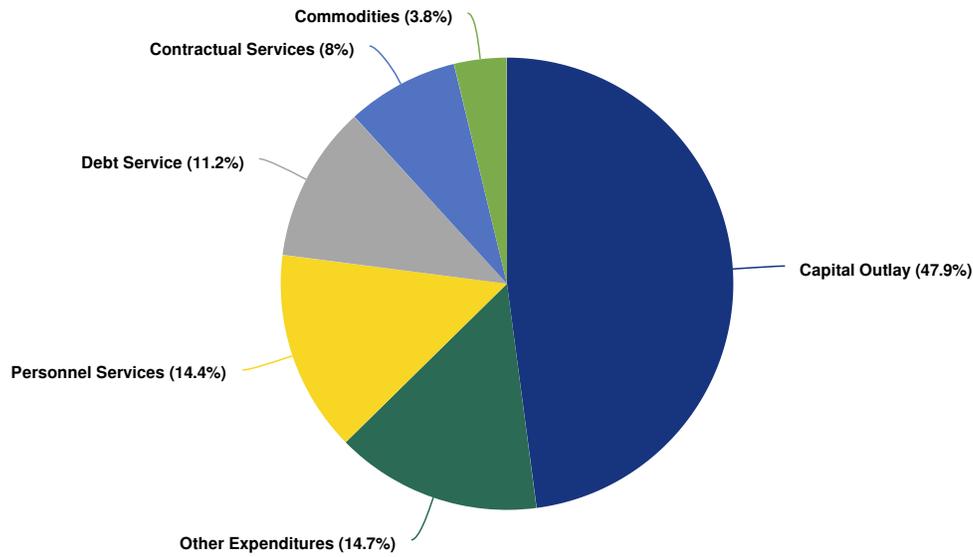


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Fines and Forfeits						
Penalties	\$97,496	\$105,853	\$100,000	\$100,000	\$100,000	\$100,000
Industrial Wastewater Surchage	\$131,175	\$134,805	\$115,000	\$130,000	\$140,000	\$140,000
Total Fines and Forfeits:	\$228,672	\$240,658	\$215,000	\$230,000	\$240,000	\$240,000
Service Charges						
Water Sales	\$6,248,136	\$6,190,301	\$6,148,000	\$7,004,615	\$6,766,850	\$7,859,160
Sewer Sales	\$3,839,110	\$3,830,573	\$3,746,500	\$4,341,045	\$4,178,435	\$4,575,815
Connection Fees	\$408,150	\$429,876	\$112,000	\$169,535	\$119,535	\$119,535
Meter Sales	\$32,057	\$18,794	\$25,000	\$25,000	\$25,000	\$25,000
Total Service Charges:	\$10,527,453	\$10,469,543	\$10,031,500	\$11,540,195	\$11,089,820	\$12,579,510
Service Fees						
Private Fire Service	\$34,830	\$37,313	\$34,830	\$34,560	\$34,560	\$34,560
Lawn Permit Fees	\$900	\$725	\$1,000	\$1,000	\$1,000	\$1,000
Disconnection/Reconnection Fees	\$0	\$1,056	\$500	\$1,000	\$500	\$500
Total Service Fees:	\$35,730	\$39,094	\$36,330	\$36,560	\$36,060	\$36,060
Other Revenues						
Interest Income	-\$6,368	\$80,351	\$45,000	\$200,000	\$150,000	\$150,000
Rental Income	\$129,203	\$105,794	\$117,740	\$117,740	\$117,740	\$117,740
Insurance & Property Damage	\$3,831	\$3,713	\$0	\$185,520	\$0	\$0
Sale of Capital Assets	\$0	-\$167,727	\$10,000	\$0	\$170,000	\$10,000
Reimbursed Expenditures	\$5,060	\$25,984	\$8,245	\$6,650	\$8,245	\$8,245
Donations	\$950,502	\$1,429,596	\$0	\$0	\$0	\$0
Miscellaneous	\$3,098	\$34,367	\$5,000	\$19,745	\$19,750	\$6,230
Total Other Revenues:	\$1,085,326	\$1,512,077	\$185,985	\$529,655	\$465,735	\$292,215
Other Financing Sources						
Interfund Transfers In	\$78,840	\$0	\$507,770	\$0	\$0	\$0
Other Financing Source	\$10,885,000	\$0	\$0	\$0	\$9,515,000	\$10,035,000
Interest Revenue (GASB 87)	\$0	\$1,208	\$0	\$0	\$0	\$0
Reappropriation	\$0	\$0	\$5,837,030	\$0	\$3,134,590	\$10,247,890
Total Other Financing Sources:	\$10,963,840	\$1,208	\$6,344,800	\$0	\$12,649,590	\$20,282,890
Total:	\$22,849,032	\$12,392,065	\$16,813,615	\$12,906,925	\$24,481,205	\$33,430,675

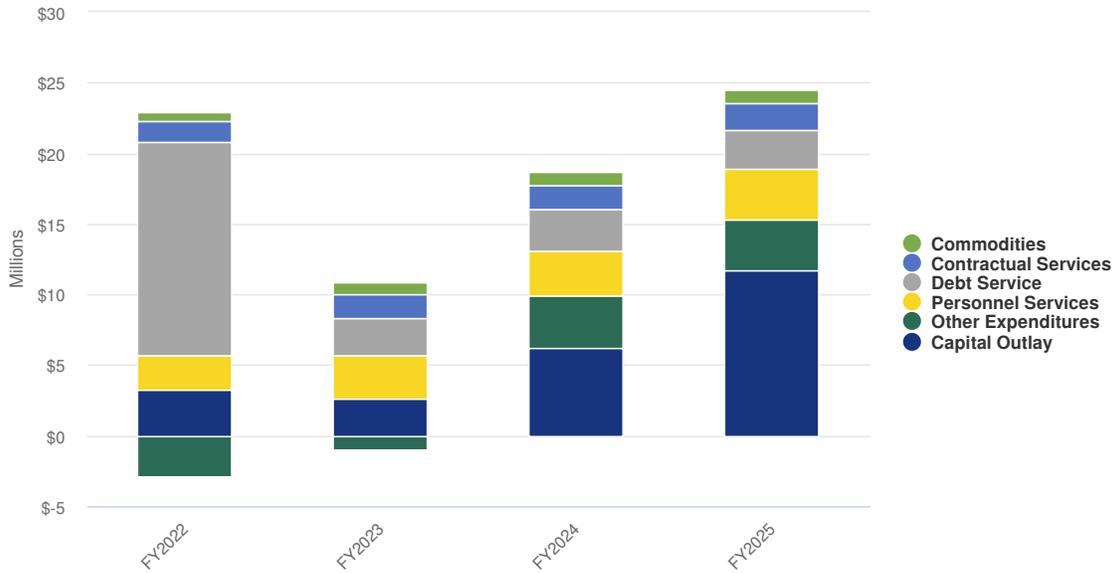


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Expense Objects						
Personnel Services						
Wages - Regular	\$1,834,399	\$1,943,757	\$2,018,895	\$1,986,130	\$2,218,424	\$2,298,627



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Wages - Part-Time/Seasonal	\$53,673	\$50,031	\$85,286	\$61,015	\$93,531	\$95,782
Overtime	\$58,640	\$64,255	\$82,410	\$82,570	\$82,410	\$82,410
Stand-By	\$116,219	\$111,393	\$121,140	\$111,340	\$121,140	\$121,140
Group Insurance	\$535,149	\$425,017	\$648,124	\$571,690	\$639,902	\$652,587
Medicare	\$28,503	\$30,363	\$33,500	\$31,535	\$36,190	\$37,714
Social Security	\$122,740	\$129,128	\$142,625	\$128,870	\$153,849	\$160,274
IMRF	\$223,041	\$185,524	\$169,713	\$169,720	\$176,099	\$195,033
Car Allowance	\$3,375	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250
Pension Expense	-\$506,581	\$78,180	\$28,620	\$1,120	\$0	\$0
Total Personnel Services:	\$2,469,158	\$3,020,897	\$3,333,563	\$3,147,240	\$3,524,795	\$3,646,817
Contractual Services						
Maintenance Service	\$206,659	\$290,815	\$248,495	\$247,270	\$282,670	\$263,450
Accounting & Auditing Service	\$4,400	\$4,940	\$4,765	\$5,490	\$5,010	\$5,170
Engineering Service	\$8,549	\$12,167	\$2,265	\$7,185	\$42,185	\$22,185
Legal Service	\$18,616	\$3,453	\$11,500	\$6,855	\$11,500	\$11,503
Medical Service	\$1,370	\$1,265	\$2,590	\$2,590	\$2,590	\$2,590
Janitorial Service	\$5,002	\$6,382	\$4,900	\$4,900	\$4,900	\$4,900
Banking Service	\$85,504	\$86,770	\$99,600	\$99,600	\$106,080	\$113,000
Collection Service	\$0	\$112	\$500	\$600	\$600	\$600
Other Professional Services	\$47,439	\$64,281	\$59,500	\$59,880	\$51,580	\$51,505
Postage	\$27,978	\$27,483	\$34,190	\$34,190	\$31,210	\$34,250
Telephone	\$14,766	\$16,442	\$16,605	\$24,075	\$21,030	\$21,775
Publishing	\$792	\$1,140	\$1,100	\$1,180	\$1,100	\$1,100
Printing	\$6,758	\$8,129	\$7,775	\$8,770	\$9,000	\$8,740
Internet	\$2,320	\$2,366	\$2,370	\$2,370	\$2,370	\$2,370
Recording Fees	\$288	\$364	\$500	\$100	\$500	\$500
Dues & Subscriptions	\$2,434	\$1,673	\$1,920	\$1,920	\$1,985	\$1,855
Travel & Meals	\$299	\$2,192	\$4,120	\$4,620	\$5,650	\$4,750
Training & Professional Development	\$5,204	\$9,772	\$16,875	\$11,975	\$17,900	\$17,485
Utilities	\$774,955	\$708,910	\$894,187	\$894,185	\$904,185	\$905,585
Landfill Charges	\$24,340	\$89,572	\$7,000	\$7,250	\$94,000	\$94,000
Sewer Charges	\$53,081	\$59,830	\$62,000	\$62,000	\$62,000	\$62,000
General Insurance	\$132,321	\$213,927	\$170,000	\$178,945	\$176,000	\$176,000
Rentals	\$21,608	\$22,738	\$36,235	\$37,935	\$40,310	\$43,370
Other Contractual Services	\$77,871	\$52,218	\$86,235	\$82,750	\$85,530	\$82,820
Total Contractual Services:	\$1,522,554	\$1,686,943	\$1,775,227	\$1,786,635	\$1,959,885	\$1,931,503
Commodities						
Maintenance Supplies	\$127,071	\$144,438	\$139,475	\$180,845	\$184,875	\$184,875
Office Supplies	\$4,588	\$4,284	\$7,140	\$6,425	\$6,840	\$6,840
Office Equipment	\$1,269	\$1,734	\$2,475	\$2,590	\$2,775	\$2,775



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Office Furniture	\$227	\$426	\$1,200	\$0	\$1,200	\$1,200
Operating Supplies	\$410,999	\$536,609	\$573,460	\$575,460	\$618,460	\$646,460
Small Tools	\$4,490	\$4,462	\$5,685	\$5,685	\$5,685	\$5,685
Janitorial Supplies	\$3,351	\$1,327	\$1,350	\$1,350	\$1,350	\$1,350
Motor Fuel & Lubricants	\$37,310	\$45,369	\$58,870	\$50,935	\$52,985	\$55,145
Clothing	\$7,395	\$6,554	\$8,335	\$9,350	\$10,405	\$10,405
Per Copy Charges	\$518	\$391	\$850	\$850	\$850	\$850
Books	\$30	\$1,133	\$0	\$0	\$0	\$0
Computer Software	\$13,682	\$15,437	\$26,990	\$27,350	\$37,335	\$32,415
Total Commodities:	\$610,930	\$762,163	\$825,830	\$860,840	\$922,760	\$948,000
Debt Service						
Principal	\$14,283,549	\$2,236,382	\$2,369,310	\$2,369,310	\$2,273,155	\$2,311,790
Interest	\$596,639	\$472,646	\$541,030	\$541,230	\$464,455	\$384,130
Paying Agent Fees	\$599	\$1,418	\$750	\$750	\$750	\$750
Bond Issue Costs	\$191,792	\$0	\$0	\$0	\$0	\$0
Total Debt Service:	\$15,072,579	\$2,710,445	\$2,911,090	\$2,911,290	\$2,738,360	\$2,696,670
Capital Outlay						
Buildings & Improvements	\$22,437	\$8,506	\$498,335	\$183,200	\$90,000	\$15,000
Improvements Other than Buildings	\$2,123,650	\$2,332,992	\$3,253,000	\$5,300,900	\$10,249,720	\$20,317,000
Machinery & Equipment	\$601,266	\$269,442	\$794,000	\$729,860	\$769,500	\$92,000
Vehicles	\$442,210	\$0	\$30,000	\$0	\$593,000	\$170,000
Computer Equipment	\$27,346	\$22,241	\$0	\$550	\$28,215	\$8,940
Total Capital Outlay:	\$3,216,909	\$2,633,181	\$4,575,335	\$6,214,510	\$11,730,435	\$20,602,940
Other Expenditures						
Capitalized Assets	-\$6,265,691	-\$4,404,731	\$0	\$0	\$0	\$0
Depreciation	\$2,998,099	\$3,101,264	\$3,000,000	\$3,150,000	\$3,150,000	\$3,150,000
Bad Debt	\$809	\$1,251	\$6,500	\$6,620	\$6,500	\$6,500
State/Federal Permit Fees	\$35,519	\$35,845	\$38,570	\$39,670	\$39,570	\$39,570
Employee Awards	\$200	\$910	\$0	\$0	\$425	\$200
Grant Expense	\$214,569	\$194,375	\$347,500	\$469,060	\$347,500	\$347,500
Amortization - ARO	\$121,951	\$60,975	\$0	\$60,975	\$60,975	\$60,975
Amortization - Leases	\$0	\$32,369	\$0	\$0	\$0	\$0
Total Other Expenditures:	-\$2,894,544	-\$977,741	\$3,392,570	\$3,726,325	\$3,604,970	\$3,604,745
Total Expense Objects:	\$19,997,586	\$9,835,889	\$16,813,615	\$18,646,840	\$24,481,205	\$33,430,675





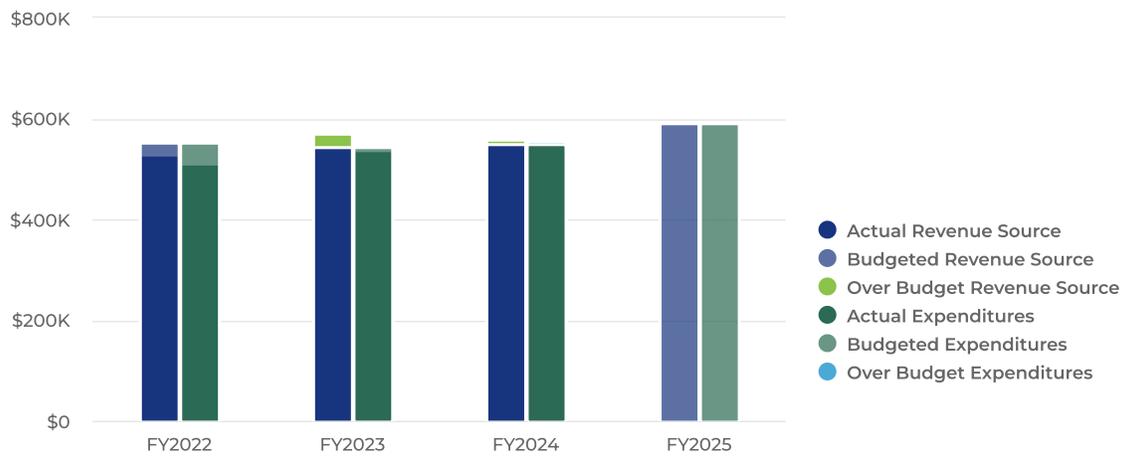
Refuse Fund

The Refuse Fund accounts for the long-term contracts for Leaf Collection and Brush collection programs in addition to citywide street sweeping. Financing is provided through a \$4.30 monthly environmental charge to customers on their utility bills.



Summary

The City of Geneva is projecting \$592.53K of revenue in FY2025, which represents a 7.7% increase over the prior year. Budgeted expenditures are projected to increase by 7.7% or \$42.53K to \$592.53K in FY2025.



Refuse Fund

Brush Collection Program

The City's Brush Program runs from April to November each year. Brush pickup is for the disposal of tree limbs and branches removed by the property owner for normal maintenance and upkeep. The brush program divides the City into two zones; a map can be found on the City's website [🔗](#).

Leaf Collection Program

Leaf collection consists of curbside vacuums and leaf bag collections. The City is divided into three geographical zones. Each zone is collected three times during the five-week program using leaf vacuum equipment. Every street will be collected one time during each of the three separate pickups. Residents are required to rake their leaves to the parkway prior to their scheduled pick-up date. A map of the leaf collection program can be found on the City's website [🔗](#).

Refuse Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$181,020	\$168,904	\$238,028	\$238,028	\$242,418	\$210,868
Revenues						
Service Charges						
Refuse Charges	\$529,370	\$530,806	\$530,000	\$530,000	\$530,000	\$530,000
Total Service Charges:	\$529,370	\$530,806	\$530,000	\$530,000	\$530,000	\$530,000
Other Revenues						
Interest Income	\$0	\$42	\$0	\$600	\$600	\$600
Miscellaneous	\$0	\$40,000	\$20,000	\$30,375	\$30,375	\$30,375
Total Other Revenues:	\$0	\$40,042	\$20,000	\$30,975	\$30,975	\$30,975
Other Financing Sources						
Reappropriation	\$0	\$0	\$0	\$0	\$31,550	\$58,515
Total Other Financing Sources:	\$0	\$0	\$0	\$0	\$31,550	\$58,515
Total Revenues:	\$529,370	\$570,847	\$550,000	\$560,975	\$592,525	\$619,490
Expenditures						
Personnel Services						
Wages - Regular	\$30,486	\$28,004	\$35,557	\$28,995	\$37,864	\$39,326
Group Insurance	\$4,468	\$3,585	\$5,267	\$3,870	\$5,763	\$5,951
Medicare	\$428	\$395	\$517	\$410	\$548	\$570
Social Security	\$1,776	\$1,628	\$2,152	\$1,695	\$2,276	\$2,358
IMRF	\$3,770	\$2,422	\$2,662	\$2,105	\$2,799	\$3,088
Pension Expense	-\$8,670	\$3,079	\$410	\$0	\$0	\$0
Total Personnel Services:	\$32,259	\$39,112	\$46,565	\$37,075	\$49,250	\$51,293
Contractual Services						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Banking Service	\$5,512	\$5,642	\$6,365	\$6,365	\$6,365	\$6,367
Collection Service	\$0	\$14	\$100	\$100	\$100	\$100
Data Programming Service	\$0	\$0	\$130	\$130	\$130	\$130
Postage	\$135	\$142	\$1,390	\$1,390	\$1,390	\$1,390
Printing	\$239	\$223	\$410	\$410	\$410	\$410
Garbage Disposal	\$495,182	\$475,292	\$490,615	\$510,615	\$534,380	\$559,300
Total Contractual Services:	\$501,069	\$481,313	\$499,010	\$519,010	\$542,775	\$567,697
Other Expenditures						
Bad Debt	-\$19,514	\$20,149	\$500	\$500	\$500	\$500
Total Other Expenditures:	-\$19,514	\$20,149	\$500	\$500	\$500	\$500
Other Financing Uses						
Source of Reserves	\$0	\$0	\$3,925	\$0	\$0	\$0
Total Other Financing Uses:	\$0	\$0	\$3,925	\$0	\$0	\$0
Total Expenditures:	\$513,814	\$540,574	\$550,000	\$556,585	\$592,525	\$619,490
Total Revenues Less Expenditures:	\$15,556	\$30,273	\$0	\$4,390	\$0	\$0
Ending Fund Balance:	\$196,576	\$199,177	\$238,028	\$242,418	\$242,418	\$210,868

Expenditures by Function

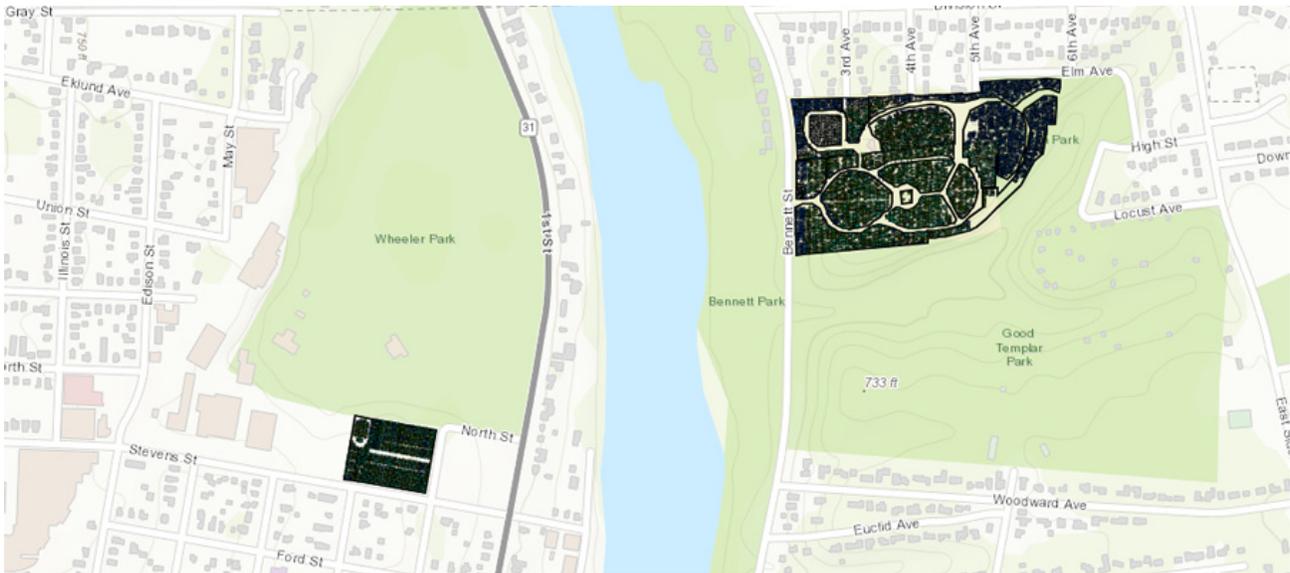
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Public Works						
General						
Personnel Services	\$32,259	\$39,112	\$46,565	\$37,075	\$49,250	\$51,293
Contractual Services	\$501,069	\$481,313	\$499,010	\$519,010	\$542,775	\$567,697
Other Expenditures	-\$19,514	\$20,149	\$500	\$500	\$500	\$500
Other Financing Uses	\$0	\$0	\$3,925	\$0	\$0	\$0
Total General:	\$513,814	\$540,574	\$550,000	\$556,585	\$592,525	\$619,490
Total Public Works:	\$513,814	\$540,574	\$550,000	\$556,585	\$592,525	\$619,490





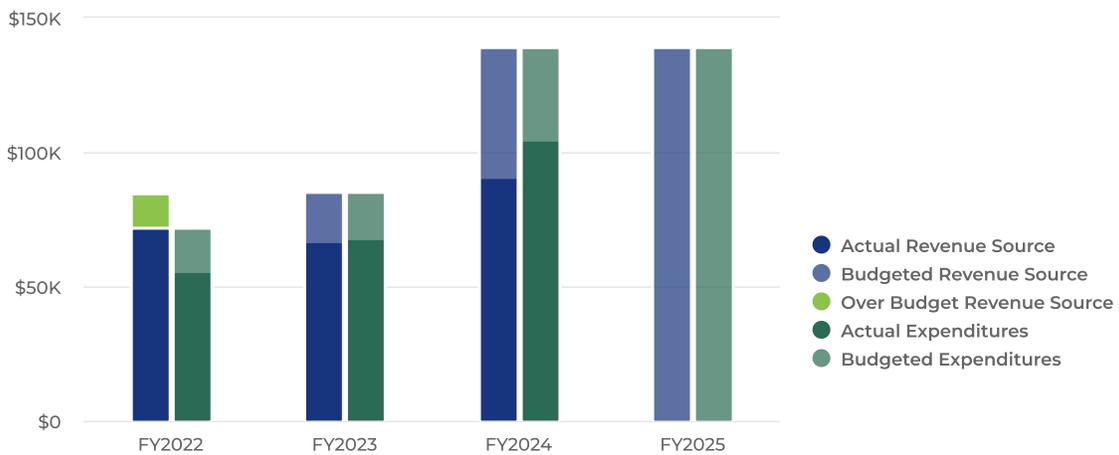
Cemetery Fund

The Cemetery Fund accounts for the operations of the City-owned cemeteries, Oak Hill Cemetery and West Side Cemetery. Financing is provided from the sale of plots, grave openings, and interest earnings.



Summary

The City of Geneva is projecting \$139.54K of revenue in FY2025, which represents a 0.0% increase over the prior year. Budgeted expenditures are projected to increase by 0.0% or \$35 to \$139.54K in FY2025.



Cemetery Fund

The City of Geneva owns two municipal cemeteries, Oak Hill Cemetery and West Side Cemetery, and is responsible for their management, maintenance, operation, and oversight. Both Oak Hill Cemetery and West Side Cemetery hold significant historical and cultural value within the Geneva community. Oak Hill Cemetery was established in 1875, and West Side Cemetery was established in 1836.

View cemetery maps or search for relatives by last name at [BurialSearch.com](https://www.burialsearch.com).

The City has compiled data regarding burials, lot ownership, and plot availability from both Oak Hill and West Side cemeteries. After visiting the online map [↗](#), users can search by last name to locate interments or zoom in to view particular sections and information.

Oak Hill Cemetery	West Side Cemetery
	
<p>799 Bennett St. Geneva, IL 60134</p>	<p>301 Stevens St. Geneva, IL 60134</p>

Cemetery Rates	
Grave (Resident)	\$800
Grave (Non-Resident)	\$1,000
Grave Openings	\$850
Cremation Openings	\$400
Infant Openings	\$400
Saturday Funeral Fee - Grave	\$250
Saturday Funeral Fee - Cremation	\$150

Available Cemetery Plots	
Oak Hill	Approximately 1,000
West Side	None remaining



Cemetery Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$476,983	\$506,011	\$512,167	\$512,167	\$502,057	\$456,312
Revenues						
Service Fees						
Grave Opening Fees	\$37,100	\$28,933	\$34,000	\$34,000	\$34,000	\$34,000
Total Service Fees:	\$37,100	\$28,933	\$34,000	\$34,000	\$34,000	\$34,000
Other Revenues						
Interest Income	-\$3,300	\$7,800	\$6,900	\$8,000	\$8,000	\$8,000
Donations	\$0	\$150	\$0	\$1,000	\$0	\$0
Cemetery Lot Sales	\$51,400	\$30,220	\$48,000	\$48,000	\$48,000	\$48,000
Total Other Revenues:	\$48,100	\$38,395	\$54,900	\$57,000	\$56,000	\$56,000
Other Financing Sources						
Reappropriation	\$0	\$0	\$50,610	\$0	\$49,545	\$0
Total Other Financing Sources:	\$0	\$0	\$50,610	\$0	\$49,545	\$0
Total Revenues:	\$85,200	\$67,327	\$139,510	\$91,000	\$139,545	\$90,000
Expenditures						
Contractual Services						
Maintenance Service	\$14,040	\$30,560	\$30,540	\$30,540	\$30,540	\$30,540
Legal Service	\$0	\$538	\$200	\$600	\$200	\$200
Banking Service	\$580	\$1,149	\$670	\$670	\$705	\$705
Other Professional Services	\$34,973	\$28,540	\$40,050	\$40,050	\$40,050	\$40,050
Publishing	\$99	\$0	\$50	\$50	\$50	\$50
Utilities	\$633	\$641	\$1,000	\$1,000	\$1,000	\$1,000
Total Contractual Services:	\$50,325	\$61,428	\$72,510	\$72,910	\$72,545	\$72,545
Commodities						
Maintenance Supplies	\$191	\$493	\$300	\$300	\$300	\$300
Operating Supplies	\$0	\$270	\$400	\$400	\$400	\$400
Computer Software	\$2,150	\$2,150	\$2,200	\$2,200	\$2,200	\$2,200
Total Commodities:	\$2,341	\$2,913	\$2,900	\$2,900	\$2,900	\$2,900
Capital Outlay						
Improvements Other than Buildings	\$0	\$0	\$60,000	\$25,000	\$60,000	\$0
Total Capital Outlay:	\$0	\$0	\$60,000	\$25,000	\$60,000	\$0
Other Expenditures						
Depreciation	\$3,717	\$3,717	\$3,800	\$3,800	\$3,800	\$3,800
State/Federal Permit Fees	\$0	\$0	\$300	\$300	\$300	\$300
Total Other Expenditures:	\$3,717	\$3,717	\$4,100	\$4,100	\$4,100	\$4,100



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Financing Uses						
Source of Reserves	\$0	\$0	\$0	\$0	\$0	\$10,455
Total Other Financing Uses:	\$0	\$0	\$0	\$0	\$0	\$10,455
Total Expenditures:	\$56,383	\$68,058	\$139,510	\$104,910	\$139,545	\$90,000
Total Revenues Less Expenditures:	\$28,817	-\$731	\$0	-\$13,910	\$0	\$0
Ending Fund Balance:	\$505,800	\$505,280	\$512,167	\$498,257	\$502,057	\$456,312

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Public Works						
General						
Contractual Services	\$50,325	\$61,428	\$72,510	\$72,910	\$72,545	\$72,545
Commodities	\$2,341	\$2,913	\$2,900	\$2,900	\$2,900	\$2,900
Capital Outlay	\$0	\$0	\$60,000	\$25,000	\$60,000	\$0
Other Expenditures	\$3,717	\$3,717	\$4,100	\$4,100	\$4,100	\$4,100
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$10,455
Total General:	\$56,383	\$68,058	\$139,510	\$104,910	\$139,545	\$90,000
Total Public Works:	\$56,383	\$68,058	\$139,510	\$104,910	\$139,545	\$90,000





Commuter Parking

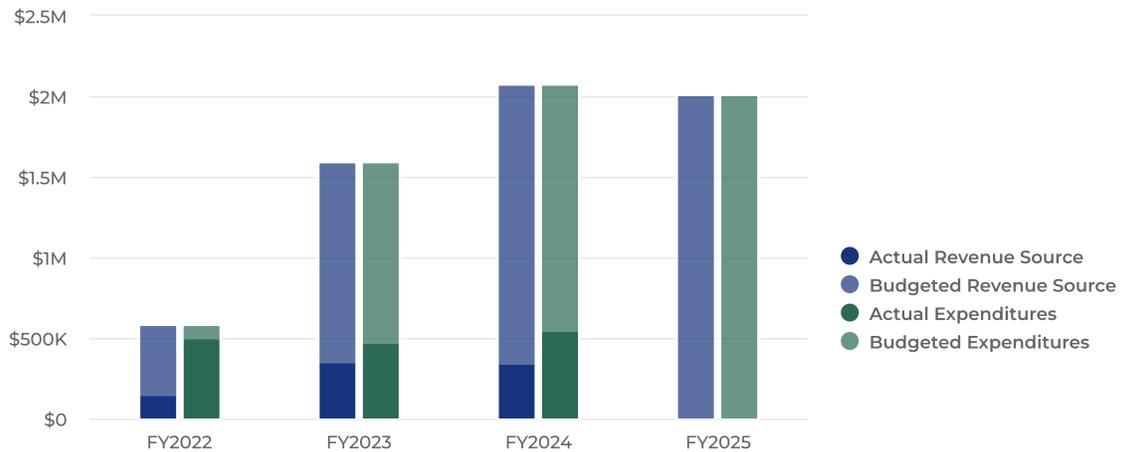
The Commuter Parking Fund accounts for the operations of the Metra commuter parking facilities. Financing is provided from daily parking fares and quarterly permit sales. A quarterly permit can be purchased for \$125 to park in one of the three city-owned parking lot. Geneva residents are extended a \$25 discount, allowing them to purchase the same permit for \$100. Daily parking fares for the parking deck or overflow lot are \$2.00 or \$1.75, respectively.



Summary

The City of Geneva is projecting \$2.02M of revenue in FY2025, which represents a 3.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 3.0% or \$61.67K to \$2.02M in FY2025.

COVID has drastically decreased revenue due to stay-at-home orders and work from home. Due to the reduced revenue, the City paid the alternate revenue bonds off one year early in 2021. The City lost over 60% of the commuter parking permits due to non-renewal.



Commuter Parking Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$1,240,116	\$1,257,835	\$1,530,474	\$1,530,474	\$1,708,944	\$395,124
Revenues						
Fines and Forfeits						
Parking Violations	\$10,857	-\$3,301	\$31,500	\$11,000	\$11,000	\$11,000
Total Fines and Forfeits:	\$10,857	-\$3,301	\$31,500	\$11,000	\$11,000	\$11,000
Service Fees						
Parking Lot Fees	\$149,077	\$236,407	\$220,000	\$239,000	\$240,000	\$240,000
Total Service Fees:	\$149,077	\$236,407	\$220,000	\$239,000	\$240,000	\$240,000
Other Revenues						
Interest Income	-\$3,504	\$27,969	\$7,500	\$30,000	\$7,500	\$0
Miscellaneous	\$0	\$102,500	\$0	\$75,730	\$71,670	\$17,920
Total Other Revenues:	-\$3,504	\$130,469	\$7,500	\$105,730	\$79,170	\$17,920
Other Financing Sources						
Reappropriation	\$0	\$0	\$1,821,655	\$0	\$1,688,820	\$250,550
Total Other Financing Sources:	\$0	\$0	\$1,821,655	\$0	\$1,688,820	\$250,550
Total Revenues:	\$156,430	\$363,575	\$2,080,655	\$355,730	\$2,018,990	\$519,470
Expenditures						
Personnel Services						
Wages - Regular	\$34,279	\$24,559	\$26,810	\$26,610	\$29,282	\$30,413
Group Insurance	\$10,081	\$7,486	\$7,773	\$7,490	\$8,197	\$8,367
Medicare	\$474	\$339	\$388	\$370	\$425	\$441
Social Security	\$2,028	\$1,450	\$1,662	\$1,580	\$1,815	\$1,886
IMRF	\$3,819	\$2,232	\$2,207	\$1,940	\$2,162	\$2,387
Pension Expense	-\$8,774	-\$6,525	\$1,360	\$0	\$0	\$0
Wages - Regular	\$14,128	\$14,366	\$13,601	\$14,775	\$16,114	\$16,698
Group Insurance	\$1,942	\$1,998	\$2,263	\$2,015	\$2,203	\$2,244
Medicare	\$198	\$201	\$197	\$210	\$234	\$242
Social Security	\$803	\$814	\$795	\$835	\$928	\$967
IMRF	\$1,501	\$1,267	\$990	\$1,080	\$1,192	\$1,309
Pension Expense	-\$3,406	-\$2,538	\$255	\$0	\$0	\$0
Total Personnel Services:	\$57,072	\$45,650	\$58,301	\$56,905	\$62,552	\$64,954
Contractual Services						
Banking Service	\$5,060	\$8,965	\$12,000	\$9,000	\$9,003	\$9,001
Collection Service	\$26	\$0	\$104	\$100	\$100	\$100
Postage	\$1,039	\$1,235	\$2,500	\$2,500	\$2,500	\$2,500
Printing	\$650	\$866	\$3,200	\$2,000	\$3,200	\$1,000
Maintenance Service	\$22,510	\$22,252	\$31,060	\$31,060	\$30,875	\$30,875



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Accounting & Auditing Service	\$350	\$380	\$350	\$425	\$350	\$350
Legal Service	\$2,888	\$0	\$0	\$0	\$0	\$0
Postage	\$31	\$0	\$0	\$0	\$0	\$0
Telephone	\$2,571	\$2,954	\$3,000	\$3,000	\$0	\$0
Utilities	\$20,793	\$20,143	\$26,200	\$26,200	\$26,200	\$26,200
Rentals	\$3,587	\$15,809	\$0	\$12,500	\$0	\$0
Other Contractual Services	\$396	\$405	\$500	\$500	\$500	\$500
Total Contractual Services:	\$59,900	\$73,011	\$78,914	\$87,285	\$72,728	\$70,526
Commodities						
Office Supplies	\$0	\$71	\$0	\$80	\$0	\$0
Office Equipment	\$0	\$0	\$0	\$355	\$0	\$0
Computer Software	\$5,670	\$5,276	\$5,940	\$5,940	\$6,210	\$6,490
Maintenance Supplies	\$10,098	\$532	\$2,000	\$2,800	\$2,000	\$2,000
Operating Supplies	\$1,476	\$8	\$500	\$500	\$500	\$500
Total Commodities:	\$17,244	\$5,886	\$8,440	\$9,675	\$8,710	\$8,990
Capital Outlay						
Vehicles	\$0	\$13,575	\$0	\$0	\$0	\$0
Improvements Other than Buildings	\$375	\$16,430	\$1,535,000	\$23,395	\$1,500,000	\$0
Total Capital Outlay:	\$375	\$30,005	\$1,535,000	\$23,395	\$1,500,000	\$0
Other Expenditures						
Depreciation	\$371,045	\$361,224	\$400,000	\$375,000	\$375,000	\$375,000
Capitalized Assets	\$0	-\$30,005	\$0	\$0	\$0	\$0
Total Other Expenditures:	\$371,045	\$331,219	\$400,000	\$375,000	\$375,000	\$375,000
Total Expenditures:	\$505,637	\$485,771	\$2,080,655	\$552,260	\$2,018,990	\$519,470
Total Revenues Less Expenditures:	-\$349,208	-\$122,196	\$0	-\$196,530	\$0	\$0
Ending Fund Balance:	\$890,908	\$1,135,639	\$1,530,474	\$1,333,944	\$1,708,944	\$395,124

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Finance						
Other Expenditures	\$371,045	\$361,224	\$400,000	\$375,000	\$375,000	\$375,000
Total Finance:	\$371,045	\$361,224	\$400,000	\$375,000	\$375,000	\$375,000
Police						
Personnel Services	\$41,907	\$29,542	\$40,200	\$37,990	\$41,881	\$43,494
Contractual Services	\$6,774	\$11,067	\$17,804	\$13,600	\$14,803	\$12,601
Commodities	\$5,670	\$5,347	\$5,940	\$6,375	\$6,210	\$6,490



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Capital Outlay	\$0	\$13,575	\$0	\$0	\$0	\$0
Total Police:	\$54,351	\$59,530	\$63,944	\$57,965	\$62,894	\$62,585
Public Works						
Personnel Services	\$15,165	\$16,108	\$18,101	\$18,915	\$20,671	\$21,460
Contractual Services	\$53,126	\$61,944	\$61,110	\$73,685	\$57,925	\$57,925
Commodities	\$11,574	\$539	\$2,500	\$3,300	\$2,500	\$2,500
Capital Outlay	\$375	\$16,430	\$1,535,000	\$23,395	\$1,500,000	\$0
Other Expenditures	\$0	-\$30,005	\$0	\$0	\$0	\$0
Total Public Works:	\$80,241	\$65,016	\$1,616,711	\$119,295	\$1,581,096	\$81,885
Total:	\$505,637	\$485,771	\$2,080,655	\$552,260	\$2,018,990	\$519,470





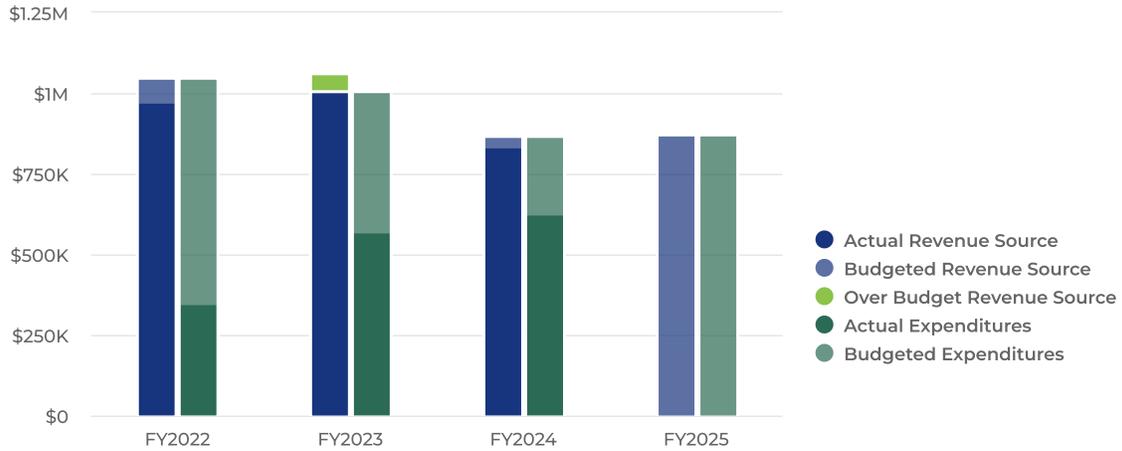
Internal Service Funds

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



Summary

The City of Geneva is projecting \$874.83K of revenue in FY2025, which represents a 0.4% increase over the prior year. Budgeted expenditures are projected to increase by 0.4% or \$3.35K to \$874.83K in FY2025.

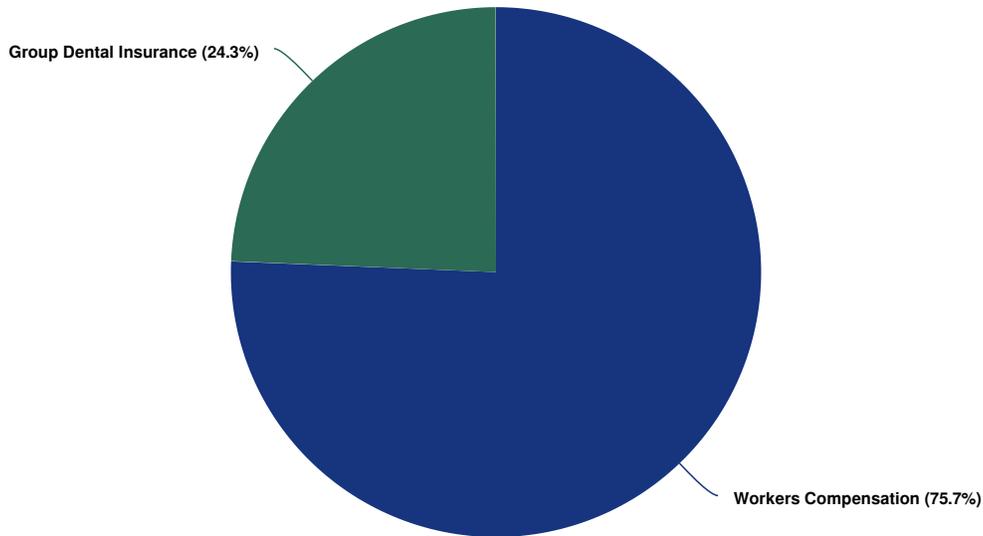


Internal Service Funds Comprehensive Summary

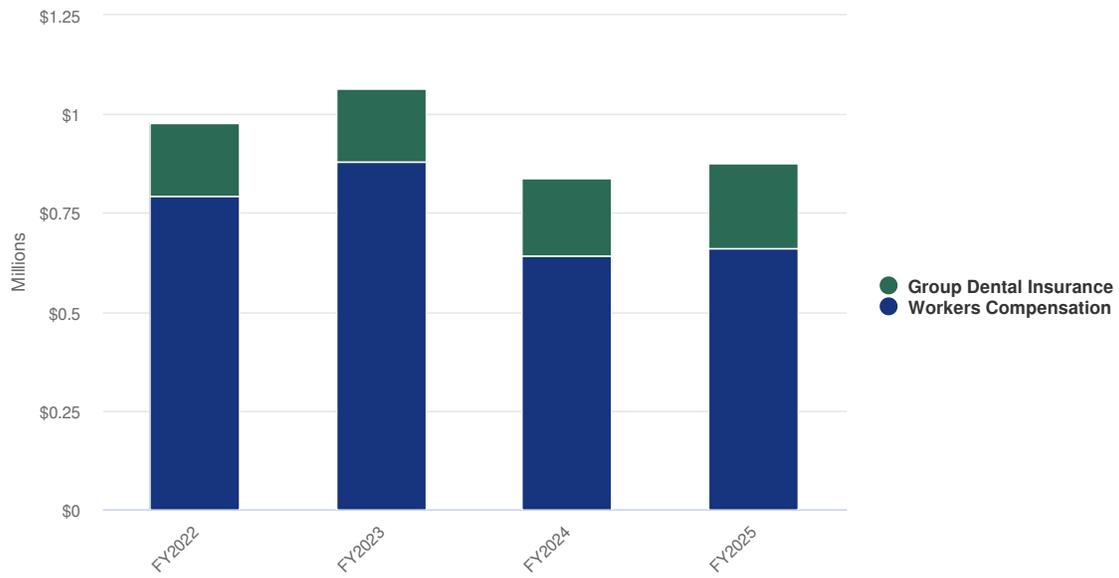
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$1,284,847	\$1,907,551	\$2,399,727	\$2,399,727	\$2,609,990	\$2,639,700
Revenues						
Service Fees	\$924,318	\$948,715	\$862,975	\$771,470	\$809,830	\$837,610
Other Revenues	\$52,060	\$115,500	\$7,500	\$68,470	\$65,000	\$65,000
Other Financing Sources	\$0	\$0	\$1,005	\$0	\$0	\$0
Total Revenues:	\$976,378	\$1,064,215	\$871,480	\$839,940	\$874,830	\$902,610
Expenditures						
Contractual Services	\$353,675	\$572,039	\$846,240	\$629,677	\$845,120	\$872,900
Other Financing Uses	\$0	\$0	\$25,240	\$0	\$29,710	\$29,710
Total Expenditures:	\$353,675	\$572,039	\$871,480	\$629,677	\$874,830	\$902,610
Total Revenues Less Expenditures:	\$622,703	\$492,176	\$0	\$210,263	\$0	\$0
Ending Fund Balance:	\$1,907,550	\$2,399,727	\$2,399,727	\$2,609,990	\$2,609,990	\$2,639,700

Revenue by Fund

2025 Revenue by Fund



Budgeted and Historical 2025 Revenue by Fund

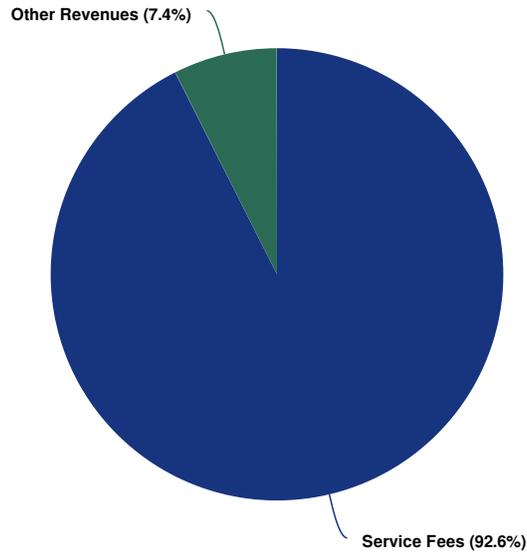


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Group Dental Insurance	\$183,493	\$183,812	\$205,180	\$197,500	\$212,900	\$212,900
Workers Compensation	\$792,885	\$880,403	\$666,300	\$642,440	\$661,930	\$689,710
Total:	\$976,378	\$1,064,215	\$871,480	\$839,940	\$874,830	\$902,610

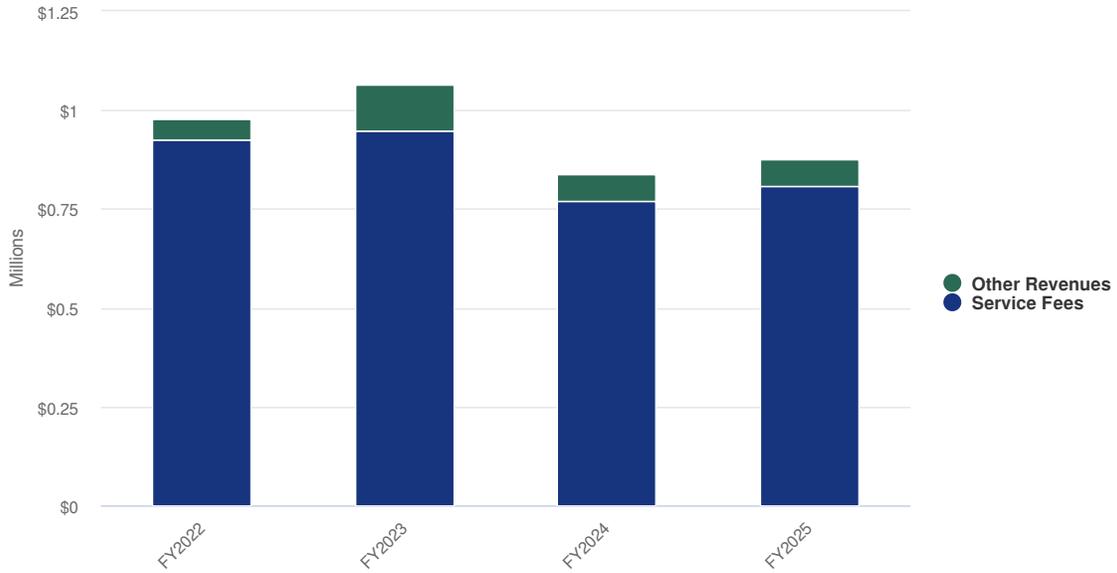


Revenues by Source

Projected 2025 Revenues by Source

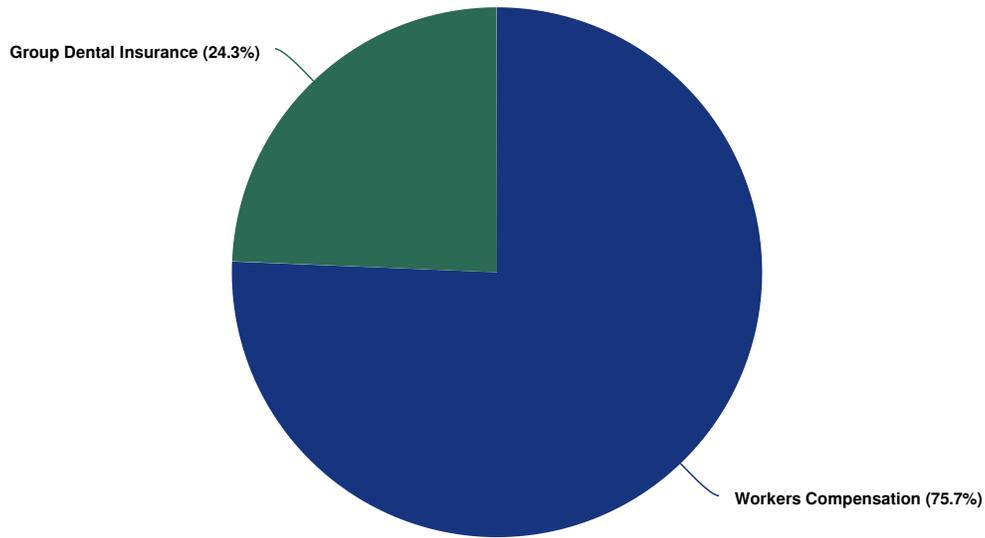


Budgeted and Historical 2025 Revenues by Source

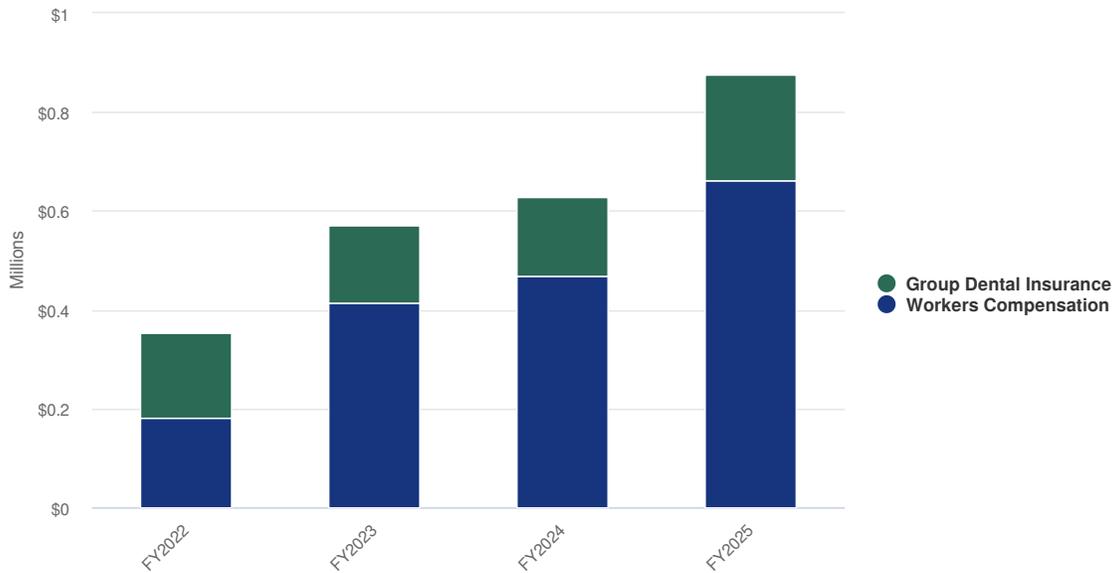


Expenditures by Fund

2025 Expenditures by Fund



Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Group Dental Insurance	\$172,682	\$156,813	\$205,180	\$162,265	\$212,900	\$212,900
Workers Compensation	\$180,993	\$415,226	\$666,300	\$467,412	\$661,930	\$689,710
Total:	\$353,675	\$572,039	\$871,480	\$629,677	\$874,830	\$902,610

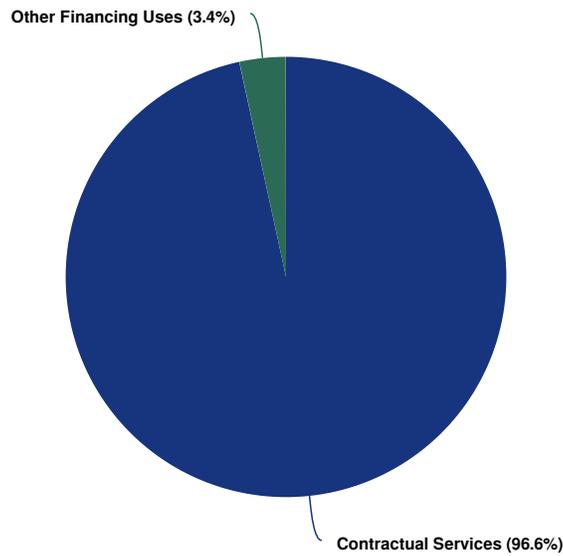


Expenditures by Function

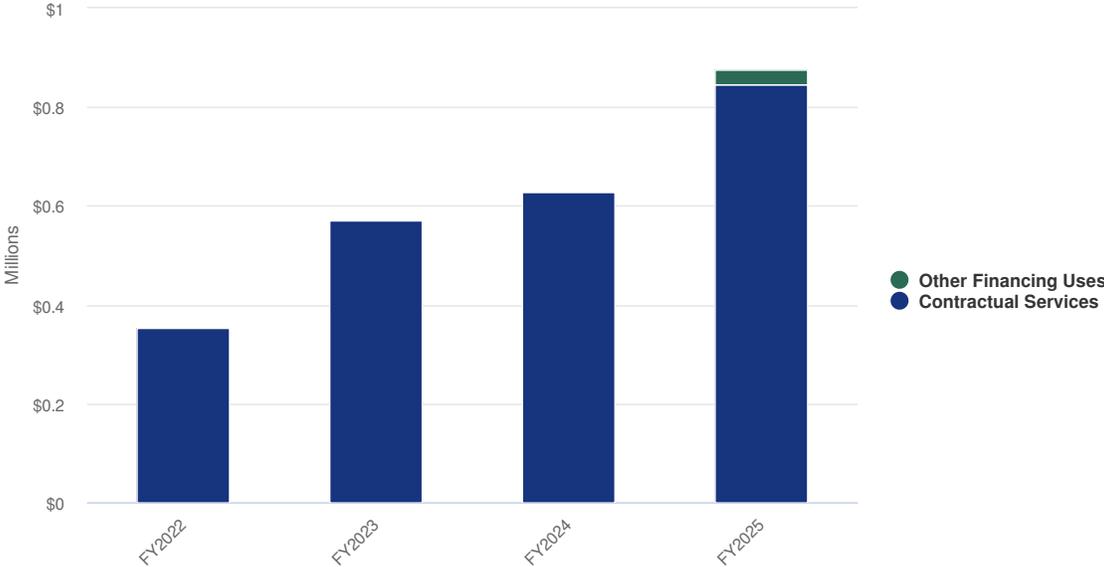
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Administrative Services						
Human Resources						
Contractual Services	\$353,675	\$572,039	\$846,240	\$629,677	\$845,120	\$872,900
Other Financing Uses	\$0	\$0	\$25,240	\$0	\$29,710	\$29,710
Total Human Resources:	\$353,675	\$572,039	\$871,480	\$629,677	\$874,830	\$902,610
Total Administrative Services:	\$353,675	\$572,039	\$871,480	\$629,677	\$874,830	\$902,610

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type





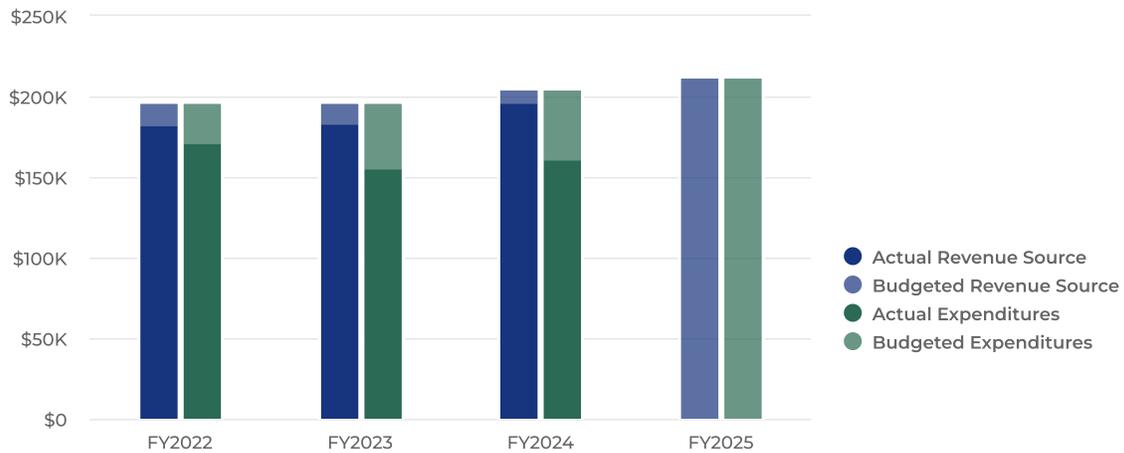
Group Dental Insurance

The Group Dental Insurance Fund accounts for the financing of dental insurance for City employees. The City is self-insured for dental claims and utilizes a third-party administrator to pay claims. Resources are provided by City and employee contributions.



Summary

The City of Geneva is projecting \$212.9K of revenue in FY2025, which represents a 3.8% increase over the prior year. Budgeted expenditures are projected to increase by 3.8% or \$7.72K to \$212.9K in FY2025.



Group Dental Insurance Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$175,495	\$186,306	\$213,305	\$213,305	\$248,540	\$278,250
Revenues						
Service Fees						
Insurance Premiums	\$181,192	\$185,859	\$205,180	\$192,500	\$207,900	\$207,900
Total Service Fees:	\$181,192	\$185,859	\$205,180	\$192,500	\$207,900	\$207,900
Other Revenues						
Interest Income	\$2,293	-\$2,048	\$0	\$5,000	\$5,000	\$5,000
Miscellaneous	\$8	\$0	\$0	\$0	\$0	\$0
Total Other Revenues:	\$2,300	-\$2,048	\$0	\$5,000	\$5,000	\$5,000
Total Revenues:	\$183,493	\$183,812	\$205,180	\$197,500	\$212,900	\$212,900
Expenditures						
Contractual Services						
Banking Service	\$0	\$0	\$50	\$50	\$50	\$50
Claims Administration	\$11,932	\$12,584	\$14,890	\$12,715	\$14,890	\$14,890
Dental Claims	\$160,750	\$144,229	\$165,000	\$149,500	\$168,250	\$168,250
Total Contractual Services:	\$172,682	\$156,813	\$179,940	\$162,265	\$183,190	\$183,190
Other Financing Uses						
Source of Reserves	\$0	\$0	\$25,240	\$0	\$29,710	\$29,710
Total Other Financing Uses:	\$0	\$0	\$25,240	\$0	\$29,710	\$29,710
Total Expenditures:	\$172,682	\$156,813	\$205,180	\$162,265	\$212,900	\$212,900
Total Revenues Less Expenditures:	\$10,811	\$26,999	\$0	\$35,235	\$0	\$0
Ending Fund Balance:	\$186,306	\$213,305	\$213,305	\$248,540	\$248,540	\$278,250

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Administrative Services						
Human Resources						
Contractual Services	\$172,682	\$156,813	\$179,940	\$162,265	\$183,190	\$183,190
Other Financing Uses	\$0	\$0	\$25,240	\$0	\$29,710	\$29,710
Total Human Resources:	\$172,682	\$156,813	\$205,180	\$162,265	\$212,900	\$212,900
Total Administrative Services:	\$172,682	\$156,813	\$205,180	\$162,265	\$212,900	\$212,900





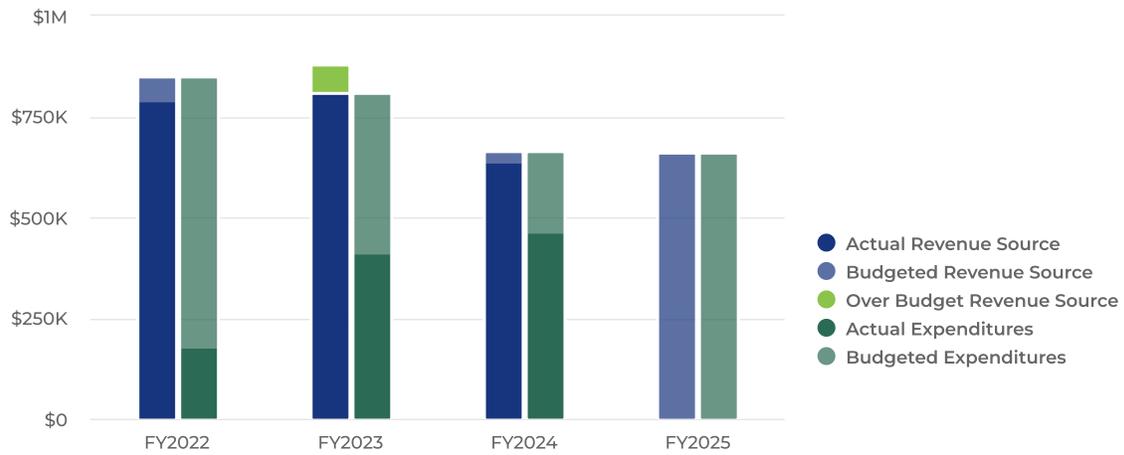
Workers' Compensation

The Workers' Compensation Fund finances workers' compensation claims for City employees. The City is self-insured up to \$500,000 per claim and utilizes a third-party administrator to pay claims.



Summary

The City of Geneva is projecting \$661.93K of revenue in FY2025, which represents a 0.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.7% or \$4.37K to \$661.93K in FY2025.



Workers' Compensation Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$1,109,352	\$1,721,245	\$2,186,422	\$2,186,422	\$2,361,450	\$2,361,450
Revenues						
Service Fees						
Insurance Premiums	\$743,126	\$762,855	\$657,795	\$578,970	\$601,930	\$629,710
Total Service Fees:	\$743,126	\$762,855	\$657,795	\$578,970	\$601,930	\$629,710
Other Revenues						
Interest Income	-\$17,212	\$32,908	\$7,500	\$60,000	\$60,000	\$60,000
Reimbursed Expenditures	\$55,157	\$77,129	\$0	\$0	\$0	\$0
Miscellaneous	\$11,814	\$7,511	\$0	\$3,470	\$0	\$0
Total Other Revenues:	\$49,759	\$117,548	\$7,500	\$63,470	\$60,000	\$60,000
Other Financing Sources						
Reappropriation	\$0	\$0	\$1,005	\$0	\$0	\$0
Total Other Financing Sources:	\$0	\$0	\$1,005	\$0	\$0	\$0
Total Revenues:	\$792,885	\$880,403	\$666,300	\$642,440	\$661,930	\$689,710
Expenditures						
Contractual Services						
Claims Administration	\$5,687	\$957	\$6,000	\$6,000	\$6,000	\$6,000
Training & Professional Development	\$0	\$0	\$1,200	\$1,200	\$1,200	\$1,200
General Insurance	\$132,337	\$132,580	\$139,400	\$140,212	\$142,000	\$144,500
Workers Compensation Claims	\$42,969	\$281,689	\$519,700	\$320,000	\$512,730	\$538,010
Total Contractual Services:	\$180,993	\$415,226	\$666,300	\$467,412	\$661,930	\$689,710
Total Expenditures:	\$180,993	\$415,226	\$666,300	\$467,412	\$661,930	\$689,710
Total Revenues Less Expenditures:	\$611,893	\$465,177	\$0	\$175,028	\$0	\$0
Ending Fund Balance:	\$1,721,245	\$2,186,422	\$2,186,422	\$2,361,450	\$2,361,450	\$2,361,450

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Administrative Services						
Human Resources						
Contractual Services	\$180,993	\$415,226	\$666,300	\$467,412	\$661,930	\$689,710
Total Human Resources:	\$180,993	\$415,226	\$666,300	\$467,412	\$661,930	\$689,710
Total Administrative Services:	\$180,993	\$415,226	\$666,300	\$467,412	\$661,930	\$689,710





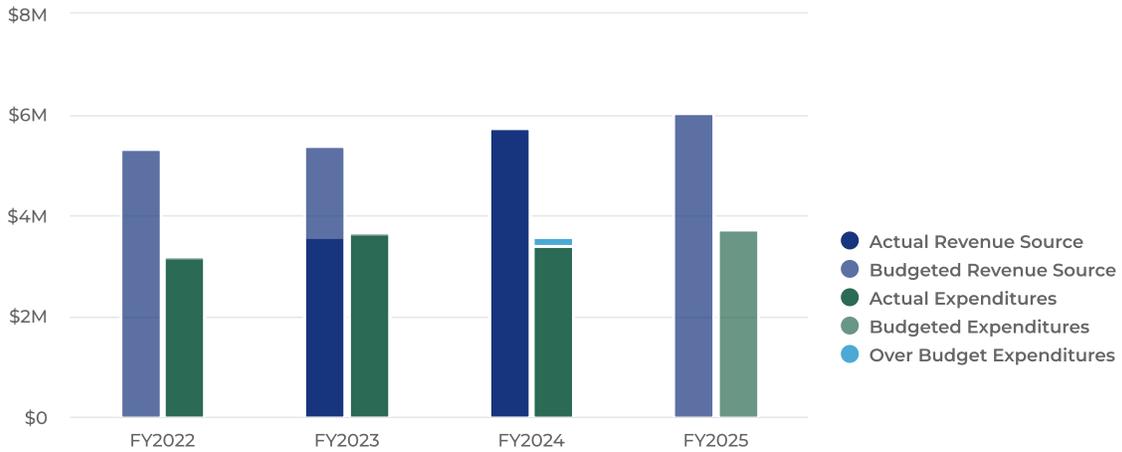
Trust Agency Funds

Trust and Agency Funds consist of resources received and held by the City as trustee or agent to be expended or invested in accordance with the conditions of the trust or in its agency capacity. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds.



Summary

The City of Geneva is projecting \$6.05M of revenue in FY2025, which represents a 5.3% increase over the prior year. Budgeted expenditures are projected to increase by 10.3% or \$348.53K to \$3.75M in FY2025.

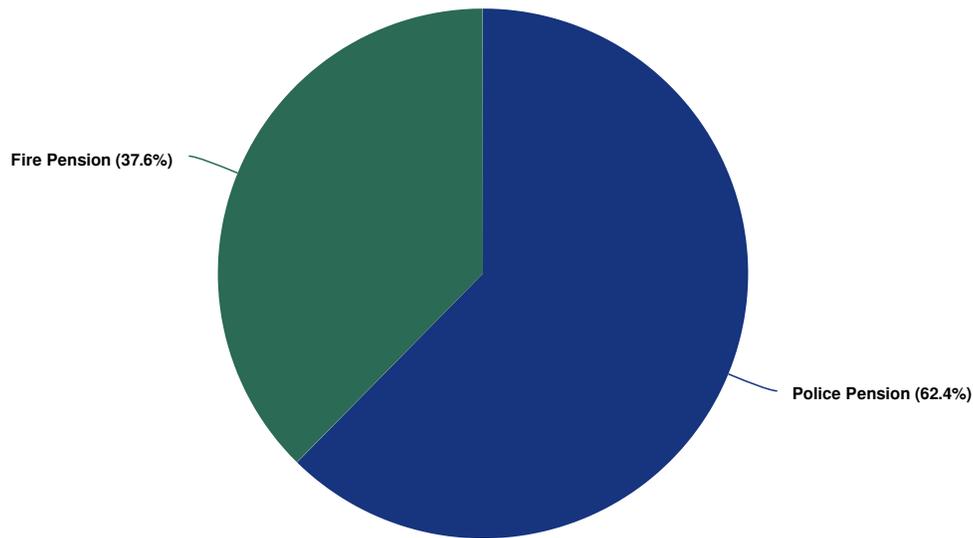


Trust Agency Funds Comprehensive Summary

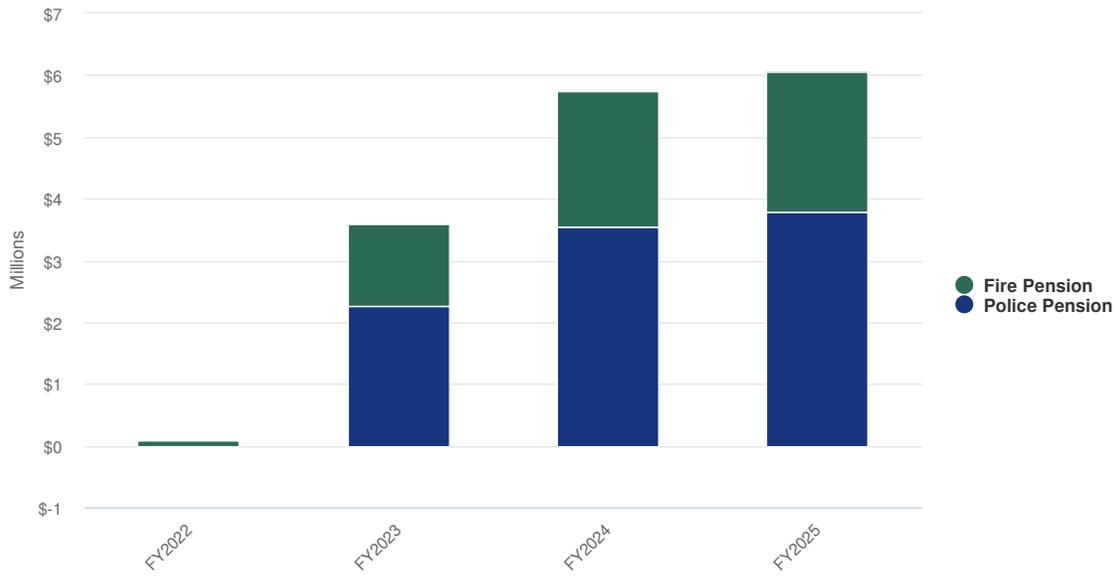
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$50,346,102	\$47,203,922	\$47,138,612	\$47,138,612	\$49,308,887	\$51,615,767
Revenues						
Other Revenues	\$41,136	\$3,585,404	\$5,749,400	\$5,749,400	\$6,054,355	\$6,054,355
Total Revenues:	\$41,136	\$3,585,404	\$5,749,400	\$5,749,400	\$6,054,355	\$6,054,355
Expenditures						
Personnel Services	\$2,984,070	\$3,528,500	\$3,334,300	\$3,483,070	\$3,659,890	\$4,028,900
Contractual Services	\$199,246	\$122,214	\$64,645	\$96,055	\$87,585	\$89,935
Total Expenditures:	\$3,183,316	\$3,650,714	\$3,398,945	\$3,579,125	\$3,747,475	\$4,118,835
Total Revenues Less Expenditures:	-\$3,142,180	-\$65,310	\$2,350,455	\$2,170,275	\$2,306,880	\$1,935,520
Ending Fund Balance:	\$47,203,922	\$47,138,612	\$49,489,067	\$49,308,887	\$51,615,767	\$53,551,287

Revenue by Fund

2025 Revenue by Fund



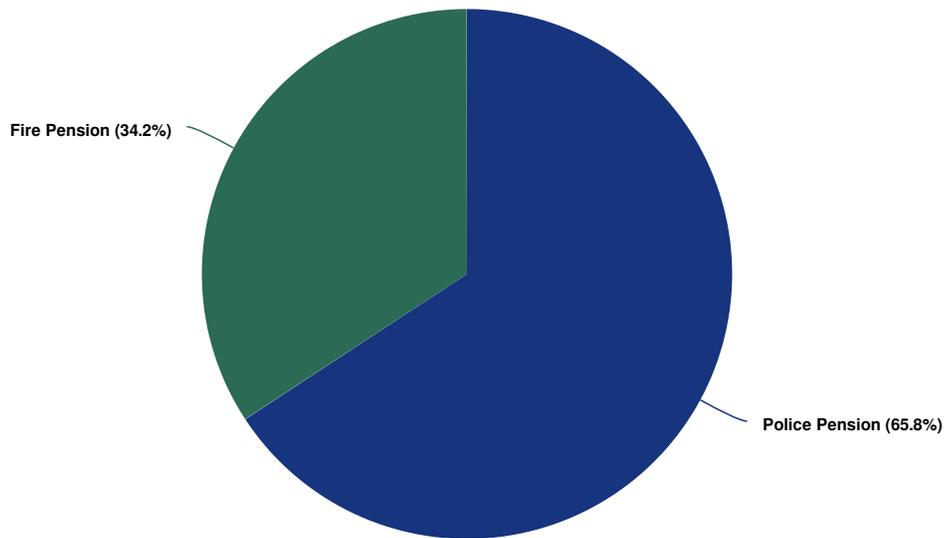
Budgeted and Historical 2025 Revenue by Fund



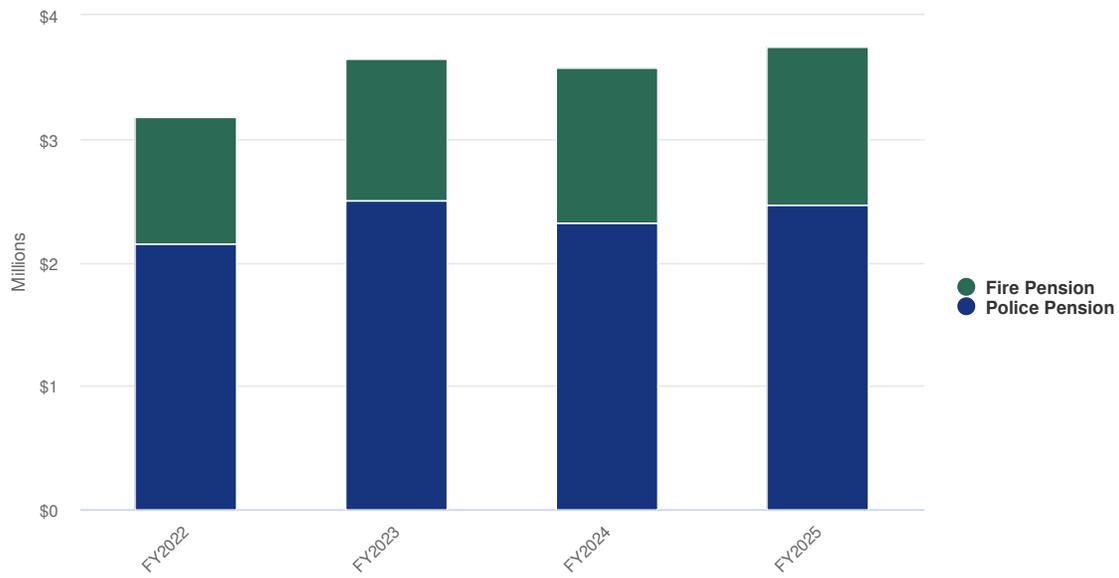
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Police Pension	-\$36,295	\$2,266,610	\$3,553,450	\$3,553,450	\$3,776,590	\$3,776,590
Fire Pension	\$77,431	\$1,318,794	\$2,195,950	\$2,195,950	\$2,277,765	\$2,277,765
Total:	\$41,136	\$3,585,404	\$5,749,400	\$5,749,400	\$6,054,355	\$6,054,355

Expenditures by Fund

2025 Expenditures by Fund



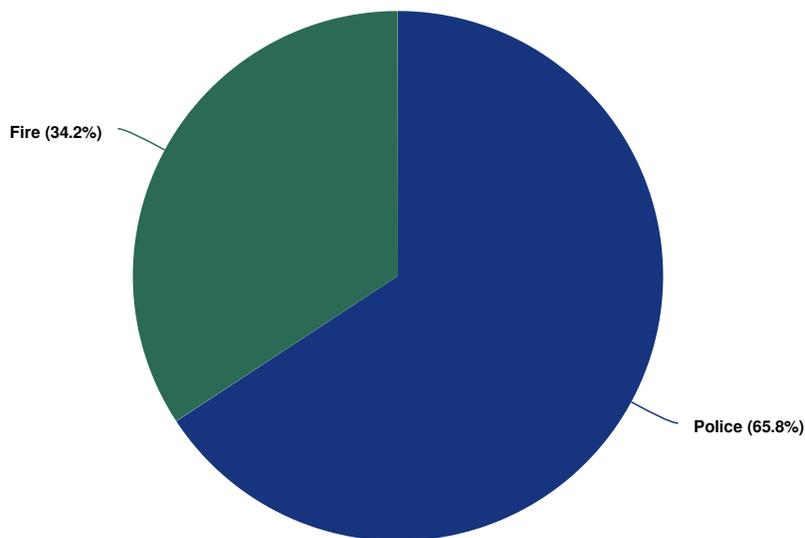
Budgeted and Historical 2025 Expenditures by Fund



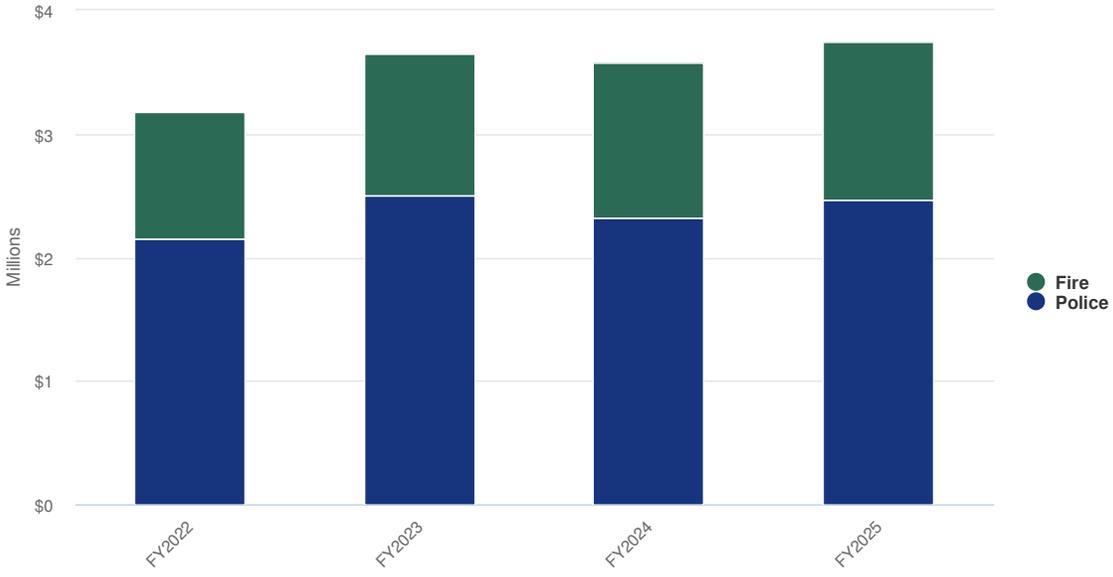
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Police Pension	\$2,155,069	\$2,505,468	\$2,415,540	\$2,326,275	\$2,464,705	\$2,715,870
Fire Pension	\$1,028,247	\$1,145,246	\$983,405	\$1,252,850	\$1,282,770	\$1,402,965
Total:	\$3,183,316	\$3,650,714	\$3,398,945	\$3,579,125	\$3,747,475	\$4,118,835

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

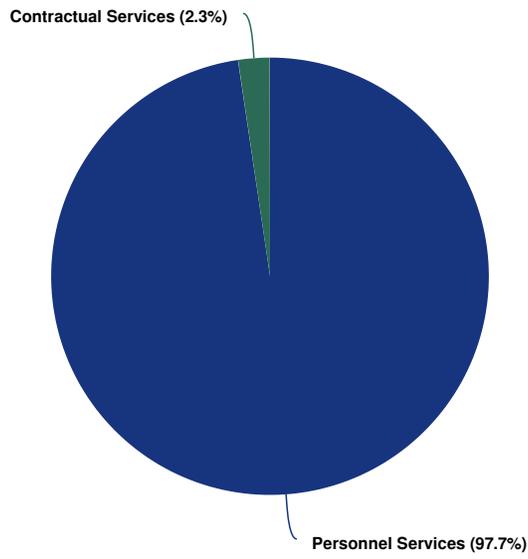


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Police						
Personnel Services	\$2,007,831	\$2,421,449	\$2,377,100	\$2,270,735	\$2,411,190	\$2,660,980
Contractual Services	\$147,239	\$84,019	\$38,440	\$55,540	\$53,515	\$54,890
Total Police:	\$2,155,069	\$2,505,468	\$2,415,540	\$2,326,275	\$2,464,705	\$2,715,870
Fire						
Personnel Services	\$976,240	\$1,107,051	\$957,200	\$1,212,335	\$1,248,700	\$1,367,920
Contractual Services	\$52,007	\$38,195	\$26,205	\$40,515	\$34,070	\$35,045
Total Fire:	\$1,028,247	\$1,145,246	\$983,405	\$1,252,850	\$1,282,770	\$1,402,965
Total:	\$3,183,316	\$3,650,714	\$3,398,945	\$3,579,125	\$3,747,475	\$4,118,835

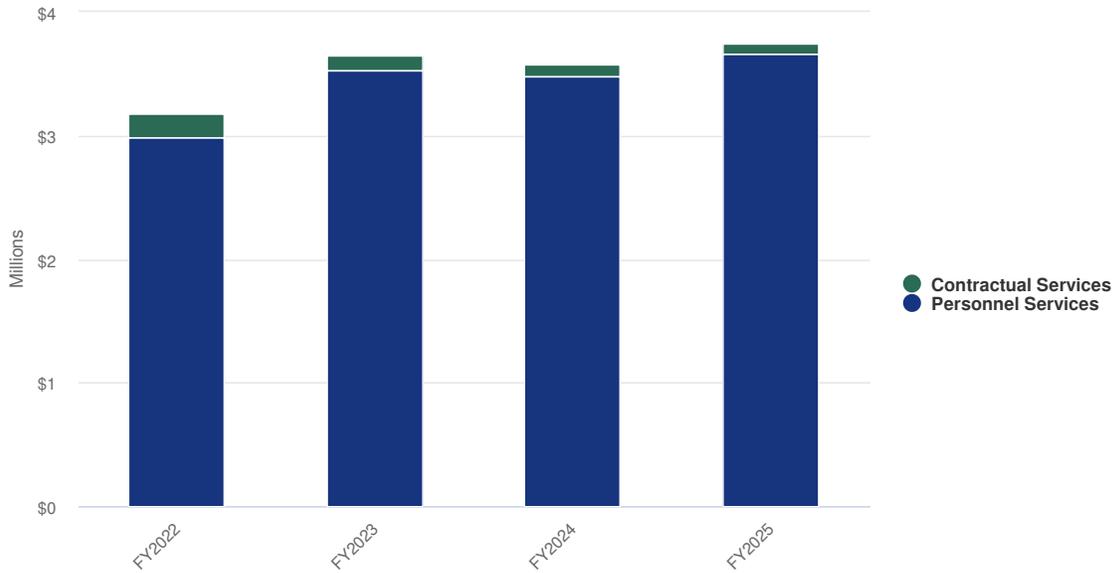


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type





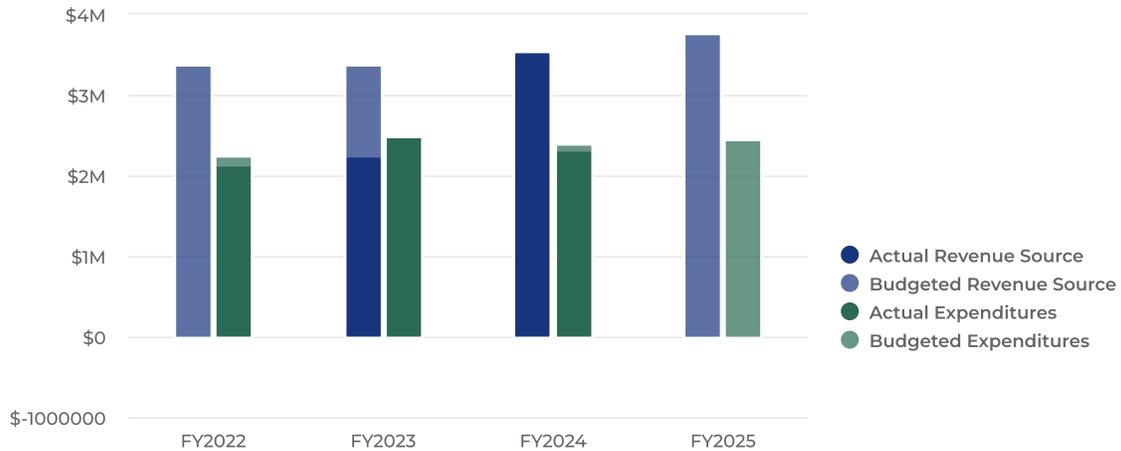
Police Pension Fund

The Police Pension Fund is a defined benefit, single-employer public employees' retirement system in accordance with Illinois statutes. The Police Pension Fund is a pension trust fund which accounts for the accumulation of resources to be used for current and future retirement and disability annuity payments for eligible police personnel. Resources include employee and employer contributions and investment income.



Summary

The City of Geneva is projecting \$3.78M of revenue in FY2025, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 2.0% or \$49.17K to \$2.46M in FY2025.



Police Pension Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$31,291,534	\$29,100,169	\$28,861,311	\$28,861,311	\$30,088,486	\$31,400,371
Revenues						
Other Revenues						
Pension Contributions	\$2,223,590	\$2,120,819	\$2,278,450	\$2,278,450	\$2,501,590	\$2,501,590
Interest Income	-\$2,259,886	\$145,791	\$1,275,000	\$1,275,000	\$1,275,000	\$1,275,000
Total Other Revenues:	-\$36,295	\$2,266,610	\$3,553,450	\$3,553,450	\$3,776,590	\$3,776,590
Total Revenues:	-\$36,295	\$2,266,610	\$3,553,450	\$3,553,450	\$3,776,590	\$3,776,590
Expenditures						
Personnel Services						
Police/Fire Pension	\$1,963,278	\$2,157,688	\$2,377,100	\$2,252,300	\$2,411,190	\$2,660,980
Pension Refunds	\$44,553	\$263,761	\$0	\$18,435	\$0	\$0
Total Personnel Services:	\$2,007,831	\$2,421,449	\$2,377,100	\$2,270,735	\$2,411,190	\$2,660,980
Contractual Services						
Accounting & Auditing Service	\$23,465	\$24,140	\$24,250	\$24,250	\$25,465	\$26,740
Legal Service	\$584	\$1,178	\$2,000	\$4,000	\$2,000	\$2,000
Banking Service	\$323	\$288	\$250	\$250	\$250	\$250
Financial Service	\$114,596	\$46,109	\$0	\$18,000	\$18,000	\$18,000
Dues & Subscriptions	\$795	\$795	\$0	\$0	\$0	\$0
Travel & Meals	\$0	\$0	\$0	\$1,000	\$100	\$100
Training & Professional Development	\$695	\$198	\$0	\$1,000	\$500	\$500
Liability Insurance	\$6,781	\$11,297	\$9,940	\$5,040	\$5,200	\$5,300
Other Contractual Services	\$0	\$14	\$2,000	\$2,000	\$2,000	\$2,000
Total Contractual Services:	\$147,239	\$84,019	\$38,440	\$55,540	\$53,515	\$54,890
Total Expenditures:	\$2,155,069	\$2,505,468	\$2,415,540	\$2,326,275	\$2,464,705	\$2,715,870
Total Revenues Less Expenditures:	-\$2,191,365	-\$238,858	\$1,137,910	\$1,227,175	\$1,311,885	\$1,060,720
Ending Fund Balance:	\$29,100,169	\$28,861,311	\$29,999,221	\$30,088,486	\$31,400,371	\$32,461,091

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Police						
Sworn						
Personnel Services	\$2,007,831	\$2,421,449	\$2,377,100	\$2,270,735	\$2,411,190	\$2,660,980
Contractual Services	\$147,239	\$84,019	\$38,440	\$55,540	\$53,515	\$54,890
Total Sworn:	\$2,155,069	\$2,505,468	\$2,415,540	\$2,326,275	\$2,464,705	\$2,715,870
Total Police:	\$2,155,069	\$2,505,468	\$2,415,540	\$2,326,275	\$2,464,705	\$2,715,870





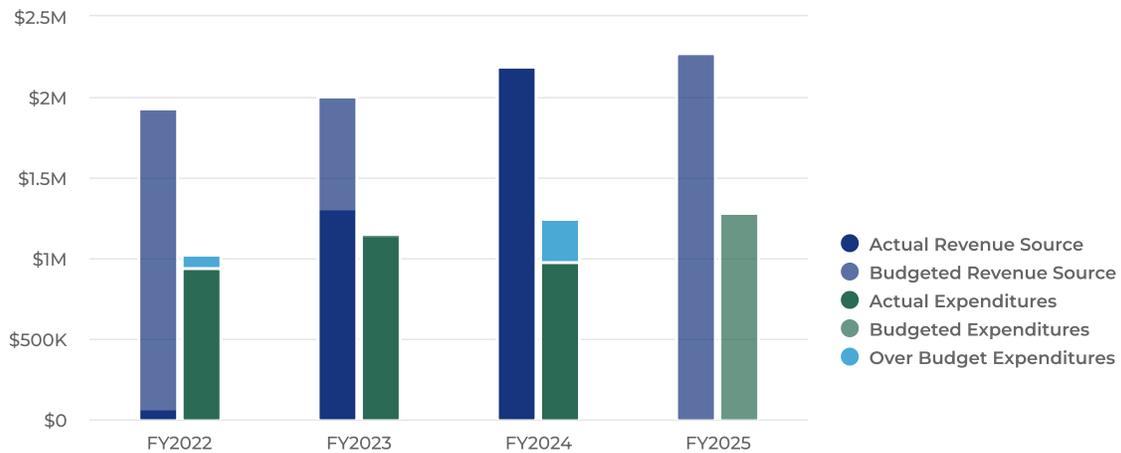
Firefighters' Pension Fund

The Firefighters' Pension Fund is a defined benefit, single-employer public employees' retirement system in accordance with Illinois statutes. The Firefighters' Pension Fund is a pension trust fund that accounts for the accumulation of resources to be used for current and future retirement and disability annuity payments for eligible fire personnel. Resources include employee and employer contributions and investment income.



Summary

The City of Geneva is projecting \$2.28M of revenue in FY2025, which represents a 3.7% increase over the prior year. Budgeted expenditures are projected to increase by 30.4% or \$299.37K to \$1.28M in FY2025.



Firefighters' Pension Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Beginning Fund Balance:	\$19,054,568	\$18,103,753	\$18,277,301	\$18,277,301	\$19,220,401	\$20,215,396
Revenues						
Other Revenues						
Pension Contributions	\$1,069,527	\$1,181,394	\$1,295,950	\$1,295,950	\$1,377,765	\$1,377,765
Interest Income	-\$992,096	\$137,401	\$900,000	\$900,000	\$900,000	\$900,000
Total Other Revenues:	\$77,431	\$1,318,794	\$2,195,950	\$2,195,950	\$2,277,765	\$2,277,765
Total Revenues:	\$77,431	\$1,318,794	\$2,195,950	\$2,195,950	\$2,277,765	\$2,277,765
Expenditures						
Personnel Services						
Police/Fire Pension	\$973,415	\$1,107,051	\$957,200	\$1,212,335	\$1,248,700	\$1,367,920
Pension Refunds	\$2,825	\$0	\$0	\$0	\$0	\$0
Total Personnel Services:	\$976,240	\$1,107,051	\$957,200	\$1,212,335	\$1,248,700	\$1,367,920
Contractual Services						
Accounting & Auditing Service	\$12,820	\$13,060	\$13,780	\$13,780	\$14,470	\$15,195
Legal Service	\$4,969	\$4,677	\$2,000	\$4,000	\$4,000	\$4,000
Medical Service	\$0	\$0	\$500	\$500	\$500	\$500
Banking Service	\$46	\$6	\$100	\$100	\$100	\$100
Financial Service	\$28,844	\$8,202	\$2,500	\$10,000	\$10,000	\$10,000
Postage	\$0	\$8	\$0	\$10	\$0	\$0
Dues & Subscriptions	\$530	\$0	\$0	\$0	\$0	\$0
Training & Professional Development	\$430	\$318	\$0	\$500	\$500	\$500
Liability Insurance	\$3,969	\$4,122	\$7,325	\$4,125	\$4,500	\$4,750
Other Contractual Services	\$400	\$7,803	\$0	\$7,500	\$0	\$0
Total Contractual Services:	\$52,007	\$38,195	\$26,205	\$40,515	\$34,070	\$35,045
Total Expenditures:	\$1,028,247	\$1,145,246	\$983,405	\$1,252,850	\$1,282,770	\$1,402,965
Total Revenues Less Expenditures:	-\$950,816	\$173,548	\$1,212,545	\$943,100	\$994,995	\$874,800
Ending Fund Balance:	\$18,103,752	\$18,277,301	\$19,489,846	\$19,220,401	\$20,215,396	\$21,090,196

Expenditures by Function

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Fire						
Personnel Services	\$976,240	\$1,107,051	\$957,200	\$1,212,335	\$1,248,700	\$1,367,920
Contractual Services	\$52,007	\$38,195	\$26,205	\$40,515	\$34,070	\$35,045
Total Fire:	\$1,028,247	\$1,145,246	\$983,405	\$1,252,850	\$1,282,770	\$1,402,965



DEPARTMENTS



Legislative



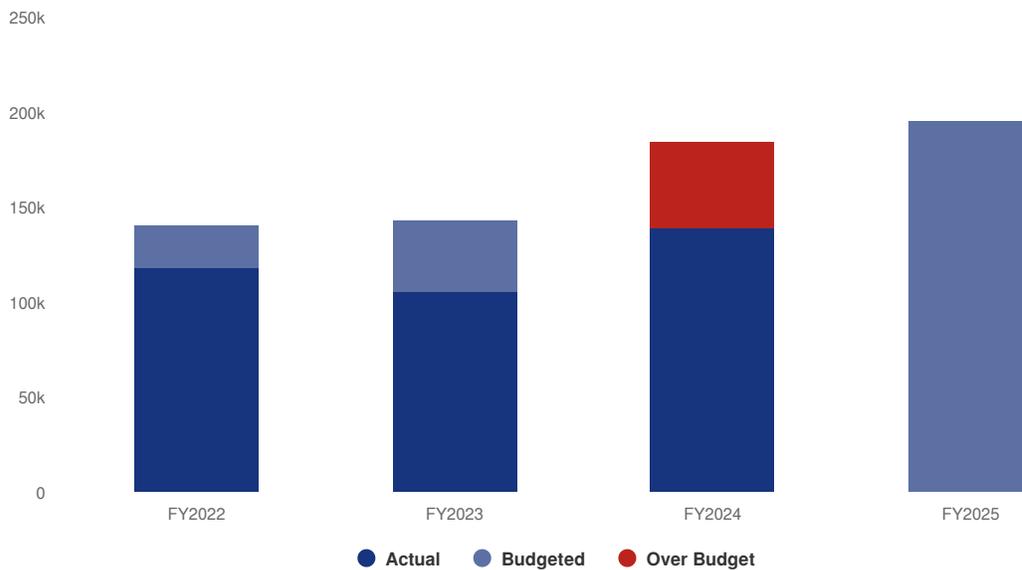
Kevin Burns
Mayor



Expenditures Summary

\$195,576 **\$56,249**
(40.37% vs. prior year)

Legislative Proposed and Historical Budget vs. Actual



The increase in the Legislative Department is due to the addition of a lobbyist. Given the number of bills introduced in any given legislative session and the potential impact any given legislation may directly have on the municipality, local governments often find it advantageous to retain outside, paid representation for legislative monitoring and consulting. This agreement has been in place since 2022, and more recently, the fees have been charged to this program because of the nature of the work. Currently, the lobbyist is working on reinstating our expired grants related to the E State Street Road Construction project.



Legislative

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

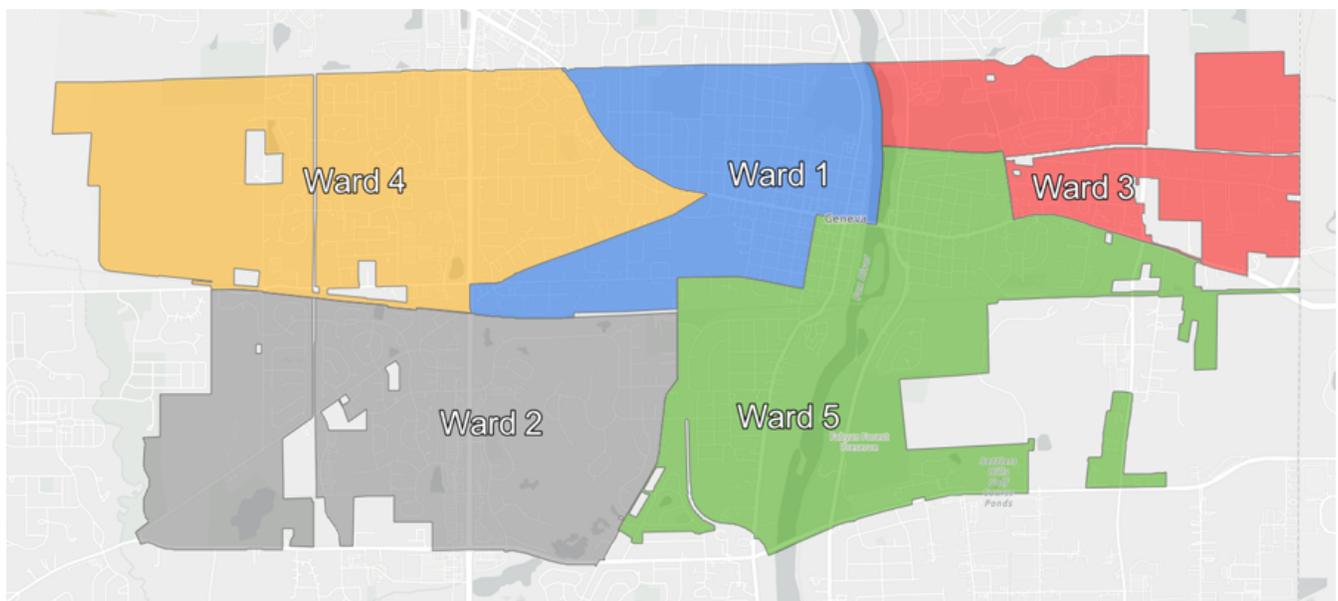
Terms of office are four-years commencing the first regular city council meeting in May, following the April election. The Mayor's responsibilities include presiding over the City Council meetings, Committee of the Whole meetings, and signing all documents on behalf of the City Council. The Mayor Pro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

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

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

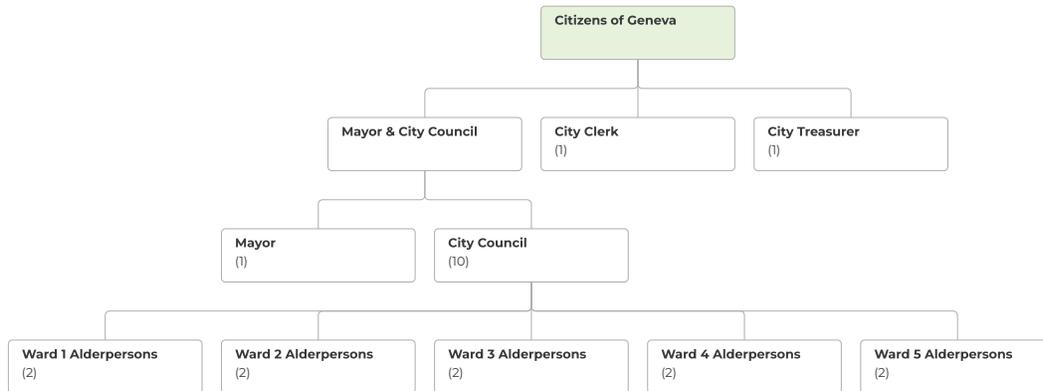
The Mayor and Council members attempt to be responsive to citizen concerns and to enact legislation reflecting the needs, wishes, and priorities of all the residents of the City of Geneva. They represent the City at community ceremonies, meetings, and other functions as well as participating in regional,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

Ward Map



There are 5 wards within the City of Geneva

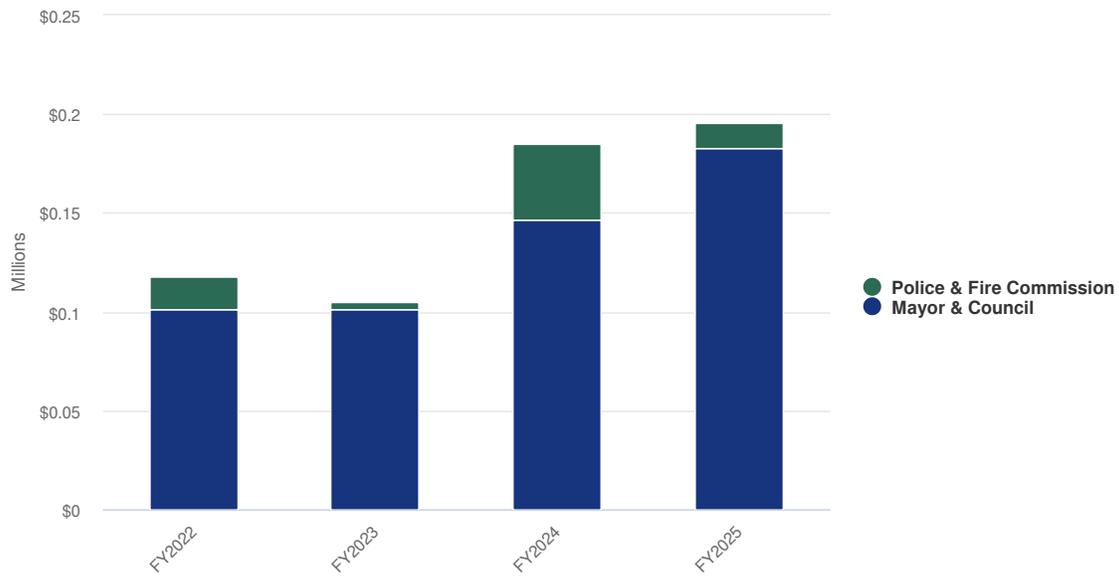
Organizational Chart



Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



The Police and Fire Commission budget has been increasing over the past few years due to the number of testing cycles each year. The City has experienced a significant decline in applicants and those willing to participate in the testing process. The eligibility list for traditional law enforcement candidates lasts for two years. We have been exhausting the eligibility list and still have vacancies. The City should have completed three testing cycles in the last six years. The City will be beginning on our 6th. Before 2020, it was not uncommon to have 30 candidates on the eligibility list. The City regularly now has single digits, most recently five. While we have been able to hire several qualified candidates, we regularly go through five or six candidates to hire one.

City of Geneva, Illinois
Budget Detail by Department
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Department 10 - Legislative

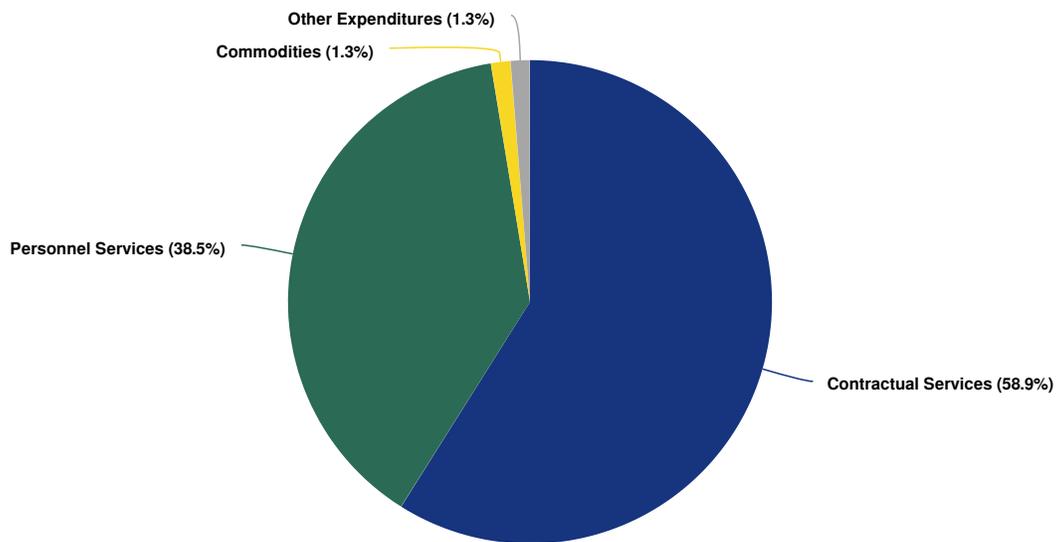
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Mayor & Council						
Personnel Services						
Wages - Part-Time/Seasonal	\$64,952	\$65,910	\$69,900	\$69,900	\$69,900	\$69,900
Group Insurance	\$2	\$4	\$9	\$5	\$8	\$8
Medicare	\$942	\$956	\$1,011	\$890	\$1,011	\$1,011
Social Security	\$4,027	\$4,086	\$4,332	\$3,800	\$4,332	\$4,332
Total Personnel Services:	\$69,922	\$70,956	\$75,252	\$74,595	\$75,251	\$75,251
Contractual Services						
Medical Service	\$90	\$0	\$0	\$0	\$0	\$0
Other Professional Services	\$9,033	\$9,550	\$20,000	\$40,000	\$75,000	\$75,000
Postage	\$54	\$85	\$100	\$100	\$100	\$100
Telephone	\$703	\$600	\$725	\$600	\$725	\$725
Publishing	\$3,629	\$4,038	\$8,100	\$8,500	\$9,100	\$9,100
Printing	\$432	\$223	\$500	\$500	\$500	\$500
Recording Fees	\$0	\$288	\$150	\$150	\$150	\$150
Dues & Subscriptions	\$12,617	\$11,624	\$12,175	\$15,000	\$14,325	\$14,500
Travel & Meals	\$1,370	\$2,309	\$2,000	\$2,500	\$2,500	\$2,500
Training & Professional Development	\$0	\$165	\$500	\$500	\$500	\$500
Total Contractual Services:	\$27,927	\$28,882	\$44,250	\$67,850	\$102,900	\$103,075
Commodities						
Office Supplies	\$308	\$466	\$500	\$725	\$500	\$500
Office Equipment	\$0	\$0	\$500	\$0	\$0	\$500
Operating Supplies	\$0	\$0	\$250	\$250	\$250	\$250
Clothing	\$1,028	\$0	\$1,200	\$500	\$1,000	\$1,000
Per Copy Charges	\$338	\$230	\$200	\$300	\$300	\$300
Books	\$80	\$45	\$0	\$0	\$0	\$0
Total Commodities:	\$1,754	\$742	\$2,650	\$1,775	\$2,050	\$2,550
Other Expenditures						
Community Relations	\$229	\$895	\$1,000	\$1,110	\$1,000	\$1,000
Employee Awards	\$1,170	\$0	\$1,500	\$1,500	\$1,500	\$1,500
Total Other Expenditures:	\$1,399	\$895	\$2,500	\$2,610	\$2,500	\$2,500
Total Mayor & Council:	\$101,002	\$101,475	\$124,652	\$146,830	\$182,701	\$183,376
Boards & Commissions						



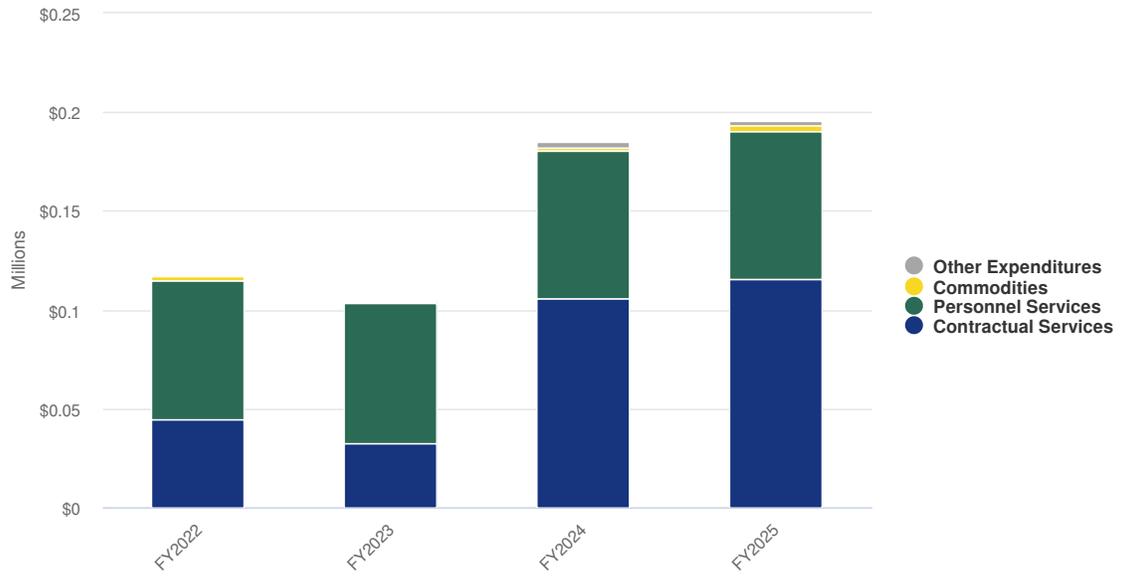
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Police & Fire Commission						
Contractual Services						
Other Professional Services	\$15,506	\$2,357	\$12,000	\$35,000	\$10,000	\$12,000
Postage	\$57	\$137	\$50	\$0	\$50	\$50
Publishing	\$46	\$617	\$600	\$1,400	\$750	\$750
Dues & Subscriptions	\$375	\$375	\$375	\$375	\$375	\$375
Travel & Meals	\$104	\$0	\$150	\$275	\$200	\$200
Training & Professional Development	\$834	\$0	\$1,000	\$850	\$1,000	\$1,000
Total Contractual Services:	\$16,921	\$3,485	\$14,175	\$37,900	\$12,375	\$14,375
Commodities						
Operating Supplies	\$259	\$0	\$500	\$250	\$500	\$500
Total Commodities:	\$259	\$0	\$500	\$250	\$500	\$500
Total Police & Fire Commission:	\$17,180	\$3,485	\$14,675	\$38,150	\$12,875	\$14,875
Total Boards & Commissions:	\$17,180	\$3,485	\$14,675	\$38,150	\$12,875	\$14,875
Total:	\$118,183	\$104,960	\$139,327	\$184,980	\$195,576	\$198,251

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



City Administrator's Office



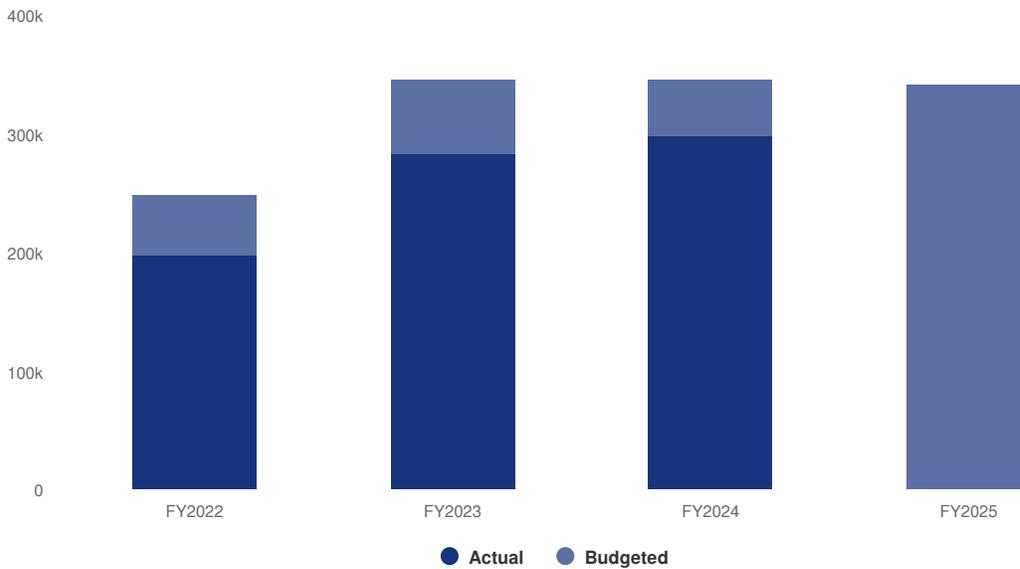
Stephanie Dawkins
City Administrator



Expenditures Summary

\$342,566 **-\$3,467**
(-1.00% vs. prior year)

City Administrator's Office Proposed and Historical Budget vs. Actual



City Administrator's Office

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.

Goals

Goal # 1	Execute short-term goals contained within the Facilities Master Plan. Set a plan for funding and timeline for medium and long-term goals.
Funding:	General Operating, Staff time; General Capital Projects, Water/Wastewater Capital, Electric Capital
Completion Date:	04/30/2025
Strategic Plan:	EMS-II

Goal # 2	Review, bid and execute centralized maintenance agreements where possible (i.e. pest control, fire alarm and sprinkler, etc.).
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II

Goal # 3	Continue to work on a complete update of the Geneva City Code.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	N/A

Goal # 4	Monitor state and federal legislation that may impact the city's financial condition and provide appropriate advocacy and recommendations for action to the City Council.
Funding:	General Operating, \$55,000, Staff time & Lobbyist



Goal # 4	Monitor state and federal legislation that may impact the city's financial condition and provide appropriate advocacy and recommendations for action to the City Council.
Completion Date:	On-going
Strategic Plan:	N/A

Performance Measures

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024 Target
Number of Licenses Issued	433	470	475	498
Number of FOIA Requests Processed	395	385	385	429
Number of Ordinances Registered/Filed	43	43	45	50
Number of Resolutions Registered/Filed	104	105	110	129
Number of City Council Meeting Agenda Packets	30	26	24	29
Number of Committee of the Whole Meeting Agenda Packets	28	25	30	27
Number of Cemetery Deeds Issued	34	27	27	33
Number of Facebook Fans	10,842	12,042	12,560	12,750
Number of Twitter Followers	7,080	7,206	7,245	7,350
Number of Instagram Followers	7,840	8,341	8,750	9,000
YouTube Video Views per year	14,525	11,730	11,860	12,000
GenevaMail Subscribers	1,885	1,897	1,860	1,900
Quarterly Newsletter Subscribers	2,077	2,080	2,052	2,100



Organizational Chart



Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
<i>Full-Time</i>						
City Administrator	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1
Communications Coordinator	1	1	1	1	1	1
Facilities Manager	-	-	1	1	1	1
<i>Part-Time</i>						
Administrative Intern	1	1	1	1	1	-
Total	4	4	5	5	5	4



City of Geneva, Illinois
Budget Detail by Department
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Department 30 - City Administrator's Office

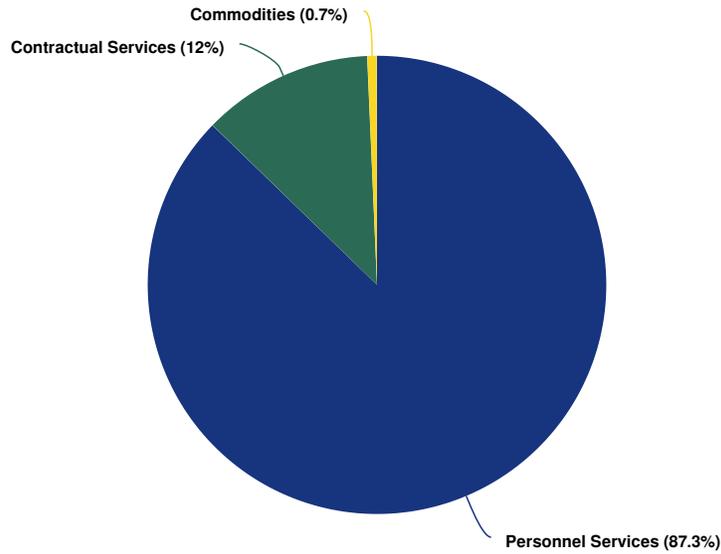
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
City Administrator's Office						
Personnel Services						
Wages - Regular	\$132,058	\$182,962	\$198,556	\$200,515	\$217,572	\$224,649
Wages - Part-Time/Seasonal	\$0	\$7,832	\$19,968	\$0	\$0	\$0
Group Insurance	\$30,587	\$44,596	\$49,384	\$45,915	\$49,390	\$50,378
Medicare	\$1,811	\$2,610	\$3,168	\$2,670	\$3,155	\$3,257
Social Security	\$7,287	\$10,697	\$13,080	\$10,925	\$12,787	\$13,245
IMRF	\$14,270	\$16,748	\$16,647	\$14,315	\$16,087	\$17,634
Total Personnel Services:	\$186,013	\$265,444	\$300,803	\$274,340	\$298,991	\$309,163
Contractual Services						
Medical Service	\$0	\$130	\$130	\$0	\$0	\$0
Other Professional Services	\$109	\$28	\$250	\$200	\$250	\$250
Postage	\$281	\$267	\$200	\$275	\$300	\$300
Telephone	\$541	\$1,188	\$1,600	\$1,360	\$1,600	\$1,600
Printing	\$0	\$392	\$250	\$200	\$400	\$200
Dues & Subscriptions	\$1,948	\$2,534	\$2,500	\$2,600	\$2,725	\$3,000
Travel & Meals	\$1,252	\$2,234	\$3,000	\$3,000	\$3,000	\$3,000
Training & Professional Development	\$2,703	\$1,136	\$3,000	\$3,000	\$3,000	\$3,000
Publications	\$0	\$0	\$100	\$0	\$0	\$0
Public Transportation	\$2,340	\$7,608	\$30,000	\$10,000	\$30,000	\$30,000
Other Contractual Services	\$0	\$130	\$0	\$0	\$0	\$0
Total Contractual Services:	\$9,175	\$15,647	\$41,030	\$20,635	\$41,275	\$41,350
Commodities						
Office Supplies	\$618	\$1,569	\$500	\$500	\$500	\$500
Office Equipment	\$65	\$0	\$500	\$500	\$500	\$500
Office Furniture	\$709	\$150	\$2,000	\$500	\$500	\$500
Operating Supplies	\$0	\$0	\$250	\$250	\$250	\$250
Per Copy Charges	\$491	\$287	\$400	\$400	\$400	\$400
Books	\$45	\$0	\$150	\$0	\$0	\$0
Computer Software	\$108	\$0	\$150	\$150	\$150	\$150
Total Commodities:	\$2,036	\$2,007	\$3,950	\$2,300	\$2,300	\$2,300
Other Expenditures						
Employee Awards	\$0	\$0	\$250	\$250	\$0	\$200
Total Other Expenditures:	\$0	\$0	\$250	\$250	\$0	\$200



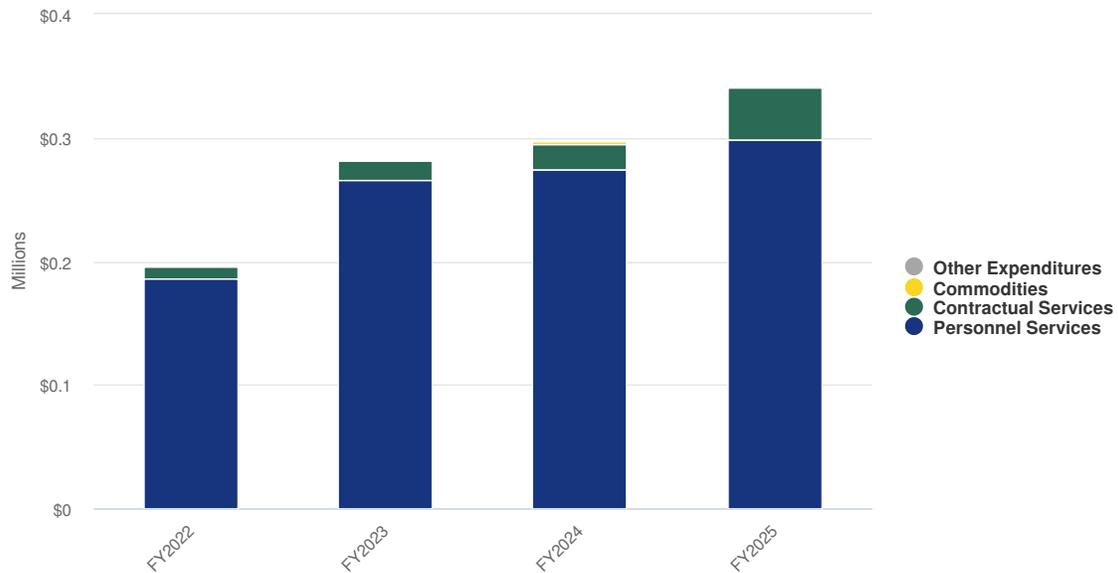
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Total City Administrator's Office:	\$197,224	\$283,098	\$346,033	\$297,525	\$342,566	\$353,013

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Administrative Services



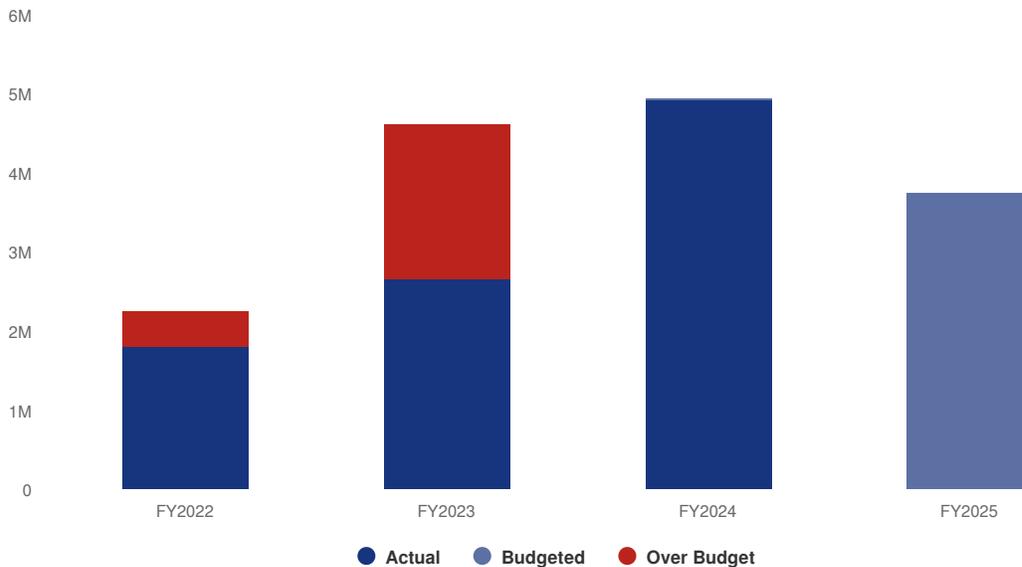
Benjamin McCready
Assistant City Administrator/Dir of Admin Services



Expenditures Summary

\$3,757,242 **-\$1,179,525**
(-23.89% vs. prior year)

Administrative Services Proposed and Historical Budget vs. Actual



Administrative Services

The Administrative Services Department is composed of three divisions:

- Administration – Handles a wide range of administrative functions including risk management, strategic planning, interactions with residents and stakeholders, the City Council, and management.
- Information Technologies – Maintains and procures all telephone and data networks, computers, servers, software, 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. Assist Departments in developing and implementing strategies that leverage staff and technology resources to implement the City's strategic plan.

Goals

Goal # 1	Develop a policy providing direction regarding video security use and retention guidance for City facilities.
Funding:	General Operating, Staff time
Completion Date:	12/01/2024
Strategic Plan:	EMS-II

Goal # 2	Administer an information technology survey to assess future needs and serve as the basis for an organizational technology plan.
Funding:	General Operating, Staff time
Completion Date:	03/01/2025
Strategic Plan:	EMS-I, EMS-II, EMS-IV

Goal # 3	Develop an internal workgroup for Assistants and Analysts to provide routine training on payroll, technology, financial, and other administrative procedures and policies.
Funding:	General Operating, Staff time
Completion Date:	08/01/2024
Strategic Plan:	EMS-I, EMS-IV



Goal # 4	Develop materials to educate the public on the city's priorities and a system for tracking public engagement.
Funding:	General Operating, \$1,000, & Staff time
Completion Date:	06/01/2024
Strategic Plan:	EMS-I, EMS-II, SG-I, SG-II

Goal # 5	Pilot a new video series that provides information on City careers, recognizes employee accomplishments, and educates the public regarding core services.
Funding:	General Operating, \$500, & Staff time
Completion Date:	09/01/2024
Strategic Plan:	EMS-I, EV-III, SG-I

Goal # 6	Coordinate annual training for Committee and Commission members to review the strategic plan and responsibility for adhering to OMA, FOIA, Ethics, communications protocol, purchasing procedures, and other relevant topics.
Funding:	General Operating, Staff time
Completion Date:	06/30/2024
Strategic Plan:	SG-I



Performance Measures

Administration Division

Performance Measures	FY 2021*	FY 2022	FY 2023	FY 2024 Target
Ride in Kane Paratransit				
New Registrations	14	19	22	25
Total Registered Riders	216	236	246	252
Average Monthly One-way Rides	44	98	107	120
Total Miles Ridden	1,298	4,003	6,218	6,400

Information Technology Division

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024 Target
Number of E-mail Accounts	269	256	265	270
Number of Desktops	127	132	142	140
Number of Laptops	56	70	70	80
Number of Tablets	15	25	25	35
Number of Telephones	225	225	225	225
Number of Cell Devices/Phones	105	95	113	115
Number of Voice Mail Boxes	137	131	137	147
Number of City Sites on the Network	8	8	8	8
Miles of Optical Fiber Installed	20	20	20	20
Total E-mails Received	32,392,655	32,932,652	33,926,852	34,000,000
Total E-mails Allowed	8,875,000	9,000,000	8,481,713	7,650,000
Number of E-mails Blocked	23,800,000	24,120,000	25,445,138	26,350,000



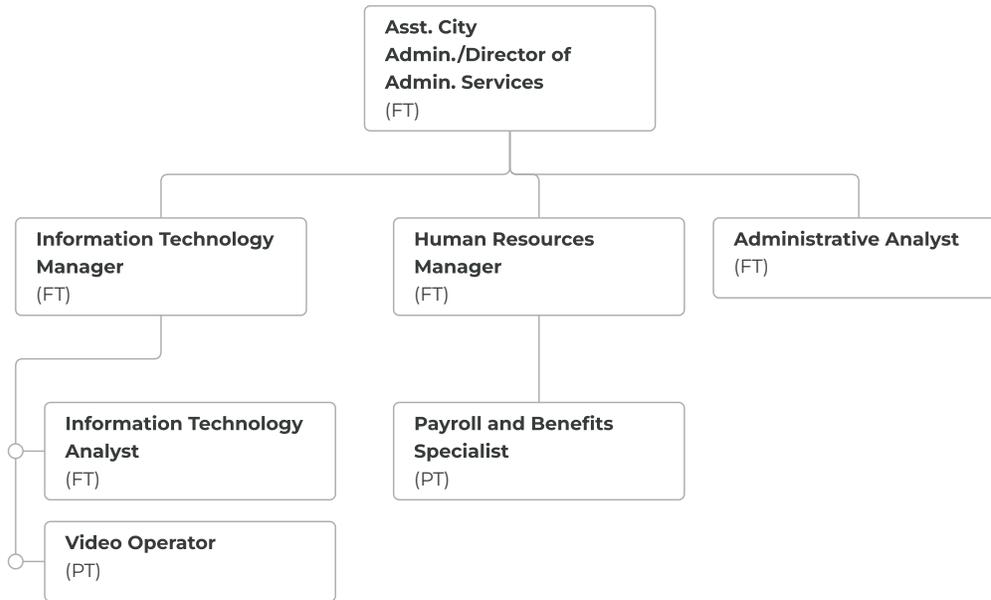
Human Resources Division

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024 Target
Sick Leave Hours Used per 1,000 Hours Worked	38	36	35	35
Number of Employee Grievances/Appeals per 100 Employees	2	1	0	0
Number of Workers' Compensation Claims	11	9	12	12
Turnover Rate: Total	7%	8%	8%	7%
Turnover Rate: Voluntary	6%	8%	8%	7%
Turnover Rate: Involuntary	1%	0%	0%	0%
Total Full-Time Staff per 1,000 Residents*	7.0	7.1	7.2	7.2
Non-Public Safety Full-Time Staff per 1,000 Residents*	4.2	3.8	3.9	3.9
Public-Safety Full-Time Staff per 1,000 Residents*	2.6	3.1	3.3	2.8
Liability/Property Claims Processed	17	15	15	12
Average Number of Working Days to Complete External Recruitment	37	38	49	40
Total Number of Workdays Lost	34	86	86	30
Number of Employee Training Programs Initiated	2	7	5	7

*Updated census population estimates effective FY 2023



Organizational Chart



Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
----------------	---------	---------	---------	---------	---------	---------

Full-Time

Assistant City Administrator/ Director of Administrative Services	1	1	1	1	1	1
Administrative Analyst	1	1	1	1	1	1
Information Technologies Manager	1	1	1	1	1	1
Information Technologies Analyst	1	1	1	1	1	1
Human Resources Generalist	1	1	1	1	-	-
Human Resources Manager	-	-	1	1	1	1
Payroll & Benefits Specialist*	-	-	-	-	1	1

Part-Time

Payroll & Benefits Specialist*	-	-	1	1	-	-
Receptionist*	1	1	-	-	-	-
Video Operator	1	1	1	1	1	1

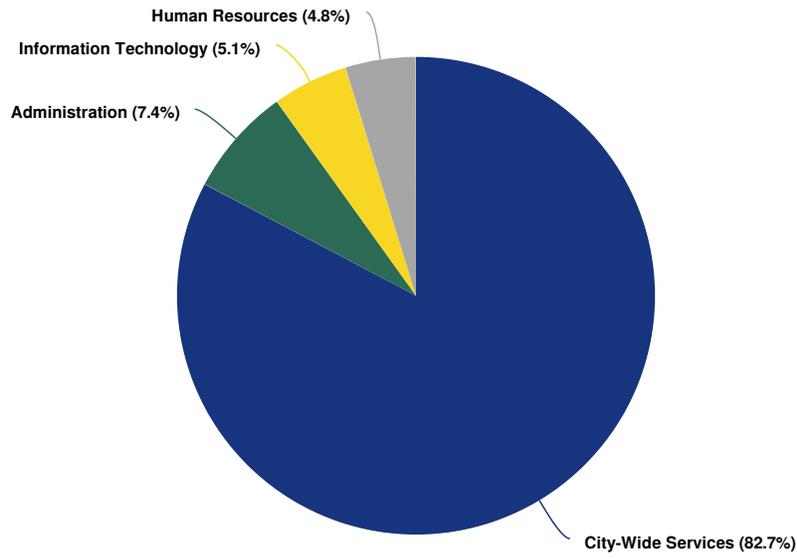
Total

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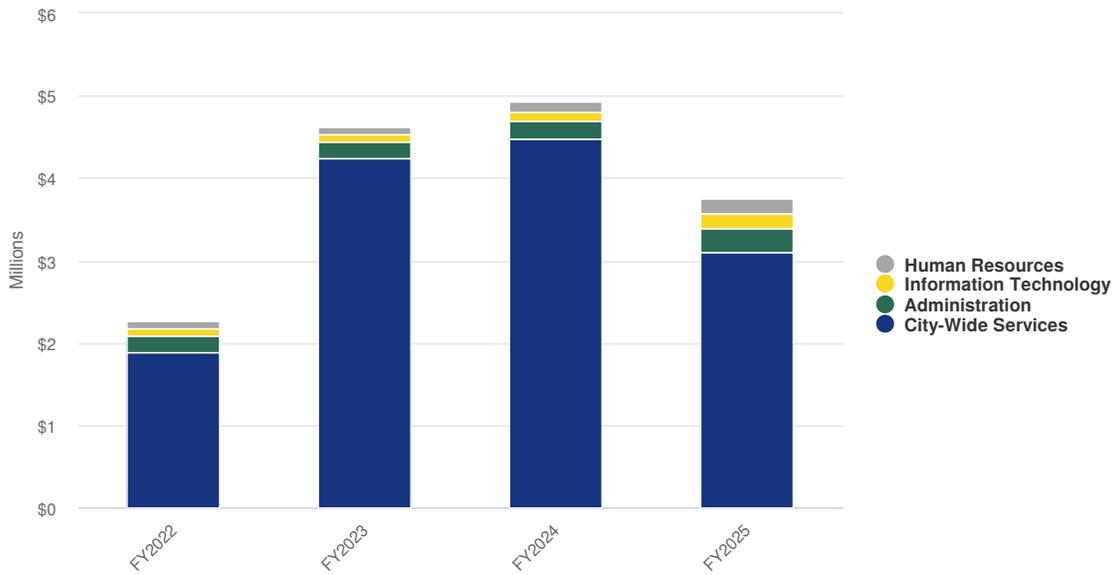
*Subsequent to passing the budget, but prior to the start of FY 2024, the part-time receptionist position was reclassified to a part-time Payroll & Benefits Specialist.



Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Department
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Department 40 - Administrative Services

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Administrative Services						
Administration						
General						
Wages - Regular	\$139,296	\$132,207	\$157,622	\$173,235	\$170,731	\$177,281
Wages - Part-Time/Seasonal	\$12,269	\$8,992	\$20,402	\$820	\$39,516	\$41,055
Group Insurance	\$22,074	\$29,171	\$36,418	\$24,360	\$27,079	\$27,603
Medicare	\$2,132	\$1,940	\$2,582	\$2,405	\$3,050	\$3,165
Social Security	\$9,119	\$8,293	\$11,038	\$10,285	\$13,037	\$13,536
IMRF	\$15,479	\$12,114	\$13,628	\$12,425	\$12,627	\$13,916
Medical Service	\$0	\$130	\$0	\$260	\$0	\$0
Other Professional Services	\$0	\$28	\$0	\$0	\$0	\$0
Postage	\$208	\$334	\$200	\$230	\$200	\$200
Telephone	\$802	\$710	\$720	\$720	\$725	\$725
Printing	\$0	\$169	\$170	\$145	\$170	\$170
Dues & Subscriptions	\$1,573	\$1,306	\$1,625	\$1,550	\$1,890	\$1,900
Travel & Meals	\$361	\$750	\$2,200	\$1,850	\$2,200	\$2,200
Training & Professional Development	\$672	\$824	\$3,215	\$2,000	\$2,500	\$2,500
Office Supplies	\$300	\$526	\$400	\$375	\$400	\$400
Office Equipment	\$191	\$217	\$550	\$275	\$250	\$250
Operating Supplies	\$0	\$0	\$150	\$310	\$1,350	\$750
Clothing	\$0	\$0	\$0	\$0	\$1,200	\$0
Per Copy Charges	\$446	\$237	\$250	\$250	\$250	\$250
Employee Awards	\$50	\$0	\$50	\$50	\$0	\$0
Total General:	\$204,971	\$197,950	\$251,220	\$231,545	\$277,175	\$285,901
Total Administration:	\$204,971	\$197,950	\$251,220	\$231,545	\$277,175	\$285,901
Information Technology						
General						
Wages - Regular	\$40,792	\$44,106	\$44,812	\$45,360	\$113,188	\$116,465
Group Insurance	\$10,115	\$10,320	\$10,728	\$9,225	\$25,842	\$26,365
Medicare	\$565	\$611	\$650	\$620	\$1,642	\$1,689
Social Security	\$2,414	\$2,613	\$2,779	\$2,650	\$7,017	\$7,222
IMRF	\$4,533	\$3,820	\$3,264	\$3,240	\$8,375	\$9,144
Maintenance Service	\$7,068	\$3,828	\$9,205	\$8,910	\$9,280	\$9,375
Other Professional Services	\$0	\$200	\$0	\$0	\$0	\$0
Postage	\$0	\$28	\$100	\$30	\$100	\$100
Telephone	\$13,202	\$12,552	\$10,900	\$8,500	\$8,500	\$8,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Internet	\$2,410	\$2,417	\$2,445	\$2,445	\$2,445	\$2,445
Dues & Subscriptions	\$0	\$0	\$210	\$210	\$210	\$210
Training & Professional Development	\$0	\$0	\$1,400	\$1,400	\$1,400	\$1,400
Utilities	\$1,064	\$1,158	\$1,260	\$1,260	\$1,260	\$1,260
Rentals	\$3,286	\$3,285	\$3,290	\$3,285	\$4,380	\$4,380
Maintenance Supplies	\$2,135	\$1,929	\$2,000	\$2,000	\$2,250	\$2,250
Office Supplies	\$154	\$74	\$250	\$150	\$250	\$250
Office Equipment	\$666	\$941	\$1,000	\$750	\$1,000	\$1,000
Small Tools	\$0	\$0	\$0	\$100	\$0	\$0
Per Copy Charges	\$0	\$3	\$50	\$0	\$50	\$50
Computer Software	\$2,863	\$6,980	\$1,910	\$1,990	\$5,100	\$2,300
Employee Awards	\$0	\$0	\$250	\$250	\$100	\$0
Total General:	\$91,266	\$94,864	\$96,503	\$92,375	\$192,389	\$194,405
Total Information Technology:	\$91,266	\$94,864	\$96,503	\$92,375	\$192,389	\$194,405
Human Resources						
General						
Wages - Regular	\$64,041	\$66,867	\$70,104	\$63,245	\$103,279	\$109,205
Group Insurance	\$16,792	\$14,113	\$14,794	\$29,425	\$29,005	\$30,005
Medicare	\$823	\$909	\$1,016	\$860	\$1,497	\$1,583
Social Security	\$3,737	\$3,889	\$4,346	\$3,670	\$6,404	\$6,770
IMRF	\$6,930	\$5,952	\$5,104	\$4,415	\$7,628	\$8,573
Unemployment Compensation	-\$12,584	\$0	\$0	\$0	\$0	\$0
Medical Service	\$0	\$0	\$2,750	\$1,500	\$3,250	\$3,250
Other Professional Services	\$0	\$325	\$0	\$30	\$0	\$0
Postage	\$189	\$92	\$275	\$200	\$275	\$275
Publishing	\$100	\$100	\$0	\$0	\$0	\$0
Printing	\$0	\$0	\$150	\$150	\$150	\$150
Dues & Subscriptions	\$969	\$780	\$1,520	\$1,320	\$1,520	\$1,520
Travel & Meals	\$0	\$1,230	\$1,400	\$1,000	\$2,000	\$1,500
Training & Professional Development	\$219	\$235	\$4,000	\$2,750	\$4,000	\$4,000
Other Contractual Services	\$0	\$175	\$0	\$30	\$0	\$0
Office Supplies	\$769	\$729	\$1,000	\$700	\$1,000	\$1,000
Office Equipment	\$126	\$0	\$300	\$300	\$300	\$300
Operating Supplies	\$2,268	\$1,417	\$1,500	\$500	\$1,250	\$1,250
Per Copy Charges	\$416	\$258	\$650	\$75	\$650	\$650
Computer Software	\$0	\$0	\$13,430	\$13,430	\$13,430	\$13,430
Employee Awards	\$400	\$1,394	\$2,800	\$2,400	\$3,400	\$3,400
Total General:	\$85,194	\$98,466	\$125,139	\$126,000	\$179,038	\$186,861
Total Human Resources:	\$85,194	\$98,466	\$125,139	\$126,000	\$179,038	\$186,861
City-Wide Services						



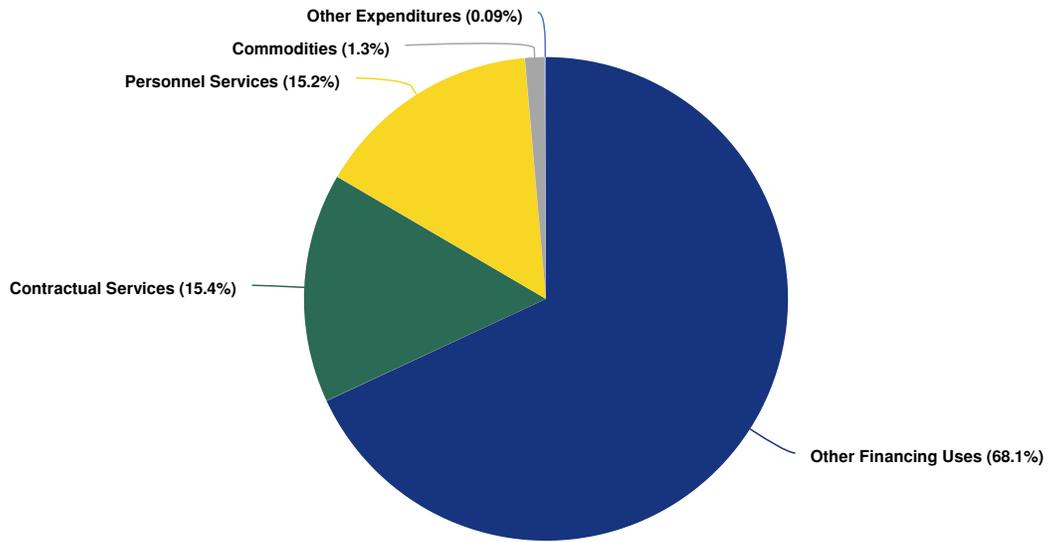
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
General						
Maintenance Service	\$53,704	\$57,274	\$79,555	\$80,460	\$83,115	\$83,115
Legal Service	\$163,121	\$169,306	\$165,000	\$165,000	\$165,000	\$165,000
Janitorial Service	\$0	\$0	\$19,995	\$19,995	\$20,340	\$21,360
Other Professional Services	\$0	\$1,643	\$0	\$0	\$0	\$0
Telephone	\$5,860	\$5,566	\$5,700	\$5,700	\$5,700	\$5,700
Publishing	\$0	\$194	\$250	\$250	\$250	\$250
Dues & Subscriptions	\$4,137	\$2,948	\$13,000	\$13,000	\$13,000	\$13,000
Travel & Meals	\$0	\$0	\$15	\$0	\$0	\$0
Utilities	\$10,089	\$10,189	\$10,500	\$11,605	\$10,800	\$10,900
General Insurance	\$151,176	\$219,153	\$205,500	\$205,000	\$225,000	\$230,000
Rentals	\$4,420	\$0	\$4,960	\$4,960	\$4,960	\$4,960
Other Contractual Services	\$0	\$23,204	\$0	\$0	\$2,580	\$2,580
Maintenance Supplies	\$0	\$4,711	\$0	\$0	\$0	\$0
Office Supplies	\$2,569	\$3,943	\$2,500	\$2,500	\$2,500	\$2,500
Motor Fuel & Lubricants	\$30	\$170	\$300	\$300	\$300	\$300
Computer Software	\$6,236	\$12,474	\$3,505	\$10,000	\$17,305	\$3,400
Interfund Transfers Out	\$1,483,157	\$3,691,874	\$3,953,125	\$3,953,125	\$2,029,000	\$2,324,000
Source of Reserves	\$0	\$0	\$0	\$0	\$528,790	\$155,410
Total General:	\$1,884,499	\$4,202,649	\$4,463,905	\$4,471,895	\$3,108,640	\$3,022,475
Debt Service						
Principal	\$0	\$19,007	\$0	\$0	\$0	\$0
Interest	\$0	\$1,132	\$0	\$0	\$0	\$0
Lease Expense (GASB 87)	\$0	\$11,739	\$0	\$0	\$0	\$0
Total Debt Service:	\$0	\$31,879	\$0	\$0	\$0	\$0
Total City-Wide Services:	\$1,884,499	\$4,234,528	\$4,463,905	\$4,471,895	\$3,108,640	\$3,022,475
Total Administrative Services:	\$2,265,930	\$4,625,808	\$4,936,767	\$4,921,815	\$3,757,242	\$3,689,642



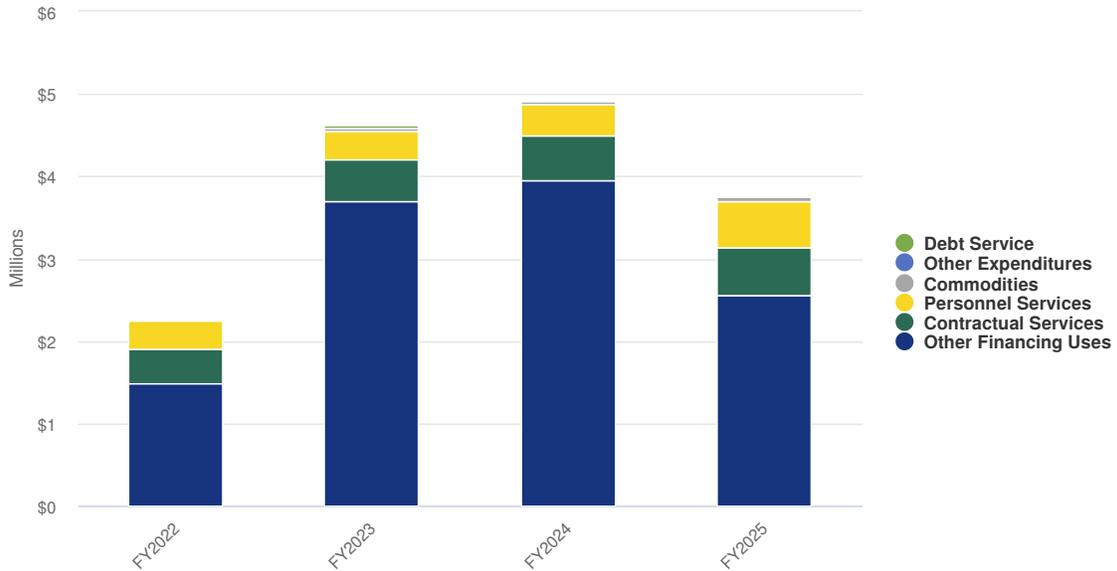
Expenditures by Expense Type

The Interfund Transfers Out consist of a transfers to the Strategic Plan Advisory Committee Fund, Beautification Fund, and Capital Equipment Fund.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Finance



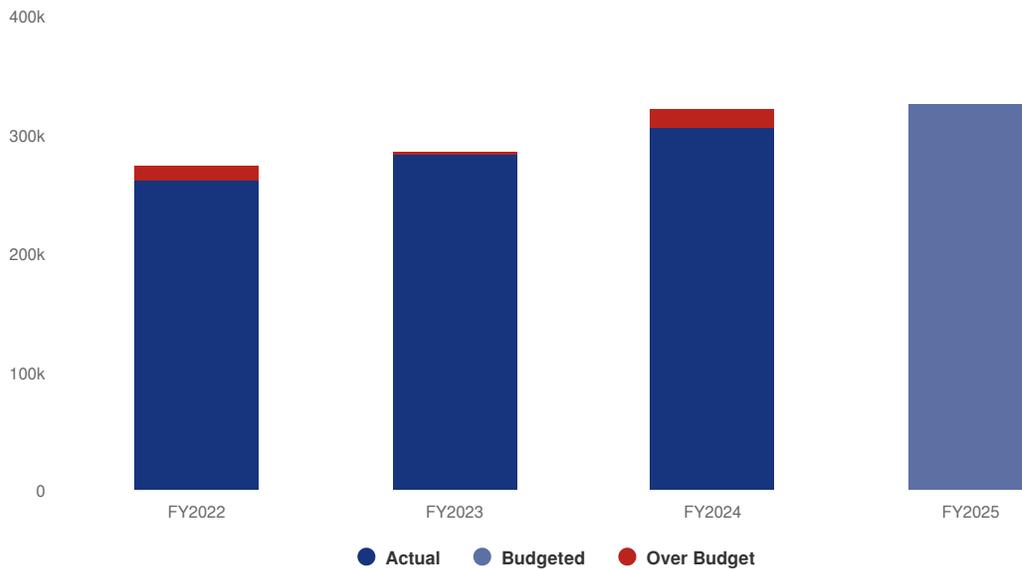
Rita Kruse
Finance Director



Expenditures Summary

\$326,198 **\$20,359**
(6.66% vs. prior year)

Finance Proposed and Historical Budget vs. Actual



Finance Department

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.

Goals

Goal # 1	Make (and implement where feasible) recommendations to the Fisher Farms Homeowners Association to streamline the administration of Special Service Area 16.
Funding:	General Operating, Staff time
Completion Date:	10/31/2024
Strategic Plan:	N/A

Goal # 2	Create a user manual and how-to videos for users of the ERP software.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II, EMS-IV

Goal # 3	Provide training to administrative personnel on how to create reports and analyze data using the ERP software.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II, EMS-IV

Goal # 4	Research ERP options due to the current system nearing end of life.
Funding:	General Operating, \$1,000, & Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II, EMS-IV



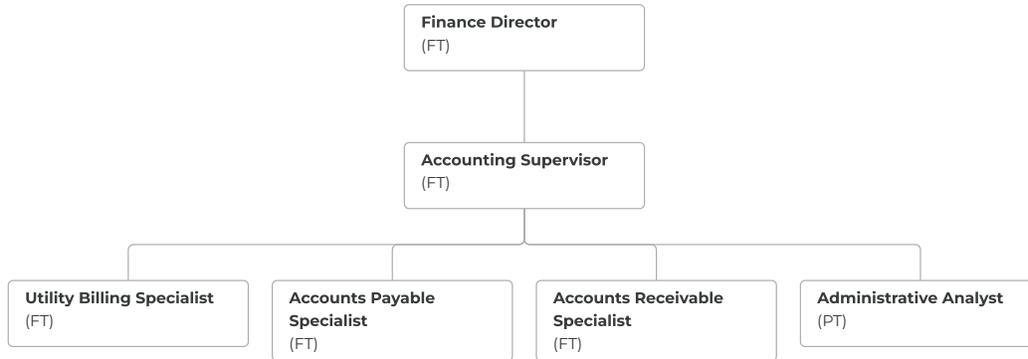
Performance Measures

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024 Target
% of utility accounts on e-bill	9.8%	15.4%	18.3%	22.2%
% of utility accounts on bank drafting *	21.4%	20.5%	25.5%	24.0%
% of utility account on reoccurring payment	N/A	N/A	N/A	6.0%
% of actual utility reads				
Electric	97.4%	99.7%	99.9%	99.9%
Water	98.8%	99.7%	99.8%	99.9%
% of delinquent Misc Billing receivables	53.1%	72.7%	61.8%	75%
% of AP invoices processed within 45 days of invoice date	83.4%	82.9%	86.0%	86.6%
Maintain and/or increase Moody's Bond Rating	Aa2	Aa2	Aa1	Aa1

* The City implemented a new utility billing portal in August 2023, allowing customers to manage their reoccurring payments. The portal now allows for reoccurring credit/debit cards or ACH payments. Due to the software configuration, all new reoccurring payments are managed by the customer, not the City. Therefore, the bank drafting percentage will decrease in future years while reoccurring payments will increase.



Organizational Chart



Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
----------------	---------	---------	---------	---------	---------	---------

Full-Time

Finance Director	1	1	1	1	1	1
Accounting Supervisor	1	1	1	1	1	1
Accounts Payable Specialist	1	1	1	1	1	1
Accounts Receivable Specialist	1	1	1	1	1	1
Utility Billing Specialist	1	1	1	1	1	1

Part-Time

Administrative Analyst	-	-	1	1	1	1
Administrative Assistant	1	-	-	-	-	-
Finance Intern	-	1	-	-	-	-

Total	6	6	6	6	6	6
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City of Geneva, Illinois
Budget Detail by Department
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Department 40.44 - Finance

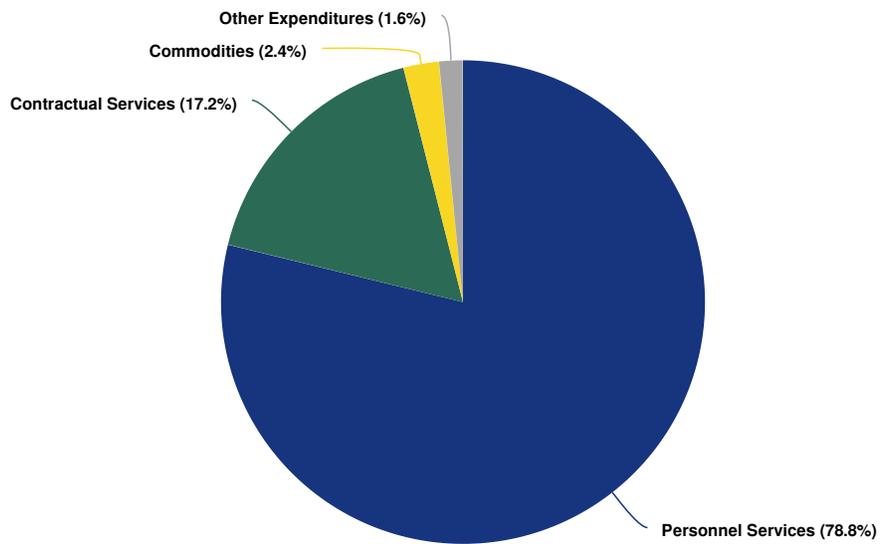
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Finance						
Personnel Services						
Wages - Regular	\$144,865	\$148,894	\$157,378	\$157,635	\$166,278	\$172,275
Wages - Part-Time/Seasonal	\$9,062	\$17,758	\$20,212	\$22,825	\$26,268	\$27,582
Group Insurance	\$31,334	\$32,255	\$33,614	\$32,510	\$35,625	\$36,308
Medicare	\$2,116	\$2,299	\$2,575	\$2,440	\$2,792	\$2,897
Social Security	\$9,084	\$9,830	\$11,008	\$10,425	\$11,938	\$12,389
IMRF	\$16,656	\$14,845	\$13,117	\$12,880	\$14,242	\$15,686
Total Personnel Services:	\$213,116	\$225,879	\$237,904	\$238,715	\$257,143	\$267,137
Contractual Services						
Accounting & Auditing Service	\$38,312	\$27,360	\$27,150	\$27,150	\$28,545	\$27,390
Medical Service	\$90	\$0	\$0	\$0	\$0	\$0
Banking Service	\$15,163	\$18,649	\$17,000	\$17,000	\$17,000	\$17,000
Collection Service	\$0	\$7	\$50	\$50	\$50	\$50
Postage	\$898	\$2,065	\$2,000	\$2,000	\$2,100	\$2,200
Telephone	\$133	\$0	\$0	\$0	\$0	\$0
Printing	\$559	\$1,019	\$1,500	\$1,500	\$1,500	\$1,500
Recording Fees	\$0	\$0	\$0	\$150	\$150	\$150
Dues & Subscriptions	\$1,985	\$1,690	\$2,540	\$2,540	\$2,540	\$2,540
Travel & Meals	\$217	\$1,025	\$820	\$1,760	\$785	\$785
Training & Professional Development	\$323	\$555	\$1,100	\$960	\$960	\$960
Publications	\$65	\$0	\$130	\$130	\$130	\$130
Rentals	\$1,535	\$0	\$2,280	\$2,280	\$2,280	\$2,280
Other Contractual Services	\$484	\$220	\$140	\$140	\$140	\$140
Total Contractual Services:	\$59,764	\$52,590	\$54,710	\$55,660	\$56,180	\$55,125
Commodities						
Office Supplies	\$3,225	\$1,159	\$2,000	\$2,000	\$2,000	\$2,000
Office Equipment	\$0	\$2,095	\$400	\$3,165	\$400	\$400
Office Furniture	\$0	\$0	\$1,500	\$955	\$1,000	\$1,000
Operating Supplies	\$0	\$0	\$50	\$10	\$50	\$50
Clothing	\$0	\$0	\$1,400	\$1,400	\$1,400	\$1,400
Per Copy Charges	\$309	\$339	\$350	\$350	\$350	\$350
Computer Software	\$0	\$65	\$2,525	\$13,810	\$2,525	\$2,525
Total Commodities:	\$3,534	\$3,658	\$8,225	\$21,690	\$7,725	\$7,725



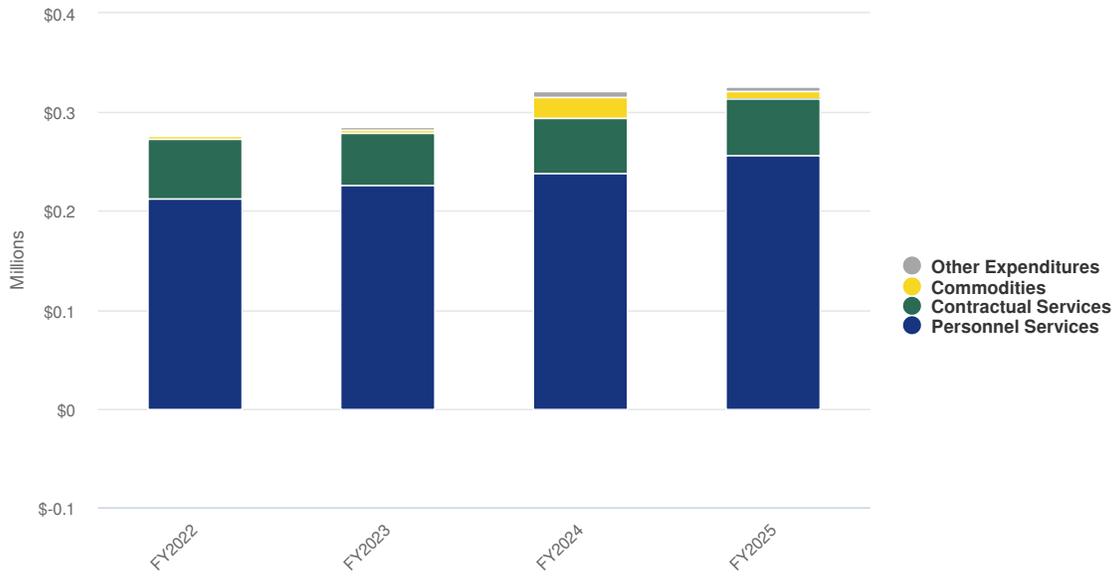
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Expenditures						
Bad Debt	-\$2,540	\$3,356	\$5,000	\$5,000	\$5,000	\$5,000
Employee Awards	\$250	\$34	\$0	\$0	\$150	\$150
Inventory Gain/Loss	\$0	\$0	\$0	\$435	\$0	\$0
Total Other Expenditures:	-\$2,290	\$3,390	\$5,000	\$5,435	\$5,150	\$5,150
Total Finance:	\$274,123	\$285,518	\$305,839	\$321,500	\$326,198	\$335,137

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Community Development



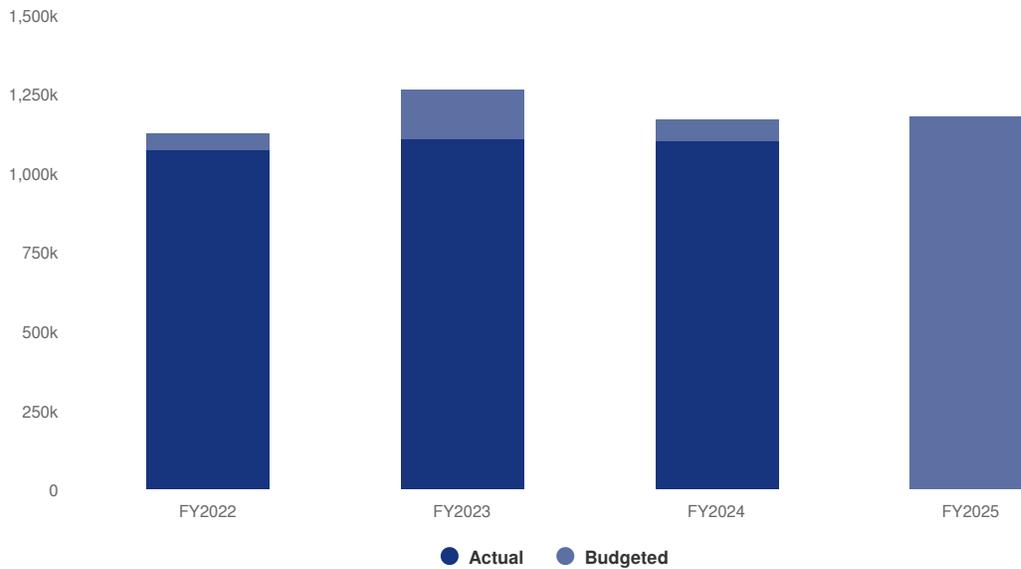
David DeGroot
Community Development Director



Expenditures Summary

\$1,177,765 **\$6,917**
(0.59% vs. prior year)

Community Development Proposed and Historical Budget vs. Actual



Community Development

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

Mission Statement

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.

Goals

Goal # 1	Create an occupancy classification database that aligns with the occupancy groups identified in the International Building and Fire Codes.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-IV

Goal # 2	Make (and implement where feasible) recommendations to the Fisher Farms Homeowners Association to streamline the administration of Special Service Area 16.
Funding:	General Operating, Staff time
Completion Date:	10/31/2024
Strategic Plan:	N/A

Goal # 3	Review and update the 2010 Design Guidelines for Historic Properties.
Funding:	General Operating, Staff time
Completion Date:	01/31/2025
Strategic Plan:	N/A

Goal # 4	Research standards for securing vacant structures and recommend local amendments, if needed, to the adopted International Building Code and/or International Property Maintenance Code.
Funding:	General Operating, Staff time



Goal # 4	Research standards for securing vacant structures and recommend local amendments, if needed, to the adopted International Building Code and/or International Property Maintenance Code.
Completion Date:	07/31/2024
Strategic Plan:	N/A

Performance Measures

Building Division

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024 Target
Number of Permits Residential	1,022	1,144	1,566	1,393
Commercial	124	137	160	118
Other	807	756	667	636
Number of Inspections Completed	2,586	4,407	3,986	3,248
Number of Code Enforcement Contacts	813	1,060	776	903
Number of Code Enforcement Cases sent to Adjudication	8	3	9	3

Planning Division

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024 Target
Number of Planning & Zoning Commission Cases Reviewed	13	26	11	13
Number of Administrative Reviews of Historic Preservation Commission Cases	85	94	115	135
Number of Commission Reviews of Historic Preservation Commission Cases	17	26	25	25



Organizational Chart

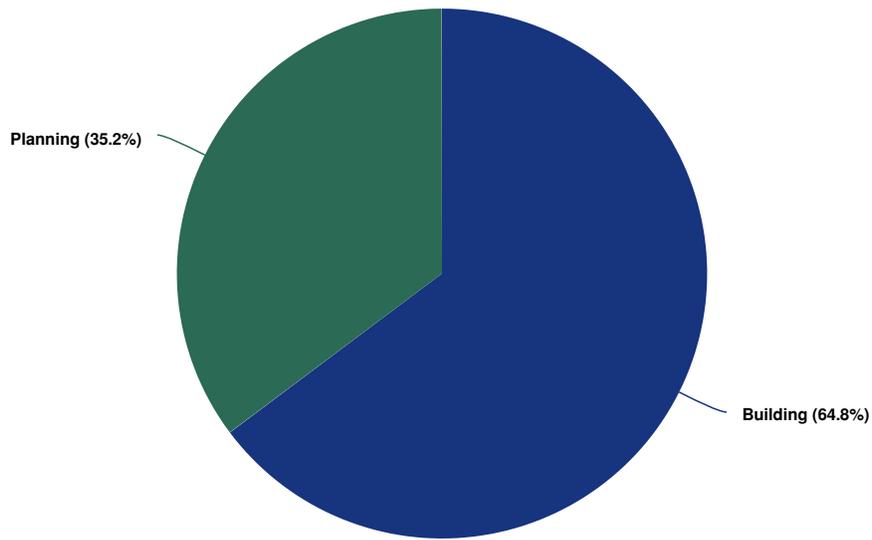


Personnel Summary

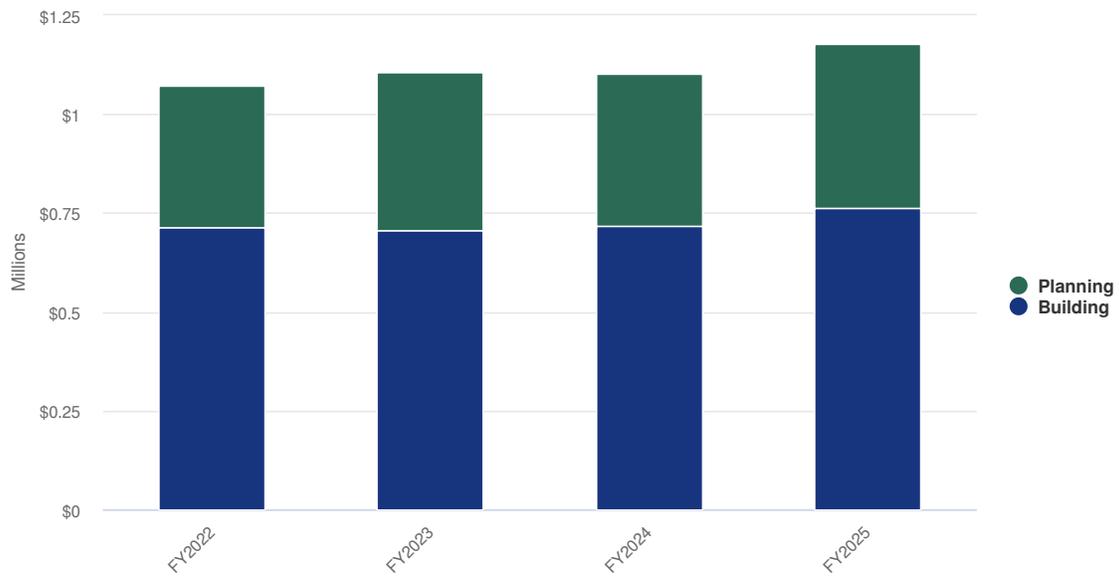
Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time						
Director of Community Development	1	1	1	1	1	1
City Planner	1	1	1	1	1	1
Preservation Planner	1	1	1	1	1	1
Assistant Planner	-	-	1	1	1	1
Building Commissioner	1	1	1	1	1	1
Building Inspector	1	1	1	1	1	1
Code Compliance Officer	1	1	1	1	1	1
Permit Technician	2	2	2	2	2	2
Part-Time						
Administrative Intern	1	1	-	-	-	-
Total	9	9	9	9	9	9



Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Department
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Department 50 - Community Development

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Community Development						
Building						
General						
Personnel Services						
Wages - Regular	\$387,204	\$386,867	\$404,581	\$400,960	\$407,447	\$421,447
Overtime	\$0	\$0	\$0	\$0	\$945	\$945
Group Insurance	\$112,122	\$105,079	\$112,521	\$108,135	\$131,389	\$135,422
Medicare	\$5,225	\$5,225	\$5,866	\$5,300	\$5,922	\$6,124
Social Security	\$22,342	\$22,343	\$25,083	\$22,645	\$25,321	\$26,188
IMRF	\$41,987	\$35,908	\$30,971	\$28,620	\$30,158	\$33,157
Total Personnel Services:	\$568,880	\$555,422	\$579,022	\$565,660	\$601,182	\$623,283
Contractual Services						
Maintenance Service	\$5,935	\$23,463	\$200	\$100	\$200	\$200
Medical Service	\$0	\$130	\$0	\$130	\$130	\$130
Janitorial Service	\$16,491	\$19,882	\$0	\$0	\$0	\$0
Other Professional Services	\$10,328	\$585	\$15,000	\$7,500	\$15,000	\$15,000
Postage	\$458	\$261	\$800	\$400	\$500	\$500
Telephone	\$2,925	\$2,539	\$3,515	\$1,810	\$1,810	\$1,810
Publishing	\$50	\$150	\$0	\$150	\$150	\$150
Printing	\$132	\$596	\$600	\$200	\$600	\$600
Dues & Subscriptions	\$490	\$710	\$1,550	\$1,410	\$1,410	\$1,410
Travel & Meals	\$128	\$4,278	\$2,000	\$240	\$2,000	\$2,000
Training & Professional Development	\$1,549	\$859	\$5,190	\$1,400	\$3,400	\$3,400
Rentals	\$1,461	\$0	\$2,220	\$2,220	\$2,220	\$2,220
Other Contractual Services	\$97,641	\$90,244	\$125,420	\$125,420	\$122,840	\$122,840
Total Contractual Services:	\$137,590	\$143,699	\$156,495	\$140,980	\$150,260	\$150,260
Commodities						
Maintenance Supplies	\$950	\$914	\$3,250	\$0	\$0	\$0
Office Supplies	\$967	\$935	\$2,000	\$1,000	\$1,500	\$1,500
Office Equipment	\$320	\$0	\$2,510	\$2,510	\$400	\$2,510
Operating Supplies	\$0	\$0	\$150	\$150	\$150	\$150
Small Tools	\$324	\$65	\$150	\$100	\$150	\$150
Motor Fuel & Lubricants	\$2,876	\$2,884	\$4,190	\$3,275	\$3,440	\$3,610
Clothing	\$0	\$310	\$750	\$750	\$750	\$750



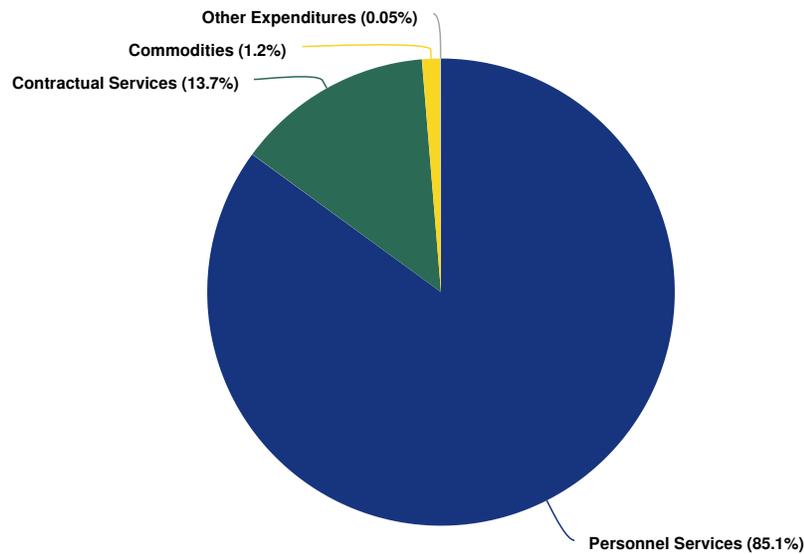
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Per Copy Charges	\$754	\$1,036	\$1,000	\$1,000	\$1,000	\$1,000
Books	\$1,192	\$0	\$1,000	\$1,000	\$3,500	\$1,000
Computer Software	\$480	\$372	\$485	\$455	\$455	\$455
Total Commodities:	\$7,862	\$6,515	\$15,485	\$10,240	\$11,345	\$11,125
Other Expenditures						
Employee Awards	\$500	\$0	\$0	\$0	\$0	\$100
Total Other Expenditures:	\$500	\$0	\$0	\$0	\$0	\$100
Total General:	\$714,832	\$705,636	\$751,002	\$716,880	\$762,787	\$784,768
Total Building:	\$714,832	\$705,636	\$751,002	\$716,880	\$762,787	\$784,768
Planning						
General						
Personnel Services						
Wages - Regular	\$231,688	\$287,999	\$314,804	\$299,055	\$315,967	\$326,588
Wages - Part-Time/Seasonal	\$17,595	\$5,678	\$0	\$0	\$0	\$0
Overtime	\$0	\$0	\$0	\$0	\$3,150	\$3,150
Group Insurance	\$28,288	\$34,447	\$38,146	\$30,580	\$33,470	\$34,110
Medicare	\$3,558	\$4,181	\$4,565	\$4,170	\$4,628	\$4,781
Social Security	\$15,212	\$17,879	\$19,517	\$17,815	\$19,785	\$20,330
IMRF	\$26,844	\$26,267	\$25,029	\$21,345	\$23,573	\$25,883
Total Personnel Services:	\$323,185	\$376,451	\$402,061	\$372,965	\$400,573	\$414,842
Contractual Services						
Medical Service	\$90	\$130	\$130	\$130	\$130	\$130
Other Professional Services	\$19,755	\$15,446	\$1,000	\$3,765	\$2,500	\$2,500
Postage	\$349	\$88	\$180	\$100	\$180	\$180
Telephone	\$1,149	\$831	\$720	\$720	\$720	\$720
Publishing	\$4,275	\$408	\$1,320	\$820	\$1,320	\$1,320
Printing	\$1,500	\$169	\$170	\$300	\$170	\$170
Recording Fees	\$724	\$418	\$1,000	\$500	\$500	\$500
Dues & Subscriptions	\$2,444	\$2,499	\$2,995	\$2,010	\$2,020	\$2,995
Travel & Meals	\$98	\$273	\$1,200	\$1,200	\$1,200	\$1,200
Training & Professional Development	\$1,435	\$1,920	\$2,145	\$2,145	\$1,765	\$1,765
Other Contractual Services	\$773	\$0	\$0	\$0	\$0	\$0
Total Contractual Services:	\$32,592	\$22,182	\$10,860	\$11,690	\$10,505	\$11,480
Commodities						
Office Supplies	\$222	\$98	\$300	\$300	\$300	\$300
Office Equipment	\$0	\$295	\$400	\$200	\$400	\$400
Office Furniture	\$632	\$0	\$3,500	\$0	\$400	\$400
Per Copy Charges	\$979	\$185	\$850	\$300	\$850	\$850
Books	\$261	\$0	\$200	\$100	\$200	\$200



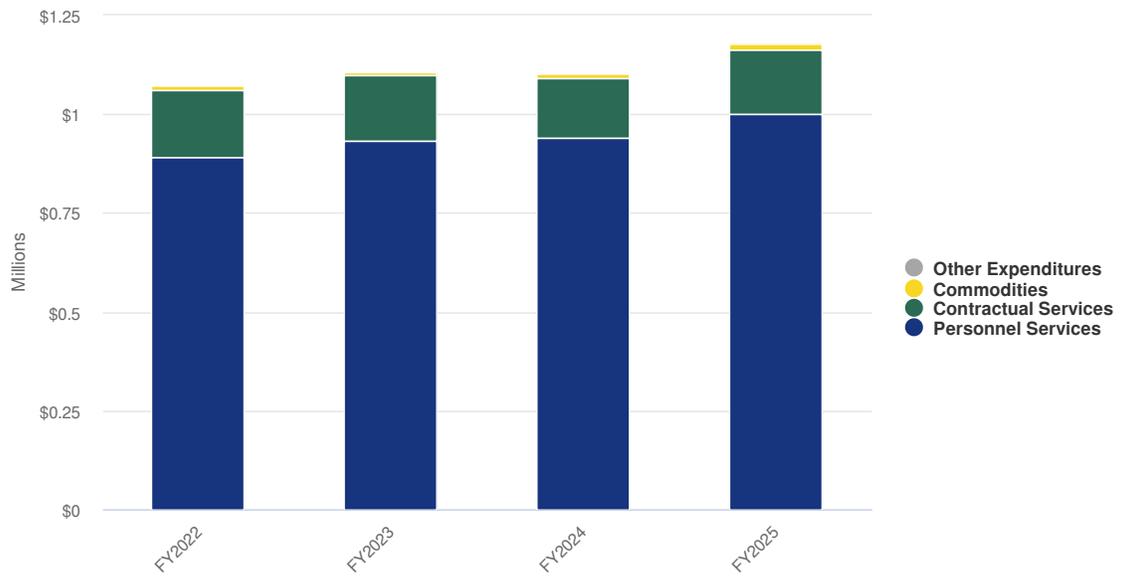
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Computer Software	\$1,139	\$1,203	\$1,325	\$1,140	\$1,140	\$1,140
Total Commodities:	\$3,232	\$1,780	\$6,575	\$2,040	\$3,290	\$3,290
Other Expenditures						
Community Relations	\$105	\$112	\$200	\$575	\$610	\$610
Employee Awards	\$0	\$100	\$150	\$150	\$0	\$0
Total Other Expenditures:	\$105	\$212	\$350	\$725	\$610	\$610
Total General:	\$359,115	\$400,625	\$419,846	\$387,420	\$414,978	\$430,222
Total Planning:	\$359,115	\$400,625	\$419,846	\$387,420	\$414,978	\$430,222
Total Community Development:	\$1,073,947	\$1,106,261	\$1,170,848	\$1,104,300	\$1,177,765	\$1,214,990

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Economic Development



Cathleen Tymoszenko
Director of Economic Development

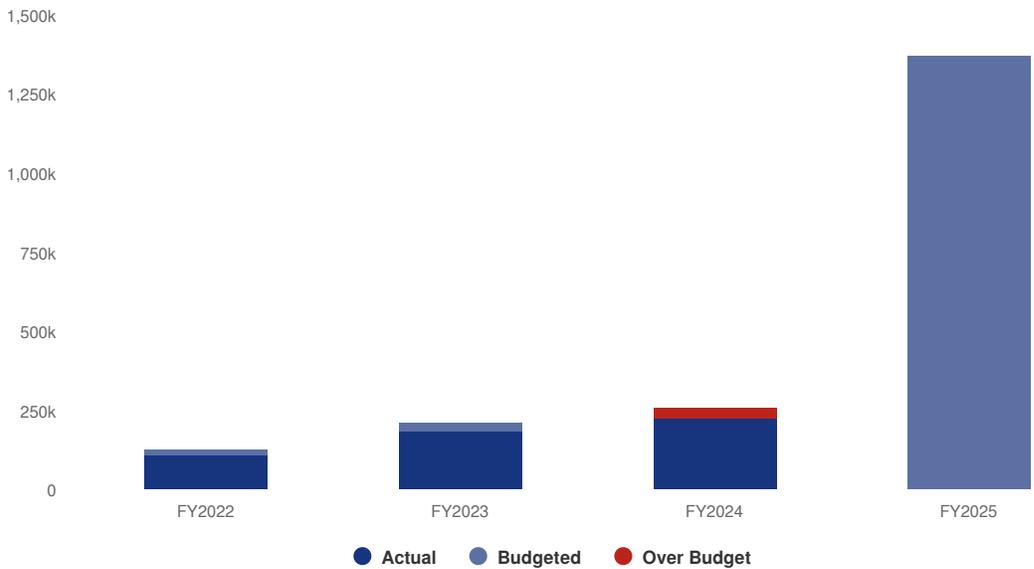


Expenditures Summary

The FY 2025 budget increased primarily in contractual services to provide incentives for historical preservation.

\$1,371,160 **\$1,146,646**
(510.72% vs. prior year)

Economic Development Proposed and Historical Budget vs. Actual



Economic Development

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.

Goals

Goal # 1	Work with stakeholders to develop a new destination marketing campaign.
Funding:	General Operating, Staff time; Tourism Fund, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EV-III

Goal # 2	With stakeholders and staff members, establish priorities and a multi-year improvement plan to address downtown streetscape and related amenity improvements in the newly re-established SSA #1.
Funding:	General Operating, Staff time; SSA #1 Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EV-II and III, QL-II

Goal # 3	Recommend changes to special event procedures and other city regulations to respond to the needs of the business community and to enhance business relationships.
Funding:	General Operating, Staff time; General Capital Projects, \$25,000
Completion Date:	04/30/2025
Strategic Plan:	EV-II, EMS-II

Goal # 4	Improve communication with businesses and create a business promotion and recognition program.
Funding:	General Operating, Staff time
Completion Date:	12/31/2024



Goal # 4	Improve communication with businesses and create a business promotion and recognition program.
Strategic Plan:	EV-II, EMS-IV

Goal # 5	Launch a grant program for the funding of outside entities supporting tourism and economic development.
Funding:	General Operating, \$45,000 & Staff time; Tourism Operating, \$30,000
Completion Date:	08/30/2024
Strategic Plan:	EV-II and III, QL-II and III

Performance Measures

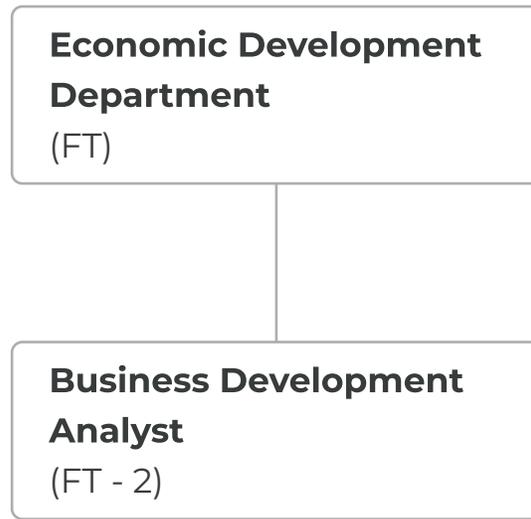
Performance Measures	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Target
Number of Active Businesses	1,044	1,046	1,075	1,075	1,080
Number of New Businesses	50	45	53	45	40
Number of Sales Tax Payers	1,152	3,631*	3,876*	4,000	4,000
Total Equalized Assessed Value TIF 2	5,899,414	5,852,897	6,199,616	6,200,000	6,386,000
TIF 3	8,268,687	8,149,741	8,663,202	8,700,000	8,961,000
Number of Special Event Applications Processed	31	6**	20	20	20

* Marketplace Fairness Act resulted in new taxpayers

** COVID gathering restrictions in place impacting events during FY 2021 (May 1, 2020-April 30, 2021)



Organizational Chart



Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time						
Director of Economic Development	1	1	1	1	1	1
Business Development Analyst	1	1	2*	2*	2	2
Part-Time						
Administrative Assistant	1	1	-	-	-	-
Administrative Intern	1	1	-	-	-	-
Total	4	4	3	3	3	3

* One employee at 40 hours/week; One employee at 30 hours/week



City of Geneva, Illinois
Budget Detail by Department
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Department 60 - Economic Development

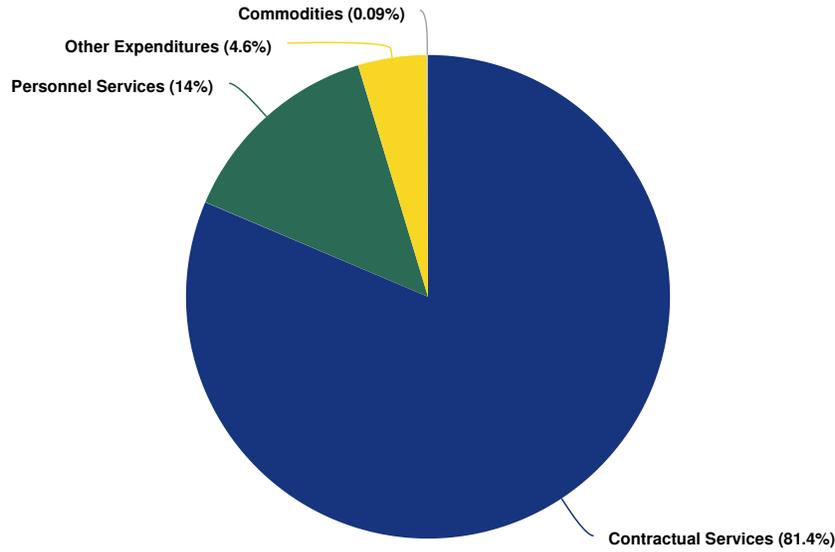
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Economic Development						
Personnel Services						
Wages - Regular	\$64,571	\$82,040	\$93,134	\$72,960	\$140,915	\$148,324
Group Insurance	\$17,979	\$16,438	\$22,858	\$8,015	\$29,203	\$30,586
Medicare	\$883	\$1,145	\$1,351	\$830	\$2,042	\$2,150
Social Security	\$3,775	\$4,894	\$5,774	\$3,535	\$8,736	\$9,140
IMRF	\$6,845	\$7,344	\$7,192	\$4,245	\$10,419	\$11,643
Total Personnel Services:	\$94,052	\$111,860	\$130,309	\$89,585	\$191,315	\$201,843
Contractual Services						
Advertising	\$0	\$2,200	\$2,500	\$2,200	\$3,500	\$3,500
Data Programming Service	\$4,875	\$6,453	\$8,700	\$5,200	\$5,200	\$6,000
Other Professional Services	\$4,500	\$2,392	\$10,000	\$0	\$10,000	\$10,000
Postage	\$19	\$114	\$200	\$50	\$100	\$100
Telephone	\$617	\$590	\$1,440	\$1,440	\$1,440	\$1,440
Printing	\$0	\$0	\$200	\$195	\$300	\$300
Dues & Subscriptions	\$1,346	\$1,569	\$1,155	\$1,055	\$1,155	\$1,155
Travel & Meals	\$177	\$156	\$450	\$300	\$450	\$450
Training & Professional Development	\$1,481	\$12	\$2,160	\$1,000	\$2,160	\$2,160
Publications	\$85	\$0	\$200	\$170	\$200	\$200
Other Contractual Services	\$1,500	\$4,825	\$7,500	\$146,650	\$1,091,600	\$8,000
Total Contractual Services:	\$14,599	\$18,311	\$34,505	\$158,260	\$1,116,105	\$33,305
Commodities						
Office Supplies	\$230	\$0	\$500	\$350	\$500	\$500
Office Equipment	\$104	\$138	\$150	\$0	\$0	\$150
Office Furniture	\$0	\$754	\$6,000	\$0	\$350	\$200
Per Copy Charges	\$286	\$184	\$350	\$300	\$350	\$350
Total Commodities:	\$619	\$1,076	\$7,000	\$650	\$1,200	\$1,200
Other Expenditures						
Community Relations	\$9	\$0	\$7,700	\$4,270	\$10,440	\$10,400
Employee Awards	\$0	\$0	\$0	\$50	\$100	\$0
Grant Expense	\$0	\$51,000	\$45,000	\$5,000	\$52,000	\$45,000
Total Other Expenditures:	\$9	\$51,000	\$52,700	\$9,320	\$62,540	\$55,400
Total Economic Development:	\$109,280	\$182,247	\$224,514	\$257,815	\$1,371,160	\$291,748



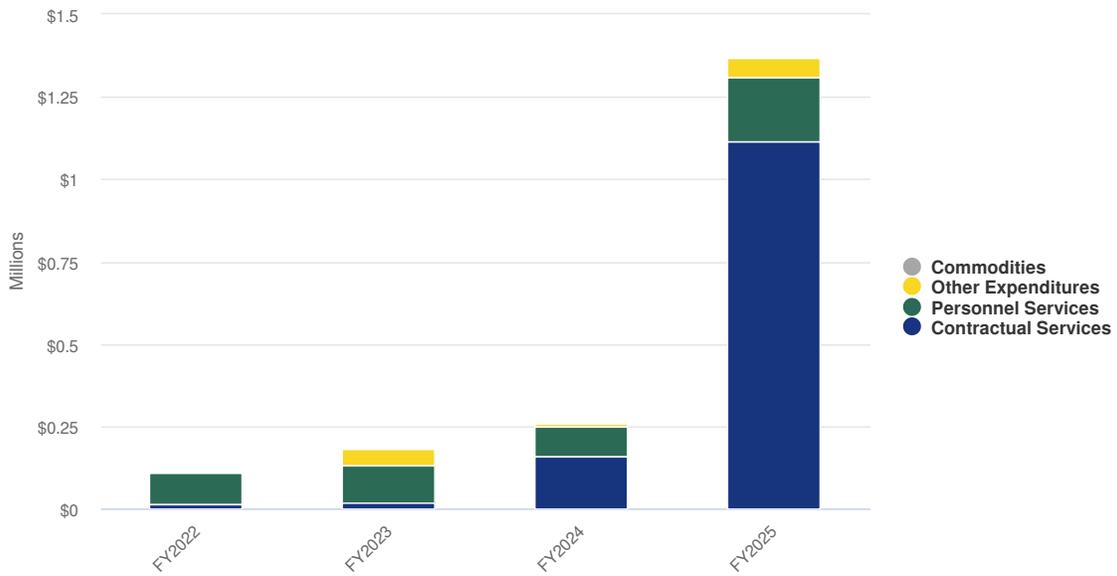
Expenditures by Expense Type

An increase in contractual services is due to an incentive for historical preservation funded by a transfer from the ARPA Fund. The incentive is aimed at assisting with exterior/interior renovations to historic commercial properties for economic development.

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Police



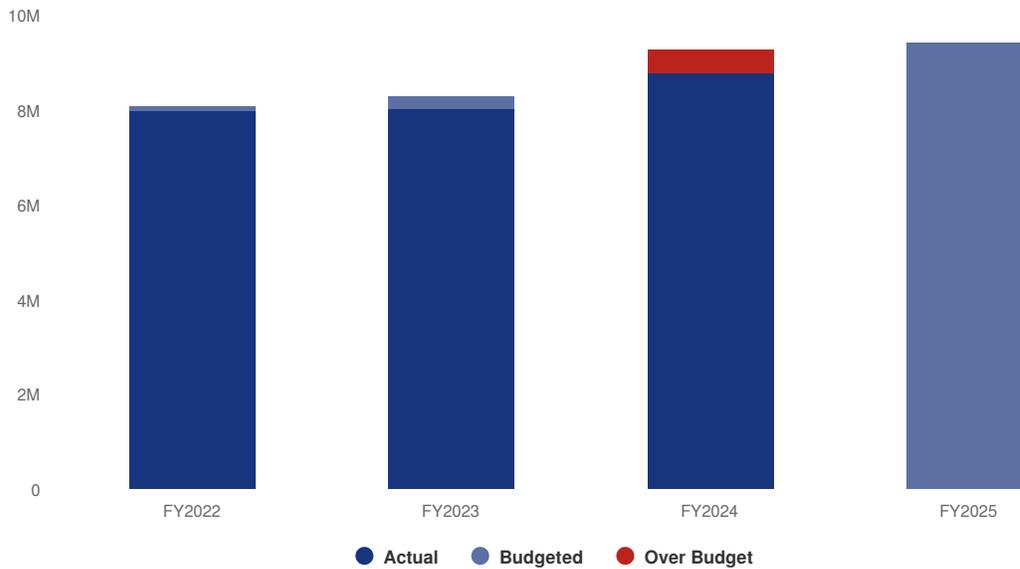
Eric Passarelli
Police Chief



Expenditures Summary

\$9,446,724 **\$683,583**
(7.80% vs. prior year)

Police Proposed and Historical Budget vs. Actual



Police Department

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.

Goals

Goal # 1	Create and implement policies relating to a comfort dog program.
Funding:	General Operating, Staff time
Completion Date:	12/31/2024
Strategic Plan:	EMS-II

Goal # 2	Reimagine the 2021 Strategic Plan and the 2021 Standards of Cover/Community Risk Assessment.
Funding:	General Operating, Staff time
Completion Date:	12/31/2024
Strategic Plan:	EMS-II

Goal # 3	Update service satisfaction survey for ease of response and data analysis using QR code technology.
Funding:	General Operating, Staff time
Completion Date:	10/31/2024
Strategic Plan:	EMS-II, EMS-IV

Goal # 4	Implement, where feasible, recommendations of the Innovation Committee related to the recruitment and retention strategies for sworn and non-sworn personnel.
Funding:	General Operating, Staff time



Goal # 4	Implement, where feasible, recommendations of the Innovation Committee related to the recruitment and retention strategies for sworn and non-sworn personnel.
Completion Date:	01/30/2025
Strategic Plan:	EMS-II

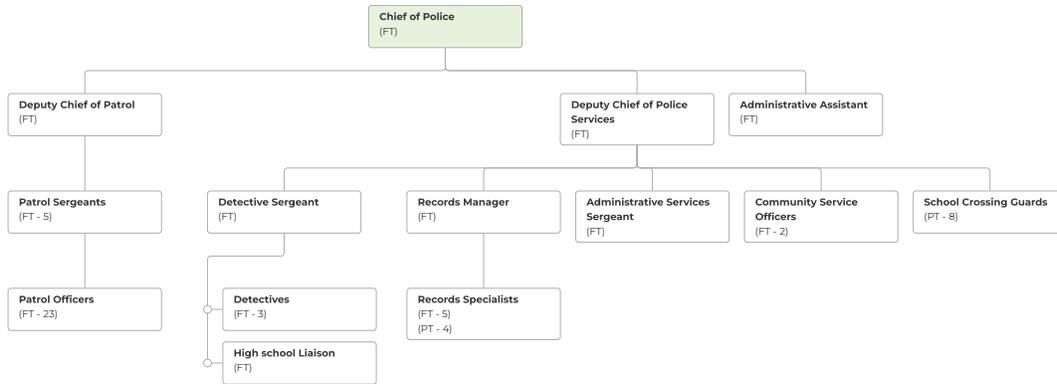
Goal # 5	Create informational videos to educate the community on topics relating to traffic safety, crime prevention, and other pertinent topics.
Funding:	General Operating, Staff time
Completion Date:	04/01/2025
Strategic Plan:	EMS-II

Performance Measures

Performance Measures	CY 2020	CY 2021	CY 2022	CY 2023
Number of Calls for Service	11,762	12,462	11,226	11,339
Number of Traffic Stops	4,233	4,710	5,694	5757
Number of Parking Tickets Issued	300	2,538	4,041	4696
Number of Accident Reports	669	736	774	775
Number of DUI Tickets Issued	28	37	50	51
Number of Domestic Battery Cases	22	31	39	32
Service Satisfaction Survey Results (Average out of 4.0 scale)	3.85	3.87	3.89	3.83



Organizational Chart



Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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Full-Time

Chief of Police	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Deputy Police Chief/Police Commander *	2	2	2	2	2	2
Police Sergeant	7	7	7	7	7	7
Police Officer	27	27	27	27	28	28
Community Service Officer	2	2	2	2	2	2
Records Manager	1	1	1	1	1	1
Records Specialist	5	5	5	5	5	5

Part-Time

Records Specialist	4	4	4	4	4	4
Crossing Guard	7	7	5	5	4	4

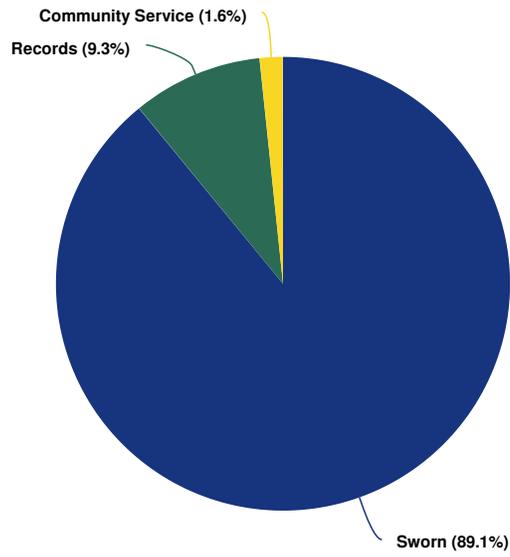
Total 57 57 55 55 55 55

Note: As crossing guards terminate employment from the City, replacements are independent contractors.

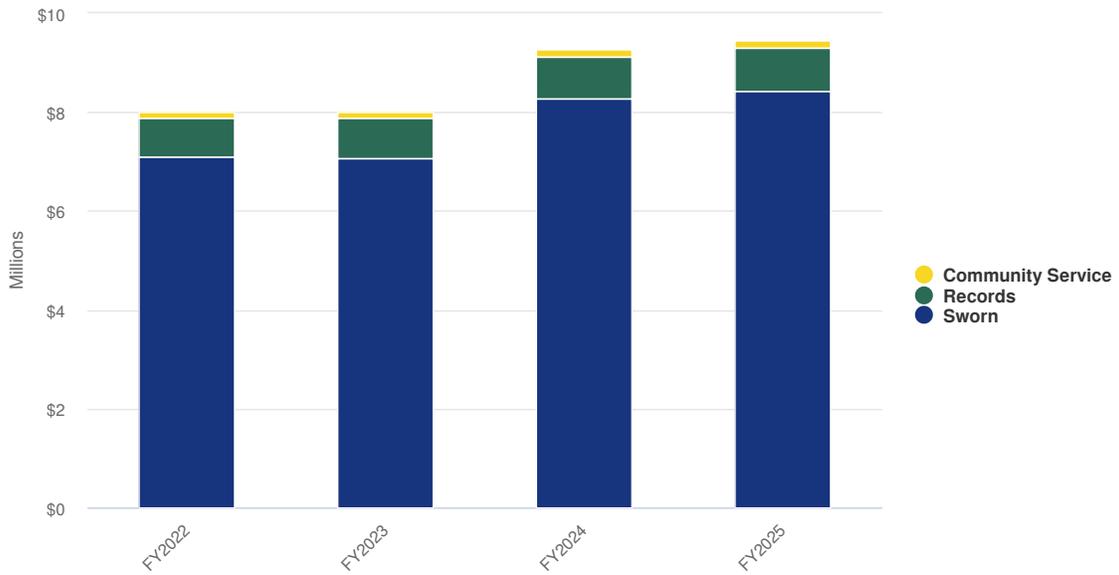
*Title change in FY 2022 from Police Commander to Deputy Police Chief.



Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Department
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Department 70 - Police

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Police						
Sworn						
Personnel Services						
Wages - Regular	\$3,683,499	\$3,654,329	\$3,926,619	\$3,954,840	\$4,291,516	\$4,503,124
Overtime	\$393,327	\$356,389	\$397,530	\$405,000	\$410,000	\$420,000
Stand-By	\$12,378	\$10,954	\$20,000	\$9,000	\$22,500	\$23,400
Group Insurance	\$632,160	\$639,825	\$703,093	\$664,665	\$788,959	\$810,511
Medicare	\$55,899	\$56,666	\$62,986	\$62,040	\$68,497	\$71,723
Police/Fire Pension	\$1,756,100	\$1,769,975	\$1,921,130	\$2,445,220	\$2,017,185	\$2,017,185
Total Personnel Services:	\$6,533,362	\$6,488,137	\$7,031,358	\$7,540,765	\$7,598,657	\$7,845,943
Contractual Services						
Maintenance Service	\$50,437	\$47,799	\$19,310	\$25,310	\$29,285	\$30,250
Medical Service	\$6,274	\$5,760	\$3,000	\$3,000	\$3,000	\$3,000
Janitorial Service	\$36,792	\$31,720	\$35,460	\$35,460	\$35,460	\$35,460
Other Professional Services	\$1,430	\$875	\$4,000	\$4,000	\$4,000	\$4,200
Telephone	\$14,861	\$18,803	\$21,405	\$21,405	\$21,405	\$21,405
Printing	\$3,475	\$3,597	\$5,135	\$5,135	\$5,135	\$5,135
Dues & Subscriptions	\$1,860	\$1,865	\$4,040	\$4,040	\$7,040	\$7,040
Travel & Meals	\$743	\$1,469	\$1,450	\$1,200	\$1,450	\$1,450
Training & Professional Development	\$27,241	\$27,781	\$26,730	\$26,730	\$28,930	\$29,000
Publications	\$1,018	\$345	\$500	\$500	\$500	\$500
Rentals	\$0	\$0	\$550	\$550	\$550	\$550
Tri-City Ambulance/Tri-Com	\$244,882	\$267,479	\$319,565	\$319,565	\$307,105	\$351,525
Other Contractual Services	\$25,343	\$25,722	\$29,450	\$29,450	\$50,150	\$50,150
Total Contractual Services:	\$414,356	\$433,215	\$470,595	\$476,345	\$494,010	\$539,665
Commodities						
Maintenance Supplies	\$4,581	\$6,557	\$9,015	\$34,015	\$35,645	\$36,000
Office Equipment	\$0	\$0	\$2,100	\$2,100	\$2,100	\$1,000
Operating Supplies	\$1,153	\$1,616	\$2,400	\$2,400	\$19,900	\$8,400
Motor Fuel & Lubricants	\$59,547	\$73,935	\$95,760	\$73,950	\$77,645	\$81,525
Ammunition	\$9,264	\$12,269	\$14,000	\$14,000	\$14,000	\$16,000
Clothing	\$46,280	\$36,469	\$46,500	\$46,500	\$47,700	\$47,500
Periodicals	\$130	\$213	\$350	\$350	\$350	\$350
Computer Software	\$17,176	\$15,861	\$100,155	\$100,155	\$121,090	\$122,000
Total Commodities:	\$138,132	\$146,920	\$270,280	\$273,470	\$318,430	\$312,775



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Expenditures						
Employee Awards	\$2,219	\$2,591	\$2,375	\$2,375	\$3,550	\$1,900
Total Other Expenditures:	\$2,219	\$2,591	\$2,375	\$2,375	\$3,550	\$1,900
Total Sworn:	\$7,088,069	\$7,070,863	\$7,774,608	\$8,292,955	\$8,414,647	\$8,700,283
Records						
Personnel Services						
Wages - Regular	\$480,308	\$502,150	\$516,776	\$516,775	\$543,127	\$559,702
Wages - Part-Time/Seasonal	\$8,906	\$9,596	\$9,680	\$9,680	\$10,868	\$11,313
Overtime	\$2,195	\$202	\$2,500	\$500	\$2,500	\$2,500
Group Insurance	\$150,887	\$148,054	\$151,480	\$143,150	\$155,520	\$158,524
Medicare	\$6,576	\$6,868	\$7,670	\$7,020	\$8,070	\$8,316
Social Security	\$28,118	\$29,367	\$32,796	\$30,000	\$34,502	\$35,560
IMRF	\$52,892	\$44,313	\$40,396	\$37,405	\$40,322	\$44,134
Total Personnel Services:	\$729,882	\$740,550	\$761,298	\$744,530	\$794,909	\$820,049
Contractual Services						
Maintenance Service	\$13,306	\$15,286	\$20,715	\$20,715	\$17,060	\$16,300
Medical Service	\$325	\$0	\$500	\$500	\$500	\$500
Other Professional Services	\$2,288	\$3,257	\$2,030	\$2,030	\$2,030	\$2,050
Postage	\$2,713	\$1,703	\$3,235	\$3,000	\$3,235	\$3,235
Telephone	\$5,488	\$7,019	\$3,000	\$3,000	\$3,000	\$3,000
Printing	\$285	\$146	\$170	\$400	\$170	\$170
Travel & Meals	\$10	\$660	\$1,250	\$1,500	\$1,250	\$1,250
Training & Professional Development	\$403	\$835	\$2,600	\$2,600	\$2,600	\$2,600
Utilities	\$427	\$474	\$395	\$395	\$395	\$395
Rentals	\$5,980	\$0	\$5,900	\$5,900	\$5,900	\$5,900
Other Contractual Services	\$3,854	\$4,464	\$4,155	\$4,155	\$4,155	\$4,200
Total Contractual Services:	\$35,078	\$33,845	\$43,950	\$44,195	\$40,295	\$39,600
Commodities						
Maintenance Supplies	\$330	\$0	\$0	\$0	\$0	\$0
Office Supplies	\$7,750	\$10,041	\$11,450	\$11,450	\$11,450	\$11,450
Office Equipment	\$16	\$1,090	\$2,500	\$2,500	\$2,500	\$2,500
Office Furniture	\$2,646	\$0	\$2,600	\$2,600	\$2,600	\$2,600
Operating Supplies	\$2,757	\$4,907	\$4,200	\$4,200	\$4,900	\$4,200
Clothing	\$1,760	\$1,882	\$3,100	\$3,100	\$3,100	\$3,100
Per Copy Charges	\$3,264	\$3,393	\$3,000	\$3,000	\$3,000	\$3,000
Computer Software	\$9,073	\$12,014	\$12,335	\$12,735	\$12,735	\$12,500
Total Commodities:	\$27,597	\$33,327	\$39,185	\$39,585	\$40,285	\$39,350
Other Expenditures						

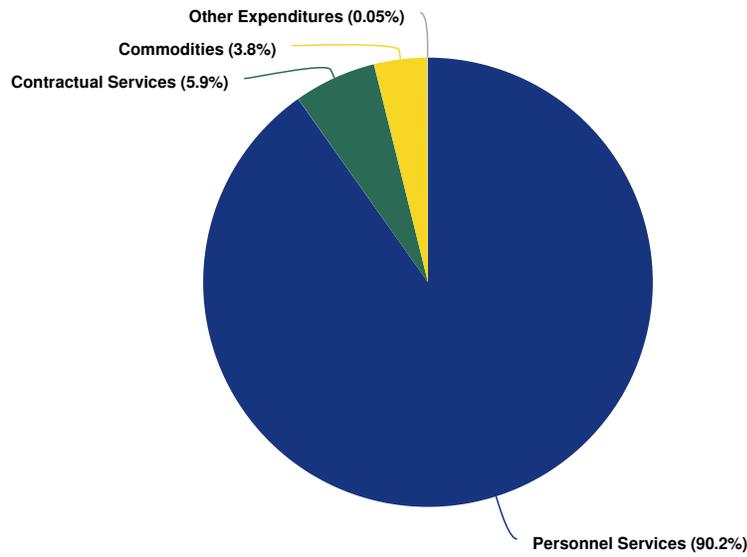


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Employee Awards	\$254	\$282	\$1,100	\$1,110	\$1,050	\$2,000
Total Other Expenditures:	\$254	\$282	\$1,100	\$1,110	\$1,050	\$2,000
Total Records:	\$792,811	\$808,004	\$845,533	\$829,420	\$876,539	\$900,999
Community Service						
Personnel Services						
Wages - Regular	\$44,472	\$55,367	\$53,620	\$54,285	\$58,565	\$60,828
Wages - Part-Time/Seasonal	\$21,990	\$22,973	\$28,350	\$26,900	\$32,400	\$32,400
Overtime	\$1,030	\$2,326	\$3,000	\$6,000	\$5,000	\$5,000
Stand-By	\$1,100	\$2,625	\$2,000	\$2,000	\$2,000	\$2,000
Group Insurance	\$14,406	\$16,851	\$17,400	\$16,815	\$18,041	\$18,386
Medicare	\$966	\$1,169	\$1,261	\$1,330	\$1,419	\$1,452
Social Security	\$4,131	\$4,999	\$5,392	\$5,675	\$6,073	\$6,213
IMRF	\$4,957	\$4,924	\$4,777	\$4,970	\$4,840	\$5,326
Total Personnel Services:	\$93,050	\$111,233	\$115,800	\$117,975	\$128,338	\$131,605
Contractual Services						
Collection Service	\$21	\$0	\$200	\$0	\$200	\$200
Telephone	\$1,082	\$494	\$1,000	\$3,600	\$1,000	\$1,000
Other Contractual Services	\$20,288	\$22,635	\$24,300	\$24,300	\$24,300	\$24,300
Total Contractual Services:	\$21,391	\$23,129	\$25,500	\$27,900	\$25,500	\$25,500
Commodities						
Operating Supplies	\$608	\$942	\$900	\$900	\$900	\$900
Clothing	\$288	\$1,602	\$800	\$800	\$800	\$800
Total Commodities:	\$896	\$2,544	\$1,700	\$1,700	\$1,700	\$1,700
Other Expenditures						
Employee Awards	\$0	\$0	\$0	\$0	\$0	\$100
Total Other Expenditures:	\$0	\$0	\$0	\$0	\$0	\$100
Total Community Service:	\$115,337	\$136,906	\$143,000	\$147,575	\$155,538	\$158,905
Total Police:	\$7,996,217	\$8,015,772	\$8,763,141	\$9,269,950	\$9,446,724	\$9,760,187

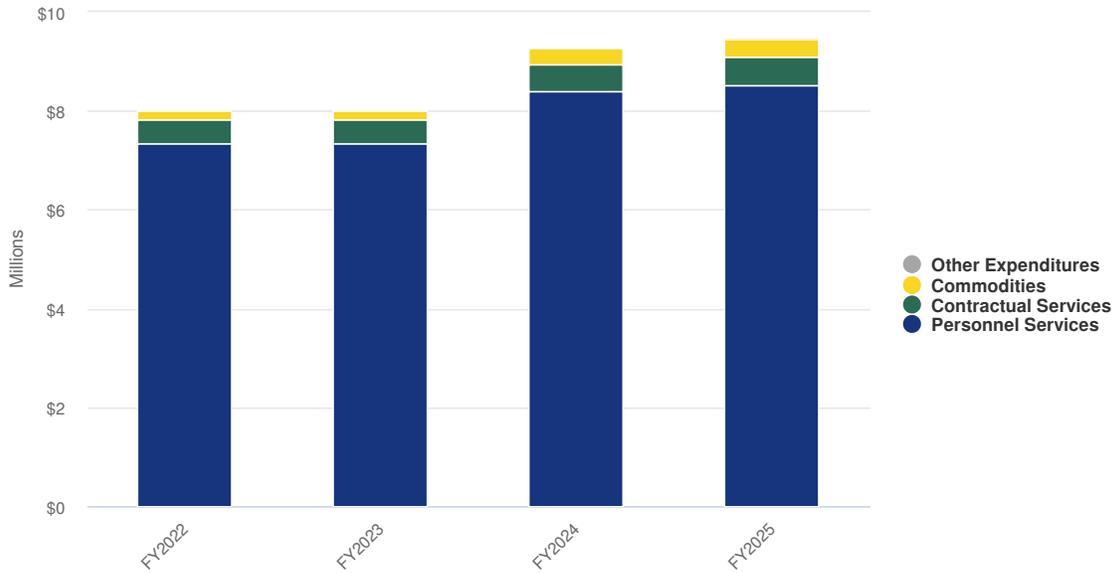


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Fire



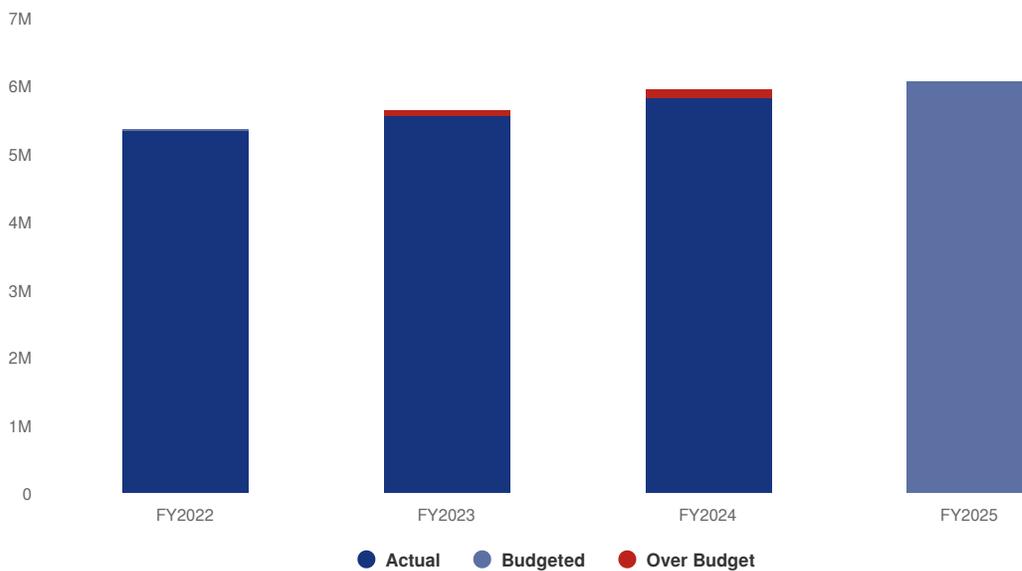
Michael Antenore
Fire Chief



Expenditures Summary

\$6,079,894 **\$235,653**
(4.03% vs. prior year)

Fire Proposed and Historical Budget vs. Actual



Fire Department

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.

Goals

Goal # 1	Reimagine the 2021 Strategic Plan and the 2021 Standards of Cover/Community Risk Assessment.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
CFAI Accreditation:	Category 2, Criterion 3A
Strategic Plan:	EMS-II, EMS-III

Goal # 2	Complete implementation of the ESO – Fire Suite, enterprise resources planning program, and Vector Solutions Training Manager programs.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
CFAI Accreditation:	Criterion 9D
Strategic Plan:	EMS-I, EMS-III

Goal # 3	Reimage and revise the department Standard Operating Guidelines.
Funding:	External Grants; General Operating, Staff time
Completion Date:	12/31/2024
CFAI Accreditation:	All categories and criterion
Strategic Plan:	EMS-II, EMS-III



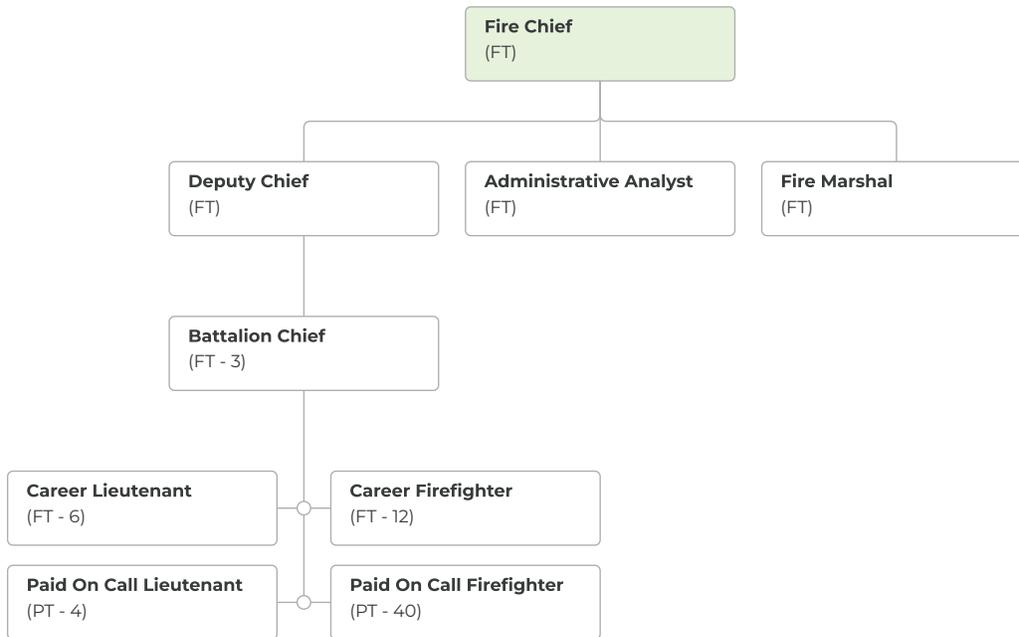
Goal # 4	Research, evaluate, formulate and implement a regularly scheduled mental wellness and physical fitness training program.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
CFAI Accreditation:	Category 11
Strategic Plan:	EMS-II, EMS-III

Performance Measures

Performance Measures	CY 2021	CY 2022	CY 2023	CY 2024 Target
Total Response Time – 1 st Due	7:18	7:23	7:18	6:30
Call Volume:				
Fire % of total	3.3	2.5	2.4	N/A
EMS % of total	64.9	67.1	69.1	N/A
Other % of total	31.3	30.4	28.5	N/A
Structure Fires (Geneva ERF)	8	4	4	N/A
Patient Transports	1,132	1,200	1,303	N/A
Training Hours	9,296	12,719	10,992	10,752



Organizational Chart



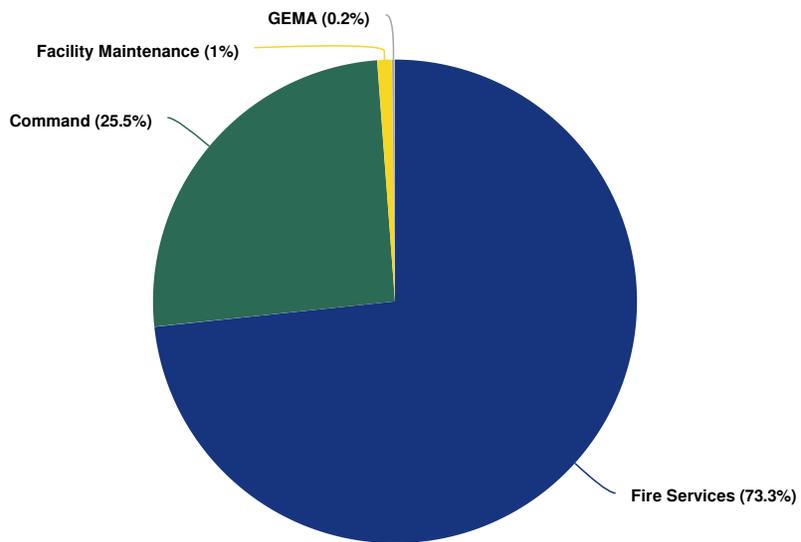
Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time						
Fire Chief	1	1	1	1	1	1
Administrative Assistant	1	1	-	-	-	-
Administrative Analyst	-	-	1	1	1	1
Deputy Fire Chief	1	1	1	1	1	1
Fire Battalion Chief	3	3	3	3	3	3
Fire Marshal	1	1	1	1	1	1
Fire Lieutenant	6	6	6	6	6	6
Firefighter	11	11	12	12	12	12
Part-Time						
Paid-On-Call Firefighter*	50	50	50	45	40	40
Total	74	74	75	70	65	65

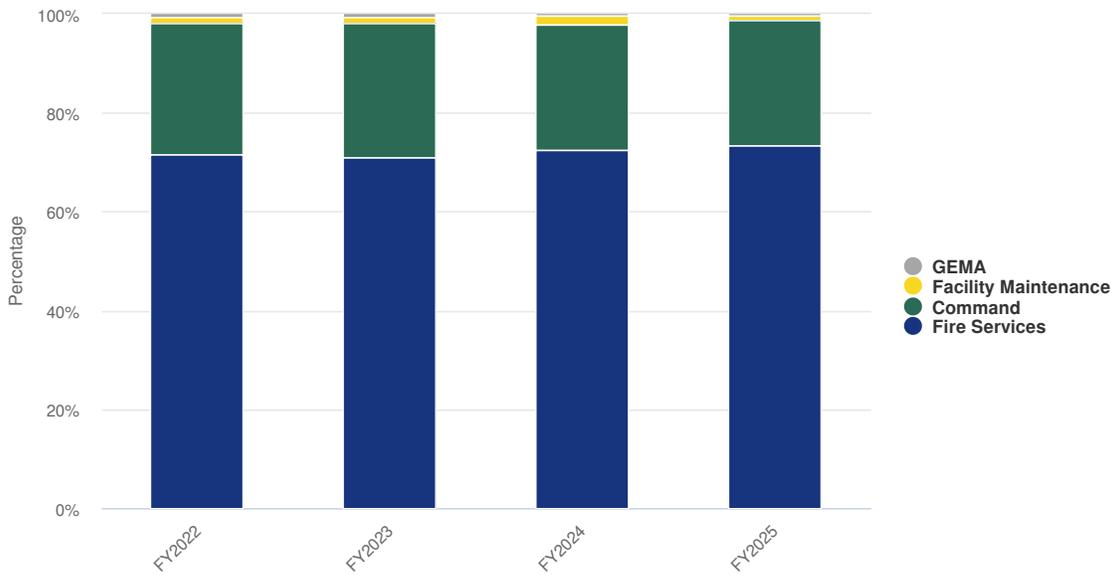
*Paid-On-Call Firefighters includes four Paid-On-Call Fire Lieutenants

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Department
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Department 80 - Fire

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Fire						
Command						
General						
Personnel Services						
Wages - Regular	\$800,581	\$860,736	\$905,262	\$895,035	\$934,644	\$966,742
Overtime	\$0	\$298	\$0	\$300	\$0	\$0
Group Insurance	\$222,227	\$203,333	\$219,228	\$191,080	\$198,349	\$202,875
Medicare	\$11,109	\$12,030	\$13,126	\$13,220	\$13,552	\$14,018
Social Security	\$10,719	\$11,383	\$12,644	\$11,855	\$13,157	\$13,556
IMRF	\$20,082	\$17,360	\$14,846	\$14,745	\$15,701	\$17,165
Total Personnel Services:	\$1,064,717	\$1,105,140	\$1,165,106	\$1,126,235	\$1,175,403	\$1,214,356
Contractual Services						
Maintenance Service	\$5,964	\$18,017	\$18,005	\$16,660	\$0	\$0
Medical Service	\$0	\$372	\$2,025	\$2,025	\$1,685	\$1,685
Other Professional Services	\$435	\$501	\$300	\$350	\$245	\$245
Postage	\$84	\$106	\$175	\$750	\$175	\$175
Telephone	\$78,096	\$137,323	\$13,490	\$80,235	\$13,085	\$13,085
Printing	\$150	\$37	\$100	\$200	\$100	\$100
Dues & Subscriptions	\$5,018	\$5,232	\$5,650	\$5,865	\$5,975	\$5,975
Travel & Meals	\$5,578	\$278	\$1,000	\$550	\$4,085	\$4,085
Training & Professional Development	\$648	\$969	\$1,245	\$1,245	\$17,115	\$17,115
Rentals	\$1,388	\$0	\$1,515	\$1,515	\$1,515	\$1,515
Tri-City Ambulance/Tri-Com	\$254,071	\$266,023	\$284,580	\$284,580	\$299,045	\$313,625
Total Contractual Services:	\$351,432	\$428,857	\$328,085	\$393,975	\$343,025	\$357,605
Commodities						
Maintenance Supplies	\$51	\$23	\$300	\$300	\$300	\$300
Office Supplies	\$1,491	\$1,316	\$1,500	\$1,500	\$1,500	\$1,500
Office Equipment	\$400	\$347	\$300	\$1,100	\$300	\$300
Operating Supplies	\$229	\$192	\$500	\$500	\$500	\$500
Clothing	\$1,682	\$1,875	\$3,100	\$3,100	\$3,100	\$3,100
Per Copy Charges	\$499	\$535	\$500	\$500	\$500	\$500
Books	\$0	\$0	\$0	\$500	\$0	\$0
Computer Software	\$0	\$0	\$0	\$0	\$23,995	\$23,995
Total Commodities:	\$4,351	\$4,288	\$6,200	\$7,500	\$30,195	\$30,195



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Expenditures						
Employee Awards	\$1,425	\$397	\$1,200	\$1,200	\$1,200	\$1,200
Total Other Expenditures:	\$1,425	\$397	\$1,200	\$1,200	\$1,200	\$1,200
Total General:	\$1,421,926	\$1,538,683	\$1,500,591	\$1,528,910	\$1,549,823	\$1,603,356
Total Command:	\$1,421,926	\$1,538,683	\$1,500,591	\$1,528,910	\$1,549,823	\$1,603,356
Fire Services						
General						
Personnel Services						
Wages - Regular	\$1,705,330	\$1,774,014	\$1,849,911	\$1,845,495	\$1,878,001	\$1,984,243
Overtime	\$313,937	\$264,583	\$217,310	\$298,750	\$227,595	\$236,555
Wages - Meetings	\$3,964	\$2,993	\$5,000	\$2,980	\$1,990	\$2,110
POC Holiday	\$5,147	\$4,564	\$6,000	\$4,930	\$5,510	\$5,850
Overnight Duty	\$305,298	\$306,824	\$375,000	\$334,375	\$293,574	\$311,589
Still Alarms	\$36,121	\$35,996	\$37,800	\$36,000	\$39,690	\$41,675
Training	\$12,794	\$11,504	\$14,400	\$13,145	\$114,890	\$120,835
Group Insurance	\$484,367	\$523,146	\$486,509	\$446,195	\$503,848	\$524,297
Medicare	\$32,022	\$33,839	\$34,260	\$32,695	\$37,138	\$39,190
Social Security	\$22,549	\$22,320	\$27,170	\$26,605	\$28,250	\$29,888
Police/Fire Pension	\$805,975	\$919,174	\$1,058,350	\$1,058,350	\$1,111,270	\$1,166,835
Total Personnel Services:	\$3,727,503	\$3,898,955	\$4,111,710	\$4,099,520	\$4,241,756	\$4,463,067
Contractual Services						
Maintenance Service	\$4,784	\$90	\$6,500	\$60,000	\$41,500	\$41,500
Medical Service	\$6,126	\$15,080	\$22,400	\$22,400	\$19,835	\$19,835
Travel & Meals	\$118	\$1,862	\$1,740	\$2,885	\$3,090	\$3,090
Training & Professional Development	\$20,789	\$23,887	\$41,985	\$41,985	\$42,085	\$42,085
Total Contractual Services:	\$31,817	\$40,920	\$72,625	\$127,270	\$106,510	\$106,510
Commodities						
Maintenance Supplies	\$4,497	\$6,160	\$5,000	\$15,000	\$15,000	\$15,000
Operating Supplies	\$20,269	\$19,199	\$19,000	\$21,000	\$19,000	\$19,000
Small Tools	\$31	\$70	\$5,000	\$5,000	\$21,250	\$5,000
Motor Fuel & Lubricants	\$18,620	\$28,132	\$32,575	\$28,890	\$29,700	\$31,185
Clothing	\$14,995	\$20,587	\$25,750	\$20,250	\$25,000	\$25,000
Books	\$99	\$177	\$500	\$500	\$500	\$500
Total Commodities:	\$58,511	\$74,324	\$87,825	\$90,640	\$110,450	\$95,685
Total General:	\$3,817,831	\$4,014,199	\$4,272,160	\$4,317,430	\$4,458,716	\$4,665,262
Total Fire Services:	\$3,817,831	\$4,014,199	\$4,272,160	\$4,317,430	\$4,458,716	\$4,665,262
Facility Maintenance						
General						
Contractual Services						

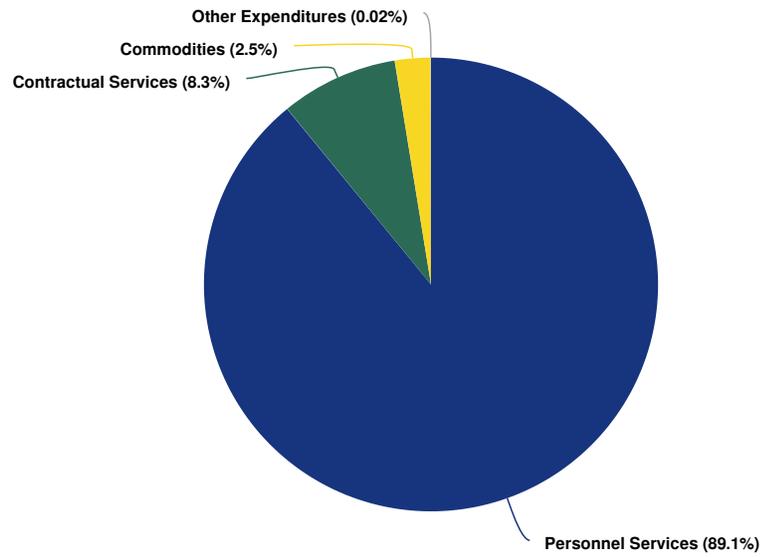


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Maintenance Service	\$61,183	\$45,009	\$45,000	\$85,000	\$45,000	\$45,000
Utilities	\$784	\$789	\$815	\$815	\$760	\$760
Rentals	\$955	\$975	\$950	\$950	\$950	\$950
Other Contractual Services	\$793	\$811	\$840	\$840	\$810	\$810
Total Contractual Services:	\$63,714	\$47,584	\$47,605	\$87,605	\$47,520	\$47,520
Commodities						
Maintenance Supplies	\$8,858	\$5,295	\$7,000	\$8,800	\$7,000	\$7,000
Operating Supplies	\$108	\$2,400	\$1,450	\$1,450	\$1,450	\$1,450
Janitorial Supplies	\$4,234	\$4,309	\$3,500	\$3,500	\$3,500	\$3,500
Total Commodities:	\$13,201	\$12,004	\$11,950	\$13,750	\$11,950	\$11,950
Total General:	\$76,915	\$59,588	\$59,555	\$101,355	\$59,470	\$59,470
Total Facility Maintenance:	\$76,915	\$59,588	\$59,555	\$101,355	\$59,470	\$59,470
GEMA						
General						
Contractual Services						
Maintenance Service	\$15,600	\$25,080	\$4,660	\$4,660	\$4,660	\$4,660
Other Professional Services	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Telephone	\$5,594	\$6,009	\$590	\$4,990	\$590	\$590
Training & Professional Development	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Contractual Services:	\$25,194	\$35,089	\$10,250	\$14,650	\$10,250	\$10,250
Commodities						
Operating Supplies	\$0	\$0	\$650	\$850	\$650	\$650
Motor Fuel & Lubricants	\$248	\$222	\$250	\$250	\$200	\$250
Clothing	\$0	\$503	\$785	\$785	\$785	\$785
Total Commodities:	\$248	\$725	\$1,685	\$1,885	\$1,635	\$1,685
Total General:	\$25,442	\$35,815	\$11,935	\$16,535	\$11,885	\$11,935
Total GEMA:	\$25,442	\$35,815	\$11,935	\$16,535	\$11,885	\$11,935
Total Fire:	\$5,342,114	\$5,648,285	\$5,844,241	\$5,964,230	\$6,079,894	\$6,340,023

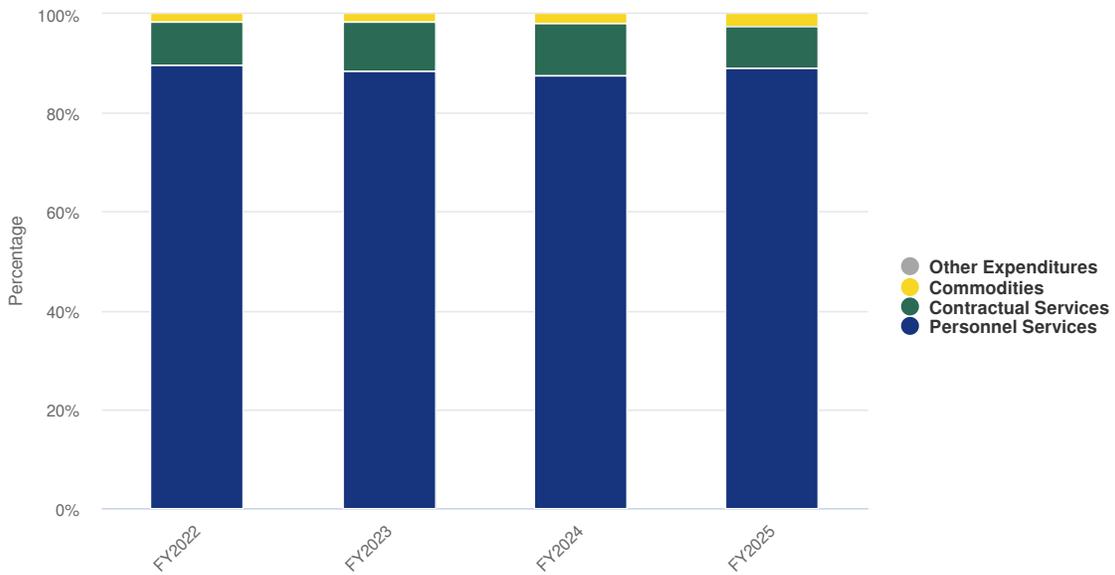


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Public Works



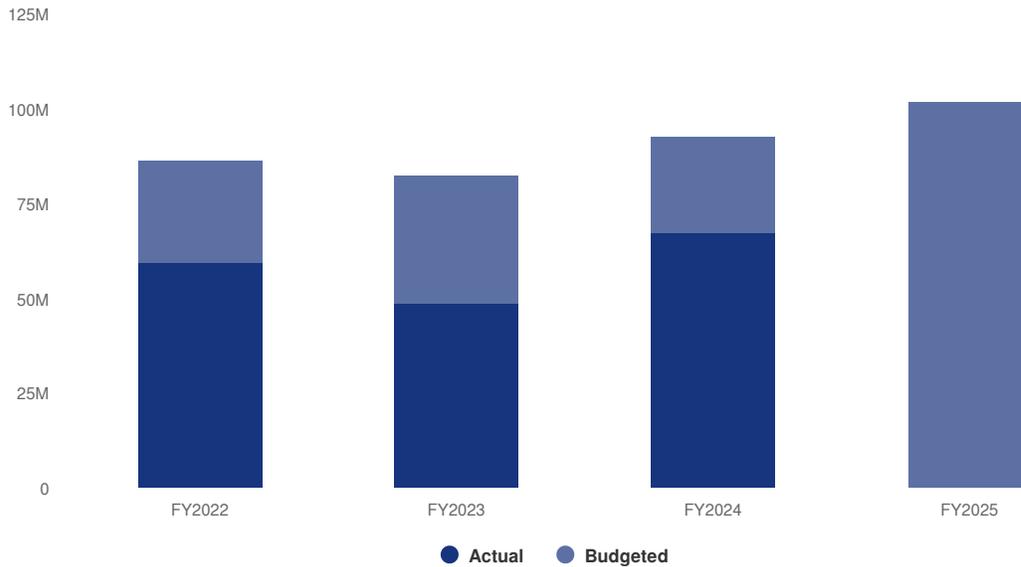
Richard Babica
Director of Public Works



Expenditures Summary

\$101,614,361 **\$8,942,695**
(9.65% vs. prior year)

Public Works Proposed and Historical Budget vs. Actual



Public Works

The City of Geneva's Public Works Department oversees a number of important functions that impact your everyday life such as road construction, snow removal, garbage collection, electricity, and water.

City of Geneva, Illinois
Budget Detail by Fund
Fiscal Year Ending April 30, 2025 & 2026

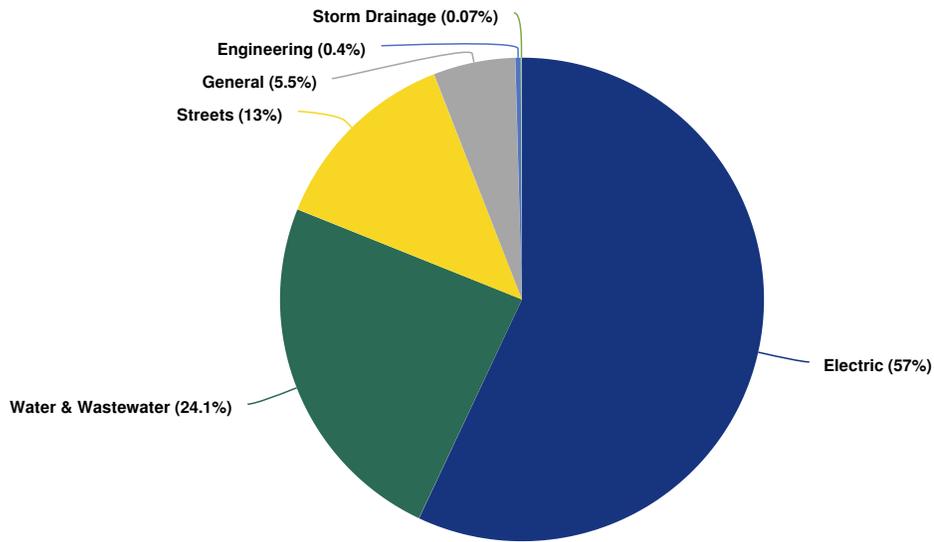
Public Works

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Governmental Funds						
General Fund	\$2,204,180	\$2,111,227	\$2,572,405	\$2,135,985	\$2,572,040	\$2,653,579
Total General Fund:	\$2,204,180	\$2,111,227	\$2,572,405	\$2,135,985	\$2,572,040	\$2,653,579
Special Revenue Funds						
Motor Fuel Tax	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000
Total Special Revenue Funds:	\$524,106	\$465,032	\$2,016,605	\$600,000	\$2,016,605	\$900,000
Capital Projects Funds						
General Capital Projects	\$22,437	\$158,528	\$353,335	\$187,000	\$15,000	\$15,000
Infrastructure Capital Projects	\$1,984,389	\$2,299,128	\$5,810,160	\$3,657,930	\$11,069,500	\$5,933,500
Capital Equipment	\$139,146	\$92,625	\$890,000	\$580,750	\$1,225,335	\$2,052,940
Total Capital Projects Funds:	\$2,145,972	\$2,550,280	\$7,053,495	\$4,425,680	\$12,309,835	\$8,001,440
Total Governmental Funds:	\$4,874,259	\$5,126,539	\$11,642,505	\$7,161,665	\$16,898,480	\$11,555,019
Proprietary Funds						
Enterprise Funds						
Electric	\$33,856,569	\$33,061,162	\$61,909,325	\$40,575,615	\$57,921,510	\$38,937,380
Water/Wastewater	\$19,997,586	\$9,835,889	\$16,813,615	\$18,646,840	\$24,481,205	\$33,430,675
Refuse	\$513,814	\$540,574	\$550,000	\$556,585	\$592,525	\$619,490
Cemetery	\$56,383	\$68,058	\$139,510	\$104,910	\$139,545	\$90,000
Commuter Parking	\$80,241	\$65,016	\$1,616,711	\$119,295	\$1,581,096	\$81,885
Total Enterprise Funds:	\$54,504,592	\$43,570,700	\$81,029,161	\$60,003,245	\$84,715,881	\$73,159,430
Total Proprietary Funds:	\$54,504,592	\$43,570,700	\$81,029,161	\$60,003,245	\$84,715,881	\$73,159,430
Total:	\$59,378,851	\$48,697,240	\$92,671,666	\$67,164,910	\$101,614,361	\$84,714,449

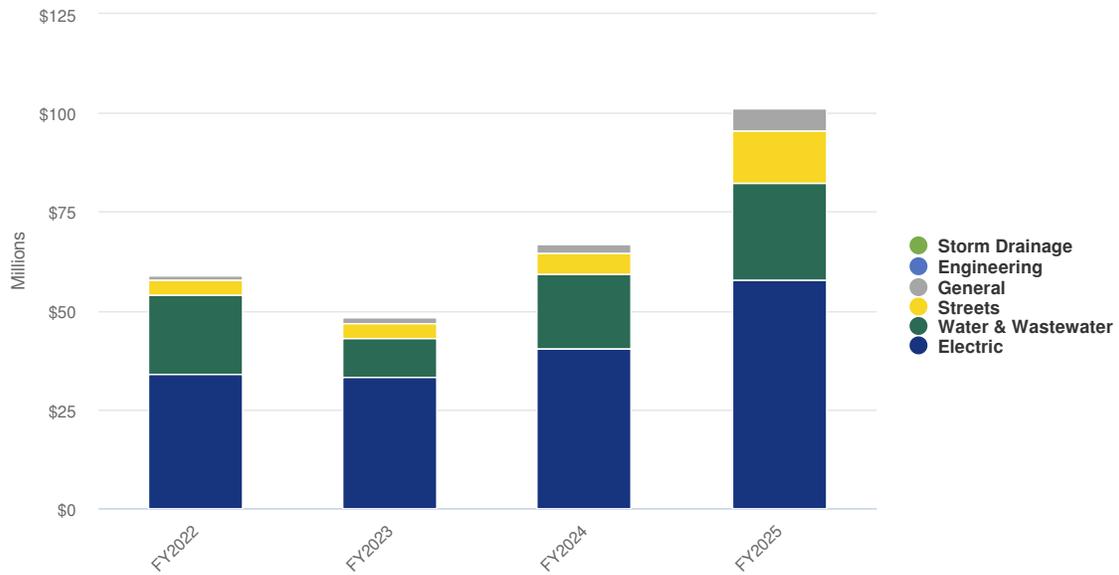


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Function
Fiscal Year Ending April 30, 2025 & 2026

Public Works

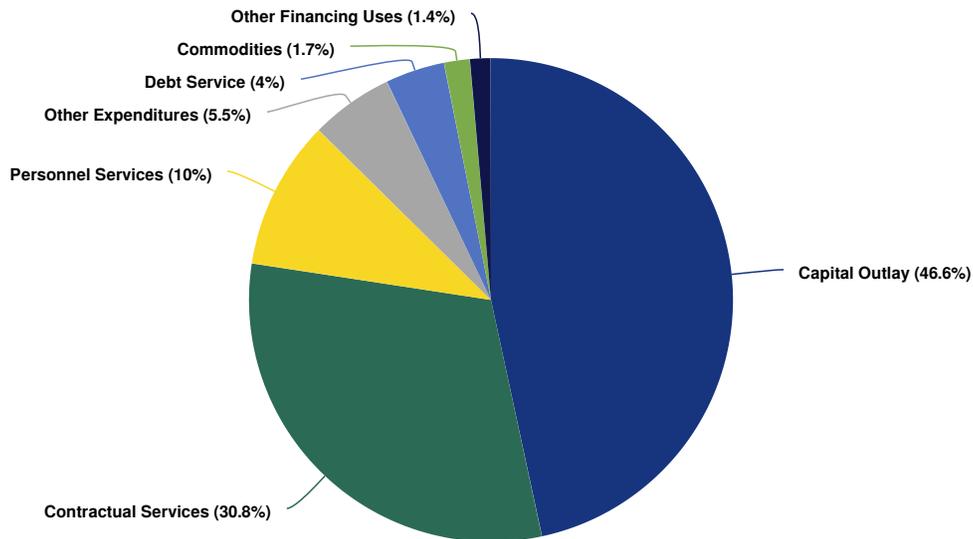
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Public Works						
General						
General	\$1,174,169	\$1,152,256	\$2,787,826	\$1,357,395	\$2,829,771	\$1,691,375
Capital Outlay	\$161,958	\$237,577	\$2,778,335	\$791,145	\$2,740,335	\$2,067,940
Total General:	\$1,336,127	\$1,389,834	\$5,566,161	\$2,148,540	\$5,570,106	\$3,759,315
Streets						
General Maintenance	\$1,200,869	\$1,294,486	\$1,430,537	\$1,142,440	\$1,477,959	\$1,536,551
Snow Control	\$197,144	\$99,571	\$224,105	\$223,605	\$224,105	\$224,105
Forestry	\$53,478	\$59,047	\$71,905	\$70,430	\$72,000	\$72,000
Fleet Services	\$349,156	\$340,773	\$412,112	\$315,500	\$353,720	\$365,006
Capital Outlay	\$1,984,389	\$2,299,128	\$5,810,160	\$3,657,930	\$11,069,500	\$5,933,500
Total Streets:	\$3,785,037	\$4,093,005	\$7,948,819	\$5,409,905	\$13,197,284	\$8,131,162
Engineering						
General	\$335,049	\$237,902	\$341,307	\$292,630	\$342,028	\$351,796
GIS	\$15,461	\$20,250	\$29,095	\$28,820	\$34,465	\$34,660
Total Engineering:	\$350,511	\$258,152	\$370,402	\$321,450	\$376,493	\$386,456
Storm Drainage						
General	\$53,021	\$59,198	\$63,344	\$62,560	\$67,763	\$69,461
Total Storm Drainage:	\$53,021	\$59,198	\$63,344	\$62,560	\$67,763	\$69,461
Electric						
Administration	\$27,933,564	\$26,915,224	\$28,752,275	\$28,528,265	\$27,742,750	\$27,779,562
Operation & Maintenance	\$2,067,640	\$2,292,659	\$3,127,052	\$2,679,550	\$3,286,177	\$3,385,314
Substations	\$88,906	\$99,469	\$128,850	\$109,420	\$129,020	\$129,020
Customer Accounting	\$132,822	\$375,621	\$376,614	\$380,415	\$399,385	\$417,542
Electric Generation	\$764,925	\$1,170,390	\$1,488,010	\$766,760	\$1,154,195	\$1,122,837
New Service	\$8,471	\$40,682	\$915	\$33,750	\$0	\$0
Fiber Optics	\$6,835	\$16,358	\$21,755	\$15,810	\$22,380	\$21,750
GIS	\$74,980	\$94,431	\$109,879	\$109,505	\$124,823	\$126,800
Debt Service	\$1,990,451	\$1,948,975	\$2,012,940	\$2,012,940	\$3,280,475	\$3,373,000
Capital Outlay	\$787,976	\$107,354	\$25,891,035	\$5,939,200	\$21,782,305	\$2,581,555
Total Electric:	\$33,856,569	\$33,061,162	\$61,909,325	\$40,575,615	\$57,921,510	\$38,937,380
Water & Wastewater						
Water Production	\$285,188	\$225,744	\$330,807	\$330,925	\$331,305	\$331,305
Water Distribution	\$1,436,457	\$1,586,898	\$2,006,047	\$1,915,430	\$2,046,440	\$2,097,851



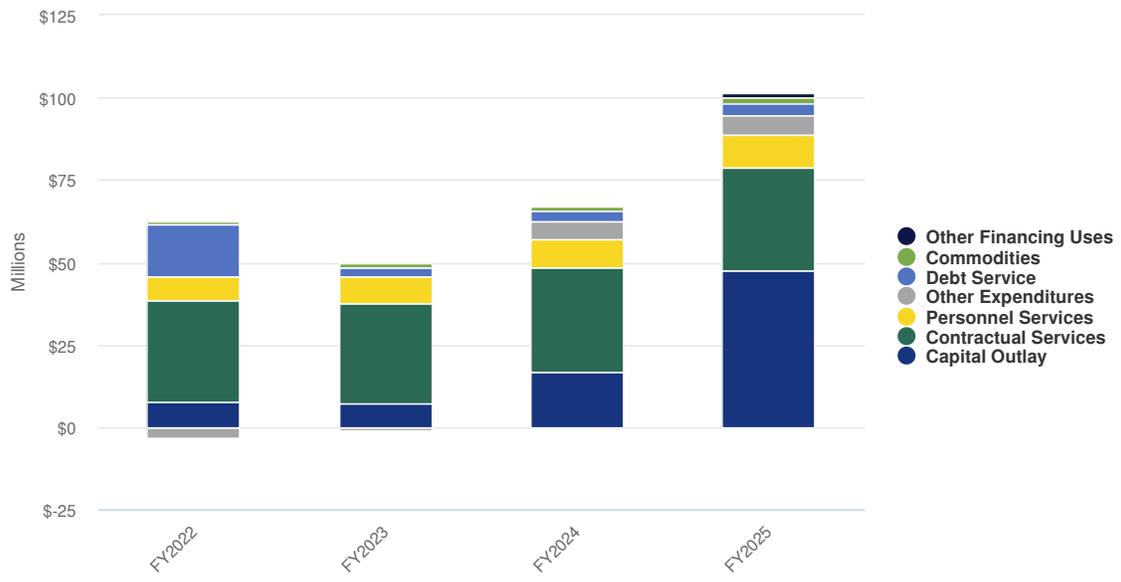
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Water Treatment	\$1,046,980	\$1,256,962	\$1,288,916	\$1,304,325	\$1,492,620	\$1,495,671
GIS	\$89,167	\$117,858	\$133,297	\$130,145	\$145,253	\$148,025
Wastewater Treatment	\$946,309	\$1,218,356	\$1,206,653	\$1,159,025	\$1,347,404	\$1,390,647
Wastewater Collection	\$936,210	\$1,160,525	\$1,219,979	\$1,325,880	\$1,249,027	\$1,285,664
Industrial Wastewater	\$109,499	\$132,628	\$138,076	\$140,920	\$186,676	\$170,927
Debt Service	\$3,913,009	\$3,672,087	\$5,914,505	\$6,125,680	\$5,952,045	\$5,907,645
Capital Outlay	\$11,234,767	\$464,832	\$4,575,335	\$6,214,510	\$11,730,435	\$20,602,940
Total Water & Wastewater:	\$19,997,586	\$9,835,889	\$16,813,615	\$18,646,840	\$24,481,205	\$33,430,675
Total Public Works:	\$59,378,851	\$48,697,240	\$92,671,666	\$67,164,910	\$101,614,361	\$84,714,449

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



City of Geneva, Illinois
Budget Detail by Expense Type
Fiscal Year Ending April 30, 2025 & 2026

Public Works

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Personnel Services						
Wages - Regular	\$5,247,448	\$5,443,098	\$6,037,617	\$5,605,865	\$6,434,243	\$6,672,546
Wages - Part-Time/Seasonal	\$115,917	\$117,060	\$193,016	\$127,090	\$208,263	\$213,366
Overtime	\$158,018	\$153,410	\$334,500	\$312,495	\$334,500	\$338,655
Stand-By	\$281,668	\$310,025	\$314,355	\$304,555	\$314,355	\$317,270
Group Insurance	\$1,430,036	\$1,202,791	\$1,754,868	\$1,404,800	\$1,756,922	\$1,797,439
Medicare	\$80,329	\$86,528	\$99,845	\$85,510	\$102,906	\$108,527
Social Security	\$346,662	\$357,718	\$425,098	\$358,875	\$445,463	\$461,765
IMRF	\$630,104	\$520,208	\$502,439	\$440,345	\$511,367	\$565,004
Car Allowance	\$6,750	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Pension Expense	-\$1,079,166	\$11,986	\$73,805	\$1,120	\$0	\$0
Total Personnel Services:	\$7,217,766	\$8,209,322	\$9,742,043	\$8,647,155	\$10,114,519	\$10,481,072
Contractual Services						
Maintenance Service	\$941,738	\$1,124,853	\$1,163,575	\$1,042,160	\$1,167,430	\$1,146,445
Accounting & Auditing Service	\$24,750	\$28,120	\$28,076	\$31,215	\$29,230	\$30,580
Engineering Service	\$86,888	\$15,648	\$42,265	\$47,185	\$82,185	\$62,185
Legal Service	\$35,764	\$21,859	\$42,575	\$22,155	\$42,577	\$42,578
Medical Service	\$3,275	\$4,120	\$6,300	\$6,100	\$6,470	\$6,470
Janitorial Service	\$15,002	\$19,338	\$16,800	\$16,800	\$16,900	\$16,900
Banking Service	\$239,397	\$259,181	\$277,335	\$269,665	\$284,350	\$300,072
Collection Service	\$0	\$414	\$1,100	\$1,450	\$1,450	\$1,450
Data Programming Service	\$1,120	\$0	\$130	\$130	\$130	\$130
Other Professional Services	\$152,200	\$165,855	\$189,570	\$268,940	\$146,925	\$146,850
Postage	\$57,489	\$56,079	\$73,060	\$72,555	\$67,480	\$73,685
Telephone	\$37,732	\$42,381	\$55,365	\$53,705	\$56,380	\$57,125
Publishing	\$2,482	\$3,965	\$4,450	\$4,280	\$4,750	\$4,750
Printing	\$13,344	\$16,298	\$15,855	\$16,765	\$16,610	\$17,000
Internet	\$4,640	\$4,663	\$4,670	\$4,670	\$4,670	\$4,670
Recording Fees	\$444	\$468	\$1,250	\$550	\$1,250	\$1,250
Dues & Subscriptions	\$31,415	\$33,174	\$37,055	\$37,030	\$37,120	\$36,990
Travel & Meals	\$3,988	\$9,087	\$18,105	\$10,210	\$26,550	\$19,460
Training & Professional Development	\$18,809	\$35,664	\$57,850	\$48,445	\$63,335	\$59,485
Utilities	\$1,143,735	\$1,505,150	\$1,897,182	\$1,261,375	\$1,566,600	\$1,539,797
Street Lighting	\$617	\$923	\$600	\$1,500	\$1,500	\$1,500
Garbage Disposal	\$495,617	\$475,727	\$491,065	\$511,050	\$534,830	\$559,750
Landfill Charges	\$32,205	\$91,781	\$13,000	\$19,250	\$103,000	\$103,000
Electric Purchases	\$26,634,818	\$25,523,416	\$27,084,965	\$26,994,965	\$26,158,035	\$26,158,035
Sewer Charges	\$53,081	\$59,830	\$62,000	\$62,000	\$62,000	\$62,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Mosquito Abatement	\$50,538	\$54,640	\$60,000	\$60,000	\$60,000	\$60,000
General Insurance	\$348,074	\$396,794	\$462,000	\$479,415	\$482,000	\$482,000
Rentals	\$63,645	\$74,284	\$89,775	\$100,065	\$97,885	\$100,795
Other Contractual Services	\$152,784	\$132,459	\$177,215	\$154,840	\$177,860	\$174,400
Total Contractual Services:	\$30,645,591	\$30,156,173	\$32,373,188	\$31,598,470	\$31,299,502	\$31,269,352
Commodities						
Maintenance Supplies	\$500,688	\$426,175	\$606,430	\$579,840	\$619,830	\$619,830
Office Supplies	\$8,784	\$9,073	\$14,440	\$11,475	\$13,840	\$13,840
Office Equipment	\$4,042	\$7,973	\$6,875	\$6,685	\$13,275	\$6,475
Office Furniture	\$889	\$968	\$2,200	\$2,670	\$3,200	\$3,200
Operating Supplies	\$451,727	\$600,443	\$652,820	\$655,870	\$699,820	\$727,820
Small Tools	\$14,859	\$15,066	\$23,665	\$51,735	\$23,665	\$23,665
Janitorial Supplies	\$4,152	\$1,578	\$3,400	\$2,635	\$3,400	\$3,400
Motor Fuel & Lubricants	\$162,109	\$157,553	\$241,225	\$173,310	\$230,945	\$236,550
Clothing	\$24,720	\$27,074	\$40,050	\$33,090	\$41,780	\$40,780
Per Copy Charges	\$1,570	\$1,183	\$2,350	\$2,225	\$2,350	\$2,350
Books	\$135	\$2,444	\$845	\$845	\$845	\$845
Computer Software	\$43,121	\$38,416	\$77,215	\$65,260	\$91,325	\$80,990
Total Commodities:	\$1,216,796	\$1,287,948	\$1,671,515	\$1,585,640	\$1,744,275	\$1,759,745
Debt Service						
Principal	\$14,989,065	\$2,248,285	\$2,379,830	\$2,379,830	\$2,281,910	\$2,311,790
Interest	\$631,026	\$472,646	\$542,550	\$542,750	\$1,735,425	\$1,757,130
Interest Expense (GASB 87)	\$0	\$130	\$0	\$0	\$0	\$0
Paying Agent Fees	\$1,198	\$1,418	\$750	\$750	\$750	\$750
Bond Issue Costs	\$191,792	\$0	\$0	\$0	\$0	\$0
Total Debt Service:	\$15,813,082	\$2,722,479	\$2,923,130	\$2,923,330	\$4,018,085	\$4,069,670
Capital Outlay						
Buildings & Improvements	\$72,092	\$25,519	\$1,200,005	\$708,200	\$125,000	\$50,000
Improvements Other than Buildings	\$6,346,914	\$6,715,761	\$35,844,050	\$14,487,025	\$44,204,720	\$28,375,000
Machinery & Equipment	\$827,052	\$415,174	\$1,029,000	\$845,065	\$1,151,170	\$522,000
Vehicles	\$442,337	\$0	\$870,000	\$579,045	\$1,863,500	\$1,310,000
Computer Equipment	\$61,161	\$52,257	\$7,400	\$7,950	\$37,685	\$30,495
Total Capital Outlay:	\$7,749,555	\$7,208,711	\$38,950,455	\$16,627,285	\$47,382,075	\$30,287,495
Other Expenditures						
Capitalized Assets	-\$9,088,684	-\$6,839,700	-\$600,000	-\$600,000	-\$600,000	-\$600,000
Depreciation	\$4,956,382	\$5,053,057	\$5,003,800	\$5,153,800	\$5,153,800	\$5,153,800
Bad Debt	-\$35,364	\$92,206	\$27,000	\$51,120	\$27,000	\$27,000
State/Federal Permit Fees	\$42,371	\$42,697	\$46,745	\$46,825	\$48,025	\$47,745
Employee Awards	\$600	\$1,662	\$1,150	\$1,050	\$1,800	\$1,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Easements	\$130	\$110	\$200	\$200	\$200	\$200
Reimbursed MFT Expenditures	\$524,106	\$465,032	\$600,000	\$600,000	\$600,000	\$600,000
Grant Expense	\$214,569	\$194,375	\$347,500	\$469,060	\$347,500	\$347,500
Amortization - ARO	\$121,951	\$60,975	\$0	\$60,975	\$60,975	\$60,975
Amortization - Leases	\$0	\$42,193	\$0	\$0	\$0	\$0
Total Other Expenditures:	-\$3,263,939	-\$887,393	\$5,426,395	\$5,783,030	\$5,639,300	\$5,638,720
Other Financing Uses						
Interfund Transfers Out	\$0	\$0	\$1,416,605	\$0	\$1,416,605	\$0
Source of Reserves	\$0	\$0	\$168,335	\$0	\$0	\$1,208,395
Total Other Financing Uses:	\$0	\$0	\$1,584,940	\$0	\$1,416,605	\$1,208,395
Total:	\$59,378,851	\$48,697,240	\$92,671,666	\$67,164,910	\$101,614,361	\$84,714,449



Electric Division

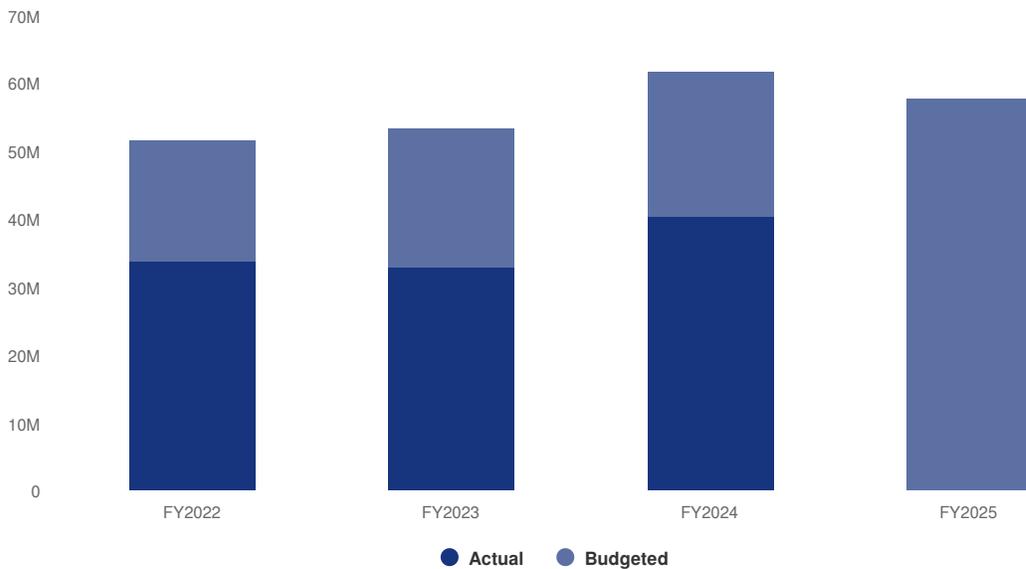
Aaron Holton
Electric Division Superintendent



Expenditures Summary

\$57,921,510 **-\$3,987,815**
(-6.44% vs. prior year)

Electric Division Proposed and Historical Budget vs. Actual



Electric Division

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 the 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.

Goals

Goal # 1	Research alternative financing, such as Tariff On-Bill programs and other opportunities, to assist customers in financing electrification projects in Geneva.
Funding:	Electric Operating; Staff time
Completion Date:	12/31/2024
Strategic Plan:	ES-II, EMS-II

Goal # 2	Establish an Unmanned Aerial System (UAS) or Drone Standard Operating Procedures to conduct asset, site, and other inspections where the use of a UAS can improve efficiency or safety.
Funding:	Electric Operating, Staff Time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II

Goal # 3	Research and establish LED street lighting standards for City of Geneva.
Funding:	Electric Operating, Staff Time
Completion Date:	04/30/2025
Strategic Plan:	EV-II, EMS-II

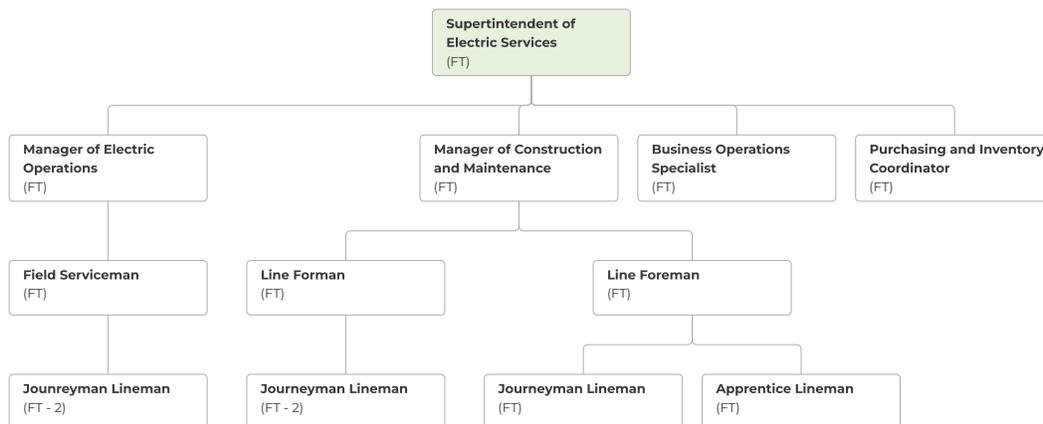


Performance Measures

Performance Measures	CY 2021	CY 2022	CY 2023	CY 2024 Target
Average Number of Service Interruptions *	0.38	0.67	0.158	<0.8
Average Length of Outage (Minutes)	50.22	33.10	22.32	<40
Average Number of Days to Repair Street Lights	5.1	6.0	6.5	<10

* This number represents the electric system's reliability (i.e., average number of times in a 12-month period; each customer will experience an interruption in electric service, excluding interruptions by ComEd).

Organizational Chart

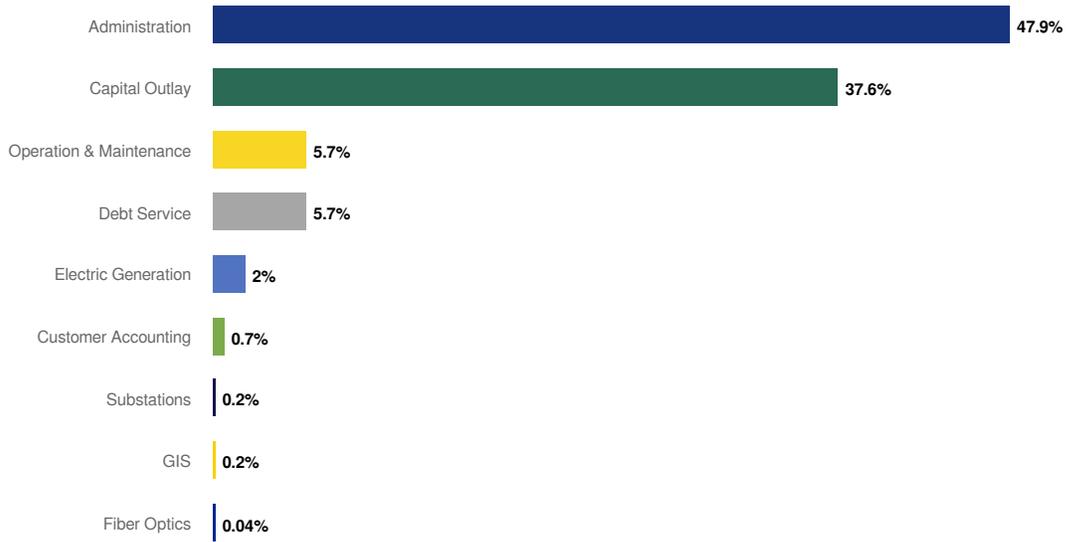


Personnel Summary

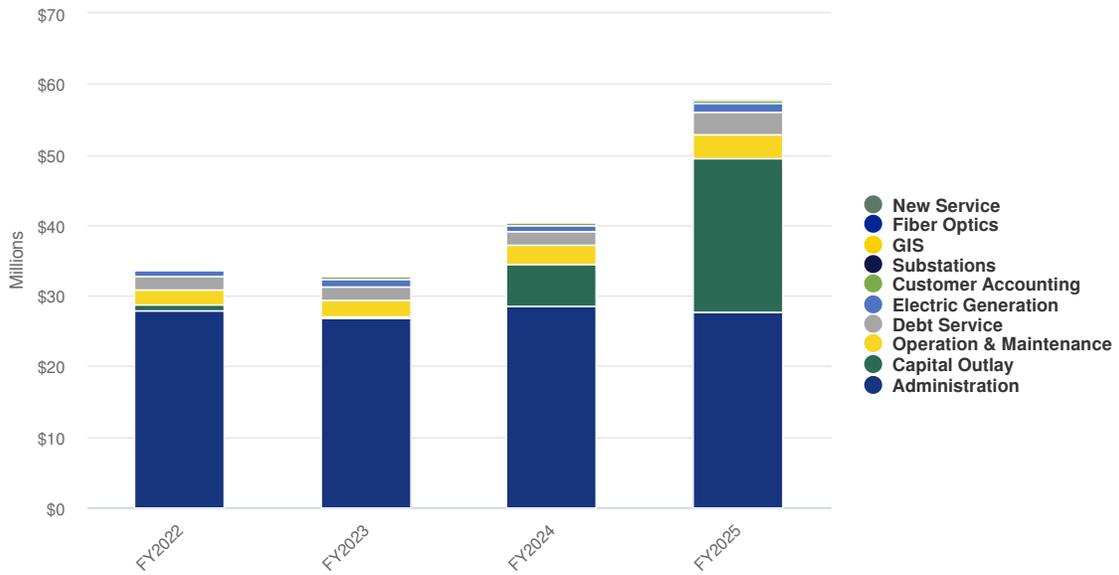
Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Full-Time						
Superintendent of Electrical Services	1	1	1	1	1	1
Administrative Assistant	1	1	-	-	-	-
Business Operations Specialist	-	-	1	1	1	1
Manager of Electrical Operations	1	1	1	1	1	1
Manager of Distribution, Construction & Maintenance	1	1	1	1	1	1
Purchasing & Inventory Coordinator	1	1	1	1	1	1
Field Serviceman	1	1	1	1	1	1
Foreman	2	2	2	2	2	2
Lineman	6	6	6	6	7	7
Electric Apprentice	2	2	2	2	1	1
Total	16	16	16	16	16	16



Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Function
Fiscal Year Ending April 30, 2025 & 2026

Fund 620 - Electric Fund

Electric Division

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Electric						
Administration						
Personnel Services						
Wages - Regular	\$863,661	\$911,502	\$990,665	\$932,750	\$1,006,455	\$1,043,233
Wages - Part-Time/Seasonal	\$2,831	\$8,688	\$14,814	\$12,660	\$13,134	\$13,791
Overtime	\$12	\$25	\$0	\$0	\$0	\$0
Group Insurance	\$186,618	\$153,321	\$274,443	\$159,855	\$199,614	\$203,902
Medicare	\$12,205	\$12,919	\$14,626	\$13,245	\$13,974	\$14,461
Social Security	\$51,500	\$54,535	\$61,886	\$56,020	\$58,864	\$60,831
IMRF	\$100,165	\$78,594	\$73,900	\$68,785	\$73,812	\$79,699
Car Allowance	\$3,375	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250
Pension Expense	-\$228,084	-\$27,361	\$65	\$0	\$0	\$0
Total Personnel Services:	\$992,283	\$1,195,472	\$1,433,649	\$1,246,565	\$1,369,103	\$1,419,167
Contractual Services						
Maintenance Service	\$21,029	\$20,572	\$25,425	\$25,425	\$25,425	\$25,975
Accounting & Auditing Service	\$20,000	\$22,800	\$22,961	\$25,300	\$23,870	\$25,060
Legal Service	\$14,261	\$17,867	\$30,875	\$14,700	\$30,877	\$30,875
Medical Service	\$0	\$0	\$600	\$600	\$600	\$600
Banking Service	\$147,669	\$0	\$0	\$0	\$0	\$0
Other Professional Services	\$55,500	\$62,818	\$69,300	\$152,740	\$34,300	\$34,300
Postage	\$1,400	\$901	\$2,000	\$1,000	\$2,000	\$2,000
Telephone	\$7,620	\$9,500	\$14,940	\$8,500	\$14,940	\$14,940
Publishing	\$551	\$1,623	\$2,000	\$1,600	\$2,000	\$2,000
Printing	\$305	\$1,854	\$1,100	\$850	\$500	\$1,100
Internet	\$2,320	\$2,297	\$2,300	\$2,300	\$2,300	\$2,300
Recording Fees	\$156	\$104	\$400	\$100	\$400	\$400
Dues & Subscriptions	\$25,256	\$29,418	\$31,810	\$31,810	\$31,810	\$31,810
Travel & Meals	\$217	\$2,798	\$7,205	\$2,300	\$10,895	\$7,205
Training & Professional Development	\$1,312	\$7,404	\$7,335	\$7,335	\$9,420	\$7,335
Electric Purchases	\$26,634,818	\$25,523,416	\$27,084,965	\$26,994,965	\$26,158,035	\$26,158,035
Rentals	\$1,142	\$1,339	\$1,255	\$1,255	\$1,255	\$1,255
Other Contractual Services	\$138	\$1,222	\$0	\$15	\$0	\$0
Total Contractual Services:	\$26,933,694	\$25,705,934	\$27,304,471	\$27,270,795	\$26,348,627	\$26,345,190
Commodities						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Maintenance Supplies	\$0	\$707	\$0	\$60	\$0	\$0
Office Supplies	\$1,415	\$2,314	\$4,000	\$1,705	\$4,000	\$4,000
Office Equipment	\$0	\$542	\$1,000	\$280	\$5,400	\$1,000
Office Furniture	\$662	\$542	\$1,000	\$2,670	\$2,000	\$2,000
Motor Fuel & Lubricants	\$0	\$277	\$0	\$500	\$500	\$500
Per Copy Charges	\$518	\$391	\$660	\$535	\$660	\$660
Computer Software	\$4,861	\$8,934	\$7,295	\$4,955	\$12,260	\$6,845
Total Commodities:	\$7,456	\$13,707	\$13,955	\$10,705	\$24,820	\$15,005
Other Expenditures						
Easements	\$130	\$110	\$200	\$200	\$200	\$200
Total Other Expenditures:	\$130	\$110	\$200	\$200	\$200	\$200
Total Administration:	\$27,933,564	\$26,915,224	\$28,752,275	\$28,528,265	\$27,742,750	\$27,779,562
Operation & Maintenance						
Personnel Services						
Wages - Regular	\$1,069,626	\$1,072,970	\$1,426,101	\$1,190,730	\$1,569,289	\$1,633,804
Wages - Part-Time/Seasonal	\$44,531	\$47,982	\$51,851	\$48,980	\$57,782	\$60,061
Overtime	\$54,707	\$52,492	\$166,210	\$166,210	\$166,210	\$170,365
Stand-By	\$111,541	\$119,085	\$116,580	\$116,580	\$116,580	\$119,495
Group Insurance	\$270,745	\$204,158	\$353,549	\$277,975	\$372,105	\$381,201
Medicare	\$18,131	\$18,339	\$25,534	\$19,635	\$25,964	\$28,766
Social Security	\$77,527	\$77,723	\$108,792	\$83,955	\$118,412	\$122,882
IMRF	\$133,023	\$114,424	\$125,805	\$91,585	\$133,840	\$145,100
Pension Expense	-\$292,551	-\$34,702	\$39,925	\$0	\$0	\$0
Total Personnel Services:	\$1,487,281	\$1,672,471	\$2,414,347	\$1,995,650	\$2,560,182	\$2,661,674
Contractual Services						
Maintenance Service	\$269,470	\$284,109	\$300,285	\$284,455	\$301,945	\$300,055
Medical Service	\$590	\$750	\$1,650	\$690	\$1,650	\$1,650
Janitorial Service	\$4,999	\$6,382	\$6,840	\$6,840	\$6,840	\$6,840
Other Professional Services	\$6,922	\$5,401	\$7,170	\$7,170	\$7,395	\$7,395
Telephone	\$3,391	\$3,380	\$3,660	\$3,765	\$4,470	\$4,470
Dues & Subscriptions	\$320	\$120	\$560	\$560	\$560	\$560
Travel & Meals	\$1,973	\$2,241	\$4,100	\$1,200	\$4,800	\$4,100
Training & Professional Development	\$5,855	\$9,748	\$15,340	\$10,940	\$16,690	\$15,340
Utilities	\$25,276	\$26,433	\$25,720	\$25,650	\$26,245	\$26,245
Landfill Charges	\$3,932	\$1,105	\$3,000	\$6,000	\$3,000	\$3,000
General Insurance	\$121,460	\$110,947	\$140,000	\$150,235	\$151,000	\$151,000
Rentals	\$5,360	\$6,443	\$6,825	\$6,095	\$7,875	\$7,875
Other Contractual Services	\$10,067	\$11,703	\$11,700	\$11,700	\$11,700	\$11,700
Total Contractual Services:	\$459,615	\$468,762	\$526,850	\$515,300	\$544,170	\$540,230



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Commodities						
Maintenance Supplies	\$51,330	\$63,255	\$77,600	\$74,030	\$77,600	\$77,600
Office Supplies	\$76	\$0	\$0	\$45	\$0	\$0
Operating Supplies	\$18,714	\$32,461	\$33,015	\$35,215	\$33,015	\$33,015
Small Tools	\$4,782	\$3,402	\$4,180	\$4,500	\$4,180	\$4,180
Janitorial Supplies	\$304	\$70	\$500	\$285	\$500	\$500
Motor Fuel & Lubricants	\$27,523	\$35,845	\$45,880	\$37,670	\$41,675	\$43,435
Clothing	\$8,163	\$9,269	\$17,150	\$10,000	\$17,150	\$17,150
Books	\$105	\$1,311	\$845	\$845	\$845	\$845
Computer Software	\$9,495	\$5,553	\$6,235	\$5,560	\$6,235	\$6,235
Total Commodities:	\$120,494	\$151,166	\$185,405	\$168,150	\$181,200	\$182,960
Other Expenditures						
Employee Awards	\$250	\$260	\$450	\$450	\$625	\$450
Total Other Expenditures:	\$250	\$260	\$450	\$450	\$625	\$450
Total Operation & Maintenance:	\$2,067,640	\$2,292,659	\$3,127,052	\$2,679,550	\$3,286,177	\$3,385,314
Substations						
Contractual Services						
Maintenance Service	\$79,116	\$91,752	\$103,750	\$101,740	\$103,920	\$103,920
Other Contractual Services	\$3,341	\$4,954	\$4,500	\$3,980	\$4,500	\$4,500
Total Contractual Services:	\$82,457	\$96,706	\$108,250	\$105,720	\$108,420	\$108,420
Commodities						
Maintenance Supplies	\$3,387	\$2,692	\$17,000	\$3,700	\$17,000	\$17,000
Janitorial Supplies	\$0	\$71	\$100	\$0	\$100	\$100
Motor Fuel & Lubricants	\$3,061	\$0	\$3,500	\$0	\$3,500	\$3,500
Total Commodities:	\$6,448	\$2,763	\$20,600	\$3,700	\$20,600	\$20,600
Total Substations:	\$88,906	\$99,469	\$128,850	\$109,420	\$129,020	\$129,020
Customer Accounting						
Personnel Services						
Wages - Regular	\$51,992	\$70,704	\$65,918	\$55,250	\$71,736	\$75,375
Wages - Part-Time/Seasonal	\$14,882	\$2,266	\$5,445	\$0	\$5,940	\$5,820
Group Insurance	\$15,475	\$7,479	\$13,335	\$21,535	\$29,959	\$30,444
Medicare	\$910	\$1,026	\$1,034	\$735	\$1,127	\$1,177
Social Security	\$3,957	\$4,389	\$4,424	\$3,135	\$4,816	\$5,034
IMRF	\$6,508	\$5,904	\$5,208	\$4,025	\$5,302	\$5,917
Pension Expense	-\$14,702	-\$2,002	\$1,000	\$0	\$0	\$0
Total Personnel Services:	\$79,021	\$89,766	\$96,364	\$84,680	\$118,880	\$123,767
Contractual Services						
Maintenance Service	\$13,348	\$14,015	\$14,715	\$14,860	\$15,450	\$16,225
Medical Service	\$45	\$0	\$0	\$130	\$0	\$0



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Banking Service	\$83	\$154,012	\$170,700	\$162,530	\$170,700	\$179,500
Collection Service	\$0	\$288	\$500	\$750	\$750	\$750
Data Programming Service	\$1,120	\$0	\$0	\$0	\$0	\$0
Other Professional Services	\$350	\$0	\$2,000	\$0	\$2,000	\$2,000
Postage	\$27,050	\$27,229	\$34,725	\$34,725	\$31,630	\$34,795
Printing	\$5,969	\$5,567	\$5,720	\$5,685	\$5,750	\$5,800
Travel & Meals	\$0	\$864	\$600	\$0	\$600	\$600
Training & Professional Development	\$0	\$113	\$750	\$1,245	\$745	\$745
Rentals	\$16,712	\$17,963	\$30,540	\$30,715	\$32,880	\$33,360
Total Contractual Services:	\$64,677	\$220,049	\$260,250	\$250,640	\$260,505	\$273,775
Commodities						
Office Equipment	\$782	\$0	\$0	\$415	\$0	\$0
Clothing	\$0	\$0	\$0	\$500	\$0	\$0
Computer Software	\$0	\$0	\$0	\$180	\$0	\$0
Total Commodities:	\$782	\$0	\$0	\$1,095	\$0	\$0
Other Expenditures						
Bad Debt	-\$11,659	\$65,805	\$20,000	\$44,000	\$20,000	\$20,000
Total Other Expenditures:	-\$11,659	\$65,805	\$20,000	\$44,000	\$20,000	\$20,000
Total Customer Accounting:	\$132,822	\$375,621	\$376,614	\$380,415	\$399,385	\$417,542
Electric Generation						
Personnel Services						
Wages - Regular	\$48,733	\$49,295	\$0	\$44,680	\$0	\$0
Overtime	\$1,413	\$2,203	\$0	\$0	\$0	\$0
Group Insurance	\$1,527	\$1,483	\$0	\$990	\$0	\$0
Medicare	\$706	\$729	\$0	\$630	\$0	\$0
Social Security	\$3,020	\$3,102	\$0	\$2,690	\$0	\$0
IMRF	\$5,412	\$4,777	\$0	\$3,255	\$0	\$0
Pension Expense	-\$11,950	-\$1,335	\$1,330	\$0	\$0	\$0
Total Personnel Services:	\$48,861	\$60,254	\$1,330	\$52,245	\$0	\$0
Contractual Services						
Maintenance Service	\$186,983	\$190,333	\$225,070	\$172,850	\$226,270	\$225,070
Other Professional Services	\$3,849	\$1,440	\$4,500	\$1,800	\$4,500	\$4,500
Telephone	\$3,723	\$4,455	\$4,320	\$4,320	\$5,280	\$5,280
Utilities	\$322,002	\$748,946	\$949,915	\$314,180	\$608,810	\$580,607
Garbage Disposal	\$435	\$435	\$450	\$435	\$450	\$450
General Insurance	\$94,293	\$71,920	\$152,000	\$150,235	\$155,000	\$155,000
Rentals	\$4,680	\$0	\$2,100	\$0	\$2,100	\$2,100
Other Contractual Services	\$57,167	\$54,886	\$66,880	\$48,495	\$68,380	\$68,380
Total Contractual Services:	\$673,133	\$1,072,415	\$1,405,235	\$692,315	\$1,070,790	\$1,041,387



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Commodities						
Maintenance Supplies	\$665	\$506	\$18,170	\$3,500	\$18,170	\$18,170
Operating Supplies	\$2,704	\$2,266	\$5,000	\$5,000	\$5,000	\$5,000
Small Tools	\$259	\$601	\$500	\$500	\$500	\$500
Janitorial Supplies	\$174	\$40	\$500	\$50	\$500	\$500
Motor Fuel & Lubricants	\$33,278	\$28,456	\$50,400	\$7,295	\$52,080	\$50,405
Total Commodities:	\$37,080	\$31,868	\$74,570	\$16,345	\$76,250	\$74,575
Other Expenditures						
State/Federal Permit Fees	\$5,852	\$5,852	\$6,875	\$5,855	\$7,155	\$6,875
Total Other Expenditures:	\$5,852	\$5,852	\$6,875	\$5,855	\$7,155	\$6,875
Total Electric Generation:	\$764,925	\$1,170,390	\$1,488,010	\$766,760	\$1,154,195	\$1,122,837
New Service						
Personnel Services						
Wages - Regular	\$8,291	\$34,374	\$0	\$28,765	\$0	\$0
Overtime	\$437	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$267	\$990	\$0	\$650	\$0	\$0
Medicare	\$125	\$487	\$0	\$420	\$0	\$0
Social Security	\$534	\$2,061	\$0	\$1,785	\$0	\$0
IMRF	\$969	\$2,770	\$0	\$2,130	\$0	\$0
Pension Expense	-\$2,151	\$0	\$915	\$0	\$0	\$0
Total Personnel Services:	\$8,471	\$40,682	\$915	\$33,750	\$0	\$0
Total New Service:	\$8,471	\$40,682	\$915	\$33,750	\$0	\$0
Fiber Optics						
Personnel Services						
Wages - Regular	\$566	\$0	\$0	\$0	\$0	\$0
Overtime	\$370	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$28	\$0	\$0	\$0	\$0	\$0
Medicare	\$14	\$0	\$0	\$0	\$0	\$0
Social Security	\$58	\$0	\$0	\$0	\$0	\$0
IMRF	\$108	\$0	\$0	\$0	\$0	\$0
Pension Expense	-\$255	\$0	\$5	\$0	\$0	\$0
Total Personnel Services:	\$890	\$0	\$5	\$0	\$0	\$0
Contractual Services						
Maintenance Service	\$0	\$7,358	\$10,000	\$5,800	\$10,000	\$10,000
Rentals	\$5,946	\$7,290	\$6,880	\$7,510	\$7,510	\$6,880
Total Contractual Services:	\$5,946	\$14,648	\$16,880	\$13,310	\$17,510	\$16,880
Commodities						
Maintenance Supplies	\$0	\$1,710	\$4,870	\$2,500	\$4,870	\$4,870



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Total Commodities:	\$0	\$1,710	\$4,870	\$2,500	\$4,870	\$4,870
Total Fiber Optics:	\$6,835	\$16,358	\$21,755	\$15,810	\$22,380	\$21,750
GIS						
Personnel Services						
Wages - Regular	\$45,157	\$57,245	\$60,405	\$59,945	\$66,465	\$68,792
Wages - Part-Time/Seasonal	\$0	\$0	\$4,356	\$3,165	\$4,752	\$4,656
Overtime	\$0	\$36	\$0	\$0	\$0	\$0
Group Insurance	\$13,633	\$12,891	\$17,693	\$21,420	\$22,231	\$22,513
Medicare	\$616	\$769	\$939	\$885	\$1,033	\$1,065
Social Security	\$2,634	\$3,287	\$4,015	\$3,785	\$4,416	\$4,554
IMRF	\$4,809	\$5,066	\$4,971	\$4,400	\$4,906	\$5,400
Pension Expense	-\$10,816	-\$1,335	\$1,280	\$0	\$0	\$0
Total Personnel Services:	\$56,033	\$77,958	\$93,659	\$93,600	\$103,803	\$106,980
Contractual Services						
Maintenance Service	\$14,538	\$14,538	\$200	\$0	\$0	\$0
Telephone	\$570	\$432	\$360	\$630	\$360	\$360
Dues & Subscriptions	\$0	\$0	\$70	\$70	\$70	\$70
Travel & Meals	\$0	\$0	\$0	\$0	\$1,200	\$0
Training & Professional Development	\$1,324	\$434	\$2,000	\$1,600	\$2,400	\$2,400
Rentals	\$144	\$0	\$0	\$0	\$0	\$0
Other Contractual Services	\$0	\$30	\$0	\$0	\$0	\$0
Total Contractual Services:	\$16,576	\$15,434	\$2,630	\$2,300	\$4,030	\$2,830
Commodities						
Office Supplies	\$1,379	\$477	\$1,000	\$1,000	\$800	\$800
Office Equipment	\$992	\$481	\$600	\$600	\$800	\$800
Clothing	\$0	\$82	\$360	\$375	\$400	\$400
Computer Software	\$0	\$0	\$11,630	\$11,630	\$14,990	\$14,990
Total Commodities:	\$2,371	\$1,039	\$13,590	\$13,605	\$16,990	\$16,990
Total GIS:	\$74,980	\$94,431	\$109,879	\$109,505	\$124,823	\$126,800
Debt Service						
Contractual Services						
Other Contractual Services	\$899	\$899	\$900	\$900	\$750	\$0
Total Contractual Services:	\$899	\$899	\$900	\$900	\$750	\$0
Debt Service						
Principal	\$705,516	\$11,903	\$10,520	\$10,520	\$8,755	\$0
Interest	\$34,387	\$0	\$1,520	\$1,520	\$1,270,970	\$1,373,000
Paying Agent Fees	\$599	\$0	\$0	\$0	\$0	\$0
Total Debt Service:	\$740,502	\$11,903	\$12,040	\$12,040	\$1,279,725	\$1,373,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Other Expenditures						
Capitalized Assets	-\$705,516	-\$11,903	\$0	\$0	\$0	\$0
Depreciation	\$1,954,565	\$1,948,076	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Total Other Expenditures:	\$1,249,049	\$1,936,173	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Total Debt Service:	\$1,990,451	\$1,948,975	\$2,012,940	\$2,012,940	\$3,280,475	\$3,373,000
Capital Outlay						
Debt Service						
Interest Expense (GASB 87)	\$0	\$130	\$0	\$0	\$0	\$0
Total Debt Service:	\$0	\$130	\$0	\$0	\$0	\$0
Capital Outlay						
Buildings & Improvements	\$27,217	\$8,506	\$353,335	\$353,000	\$20,000	\$20,000
Improvements Other than Buildings	\$2,233,547	\$1,922,201	\$25,345,300	\$5,465,300	\$21,326,000	\$2,125,000
Machinery & Equipment	\$86,641	\$64,705	\$125,000	\$65,000	\$348,335	\$155,000
Vehicles	\$126	\$0	\$60,000	\$48,500	\$78,500	\$260,000
Computer Equipment	\$33,815	\$30,016	\$7,400	\$7,400	\$9,470	\$21,555
Total Capital Outlay:	\$2,381,347	\$2,025,428	\$25,891,035	\$5,939,200	\$21,782,305	\$2,581,555
Other Expenditures						
Capitalized Assets	-\$1,593,371	-\$1,928,029	\$0	\$0	\$0	\$0
Amortization - Leases	\$0	\$9,824	\$0	\$0	\$0	\$0
Total Other Expenditures:	-\$1,593,371	-\$1,918,205	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$787,976	\$107,354	\$25,891,035	\$5,939,200	\$21,782,305	\$2,581,555
Total Electric:	\$33,856,569	\$33,061,162	\$61,909,325	\$40,575,615	\$57,921,510	\$38,937,380



Water/Wastewater Division

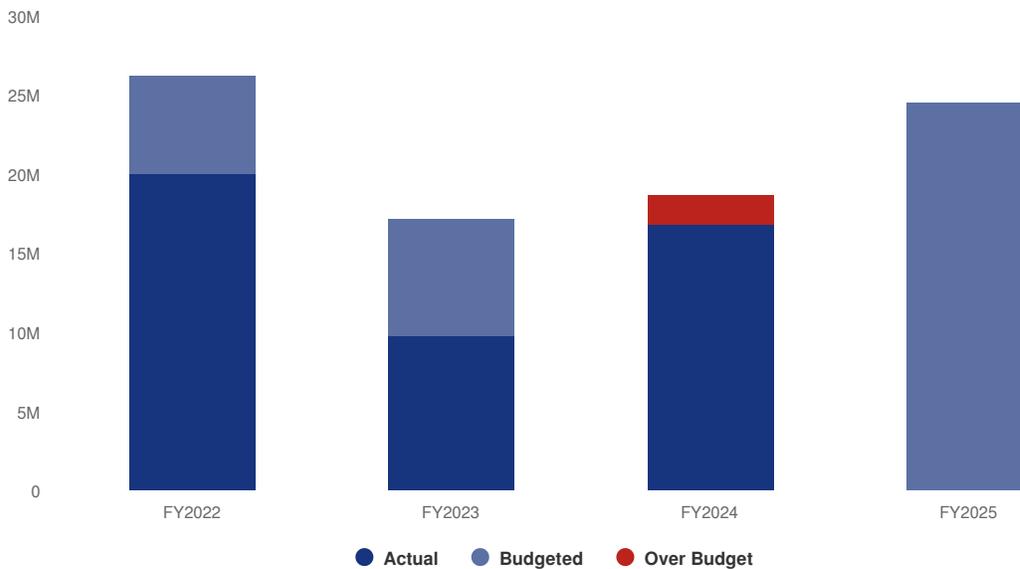
Robert VanGyseghem
Water Division Superintendent



Expenditures Summary

\$24,481,205 **\$7,667,590**
(45.60% vs. prior year)

Water Division Proposed and Historical Budget vs. Actual



Water/Wastewater Division

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 stormwater 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.

Goals

Goal # 1	Improve the Annual Consumer Confidence Report, CCR, to a more professional-looking and informative document.
Funding:	Water/Wastewater Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II

Goal # 2	Develop a legal document for the replacement of lead water services on private property in preparation for the start of the multi-year Water Main & Lead Service Replacement Project.
Funding:	Water/Wastewater Operating, Staff time & Legal Review
Completion Date:	04/30/2025
Strategic Plan:	EMS-II

Goal # 3	Establish an Unmanned Aerial System (UAS) or Drone Standard Operating Procedures to conduct asset, site, and other inspections where the use of a UAS can improve efficiency or safety.
Funding:	Water/Wastewater Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II, EMS-IV



Goal # 4	<p>Initiate compliance measures and wastewater monitoring as required in new four-year National Pollutant Discharge Elimination System Permit issued in 2024 for the Wastewater Treatment Plant.</p> <ul style="list-style-type: none"> ◦ Perform technical re-evaluation of local limitations and submit to the Illinois EPA for approval within 6-months of issuance of permit. ◦ Enforce approved Pretreatment Program and carry out required procedures in the permit. ◦ Participate in the Fox River Study Group. ◦ Update existing Capacity, Management, Operations, and Maintenance (CMOM) plan and work towards the goal of achieving no discharges from sanitary sewer overflows or basement backups
Funding:	Water/Wastewater Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II

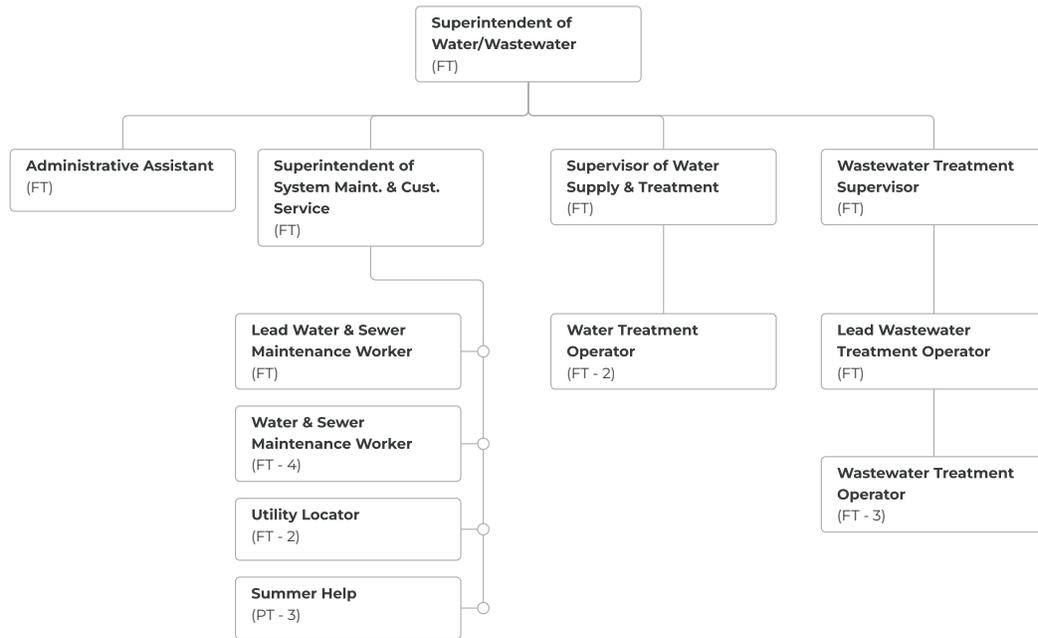
Performance Measures

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024 Target
Number of Work Orders Completed	556	501	331	400
Number of Water Main Breaks Repaired	21	23	24	20
Length of Water Mains Replaced (Ft)	2,988	0	850	2,000
Total Gallons Wastewater Treated in Billions of Gallons	1.423	1.148	1.253	1.400
Average Daily Wastewater Treated in Million Gallons Per Day	3.90	3.28	3.43	3.50
Length of Sanitary Sewers Lined/Replaced (Ft)	5,285	4,250	3,645	0*
Snow Plowing (Hrs)	1,055	368	451	350

*Funds allocated towards the design of the sanitary sewer river crossing project.



Organizational Chart



Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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Full-Time

Superintendent of Water/Wastewater	1	1	1	1	1	1
Administrative Analyst	1	1	-	-	-	-
Administrative Assistant	-	-	1	1	1	1
Supervisor of System Maintenance & Customer Service	1	1	1	1	1	1
Supervisor of Water Supply & Treatment	1	1	1	1	1	1
Wastewater Treatment Supervisor	1	1	1	1	1	1
Lead Water & Sewer Maintenance Worker	1	1	1	1	1	1
Water & Sewer Maintenance Worker	4.	4	4	4	4	4
Water Treatment Operator	2	2	2	2	3	3
Lead Wastewater Treatment Operator	1	1	1	1	1	1
Wastewater Treatment Operator	3	3	3	3	3	3
Utility Locator	2	2	2	2	2	2

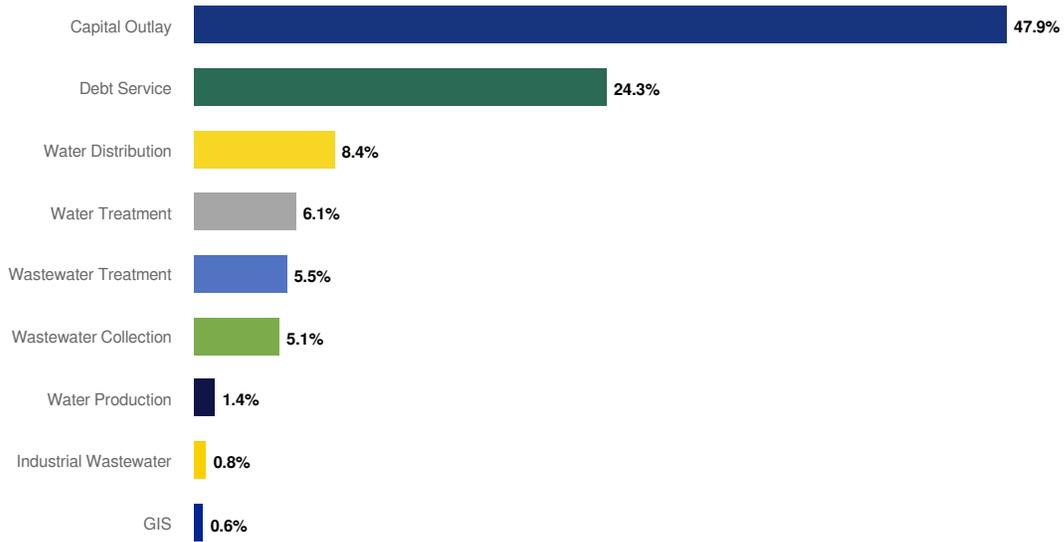
Part-Time

Meter Reader	1	1	-	-	-	-
Summer Help	-	-	2	2	2	2

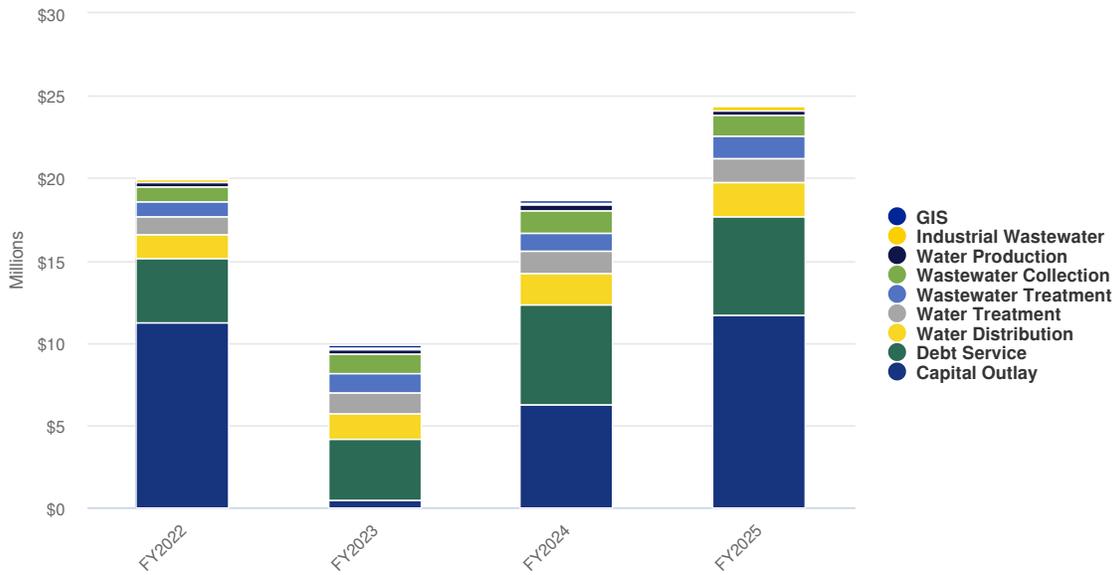
Total	19	19	20	20	21	21
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Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Function
Fiscal Year Ending April 30, 2025 & 2026

Fund 630 - Water/Wastewater Fund

Water Division

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Water & Wastewater						
Water Production						
Contractual Services						
Maintenance Service	\$11,273	\$32,491	\$27,055	\$27,055	\$27,555	\$27,555
Utilities	\$272,249	\$190,303	\$300,502	\$300,500	\$300,500	\$300,500
Total Contractual Services:	\$283,522	\$222,794	\$327,557	\$327,555	\$328,055	\$328,055
Commodities						
Maintenance Supplies	\$1,602	\$2,671	\$3,250	\$3,250	\$3,250	\$3,250
Operating Supplies	\$0	\$92	\$0	\$0	\$0	\$0
Total Commodities:	\$1,602	\$2,764	\$3,250	\$3,250	\$3,250	\$3,250
Other Expenditures						
Bad Debt	\$64	\$186	\$0	\$120	\$0	\$0
Total Other Expenditures:	\$64	\$186	\$0	\$120	\$0	\$0
Total Water Production:	\$285,188	\$225,744	\$330,807	\$330,925	\$331,305	\$331,305
Water Distribution						
Personnel Services						
Wages - Regular	\$629,084	\$661,481	\$700,892	\$668,130	\$734,054	\$761,053
Wages - Part-Time/Seasonal	\$25,207	\$25,016	\$39,488	\$25,925	\$43,365	\$44,544
Overtime	\$8,119	\$16,584	\$22,860	\$22,860	\$22,860	\$22,860
Stand-By	\$24,317	\$27,678	\$28,000	\$28,000	\$28,000	\$28,000
Group Insurance	\$185,986	\$145,970	\$246,027	\$191,270	\$207,127	\$210,940
Medicare	\$9,566	\$10,218	\$11,492	\$11,495	\$11,702	\$12,439
Social Security	\$40,574	\$43,341	\$48,828	\$43,520	\$49,590	\$52,701
IMRF	\$72,400	\$61,022	\$58,115	\$58,115	\$55,697	\$63,041
Car Allowance	\$1,688	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625
Pension Expense	-\$164,464	\$24,236	\$8,595	\$0	\$0	\$0
Total Personnel Services:	\$832,476	\$1,017,171	\$1,165,922	\$1,050,940	\$1,154,020	\$1,197,203
Contractual Services						
Maintenance Service	\$27,540	\$33,487	\$39,115	\$39,010	\$40,975	\$41,755
Accounting & Auditing Service	\$2,200	\$2,470	\$2,280	\$2,745	\$2,505	\$2,585
Engineering Service	\$8,256	\$7,927	\$1,500	\$1,500	\$1,500	\$1,500
Legal Service	\$16,539	\$3,095	\$10,000	\$5,355	\$10,000	\$10,003
Medical Service	\$430	\$628	\$1,500	\$1,500	\$1,500	\$1,500



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Janitorial Service	\$2,501	\$3,237	\$2,450	\$2,450	\$2,450	\$2,450
Banking Service	\$59,878	\$60,739	\$70,000	\$70,000	\$75,000	\$80,000
Collection Service	\$0	\$56	\$250	\$250	\$250	\$250
Other Professional Services	\$5,178	\$19,541	\$20,500	\$20,950	\$12,505	\$12,505
Postage	\$14,097	\$13,800	\$17,220	\$17,220	\$15,730	\$17,250
Telephone	\$10,622	\$11,236	\$12,355	\$17,000	\$15,340	\$16,000
Publishing	\$730	\$1,140	\$1,100	\$1,100	\$1,100	\$1,100
Printing	\$3,594	\$4,448	\$4,300	\$4,435	\$4,800	\$4,670
Internet	\$1,160	\$1,183	\$1,185	\$1,185	\$1,185	\$1,185
Recording Fees	\$288	\$364	\$500	\$100	\$500	\$500
Dues & Subscriptions	\$1,915	\$1,244	\$1,415	\$1,415	\$1,285	\$1,350
Travel & Meals	\$281	\$1,493	\$3,270	\$3,270	\$3,100	\$3,400
Training & Professional Development	\$2,602	\$5,903	\$7,375	\$4,375	\$7,200	\$6,785
Utilities	\$7,872	\$9,642	\$15,685	\$15,685	\$15,685	\$17,085
Landfill Charges	\$3,932	\$6,326	\$7,000	\$7,000	\$7,000	\$7,000
General Insurance	\$61,066	\$138,045	\$85,000	\$93,945	\$88,000	\$88,000
Rentals	\$12,017	\$12,273	\$19,035	\$20,535	\$20,515	\$22,295
Other Contractual Services	\$72,131	\$47,963	\$81,000	\$77,500	\$81,000	\$81,000
Total Contractual Services:	\$314,829	\$386,239	\$404,035	\$408,525	\$409,125	\$420,168
Commodities						
Maintenance Supplies	\$79,273	\$88,732	\$73,200	\$116,540	\$117,600	\$117,600
Office Supplies	\$1,457	\$1,582	\$2,800	\$2,200	\$2,800	\$2,800
Office Equipment	\$20	\$290	\$1,000	\$1,000	\$1,000	\$1,000
Office Furniture	\$227	\$426	\$1,200	\$0	\$1,200	\$1,200
Operating Supplies	\$36,388	\$29,218	\$47,950	\$45,950	\$47,950	\$47,950
Small Tools	\$2,447	\$2,860	\$2,900	\$2,900	\$2,900	\$2,900
Janitorial Supplies	\$464	\$322	\$400	\$400	\$400	\$400
Motor Fuel & Lubricants	\$16,308	\$17,045	\$24,185	\$18,920	\$19,715	\$20,545
Clothing	\$3,283	\$2,952	\$2,400	\$3,400	\$3,200	\$3,200
Per Copy Charges	\$259	\$195	\$450	\$450	\$450	\$450
Books	\$30	\$1,133	\$0	\$0	\$0	\$0
Computer Software	\$9,989	\$8,232	\$8,605	\$8,605	\$13,805	\$10,335
Total Commodities:	\$150,145	\$152,987	\$165,090	\$200,365	\$211,020	\$208,380
Other Expenditures						
Bad Debt	-\$180	\$325	\$4,500	\$4,500	\$4,500	\$4,500
State/Federal Permit Fees	\$0	\$0	\$0	\$1,100	\$1,000	\$1,000
Employee Awards	\$0	\$492	\$0	\$0	\$275	\$100
Grant Expense	\$139,187	\$29,684	\$266,500	\$250,000	\$266,500	\$266,500
Total Other Expenditures:	\$139,007	\$30,501	\$271,000	\$255,600	\$272,275	\$272,100
Total Water Distribution:	\$1,436,457	\$1,586,898	\$2,006,047	\$1,915,430	\$2,046,440	\$2,097,851



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Water Treatment						
Personnel Services						
Wages - Regular	\$255,367	\$268,792	\$250,621	\$250,620	\$341,343	\$354,650
Overtime	\$19,234	\$16,078	\$21,000	\$21,000	\$21,000	\$21,000
Stand-By	\$45,953	\$38,892	\$45,800	\$36,000	\$45,800	\$45,800
Group Insurance	\$73,951	\$65,806	\$90,387	\$87,520	\$119,317	\$122,820
Medicare	\$4,205	\$4,546	\$4,602	\$4,280	\$5,919	\$6,111
Social Security	\$19,373	\$19,439	\$19,682	\$18,295	\$25,304	\$26,130
IMRF	\$36,957	\$29,616	\$23,859	\$23,860	\$30,177	\$33,085
Pension Expense	-\$84,008	\$13,291	\$5,740	\$0	\$0	\$0
Total Personnel Services:	\$371,031	\$456,460	\$461,691	\$441,575	\$588,860	\$609,596
Contractual Services						
Maintenance Service	\$80,644	\$116,774	\$81,390	\$80,270	\$102,260	\$81,095
Medical Service	\$150	\$450	\$300	\$300	\$300	\$300
Other Professional Services	\$12,489	\$11,565	\$12,000	\$12,000	\$12,000	\$12,000
Telephone	\$993	\$2,642	\$975	\$3,530	\$2,415	\$2,500
Printing	\$275	\$0	\$500	\$500	\$500	\$500
Dues & Subscriptions	\$392	\$299	\$325	\$325	\$455	\$325
Travel & Meals	\$2	\$451	\$500	\$500	\$500	\$500
Training & Professional Development	\$112	\$826	\$2,000	\$2,000	\$2,000	\$2,000
Utilities	\$302,325	\$310,815	\$358,000	\$358,000	\$358,000	\$358,000
Rentals	\$0	\$0	\$700	\$700	\$700	\$700
Other Contractual Services	\$862	\$811	\$820	\$820	\$820	\$820
Total Contractual Services:	\$398,243	\$444,633	\$457,510	\$458,945	\$479,950	\$458,740
Commodities						
Maintenance Supplies	\$12,311	\$11,053	\$14,050	\$12,820	\$15,050	\$15,050
Office Supplies	\$914	\$411	\$900	\$900	\$900	\$900
Office Equipment	\$257	\$0	\$475	\$475	\$475	\$475
Operating Supplies	\$257,427	\$334,497	\$344,750	\$377,750	\$394,750	\$397,750
Small Tools	\$948	\$438	\$1,000	\$1,000	\$1,000	\$1,000
Janitorial Supplies	\$601	\$0	\$500	\$500	\$500	\$500
Motor Fuel & Lubricants	\$3,455	\$7,508	\$6,250	\$8,570	\$8,970	\$9,395
Clothing	\$1,168	\$1,173	\$1,350	\$1,350	\$1,725	\$1,725
Computer Software	\$425	\$438	\$440	\$440	\$440	\$440
Total Commodities:	\$277,506	\$355,518	\$369,715	\$403,805	\$423,810	\$427,235
Other Expenditures						
Employee Awards	\$200	\$350	\$0	\$0	\$0	\$100
Total Other Expenditures:	\$200	\$350	\$0	\$0	\$0	\$100
Total Water Treatment:	\$1,046,980	\$1,256,962	\$1,288,916	\$1,304,325	\$1,492,620	\$1,495,671



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
GIS						
Personnel Services						
Wages - Regular	\$56,446	\$71,556	\$75,506	\$75,505	\$83,082	\$85,991
Wages - Part-Time/Seasonal	\$0	\$0	\$5,445	\$3,955	\$5,940	\$5,820
Overtime	\$0	\$54	\$0	\$160	\$0	\$0
Group Insurance	\$17,149	\$16,114	\$22,599	\$21,245	\$22,268	\$22,620
Medicare	\$770	\$961	\$1,173	\$1,110	\$1,291	\$1,331
Social Security	\$3,293	\$4,109	\$5,019	\$4,730	\$5,519	\$5,693
IMRF	\$6,011	\$6,334	\$6,215	\$6,215	\$6,133	\$6,750
Pension Expense	-\$13,519	\$2,345	\$1,120	\$1,120	\$0	\$0
Total Personnel Services:	\$70,149	\$101,472	\$117,077	\$114,040	\$124,233	\$128,205
Contractual Services						
Maintenance Service	\$14,623	\$14,538	\$200	\$200	\$0	\$0
Telephone	\$570	\$432	\$360	\$630	\$360	\$360
Dues & Subscriptions	\$0	\$0	\$70	\$70	\$70	\$70
Travel & Meals	\$0	\$0	\$0	\$0	\$1,200	\$0
Training & Professional Development	\$1,344	\$434	\$2,000	\$1,600	\$2,400	\$2,400
Rentals	\$144	\$0	\$0	\$0	\$0	\$0
Other Contractual Services	\$0	\$30	\$0	\$0	\$0	\$0
Total Contractual Services:	\$16,680	\$15,434	\$2,630	\$2,500	\$4,030	\$2,830
Commodities						
Office Supplies	\$1,345	\$389	\$1,000	\$1,000	\$800	\$800
Office Equipment	\$992	\$481	\$600	\$600	\$800	\$800
Clothing	\$0	\$82	\$360	\$375	\$400	\$400
Computer Software	\$0	\$0	\$11,630	\$11,630	\$14,990	\$14,990
Total Commodities:	\$2,337	\$952	\$13,590	\$13,605	\$16,990	\$16,990
Total GIS:	\$89,167	\$117,858	\$133,297	\$130,145	\$145,253	\$148,025
Wastewater Treatment						
Personnel Services						
Wages - Regular	\$308,793	\$335,513	\$340,475	\$340,475	\$371,938	\$384,318
Wages - Part-Time/Seasonal	\$3,260	\$0	\$9,217	\$0	\$12,092	\$12,112
Overtime	\$24,396	\$22,647	\$30,150	\$30,150	\$30,150	\$30,150
Stand-By	\$38,893	\$39,470	\$37,500	\$37,500	\$37,500	\$37,500
Group Insurance	\$96,257	\$74,486	\$102,137	\$99,375	\$104,544	\$106,275
Medicare	\$5,272	\$5,595	\$6,051	\$5,605	\$6,549	\$6,730
Social Security	\$22,544	\$23,923	\$25,876	\$23,970	\$28,002	\$28,772
IMRF	\$41,212	\$34,575	\$30,317	\$30,320	\$32,504	\$35,480
Pension Expense	-\$93,776	\$14,854	\$5,510	\$0	\$0	\$0
Total Personnel Services:	\$446,852	\$551,063	\$587,233	\$567,395	\$623,279	\$641,337



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Contractual Services						
Maintenance Service	\$46,407	\$69,861	\$66,120	\$66,120	\$76,200	\$76,600
Medical Service	\$255	\$155	\$250	\$250	\$250	\$250
Other Professional Services	\$15,147	\$16,495	\$15,000	\$14,930	\$15,000	\$15,000
Telephone	\$613	\$263	\$630	\$630	\$630	\$630
Publishing	\$63	\$0	\$0	\$70	\$0	\$0
Dues & Subscriptions	\$85	\$130	\$110	\$110	\$175	\$110
Travel & Meals	\$2	\$0	\$100	\$600	\$600	\$600
Training & Professional Development	\$725	\$1,890	\$1,500	\$1,500	\$2,300	\$2,300
Utilities	\$192,509	\$198,150	\$220,000	\$220,000	\$230,000	\$230,000
Landfill Charges	\$20,408	\$83,245	\$0	\$250	\$87,000	\$87,000
Sewer Charges	\$53,081	\$59,830	\$62,000	\$62,000	\$62,000	\$62,000
Rentals	\$969	\$1,426	\$1,800	\$1,900	\$1,800	\$1,800
Other Contractual Services	\$948	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Total Contractual Services:	\$331,211	\$431,445	\$368,510	\$369,360	\$476,955	\$477,290
Commodities						
Maintenance Supplies	\$16,277	\$28,514	\$31,800	\$31,800	\$31,800	\$31,800
Office Supplies	\$442	\$1,481	\$1,500	\$1,500	\$1,500	\$1,500
Office Equipment	\$0	\$27	\$300	\$300	\$300	\$300
Operating Supplies	\$107,757	\$166,161	\$170,000	\$141,000	\$165,000	\$190,000
Small Tools	\$1,058	\$807	\$1,500	\$1,500	\$1,500	\$1,500
Janitorial Supplies	\$2,286	\$1,005	\$450	\$450	\$450	\$450
Motor Fuel & Lubricants	\$2,546	\$0	\$3,650	\$3,650	\$3,650	\$3,650
Clothing	\$1,936	\$1,503	\$2,700	\$2,700	\$3,450	\$3,450
Computer Software	\$425	\$438	\$440	\$800	\$800	\$800
Total Commodities:	\$132,727	\$199,935	\$212,340	\$183,700	\$208,450	\$233,450
Other Expenditures						
State/Federal Permit Fees	\$35,519	\$35,845	\$38,570	\$38,570	\$38,570	\$38,570
Employee Awards	\$0	\$67	\$0	\$0	\$150	\$0
Total Other Expenditures:	\$35,519	\$35,912	\$38,570	\$38,570	\$38,720	\$38,570
Total Wastewater Treatment:	\$946,309	\$1,218,356	\$1,206,653	\$1,159,025	\$1,347,404	\$1,390,647
Wastewater Collection						
Personnel Services						
Wages - Regular	\$510,749	\$529,569	\$569,475	\$569,475	\$598,224	\$619,906
Wages - Part-Time/Seasonal	\$25,207	\$25,016	\$31,136	\$31,135	\$32,134	\$33,306
Overtime	\$6,790	\$8,891	\$8,400	\$8,400	\$8,400	\$8,400
Stand-By	\$6,771	\$5,353	\$9,840	\$9,840	\$9,840	\$9,840
Group Insurance	\$139,941	\$105,462	\$164,204	\$150,195	\$163,302	\$166,186
Medicare	\$7,647	\$7,951	\$8,993	\$7,940	\$9,427	\$9,759
Social Security	\$32,494	\$33,647	\$38,141	\$33,630	\$39,868	\$41,231



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
IMRF	\$58,170	\$47,194	\$45,110	\$45,110	\$44,947	\$49,401
Car Allowance	\$1,688	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625
Pension Expense	-\$132,058	\$20,327	\$6,575	\$0	\$0	\$0
Total Personnel Services:	\$657,397	\$785,035	\$883,499	\$857,350	\$907,767	\$939,654
Contractual Services						
Maintenance Service	\$26,172	\$23,272	\$34,215	\$34,215	\$35,280	\$36,045
Accounting & Auditing Service	\$2,200	\$2,470	\$2,485	\$2,745	\$2,505	\$2,585
Engineering Service	\$0	\$0	\$685	\$685	\$685	\$685
Legal Service	\$2,077	\$359	\$1,500	\$1,500	\$1,500	\$1,500
Medical Service	\$535	\$33	\$500	\$500	\$500	\$500
Janitorial Service	\$2,501	\$3,145	\$2,450	\$2,450	\$2,450	\$2,450
Banking Service	\$25,626	\$26,031	\$29,600	\$29,600	\$31,080	\$33,000
Collection Service	\$0	\$56	\$250	\$350	\$350	\$350
Other Professional Services	\$2,783	\$2,978	\$1,500	\$1,500	\$1,575	\$1,500
Postage	\$13,880	\$13,683	\$16,970	\$16,970	\$15,480	\$17,000
Telephone	\$1,969	\$1,868	\$2,285	\$2,285	\$2,285	\$2,285
Publishing	\$0	\$0	\$0	\$10	\$0	\$0
Printing	\$2,889	\$3,681	\$2,975	\$3,835	\$3,700	\$3,570
Internet	\$1,160	\$1,183	\$1,185	\$1,185	\$1,185	\$1,185
Dues & Subscriptions	\$42	\$0	\$0	\$0	\$0	\$0
Travel & Meals	\$14	\$248	\$250	\$250	\$250	\$250
Training & Professional Development	\$421	\$720	\$4,000	\$2,500	\$4,000	\$4,000
General Insurance	\$71,255	\$75,882	\$85,000	\$85,000	\$88,000	\$88,000
Rentals	\$8,478	\$9,039	\$14,700	\$14,800	\$17,295	\$18,575
Other Contractual Services	\$0	\$0	\$0	\$15	\$0	\$0
Total Contractual Services:	\$162,004	\$164,649	\$200,550	\$200,395	\$208,120	\$213,480
Commodities						
Maintenance Supplies	\$16,974	\$13,468	\$16,800	\$16,060	\$16,800	\$16,800
Office Supplies	\$425	\$0	\$700	\$585	\$600	\$600
Office Equipment	\$0	\$936	\$100	\$215	\$200	\$200
Operating Supplies	\$4,253	\$3,240	\$3,560	\$3,560	\$3,560	\$3,560
Small Tools	\$36	\$356	\$285	\$285	\$285	\$285
Motor Fuel & Lubricants	\$14,706	\$20,039	\$23,685	\$18,570	\$19,365	\$20,205
Clothing	\$1,008	\$844	\$1,525	\$1,525	\$1,630	\$1,630
Per Copy Charges	\$259	\$195	\$400	\$400	\$400	\$400
Computer Software	\$2,843	\$6,330	\$5,875	\$5,875	\$7,300	\$5,850
Total Commodities:	\$40,503	\$45,409	\$52,930	\$47,075	\$50,140	\$49,530
Other Expenditures						
Bad Debt	\$924	\$741	\$2,000	\$2,000	\$2,000	\$2,000



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Grant Expense	\$75,382	\$164,691	\$81,000	\$219,060	\$81,000	\$81,000
Total Other Expenditures:	\$76,307	\$165,432	\$83,000	\$221,060	\$83,000	\$83,000
Total Wastewater Collection:	\$936,210	\$1,160,525	\$1,219,979	\$1,325,880	\$1,249,027	\$1,285,664
Industrial Wastewater						
Personnel Services						
Wages - Regular	\$73,961	\$76,847	\$81,926	\$81,925	\$89,783	\$92,709
Overtime	\$102	\$0	\$0	\$0	\$0	\$0
Stand-By	\$284	\$0	\$0	\$0	\$0	\$0
Group Insurance	\$21,866	\$17,178	\$22,770	\$22,085	\$23,344	\$23,746
Medicare	\$1,044	\$1,092	\$1,189	\$1,105	\$1,302	\$1,344
Social Security	\$4,463	\$4,669	\$5,079	\$4,725	\$5,566	\$5,747
IMRF	\$8,290	\$6,783	\$6,097	\$6,100	\$6,641	\$7,276
Pension Expense	-\$18,756	\$3,127	\$1,080	\$0	\$0	\$0
Total Personnel Services:	\$91,253	\$109,695	\$118,141	\$115,940	\$126,636	\$130,822
Contractual Services						
Maintenance Service	\$0	\$393	\$400	\$400	\$400	\$400
Engineering Service	\$293	\$4,240	\$80	\$5,000	\$40,000	\$20,000
Medical Service	\$0	\$0	\$40	\$40	\$40	\$40
Other Professional Services	\$11,842	\$13,702	\$10,500	\$10,500	\$10,500	\$10,500
Total Contractual Services:	\$12,135	\$18,335	\$11,020	\$15,940	\$50,940	\$30,940
Commodities						
Maintenance Supplies	\$635	\$0	\$375	\$375	\$375	\$375
Office Supplies	\$6	\$421	\$240	\$240	\$240	\$240
Operating Supplies	\$5,175	\$3,400	\$7,200	\$7,200	\$7,200	\$7,200
Motor Fuel & Lubricants	\$296	\$776	\$1,100	\$1,225	\$1,285	\$1,350
Total Commodities:	\$6,111	\$4,598	\$8,915	\$9,040	\$9,100	\$9,165
Total Industrial Wastewater:	\$109,499	\$132,628	\$138,076	\$140,920	\$186,676	\$170,927
Debt Service						
Contractual Services						
Other Contractual Services	\$3,929	\$3,414	\$3,415	\$3,415	\$2,710	\$0
Total Contractual Services:	\$3,929	\$3,414	\$3,415	\$3,415	\$2,710	\$0
Debt Service						
Principal	\$14,283,549	\$2,236,382	\$2,369,310	\$2,369,310	\$2,273,155	\$2,311,790
Interest	\$596,639	\$472,646	\$541,030	\$541,230	\$464,455	\$384,130
Paying Agent Fees	\$599	\$1,418	\$750	\$750	\$750	\$750
Bond Issue Costs	\$191,792	\$0	\$0	\$0	\$0	\$0
Total Debt Service:	\$15,072,579	\$2,710,445	\$2,911,090	\$2,911,290	\$2,738,360	\$2,696,670
Other Expenditures						



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Capitalized Assets	-\$14,283,549	-\$2,236,381	\$0	\$0	\$0	\$0
Depreciation	\$2,998,099	\$3,101,264	\$3,000,000	\$3,150,000	\$3,150,000	\$3,150,000
Amortization - ARO	\$121,951	\$60,975	\$0	\$60,975	\$60,975	\$60,975
Amortization - Leases	\$0	\$32,369	\$0	\$0	\$0	\$0
Total Other Expenditures:	-\$11,163,499	\$958,227	\$3,000,000	\$3,210,975	\$3,210,975	\$3,210,975
Total Debt Service:	\$3,913,009	\$3,672,087	\$5,914,505	\$6,125,680	\$5,952,045	\$5,907,645
Capital Outlay						
Capital Outlay						
Buildings & Improvements	\$22,437	\$8,506	\$498,335	\$183,200	\$90,000	\$15,000
Improvements Other than Buildings	\$2,123,650	\$2,332,992	\$3,253,000	\$5,300,900	\$10,249,720	\$20,317,000
Machinery & Equipment	\$601,266	\$269,442	\$794,000	\$729,860	\$769,500	\$92,000
Vehicles	\$442,210	\$0	\$30,000	\$0	\$593,000	\$170,000
Computer Equipment	\$27,346	\$22,241	\$0	\$550	\$28,215	\$8,940
Total Capital Outlay:	\$3,216,909	\$2,633,181	\$4,575,335	\$6,214,510	\$11,730,435	\$20,602,940
Other Expenditures						
Capitalized Assets	\$8,017,858	-\$2,168,350	\$0	\$0	\$0	\$0
Total Other Expenditures:	\$8,017,858	-\$2,168,350	\$0	\$0	\$0	\$0
Total Capital Outlay:	\$11,234,767	\$464,832	\$4,575,335	\$6,214,510	\$11,730,435	\$20,602,940
Total Water & Wastewater:	\$19,997,586	\$9,835,889	\$16,813,615	\$18,646,840	\$24,481,205	\$33,430,675



Streets & Fleet Division



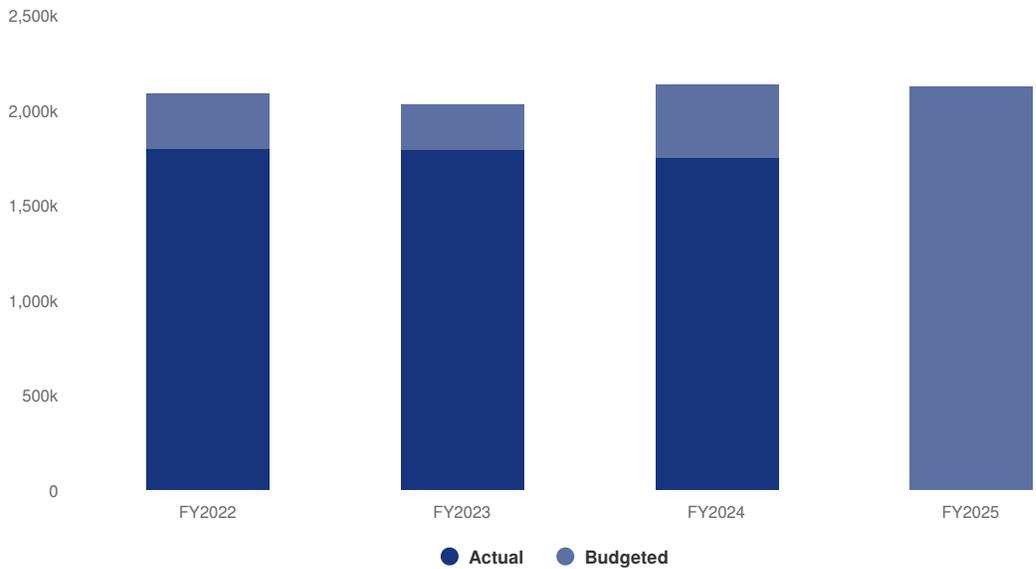
Nate Landers
Superintendent of Streets, Fleets, and Facilities



Expenditures Summary

\$2,127,784 **-\$10,875**
(-0.51% vs. prior year)

Streets & Fleet Proposed and Historical Budget vs. Actual



Streets & Fleet Division

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.

Goals

Goal # 1	Establish an Unmanned Aerial System (UAS) or Drone Standard Operating Procedures to conduct asset, site, and other inspections where the use of a UAS can improve efficiency or safety.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II, EMS-IV

Goal # 2	Review and update fleet maintenance procedures for new vehicle check in and maintenance tracking.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II

Goal # 3	Coordinate with the Geneva Park District and the City's Natural Resource Committee to include information regarding parkway tree plantings in the annual earth day event.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	ES-I, ES-IV

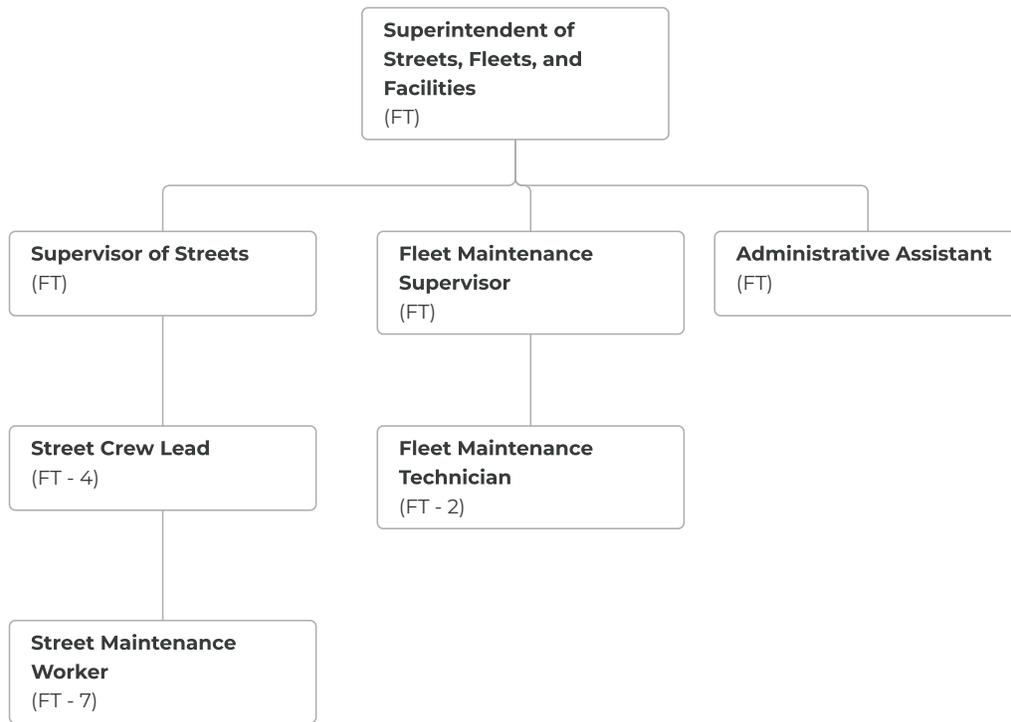


Performance Measures

Performance Measures	FY 2021	FY 2022	FY 2023	FY 2024 Target
Number of Trees Removed	110	95	95	95
Total Number of Parkway Trees Trimmed	3,330	3,600	3,600	3,700
Number of Parkway Trees Planted	70	95	115	81
Number of Snow Events	15	17	17	17
Salt Used (Tons)	1,308	1,927	1,500	1,500
Asphalt Patching (Tons)	200	253	316	320
Number of Fleet Repairs Performed	1,258	1,258	1,258	1,300
Number of Burials	40	61	53	45
Number of Plots Sold	42	37	24	30



Organizational Chart



Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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Full-Time

Superintendent of Streets and Fleet	1	1	1	1	1	1
Administrative Assistant	1	1	1	1	1	1
Street Maintenance Supervisor	1	1	1	1	1	1
Street Maintenance Lead Worker	4	4	4	4	4	4
Street Maintenance Worker	8	8	7	7	7	7
Fleet Maintenance Supervisor	1	1	1	1	1	1
Fleet Maintenance Technician	2	2	2	2	2	2

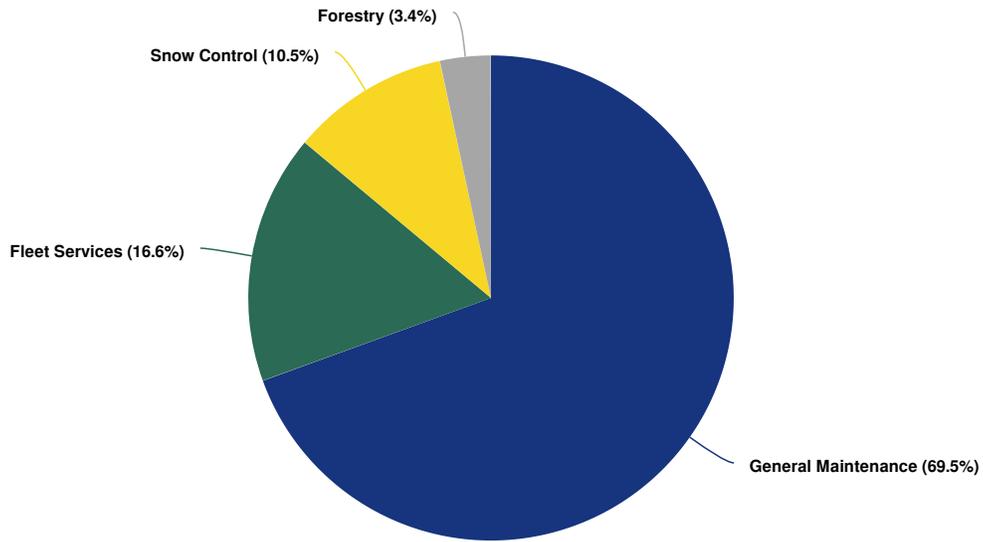
Part-Time

Fleet Summer Intern	1	-	-	-	-	-
Streets Summer Help	1	-	2	2	2	3

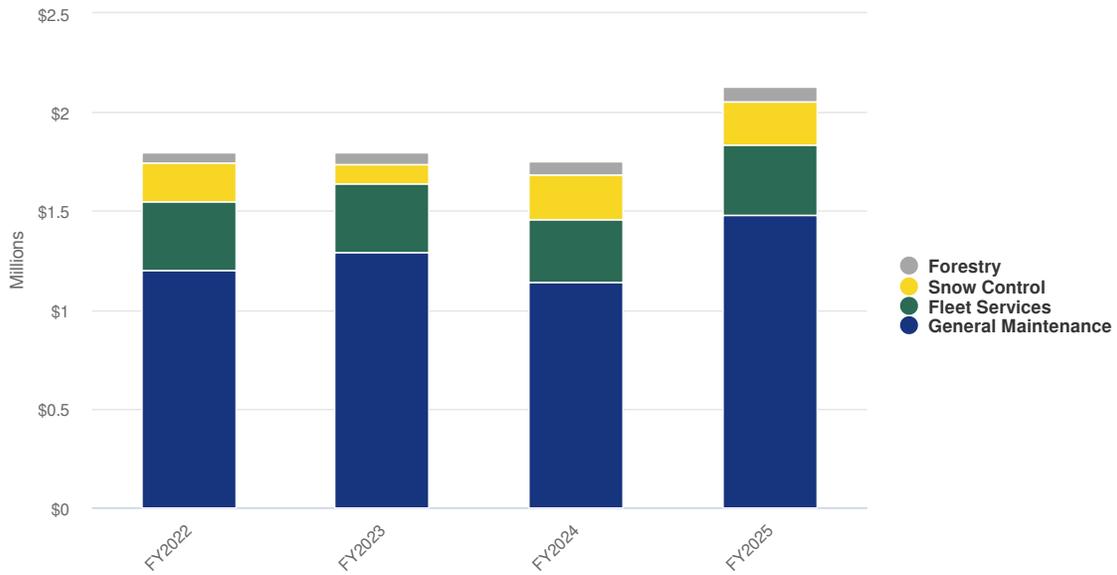
Total	21	19	21	21	21	22
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Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Function
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Division 91 - Streets & Fleet

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Streets						
General Maintenance						
Personnel Services						
Wages - Regular	\$931,369	\$930,974	\$1,036,829	\$924,085	\$1,041,247	\$1,072,851
Wages - Part-Time/Seasonal	\$0	\$8,093	\$19,800	\$475	\$21,600	\$21,600
Overtime	\$41,894	\$32,783	\$84,665	\$62,500	\$84,665	\$84,665
Stand-By	\$53,770	\$79,458	\$76,635	\$76,635	\$76,635	\$76,635
Group Insurance	\$324,885	\$319,644	\$346,832	\$267,895	\$382,969	\$393,862
Medicare	\$13,975	\$16,662	\$17,662	\$13,130	\$17,751	\$18,208
Social Security	\$61,187	\$61,272	\$75,486	\$56,135	\$75,897	\$77,822
IMRF	\$111,694	\$89,677	\$88,878	\$68,845	\$83,255	\$96,183
Total Personnel Services:	\$1,538,775	\$1,538,562	\$1,746,787	\$1,469,700	\$1,784,019	\$1,841,826
Contractual Services						
Maintenance Service	\$58,583	\$97,717	\$104,125	\$100,600	\$106,525	\$106,525
Medical Service	\$1,080	\$1,410	\$1,330	\$1,330	\$1,330	\$1,330
Janitorial Service	\$2,501	\$3,332	\$2,540	\$2,540	\$2,640	\$2,640
Other Professional Services	\$261	\$77	\$1,000	\$1,000	\$1,000	\$1,000
Postage	\$48	\$44	\$250	\$250	\$250	\$250
Telephone	\$2,279	\$3,330	\$3,600	\$3,600	\$4,600	\$4,600
Publishing	\$201	\$339	\$300	\$450	\$600	\$600
Printing	\$73	\$292	\$100	\$300	\$200	\$200
Dues & Subscriptions	\$666	\$888	\$890	\$890	\$890	\$890
Travel & Meals	\$675	\$433	\$540	\$550	\$1,265	\$1,265
Training & Professional Development	\$2,506	\$5,614	\$7,200	\$7,200	\$7,630	\$7,630
Utilities	\$76	\$76	\$160	\$160	\$160	\$160
Street Lighting	\$617	\$923	\$600	\$1,500	\$1,500	\$1,500
Landfill Charges	\$3,932	\$1,105	\$3,000	\$6,000	\$6,000	\$6,000
Rentals	\$2,477	\$1,180	\$3,580	\$1,695	\$3,595	\$3,595
Other Contractual Services	\$132	\$276	\$500	\$500	\$500	\$500
Total Contractual Services:	\$76,107	\$117,037	\$129,715	\$128,565	\$138,685	\$138,685
Commodities						
Maintenance Supplies	\$27,503	\$19,912	\$36,610	\$36,700	\$36,610	\$36,610
Office Supplies	\$826	\$1,501	\$800	\$800	\$800	\$800
Office Equipment	\$391	\$1,447	\$1,500	\$1,500	\$2,900	\$500
Operating Supplies	\$12,073	\$24,032	\$23,560	\$23,060	\$25,560	\$25,560



Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Small Tools	\$1,847	\$2,403	\$6,000	\$5,000	\$6,000	\$6,000
Janitorial Supplies	\$22	\$70	\$400	\$400	\$400	\$400
Motor Fuel & Lubricants	\$51,446	\$40,671	\$60,605	\$61,635	\$64,665	\$67,850
Clothing	\$6,592	\$9,251	\$10,000	\$10,000	\$10,000	\$10,000
Per Copy Charges	\$267	\$222	\$480	\$480	\$480	\$480
Computer Software	\$8,976	\$3,935	\$13,480	\$4,000	\$7,240	\$7,240
Total Commodities:	\$109,943	\$103,445	\$153,435	\$143,575	\$154,655	\$155,440
Other Expenditures						
Capitalized Assets	-\$524,106	-\$465,032	-\$600,000	-\$600,000	-\$600,000	-\$600,000
Employee Awards	\$150	\$474	\$600	\$600	\$600	\$600
Total Other Expenditures:	-\$523,956	-\$464,558	-\$599,400	-\$599,400	-\$599,400	-\$599,400
Total General Maintenance:	\$1,200,869	\$1,294,486	\$1,430,537	\$1,142,440	\$1,477,959	\$1,536,551
Snow Control						
Contractual Services						
Other Professional Services	\$2,592	\$2,215	\$3,000	\$3,000	\$3,000	\$3,000
Rentals	\$0	-\$185	\$0	\$0	\$0	\$0
Total Contractual Services:	\$2,592	\$2,030	\$3,000	\$3,000	\$3,000	\$3,000
Commodities						
Maintenance Supplies	\$194,552	\$97,541	\$220,305	\$220,305	\$220,305	\$220,305
Operating Supplies	\$0	\$0	\$700	\$250	\$700	\$700
Small Tools	\$0	\$0	\$100	\$50	\$100	\$100
Total Commodities:	\$194,552	\$97,541	\$221,105	\$220,605	\$221,105	\$221,105
Total Snow Control:	\$197,144	\$99,571	\$224,105	\$223,605	\$224,105	\$224,105
Forestry						
Contractual Services						
Maintenance Service	\$33	\$113	\$2,000	\$750	\$2,000	\$2,000
Other Professional Services	\$0	\$0	\$3,000	\$3,000	\$3,000	\$3,000
Printing	\$0	\$0	\$500	\$500	\$500	\$500
Dues & Subscriptions	\$575	\$575	\$600	\$575	\$600	\$600
Mosquito Abatement	\$50,538	\$54,640	\$60,000	\$60,000	\$60,000	\$60,000
Total Contractual Services:	\$51,146	\$55,328	\$66,100	\$64,825	\$66,100	\$66,100
Commodities						
Maintenance Supplies	\$217	\$780	\$1,000	\$1,000	\$1,000	\$1,000
Operating Supplies	\$0	\$127	\$600	\$400	\$600	\$600
Small Tools	\$1,957	\$2,611	\$4,000	\$4,000	\$4,000	\$4,000
Motor Fuel & Lubricants	\$158	\$202	\$205	\$205	\$300	\$300
Total Commodities:	\$2,332	\$3,720	\$5,805	\$5,605	\$5,900	\$5,900
Total Forestry:	\$53,478	\$59,047	\$71,905	\$70,430	\$72,000	\$72,000

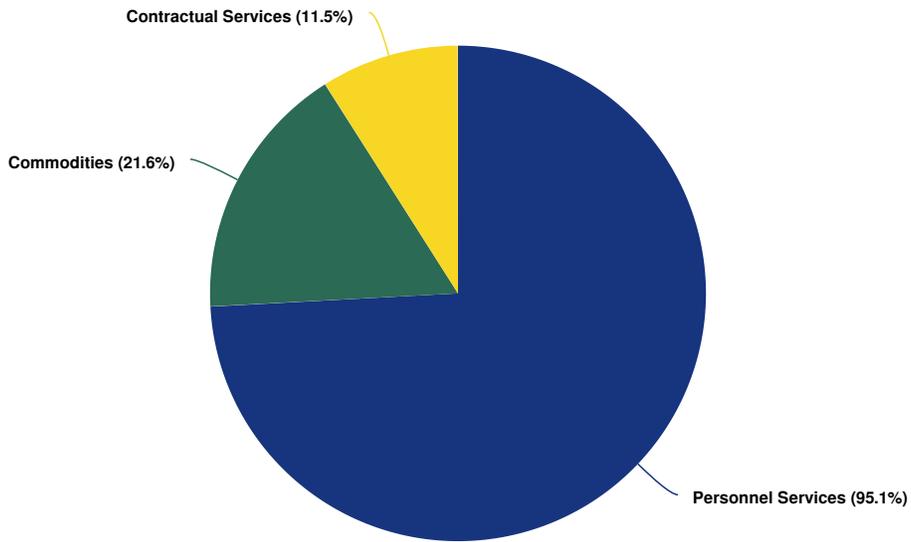


Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Fleet Services						
Personnel Services						
Wages - Regular	\$141,696	\$130,557	\$153,273	\$127,145	\$153,665	\$161,786
Wages - Part-Time/Seasonal	\$0	\$0	\$10,375	\$0	\$10,336	\$10,492
Overtime	\$532	\$1,562	\$1,215	\$1,215	\$1,215	\$1,215
Group Insurance	\$26,283	\$26,347	\$40,543	\$32,055	\$49,193	\$50,330
Medicare	\$2,024	\$1,869	\$2,390	\$1,770	\$2,397	\$2,517
Social Security	\$8,653	\$7,988	\$10,221	\$7,555	\$10,244	\$10,756
IMRF	\$15,478	\$12,182	\$12,135	\$9,270	\$11,460	\$12,700
Total Personnel Services:	\$194,666	\$180,504	\$230,152	\$179,010	\$238,510	\$249,796
Contractual Services						
Maintenance Service	\$54,782	\$59,120	\$66,000	\$25,000	\$30,000	\$30,000
Medical Service	\$50	\$305	\$0	\$500	\$0	\$0
Telephone	\$710	\$118	\$1,020	\$1,000	\$1,020	\$1,020
Dues & Subscriptions	\$586	\$0	\$580	\$580	\$580	\$580
Travel & Meals	\$22	\$0	\$0	\$0	\$0	\$0
Training & Professional Development	\$624	\$270	\$3,500	\$3,500	\$3,500	\$3,500
Rentals	\$1,361	\$1,529	\$1,560	\$1,560	\$1,560	\$1,560
Other Contractual Services	\$360	\$28	\$1,000	\$1,000	\$1,000	\$1,000
Total Contractual Services:	\$58,496	\$61,370	\$73,660	\$33,140	\$37,660	\$37,660
Commodities						
Maintenance Supplies	\$79,874	\$86,704	\$78,000	\$43,000	\$46,000	\$46,000
Office Equipment	\$0	\$2,283	\$0	\$0	\$0	\$0
Operating Supplies	\$3,084	\$2,371	\$10,685	\$10,685	\$10,685	\$10,685
Small Tools	\$1,524	\$1,587	\$3,200	\$32,000	\$3,200	\$3,200
Janitorial Supplies	\$293	\$0	\$500	\$500	\$500	\$500
Motor Fuel & Lubricants	\$5,678	\$3,397	\$10,470	\$11,720	\$11,720	\$11,720
Clothing	\$1,585	\$150	\$1,875	\$1,875	\$1,875	\$1,875
Computer Software	\$3,956	\$2,407	\$3,570	\$3,570	\$3,570	\$3,570
Total Commodities:	\$95,995	\$98,899	\$108,300	\$103,350	\$77,550	\$77,550
Total Fleet Services:	\$349,156	\$340,773	\$412,112	\$315,500	\$353,720	\$365,006
Total Streets:	\$1,800,648	\$1,793,878	\$2,138,659	\$1,751,975	\$2,127,784	\$2,197,662

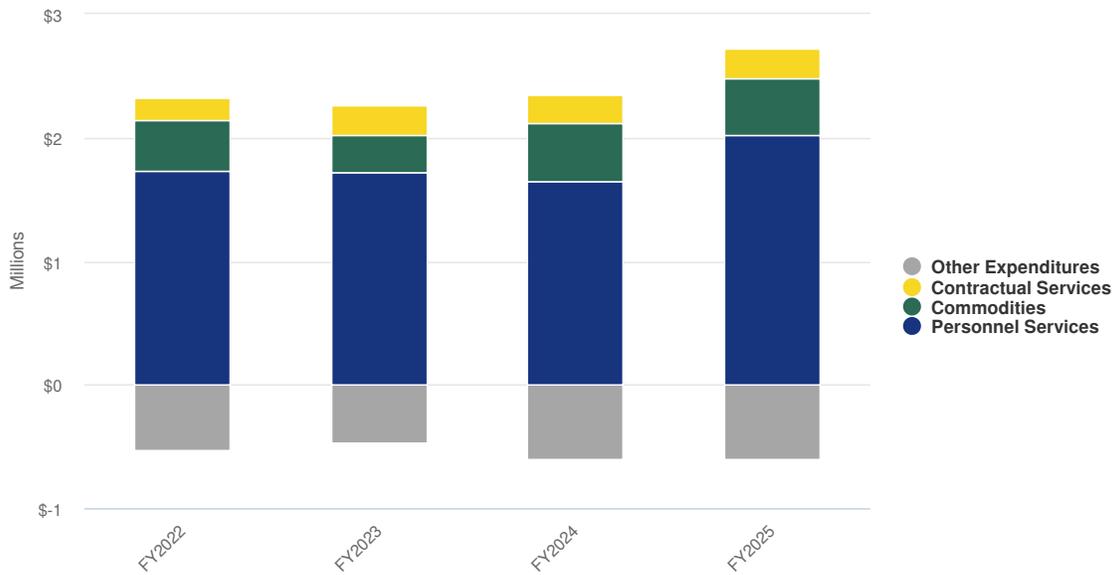


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Engineering & GIS Division

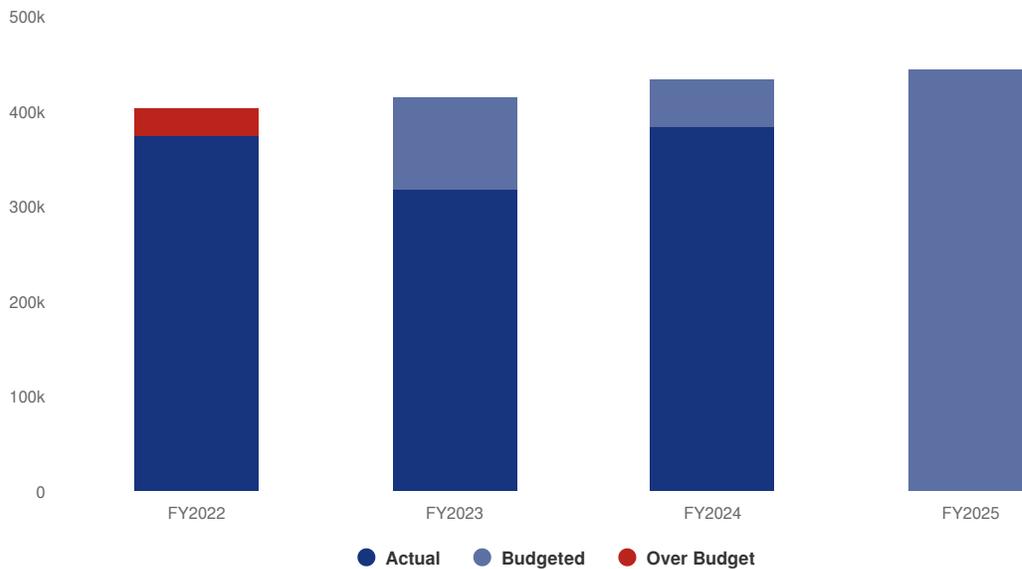
Brian Davids
City Engineer



Expenditures Summary

\$444,256 **\$10,510**
(2.42% vs. prior year)

Engineering & GIS Division Proposed and Historical Budget vs. Actual



Engineering & GIS Division

The Engineering & GIS 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 section maintains and oversees the City's land-based GIS and provides information systems support and back up and assists with improving workflow of City employees by making data accessible via paper and electronic maps and digital files, as needed for analysis and mapping purposes.

Mission Statement

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

Goals

Goal # 1	Develop a Complete Streets Policy to ensure access throughout the community.
Funding:	General Operating, Staff time & Consultant time; Infrastructure Capital Fund
Completion Date:	04/30/2025
Strategic Plan:	QL-I, EV-III, ES-II
Goal # 2	Coordinate with the Bike & Pedestrian Advisory Committee to revise & implement a Bikeway Implementation Plan.
Funding:	General Operating, Staff time & Consultant time; Infrastructure Capital Projects Fund
Completion Date:	04/30/2025
Strategic Plan:	QL-I, EV-III, ES-II
Goal # 3	Establish an Unmanned Aerial System (UAS) or Drone Standard Operating Procedures to conduct asset, site, and other inspections where the use of a UAS can improve efficiency or safety.
Funding:	General Operating, Staff time
Completion Date:	04/30/2025
Strategic Plan:	EMS-II, EMS-IV

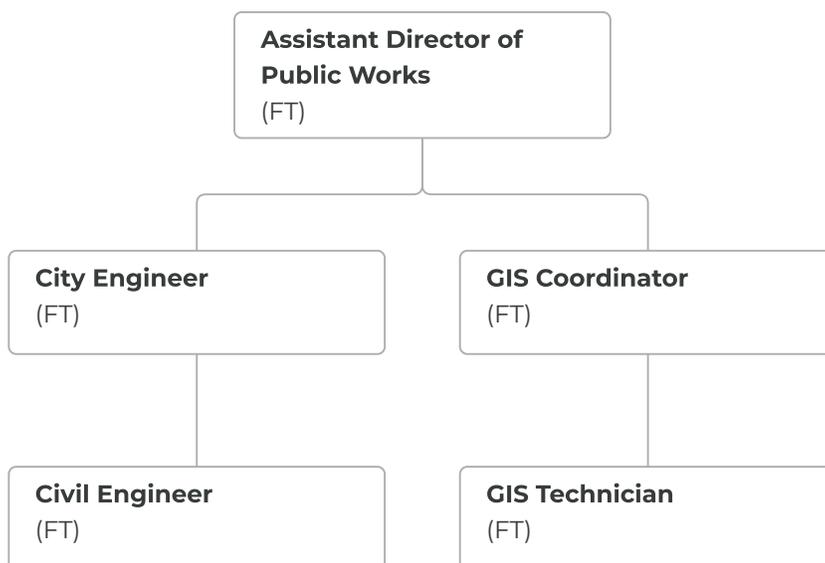


Performance Measures

Performance Measures	FY2021	FY 2022	FY 2023	FY 2024 Target
Sidewalk Replaced/Repaired (Sq. Ft)	5,263	8,950	10,000	10,000
Curb Removed/Replaced (L. Ft)	400	2,100	2,500	2,500
Pavement Maintenance (L. Ft.)	3,540	1,000	1,500	1,680
Roadway Resurfaced (Miles)	1.0	3.5	3.5	5.0
Number of Drainage & Utility Structures Improved (Each)	11	54	54	104
Sidewalk Repaired/Trip Hazard Removed (Each)	0	300	300	300

* No Sidewalk and Curb Maintenance Project was held in 2022 due to an ongoing labor strike at the quarries that provide materials for local concrete projects. All replaced concrete here was part of the Streets Improvement Project.

Organizational Chart



Personnel Summary

Position Title	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
----------------	---------	---------	---------	---------	---------	---------

Full-Time

Director of Public Works	1	1	1	1	1	1
City Engineer / Assistant Director of Public Works	1	1	1	-	-	-
Assistant Director of Public Works	-	-	-	1	1	1
City Engineer	-	-	-	1	1	1
Civil Engineer	1	1	1	1	1	1
Associate Civil Engineer	1	1	1	-	-	-
Engineering Technician	-	-	-	-	-	-
GIS Coordinator	1	1	1	1	1	1
GIS Technician	1	1	1	1	1	1

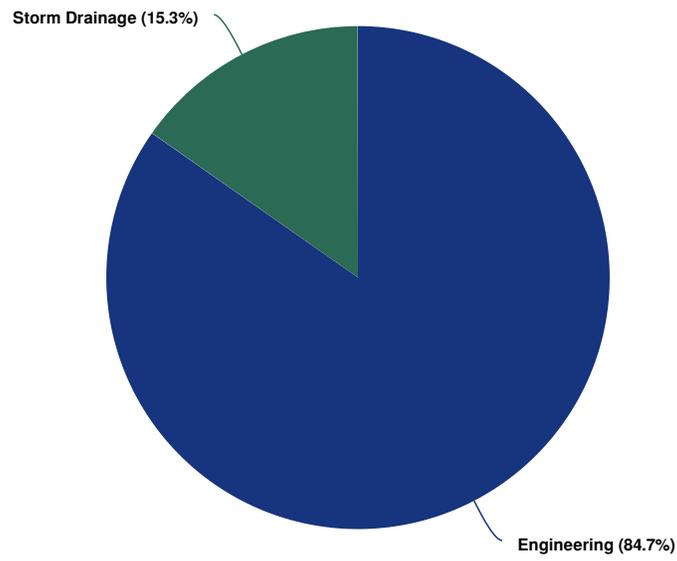
Part-Time

Engineering Intern	2	2	1	1	1	1
GIS Intern	1	1	-	1	1	1

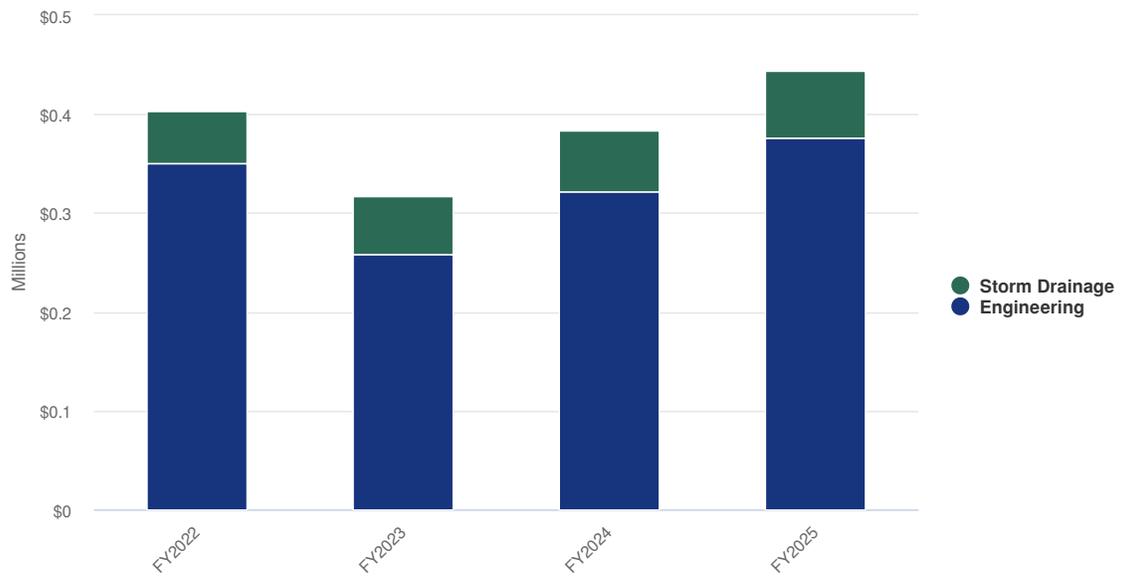
Total	8	9	7	8	8	8
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Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



City of Geneva, Illinois
Budget Detail by Function
Fiscal Year Ending April 30, 2025 & 2026

Fund 100 - General Fund

Division 93 - Engineering/Division 94 - Storm Drainage

Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Engineering						
General						
Personnel Services						
Wages - Regular	\$168,708	\$154,620	\$190,691	\$166,745	\$202,184	\$209,501
Wages - Part-Time/Seasonal	\$0	\$0	\$1,089	\$795	\$0	\$0
Group Insurance	\$37,614	\$34,008	\$40,809	\$33,290	\$40,488	\$41,637
Medicare	\$2,349	\$2,153	\$2,781	\$2,290	\$2,933	\$3,038
Social Security	\$10,002	\$9,159	\$11,869	\$9,785	\$12,535	\$12,956
IMRF	\$19,512	\$13,613	\$14,538	\$11,895	\$14,948	\$16,449
Total Personnel Services:	\$238,184	\$213,553	\$261,777	\$224,800	\$273,088	\$283,581
Contractual Services						
Maintenance Service	\$649	\$1,600	\$1,810	\$1,810	\$1,810	\$1,810
Engineering Service	\$78,340	\$3,481	\$40,000	\$40,000	\$40,000	\$40,000
Medical Service	\$140	\$390	\$130	\$260	\$300	\$300
Janitorial Service	\$2,501	\$3,241	\$2,520	\$2,520	\$2,520	\$2,520
Other Professional Services	\$314	\$1,083	\$50	\$300	\$100	\$100
Postage	\$846	\$280	\$505	\$1,000	\$1,000	\$1,000
Telephone	\$2,100	\$1,770	\$7,680	\$4,500	\$4,500	\$4,500
Publishing	\$839	\$863	\$1,000	\$1,000	\$1,000	\$1,000
Printing	\$0	\$233	\$250	\$250	\$250	\$250
Recording Fees	\$0	\$0	\$350	\$350	\$350	\$350
Dues & Subscriptions	\$1,577	\$500	\$590	\$590	\$590	\$590
Travel & Meals	\$801	\$559	\$1,540	\$1,540	\$1,540	\$1,540
Training & Professional Development	\$1,983	\$2,240	\$3,850	\$3,850	\$3,850	\$3,850
Rentals	\$629	\$178	\$800	\$800	\$800	\$800
Other Contractual Services	\$0	\$198	\$0	\$0	\$0	\$0
Total Contractual Services:	\$90,720	\$16,614	\$61,075	\$58,770	\$58,610	\$58,610
Commodities						
Maintenance Supplies	\$0	\$27	\$100	\$100	\$100	\$100
Office Supplies	\$499	\$497	\$1,000	\$1,000	\$1,000	\$1,000
Office Equipment	\$607	\$1,486	\$1,000	\$1,000	\$1,000	\$1,000
Operating Supplies	\$124	\$531	\$2,400	\$2,400	\$2,400	\$2,400
Janitorial Supplies	\$7	\$0	\$50	\$50	\$50	\$50
Motor Fuel & Lubricants	\$3,654	\$3,337	\$11,295	\$3,350	\$3,520	\$3,695
Clothing	\$986	\$1,660	\$2,150	\$800	\$1,750	\$750



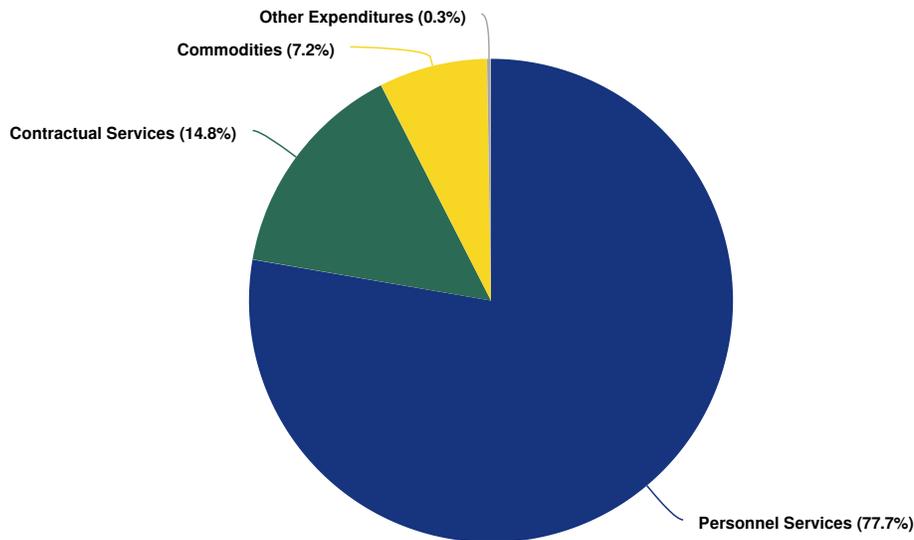
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Per Copy Charges	\$267	\$179	\$360	\$360	\$360	\$360
Total Commodities:	\$6,145	\$7,717	\$18,355	\$9,060	\$10,180	\$9,355
Other Expenditures						
Employee Awards	\$0	\$18	\$100	\$0	\$150	\$250
Total Other Expenditures:	\$0	\$18	\$100	\$0	\$150	\$250
Total General:	\$335,049	\$237,902	\$341,307	\$292,630	\$342,028	\$351,796
GIS						
Personnel Services						
Wages - Regular	\$10,831	\$14,350	\$15,101	\$15,290	\$16,616	\$17,198
Wages - Part-Time/Seasonal	\$0	\$0	\$0	\$0	\$1,188	\$1,164
Overtime	\$0	\$9	\$0	\$0	\$0	\$0
Group Insurance	\$2,704	\$3,399	\$3,485	\$3,365	\$3,561	\$3,644
Medicare	\$148	\$193	\$220	\$210	\$258	\$256
Social Security	\$631	\$824	\$936	\$900	\$1,105	\$1,138
IMRF	\$1,147	\$1,267	\$1,243	\$1,100	\$1,227	\$1,350
Total Personnel Services:	\$15,461	\$20,041	\$20,985	\$20,865	\$23,955	\$24,750
Contractual Services						
Maintenance Service	\$0	\$0	\$100	\$0	\$0	\$0
Telephone	\$0	\$0	\$180	\$315	\$180	\$180
Dues & Subscriptions	\$0	\$0	\$35	\$35	\$35	\$35
Travel & Meals	\$0	\$0	\$0	\$0	\$600	\$0
Training & Professional Development	\$0	\$70	\$1,000	\$800	\$1,200	\$1,200
Other Contractual Services	\$0	\$30	\$0	\$0	\$0	\$0
Total Contractual Services:	\$0	\$100	\$1,315	\$1,150	\$2,015	\$1,415
Commodities						
Office Supplies	\$0	\$0	\$500	\$500	\$400	\$400
Office Equipment	\$0	\$0	\$300	\$300	\$400	\$400
Clothing	\$0	\$109	\$180	\$190	\$200	\$200
Computer Software	\$0	\$0	\$5,815	\$5,815	\$7,495	\$7,495
Total Commodities:	\$0	\$109	\$6,795	\$6,805	\$8,495	\$8,495
Total GIS:	\$15,461	\$20,250	\$29,095	\$28,820	\$34,465	\$34,660
Total Engineering:	\$350,511	\$258,152	\$370,402	\$321,450	\$376,493	\$386,456
Storm Drainage						
General						
Personnel Services						
Wages - Regular	\$27,804	\$30,383	\$30,581	\$30,580	\$34,184	\$35,355
Overtime	\$12	\$45	\$0	\$0	\$0	\$0
Stand-By	\$138	\$89	\$0	\$0	\$0	\$0



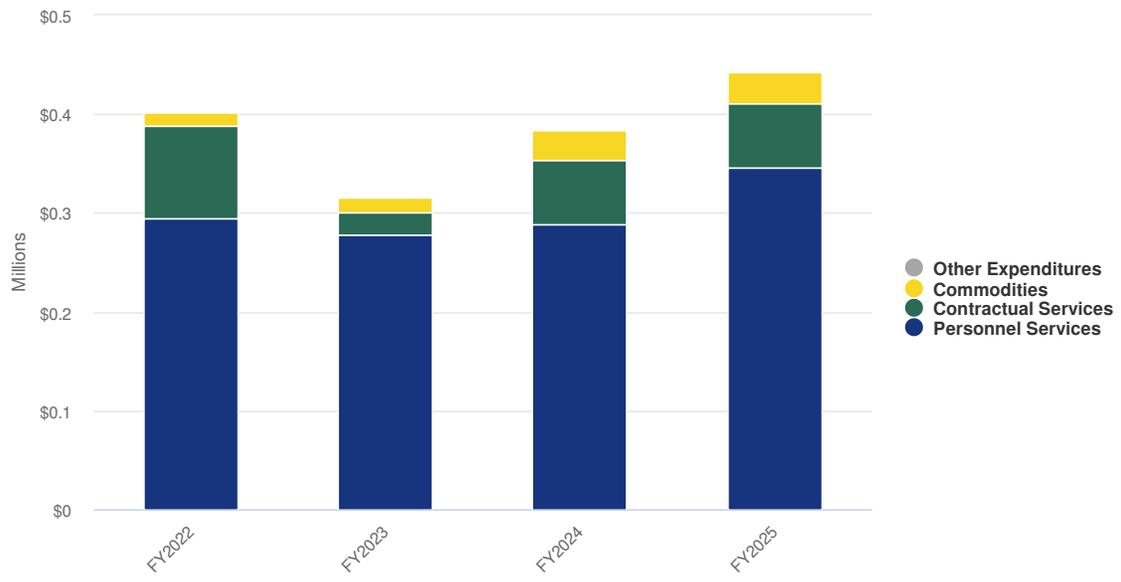
Name	FY2022 Actual	FY2023 Actual	FY2024 Budgeted	FY2024 Projected	FY2025 Budgeted	FY2026 Forecasted
Group Insurance	\$8,698	\$8,472	\$8,525	\$8,195	\$8,934	\$9,124
Medicare	-\$2	\$423	\$445	\$405	\$497	\$513
Social Security	\$1,640	\$1,808	\$1,897	\$1,730	\$2,121	\$2,193
IMRF	\$2,967	\$2,721	\$2,396	\$2,150	\$2,527	\$2,776
Total Personnel Services:	\$41,257	\$43,941	\$43,844	\$43,060	\$48,263	\$49,961
Contractual Services						
Other Contractual Services	\$2,411	\$5,609	\$5,000	\$5,000	\$5,000	\$5,000
Total Contractual Services:	\$2,411	\$5,609	\$5,000	\$5,000	\$5,000	\$5,000
Commodities						
Maintenance Supplies	\$5,801	\$6,879	\$11,000	\$11,000	\$11,000	\$11,000
Operating Supplies	\$2,552	\$1,769	\$2,500	\$2,500	\$2,500	\$2,500
Total Commodities:	\$8,353	\$8,648	\$13,500	\$13,500	\$13,500	\$13,500
Other Expenditures						
State/Federal Permit Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Total Other Expenditures:	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Total General:	\$53,021	\$59,198	\$63,344	\$62,560	\$67,763	\$69,461
Total Storm Drainage:	\$53,021	\$59,198	\$63,344	\$62,560	\$67,763	\$69,461
Total:	\$403,532	\$317,350	\$433,746	\$384,010	\$444,256	\$455,917

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



CAPITAL IMPROVEMENT PROGRAM





Capital Improvement Program

Objectives and Goals of the Capital Improvement Plan

Municipalities continually face the challenges of maintaining worn-out and antiquated facilities and infrastructure. Whether to repair, replace, expand, or construct new facilities or infrastructure, municipalities must keep pace with the level of service required by citizens and community growth. Municipalities need to look beyond the year-to-year budgeting and prepare for the future by identifying future improvements. Thus, staff prepares a capital improvement plan (CIP). The Capital Improvement Plan is reviewed and updated annually during the budget process. The plan assists the City Council and staff to prepare for the future by ensuring adequate resources are available to finance facilities and infrastructure needs. Without this long-range planning, public improvements may be given the wrong priorities, be poorly located, or be unrealistic due to a lack of available financial resources.

Capital projects may include land acquisition, additions to or renovations of existing buildings, construction or reconstruction of streets, infrastructure or utilities, and major equipment purchases.

The CIP represents a refined plan for actual project completion and expenditures for the upcoming two fiscal years (FY 2025 & 2026). During the preparation and review of the proposed CIP, staff set priorities and identified which projects could be accomplished in a given year within the limits of the City's budgetary control. This approach incorporates resource allocation, prioritization, evaluation of external factors, and cost evaluation to arrive at the final plan.

Numerous sources are used to develop the expenditures, including, but not limited to, engineering plans, traffic studies, comparative cost analysis, and development plans.

The City defines capital projects as follows:

- Cost \$5,000 or more;
- Have an expected useful life of one year or more; and
- Becomes or preserves an asset of the City.

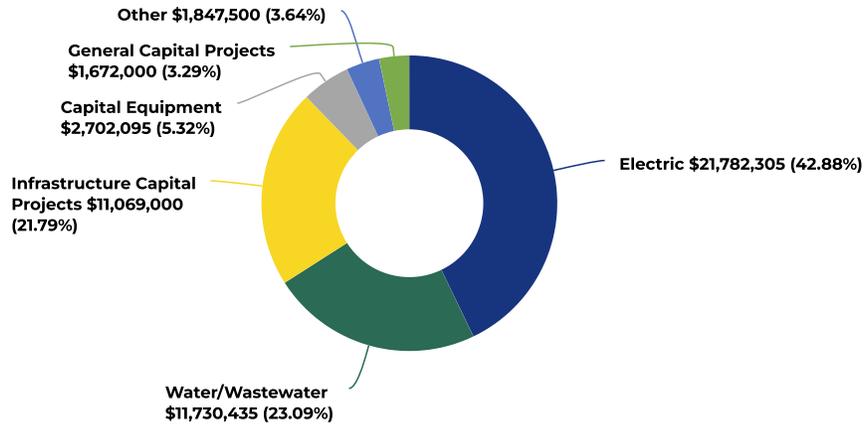
An interactive map showcasing select FY 2025 CIP projects can be found on the City's [website](#).

The total Capital Improvement Program for FY 2025 is \$50,803,335 and for FY 2026 is \$34,955,130. The following is a breakdown of FY 2025 by fund and by account:



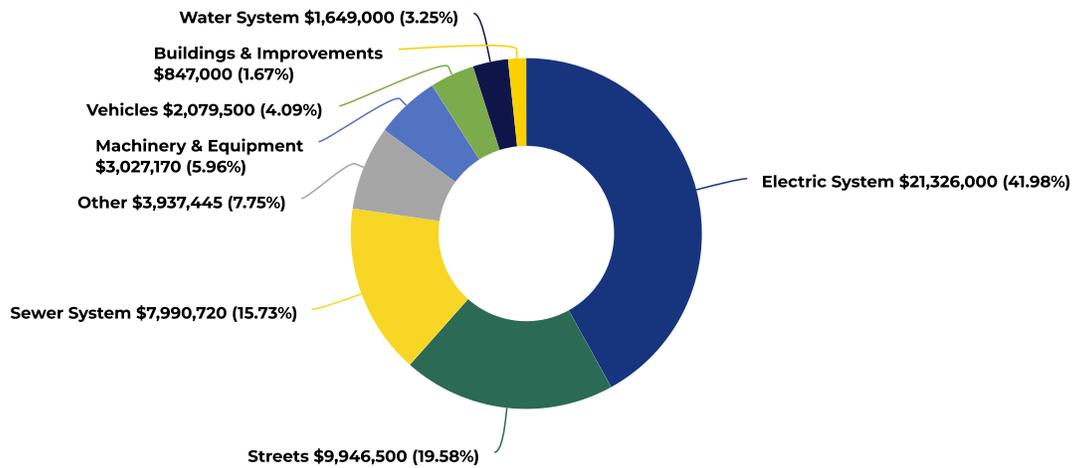
CIP by Fund FY 2025

CIP By Fund



CIP by Account FY 2025

CIP By Account



Impact on Operating Budget

Maintenance of road, drainage, and facility improvements is an ongoing obligation normally part of the City's operating budget. Many of the road and drainage projects included in the CIP are improvements to existing infrastructure. Each individual project description that follows summarizes the anticipated impact of the project on the operating budget. Operating impacts are ongoing costs associated with the approval of a capital project. Examples of operating impacts are personnel costs, utility costs, maintenance costs, or operating supplies. The cumulative impact of all of the CIP projects are taken into consideration as the City creates future year operating budgets.

CIP Process and Timeline

The City of Geneva operates on a fiscal year that begins on May 1 and ends the following April 30. While the CIP process typically begins in July with the beginning of the annual budget process, capital requests were due in November 2023 for the FY 2025 budget. Department directors and division managers/superintendents submitted capital project requests to the Finance Director. Finance staff and the City Administrator reviewed and analyzed the submitted capital requests. Capital project meetings occurred throughout November and December. The finalization of the CIP and the annual budget took place in January with final adoption by the City Council occurring in February.

CIP Review

The City Administrator, Finance Department staff, and applicable department personnel will review project proposals, determine project phasing, and review and evaluate the draft CIP budget document.

CIP Budget Carryover

Appropriations for CIP projects lapse at the end of each fiscal year. Projects that are not completed are reviewed and submitted to the City Council as part of a new CIP plan. In FY 2024, some CIP projects were delayed due to the underlying effects of the COVID-19 pandemic.

Mandated Projects

Mandated projects included in the CIP by either the federal or state government are as follows:

- Annual Sidewalk Improvement Program which includes ADA Sidewalk Improvements

Completed Projects and Purchases

A few CIP projects that were completed and/or purchased in the previous fiscal year (FY 2024) were:

- #1: Historic Geneva Sign Restoration
- #2: Fire Department Rescue Boat #2
- #3: Unmanned Aerial System (UAS)



City of Geneva Master Plans

The City of Geneva utilizes long-term planning documents to guide future growth and development. Based on public input, community surveys, existing development, physical characteristics, and social and economic conditions, the following long-range plans establish goals, objectives, and policies for the future of Geneva:

- [Strategic Plan](#)
- [Comprehensive Plan](#)
- [Southeast Master Plan](#)
- [Downtown/Station-Area Master Plan](#)
- [Bikeway Implementation Plan](#)



Funding Sources for Capital Improvement Projects

Each capital item is allocated to a City fund or funds based on the nature of the project and the financial resources required for the project. A listing of the City funds used to finance capital purchases, the revenue sources for that fund, and the types of projects allocated to the fund are described below:

235 – Restricted Police Fines Fund

Revenues are provided by DUI fines, drug forfeitures, court supervision fees, and the City's portion of sales tax from cannabis sales. Proceeds may only be used for the enforcement and prevention of driving while under the influence of alcohol or drugs as set forth by Illinois State Statute.

240 – Public, Education, and Government (PEG) Access Television Fund

Revenues are provided by the PEG fees received from the cable TV companies servicing the community. The PEG Fund accounts for the maintenance and equipment purchases for the Geneva Broadcast Network.

25X – SSA Funds

Revenues for all SSA's are provided by a special service area property tax levy. The City has twenty-six SSA's throughout the City of which eleven are currently active. SSA Funds are utilized to offset the maintenance costs of the subdivision's public areas (e.g., stormwater basins, landscaping, etc.)

410 – General Capital Projects Fund

Transfers from the General Fund provide revenues. Federal, state, and local grant reimbursements may also provide revenues. The General Capital Projects Fund accounts for the purchase of land, furniture, special projects, and capital improvements.

415 – Infrastructure Capital Projects Fund

Revenues are provided by the 0.5% Non-Home Rule Sales Tax that can only be used for infrastructure projects. Revenues may also be provided by federal, state, and local grant reimbursements. Similar to the General Capital Projects Fund, the Infrastructure Capital Projects Fund is used for capital projects for various infrastructure projects and improvements.

420 – Prairie Green Fund

Prairie Green Preserve is a 580-acre publicly owned prairie/wetland restoration and passive recreation site. Revenues are provided by leasing farmland, grants, and the sale of wetland mitigation bank credits and are used to fund capital improvement projects within the preserve.

425 – TIF #2 Fund

The East State Street TIF District accumulates resources for the payment of principal and interest of the TIF Revenue Bonds and capital improvements such as construction or reconstruction of streets within the TIF District. Revenues are provided by incremental property tax collected from the district. Revenues may also be provided by federal, state, and local grant reimbursements.

426 – TIF #3 Fund

The Geneva Fox River TIF District revenues accumulate resources for the payment of principal and interest of the TIF Revenue Bonds and capital improvements such as construction or reconstruction of streets within the TIF District are provided by incremental property tax collected from the district. Revenues may also be provided by federal, state, and local grant reimbursements.

430 – Capital Equipment Fund

Revenues are provided by transfers from the General Fund and the sale of City capital assets. Revenues may also be provided by federal, state, and local grant reimbursements. The Capital Equipment Fund accounts for the purchase of vehicles and equipment.



620 – Electric Fund

Electric revenues are provided by electric sales revenues. Funds are used for improvements to the electric system and capital equipment used in the operation of the electric system.

630 – Water/Wastewater Fund

Water and Wastewater Fund revenues are provided by water and sewer sales revenues. Funds are used for improvements to, and capital equipment used in the operation of, the water and sewer systems.

Grants

The City applies for grants to reduce the burden on residents. In FY 2025 and FY 2026, the City will also be utilizing federal and state grant reimbursements for the East State Street project. This funding is not a revenue source but a share, where the City is required to pay 20% of the construction costs. The City also has a grant for the Electric Funds portion of the SEMP project, which will offset \$1.2M of the total cost of extending service to the newly annexed properties.

Bonds

For larger capital projects, bonds may be issued to reduce the revenue fluctuation required by ratepayers. The Water/wastewater fund is scheduled to receive IEPA loans in FY 2025 and FY 2026 for the sanitary river crossing and leadline replacement.



Capital Improvement Program by Fund

CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Fund
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
235 – Restricted Police Fines			
820	Handheld Squad Car Radar	10,000	-
820	Police Live-Scan System	40,000	-
235 – Restricted Police Fines Total		50,000	-
240 – PEG Fund			
835	Studio Electronics	40,000	-
240 – PEG Fund Total		40,000	-
251 – SSA #1			
820	Zero Turn Streetscape Mower	10,000	-
251 – SSA #1 Total		10,000	-
410 – General Capital Projects Fund			
810	City Hall Public Spaces Painting Refresh	15,000	-
810	City Hall Sound Masking/Speech Privacy System	12,000	-
810	City Hall Tuckpointing	25,000	-
810	City Wide Facility Repairs	500,000	1,000,000
810	Fire Station 1 Roof Modifications	30,000	-
810	Fire Station 1 Roof Replacement	140,000	-
810	Public Works Team Goals	15,000	15,000
815.05	City Hall Wayfinding Signage Replacements	5,000	-
815.05	City Identification Signs	70,000	-
815.05	Comprehensive Plan Update	125,000	-
815.05	Cost-Benefit Analysis for City Services	25,000	-



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Fund
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
815.05	Geneva Destination Distance Tourism/Selfie Sign	10,000	-
815.05	SEMP Implementation	30,000	-
820	PD Generator	650,000	-
830	Office Chairs	20,000	-
410 – General Capital Projects Fund Total		1,672,000	1,015,000
415 – Infrastructure Capital Projects Fund			
815.05	Annual Sidewalk Improvement Program	125,000	100,000
815.05	Annual Streetscape & Median Maintenance Program	25,000	25,000
815.05	Annual Tree Maintenance Program	50,000	50,000
815.05	Annual Tree Replacement Program	180,000	180,000
815.05	Design Engineering	170,000	170,000
815.10	Annual Pavement Markings Program	90,000	50,000
815.10	Annual Roadway Infrastructure Program	2,000,000	2,000,000
815.10	East State Reconstruction Phase 3 Engineering	-	242,000
815.10	East State Street Re-Construction	-	2,121,000
815.10	East State Street Right Of Way (ROW) Acquisition	125,000	-
815.10	Kautz Road (Longest Drive to Commerce Drive) Engineering Phase 3	609,000	-
815.10	Kautz Road (Longest Drive to Commerce Drive) Reconstruction	6,800,000	200,000
815.10	Parking Lot Development Plans	75,000	25,000
815.15	Annual Storm Sewer Maintenance Program	150,000	150,000
815.15	Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	450,000	100,000
815.15	Storm Sewer Infrastructure Rehabilitation Program	150,000	150,000
815.20	Kaneville Road Culvert at Country Place Design	35,000	-
815.20	State Street Bridge Railing Replacement	35,000	370,000



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Fund
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
415 – Infrastructure Capital Projects Fund Total		11,069,000	5,933,000
425 – TIF #2 Fund			
815.10	East State Street Re-Construction	-	1,900,825
815.10	East State Street Right Of Way (ROW) Acquisition	60,000	-
425 – TIF #2 Fund Total		60,000	1,900,825
426 – TIF #3 Fund			
815.10	East State Street Re-Construction	-	1,651,350
815.10	East State Street Right Of Way (ROW) Acquisition	187,500	-
426 – TIF #3 Fund Total		187,500	1,651,350
430 – Capital Equipment Fund			
820	Annual Fire Hose Replacement	10,000	5,000
820	Annual Special Teams Equipment Replacement	20,000	10,000
820	Apparatus Corrosion Repair	20,000	-
820	Asphalt Hotbox	-	25,000
820	Ballistic Personal Protective Equipment Replacement	34,000	-
820	Personal Protective Equipment (PPE)	30,000	30,000
820	Public Works and GEMA Radio Replacement	167,000	-
820	SCBA Equipment (Bottles/Packs/Masks) Replacements	569,000	5,000
820	Station Alerting System Replacement	125,000	-
820	Tenant Floor Sweeper Replacement	33,335	-
820	Vehicle Exhaust System	191,000	-
820	Wheel Loader Replacement G-3054	-	250,000
825	1-Ton Vehicle Replacement G-3039	140,000	-
825	1-Ton Vehicle Replacement G-3040	-	140,000



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Fund
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
825	1-Ton Vehicle Replacement G-3071	140,000	-
825	1-Ton Vehicle Replacement G-3082	-	140,000
825	2024 Police Interceptor SUV (A)	63,000	-
825	2024 Police Interceptor SUV (B)	63,000	-
825	Battalion Chief Vehicle Replacement	90,000	-
825	Single Axle Dump Truck with Plow Vehicle Replacement G-3042	300,000	-
825	Single Axle Dump Truck with Plow Vehicle Replacement G-3043	-	300,000
825	Single Axle Dump Truck with Plow Vehicle Replacement G-3081	300,000	-
825	Single Axle Dump Truck with Plow Vehicle Replacement G-3146	-	300,000
825	Single Axle Dump Truck with Plow Vehicle Replacement G-3449	300,000	-
825	Trailer Purchase	12,000	-
835	Annual Computer Replacements	58,760	65,460
835	Apparatus iPads	16,000	-
835	Building Security Improvements	20,000	-
430 – Capital Equipment Fund Total		2,702,095	1,270,460
620 – Electric Fund			
810	Green Initiative - PW LED Lighting	5,000	5,000
810	Public Works Team Goals	15,000	15,000
815.25	Annual Electric Generation Equipment	100,000	100,000
815.25	Annual Line Supplies	560,000	560,000
815.25	Electric Meter Replacement	10,000	10,000
815.25	Geneva Business Park III and Old Kirk Rd Construction	6,610,000	255,000
815.25	Kautz Road Substation	3,718,000	-



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Fund
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
815.25	Southeast Development Feeders	9,088,000	-
815.25	State Street and Eastside Drive Vault Cover	40,000	-
815.25	Substation Improvements	100,000	100,000
815.25	Underground Cable Replacement	1,000,000	1,000,000
815.25	Voltage Conversion	100,000	100,000
820	Annual Small Equipment Replacement	25,000	30,000
820	Backhoe G-1112	-	125,000
820	Infrared (IR) Camera Replacement	30,000	-
820	New Tow-Behind Air Compressor	100,000	-
820	Public Works and GEMA Radio Replacement	160,000	-
820	Tenant Floor Sweeper Replacement	33,335	-
825	Service Truck G-1003	-	120,000
825	Service Truck G-1114	-	140,000
825	Truck #1060 Chassis and Upfit	78,500	-
835	Annual Computer Replacements	4,470	21,555
835	Building Security Improvements	5,000	-
620 – Electric Fund Total		21,782,305	2,581,555
630 – Water/Wastewater Fund			
810	Public Works Team Goals	15,000	15,000
810	Water Treatment Plant Chemical Room Painting	75,000	-
815.05	Sanitary Sewer River Crossing Construction Engineering	425,000	425,000
815.05	Sealcoat Asphalt Drives and Paths	-	10,000
815.05	Water Facilities' Driveways & Paths Sealcoating	10,000	-
815.05	Water Plant Asphalt Pavement Drive	50,000	-
815.05	Water Plant Lift Station Upgrade	25,000	-



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Fund
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
815.05	Well #6 MCC Construction	100,000	-
815.30	Fire Hydrant Replacement Program	21,000	21,000
815.30	Kirk Road Water Tower Painting	-	500,000
815.30	Lead Water Service Replacement	30,000	30,000
815.30	Mainline Water Valve Replacement Program	15,000	15,000
815.30	Reverse Osmosis Membrane Filter Replacement	185,000	195,000
815.30	Sand Filter Manway Hatches Replacement	16,000	16,000
815.30	Water Main Infrastructure Replacement	1,000,000	2,850,000
815.30	Water Main Replacement & Lead Water Service Transition Plan Engineering Services	50,000	-
815.30	Water Main Replacement Construction Engineering	-	310,000
815.30	Water Main Replacement Design Engineering	170,000	260,000
815.30	Water Main Replacement Design Engineering - Delnor	55,000	-
815.30	Water Meter Replacement Program	50,000	50,000
815.30	Water Meters for New Construction Program	15,000	15,000
815.30	Water Plant HVAC Phase III Engineering	10,000	-
815.30	Water System Leak Survey Program	32,000	35,000
815.35	East State Street Sanitary Sewer Replacement	-	40,000
815.35	Kautz Road Lift Station Improvements	230,000	-
815.35	Large-Diameter Sanitary Sewer Cleaning & Televising	75,000	75,000
815.35	Lift Station Variable Frequency Drive Replacement	31,000	-
815.35	Sanitary Sewer Design Engineering - Reed Road	50,000	-
815.35	Sanitary Sewer Rehabilitation	280,000	280,000
815.35	Sanitary Sewer River Crossing Construction	6,190,000	6,190,000
815.35	Technical Review of Local Discharge Limits	10,000	-
815.35	Western Ave. Lift Station Control/PLC Upgrades	25,000	-
815.35	WWTP Solids Handling Improvement	-	9,000,000



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Fund
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
815.35	WWTP Solids Handling Improvement Design	1,099,720	-
820	Asphalt Hotbox	-	25,000
820	Construction Trailer	25,000	-
820	Electric Pallet Jack	7,500	-
820	Emergency Generator Batteries Replacement	15,000	-
820	Lift Station Pump Replacement #1	10,000	-
820	Lift Station Pump Replacement #2	20,000	-
820	Lift Station Pump Replacement #3	60,000	-
820	Lift Station Pump Replacement #4	35,000	-
820	Portable 4-Inch Pumps	5,500	-
820	Public Works and GEMA Radio Replacement	160,000	-
820	Reverse Osmosis CIP Valve Replacement	12,000	-
820	Reverse Osmosis Flow Control Units	30,000	32,000
820	Sewer Camera Tractor	20,000	-
820	Tenant Floor Sweeper Replacement	35,000	-
820	Trench Shoring and Trench Shields Replacement	30,000	-
820	Wastewater Dissolved Oxygen Meter	12,000	-
820	Wastewater Plant Digester Recirculation Pump Replacement	40,000	-
820	Wastewater Plant Pump Replacement	30,000	-
820	Wastewater Plant Ultraviolet Lamps	30,500	-
820	Water Plant HVAC	150,000	-
820	WTP Chemical Feed Pumps	7,000	-
820	WTP Filter Actuator Valve Replacement	35,000	35,000
825	1-Ton Dump Truck	-	85,000
825	Backhoe	250,000	-
825	Enterprise Buyout	43,000	-



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Fund
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
825	Tractor Trailer Replacement	250,000	-
825	Utility Truck Vehicle Replacement	-	85,000
825	Water Plant Vehicle Replacement	50,000	-
835	Annual Computer Replacements	7,215	8,940
835	Building Security Improvements	5,000	-
835	Sewer Televising Software	16,000	-
630 – Water/Wastewater Fund Total		11,730,435	20,602,940
660 – Commuter Parking Fund			
815.40	Four Union Pacific Parking Lots	1,500,000	-
660 – Commuter Parking Fund Total		1,500,000	-
Grand Total		50,803,335	34,955,130



Capital Improvement Program by Account

CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Account
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
810	Buildings & Improvements		
410	City Hall Public Spaces Painting Refresh	15,000	-
410	City Hall Sound Masking/Speech Privacy System	12,000	-
410	City Hall Tuckpointing	25,000	-
410	City Wide Facility Repairs	500,000	1,000,000
410	Fire Station 1 Roof Modifications	30,000	-
410	Fire Station 1 Roof Replacement	140,000	-
410/620/630	Public Works Team Goals	45,000	45,000
620	Green Initiative - PW LED Lighting	5,000	5,000
630	Water Treatment Plant Chemical Room Painting	75,000	-
810 Total		847,000	1,050,000
815.05	Improvements Other Than Buildings - Other		
410	City Hall Wayfinding Signage Replacements	5,000	-
410	City Identification Signs	70,000	-
410	Comprehensive Plan Update	125,000	-
410	Cost-Benefit Analysis for City Services	25,000	-
410	Geneva Destination Distance Tourism/Selfie Sign	10,000	-
410	SEMP Implementation	30,000	-
415	Annual Sidewalk Improvement Program	125,000	100,000
415	Annual Streetscape & Median Maintenance Program	25,000	25,000
415	Annual Tree Maintenance Program	50,000	50,000
415	Annual Tree Replacement Program	180,000	180,000
415	Design Engineering	170,000	170,000
630	Sanitary Sewer River Crossing Construction Engineering	425,000	425,000



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Account
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
630	Sealcoat Asphalt Drives and Paths	-	10,000
630	Water Facilities' Driveways & Paths Sealcoating	10,000	-
630	Water Plant Asphalt Pavement Drive	50,000	-
630	Water Plant Lift Station Upgrade	25,000	-
630	Well #6 MCC Construction	100,000	-
815.05 Total		1,425,000	960,000
815.10	Improvements Other Than Buildings - Streets		
415	Annual Pavement Markings Program	90,000	50,000
415	Annual Roadway Infrastructure Program	2,000,000	2,000,000
415	East State Reconstruction Phase 3 Engineering	-	242,000
415	East State Street Right Of Way (ROW) Acquisition	372,500	-
415	Kautz Road (Longest Drive to Commerce Drive) Engineering Phase 3	609,000	-
415	Kautz Road (Longest Drive to Commerce Drive) Reconstruction	6,800,000	200,000
415	Parking Lot Development Plans	75,000	25,000
415/425/426	East State Street Re-Construction	-	5,673,175
815.10 Total		9,946,500	8,190,175
815.15	Improvements Other Than Buildings - Storm Sewers		
415	Annual Storm Sewer Maintenance Program	150,000	150,000
415	Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	450,000	100,000
415	Storm Sewer Infrastructure Rehabilitation Program	150,000	150,000
815.15 Total		750,000	400,000
815.20	Improvements Other Than Buildings - Culverts		
415	Kaneville Road Culvert at Country Place Design	35,000	-



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Account
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
415	State Street Bridge Railing Replacement	35,000	370,000
815.20 Total		70,000	370,000
815.25	Improvements Other Than Buildings - Electric System		
620	Annual Electric Generation Equipment	100,000	100,000
620	Annual Line Supplies	560,000	560,000
620	Electric Meter Replacement	10,000	10,000
620	Geneva Business Park III and Old Kirk Rd Construction	6,610,000	255,000
620	Kautz Road Substation	3,718,000	-
620	Southeast Development Feeders	9,088,000	-
620	State Street and Eastside Drive Vault Cover	40,000	-
620	Substation Improvements	100,000	100,000
620	Underground Cable Replacement	1,000,000	1,000,000
620	Voltage Conversion	100,000	100,000
815.25 Total		21,326,000	2,125,000
815.30	Improvements Other Than Buildings - Water System		
630	Fire Hydrant Replacement Program	21,000	21,000
630	Kirk Road Water Tower Painting	-	500,000
630	Lead Water Service Replacement	30,000	30,000
630	Mainline Water Valve Replacement Program	15,000	15,000
630	Reverse Osmosis Membrane Filter Replacement	185,000	195,000
630	Sand Filter Manway Hatches Replacement	16,000	16,000
630	Water Main Infrastructure Replacement	1,000,000	2,850,000
630	Water Main Replacement & Lead Water Service Transition Plan Engineering Services	50,000	-
630	Water Main Replacement Construction Engineering	-	310,000



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Account
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
630	Water Main Replacement Design Engineering	170,000	260,000
630	Water Main Replacement Design Engineering - Delnor	55,000	-
630	Water Meter Replacement Program	50,000	50,000
630	Water Meters for New Construction Program	15,000	15,000
630	Water Plant HVAC Phase III Engineering	10,000	-
630	Water System Leak Survey Program	32,000	35,000
815.30 Total		1,649,000	4,297,000
815.35	Improvements Other Than Buildings - Sewer System		
630	East State Street Sanitary Sewer Replacement	-	40,000
630	Kautz Road Lift Station Improvements	230,000	-
630	Large-Diameter Sanitary Sewer Cleaning & Televising	75,000	75,000
630	Lift Station Variable Frequency Drive Replacement	31,000	-
630	Sanitary Sewer Design Engineering - Reed Road	50,000	-
630	Sanitary Sewer Rehabilitation	280,000	280,000
630	Sanitary Sewer River Crossing Construction	6,190,000	6,190,000
630	Technical Review of Local Discharge Limits	10,000	-
630	Western Ave. Lift Station Control/PLC Upgrades	25,000	-
630	WWTP Solids Handling Improvement	-	9,000,000
630	WWTP Solids Handling Improvement Design	1,099,720	-
815.35 Total		7,990,720	15,585,000
815.40	Improvements Other Than Buildings - Parking Lots		
660	Four Union Pacific Parking Lots	1,500,000	-
815.40 Total		1,500,000	-
820	Machinery & Equipment		



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Account
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
235	Handheld Squad Car Radar	10,000	-
235	Police Live-Scan System	40,000	-
251	Zero Turn Streetscape Mower	10,000	-
410	PD Generator	650,000	-
430	Annual Fire Hose Replacement	10,000	5,000
430	Annual Special Teams Equipment Replacement	20,000	10,000
430	Apparatus Corrosion Repair	20,000	-
430	Ballistic Personal Protective Equipment Replacement	34,000	-
430	Personal Protective Equipment (PPE)	30,000	30,000
430	SCBA Equipment (Bottles/Packs/Masks) Replacements	569,000	5,000
430	Station Alerting System Replacement	125,000	-
430	Vehicle Exhaust System	191,000	-
430	Wheel Loader Replacement G-3054	-	250,000
430/620/630	Tenant Floor Sweeper Replacement	101,670	-
430/630	Asphalt Hotbox	-	50,000
430/630/620	Public Works and GEMA Radio Replacement	487,000	-
620	Annual Small Equipment Replacement	25,000	30,000
620	Backhoe G-1112	-	125,000
620	Infrared (IR) Camera Replacement	30,000	-
620	New Tow-Behind Air Compressor	100,000	-
630	Construction Trailer	25,000	-
630	Electric Pallet Jack	7,500	-
630	Emergency Generator Batteries Replacement	15,000	-
630	Lift Station Pump Replacement #1	10,000	-
630	Lift Station Pump Replacement #2	20,000	-
630	Lift Station Pump Replacement #3	60,000	-
630	Lift Station Pump Replacement #4	35,000	-



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Account
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
630	Portable 4-Inch Pumps	5,500	-
630	Reverse Osmosis CIP Valve Replacement	12,000	-
630	Reverse Osmosis Flow Control Units	30,000	32,000
630	Sewer Camera Tractor	20,000	-
630	Trench Shoring and Trench Shields Replacement	30,000	-
630	Wastewater Dissolved Oxygen Meter	12,000	-
630	Wastewater Plant Digester Recirculation Pump Replacement	40,000	-
630	Wastewater Plant Pump Replacement	30,000	-
630	Wastewater Plant Ultraviolet Lamps	30,500	-
630	Water Plant HVAC	150,000	-
630	WTP Chemical Feed Pumps	7,000	-
630	WTP Filter Actuator Valve Replacement	35,000	35,000
820 Total		3,027,170	572,000
825	Vehicles		
430	1-Ton Vehicle Replacement G-3039	140,000	-
430	1-Ton Vehicle Replacement G-3040	-	140,000
430	1-Ton Vehicle Replacement G-3071	140,000	-
430	1-Ton Vehicle Replacement G-3082	-	140,000
430	2024 Police Interceptor SUV (A)	63,000	-
430	2024 Police Interceptor SUV (B)	63,000	-
430	Battalion Chief Vehicle Replacement	90,000	-
430	Single Axle Dump Truck with Plow Vehicle Replacement G-3042	300,000	-
430	Single Axle Dump Truck with Plow Vehicle Replacement G-3043	-	300,000
430	Single Axle Dump Truck with Plow Vehicle Replacement G-3081	300,000	-
430	Single Axle Dump Truck with Plow Vehicle Replacement G-3146	-	300,000
430	Single Axle Dump Truck with Plow Vehicle Replacement G-3449	300,000	-



CITY OF GENEVA, ILLINOIS
FY 2025 - 2026 Capital Improvement Program by Account
Fiscal Year Ending April 30, 2025 - 2026

Account	Request Title	FY2025	FY2026
430	Trailer Purchase	12,000	-
620	Service Truck G-1003	-	120,000
620	Service Truck G-1114	-	140,000
620	Truck #1060 Chassis and Upfit	78,500	-
630	1-Ton Dump Truck	-	85,000
630	Backhoe	250,000	-
630	Enterprise Buyout	43,000	-
630	Tractor Trailer Replacement	250,000	-
630	Utility Truck Vehicle Replacement	-	85,000
630	Water Plant Vehicle Replacement	50,000	-
825 Total		2,079,500	1,310,000
830	Office Furniture		
410	Office Chairs	20,000	-
830 Total		20,000	-
835	Computer Equipment		
240	Studio Electronics	40,000	-
240/430/620/630	Annual Computer Replacements	70,445	95,955
430	Apparatus iPads	16,000	-
430/620/630	Building Security Improvements	30,000	-
630	Sewer Televising Software	16,000	-
835 Total		172,445	95,955
Grand Total		50,803,335	34,955,130



Capital Improvement Program by Detail

The following are detailed descriptions of capital improvement projects budgeted for FY 2025 and FY 2026:

1-Ton Dump Truck Replacement 2010

The purchase of a 1-ton dump truck vehicle replacement for 2010.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$85,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

1-Ton Vehicle Replacement 3039

The purchase of a 1-ton vehicle replacement for 3039.



Budgeted Cost FY2025:	\$140,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

1-Ton Vehicle Replacement 3040

The purchase of a 1-ton vehicle replacement for 3040.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$140,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

1-Ton Vehicle Replacement 3071

The purchase of a 1-ton vehicle replacement for 3071.



Budgeted Cost FY2025:	\$140,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

1-Ton Vehicle Replacement 3082

The purchase of a 1-ton vehicle replacement for 3082.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$140,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

2024 Police Interceptor SUV (A)

The purchase of a 2024 Police Interceptor SUV will replace a patrol vehicle that will have well in excess of 100,000 miles upon its replacement. This proposed replacement allows us to maintain our regular squad car replacement schedule.



Budgeted Cost FY2025:	\$63,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

2024 Police Interceptor SUV (B)

The purchase of a 2024 Police Interceptor SUV will replace a patrol vehicle that will have well in excess of 100,000 miles upon its replacement. This proposed replacement allows us to maintain our regular squad car replacement schedule.



Budgeted Cost FY2025:	\$63,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Annual Computer Replacements

The annual purchase of replacement computers/server equipment across all City departments.



Budgeted Cost FY2025:	\$70,445
Budgeted Cost FY2026:	\$95,955
Sources of Funding:	PEG Fund, Water/Wastewater Fund, Capital Equipment Fund, Electric Fund
Impact on Operating Budget:	This project is estimated to reduce maintenance costs and increase staff efficiency and effectiveness.

Annual Electric Generation Equipment

The annual procurement of generation supplies and services needed for replacement and repair.



Budgeted Cost FY2025:	\$100,000
Budgeted Cost FY2026:	\$100,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to decrease capacity charges for the Electric Division.

Annual Fire Hose Replacement

The annual purchase of replacement fire hoses to meet the NFPA fire hose standards. Age, usage, and damage have diminished the current fire hose stock.



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	\$5,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Line Supplies

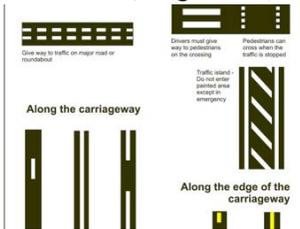
The annual purchase of line supplies is needed for the replacement/repair of the electric system, including line equipment, wire & cable, street lights, switches, and transformers.



Budgeted Cost FY2025:	\$560,000
Budgeted Cost FY2026:	\$560,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Pavement Markings Program

The annual purchase of pavement marking services to improve the condition of some of the stop bars, centerlines, edge lines, and other pavement markings.



Budgeted Cost FY2025:	\$90,000
Budgeted Cost FY2026:	\$50,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Roadway Infrastructure Program

The City's roadways deteriorate over time. This Roadway Improvement Program also addresses ADA upgrades and the City water/sewer/electric utility improvements as needed.



Budgeted Cost FY2025:	\$2,000,000
Budgeted Cost FY2026:	\$2,000,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is estimated to decrease operational costs due to refurbished infrastructure that has lower failure or need for maintenance impacts.

Annual Sidewalk Improvement Program

The City has an Annual Curb and Sidewalk Improvement Program to improve the condition of some of the curbs and sidewalks exhibiting cracks or uneven settlement. This sidewalk program also addresses ADA upgrades and the City Facility access. Locations are taken from resident service requests, known areas to be disturbed by City utility repairs and staff inspections. This is typically a bid for both removal/replacements and grindings.



Budgeted Cost FY2025:	\$125,000
Budgeted Cost FY2026:	\$100,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Small Equipment Replacement

The replacement of small equipment for the Electric Division.



Budgeted Cost FY2025:	\$25,000
Budgeted Cost FY2026:	\$30,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Special Teams Equipment Replacement

The purchase of specialized equipment to replace expiring, worn, and broken equipment for special operations teams (Hazmat, Technical Rescue, and Water Rescue). Examples include rescue ropes, hazmat suits, rescue harnesses, and rescue helmets.



Budgeted Cost FY2025:	\$20,000
Budgeted Cost FY2026:	\$10,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Storm Sewer Maintenance Program

An annual maintenance program to clean and televise underground storm and drainage structures located throughout the City. Storm sewer maintenance activities are required to comply with the MS4 Storm Water Permit.



Budgeted Cost FY2025:	\$150,000
Budgeted Cost FY2026:	\$150,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Streetscape & Median Maintenance Program

The maintenance and upgrades to the downtown streetscape area. Improvements include brick crosswalks and addressing other hazards to pedestrians. Deterioration of brick crosswalks necessitates replacement, which will eliminate hazards and continue to keep the downtown area beautiful.



Budgeted Cost FY2025:	\$25,000
Budgeted Cost FY2026:	\$25,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Tree Maintenance Program

An annual program to provide contractual tree trimming around power lines, the downtown area, and general assistance for public works staff that have been diverted to fighting the Emerald Ash Borer.



Budgeted Cost FY2025:	\$50,000
Budgeted Cost FY2026:	\$50,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Annual Tree Replacement Program

An annual parkway tree replacement program within City Right-of-Way, usually located between the sidewalk/property line and curb.



Budgeted Cost FY2025:	\$180,000
Budgeted Cost FY2026:	\$180,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Apparatus Corrosion Repair

The frame and body repair for Engine 202 and Squad 201 due to corrosion damage.



Budgeted Cost FY2025:	\$20,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is not estimated to impact operating expenses.

Apparatus iPads

The purchase of replacement apparatus iPads as the current iPads have reached the end of their life cycle.



Budgeted Cost FY2025:	\$16,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease repair costs.

Asphalt Hotbox

The purchase of a 4-ton asphalt hot box replacement for 3068.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$50,000
Sources of Funding:	Capital Equipment Fund, Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs and repair costs.

Backhoe 2028

The purchase of a backhoe used for planned and emergency construction activities.



Budgeted Cost FY2025:	\$250,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Backhoe 1112

The purchase of a backhoe used for excavating for new and replacement infrastructure.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$125,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Ballistic Personal Protective Equipment Replacement

The purchase of new ballistic protective equipment to replace expired equipment and to add more personal protective equipment to safeguard three apparatus of members and all command officers.



Budgeted Cost FY2025:	\$34,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Battalion Chief Vehicle Replacement

The purchase of a Battalion Chief Command Vehicle replacement for Battalion 200.



Budgeted Cost FY2025:	\$90,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance and repair costs.

Building Security Improvements

The funding for the expansion of video security systems for City Hall and Public Works buildings.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund, Capital Equipment Fund, Electric Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs, repairs related to building damage, and any staff time spent investigating damages.

City Hall Public Spaces Painting Refresh

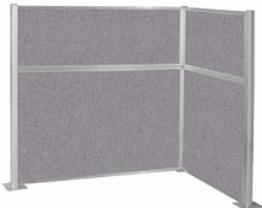
City Hall was last re-painted 10+ years ago and many areas are showing their age & minor touch-ups are needed in various areas. Desire to refresh the paint in all public-facing areas (Council chambers, 2nd-floor conference room, 2nd-floor restrooms, and 2nd & 1st-floor corridors if money allows).



Budgeted Cost FY2025:	\$15,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

City Hall Sound Masking/Speech Privacy System

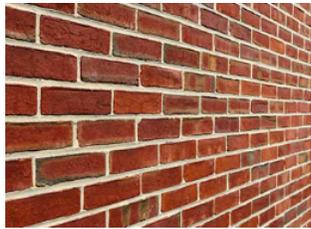
The purchase of a sound masking/speech privacy system for City Hall 1st-floor offices and adjacent areas.



Budgeted Cost FY2025:	\$12,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

City Hall Tuckpointing

The tuckpointing of exterior masonry at City Hall.



Budgeted Cost FY2025:	\$25,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

City Hall Wayfinding Signage Replacements

The replacement of exterior signs around City Hall that direct pedestrian traffic to alleviate confusion regarding the location of services.



Budgeted Cost FY2025:	\$5,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

City Identification Signs

City identification signs to replace deteriorating signs and add new locations. Two signs were deferred from the original schedule due to road construction projects. Projects will be completed and locations ready for signage.



Budgeted Cost FY2025:	\$70,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is estimated to increase maintenance costs for landscaping sign areas.

City-Wide Facility Repairs

The services for maintenance repairs for city-wide facilities. The City Facilitates Assessment 2022 identified the conditions of the city buildings. The City will be completing the highest priority projects to start reducing the deferred maintenance list.



Budgeted Cost FY2025:	\$500,000
Budgeted Cost FY2026:	\$1,000,000
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance.

Comprehensive Plan Update

The assistance of a consultant to revise the comprehensive plan that was last adopted in 2003 which is used as a planning document for the City.



Budgeted Cost FY2025:	\$125,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Construction Trailer

The purchase of a replacement construction trailer used by Water & Sewer Maintenance to haul construction material.



Budgeted Cost FY2025:	\$25,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Cost-Benefit Analysis for City Services

The City will work with a consultant to seek information from stakeholders throughout the community (chamber, local businesses, special event organizers) to create a cost-benefit analysis for city services provided in support of businesses.



Budgeted Cost FY2025:	\$25,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Design Engineering

This funding will provide for miscellaneous design engineering using an outside consultant(s) for PW projects that cannot be completed with in-house staff, due to time constraints, expertise in a specific field, or size of the project exceeding staff resources.



Budgeted Cost FY2025:	\$170,000
Budgeted Cost FY2026:	\$170,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

East State Reconstruction Phase 3 Engineering

The Phase 3 Engineering (Construction Supervision) for the reconstruction and limited widening of the East State Street corridor from North Bennett Street (IL RT25) east to Whitfield Drive, includes new street lighting, traffic signalization modernization, EVT pre-emption, streetscape improvements, sidewalk replacement, bike path installation, new water main, sanitary sewer, storm sewer modernization and lead line service replacement.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$242,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is estimated to increase operating costs due to additional snow removal of additional lanes and increased operating costs as the new infrastructure ages.

East State Street Reconstruction

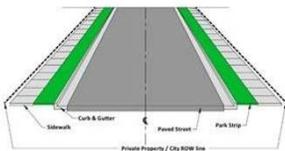
The re-construction and limited widening of the East State Street corridor from North Bennett Street (IL RT25) east to Whitfield Drive, including new street lighting, traffic signalization modernization, EVT pre-emption, streetscape improvements, sidewalk replacement, bike path installation, new water main, sanitary sewer, storm sewer modernization and lead line service replacement.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$5,673,175
Sources of Funding:	Infrastructure Capital Projects Fund, TIF #2 Fund, TIF #3 Fund
Impact on Operating Budget:	This project is estimated to increase maintenance costs due to additional costs for snow removal of additional lanes and increase operational costs as the new infrastructure ages.

East State Street Right Of Way (ROW) Acquisition

This is the estimated amount to complete the necessary ROW and Construction Easements to allow for the East State Street Reconstruction Project that is attributable to the 415 Fund.



Budgeted Cost FY2025:	\$372,500
Budgeted Cost FY2026:	-
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

East State Street Sanitary Sewer Replacement

The replacement of the sanitary sewer system along East State Street is a component of the East State Street reconstruction project.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$40,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Electric Meter Replacement

The replacement of older and nonfunctioning meters with radio read meters. Modern radiometers allow for more accurate electric use readings.



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	\$10,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to decrease operating costs due to remote meter reading and meter accuracy.

Electric Pallet Jack

The purchase of an electric pallet jack for the Water Treatment Plant.



Budgeted Cost FY2025:	\$7,500
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Emergency Generator Batteries Replacement

The purchase of replacement batteries for the emergency generator at the Water Treatment Plant.



Budgeted Cost FY2025:	\$15,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Enterprise Buyout

The City entered into an agreement with Enterprise to lease vehicles. In FY 2025, the leases will mature and the City will be buying out the vehicles and taking ownership.



Budgeted Cost FY2025:	\$43,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Fire Hydrant Replacement Program

The replacement of older and hard-to-operate fire hydrants.



Budgeted Cost FY2025:	\$21,000
Budgeted Cost FY2026:	\$21,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Fire Station 1 Roof Modifications

The fabrication and installation of a roof over the exterior stairs to the basement below Fire Station 1. Different alternatives have been reviewed with costs ranging from \$5k to around \$30k. Exterior fire sprinklers added under the new roof will be an additional \$3-5k.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Fire Station 1 Roof Replacement

The replacement roof system for Fire Station 1 is due to the age of the current asphalt shingle roof.



Budgeted Cost FY2025:	\$140,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Four Union Pacific Parking Lots

The City entered into a Master Purchase and Sale Agreement for four Union Pacific Parking Lots on January 24, 2022. On December 5, 2022, the council signed an amendment extending the purchase date to no later than April 30, 2024. The project has been delayed, therefore the City will be requesting another extension to April 30, 2025. The purchase of the parking lots shall not occur until after the construction of the third rail and restoration of the parking lots per the construction easement.



Budgeted Cost FY2025:	\$1,500,000
Budgeted Cost FY2026:	-
Sources of Funding:	Commuter Parking Fund
Impact on Operating Budget:	This project is not estimated to impact the annual operating expenses because the City is currently responsible for maintaining the parking lot per the lease agreement.

Geneva Business Park III and Old Kirk Rd Construction

The purchase of a new power transformer to be installed at Geneva Business Park III (GBP III) and the installation of two circuits along the east side of Kirk & Old Kirk Rd.



Budgeted Cost FY2025:	\$6,610,000
Budgeted Cost FY2026:	\$255,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to increase operating expenses due to the additional plant in service.

Geneva Destination Distance Tourism/Selfie Sign

The implementation of placemaking signage for destination marketing indicates Geneva's distance from other jurisdictions named Geneva.



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Green Initiative - PW LED Lighting

The transition to light-emitting diode (LED) lighting at the Public Works building. The lighting will provide increased sustainability and lowered energy usage



Budgeted Cost FY2025:	\$5,000
Budgeted Cost FY2026:	\$5,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Handheld Squad Car Radar

The purchase of handheld radars to be utilized for providing traffic enforcement on a daily basis.



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	-
Sources of Funding:	Restricted Police Fines
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Infrared (IR) Camera Replacement

The purchase of a replacement IR camera which is use to inspect underground electrical connections and equipment.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	-
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to decrease operating costs due to repairing items found and avoiding outages.

Kaneville Road Culvert at Country Place Design

The design of repairs and possible replacement of the current culvert at Kaneville Road at Country Club Place as identified in the FY 2022 Culvert Study.



Budgeted Cost FY2025:	\$35,000
Budgeted Cost FY2026:	-
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Kautz Road (Longest Drive to Commerce Drive) Engineering Phase 3

The Phase 3 construction engineering for the portion of Kautz Road (Longest Drive to Commerce Drive, St. Charles) is expected to be completed by April 2025.



Budgeted Cost FY2025:	\$609,000
Budgeted Cost FY2026:	-
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is estimated to increase maintenance costs due to snow removal and pavement maintenance.

Kautz Road (Longest Drive to Commerce Drive) Reconstruction

The construction phase for this portion of Kautz Road is expected to begin in May 2024 and continue through the summer of 2024.



Budgeted Cost FY2025:	\$6,800,000
Budgeted Cost FY2026:	\$200,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is estimated to increase operating expenses due to additional costs related to snow removal and roadway maintenance due to additional lane of traffic.

Kautz Road Lift Station Improvements

A new pump, electrical, and piping modifications for the Kautz Road Lift Station.



Budgeted Cost FY2025:	\$230,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	Increased energy costs.

Kautz Road Substation

The costs associated with the construction of a substation for the Southeast Development project.



Budgeted Cost FY2025:	\$3,718,000
Budgeted Cost FY2026:	-
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to increase operating expenses due to the larger plant-in-service.

Kirk Road Water Tower Painting

The repainting of the Kirk Road Water Tower to revitalize the worn-down appearance and protect the water tower from corrosion problems such as weather and coating degradation.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$500,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Large-Diameter Sanitary Sewer Cleaning & Televising

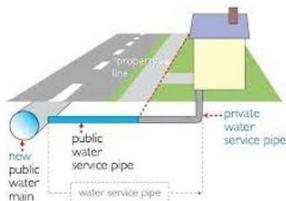
The undertaking of cleaning and televising the large-diameter sanitary sewers located throughout the City. Large-diameter sewers constitute a minor part of the overall sewer system.



Budgeted Cost FY2025:	\$75,000
Budgeted Cost FY2026:	\$75,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Lead Water Service Replacement

The replacement of lead water services on the public-maintained portion of the water system.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	\$30,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to increase operating costs due to increased labor and material costs to replace the city portion of the water service.

Lift Station Pump Replacement #1

The replacement of the lift station pump which is located at N. River Ln. and Hamilton St.



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Lift Station Pump Replacement #2

The replacement of two lift station pump which is located at the West Side Lift Station.



Budgeted Cost FY2025:	\$20,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Lift Station Pump Replacement #3

The replacement of the lift station pump located at the Western Avenue Lift Station.



Budgeted Cost FY2025: \$60,000
Budgeted Cost FY2026: -
Sources of Funding: Water/Wastewater Fund
Impact on Operating Budget: This project is not estimated to have an impact on the annual operating budget.

Lift Station Pump Replacement #4

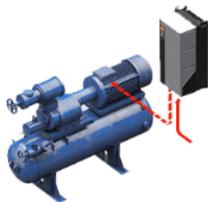
The replacement of the lift station pump which is located at the Water Treatment Plant Lift Station.



Budgeted Cost FY2025: \$35,000
Budgeted Cost FY2026: -
Sources of Funding: Water/Wastewater Fund
Impact on Operating Budget: This project is not estimated to have an impact on the annual operating budget.

Lift Station Variable Frequency Drive Replacement

The replacement of the Variable Frequency Drives at the Western Avenue Lift Station.



Budgeted Cost FY2025: \$31,000
Budgeted Cost FY2026: -
Sources of Funding: Water/Wastewater Fund
Impact on Operating Budget: This project is not estimated to have an impact on the annual operating budget.

Mainline Water Valve Replacement Program

The replacement of older hard-to-operate water distribution system valves. During valve exercising or daily operations, staff will document problems with any valves. Valves identified as unrepairable will be replaced.



Budgeted Cost FY2025: \$15,000
Budgeted Cost FY2026: \$15,000
Sources of Funding: Water/Wastewater Fund
Impact on Operating Budget: This project is estimated to decrease maintenance costs.

Tow-Behind Air Compressor

The replacement of the two behind air compressors that have been in service since 1999. The current compressor has a working pressure of 120 psi, adequate for most air tools and everyday needs of the division. The replacement will have the ability to supply compressed air at 200 psi, allowing adequate volume and pressure to start the engines at GGF if needed. The new compressor would also have the capability of running at lower pressures and volumes to allow the everyday use of air tools in the field.



Budgeted Cost FY2025:	\$100,000
Budgeted Cost FY2026:	-
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Office Chairs

The purchase of office chairs for the Police Department, which has many office and conference room chairs that need replacement. Some of them are more than 15 years old, and they are utilized on a 24/7 basis.



Budgeted Cost FY2025:	\$20,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

PD Generator

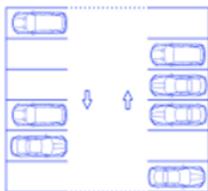
The purchase of an emergency power generator which ensures the 24/7/365 police facility has power in the event of a power outage.



Budgeted Cost FY2025:	\$650,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Parking Lot Development Plans

The development of site plans to revise the parkways, curbs, sidewalks, etc. for angled parking on the 100 block of James St. (south of City Hall & old Library).



Budgeted Cost FY2025:	\$75,000
Budgeted Cost FY2026:	\$25,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is estimated to increase maintenance costs for surface pavement and snow removal.

Personal Protective Equipment (PPE)

The purchase of replacement personal protective equipment for the Fire Department personnel. According to NFPA 1851: Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting, states gear is to be retired 10 years after the date of manufacture.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	\$30,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Police Live-Scan System

The purchase of a Live-Scan system to be utilized for fingerprint arrestees, liquor license applicants, and employees undergoing a background investigation. The current system has become obsolete, and a new system will ensure seamless continuation of operations.



Budgeted Cost FY2025:	\$40,000
Budgeted Cost FY2026:	-
Sources of Funding:	Restricted Police Fines
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Portable 4-Inch Pumps

The purchase of two (2) portable 4-inch pumps for the water process system.



Budgeted Cost FY2025:	\$5,500
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Public Works Team Goals

The annual funding for the Public Works building for general repairs, with the cost shared by the Electric, Water/Wastewater, and General Capital Projects Fund.



Budgeted Cost FY2025:	\$45,000
Budgeted Cost FY2026:	\$45,000
Sources of Funding:	Water/Wastewater Fund, General Capital Projects Fund, Electric Fund
Impact on Operating Budget:	This project is estimated to decrease repair costs.

Public Works and GEMA Radio Replacement

The replacement of outdated two-way radio with a dedicated multichannel radio repeater system that will provide City-wide coverage for Public Works and GEMA staff. The existing GEMA portable radios are not compatible with the new Public Works/GEMA Digital Radio Communications Network.



Budgeted Cost FY2025:	\$487,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund, Electric Fund, Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Reverse Osmosis CIP Valve Replacement

The purchase of the replacement for the Reverse Osmosis Clean-in-Place (CIP) valves at the Water Treatment Plant.



Budgeted Cost FY2025:	\$12,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to reduced loss of water and chemicals.

Reverse Osmosis Flow Control Units

The replacement of flow control units on the reverse osmosis units at the Water Treatment Plant. The control units measure total permeate flow, total reject flow, and stage 2 & 3 permeate flow.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	\$32,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Reverse Osmosis Membrane Filter Replacement

The replacement of reverse osmosis membrane filters for RO Skid #2.



Budgeted Cost FY2025:	\$185,000
Budgeted Cost FY2026:	\$195,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

SCBA Equipment (Bottles/Packs/Masks) Replacements

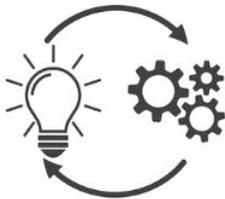
The purchase of replacement SCBA equipment including bottles, packs, and masks. This request is to replace the entire SCBA fleet.



Budgeted Cost FY2025:	\$569,000
Budgeted Cost FY2026:	\$5,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs and repair expenses and eliminate the replacement of SCBA cylinders for 15 years.

SEMP Implementation

The continuation of the implementation of the SEMP Plan including tasks necessary to secure ReBuild IL grant and other funding mechanisms.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	-
Sources of Funding:	General Capital Projects Fund
Impact on Operating Budget:	Development of SEMP will increase the tax base. New tax base will be significantly more than services needed in the area.

Sand Filter Manway Hatches Replacement

The replacement of leaking manway hatches on the sand filters at the Water Treatment Plant.



Budgeted Cost FY2025:	\$16,000
Budgeted Cost FY2026:	\$16,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Sanitary Sewer Design Engineering - Reed Road

The engineering for the Sanitary Sewer Design to relocate the sanitary sewer on Reed Rd.



Budgeted Cost FY2025:	\$50,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Sanitary Sewer Rehabilitation

The rehabilitation of the sanitary sewer lines within the City to ensure the proper transportation of wastewater to treatment facilities is vital in preventing environmental contamination and leaks



Budgeted Cost FY2025:	\$280,000
Budgeted Cost FY2026:	\$280,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to decreased costs for treating groundwater infiltration.

Sanitary Sewer River Crossing Construction

The construction of river-crossing pipes to effectively mitigate sanitary sewer overflow and improves maintenance capabilities and redundancy for the system.



Budgeted Cost FY2025:	\$6,190,000
Budgeted Cost FY2026:	\$6,190,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to decreased maintenance costs.

Sanitary Sewer River Crossing Construction Engineering

The engineering of Sanitary Sewer River Crossing construction to effectively mitigate sanitary sewer overflow and improve maintenance capabilities and redundancy for the system.



Budgeted Cost FY2025:	\$425,000
Budgeted Cost FY2026:	\$425,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to decreased maintenance costs.

Sealcoat Asphalt Drives and Paths

Sealcoat Asphalt Drives and Paths



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$10,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Service Truck 1003

The truck is used by the Electric Division for electric service related activity. Based on the vehicle usage plan, Service Truck 1003 is due for a replacement.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$120,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Service Truck 1114

The truck is used by the Electric Division for electric service related activity. Based on the vehicle usage plan, Service Truck 1114 is due for a replacement.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$140,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Sewer Camera Tractor

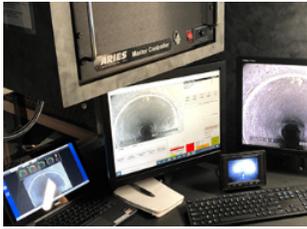
The purchase of a tractor kit for the existing sewer camera. This tractor kit will allow staff to televise 4-inch & 6-inch pipe in the older parts of town and will better fit into lined 8-inch pipe.



Budgeted Cost FY2025:	\$20,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Sewer Televising Software

The purchase of software for sewer televising equipment to improve the efficiency of inspecting and maintaining the sewer system.



Budgeted Cost FY2025:	\$16,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Single Axle Dump Truck with Plow Vehicle Replacement 3042

The purchase of a single-axle dump truck replacement for 3042 with plow, wing, and anti-icing capabilities.



Budgeted Cost FY2025:	\$300,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to replacement and lowered expected maintenance.

Single Axle Dump Truck with Plow Vehicle Replacement 3043

The purchase of a single-axle dump truck replacement for 3043 with plow, wing, and anti-icing capabilities.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$300,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to replacement and lowered expected maintenance.

Single Axle Dump Truck with Plow Vehicle Replacement 3081

The purchase of a single-axle dump truck replacement for 3081 with plow, wing, and anti-icing capabilities.



Budgeted Cost FY2025:	\$300,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to replacement and lowered expected maintenance.

Single Axle Dump Truck with Plow Vehicle Replacement 3146

The purchase of a single-axle dump truck replacement for 3146 with plow, wing, and anti-icing capabilities.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$300,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to replacement and lowered expected maintenance.

Single Axle Dump Truck with Plow Vehicle Replacement 3449

The purchase of a single-axle dump truck replacement for 3449 with plow, wing, and anti-icing capabilities.



Budgeted Cost FY2025:	\$300,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to replacement and lowered expected maintenance.

Southeast Development Feeders

Costs associated with the construction of underground feeders for the Southeast Development project.



Budgeted Cost FY2025:	\$9,088,000
Budgeted Cost FY2026:	-
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to increase operating expenses due to a larger plant in service.

State Street Bridge Railing Replacement

The replacement of the failing bridge railings with an aesthetically pleasing and low-maintenance railing. In March 2022, the City secured an agreement with Bollinger, Lach, and Associates to design, prepare specifications, bid documents, permitting, and construction management to replace the State Street Bridge Railings.



Budgeted Cost FY2025:	\$35,000
Budgeted Cost FY2026:	\$370,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is estimated to increase operating expenses due to increased maintenance costs due to refreshing paint and bulb and controller maintenance.

State Street and Eastside Drive Vault Cover

The replacement of the State Street and Eastside Drive vault cover due to age.



Budgeted Cost FY2025:	\$40,000
Budgeted Cost FY2026:	-
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Station Alerting System Replacement

The replacement of the obsolete fire station alerting system at Station 1 and Station 2. A modernized system will help improve reliability and turnout times to alert calls for service.



Budgeted Cost FY2025:	\$125,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is not estimated to impact operating expenses.

Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)

The annual improvement program for the installation of new or upgrading existing, drainage structures identified by staff to address localized drainage issues throughout the community.



Budgeted Cost FY2025:	\$450,000
Budgeted Cost FY2026:	\$100,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Storm Sewer Infrastructure Rehabilitation Program

The annual program to repair and or line existing drainage conveyance structures identified by staff for rehabilitation to prevent failure and extend the useful life of the drainage system throughout the community.



Budgeted Cost FY2025:	\$150,000
Budgeted Cost FY2026:	\$150,000
Sources of Funding:	Infrastructure Capital Projects Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Studio Electronics

The replacement of the existing Nexus DVR broadcast device and associated hardware, which end of life for the system occurred in 2016 and is no longer supported.



Budgeted Cost FY2025:	\$40,000
Budgeted Cost FY2026:	-
Sources of Funding:	PEG Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Substation Improvements

The improvements of several transformers and various substations require maintenance and upgrades, including repainting to prevent corrosion, oil containment repairs, and other repairs due to frost heaving



Budgeted Cost FY2025:	\$100,000
Budgeted Cost FY2026:	\$100,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to decrease operating costs due to a decrease in maintenance costs.

Technical Review of Local Discharge Limits

USEPA requires the City to perform a technical review of its local discharge limits within six (6) months of the effective date of receiving a new NPDES Permit.



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Tenant Floor Sweeper Replacement

The purchase of a floor sweeper as a replacement for the 1998 Tenant 8410D floor sweeper.



Budgeted Cost FY2025:	\$101,670
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund, Electric Fund, Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to lower costs of maintaining the public works apparatus bays by reducing the number of staff and staff time to sweep and scrub floors.

Tractor Trailer Replacement

The purchase of a Tractor Trailer replacement which is used to haul stone, black dirt, spoil, and snow.



Budgeted Cost FY2025:	\$250,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Trailer Purchase

The purchase of a new trailer to haul equipment to and from job sites. The addition of another trailer will allow crews to have all the tools necessary to perform their tasks without having to wait for the trailer to become available.



Budgeted Cost FY2025:	\$12,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Trench Shoring and Trench Shields Replacement

The purchase of a replacement for the 33-year-old speed shore bracing and the 23-year-old trench shields.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Truck 1060 Chassis and Upfit

The performance of an upfit work to replacement chassis for Truck 1006.



Budgeted Cost FY2025:	\$78,500
Budgeted Cost FY2026:	-
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Underground Cable Replacement

The replacement of aging underground electric cables at various locations throughout the City such as along Third Street and Geneva Drive.



Budgeted Cost FY2025:	\$1,000,000
Budgeted Cost FY2026:	\$1,000,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to decreased maintenance costs and avoid outage costs due to a more reliable system.

Utility Truck Vehicle Replacement

The purchase of a replacement utility truck used by Water & Sewer maintenance staff daily which carries necessary tools for repairs to the water distribution, sanitary collection, and storm sewer conveyance systems.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$85,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Vehicle Exhaust System

The purchase of a new vehicle exhaust system for Stations 1 and 2. This new point source control system will minimize exposure to toxic diesel particulates and ensure a safer working environment for all members.



Budgeted Cost FY2025:	\$191,000
Budgeted Cost FY2026:	-
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Voltage Conversion

The conversion of obsolete voltages supplied by the City to multiple commercial customers. As customers request upgrades, customers are required to convert to modern voltage transformers. The City will fund these costs to support business growth in the community where there is a public benefit.



Budgeted Cost FY2025:	\$100,000
Budgeted Cost FY2026:	\$100,000
Sources of Funding:	Electric Fund
Impact on Operating Budget:	This project is estimated to increase operating expenses due to costs of conversions and installations.

WTP Chemical Feed Pumps

The replacement chemical feed pump at the Water Treatment Plant that is used in the water treatment process.



Budgeted Cost FY2025:	\$7,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

WTP Filter Actuator Valve Replacement

The replacement of actuators and packing on filter valves at the Water Treatment Plant as remaining.



Budgeted Cost FY2025:	\$35,000
Budgeted Cost FY2026:	\$35,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

WWTP Solids Handling Improvement

The improvements of solids handling at the Wastewater Plant. The improvements will maintain compliance with the Illinois Environmental Protection Agency Discharge Permit.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$9,000,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

WWTP Solids Handling Improvement Design

The design engineering for solids handling improvements at the Wastewater Plant. The improvements will maintain compliance with the Illinois Environmental Protection Agency Discharge Permit.



Budgeted Cost FY2025:	\$1,099,720
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Wastewater Dissolved Oxygen Meter

The purchase of a replacement dissolved oxygen meter for the water sewer system.



Budgeted Cost FY2025:	\$12,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Wastewater Plant Digester Recirculation Pump Replacement

The purchase of a replacement diester recirculation pump.



Budgeted Cost FY2025:	\$40,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Wastewater Plant Pump Replacement

The purchase of a replacement diester sludge return pump for the Wastewater Plant.



Budgeted Cost FY2025:	\$30,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Wastewater Plant Ultraviolet Lamps

The purchase of Ultraviolet (UV) lamps to replace both banks of ultraviolet lamps at the Wastewater Plant which neutralizes the microorganisms in the effluent entering the Fox River.



Budgeted Cost FY2025:	\$30,500
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Facilities' Driveways & Paths Sealcoating

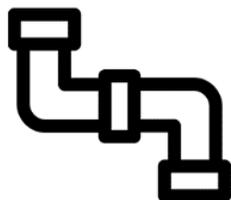
The seal coating of the driveways at wells and lift stations due to damage caused by daily wear and tear, weather conditions, and other external factors



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Main Infrastructure Replacement

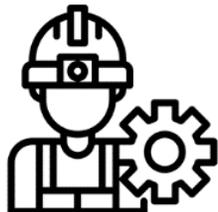
The replacement of the older water main and lead water services.



Budgeted Cost FY2025:	\$1,000,000
Budgeted Cost FY2026:	\$2,850,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Water Main Replacement & Lead Water Service Transition Plan Engineering Services

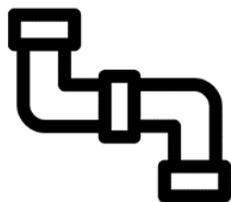
The engineering services to comply with Illinois Environmental Protection Plan (IEPA) lead water service replacement plan and assistance with IEPA low-interest loan application.



Budgeted Cost FY2025:	\$50,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Main Replacement Construction Engineering

The construction engineering services are needed during the construction of the water main to make sure specifications are followed.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$310,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Main Replacement Design Engineering

The design engineering for the preparation of plans and specifications for the replacement of the water main and lead service lines.



Budgeted Cost FY2025:	\$170,000
Budgeted Cost FY2026:	\$260,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Main Replacement Design Engineering - Delnor

The replacement of the water main at the Delnor Fitness Center.



Budgeted Cost FY2025:	\$55,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Meter Replacement Program

The replacement of older and nonfunctioning water meters with radiometers. Using water meters capable of remote reading through a fixed network eliminates sending out staff to read meters manually, reduces incorrect meter reads, and provides customer service tools such as identifying possible leaks inside the property.



Budgeted Cost FY2025:	\$50,000
Budgeted Cost FY2026:	\$50,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Meters for New Construction Program

The purchase of water meters for new construction/development within the City.



Budgeted Cost FY2025:	\$15,000
Budgeted Cost FY2026:	\$15,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Plant Asphalt Pavement Drive

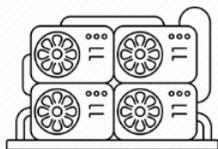
The asphalt pavement of the driveway at the Water Plant to improve safety, functionality, and appearance while reducing the need for frequent repairs and maintenance.



Budgeted Cost FY2025:	\$50,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Plant HVAC

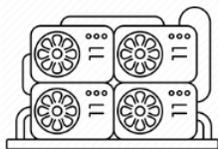
The purchase of a HVAC system to overhaul the water plant HVAC to allow for better ventilation and efficiency. The plant was put in service over 20 years ago.



Budgeted Cost FY2025:	\$150,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Plant HVAC Phase III Engineering

The engineering of the HVAC system to complete the Phase III engineering to allow for better ventilation.



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Plant Lift Station Upgrade

The purchase of a replacement control system at the Water Treatment Plant lift station.



Budgeted Cost FY2025:	\$25,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Water Plant Vehicle Replacement

The purchase of a replacement vehicle for the Water Plant due to the age and condition of the current vehicle.



Budgeted Cost FY2025:	\$50,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Water System Leak Survey Program

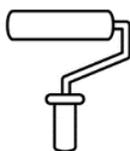
A survey of the water system will identify leaks, repair leaks, and reduce the amount of unaccounted-for water loss.



Budgeted Cost FY2025:	\$32,000
Budgeted Cost FY2026:	\$35,000
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is estimated to decrease operating expenses due to reduced costs for treating and pumping the water into the distribution system.

Water Treatment Plant Chemical Room Painting

The re-painting of the chemical room at the Water Treatment Plant.



Budgeted Cost FY2025:	\$75,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Well #6 MCC Construction

The construction of motor control electronics that control the operation of Well #6.



Budgeted Cost FY2025:	\$100,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Western Ave. Lift Station Control/PLC Upgrades

The replacement of the PLC controls at the Western Avenue Lift Station.



Budgeted Cost FY2025:	\$25,000
Budgeted Cost FY2026:	-
Sources of Funding:	Water/Wastewater Fund
Impact on Operating Budget:	This project is not estimated to have an impact on the annual operating budget.

Wheel Loader Replacement 3054

The purchase of a replacement for the 2001 John Deere 624H Wheel Loader 3054.



Budgeted Cost FY2025:	-
Budgeted Cost FY2026:	\$250,000
Sources of Funding:	Capital Equipment Fund
Impact on Operating Budget:	This project is estimated to decrease maintenance costs.

Zero Turn Streetscape Mower

The purchase of a replacement Toro Zero turn mower and turf master leaf vacuum.



Budgeted Cost FY2025:	\$10,000
Budgeted Cost FY2026:	-
Sources of Funding:	SSA #1
Impact on Operating Budget:	This project is estimated to decrease maintenance costs for maintaining older machines and turning two machines into one.

SUPPLEMENTAL INFORMATION



Budget Resolution

RESOLUTION NO. 2024-24

A RESOLUTION ADOPTING THE CITY OF GENEVA FISCAL YEAR 2025 BUDGET

WHEREAS, the City of Geneva is authorized to operate under a budget system under the Illinois Municipal Code, 65 ILCS 5/8-2-9.1 to 9.10; and

WHEREAS, the City of Geneva adopted an annual budget system under City Ordinance No. 90-36 dated September 17, 1990; and

WHEREAS, notice of Public Hearing was published in the Suburban Chronicle on January 17, 2024 and a copy of said notice is attached as Exhibit "A"; and

WHEREAS, the draft FY 2025 Budget document was on the City's website for public inspection from January 17, 2024 to the present date; and

WHEREAS, the Public Hearing on the FY 2025 Budget for the City of Geneva was conducted by the corporate authorities at 7:00 p.m. on February 5, 2024;

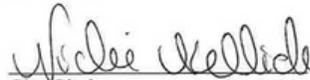
NOW, THEREFORE BE IT RESOLVED that the FY 2025 Budget for the City of Geneva in the form and substance as attached hereto as "Exhibit B" is adopted in the total amount of \$140,951,270 in Revenues and \$138,644,390 in Expenses.

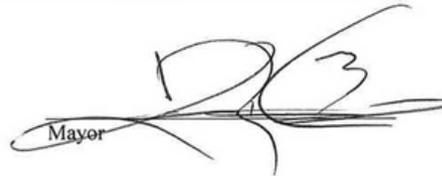
BE IT FURTHER RESOLVED that the City Administrator is authorized to file a certified copy of this Resolution and the FY 2025 Budget with the Kane County Clerk after its passage as in accordance with law.

PASSED by the Corporate Authorities of the City of Geneva, Kane County, Illinois, this 5th day of February 2024.

AYES: 10 NAYS: 0 ABSENT: 0 ABSTAINING: 0 HOLDING OFFICE: 11

ATTEST:


City Clerk


Mayor



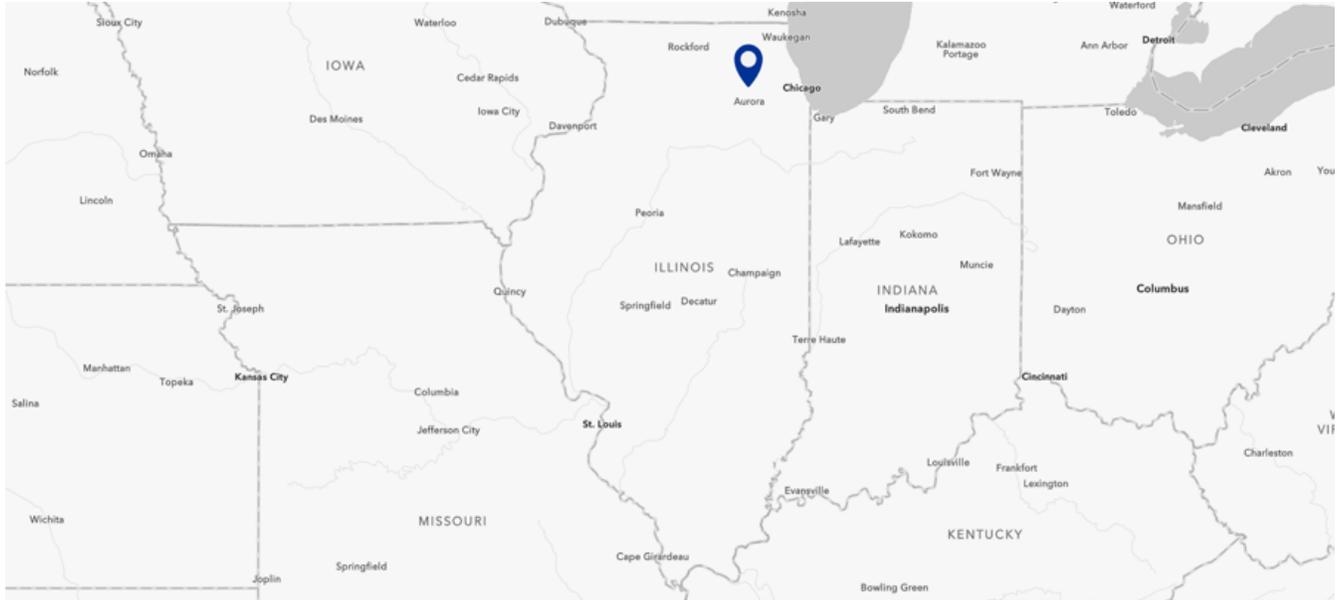
Geneva Quick Facts

Topic	Statistic
Median Household Income	\$132,799
Median Housing Price	\$392,800
Persons 65 Years and Over	17.0%
Per Capita Income	\$67,737
Persons Per Household	2.62
Total Companies	1,091
Persons in Poverty	2.6%
High School Grad or higher	97.4%
Bachelor's degree or higher	61.1%
Persons without Health Insurance	2.9%
Veterans	764
Land Area (sq./mi.)	10.07
Population per Square Mile	2,124

Source: 2020 US Census Bureau Internet site, Quick Facts; 2022 American Community from U.S. Census Bureau Internet site; City of Geneva Economic Development Department; City of Geneva GIS Division



City of Geneva, Illinois Location



The City of Geneva is in the state of Illinois, located in Kane County. The City is located on the western side of the Chicago suburbs and along the Fox River Valley of Northern Illinois. The City is located 43 miles west of Chicago, the largest populous municipality. The City is located 161 miles north of Springfield, the capitol of Illinois.



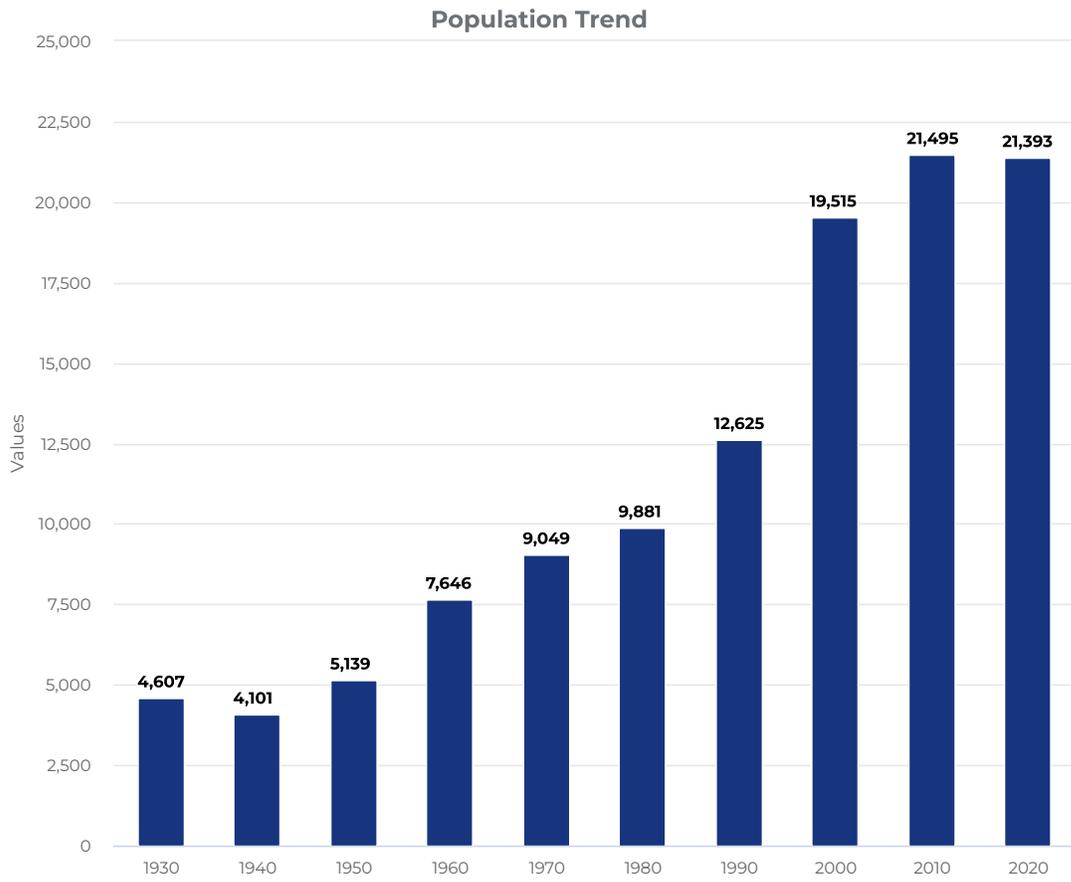
Top Employers (2023)

Employer	Employees
Northwestern Medicine Delnor Community Hospital	1478
Geneva Community Unit School District 304	639
Hearthside Food Solutions	425
Kane County Government	385
General Mills	360
Clarios, LLC	320
Burgess Norton	257
McCormick FONA International Inc	250
Northern Illinois Food Bank	174
City of Geneva	155
On-Cor	155
Lineage	150
Miner Enterprises, Inc.	144

Source: 2023 City of Geneva Economic Development Department



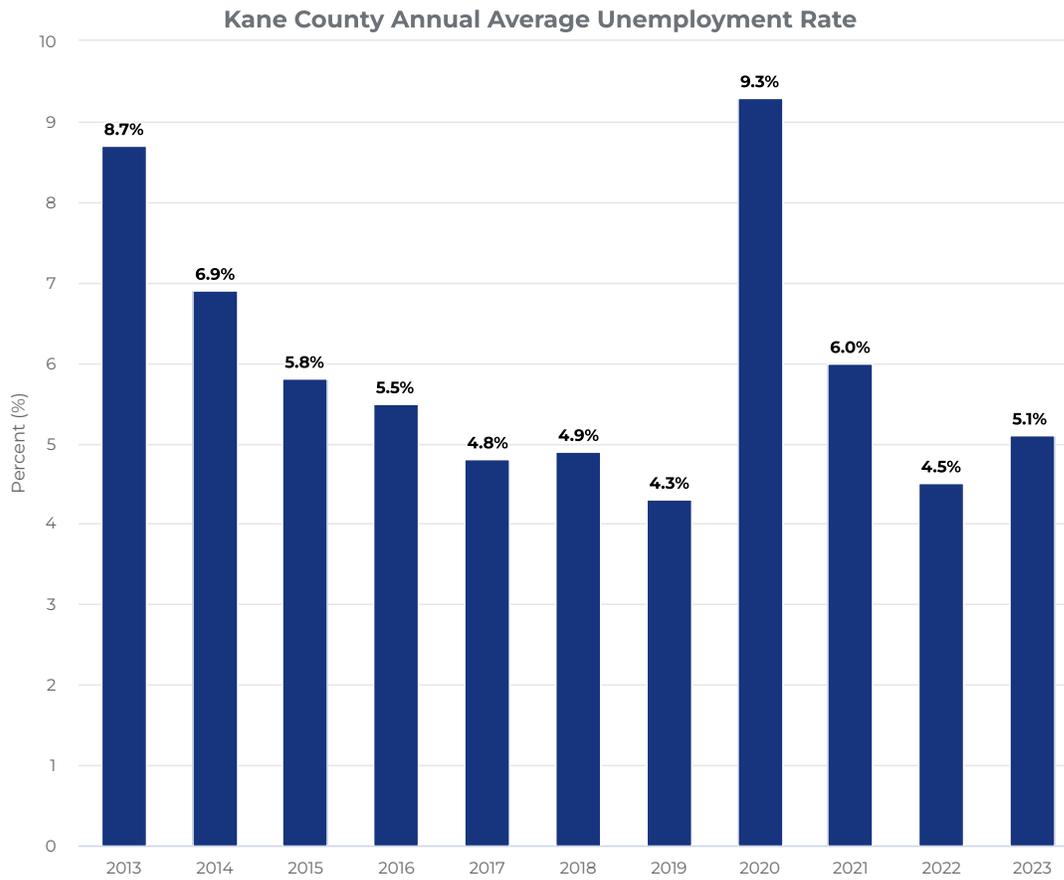
Population Trend



Source: US Census Bureau



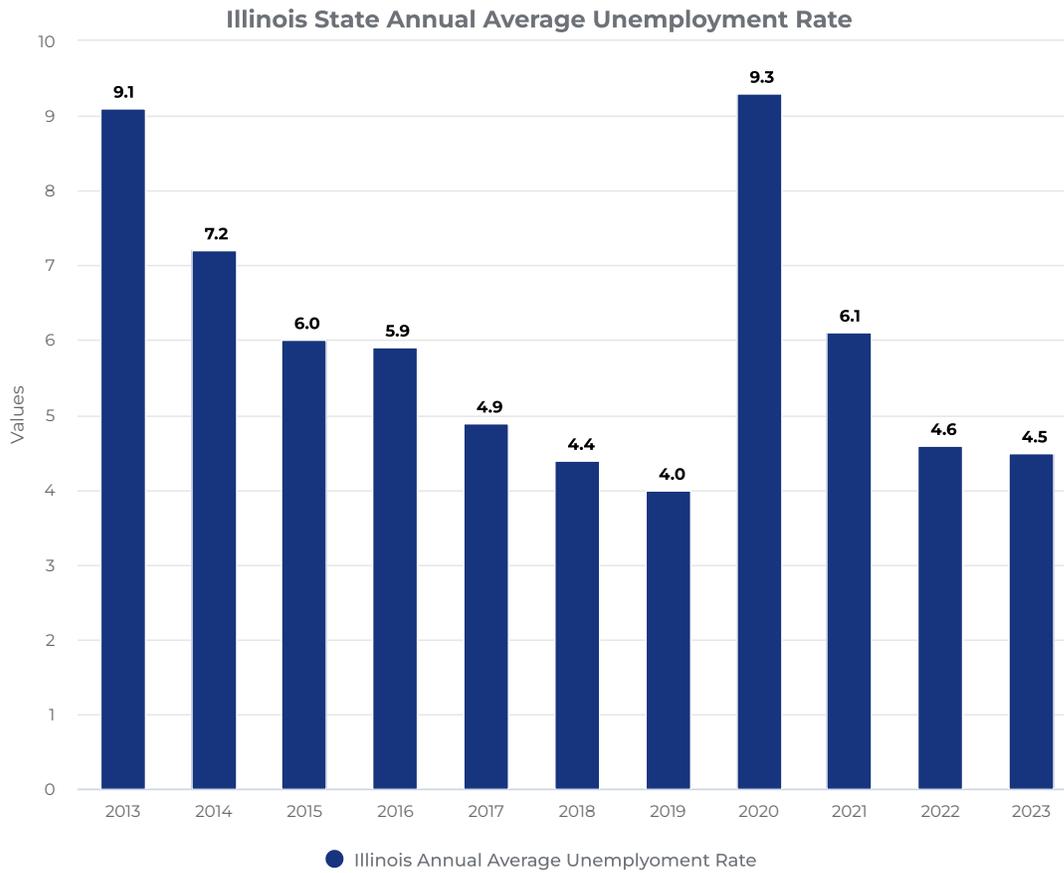
Kane County Annual Average Unemployment Rate



Source: St. Louis Fed Economic Data (FRED), Unemployment Rate in Kane County, IL, Percent, Annual, Not Seasonally Adjusted



Illinois State Annual Average Unemployment Rate

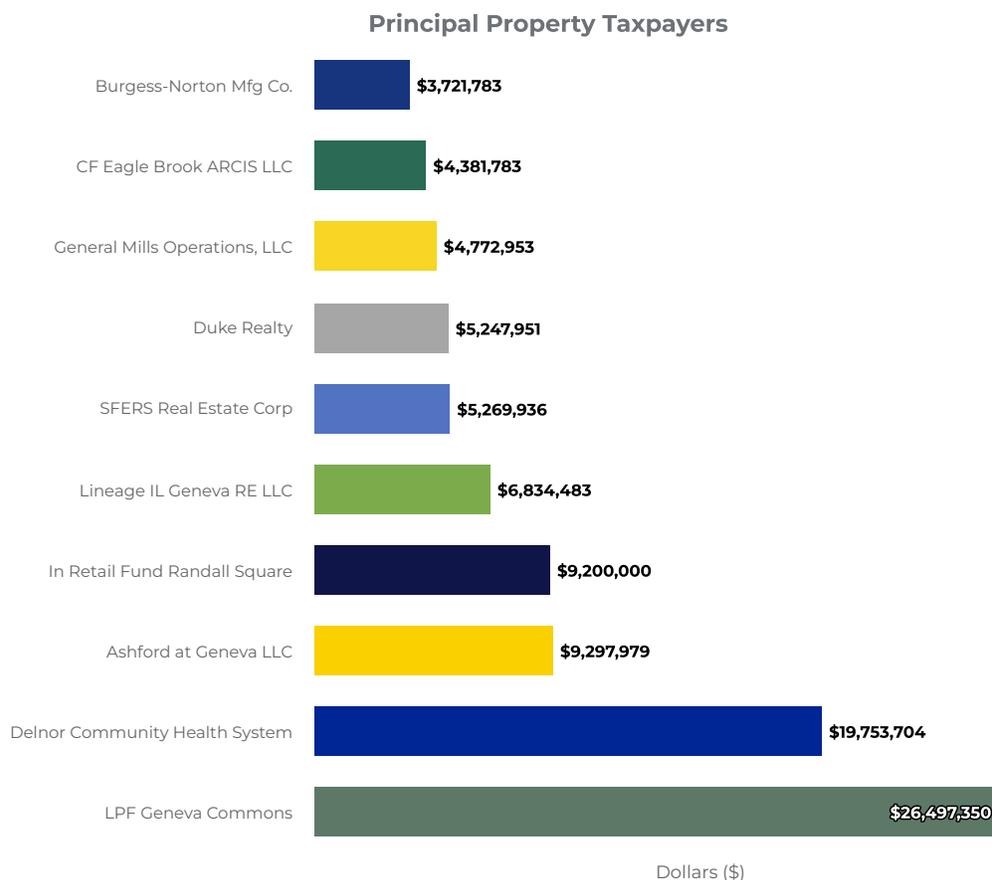


Source: Illinois Department of Employment Security, Not Seasonally Adjusted

Principal Property Taxpayers

Company Name	Business	Assessed Valuation	Percent of Total Assessed Valuation
LPF Geneva Commons LLC	Retail Outlet	\$ 26,497,350	2.13%
Delnor Community Health System	Health Care	19,753,704	1.59%
Ashford at Geneva LLC	Real Property	9,297,979	0.75%
In Retail Fund Randall Square	Real Property	9,200,000	0.74%
Lineage IL Geneva RE LLC	Cold Food Storage	6,834,483	0.55%
SFERS Real Estate Corp	Real Property	5,269,936	0.42%
Duke Realty	Industrial	5,247,951	0.42%
General Mills Operations, LLC	Industrial	4,772,953	0.38%
CF Eagle Brook ARCIS LLC	Golf Course	4,381,783	0.35%
Burgess-Norton Mfg Co.	Industrial	3,721,783	0.30%
Total		\$ 94,977,922	7.63%

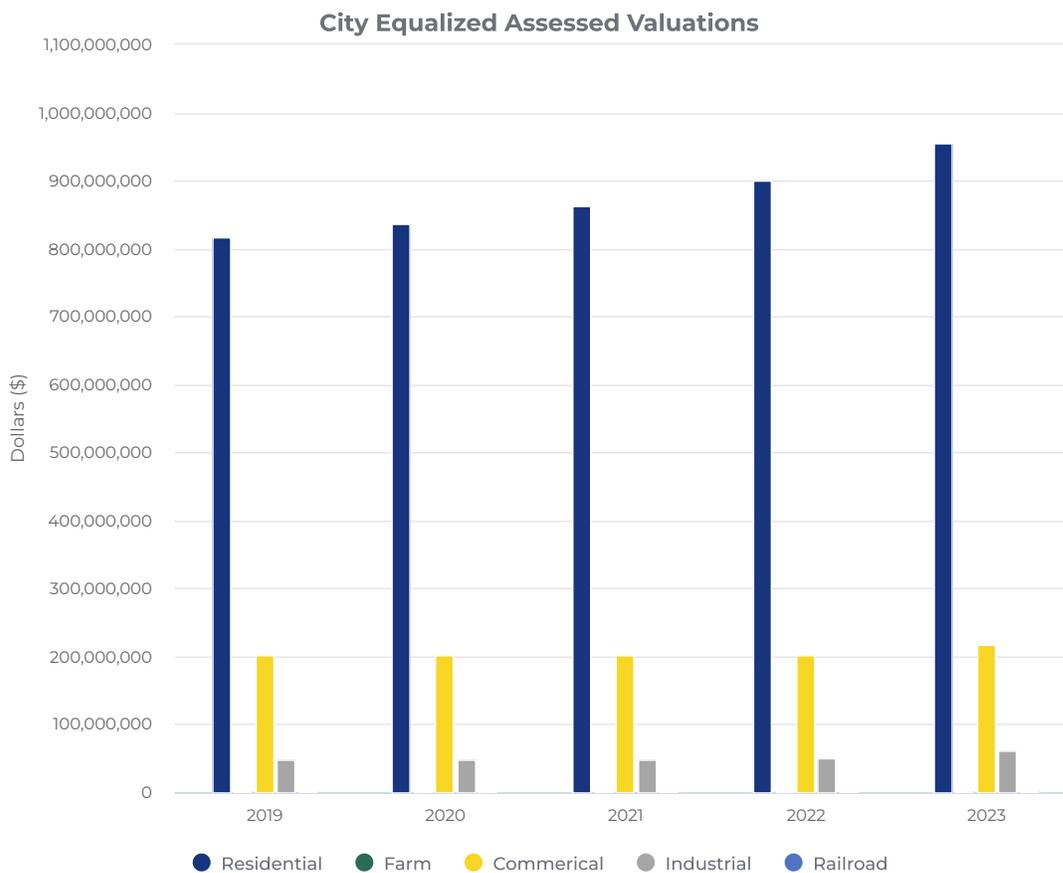
Source: Office of the Kane County Clerk Tax Year 2023



City Equalized Assessed Valuations

Property Class	Levy Years				
	2019	2020	2021	2022	2023
Residential	\$817,512,422	\$835,793,791	\$861,954,153	\$901,063,812	\$954,202,481
Farm	2,403,147	2,670,084	2,720,647	2,815,047	2,935,384
Commercial	202,660,270	201,091,555	201,926,583	202,258,025	216,895,199
Industrial	47,510,930	48,396,551	49,133,129	50,939,610	61,705,203
Railroad	2,016,390	2,098,452	2,277,527	2,492,091	2,688,760
Total	\$1,072,103,159	\$1,090,050,433	\$1,118,012,039	\$1,159,568,585	\$1,238,427,027

Source: Kane County Clerk Tax Computation Reports



Detailed Overlapping Bonded Debt

	Outstanding Debt	Applicable to City Percent (1)	Amount
Schools:			
School District No. 304	\$95,515,000	71.07%	\$67,878,102
Community College District No. 516	58,370,000	9.73%	5,679,472
Total Schools			\$73,557,574
Others:			
Kane County	20,045,000	6.65%	\$1,333,035
Kane County Forest Preserve District	95,120,000	6.65%	6,325,683
Geneva Park District	3,998,635	66.49%	2,658,805
Geneva Library District	16,795,000	68.95%	11,580,185
Total Others			\$21,897,708
Total Schools and Other Overlapping Bonded Debt			\$95,455,282

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

Source: Kane County Clerk and the MSRB's Electronic Municipal Market Access website ("EMMA") as of September 25, 2023.



Statement of Bonded and Certificate Indebtedness

	Amount Applicable (in 100's)	Ratio to Equalized Assessed	Ratio to Estimated Actual	Per Capita*
City EAV of Taxable Property, 2022	\$1,159,568	100.00%	33.33%	\$54,203
Estimated Actual Value, 2022	\$3,478,705	300.00%	100.00%	\$162,610
Direct Bonded Debt (1)	\$35,540	3.06%	1.02%	\$1,661
Less: Self-Supporting (1)	(35,540)	(3.06%)	(1.02%)	(1,661)
Net Direct Bonded Debt	-	0.00%	0.00%	-
Overlapping Bonded Debt				
Schools	\$73,557	6.34%	2.11%	\$3,438
All Others	21,897	1.89%	0.63%	1,023
Total Overlapping Bonded Debt	\$95,455	8.23%	2.74%	\$4,461
Total Net Direct and Overlapping Bonded Debt	\$92,455	8.23%	2.74%	\$4,461

*Per Capita determined based on 2020 Census population (21,393)

(1) Includes the bonds

Source: Kane County Clerk and the City as of September 25, 2023.



Summary of Employees by Position

Elected Officials

Elected Officials	Number of Positions
Aldersperson	10
City Clerk	1
City Treasurer	1
Mayor	1
Total Elected Officials	13

Full-Time Employees

Full-Time Positions	Number of Positions
Accounting Supervisor	1
Accounts Payable Specialist	1
Accounts Receivable Specialist	1
Administrative Analyst	2
Administrative Assistant	3
Assistant City Administrator/Director of Administrative Services	1
Assistant City Planner	1
Building Commissioner	1
Building Inspector	1
Business Development Analyst	2
Business Operations Specialist	1
Chief of Police	1
City Administrator	1
City Engineer	1
City Engineer/Assistant Director of Public Works	1
City Planner	1



Full-Time Positions	Number of Positions
Civil Engineer	1
Communications Coordinator	1
Code Compliance Officer	1
Community Service Officer	2
Deputy Fire Chief	1
Deputy Police Chief	2
Director of Economic Development	1
Director of Community Development	1
Director of Public Works	1
Electric Apprentice	1
Electric Field Serviceman	1
Electric Foreman	2
Electric Lineman	7
Executive Assistant	1
Facilities Manager	1
Finance Director	1
Fire Battalion Chief	3
Fire Chief	1
Fire Lieutenant	6
Fire Marshal	1
Firefighter	12
Fleet Maintenance Supervisor	1
Fleet Maintenance Technician	2
GIS Coordinator	1
GIS Technician	1
Human Resources Manager	1
Information Technologies Manager	1



Full-Time Positions	Number of Positions
Information Technologies Analyst	1
Lead Water/Sewer Maintenance Worker	1
Lead Wastewater Treatment Plant Operator	1
Manager of Distribution, Construction, and Maintenance	1
Manager Electric Operations	1
Payroll and Benefits Specialist	1
Permit Technician	2
Police Records Manager/Records Manager	1
Police Officer	28
Police Sergeant	7
Preservation Planner/Historic Planner	1
Purchasing and Inventory Coordinator	1
Police Records Specialist/Records Specialist	5
Supervisor of System Maintenance and Customer Service	1
Supervisor of Water Supply and Treatment	1
Street Maintenance Lead Worker	4
Street Maintenance Supervisor	1
Street Maintenance Worker	8
Superintendent of Electrical Services	1
Superintendent of Streets & Fleet Maintenance	1
Superintendent of Water & Wastewater	1
Utility Billing Specialist	1
Utility Locator	2
Wastewater Treatment Operator	3
Wastewater Treatment Supervisor	1
Water & Sewer Maintenance Worker	4
Water Treatment Operator	3



Full-Time Positions	Number of Positions
Total Full-Time Positions	158

Part-Time Employees

Part-Time Positions	Number of Positions
Administrative Analyst	1
Crossing Guard	4
Diversity, Equity, Inclusion & Belonging Coordinator	1
Police Records Specialist	4
Paid-on-Call Firefighter	50
Summer Help/Intern	7
Video Operator	1
Total Part-Time Positions	68



Full-Time Employee Census

Full-Time Employee Census - Authorized

Department	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	
	F-T	F-T	F-T	F-T	F-T	F-T	FTE*

General Fund

City Administrator's Office	3	3	4	4	4	4	4
Administrative Services**	10	5	5	5	5	6	7.5
Community Development	8	8	8	9	9	9	9
Economic Development	2	2	2	3^	3^	3^	3
Finance**	-	5	5	5	5	5	5.75
Police	45	46	46	46	46	47	49
Fire	24	24	24	25	25	25	25
Public Works	24	24	24	24	24	26	32.5

Enterprise Funds

Electric	16	16	16	16	16	15	15
Water/Wastewater	18	18	18	18	18	18	18

Total Full-Time	150	151	152	155	155	158	168.75
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*FTE based upon fund allocation for wages

**Finance previously part of Administrative Services

^Two employees at 40 hours/week; One employee at 30 hours/week

Note: Upon passage of budget on February 5, 2024, there were 11 full-time vacancies



Average Years of Service of Current Full-Time Employees - By Fund

Department	Number of Employees	Total Years of Service	Average Years per Employee
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General Fund

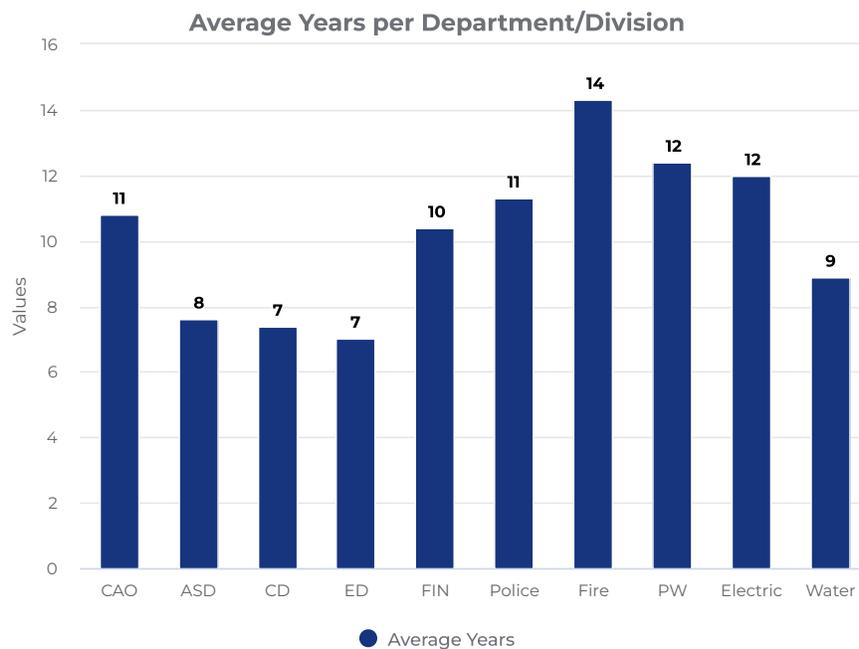
City Administrator's Office	5	38	7.6
Administrative Services	4	43	10.8
Community Development	8	59	7.4
Economic Development	2	14	7.0
Finance	5	52	10.4
Police	46	518	11.3
Fire	21	301	14.3
Public Works	23	286	12.4

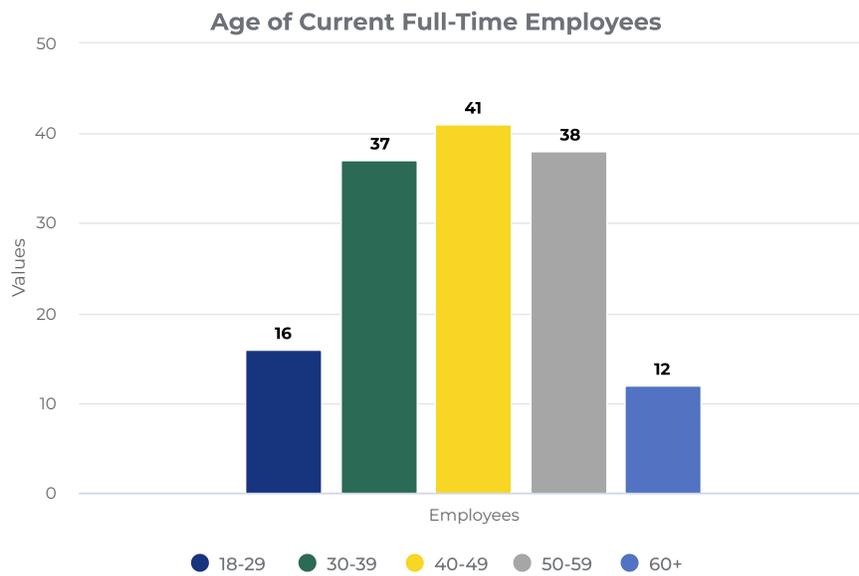
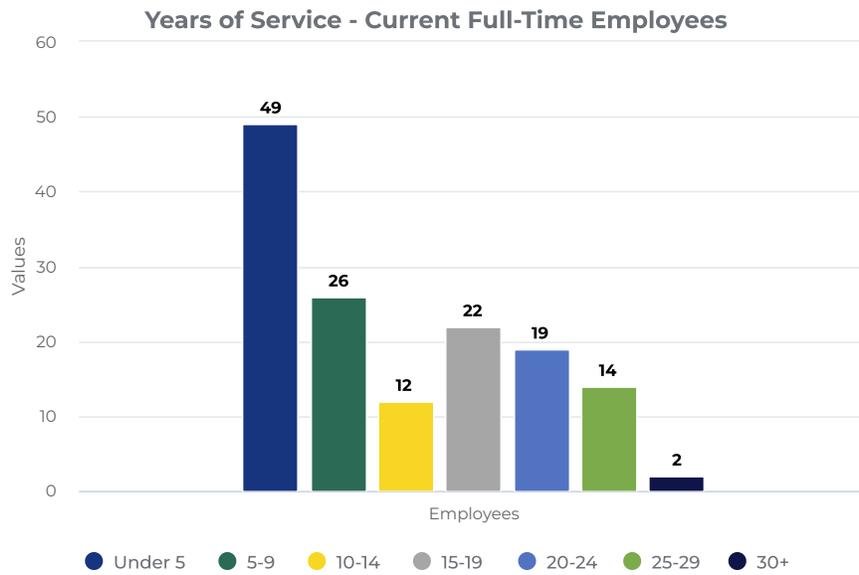
Enterprise Funds

Electric	13	156	12.0
Water/Wastewater	17	151	8.9

Total Full-Time Employees	144	1,618	11.2
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Note: Upon passage of budget on February 5, 2024 there were 11 full-time vacancies





Classification and Compensation Plan

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 2025, 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	Position	Minimum	Midpoint	Maximum
15	City Administrator	\$166,000 \$79.8077	\$199,200 \$95.7692	\$232,400 \$111.7308
14	Chief of Police Fire Chief Director of Public Works Asst. City Administrator / DOAS Director of Community Development Director of Economic Development Finance Director	\$135,762 \$65.2702	\$161,317 \$78.3240	\$190,067 \$91.3784
13	Deputy Fire Chief Deputy Police Chief	\$123,420 \$59.3365	\$148,104 \$71.2040	\$172,788 \$83.0712
12	Assistant Director of Public Works Superintendent of Electrical Services	\$112,200 \$53.9423	\$134,640 \$64.7308	\$157,080 \$75.5192
11	Human Resources Manager Information Technologies Manager Manager of Electric Operations Mgr. of Distribution, Construction, & Maint. Superintendent of Streets & Fleets Superintendent Water & Wastewater Building Commissioner Fire Marshal City Engineer	\$102,000 \$49.0385	\$122,400 \$58.8462	\$142,800 \$68.6538
10	Facilities Manager Civil Engineer Accounting Supervisor	\$93,912 \$45.1500	\$110,347 \$53.0514	\$126,781 \$60.9524



Grade	Position	Minimum	Midpoint	Maximum
9	Supervisor of Maintenance & Customer Service Supervisor of Water Supply and Treatment Wastewater Treatment Supervisor Street Maintenance Supervisor Fleet Maintenance Supervisor	\$88,180 \$42.3942	\$103,612 \$49.8135	\$119,043 \$57.2322
8	City Planner Preservation Planner Records Manager GIS Coordinator	\$82,798 \$39.8067	\$97,288 \$46.7731	\$111,778 \$53.7394
7	Lead Water/Sewer Maintenance Worker Lead WW Treatment Plant Operator IT Analyst Building Inspector	\$77,745 \$37.3774	\$91,350 \$43.9183	\$104,956 \$50.4596
6	Administrative Analyst Assistant Planner Business Development Analyst Communications Coordinator	\$73,000 \$34.8558	\$85,775 \$40.9555	\$98,550 \$47.3798
5	Wastewater Treatment Operator Water Treatment Operator Community Code Compliance Officer	\$69,545 \$33.4351	\$81,715 \$39.2861	\$93,885 \$45.1370
4	GIS Technician Executive Assistant/Deputy Clerk Water/Sewer Maintenance Worker Utility Locator	\$63,223 \$30.3957	\$74,286 \$35.7144	\$85,350 \$41.0337
3	Records Specialist Utility Billing Specialist Permit Technician Business Operations Specialist Administrative Assistant Accounts Payable Specialist Accounts Receivable Specialist Payroll and Benefits Specialist	\$57,475 \$27.6322	\$67,533 \$32.4678	\$77,591 \$37.3037
2	Community Service Officer	\$52,250 \$25.1202	\$61,394 \$29.5163	\$70,538 \$33.9125
Grade	Public Safety	Minimum	Midpoint	Maximum
PS1	Police Sergeant	\$114,000 \$54.8077	\$125,400 \$60.2885	\$136,800 \$65.7692
Grade	Public Safety – Fire	Minimum	Midpoint	Maximum
PS2	Fire Battalion Chief (2920 annual hours)	\$110,000 \$37.6712	\$129,250 \$44.2637	\$148,500 \$50.8562



APPENDIX



Glossary

Abatement	A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.
Account	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organization components.
Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
Actuarial/Actuary	The methodology or person that makes determinations of required contributions to achieve future funding levels that address risk and time.
Adopted Budget	The proposed budget as initially and formally approved by the City Council.
Ad Valorem (Property Tax)	A general tax on all real property not exempt from taxation by law. It is sometimes called an “ad valorem” property tax, which means (from Latin) it is based on value.
Alternative Revenue Bonds	Bonds in which principal and interest are backed by enterprise fund earnings and the full faith & credit of the City. Traditionally, payments are paid by the enterprise fund.
Amended Budget	The adopted budget as formally adjusted by the City Council.
Amortization	The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.
Appraised Value	The estimate of value for real property, generally for the purpose of taxation.
Appropriation	The legal authorization to incur obligations and to make expenditures for specific purposes.
Arbitrage	Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.
Assessed Value	A value set upon real property for use as a basis for levying taxes.
Assets	Resources owned or held by a government that have monetary value.
Audit	An independent assessment of the fairness by which a company’s financial statements are presented by its management.
Available Fund Balance	In a governmental fund, the balance of net financial resources that are proposed or approved for appropriation in the upcoming fiscal year.
Balanced Budget	Total expenditure allocations do not exceed total available resources.
Benefits	Payment to which participants may be entitled under a pension plan, including pension, death, and those due on termination of employment.
Bond	A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.



Bond Anticipation Note (BAN)	Notes issued by the City to obtain temporary financing for projects that will eventually be financed on a long-term basis (and the BAN repaid) with bonds.
Bonded Debt	Debt for which general obligation bonds or revenue bonds are issued.
Bond Refinancing	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.
Budget Adjustment	A change in budgeted expenditure authority for any City department that does not increase the published budget authority of any fund.
Budget Amendment	An increase in the approved budget expenditure authority at the fund level for a given year's budget.
Budget Authority	Authority provided by law that permits City departments to incur obligations requiring either immediate or future payment of money.
Budget Calendar	The schedule of essential dates or milestones which the City follows in the preparation, adoption, and administration of the budget.
Budget Deficit	The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.
Budget Message	Introductory correspondence document from the City Administrator to City Council that articulates priorities and issues and describes significant changes in the proposed budget.
Budget Resolution	The official enactment by the City Council to legally authorize City staff to obligate and expend resources.
Budgetary Basis	This refers to the basis of accounting used to estimate financial sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.
Building Permit Fees	Revenues derived from the issuance of building permits prior to construction in the City of Geneva.
Business Licenses	Certain businesses within City boundaries must be registered and pay a business license fee. The cost of the license depends on the type of business and other various factors. This fee is in addition to other applicable license fee.
Cable Franchise Fee	Franchise tax levied on a cable television company. This fee is assessed at 5% on all cable television service used and paid for within City limits.
Capital Assets	Assets of long-term character, which are intended to be held or used, such as land, building, machinery, furniture, and other equipment.
Capital Improvement Fund	A fund established for the purpose of financing capital improvement projects.



Capital Improvement Program (CIP)	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.
Capital Outlay	Expenditures that result in the acquisition of, or addition to, capital assets.
Capital Projects	Major construction, acquisition, or renovation activities that add value to the City's physical assets or significantly increase their useful life. Also called capital improvements.
Carry Over	Year-end savings that may be re-appropriated in the following fiscal year to cover one-time expenses such as supplies, equipment, or special contracts.
Cash Basis	A basis of accounting in which transactions are recognized only when cash is received or spent.
Chart of Accounts	A listing of the asset, liability, equity, expenditure, and revenue accounts that are used in the accounting, operations, and budgeting process.
Commodity	An expendable item that is consumable or has a life span of under one year. Examples include office supplies, repair and replacement parts for equipment, supplies, salt, rock, gasoline, and oil.
Consumer Price Index (CPI)	A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates, shortfalls in revenue, and similar eventualities.
Contractual Service	Services rendered to the City by private firms, individuals, or other governmental agencies. Examples include insurance, utility costs, printing services, and temporary employees.
Debt	An obligation resulting from the borrowing of money or the purchase of goods and services. Debt of governments include bonds, installment notes or agreements with financial institutions, notes payable to other government agencies such as the Illinois Environmental Protection Agency (IEPA), and tax anticipation/cash flow loans.
Debt Limit	The maximum amount of gross or net debt that is legally permitted by Illinois State Statute.
Debt Proceeds from Bonds	Funds available from the issuance of bonds.
Debt Ratio	Total debt divided by total assets.
Debt Service	Expenditures to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
Debt Service Fund	A fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.
Deficit	The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.
Department	The basic organizational unit of the City, which is functionally unique in its services.



Depreciation	A calculation of the estimated decrease in value of physical assets due to usage and passage of time.
Disbursement	The expenditure of monies from an account.
Distinguished Budget Presentation Program	A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.
Division	An organizational unit of the City that reports to a department.
Employee (or Fringe) Benefits	Contributions made by the City to employees in addition to compensation. Included are the City's share of costs for Social Security and the various pension, medical, and life insurance plans.
Encumbrance of Accounting	Refers to an accounting system in which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.
Enterprise Funds	Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.
Equalized Assessed Valuation (EAV)	The assessed valuation of real property raised or lowered by an equalizing factor as applied by a countywide and a statewide authority, so that all property is assessed at a consistent level for purposes of levying taxes. In Illinois, equalized valuation of real property is one-third of fair market value.
Expenditure	The actual outlay of or obligation to pay cash. This does not include encumbrances.
Expenses	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.
Fiduciary Funds	Funds established to account for assets held by the City in the capacity of a trustee or an agent.
Fiscal Policy	The City's policy with respect to revenues, spending, and debt management as these relate to City services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the City's budget and its funding.
Fiscal Year	Defined as the twelve-month accounting period running from May 1 through April 30, and designated by the calendar year in which it ends.
Fleet	The vehicles owned and operated by the City.
Forecast	A projection of future revenues and/or expenses based on historical and current economic, financial and demographic information.



Forfeiture	The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.
Full Faith and Credit	A pledge of the City's taxing power to repay debt obligations.
Full-Time Equivalent (FTE)	The number of positions calculated on the basis that one FTE equates to a 40-hour workweek for twelve months. For example, two part-time positions working 20 hours for twelve months equals one FTE.
Functional Classification	A means of presenting budgetary data in terms of the major purposes being served. Each program or activity is placed in the same category (e.g. administration, fire, police) that best represents its major purpose, regardless of the spending agency or department.
Fund	A fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Accounting	The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its asset, liability, fund equity, revenue, and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.
Fund Balance	The fund equity of governmental funds.
Fund Equity	An equity account reflecting the unreserved accumulated earnings of the Enterprise Funds.
Geneva Emergency Management Agency (GEMA)	A volunteer agency of the City to assist City Departments and the general public in the case of an emergency, natural disaster, or other appropriate situation where their skills and resources would be needed.
General Fund	The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
Generally Accepted Accounting Principles (GAAP)	Uniform standards and guidelines to financial accounting and reporting.
General Obligation Bonds	Bonds in which the full faith and credit of the issuing government are pledged.
General Revenue	The revenues of a government other than those derived from the retained earnings of an enterprise fund. If a portion of the net income in an enterprise fund is contributed to another non-enterprise fund, such as the corporate fund, the amounts transferred constitute general revenue of the government.
Government Finance Officers Association (GFOA)	Professional organization whose mission is to advance excellence in public finance.



Goal	A statement of broad direction, purpose, or intent based on the needs of the community.
Governmental Accounting	The composite of analyzing, recording, summarizing reporting, and interpreting the financial transactions of governmental units and agencies.
Governmental Funds	General, Special Revenue, Debt Service, and Capital Project funds.
Grant	A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function.
Hotel/Motel Tax	For all hotels/motels conducting business within City limits, a 5.0% tax on all room rental receipts must be paid.
Inflation	A substantial rise in the general level of prices related to an increase in the volume of money, resulting in the loss of value of currency.
Infrastructure	Public domain capital assets including: roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the City.
Interfund Transfers	Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
Intergovernmental Revenue	Revenue received from or through the Federal, State, County, local, or other Government.
Internal Billing	Accounting transactions that recover the expenses of one fund from another fund that received the service.
Internal Service Fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.
Investments	Cash held in interest-bearing accounts, securities, and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in governmental operations.
Levy	To impose taxes for the support of government activities.
Liability	Debt or other obligations arising in the past, which must be liquidated, renewed, or refunded at some future date.
Line Item Budget	A budget that allocates funds to specific cost centers, accounts, or objects (e.g., salaries and office supplies).
Liquor License	A fee assessed to any business selling alcoholic beverages within the City limits. The fee is dependent upon the class of the liquor license sought.
Long-Term Debt	Bonded debt and other long-term obligations, such as benefit accruals, due beyond one year.
Mandate	A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.
Materials and Supplies	Expendable materials and operating supplies necessary to conduct departmental operations.
Miscellaneous Revenue	Those revenues that are small in value and not individually categorized.
Mission Statement	The statement that identifies the particular purpose and function of a department.



Modified Accrual Basis of Accounting	Basis of accounting in which: (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which is recognized when due.
Municipal Code	A collection of laws, rules, and regulations that apply to the City and its Citizens.
Net Income	Proprietary funds in excess of operating revenues, non-operating revenues and transfers-in over operating expenses, non-operating expenses and transfers-out.
Non-Home Rule Sales Tax	A non-home rule municipality may impose a tax upon all persons engaged in the business of selling tangible personal property at retail in their jurisdiction. The City has a non-home rule sales tax of 1.0 % of which 0.5% is restricted to infrastructure.
Operating Budget	A financial plan that presents proposed expenditures for the fiscal year and estimates the revenues to fund them.
Operating Expenses	Fund expenses that are ordinary, recurring in nature, and directly related to the fund's primary service activities.
Operating Revenues	Funds that the City receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.
Ordinance	A formal, legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City, unless in conflict with any higher form of law such as state or federal.
Outlays	Checks issued, interest accrued on public debt or other payments made, offset by refunds and reimbursements.
Pension Fund	These accounts are specific to the City's contributions to police and fire pensions. The amount budgeted is the actuarial amount calculated to be paid to each pension plan for the normal pension costs as well as to gradually fund the unfunded liabilities in each pension plan.
Pension Trust Fund	A trust fund used to account for public employee retirement systems. Pension trust funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required net position reserves.
Per Capita	A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.
Personal Property Replacement Tax (PPRT)	Revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments.
Personnel Services	Items of expenditures in the operating budget for wages and benefits paid for services performed by City employees.
Photovoltaics	Field of semiconductor technology involving the direct conversion of electromagnetic radiation as sunlight, into electricity.



Productivity	A measure of the increase of service output of City programs compared to the per unit of resource input invested.
Property Tax	A tax that is based on a property's value imposed by the local government taxing districts (e.g., school districts, municipalities, counties) and administered by local officials (e.g., township assessors, chief county assessment officers, local boards of review, county collectors). The term Property Tax is used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest.
Proprietary Fund	Enterprise and internal service funds that are similar to corporate funds in that they are related to assets, liabilities, equities, revenues, expenses, and transfers determined by a business or quasi-business activity.
Reserve	(1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for specific future use.
Resolution	A formal expression of the opinion or will of the City, or a statement of policy adopted by a vote of the City Council.
Restitution	Revenues collected in payment for damage to City property.
Revenues	Money received into a fund from outside the fund that, together with fund balances, provide the financial resources for a given fiscal year.
Revenue Bonds	Bonds in which principal and interest are paid exclusively from enterprise fund earnings.
Sales Tax	Tax imposed on taxable sales of all final goods. The City automatically receives a 1% retailer's occupation tax which is collected and distributed by the State for all purchases at businesses within City limits.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Assessment Funds	A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.
State Shared Revenue	Includes the City's portion of state sales tax revenues and state income tax receipts.
Strategic Objectives	Something to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific time frame.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common public benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.
Tax Increment Financing (TIF)	A method of financing used as an economic development tool established in accordance with state statute that allows future gains in incremental property tax revenue from a designated area to subsidize improvements within the same area by creating its own revenue stream.
Tax Levy	The total amount to be raised by general property taxes for a purpose specified in the tax levy ordinance.



Tax Rate Limit

The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Telecommunications Tax

This tax of 6.0% is assessed on all local, intrastate, and interstate telecommunications services which either originate or are received within City boundaries.

User Charges or Fees

The payment of a fee for direct receipt of public service by the party benefiting from the service.

Variable Rate

A rate of interest subject to adjustment.



Commonly Used Acronyms

ACFR	Annual Comprehensive Financial Report
ACH	Automated Clearing House
ADA	Americans with Disabilities Act
AED	Automated External Defibrillator
ALS	Advanced Life Support
APWA	American Public Works Association
ARC	Annual Required Contribution
BAN	Bond Anticipation Note
CA	City Administrator
CAC	Cultural Arts Commission
CAD	Computer Aided Design
CAFI	Commission on Fire Accreditation International
CIP	Capital Improvements Program
CMAP	Chicago Metropolitan Agency for Planning
COW	Committee of the Whole
CPI	Consumer Price Index
CRS	Community Rating System
CSO	Community Service Officer
CY	Calendar Year
DNR	Department of Natural Resources
DVP	Delivery-versus-payment
DVR	Digital Video Recorder
EAP	Employee Assistance Program
EAV	Equalized Assessed Valuation
EDD	Economic Development Department
EMS	Emergency Medical Services
EMS-I	Excellent Municipal Services Objective I: The City routinely engages and surveys employees to benchmark satisfaction and promote a culture of excellence.



EMS-II	Excellent Municipal Services Objective II: The City provides equipment, infrastructure and facilities necessary to maintain efficient and reliable public services.
EMS-III	Excellent Municipal Services Objective III: The City regularly assesses and updates emergency procedures to ensure the safety and health of community members.
EMS-IV	Excellent Municipal Services Objective IV: The City is a data driven organization that relies on quantifiable data and analysis to make informed decision. The City tracks and measures success in achieving the outcomes and objectives in the plan.
EOC	Emergency Operations Center
ERF	Effective Response Force
ERT	Electronic Read Transmitter
ES-I	Environmental Stewardship Objective I: Maintain and enhance a healthy and diverse tree canopy throughout the City.
ES-II	Environmental Stewardship Objective II: Take actions to promote long-term sustainability and reduce the City's carbon footprint.
ES-III	Environmental Stewardship Objective III: Implement initiatives to protect the Fox River and preserve groundwater resources.
ES-IV	Environmental Stewardship Objective IV: Geneva residents actively contribute to preserving the City's natural environment.
EV-I	Economic Vitality Objective 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.
EV-II	Economic Vitality Objective II: Develop a resilient local economy through the development of new commercial and industrial opportunities that add to the City's tax base.
EV-III	Economic Vitality Objective III: Encourage tourism by enhancing the City's image and better accommodating the needs of visitors.
FCC	Federal Communications Commission
FDIC	Federal Deposit Insurance Corporation
FICA	Federal Insurance Contributions Act
FOIA	Freedom of Information Act
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GBN	Geneva Broadcast Network
GBP	Geneva Business Park
GEMA	Geneva Emergency Management Agency



GFOA	Government Finance Officers Association
GGF	Geneva Generation Facility
GIS	Geographic Information System
GPD	Geneva Police Department
HHW	Household Hazardous Waste
HPC	Historic Preservation Commission
IDOL	Illinois Department of Labor
IDOT	Illinois Department of Transportation
IEPA	Illinois Environmental Protection Agency
ILEAS	Illinois Law Enforcement Alarm System
IMRF	Illinois Municipal Retirement Fund
IT	Information Technologies
ITEP	Illinois Transportation Enhancement Program
J.U.L.I.E.	Joint Utility Location Information & Excavation System
KDOT	Kane County Department of Transportation
LAFO	Local Agency Functional Overlay
LEED	Leadership in Energy and Environmental Design
LOIS	Location One Information System
LT	Lieutenant
MABAS	Mutual Aid Box Alarm System
METRA	Metropolitan Rail
MFT	Motor Fuel Tax
MPC	Metropolitan Council
NFPA	National Fire Protection Association
NIMPA	Northern Illinois Municipal Power Agency
NPDES	National Pollutant Discharge Elimination System
OSHA	Occupational Safety & Health Administration
PAFR	Popular Annual Financial Report
PCA	Power Cost Adjustment
PEG	Public, Educational, Government-access



PJM	Pennsylvania New Jersey Maryland Interconnection, LLC
POC	Paid on Call
PPE	Personal Protective Equipment
PT	Part Time
PW	Public Works
QL-I	Quality of Life Objective I: Geneva promotes active lifestyles and physical well-being by ensuring a safe environment for bicyclists and pedestrians, as well as access to natural areas.
QL-II	Quality of Life Objective II: Geneva's distinct sense of place is enhanced through the development of engaging public places and an active arts program.
QL-III	Quality of Life Objective III: The City of Geneva is recognized as an inclusive community that is welcoming to people of all ages, backgrounds and ethnicities.
RFQ	Request for Qualifications
RFP	Request for Proposal
RO	Reverse Osmosis
ROW	Right of Way
RTA	Regional Transportation Authority
RTO	Regional Transmission Organization
RTU	Remote Terminal Unit
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SEC	Securities & Exchange Commission
SEMP	Southeast Master Plan
SG-I	Strong Governance Objective I: The City regularly seeks opportunities to increase transparency, solicit feedback and educate its community members.
SG-II	Strong Governance Objective II: Elected officials regularly engage with members of the community to ensure the City's strategic goals align with the priorities of residents and businesses.
SIPC	Securities Investors Protection Corporation
SKCTA	Southern Kane County Training Association
SPAC	Strategic Plan Advisory Committee
SPCC	Spill Prevention and Countermeasure Plan
SSA	Special Service Area
TARP	Truck Access Route Program



TIF	Tax Increment Financing
TRT	Tactical Response Team
UPRR	Union Pacific Railroad
USEPA	United States Environmental Protection Agency
VFD	Variable Frequency Drive
WRME	Waste Management Renewable Energy
WWTP	Wastewater Treatment Plant
WTP	Water Treatment Plant



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