



# **FY 2025-26 Proposed Budget & Financial Planning**

Starting May 1, 2025 and ending April 30, 2026



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Fiscal Year 2026 Proposed Budget  
& 2027 Forecasted  
Financial Planning

For the fiscal year beginning May 1, 2025

**Mayor**

Kevin R. Burns

**City Council**

Anais Bowring

Richard Marks

Becky Hruby

Amy Mayer

William Malecki

Mike Bruno

Brad Kosirog

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# Acknowledgement

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 preparing this budget.

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# Digital Version

The City of Geneva is proud to present a digital version of the FY 2026-27 Proposed Budget & Financial Planning as an alternative method of viewing the proposed 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/>

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# 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.

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# History of the City of Geneva, Illinois

The City of Geneva has a long and rich history. Over the years, the city's budget has changed to support its growth and address the needs of its people. This section highlights important moments in Geneva's history that have shaped how the city manages its money and resources today.

## 1835: Selected as Kane County Seat

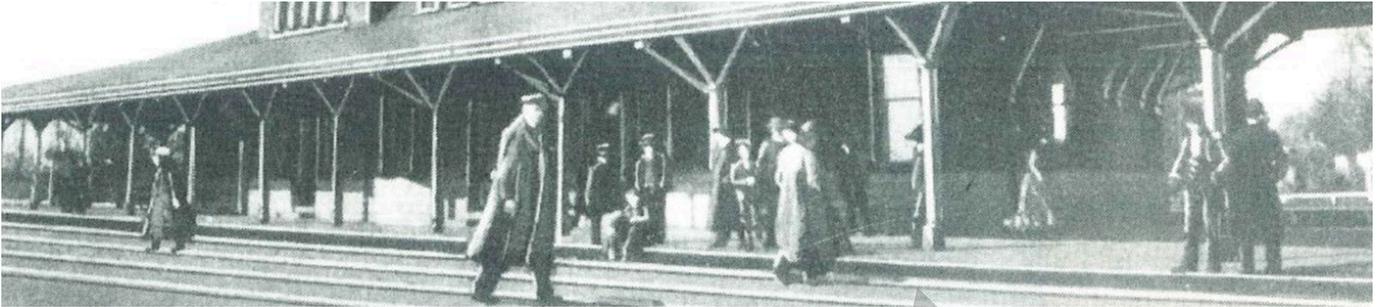
Selected as the Kane County seat in 1835, Geneva is located in the Fox River Valley, 43 miles west of Chicago. The first settlers arrived in 1834 and opened a trading post at the mouth of Mill Creek to trade with the Pottawatomi Indians and settlers.



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: 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.

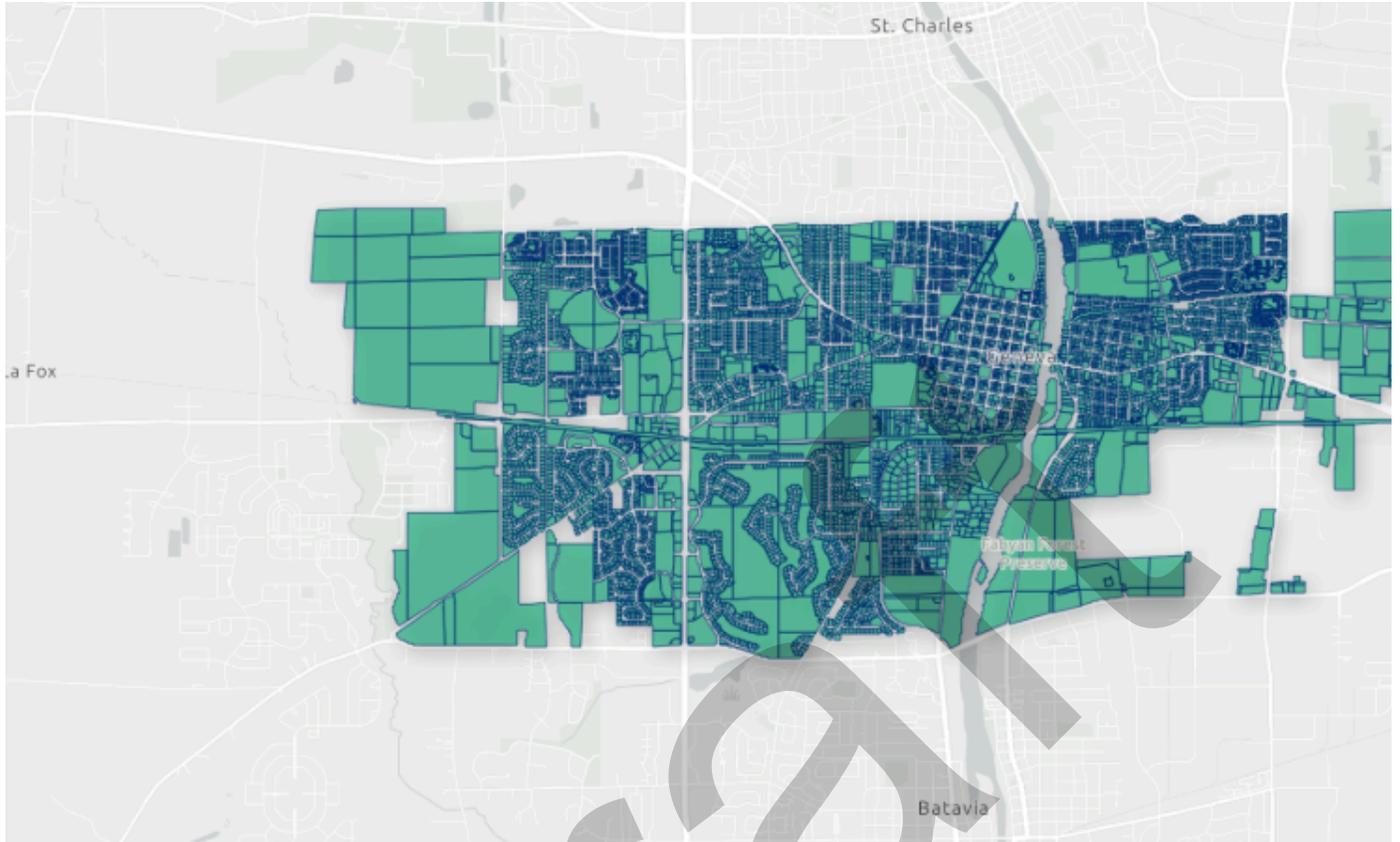


In 2006, with the completion of rail yards in Elburn, Geneva lost its designation as “end of the line” after 150 years. Today there are, on average, 46 Metra trains that pass through Geneva each day.

In 2012, the City of Geneva celebrated the 100<sup>th</sup> anniversary of City Hall.

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# Geneva Today



City of Geneva Parcels

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".

## Resident 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 Bike and Pedestrian Advisory Committee; Natural Resources; International Cultural Exchange; and Student Government committees.

In developing the 2030 plan, the Committee worked with staff to develop and execute a strategy to obtain extensive community input. Through this process the committee, with the assistance of professional facilitation, obtained input from over 1,700 community members; including residents, business owners, community stakeholders and governmental partners, and students. The information obtained from surveys, focus groups, interviews, and interactive community meetings served as a foundation for affirming the City's goal and identifying future priorities.

The Committee spent months to thoughtfully review, identify trends and themes, connecting the qualitative and quantitative data. Subcommittees played a key role in identifying potential actions to be taken and performance indicators. As the plan was developed the committee worked in tandem with senior staff to connect its vision to operations, and consult with City Council.

The goals and aspirations detailed in the City's 2030 Strategic Plan are reflective of a purposeful process to obtain input from a diverse array of voices and stakeholders throughout the entire community. The final plan has been carefully crafted to serve as living document and provide a framework for communicating priorities and progress to the community throughout the life of the plan.

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 Commission 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.

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.

## 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 24.2%. The population who are over the age of 65 years old is 17.1%. The median age is 41.7.

The city's population predominantly consists of individuals identifying as Caucasian, with 82.9% of the population identifying as Caucasian. The population that identifies as Hispanic or Latino represents 8.7%, Asian represents 2.4%, Black or African American represents 1.5%, American Indian and Alaska Native represents 0.1%, and some other race represents 0.1%. Those with two or more races represent 4.3% of the population.

In the City of Geneva, there are a total number of 8,199 households. The median home value is \$415,800. The median household income is \$136,621.

## Quick Facts

<b>Age and Sex</b>	
Under Age of 18	24.20%
Persons 65 Years and Over	17.10%
<b>Education</b>	
High School Grad or higher	96.40%
Bachelor's degree or higher	63.80%
<b>Families &amp; Living Arrangements</b>	
Persons Per Household	2.59
Households	8,199
<b>Health</b>	
Persons without Health Insurance	3.60%
<b>Housing</b>	
Median Housing Price	\$415,800
<b>Income &amp; Poverty</b>	
Median Household Income	\$136,621
Per Capita Income	\$70,240
Persons in Poverty	2.50%
<b>Population Characteristics</b>	
Veterans	764

# 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, McFONA, 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 historic downtown that attracts a multitude of visitors each year, the Geneva Commons Lifestyle Shopping Center, home to national and regional retailers, picturesque recreational trails adjacent to the Fox River, and the Kane County Cougars independent baseball league.

As of November 2024, the Kane County unemployment rate was 4.6%, down from 18% during the height of the pandemic. Illinois' unemployment rate is 5.3% which is .7% lower than Kane County.

As anticipated, the taxable equalized assessed valuation (EAV) within the City stabilized and increased for the 2015 through 2024 levy years and is anticipated to increase again for the 2024 levy year. The City's 2024 estimated taxable EAV increased 12.5% to \$1,393,521,352 from 2023 levels. The increase was due to the addition of \$10,350,676 in new construction EAV. The City maintains a developed land area with a balanced mix of residential (76%), commercial (17%) and industrial (6%) 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 2024, state shared sales tax was 26.5% of total general fund revenues.

Purposeful growth and 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.

June 2024, the City created TIF 4 (Southeast Master Plan Redevelopment Project Area) which encompasses approximately 297 acres on the far east side of Geneva. This site is scheduled to be developed into a commercial area with multiple buildings. The electric utility issued bonds to cover the expansion costs of this area which was not served by utilities.

The State of Illinois, in the summer of 2024, eliminated the statewide grocery tax effective January 1, 2026. This would reduce the amount collected by the state and remit to the city to only non-food items. With the reduction, the State also gave non-home rule rights to enact the tax without a referendum. The city will be discussing the implementation of this tax at a future date.

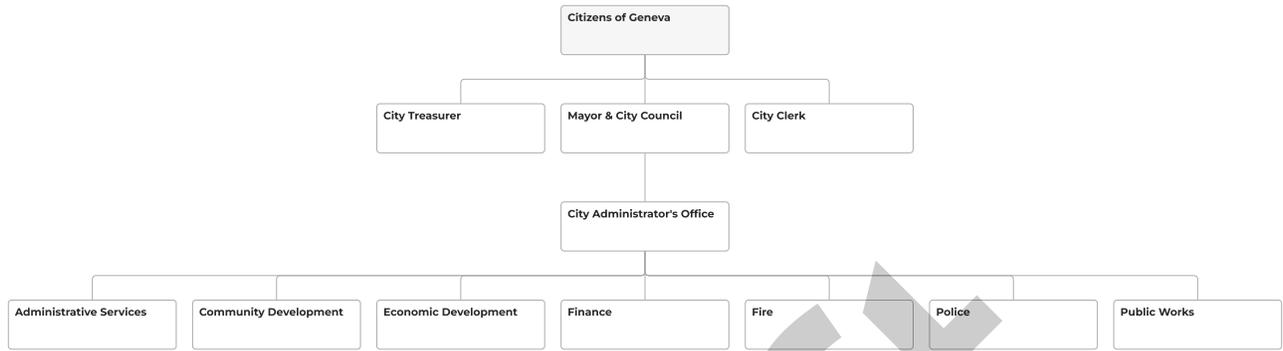
The State of Illinois now has rating for their general and special obligations bonds A- or higher. The state has focused on paying their delinquent bills. The City is concerned about persistent reduction of the personal property replacement tax (PPRT).

The Illinois Department of Revenue (IDOR) accounted for the revenue incorrectly by 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. The city saw a 28% decrease in tax allocated to the City from FY 23 to FY 24.

The long-term, future outlook for the City remains very positive, given the City's strong EAV and strong median family income. The City's underlying bond rating from Moody's Investors Service was upgraded in January 2024 at Aa1 and was reaffirmed in December 2024.

# Organizational Chart

## Organizational Chart



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# Governing Body



**Mayor**  
Kevin Burns  
Term Expires 2025



**Ward 1**  
Anaïs Bowring  
Term Expires 2027



**Ward 1**  
Mike Bruno  
Term Expires 2025



**Ward 2**  
Brad Kosirog  
Term Expires 2027



**Ward 2**  
Richard Marks  
Term Expires 2025



**Ward 3**  
Becky Hruby  
Term Expires 2025



**Ward 3**  
Dean Kilburg  
Term Expires 2027



**Ward 4**  
Amy Mayer  
Term Expire 2025



**Ward 4**  
Martha Paschke  
Term Expire 2027



**Ward 5**  
William Malecki  
Term Expire 2025



**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

# 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 1, 2024. 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, 2024**

*Christopher P. Morrill*

Executive Director

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# Strategic Plan 2030



## City of Geneva Strategic Plan 2030 Summary

The City of Geneva Strategic Plan 2030 was adopted in 2024. 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](http://www.geneva.il.us)

## Strong Governance



The City is proactive and transparent in its communication and management. Priorities are clearly communicated and a combination of community needs, desires, and legal requirements drives work. The City strives to innovate, collaborate, and engage the public and intergovernmental partners.

### **SG-I: Implementation of the Strategic Plan**

The City Council, SPAC, and staff work collaboratively to advance and implement the goals and initiatives within the Strategic Plan.

### **SG-II: Enhance financial resiliency**

The City relies on diverse revenues to adapt to changing economic conditions and support expected service levels, staffing, and technology required to meet those levels and improve financial resiliency.

### **SG-III: Facilities meet community needs**

The City takes action to provide modern facilities capable of meeting current and future community needs, and accommodating new technologies and service models.

## Inform and Engage Residents



The City is committed to effective and deliberate community engagement to promote meaningful connections that enhance public trust. Communications are at the root of a broadly shared belief that decisions are intended to enhance livability, equity, and the resilience of the community.

### **IE-I: Reliable communications foster public trust**

The City intentionally communicates about policies, programs, and processes, and highlights successful outcomes to enhance public trust. The communication of budget processes, priorities, and initiatives is continuously evolving.

### **IE-II: Effectively engage the community**

Through coordinated strategy and collaboration, the City works to inform and engage residents. Stakeholders have a greater awareness of opportunities to participate in policy-making and planning efforts.

### **IE-III: The City maintains a user-friendly website that serves residents and customers**

A modern and informative website that communicates effectively and is continuously improved to better serve residents and electronically conduct business with the City.

## Purposeful Growth and Economic Vitality



The City provides for growth and reinvestment while preserving its sense of place and creating reasonable expectations of change. The City offers an environment where businesses may succeed and prosper. Programs, policies, and partnerships drive the growth of a diverse tax base and long-term financial sustainability.

### **PGEV-I: A thriving Downtown**

The City works with regional partners to attract events, activities, and guests that support desirable retail experiences that strengthen Geneva's identity as a destination.

### **PGEV-II: A diverse and resilient economy**

Utilize programs and policies to attract new investment and facilitate reinvestment that increases and diversifies the tax base.

### **PGEV-III: City attracts new investment & redevelopment**

Updated land use designations and processes offer clarity and improved predictability for new development and redevelopment projects that grow industry, commercial, and housing in the community.

## Safe, Active, and Welcoming Community



Residents and visitors feel welcome, comfortable, and safe while enjoying the activities of daily living. All residents are able to fully access City services, provide input on policy, and feel a sense of belonging.

### **SAWC-I: Housing choices available for all individuals**

Residents' quality of life is improved by the development of a variety of housing options at densities that support a resilient local economy and vibrant downtown.

### **SAWC-II: A sense of belonging for all**

Cultivate a safe and welcoming community focusing on equitable engagement and service delivery for all.

### **SAWC-III: Safe and connected bike and pedestrian routes**

Increased interconnectedness of bike routes and pedestrian paths that allow residents and visitors to travel safely by bike and on foot throughout the City.

## Environmental Stewardship



The City strives to be a model city and steward of resources for the benefit of current and future generations. A sustainable Geneva recognizes that environmental health and human well-being are interconnected, and prioritizes a healthy environment through policies and solutions that reflect best practices and social responsibility.

### **ES-I: Healthy and vibrant parkway tree canopy**

Plan for, preserve, plant, and maintain a healthy and resilient tree canopy that is expanding and growing throughout the community.

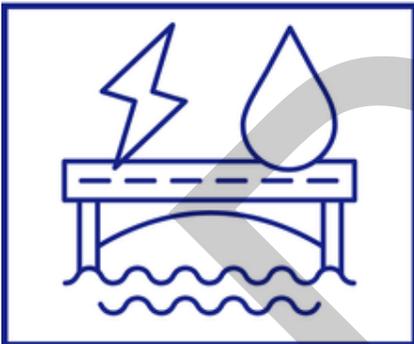
### **ES-II: City operations reflect respect for the environment**

City policies and practices promote community-wide sustainability and improve resilience to reduce the impacts of environmental changes.

### **ES-III: Residents actively work with the City to conserve resources**

An increasing number of informed residents participate in educational events and activities to act as partners in preserving natural areas, reusing resources, and reducing impact on the environment.

## Quality Infrastructure and Services



The City works collaboratively and cost-effectively to deliver exceptional service while it invests in, maintains, and improves its assets. The City leverages technology to streamline service delivery and create capacity for staff to focus on impactful assignments. In delivering exceptional service, the City strengthens the community and its reputation as a professional and innovative organization.

### **QIS-I: City provides consistent and reliable service**

The City is a data-driven and innovative organization that works to improve services and reliability while enhancing financial and environmental resiliency in its operations.

### **QIS-II: Employer of Choice**

The City attracts, develops, and retains skilled and professional employees. The City plans for workforce changes to minimize disruption. Investment in employees leads to improved services and innovative solutions.

### **QIS-III: Dependable Infrastructure**

Infrastructure investment improves the City's ability to reliably deliver utility, emergency, life-safety, transportation, and professional services.

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# Financial Policies & 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.

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## 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 actuary<sup>1</sup> 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.  
<sup>1</sup>Enrolled 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 "Geneva 2030 Strategic Plan" which was adopted by the City Council in 2024. The plan focuses on five key themes: Strong Governance (SG), Inform and Educate Residents (IE), Purposeful Growth and Economic Vitality (PGEV), Safe, Active, and Welcoming Community (SAWC), Environmental Stewardship (ES), and Quality Infrastructure and Services (QIS). Within each theme is a vision for 2030, 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 2024, 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 2026.

Strategic Goal	Desired Outcome
<b>Priority One Goals</b>	
Strong Governance	Facility meets community needs
Quality Infrastructure and Services	Dependable Infrastructure
<b>Priority Two Goals</b>	
Purposeful Growth and Economic Vitality	City attracts new investment & redevelopment
Safe, Active, Welcoming Community	Housing choices available for all individuals
Purposeful Growth and Economic Vitality	A diverse and resilient economy

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 2026); FY 2027 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 2025, the City Administrator will present a recommended budget and provided an overview of the FY 2026 and FY 2027 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 will be available to answer questions, present additional information, or provide justification concerning the requests. In addition, the City Council could submit questions regarding the budget for a response from staff and publication on the City's website.

After the initial review by the Council and the setting of a public hearing date, copies of the proposed budget were made available on the City's website. A public hearing notice was also published in the local newspaper. The public hearing was scheduled no less than seven days after publication of the notice, in accordance with state statute. The City Council held a public hearing on the date and at the time specified in the publication for the purposes of hearing taxpayer questions and comments concerning the proposed budget. The budget is scheduled to be adopted on February 3, 2025, prior to the May 1, 2025 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.

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# Budget Calendar

FY 2025-26 Budget Timeline	
<b>August 2024</b>	
	<ul style="list-style-type: none"> <li>Budget Schedule &amp; Standards released to Department Heads</li> </ul>
<b>September 2024</b>	
	<ul style="list-style-type: none"> <li>Computer &amp; Personnel Request Forms Due</li> <li>Receive estimated Property Tax from Kane County</li> </ul>
<b>October 2024</b>	
	<ul style="list-style-type: none"> <li>SSA Meeting</li> <li>Capital &amp; Special Project Request Forms Due</li> </ul>
<b>November 2024</b>	
	<ul style="list-style-type: none"> <li>Official Budget Kick-off during Strategic Plan Workshop</li> <li>Acceptance of FY2024 ACFR</li> <li>Recommend Approval of Est. Property Tax Levy</li> <li>Budget Meetings for all departments and divisions</li> </ul>
<b>December 2024</b>	
	<ul style="list-style-type: none"> <li>Finalize Draft Budget</li> <li>Final Property Tax Levy to CC</li> <li>Last month to file Tax Levy with County</li> </ul>



- Mission Statement, Goals/Objectives, Organizational Charts Due

**January 2025**

- Present and Review Draft Budget with City Council
- Revisions to the Budget as directed by CC
- Follow-up meetings with DHs as needed

**February 2025**

- Public Hearing for FY 2025-26 Budget
- Approval of Resolution Adopting the FY 2025-26 Budget

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# 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

## 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)
  - Tax Increment Financing #4 (TIF #4)
  - 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.

Funds	LEG	CAO	ASD	FIN	CD	ED	POL	FIRE	PW
<b>Governmental Funds</b>									
<b>General Fund</b>	X	X	X	X	X	X	X	X	X
<b>Special Revenue Funds</b>									
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	
SSAs						X	X		X
<b>Capital Projects Funds</b>									
General Capital Projects		X			X		X	X	X
Infrastructure Capital Projects									X
Prairie Green									X
TIF #2						X			
TIF #3						X			
TIF #4						X			



Funds	LEG	CAO	ASD	FIN	CD	ED	POL	FIRE	PW
Capital Equipment			X		X	X	X	X	X

**Proprietary Funds**

**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**

**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, year-end 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 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

<b>Tax Levy Rate:</b>	0.51903	<b>Annual Tax Liability for City Services:</b>	\$605.47
<b>Market Value of Home:</b>	\$350,000	To calculate the annual tax bill, multiply the assessed valuation by the tax levy rate and divide the result by 100.	
<b>Assessed Valuation:</b>	\$116,655	$\$116,655 \times 0.51903 = \$60,547.44;$ $\$60,547.44 \div 100 = \$605.47$	
To determine assessed valuation, multiply Market value by 33.33%.		<b>Monthly Expenses for City Services</b>	\$50.46
$350,000 \times 33.33\% = \$116,655$		To determine the monthly tax expenses for City services	
		$\$605.47 \div 12 = \$50.46$	

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 6.2%. The chart below illustrates the breakdown of a typical residential tax bill.



# Funds Summary Overview

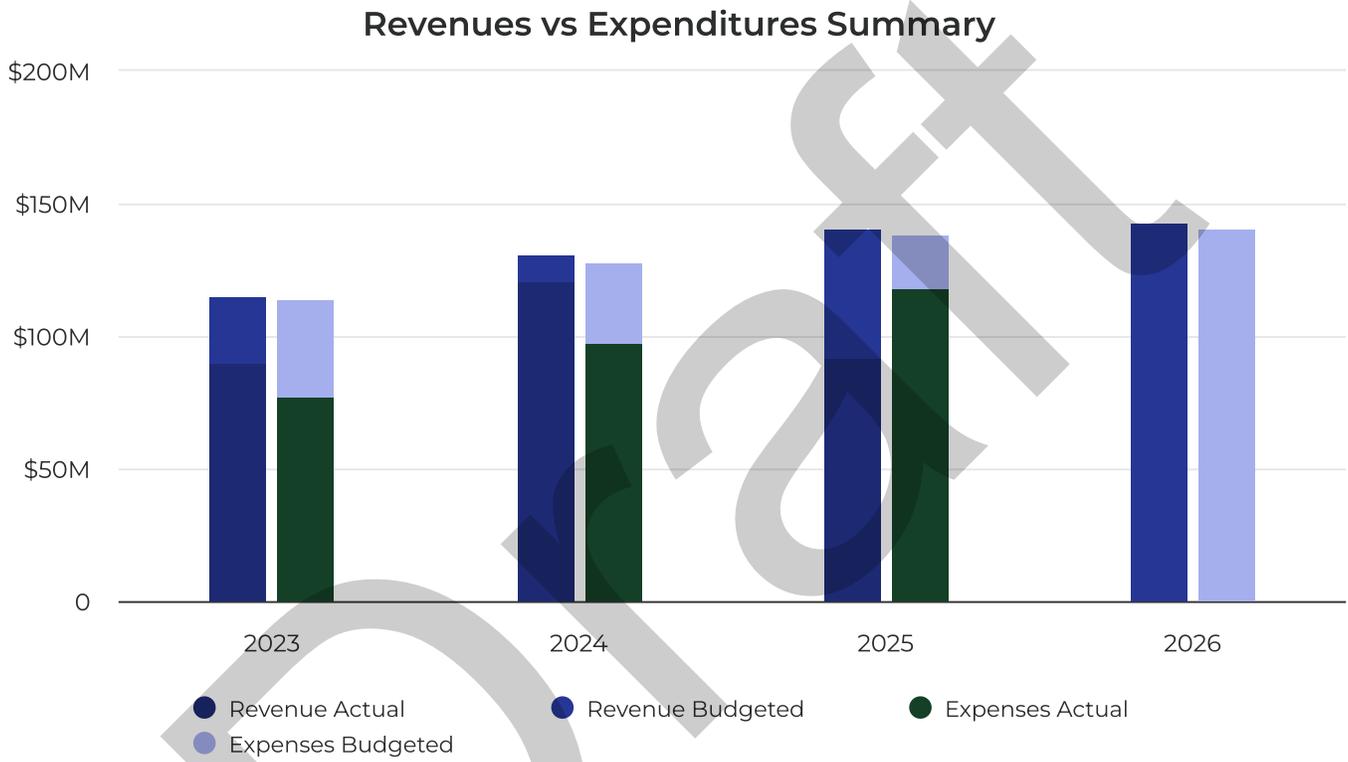
The following fund summary pages include all fund for the City of Geneva. The City's major funds are General, Electric, and Water/Wastewater. These three funds meet the GFOA Criteria.



# Budget Summary

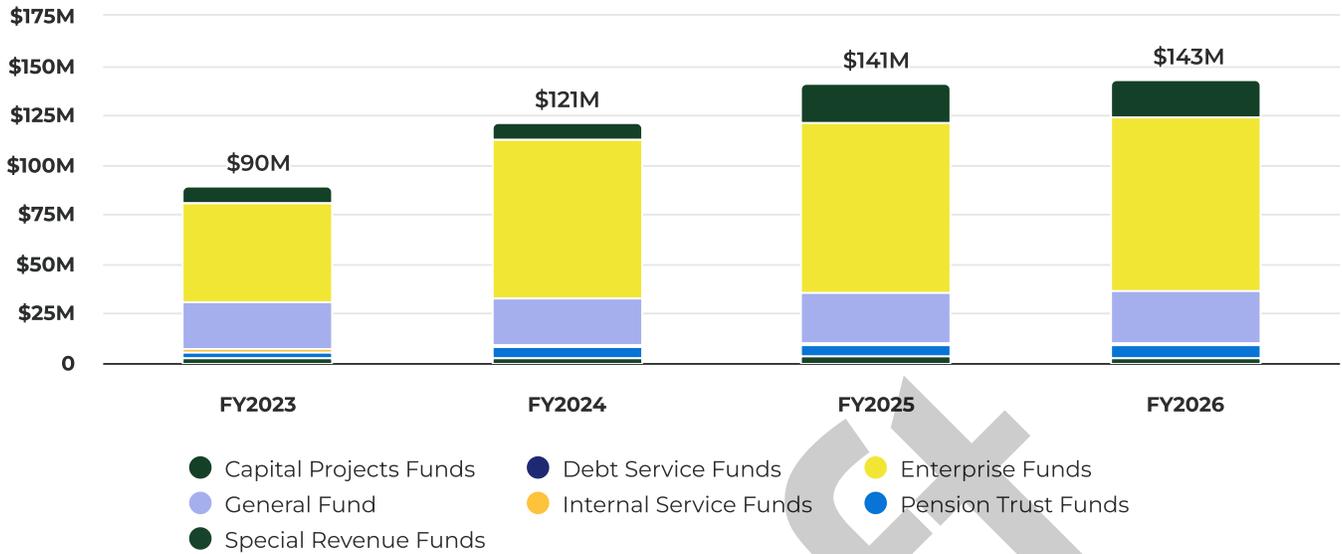
A summary of the entire City of Geneva budget that provides a comprehensive view of the city's financial allocations.

The City of Geneva is projecting \$142.9M of revenue in FY2026, which represents a 1.4% increase over the prior year. Budgeted expenditures are projected to increase by 1.4% or \$1.31M to \$140.7M in FY2026.



## Revenues by Fund Grouping

### Historical Revenues by Fund Grouping



### Revenues by Fund Summary 1

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
General Fund	\$24,081,501	\$24,508,113	\$25,269,165	\$25,293,120	\$26,458,055
Special Revenue Funds	\$2,445,279	\$2,472,912	\$3,698,540	\$2,549,825	\$2,840,330
Pension Trust Funds	\$3,585,404	\$8,300,718	\$6,054,355	\$6,054,355	\$6,237,720
Capital Projects Funds	\$8,673,638	\$9,228,369	\$19,900,605	\$7,399,870	\$18,396,460
Enterprise Funds	\$49,988,698	\$61,273,420	\$85,153,775	\$50,100,945	\$88,175,085
Internal Service Funds	\$1,064,215	\$948,845	\$874,830	\$825,419	\$877,405
<b>Total Revenues</b>	<b>\$89,838,735</b>	<b>\$106,732,377</b>	<b>\$140,951,270</b>	<b>\$92,223,534</b>	<b>\$142,985,055</b>

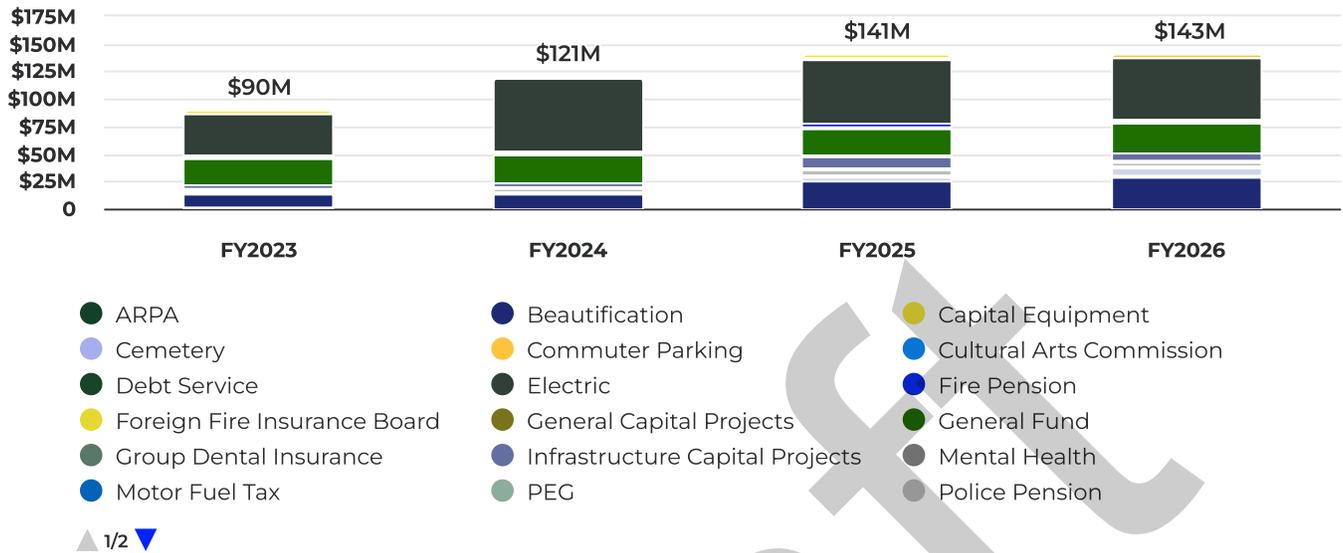
### Category *(continued from above)*

Category	FY 2027 Forecasted
General Fund	\$26,857,550
Special Revenue Funds	\$2,635,265
Pension Trust Funds	\$6,680,610
Capital Projects Funds	\$9,365,880
Enterprise Funds	\$99,661,335
Internal Service Funds	\$921,725
<b>Total Revenues</b>	<b>\$146,122,365</b>



# Revenues by Fund

Historical Revenues by Fund



## Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
General Fund	\$24,081,501	\$24,508,113	\$25,269,165	\$25,293,120	\$26,458,055
Motor Fuel Tax	\$1,191,454	\$1,127,511	\$2,016,605	\$1,050,000	\$900,000
General Capital Projects	\$1,629,067	\$2,460,921	\$1,672,000	\$60,000	\$1,411,500
Cultural Arts Commission	\$14,622	\$11,475	-	-	-
Infrastructure Capital Projects	\$3,482,285	\$3,835,768	\$11,069,500	\$4,471,605	\$6,957,480
SPAC	\$8,870	\$9,802	\$10,500	\$10,500	\$11,500
Prairie Green	\$96,616	\$124,138	\$102,850	\$106,150	\$106,150
Beautification	\$17,456	\$15,555	\$24,270	\$24,350	\$29,795
Tourism	\$328,287	\$338,862	\$382,075	\$376,800	\$370,365
Capital Equipment	\$3,072,531	\$1,958,766	\$2,888,835	\$2,201,575	\$2,410,925
ARPA	\$50,557	\$99,228	\$75,000	\$100,000	\$50,000
Restricted Police Fines	\$60,897	\$67,085	\$96,695	\$65,300	\$95,195
PEG	\$26,353	\$21,429	\$40,000	\$21,800	\$19,000
Mental Health	\$181,713	\$203,636	\$204,300	\$204,500	\$204,300
Foreign Fire Insurance Board	\$77,071	\$76,785	\$76,010	\$85,785	\$86,010
SSA Funds	\$488,000	\$501,545	\$773,085	\$610,790	\$1,074,165
TIF Funds	\$393,140	\$848,775	\$4,167,420	\$560,540	\$7,510,405
Electric	\$36,594,883	\$38,426,301	\$57,921,510	\$36,370,885	\$55,997,800

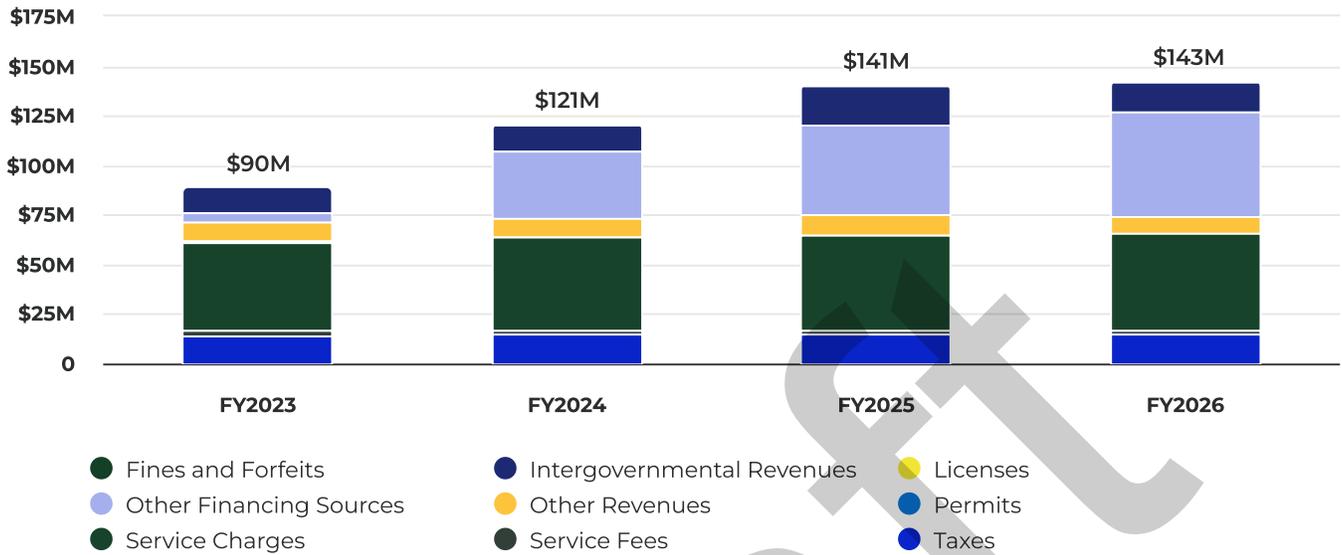


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Water/Wastewater	\$12,392,065	\$21,670,242	\$24,481,205	\$12,619,110	\$28,761,885
Refuse	\$570,847	\$569,818	\$592,525	\$570,375	\$616,880
Cemetery	\$67,327	\$154,852	\$139,545	\$124,905	\$139,845
Commuter Parking	\$363,575	\$452,207	\$2,018,990	\$415,670	\$2,658,675
Group Dental Insurance	\$183,812	\$189,988	\$212,900	\$185,910	\$207,865
Workers Compensation	\$880,403	\$758,858	\$661,930	\$639,509	\$669,540
Police Pension	\$2,266,610	\$5,007,831	\$3,776,590	\$3,776,590	\$3,933,340
Fire Pension	\$1,318,794	\$3,292,888	\$2,277,765	\$2,277,765	\$2,304,380
<b>Total Revenues</b>	<b>\$89,838,735</b>	<b>\$106,732,377</b>	<b>\$140,951,270</b>	<b>\$92,223,534</b>	<b>\$142,985,055</b>

Category <i>(continued from above)</i>	FY 2027 Forecasted
General Fund	\$26,857,550
Motor Fuel Tax	\$900,000
General Capital Projects	\$615,000
Cultural Arts Commission	-
Infrastructure Capital Projects	\$3,891,910
SPAC	\$11,750
Prairie Green	\$106,150
Beautification	\$28,720
Tourism	\$355,000
Capital Equipment	\$2,395,925
ARPA	-
Restricted Police Fines	\$49,100
PEG	\$30,525
Mental Health	\$204,300
Foreign Fire Insurance Board	\$86,010
SSA Funds	\$969,860
TIF Funds	\$2,356,895
Electric	\$44,755,405
Water/Wastewater	\$53,664,885
Refuse	\$619,580
Cemetery	\$97,000
Commuter Parking	\$524,465
Group Dental Insurance	\$201,665
Workers Compensation	\$720,060
Police Pension	\$4,361,905
Fire Pension	\$2,318,705
<b>Total Revenues</b>	<b>\$146,122,365</b>

# Revenues by Revenue Source Grouping

Historical Revenues by Revenue Source Grouping



## Revenues by undefined

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Taxes	\$14,540,615	\$14,773,710	\$15,287,315	\$15,483,875	\$15,513,775
Licenses	\$231,140	\$197,870	\$217,525	\$207,475	\$202,025
Permits	\$669,183	\$473,202	\$440,900	\$447,800	\$443,800
Intergovernmental Revenues	\$12,789,005	\$13,743,094	\$19,856,580	\$12,819,970	\$15,079,785
Fines and Forfeits	\$828,510	\$823,790	\$802,500	\$838,800	\$802,800
Service Charges	\$44,753,691	\$46,172,983	\$47,754,935	\$47,301,600	\$48,342,650
Service Fees	\$2,118,201	\$1,748,841	\$1,802,755	\$1,737,639	\$1,754,030
Other Revenues	\$9,065,154	\$24,281,724	\$10,036,670	\$9,945,770	\$8,591,065
Other Financing Sources	\$4,843,237	\$4,517,163	\$44,752,090	\$3,440,605	\$52,255,125
<b>Total Revenues</b>	<b>\$89,838,735</b>	<b>\$106,732,377</b>	<b>\$140,951,270</b>	<b>\$92,223,534</b>	<b>\$142,985,055</b>

### Category (continued from above)

Category	FY 2027 Forecasted
Taxes	\$16,260,660
Licenses	\$202,025
Permits	\$443,800
Intergovernmental Revenues	\$13,072,570
Fines and Forfeits	\$786,600
Service Charges	\$49,961,035
Service Fees	\$1,755,350



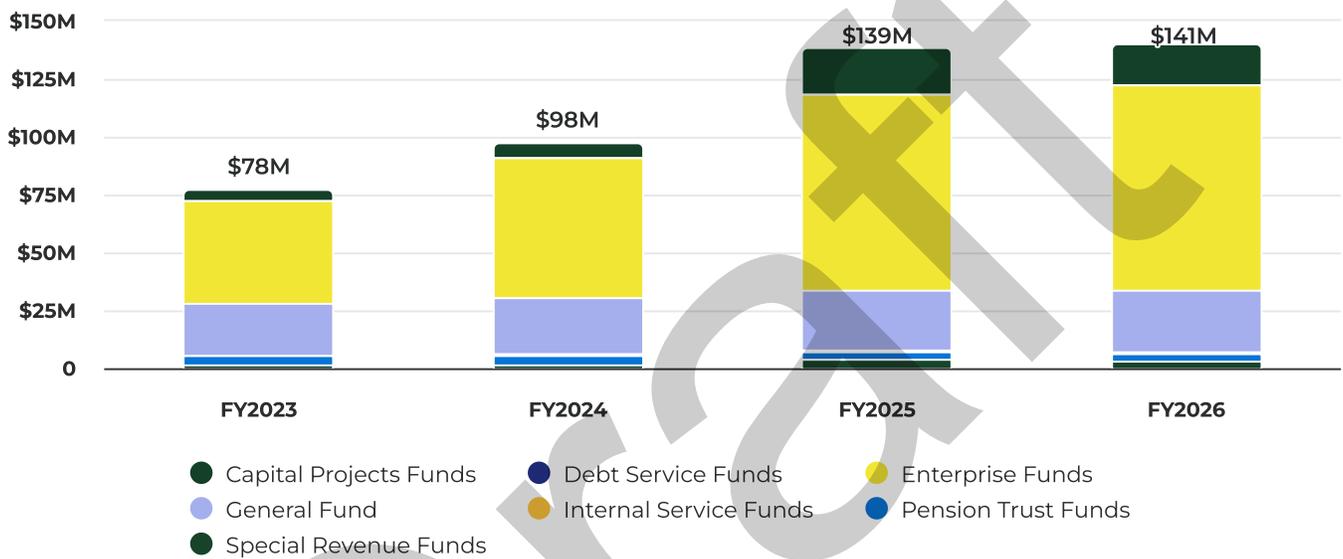
Category (continued from above)

FY 2027 Forecasted

Other Revenues	\$8,861,435
Other Financing Sources	\$54,778,890
<b>Total Revenues</b>	<b>\$146,122,365</b>

## Expenditures by Fund Grouping

Historical Expenditures by Fund Summary



### Expenditures by Fund Summary 1

Category	FY 2024 Actual	FY 2023 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
General Fund	\$24,226,168	\$22,363,176	\$25,269,165	\$23,538,415	\$26,458,055
Special Revenue Funds	\$1,349,371	\$1,751,384	\$3,698,540	\$3,276,844	\$2,840,330
Pension Trust Funds	\$3,554,619	\$3,650,714	\$3,747,475	\$3,836,865	\$3,929,415
Capital Projects Funds	\$5,712,988	\$5,330,122	\$19,900,605	\$14,216,383	\$18,396,460
Enterprise Funds	\$47,071,690	\$43,991,455	\$85,153,775	\$72,907,724	\$88,175,085
Internal Service Funds	\$647,092	\$572,039	\$874,830	\$610,105	\$877,405
<b>Total Expenditures</b>	<b>\$82,561,928</b>	<b>\$77,658,890</b>	<b>\$138,644,390</b>	<b>\$118,386,336</b>	<b>\$140,676,750</b>

Category (continued from above)

FY 2027 Forecasted

General Fund	\$26,857,550
Special Revenue Funds	\$2,635,265
Pension Trust Funds	\$4,044,105

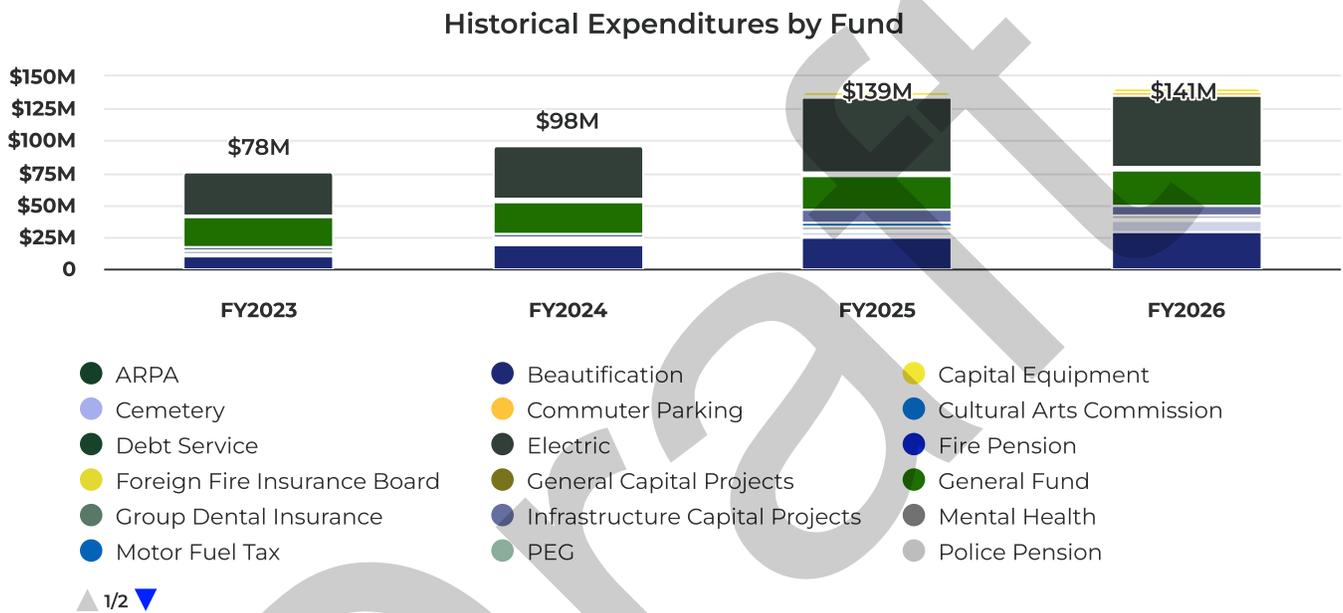


Category (continued from above)

FY 2027 Forecasted

Capital Projects Funds	\$9,365,880
Enterprise Funds	\$99,661,335
Internal Service Funds	\$921,725
<b>Total Expenditures</b>	<b>\$143,485,860</b>

## Expenditures by Fund



## Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
General Fund	\$22,363,176	\$24,226,168	\$25,269,165	\$23,538,415	\$26,458,055
Motor Fuel Tax	\$465,032	\$459,706	\$2,016,605	\$2,016,605	\$900,000
General Capital Projects	\$698,915	\$335,785	\$1,672,000	\$1,187,730	\$1,411,500
Cultural Arts Commission	\$12,116	\$44,598	-	-	-
Infrastructure Capital Projects	\$2,299,128	\$3,356,722	\$11,069,500	\$9,398,350	\$6,957,480
SPAC	\$33,180	\$14,149	\$10,500	\$6,265	\$11,500
Prairie Green	\$43,302	\$2,073	\$102,850	\$19,000	\$106,150
Beautification	\$17,201	\$20,007	\$24,270	\$24,970	\$29,795
Tourism	\$301,447	\$46,475	\$382,075	\$146,753	\$370,365
Capital Equipment	\$2,018,346	\$1,319,727	\$2,888,835	\$3,011,100	\$2,410,925
ARPA	-	-	\$75,000	-	\$50,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Restricted Police Fines	\$56,221	\$13,232	\$96,695	\$83,695	\$95,195
PEG	\$28,406	\$23,921	\$40,000	\$40,000	\$19,000
Mental Health	\$178,794	\$201,775	\$204,300	\$202,835	\$204,300
Foreign Fire Insurance Board	\$82,041	\$69,300	\$76,010	\$45,200	\$86,010
SSA Funds	\$576,946	\$456,208	\$773,085	\$710,521	\$1,074,165
TIF Funds	\$270,432	\$698,682	\$4,167,420	\$600,203	\$7,510,405
Electric	\$33,061,162	\$34,999,116	\$57,921,510	\$54,420,090	\$55,997,800
Water/Wastewater	\$9,835,889	\$10,960,168	\$24,481,205	\$17,265,879	\$28,761,885
Refuse	\$540,574	\$523,650	\$592,525	\$584,978	\$616,880
Cemetery	\$68,058	\$67,258	\$139,545	\$109,690	\$139,845
Commuter Parking	\$485,771	\$521,497	\$2,018,990	\$527,087	\$2,658,675
Group Dental Insurance	\$156,813	\$184,818	\$212,900	\$185,905	\$207,865
Workers Compensation	\$415,226	\$462,274	\$661,930	\$424,200	\$669,540
Police Pension	\$2,505,468	\$2,302,555	\$2,464,705	\$2,457,085	\$2,519,790
Fire Pension	\$1,145,246	\$1,252,064	\$1,282,770	\$1,379,780	\$1,409,625
<b>Total Expenditures</b>	<b>\$77,658,890</b>	<b>\$82,561,928</b>	<b>\$138,644,390</b>	<b>\$118,386,336</b>	<b>\$140,676,750</b>

**Category** *(continued from above)***FY 2027 Forecasted**

General Fund	\$26,857,550
Motor Fuel Tax	\$900,000
General Capital Projects	\$615,000
Cultural Arts Commission	-
Infrastructure Capital Projects	\$3,891,910
SPAC	\$11,750
Prairie Green	\$106,150
Beautification	\$28,720
Tourism	\$355,000
Capital Equipment	\$2,395,925
ARPA	-
Restricted Police Fines	\$49,100
PEG	\$30,525
Mental Health	\$204,300
Foreign Fire Insurance Board	\$86,010
SSA Funds	\$969,860
TIF Funds	\$2,356,895
Electric	\$44,755,405
Water/Wastewater	\$53,664,885
Refuse	\$619,580
Cemetery	\$97,000
Commuter Parking	\$524,465
Group Dental Insurance	\$201,665
Workers Compensation	\$720,060
Police Pension	\$2,593,690
Fire Pension	\$1,450,415



Category (continued from above)

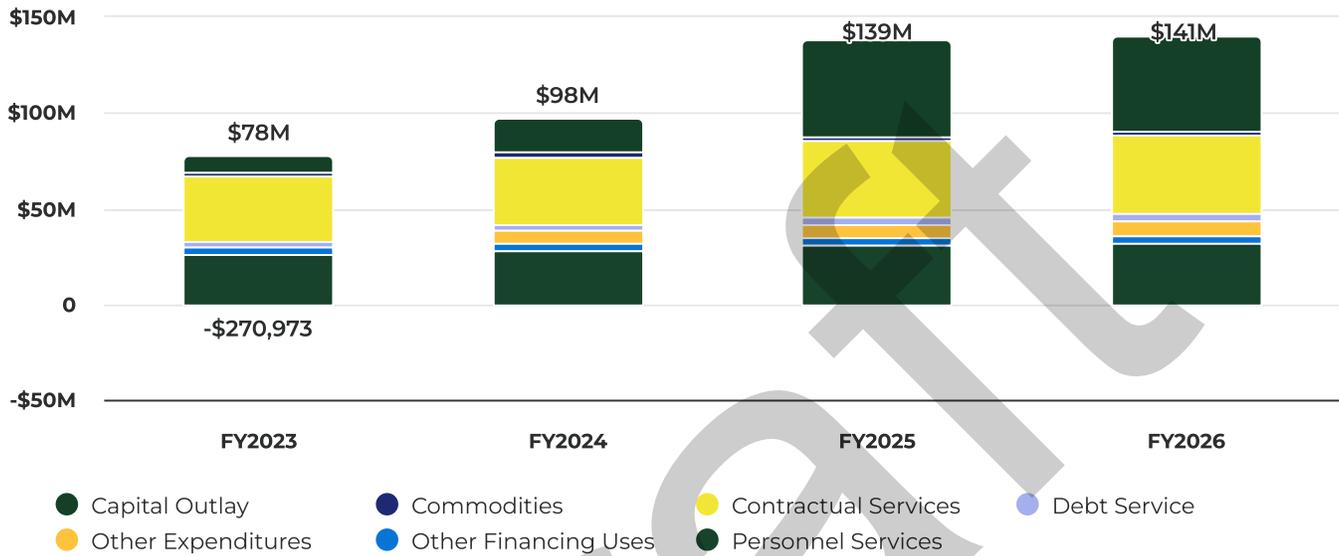
FY 2027 Forecasted

**Total Expenditures**

**\$143,485,860**

## Expenditures by Expense Object Categories

Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Personnel Services	\$26,406,987	\$26,625,778	\$30,567,238	\$29,393,531	\$32,204,463
Contractual Services	\$33,532,747	\$34,673,800	\$39,884,132	\$34,816,060	\$40,317,827
Commodities	\$1,732,009	\$2,022,849	\$2,431,795	\$2,380,235	\$2,505,500
Debt Service	\$3,204,273	\$3,567,413	\$4,202,255	\$4,178,525	\$4,014,970
Capital Outlay	\$9,361,973	\$14,975,847	\$50,863,335	\$37,619,195	\$50,114,980
Other Expenditures	-\$270,973	-\$3,823,719	\$6,290,445	\$6,547,925	\$7,781,415
Other Financing Uses	\$3,691,874	\$4,519,960	\$4,405,190	\$3,450,865	\$3,737,595
<b>Total Expenditures</b>	<b>\$77,658,890</b>	<b>\$82,561,928</b>	<b>\$138,644,390</b>	<b>\$118,386,336</b>	<b>\$140,676,750</b>

Category (continued from above)

FY 2027 Forecasted

Personnel Services	\$33,622,750
Contractual Services	\$40,209,200
Commodities	\$2,543,305
Debt Service	\$4,974,365
Capital Outlay	\$49,986,800
Other Expenditures	\$7,016,675



**Category** *(continued from above)*

**FY 2027 Forecasted**

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Other Financing Uses

\$5,132,765

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**Total Expenditures**

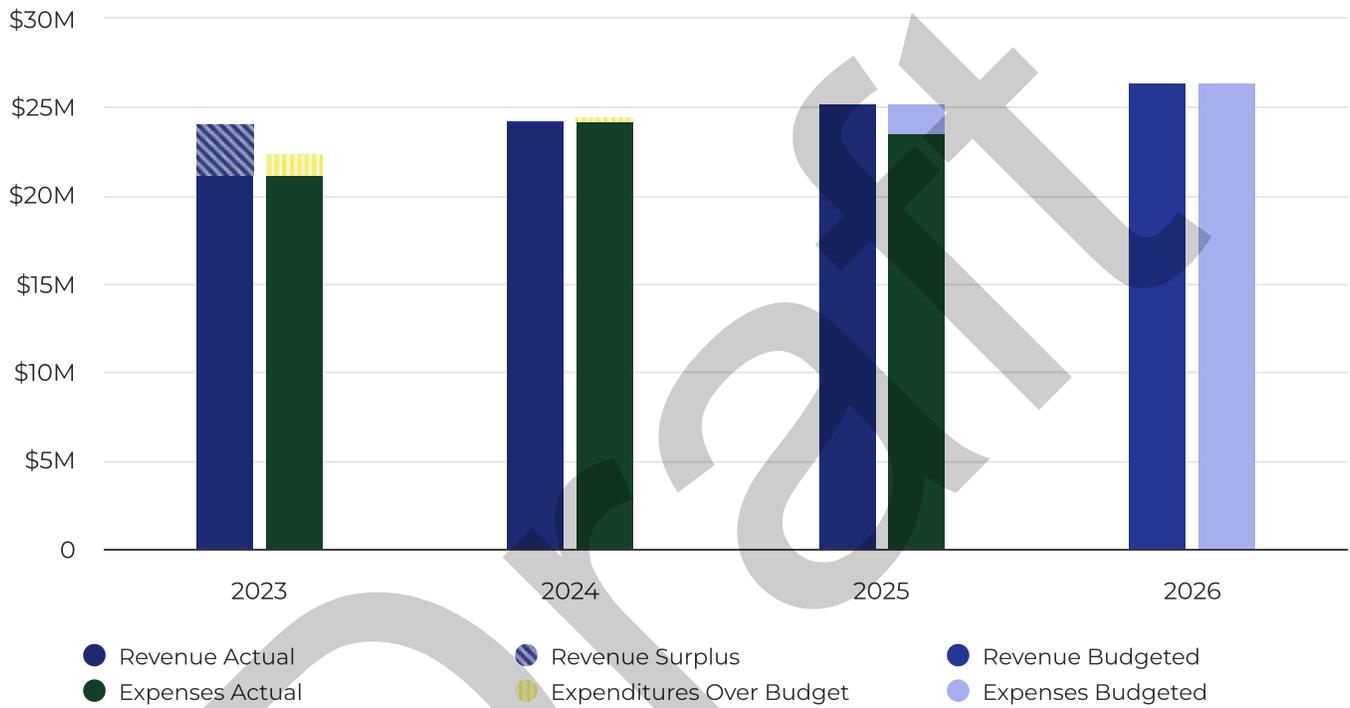
**\$143,485,860**

Draft

# General Fund

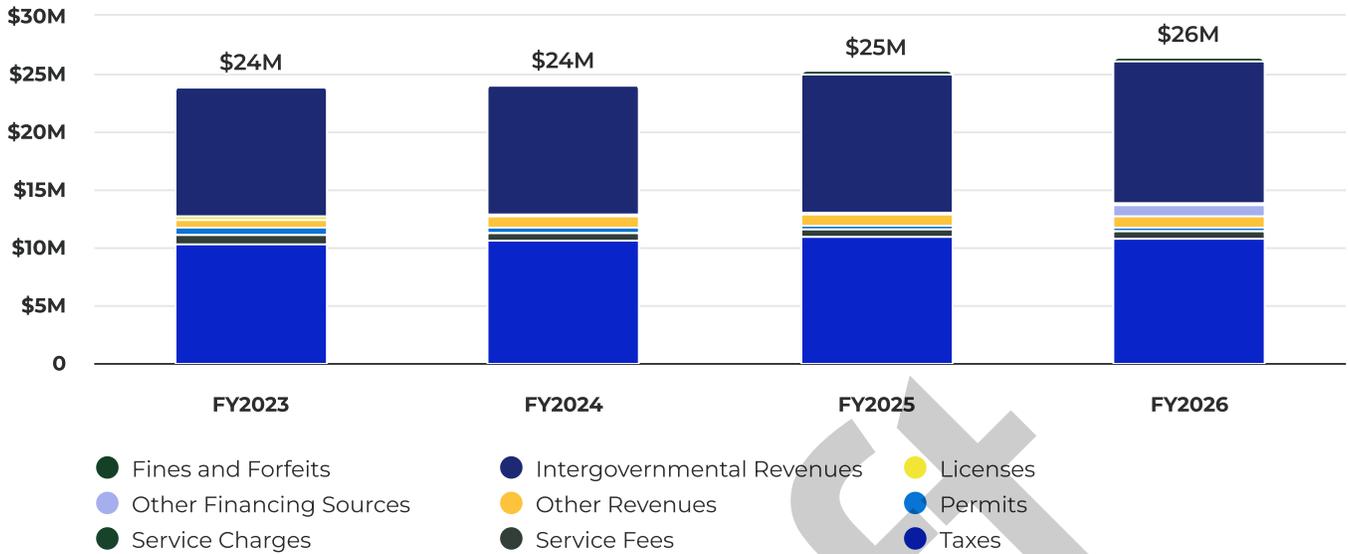
The General Fund accounts for resources traditionally associated with the City's operations, which are not required legally or by sound financial management to be accounted for in another fund. Organizational charts, descriptions, fiscal year goals, performance measures, personnel summaries, and detailed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

### Revenues vs Expenditures Summary



## Revenues

### Historical Revenues by Revenue Source Grouping



### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$5,506,043	\$5,783,113	\$6,180,885	\$6,106,545	\$6,034,390	\$6,606,725
Simplified Telecommunications Tax	\$377,203	\$368,544	\$360,000	\$325,000	\$340,000	\$330,000
Municipal Utility Tax	\$1,631,381	\$1,417,484	\$1,490,000	\$1,595,000	\$1,490,000	\$1,490,000
Township Fire Tax	\$80,870	\$85,605	\$90,685	\$88,000	\$91,500	\$93,500
Auto Rental Tax	-	-	\$150	-	\$150	\$150
Non-Home Rule Sales Tax	\$2,762,826	\$2,823,412	\$2,850,000	\$2,800,000	\$2,900,000	\$2,950,000
<b>Total Taxes</b>	<b>\$10,358,324</b>	<b>\$10,478,159</b>	<b>\$10,971,720</b>	<b>\$10,914,545</b>	<b>\$10,856,040</b>	<b>\$11,470,375</b>
<b>Licenses</b>						
Business Licenses	\$231,140	\$197,870	\$207,475	\$217,525	\$202,025	\$202,025
<b>Total Licenses</b>	<b>\$231,140</b>	<b>\$197,870</b>	<b>\$207,475</b>	<b>\$217,525</b>	<b>\$202,025</b>	<b>\$202,025</b>
<b>Permits</b>						
Building Permits	\$646,117	\$453,432	\$431,800	\$429,400	\$431,800	\$431,800
Sign Permits	\$10,456	\$8,040	\$8,000	\$8,500	\$8,000	\$8,000
Overweight Permits	\$12,610	\$11,730	\$8,000	\$3,000	\$4,000	\$4,000
<b>Total Permits</b>	<b>\$669,183</b>	<b>\$473,202</b>	<b>\$447,800</b>	<b>\$440,900</b>	<b>\$443,800</b>	<b>\$443,800</b>
<b>Intergovernmental Revenues</b>						
Sales Tax	\$6,377,348	\$6,501,728	\$6,750,000	\$6,300,000	\$6,900,000	\$7,100,000

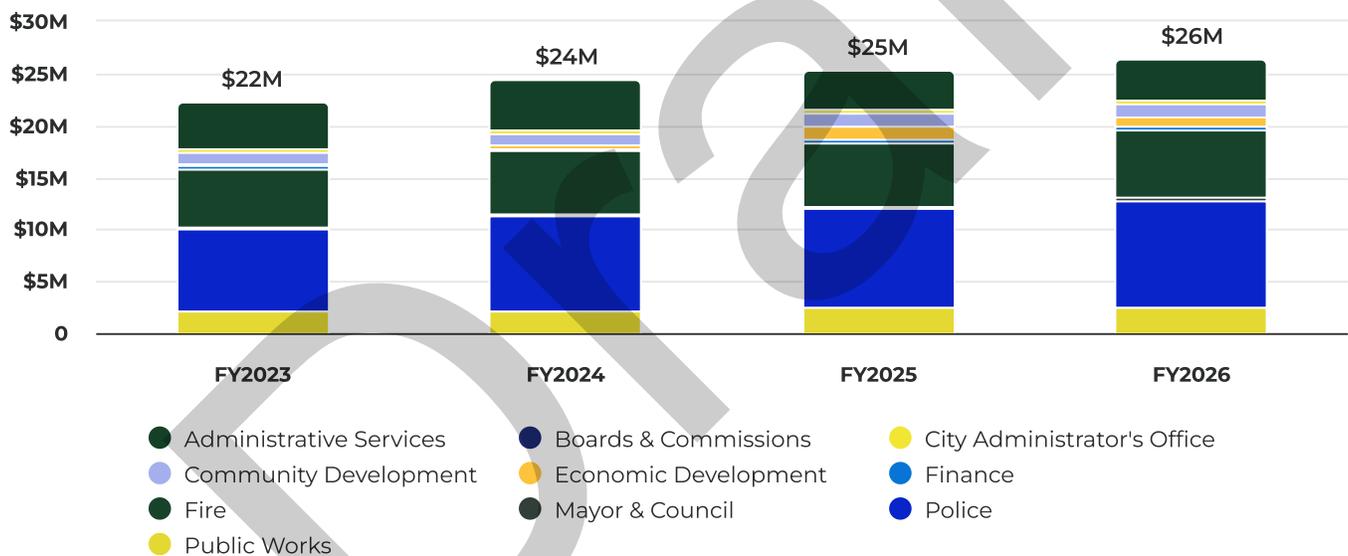


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
State Income Tax	\$3,456,648	\$3,502,347	\$3,700,000	\$3,400,000	\$3,700,000	\$3,700,000
Replacement Tax	\$319,460	\$230,996	\$157,000	\$175,000	\$157,000	\$157,000
Local Use Tax	\$875,004	\$806,886	\$800,000	\$850,000	\$780,000	\$760,000
Reimbursements	\$97,136	\$103,838	\$108,000	\$113,470	\$113,600	\$119,400
Federal Grants	\$55,132	\$60,384	\$345,760	\$2,760	\$629,310	\$2,670
State/Local Grants	-	\$90,008	-	\$1,083,600	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$11,180,728</b>	<b>\$11,296,186</b>	<b>\$11,860,760</b>	<b>\$11,924,830</b>	<b>\$12,279,910</b>	<b>\$11,839,070</b>
<b>Fines and Forfeits</b>						
Circuit Court Fines	\$191,311	\$229,037	\$230,000	\$185,000	\$230,000	\$230,000
Parking Violations	\$9,463	\$26,893	\$25,000	\$20,000	\$25,000	\$25,000
Ordinance Fines	\$13,540	\$6,750	\$7,500	\$12,000	\$7,500	\$7,500
False Alarm Fines	\$3,675	\$13,650	\$10,000	\$9,000	\$9,000	\$9,000
Compliance Fines	\$6,000	\$7,250	\$500	\$7,000	\$500	\$500
Civil Law Violations	\$530	-	-	\$500	-	-
<b>Total Fines and Forfeits</b>	<b>\$224,519</b>	<b>\$283,580</b>	<b>\$273,000</b>	<b>\$233,500</b>	<b>\$272,000</b>	<b>\$272,000</b>
<b>Service Fees</b>						
General Government Fees	\$523,732	\$419,676	\$382,640	\$445,140	\$365,140	\$355,140
Community Development Fees	\$39,264	\$35,733	\$40,500	\$47,500	\$35,500	\$35,500
Public Safety Fees	\$138,798	\$119,313	\$140,225	\$135,225	\$130,225	\$130,225
<b>Total Service Fees</b>	<b>\$701,794</b>	<b>\$574,723</b>	<b>\$563,365</b>	<b>\$627,865</b>	<b>\$530,865</b>	<b>\$520,865</b>
<b>Other Revenues</b>						
Interest Income	\$320,072	\$732,251	\$650,000	\$600,000	\$600,000	\$550,000
Rental Income	\$156,902	\$175,728	\$150,000	\$150,000	\$150,000	\$150,000
Insurance & Property Damage	\$35,123	\$28,314	\$3,000	-	-	-
Reimbursed Expenditures	\$162,716	\$204,598	\$150,000	\$150,000	\$150,000	\$150,000
Donations	\$2,385	\$238	\$1,000	-	-	-
Miscellaneous	\$25,061	\$35,458	\$15,000	\$10,000	\$10,000	\$10,000
<b>Total Other Revenues</b>	<b>\$702,258</b>	<b>\$1,176,587</b>	<b>\$969,000</b>	<b>\$910,000</b>	<b>\$910,000</b>	<b>\$860,000</b>
<b>Other Financing Sources</b>						

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
Interfund Transfers In	-	\$34,152	-	-	-	-
Lease Proceeds (GASB 87)	\$11,739	-	-	-	-	-
Interest Revenue (GASB 87)	\$1,816	-\$6,345	-	-	-	-
Reappropriation	-	-	-	-	\$963,415	\$1,249,415
<b>Total Other Financing Sources</b>	\$13,555	\$27,807	-	-	\$963,415	\$1,249,415
<b>Total Revenues</b>	<b>\$24,081,501</b>	<b>\$24,508,113</b>	<b>\$25,293,120</b>	<b>\$25,269,165</b>	<b>\$26,458,055</b>	<b>\$26,857,550</b>

## Expenditures

Historical Expenditures by Department



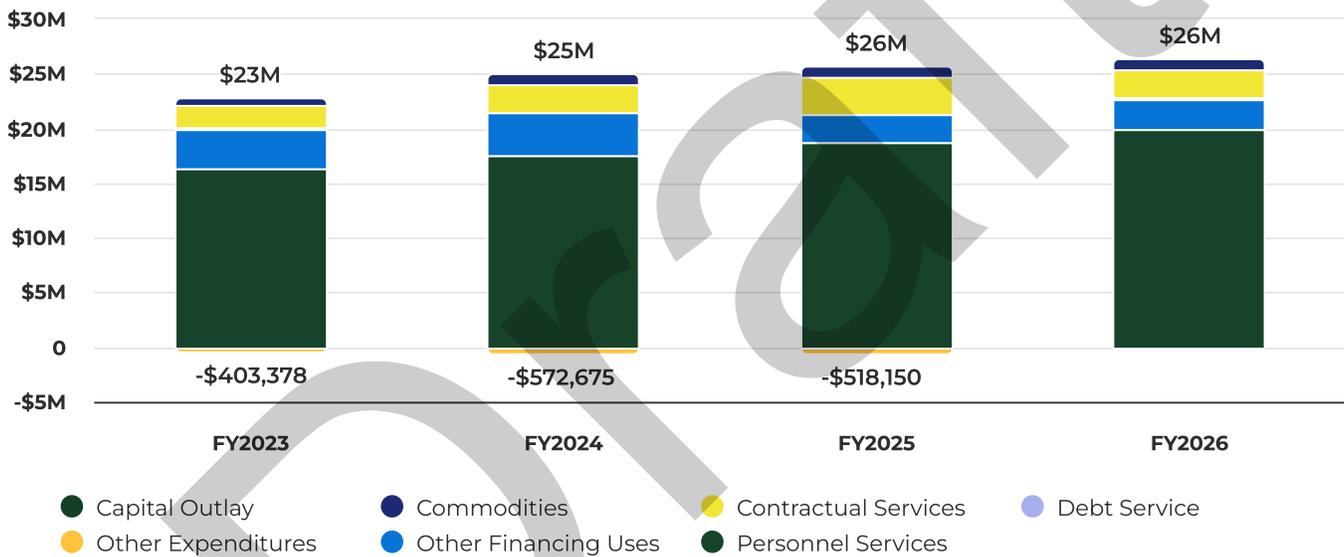
### Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Mayor & Council	\$101,475	\$111,184	\$182,701	\$254,125	\$205,084	\$205,104
Boards & Commissions	\$3,485	\$27,123	\$12,875	\$18,650	\$16,900	\$14,900
City Administrator's Office	\$283,098	\$296,357	\$342,566	\$318,643	\$350,359	\$364,689
Administrative Services	\$4,625,808	\$5,557,163	\$3,757,242	\$3,200,799	\$4,063,843	\$3,599,552



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Finance	\$285,518	\$311,692	\$326,198	\$329,583	\$336,369	\$344,158
Community Development	\$1,106,261	\$1,064,788	\$1,177,765	\$1,101,430	\$1,168,018	\$1,220,072
Economic Development	\$182,247	\$105,382	\$1,371,160	\$451,881	\$913,096	\$781,115
Police	\$8,015,772	\$8,711,159	\$9,446,724	\$9,583,883	\$10,272,046	\$10,700,648
Fire	\$5,648,285	\$5,924,877	\$6,079,894	\$6,091,190	\$6,565,803	\$6,792,146
Public Works	\$2,111,227	\$2,116,444	\$2,572,040	\$2,188,231	\$2,566,537	\$2,835,166
<b>Total Expenditures</b>	<b>\$22,363,176</b>	<b>\$24,226,168</b>	<b>\$25,269,165</b>	<b>\$23,538,415</b>	<b>\$26,458,055</b>	<b>\$26,857,550</b>

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$16,292,548	\$17,140,700	\$18,701,270	\$18,235,570	\$19,850,555	\$20,851,058
Contractual Services	\$2,105,659	\$2,281,679	\$3,451,480	\$2,466,290	\$2,559,405	\$2,588,597
Commodities	\$644,594	\$744,109	\$1,076,775	\$1,097,590	\$1,084,105	\$1,093,295
Debt Service	\$31,879	\$20,640	-	-	-	-
Other Expenditures	-\$403,378	-\$446,767	-\$518,150	-\$285,035	\$139,990	\$600
Other Financing Uses	\$3,691,874	\$4,485,808	\$2,557,790	\$2,024,000	\$2,824,000	\$2,324,000
<b>Total Expenditures</b>	<b>\$22,363,176</b>	<b>\$24,226,168</b>	<b>\$25,269,165</b>	<b>\$23,538,415</b>	<b>\$26,458,055</b>	<b>\$26,857,550</b>

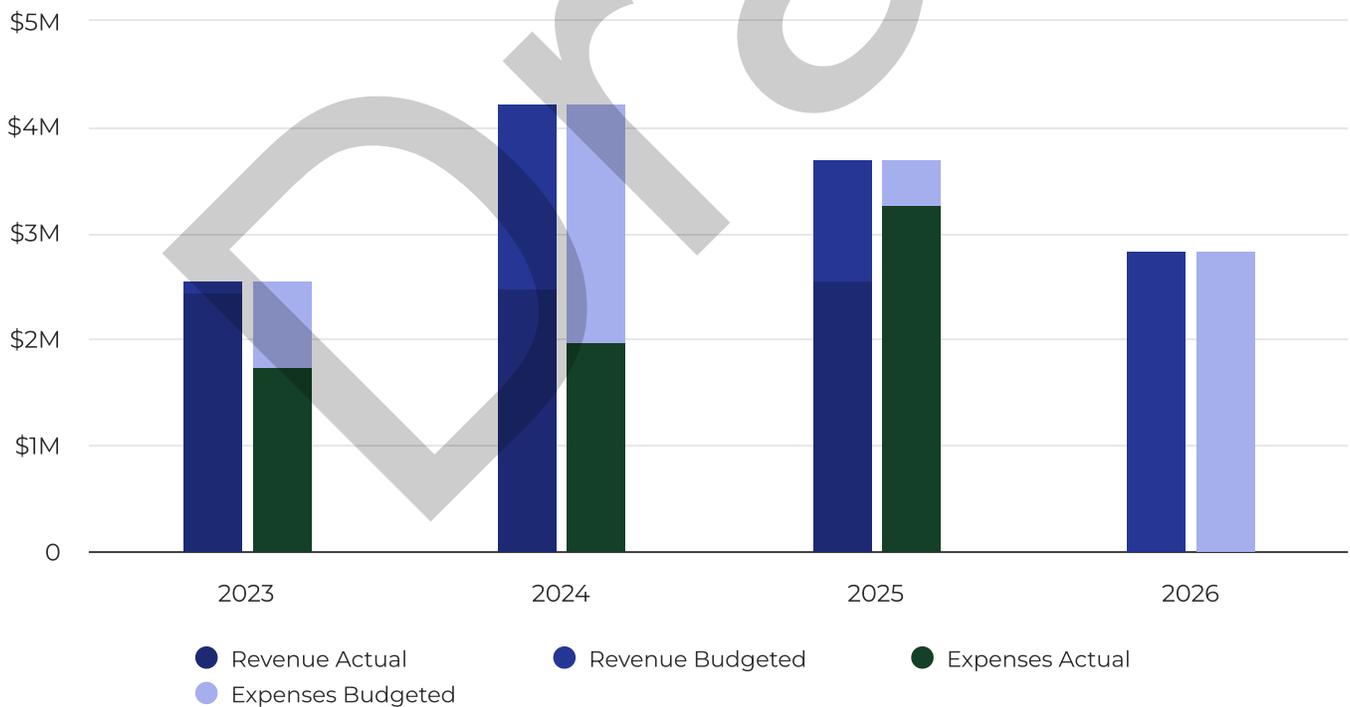
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# Special Revenue Funds



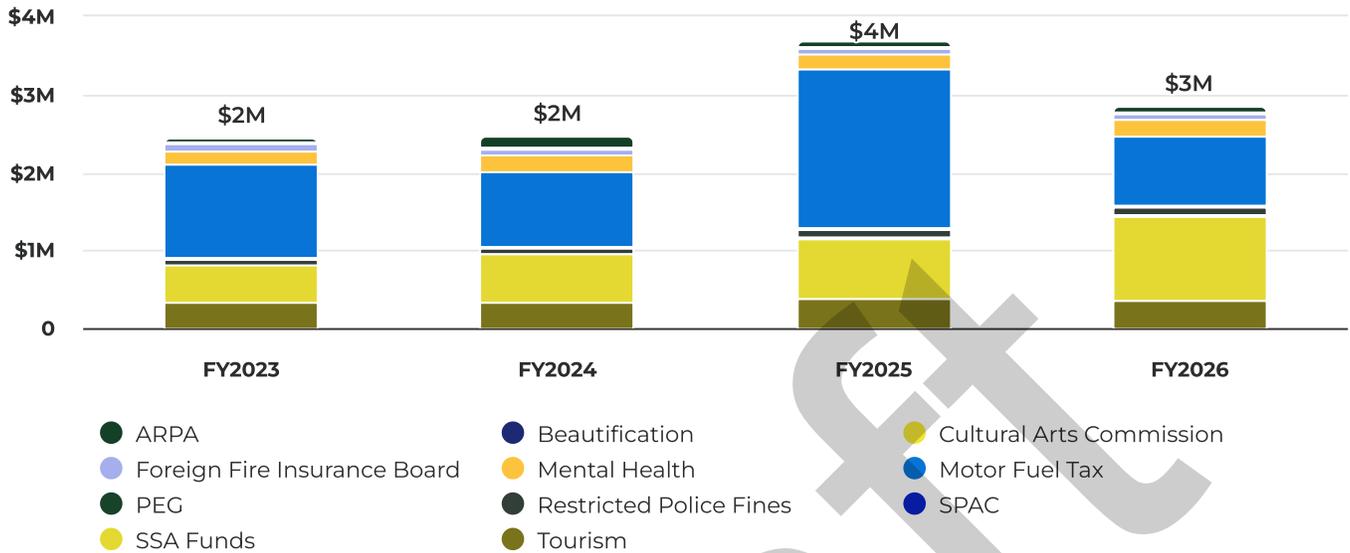
Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted by law or administrative action to expenditures for specified purposes.

### Revenues vs Expenditures Summary



# Revenues

### Historical Revenues by Fund

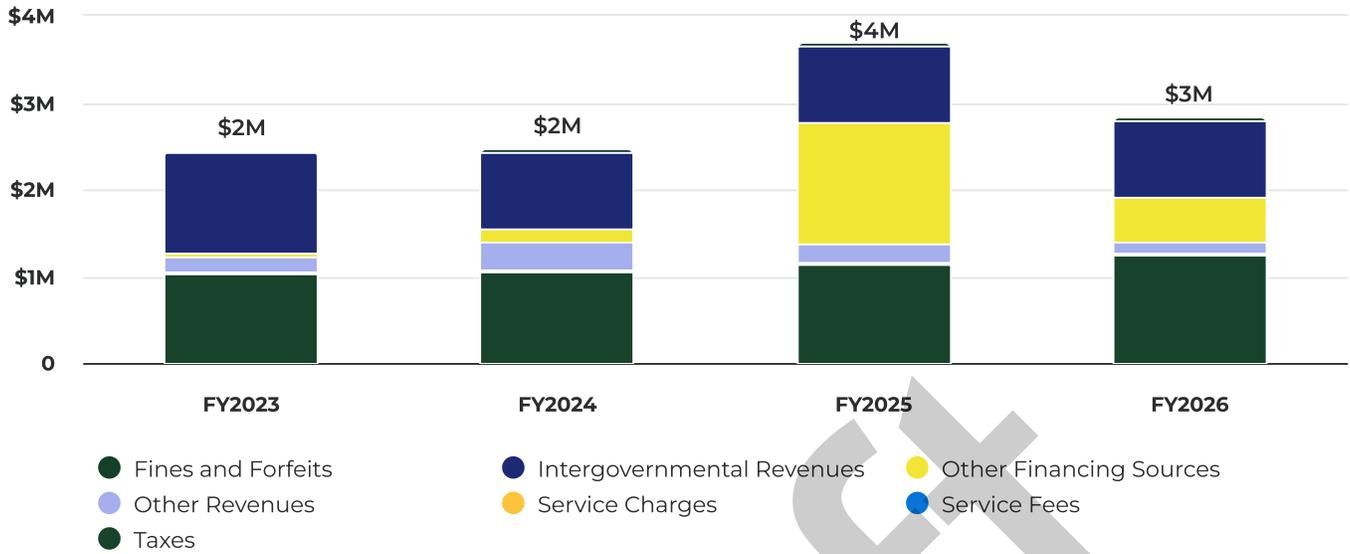


### Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Motor Fuel Tax	\$1,191,454	\$1,127,511	\$2,016,605	\$1,050,000	\$900,000	\$900,000
Cultural Arts Commission	\$14,622	\$11,475	-	-	-	-
SPAC	\$8,870	\$9,802	\$10,500	\$10,500	\$11,500	\$11,750
Beautification	\$17,456	\$15,555	\$24,270	\$24,350	\$29,795	\$28,720
Tourism	\$328,287	\$338,862	\$382,075	\$376,800	\$370,365	\$355,000
ARPA	\$50,557	\$99,228	\$75,000	\$100,000	\$50,000	-
Restricted Police Fines	\$60,897	\$67,085	\$96,695	\$65,300	\$95,195	\$49,100
PEG	\$26,353	\$21,429	\$40,000	\$21,800	\$19,000	\$30,525
Mental Health	\$181,713	\$203,636	\$204,300	\$204,500	\$204,300	\$204,300
Foreign Fire Insurance Board	\$77,071	\$76,785	\$76,010	\$85,785	\$86,010	\$86,010
SSA Funds	\$488,000	\$501,545	\$773,085	\$610,790	\$1,074,165	\$969,860
<b>Total Revenues</b>	<b>\$2,445,279</b>	<b>\$2,472,912</b>	<b>\$3,698,540</b>	<b>\$2,549,825</b>	<b>\$2,840,330</b>	<b>\$2,635,265</b>



### Historical Revenues by Revenue Source Grouping



### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
Taxes	\$1,038,388	\$1,052,732	\$1,161,615	\$1,129,770	\$1,243,635	\$1,313,335
Intergovernmental Revenues	\$1,155,797	\$979,491	\$959,210	\$882,000	\$885,000	\$885,000
Fines and Forfeits	\$16,374	\$44,951	\$41,800	\$43,000	\$41,800	\$25,600
Service Charges	\$780	\$155	\$850	\$1,500	\$1,500	\$1,500
Service Fees	\$22,257	\$18,799	\$15,800	\$20,000	\$13,000	\$11,000
Other Revenues	\$173,414	\$342,753	\$346,550	\$219,985	\$138,010	\$84,160
Other Financing Sources	\$38,269	\$34,031	\$24,000	\$1,402,285	\$517,385	\$314,670
<b>Total Revenues</b>	<b>\$2,445,279</b>	<b>\$2,472,912</b>	<b>\$2,549,825</b>	<b>\$3,698,540</b>	<b>\$2,840,330</b>	<b>\$2,635,265</b>

### Expenditures

### Historical Expenditures by Fund

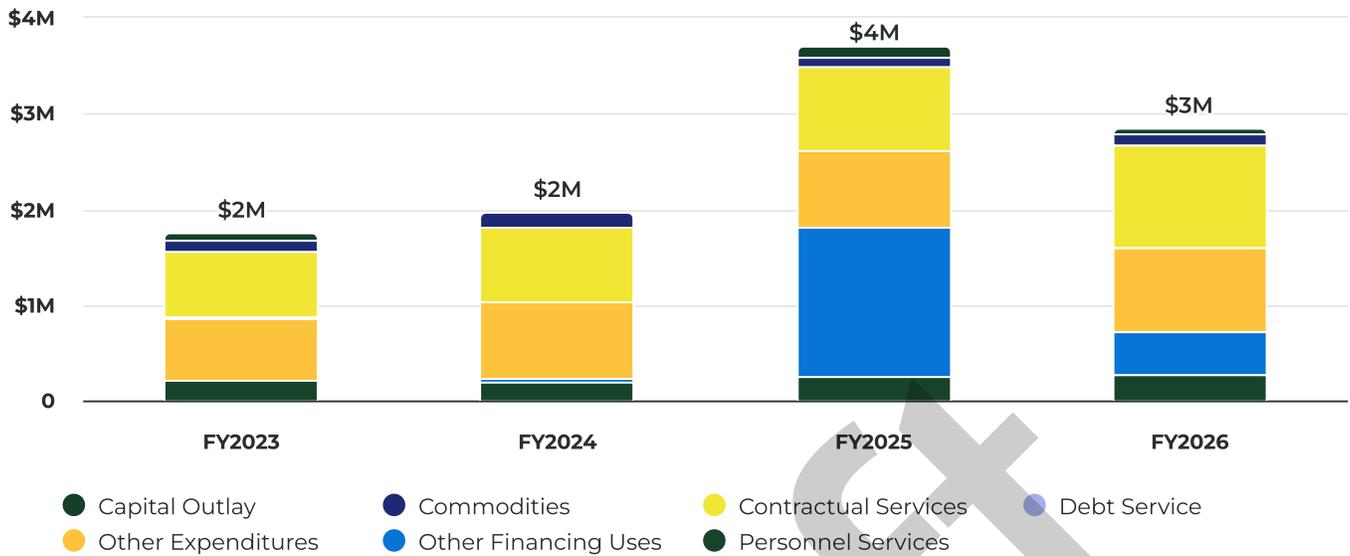


### Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Motor Fuel Tax	\$465,032	\$459,706	\$2,016,605	\$2,016,605	\$900,000	\$900,000
Cultural Arts Commission	\$12,116	\$44,598	-	-	-	-
SPAC	\$33,180	\$14,149	\$10,500	\$6,265	\$11,500	\$11,750
Beautification	\$17,201	\$20,007	\$24,270	\$24,970	\$29,795	\$28,720
Tourism	\$301,447	\$46,475	\$382,075	\$146,753	\$370,365	\$355,000
ARPA	-	-	\$75,000	-	\$50,000	-
Restricted Police Fines	\$56,221	\$13,232	\$96,695	\$83,695	\$95,195	\$49,100
PEG	\$28,406	\$23,921	\$40,000	\$40,000	\$19,000	\$30,525
Mental Health	\$178,794	\$201,775	\$204,300	\$202,835	\$204,300	\$204,300
Foreign Fire Insurance Board	\$82,041	\$69,300	\$76,010	\$45,200	\$86,010	\$86,010
SSA Funds	\$576,946	\$456,208	\$773,085	\$710,521	\$1,074,165	\$969,860
<b>Total Expenditures</b>	<b>\$1,751,384</b>	<b>\$1,349,371</b>	<b>\$3,698,540</b>	<b>\$3,276,844</b>	<b>\$2,840,330</b>	<b>\$2,635,265</b>



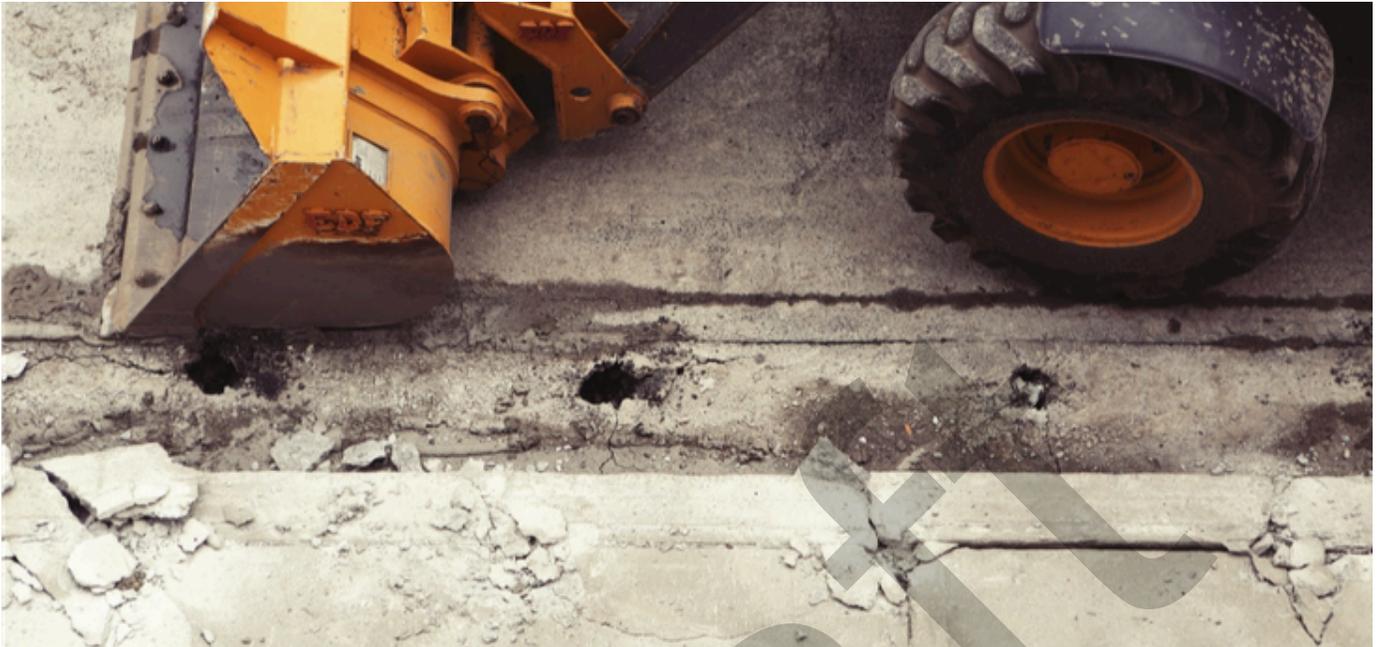
### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

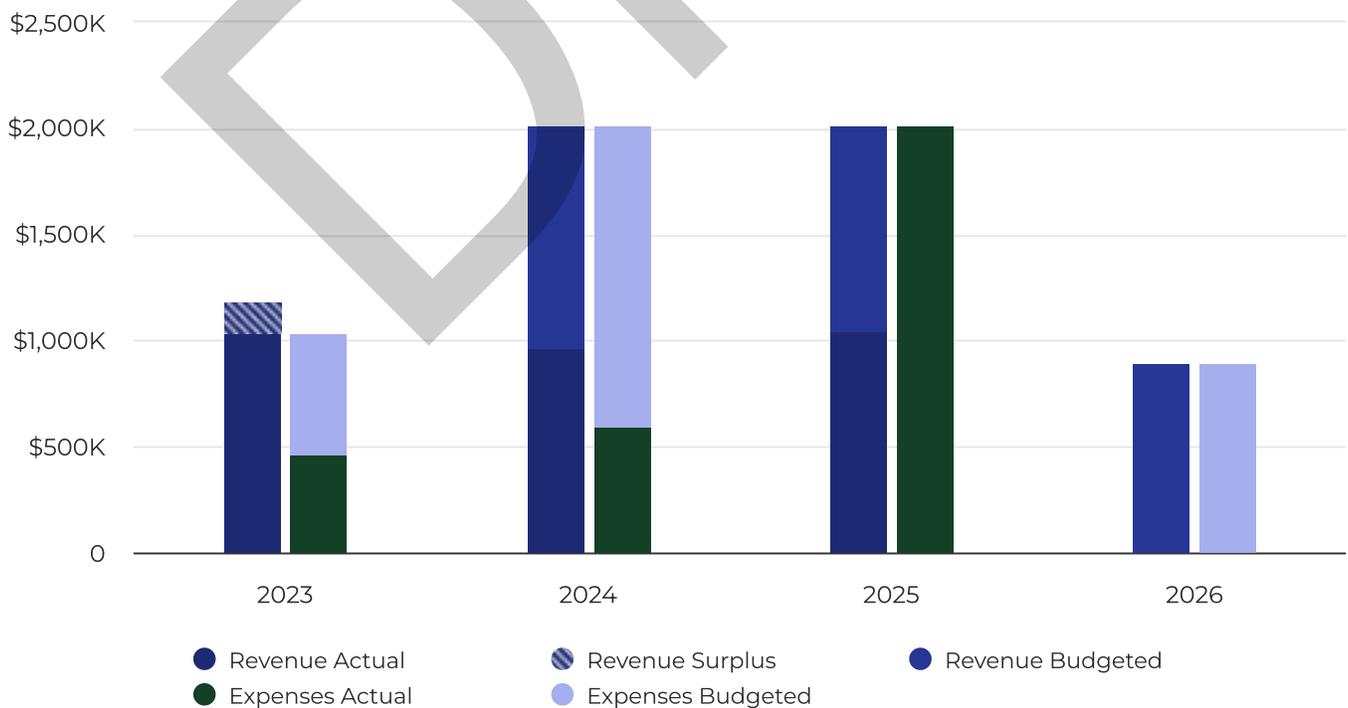
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$216,728	\$197,512	\$262,274	\$213,284	\$274,673	\$310,744
Contractual Services	\$668,952	\$343,144	\$875,151	\$650,260	\$1,072,807	\$943,446
Commodities	\$114,198	\$101,212	\$103,620	\$104,025	\$111,855	\$110,105
Debt Service	\$26,627	-	-	-	-	-
Capital Outlay	\$80,850	\$28,172	\$100,000	\$88,860	\$54,000	\$30,525
Other Expenditures	\$644,029	\$645,178	\$803,000	\$803,810	\$879,000	\$803,000
Other Financing Uses	-	\$34,152	\$1,554,495	\$1,416,605	\$447,995	\$437,445
<b>Total Expenditures</b>	<b>\$1,751,384</b>	<b>\$1,349,371</b>	<b>\$3,698,540</b>	<b>\$3,276,844</b>	<b>\$2,840,330</b>	<b>\$2,635,265</b>

# Motor Fuel Tax



The Motor Fuel Tax Fund accounts for the City's share of motor fuel tax (MFT) revenues imposed by the State and then distributed to municipalities on a per-capita basis. The monies given to municipalities are restricted in use for programs authorized by the Illinois Department of Transportation (IDOT).

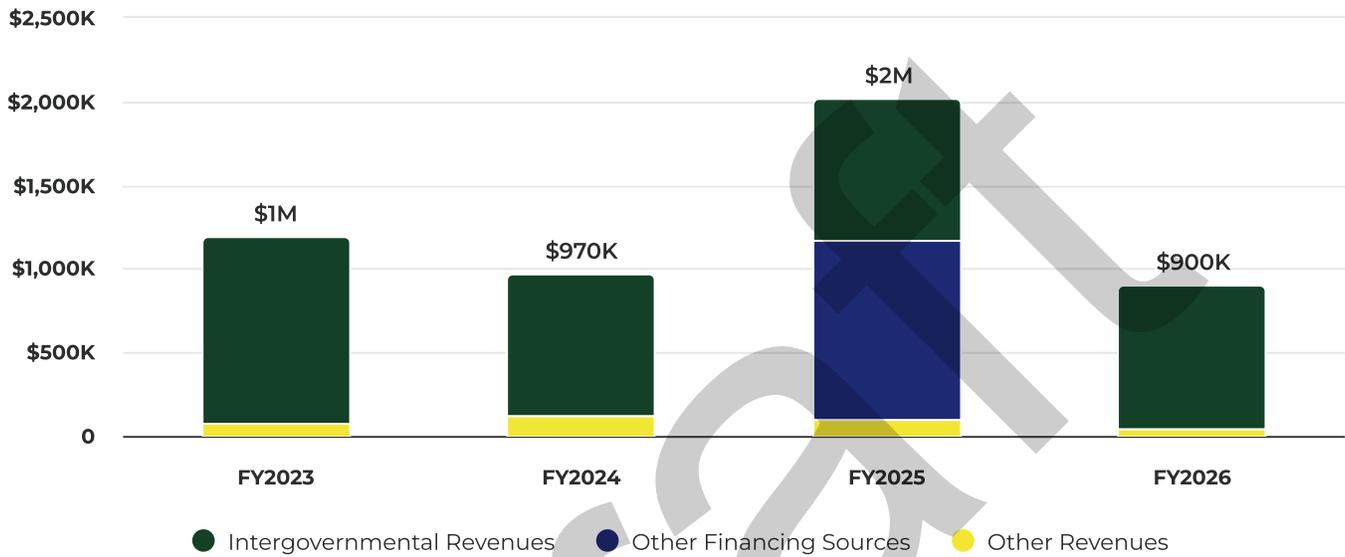
**Revenues vs Expenditures Summary**



# Revenues

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.

**Historical Revenues by Revenue Source Grouping**



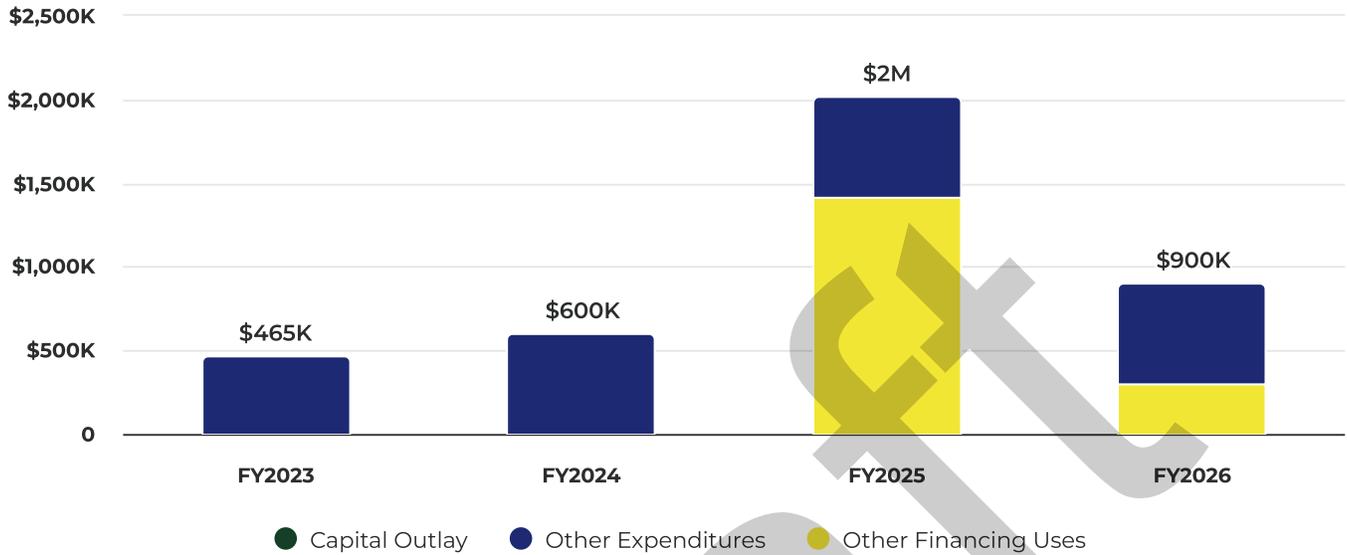
**Revenues by Revenue Source Grouping**

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Intergovernmental Revenues</b>						
Motor Fuel Tax	\$874,616	\$939,577	\$850,000	\$850,000	\$850,000	\$850,000
State/Local Grants	\$236,101	-	-	-	-	-
<b>Total Intergovernmental Revenues</b>	<b>\$1,110,717</b>	<b>\$939,577</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$850,000</b>	<b>\$850,000</b>
<b>Other Revenues</b>						
Interest Income	\$80,737	\$187,934	\$100,000	\$200,000	\$50,000	\$50,000
<b>Total Other Revenues</b>	<b>\$80,737</b>	<b>\$187,934</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>Other Financing Sources</b>						
Reappropriation	-	-	\$1,066,605	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>\$1,066,605</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$1,191,454</b>	<b>\$1,127,511</b>	<b>\$2,016,605</b>	<b>\$1,050,000</b>	<b>\$900,000</b>	<b>\$900,000</b>

# Expenditures

The FY 2026 budget includes street maintenance and snow removal reimbursement to the general fund.

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Other Expenditures</b>						
Reimbursed MFT Expenditures	\$465,032	\$459,706	\$600,000	\$600,000	\$600,000	\$600,000
<b>Total Other Expenditures</b>	\$465,032	\$459,706	\$600,000	\$600,000	\$600,000	\$600,000
<b>Other Financing Uses</b>						
Interfund Transfers Out	-	-	\$1,416,605	\$1,416,605	-	-
Source of Reserves	-	-	-	-	\$300,000	\$300,000
<b>Total Other Financing Uses</b>	-	-	\$1,416,605	\$1,416,605	\$300,000	\$300,000
<b>Total Expenditures</b>	<b>\$465,032</b>	<b>\$459,706</b>	<b>\$2,016,605</b>	<b>\$2,016,605</b>	<b>\$900,000</b>	<b>\$900,000</b>

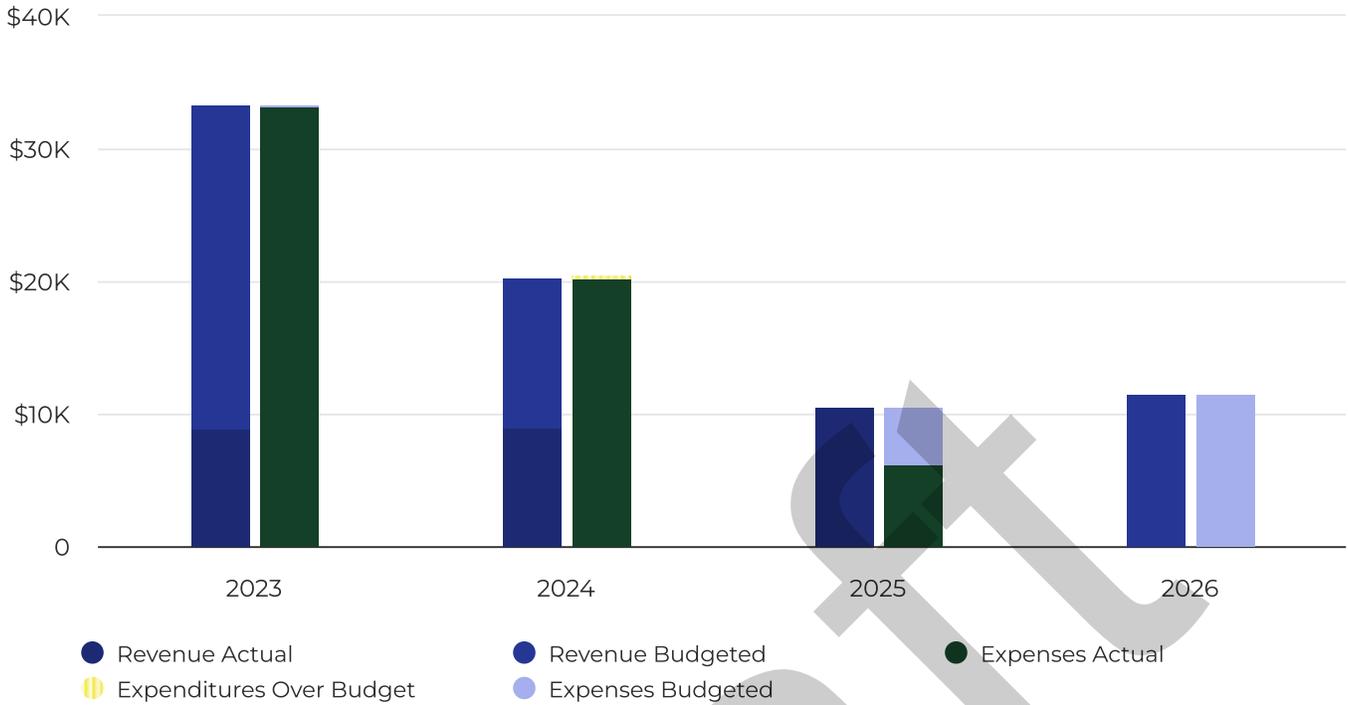


# Strategic Plan Advisory Committee (SPAC) Fund



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.

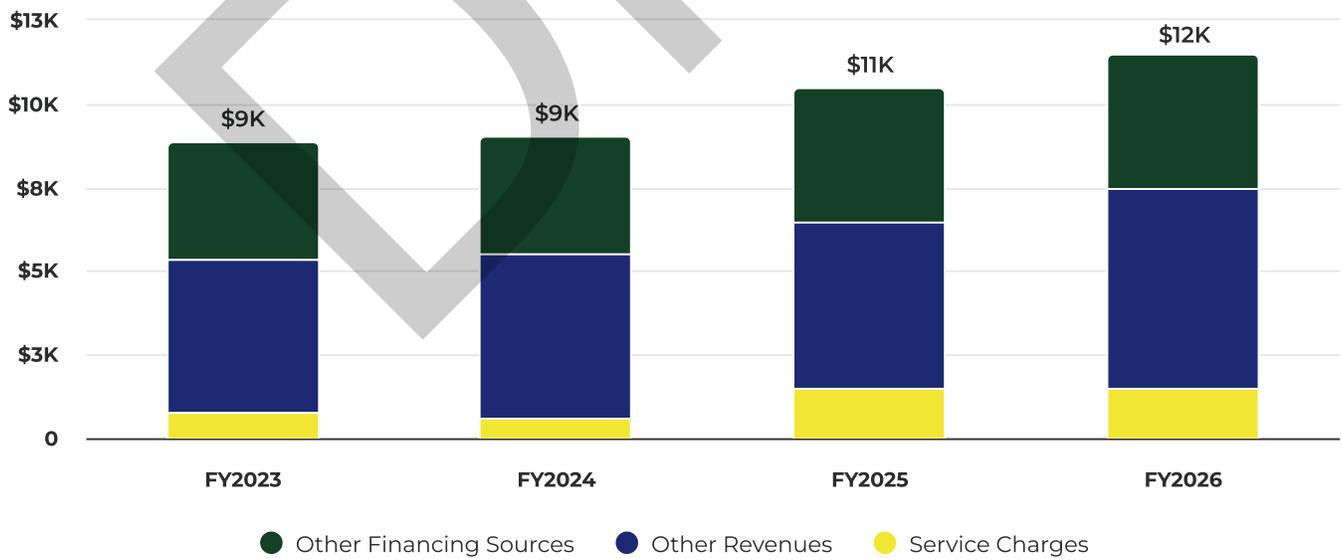
### Revenues vs Expenditures Summary



### Revenues

Resources include an annual fundraising event for city trees, donations, and a transfer from the General Fund.

#### Historical Revenues by Revenue Source Grouping



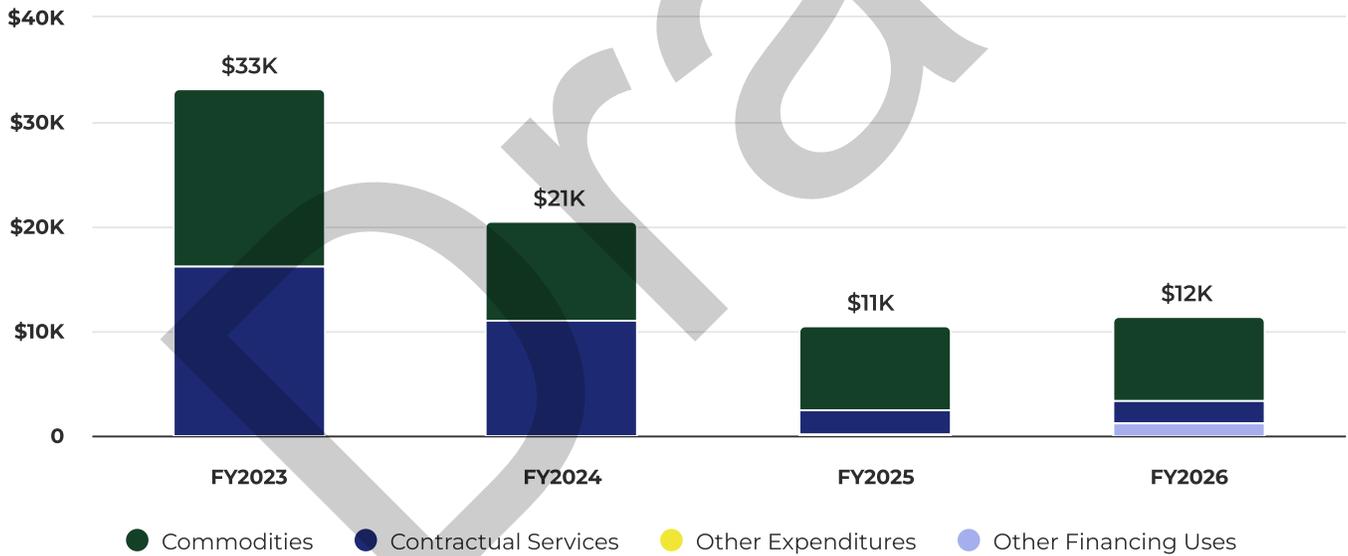
### Revenues by Revenue Source Grouping



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Service Charges</b>						
Sale of Materials	\$780	\$155	\$850	\$1,500	\$1,500	\$1,500
<b>Total Service Charges</b>	\$780	\$155	\$850	\$1,500	\$1,500	\$1,500
<b>Other Revenues</b>						
Interest Income	\$136	\$294	\$150	\$150	\$150	\$150
Donations	\$50	\$490	\$1,000	\$600	\$600	\$600
Special Event Fees	\$4,404	\$5,363	\$4,500	\$4,000	\$5,000	\$5,250
Miscellaneous	-	-	-	\$250	\$250	\$250
<b>Total Other Revenues</b>	\$4,590	\$6,147	\$5,650	\$5,000	\$6,000	\$6,250
<b>Other Financing Sources</b>						
Interfund Transfers In	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000
<b>Total Other Financing Sources</b>	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000
<b>Total Revenues</b>	<b>\$8,870</b>	<b>\$9,802</b>	<b>\$10,500</b>	<b>\$10,500</b>	<b>\$11,500</b>	<b>\$11,750</b>

## Expenditures

Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Banking Service	-	-	\$200	-	\$200	\$200
Other Professional Services	\$15,000	\$5,000	-	-	-	-
Postage	-	\$11	\$145	-	\$145	\$145
Printing	-	\$99	-	-	-	-

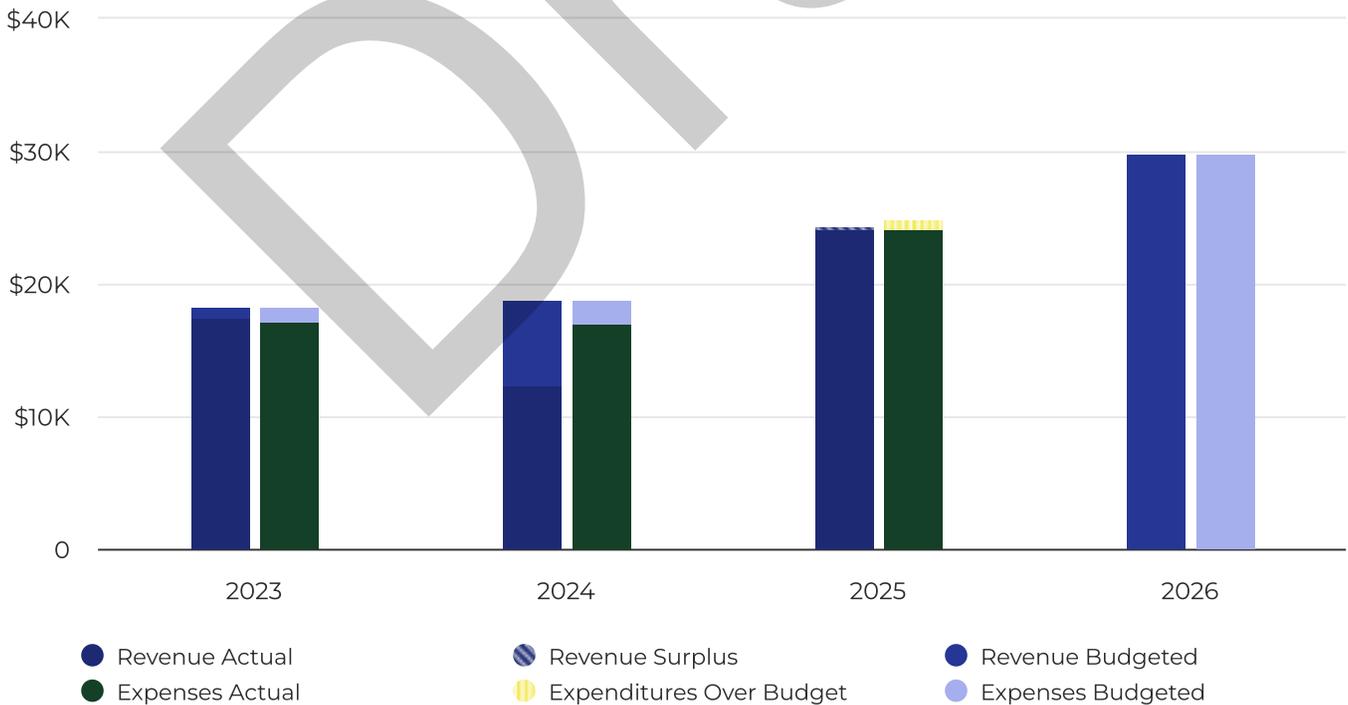
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Dues & Subscriptions	\$100	\$100	\$100	\$100	\$100	\$100
Travel & Meals	\$1,072	\$1,380	\$1,800	\$1,600	\$1,800	\$1,800
<b>Total Contractual Services</b>	<b>\$16,172</b>	<b>\$6,590</b>	<b>\$2,245</b>	<b>\$1,700</b>	<b>\$2,245</b>	<b>\$2,245</b>
<b>Commodities</b>						
Office Supplies	\$14	-	\$60	\$40	\$60	\$60
Operating Supplies	\$16,993	\$7,379	\$8,000	\$4,500	\$8,000	\$8,000
Per Copy Charges	-	-	\$25	\$25	\$25	\$25
<b>Total Commodities</b>	<b>\$17,007</b>	<b>\$7,379</b>	<b>\$8,085</b>	<b>\$4,565</b>	<b>\$8,085</b>	<b>\$8,085</b>
<b>Other Expenditures</b>						
Community Relations	-	\$180	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>\$180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$170	-	\$1,170	\$1,420
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>\$170</b>	<b>-</b>	<b>\$1,170</b>	<b>\$1,420</b>
<b>Total Expenditures</b>	<b>\$33,180</b>	<b>\$14,149</b>	<b>\$10,500</b>	<b>\$6,265</b>	<b>\$11,500</b>	<b>\$11,750</b>

# Beautification Committee Fund



The Beautification Committee consists of families, organizations, businesses, and individual volunteers who 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.

## Revenues vs Expenditures Summary





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](http://www.plantgeneva.com).

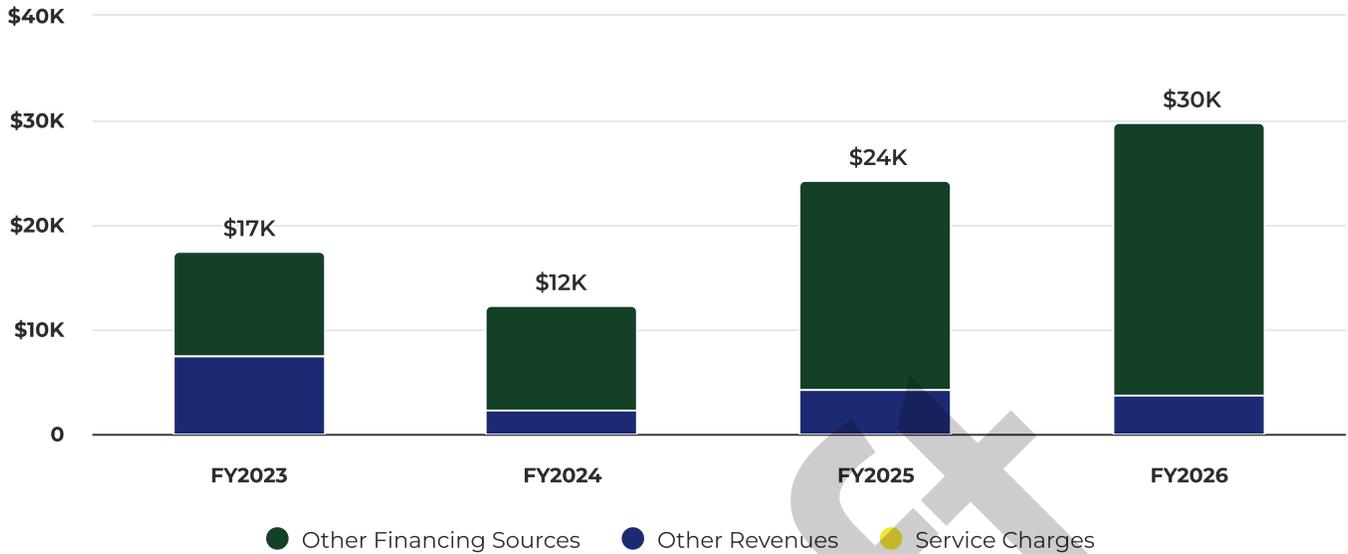
## Planting Schedule

Event	Date
Summer Planting	May 17, 2025
Fall Planting	Aug. 23, 2025
Fall Clean Up	Oct 31 - Nov. 1, 2025

## Revenues

Resources include transfers from the general fund, donations, and interest income.

### Historical Revenues by Revenue Source Grouping



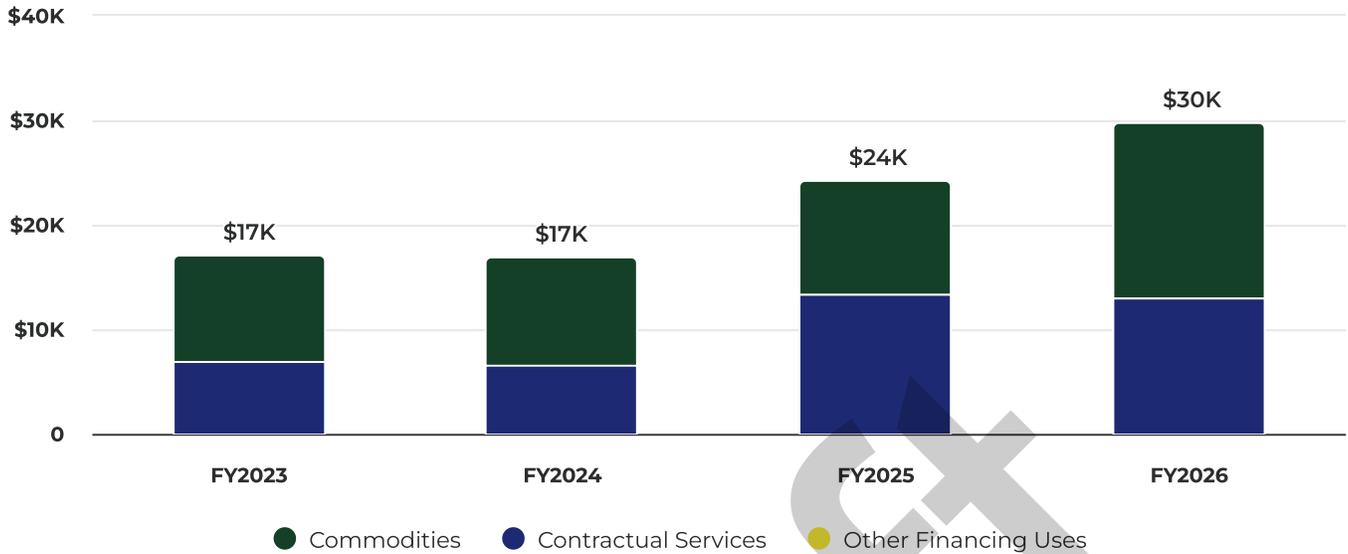
### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Other Revenues</b>						
Interest Income	\$421	\$910	\$700	\$700	\$700	\$700
Donations	\$7,035	\$4,645	\$3,650	\$3,500	\$3,000	\$3,000
<b>Total Other Revenues</b>	<b>\$7,456</b>	<b>\$5,555</b>	<b>\$4,350</b>	<b>\$4,200</b>	<b>\$3,700</b>	<b>\$3,700</b>
<b>Other Financing Sources</b>						
Interfund Transfers In	\$10,000	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000
Reappropriation	-	-	-	\$70	\$6,095	\$5,020
<b>Total Other Financing Sources</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$20,000</b>	<b>\$20,070</b>	<b>\$26,095</b>	<b>\$25,020</b>
<b>Total Revenues</b>	<b>\$17,456</b>	<b>\$15,555</b>	<b>\$24,350</b>	<b>\$24,270</b>	<b>\$29,795</b>	<b>\$28,720</b>

### Expenditures

This fund accounts for the purchase and maintenance of flowers and plants. The significant increase in FY 2026 is due to the professional landscaping of the Duke and Lee's corner (the northeast corner of Route 31 and 3rd Street)

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

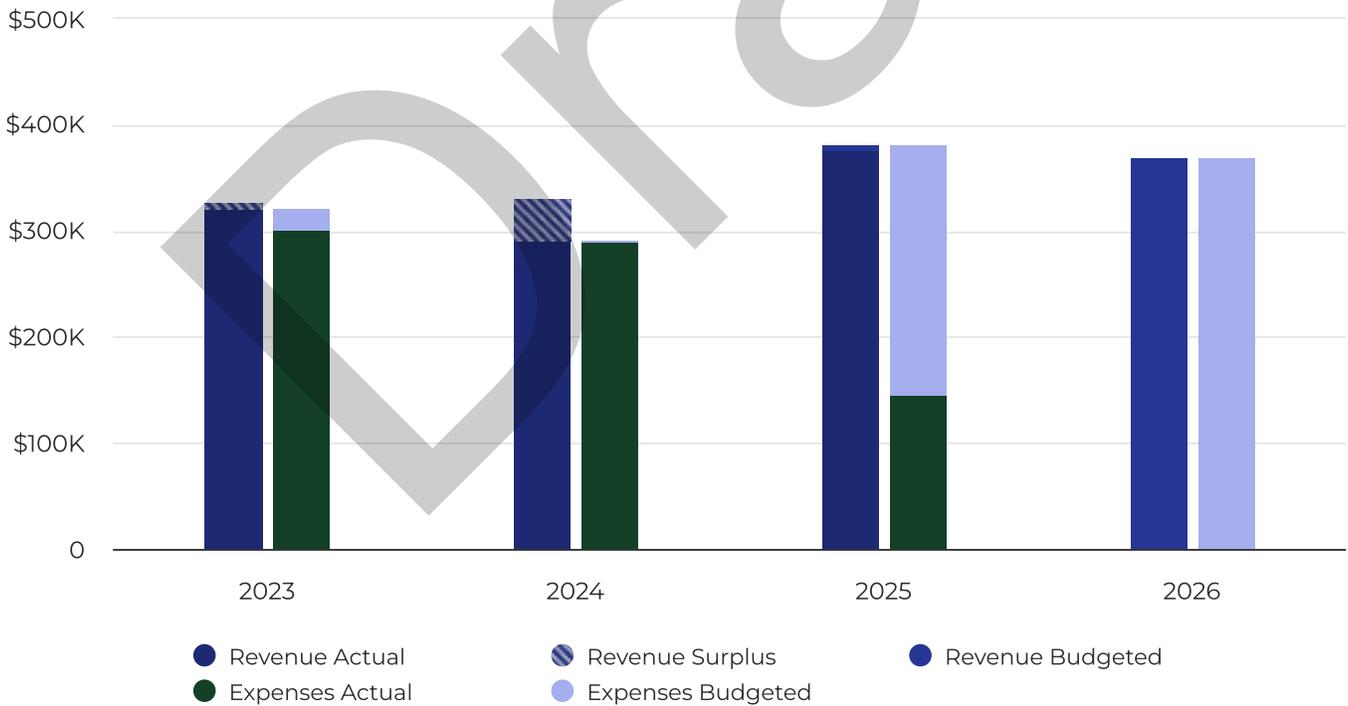
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$6,916	\$1,974	\$13,200	\$1,500	\$3,525	\$3,200
Banking Service	\$24	\$13	\$30	\$10	-	-
Postage	\$13	-	-	-	-	-
Printing	-	-	\$190	\$210	\$210	\$210
Other Contractual Services	-	\$6,607	-	\$12,700	\$9,250	\$9,250
<b>Total Contractual Services</b>	<b>\$6,952</b>	<b>\$8,594</b>	<b>\$13,420</b>	<b>\$14,420</b>	<b>\$12,985</b>	<b>\$12,660</b>
<b>Commodities</b>						
Operating Supplies	\$10,249	\$11,414	\$10,850	\$10,550	\$16,810	\$16,060
<b>Total Commodities</b>	<b>\$10,249</b>	<b>\$11,414</b>	<b>\$10,850</b>	<b>\$10,550</b>	<b>\$16,810</b>	<b>\$16,060</b>
<b>Total Expenditures</b>	<b>\$17,201</b>	<b>\$20,007</b>	<b>\$24,270</b>	<b>\$24,970</b>	<b>\$29,795</b>	<b>\$28,720</b>

# Hotel Operators Occupation Tax Fund



The Hotel Operators Occupation Tax Fund supports initiatives, programs, and projects to attract non-resident overnight stays, enhance the visitor experience, and market the City as a destination community. In FY 2025, the City began working with a State of Illinois Certified Convention and Visitor's Bureau (AACVB) and regional municipal partners to actively market the City for meetings, sports, and leisure travel.

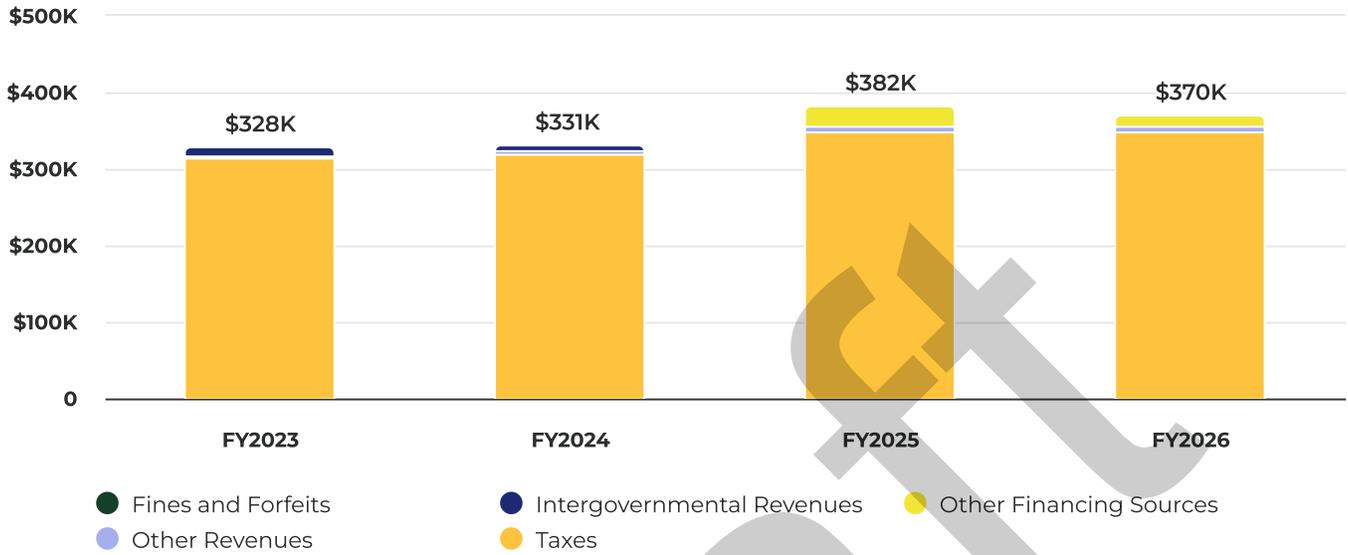
## Revenues vs Expenditures Summary



# Revenues

Resources include the Hotel/Motel Tax receipts of 5.0% of the total fee charged for overnight stays.

**Historical Revenues by Revenue Source Grouping**



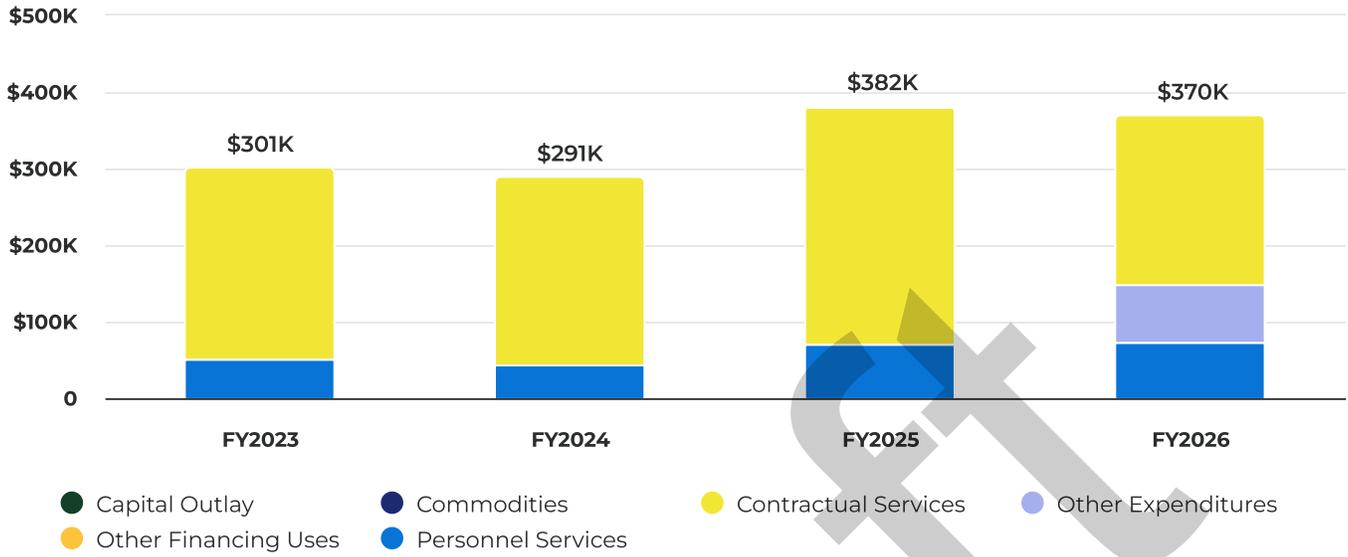
## Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Hotel/Motel Tax	\$313,820	\$326,826	\$350,000	\$350,000	\$350,000	\$350,000
<b>Total Taxes</b>	\$313,820	\$326,826	\$350,000	\$350,000	\$350,000	\$350,000
<b>Intergovernmental Revenues</b>						
Federal Grants	-	-	\$21,800	-	-	-
State/Local Grants	\$11,779	\$6,221	-	-	-	-
<b>Total Intergovernmental Revenues</b>	\$11,779	\$6,221	\$21,800	-	-	-
<b>Other Revenues</b>						
Interest Income	\$2,688	\$5,814	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total Other Revenues</b>	\$2,688	\$5,814	\$5,000	\$5,000	\$5,000	\$5,000
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$27,075	\$15,365	-
<b>Total Other Financing Sources</b>	-	-	-	\$27,075	\$15,365	-
<b>Total Revenues</b>	<b>\$328,287</b>	<b>\$338,862</b>	<b>\$376,800</b>	<b>\$382,075</b>	<b>\$370,365</b>	<b>\$355,000</b>



# Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Wages - Regular	\$38,000	\$34,416	\$51,440	\$36,325	\$54,667	\$57,014
Group Insurance	\$7,844	\$5,122	\$10,632	\$5,205	\$10,293	\$10,241
Medicare	\$526	\$482	\$746	\$510	\$792	\$826
Social Security	\$2,249	\$2,062	\$3,190	\$2,180	\$3,348	\$3,500
IMRF	\$3,621	\$2,467	\$3,805	\$2,808	\$4,427	\$4,876
<b>Total Personnel Services</b>	<b>\$52,239</b>	<b>\$44,550</b>	<b>\$69,813</b>	<b>\$47,028</b>	<b>\$73,527</b>	<b>\$76,457</b>
<b>Contractual Services</b>						
Maintenance Service	\$6,498	\$6,922	\$3,460	\$13,500	\$7,800	\$3,500
Legal Service	-	\$2,461	\$1,502	\$1,500	\$353	\$353
Other Professional Services	-	-	\$140,000	\$58,000	\$175,920	\$180,000
Postage	-	-	\$50	-	\$50	\$50
Printing	\$69	\$1,155	\$1,500	\$1,160	\$500	\$1,000
Dues & Subscriptions	\$184	\$249	\$215	\$215	\$215	\$215
Travel & Meals	\$42	\$68	\$150	\$100	\$150	\$150
Training & Professional Development	\$210	-	\$200	\$150	\$200	\$200
Publications	-	-	\$50	-	-	-
Program Support	\$240,679	-\$25,595	\$158,200	\$18,800	\$27,800	\$32,000
Other Contractual Services	\$340	\$13,175	\$6,000	\$6,000	\$7,000	\$7,000
Other Contractual Services	\$1,120	-	\$500	-	\$500	\$500

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Total Contractual Services</b>	\$249,142	-\$1,565	\$311,827	\$99,425	\$220,488	\$224,968
<b>Commodities</b>						
Office Supplies	\$66	-	\$150	\$150	\$150	\$150
Operating Supplies	-	-	\$50	\$50	\$50	\$50
Per Copy Charges	-	-	\$150	\$100	\$150	\$150
Computer Software	-	-	\$85	-	-	-
<b>Total Commodities</b>	\$66	-	\$435	\$300	\$350	\$350
<b>Capital Outlay</b>						
Improvements Other than Buildings	-	\$3,490	-	-	-	-
<b>Total Capital Outlay</b>	-	\$3,490	-	-	-	-
<b>Other Expenditures</b>						
Grant Expense	-	-	-	-	\$76,000	-
<b>Total Other Expenditures</b>	-	-	-	-	\$76,000	-
<b>Other Financing Uses</b>						
Source of Reserves	-	-	-	-	-	\$53,225
<b>Total Other Financing Uses</b>	-	-	-	-	-	\$53,225
<b>Total Expenditures</b>	<b>\$301,447</b>	<b>\$46,475</b>	<b>\$382,075</b>	<b>\$146,753</b>	<b>\$370,365</b>	<b>\$355,000</b>

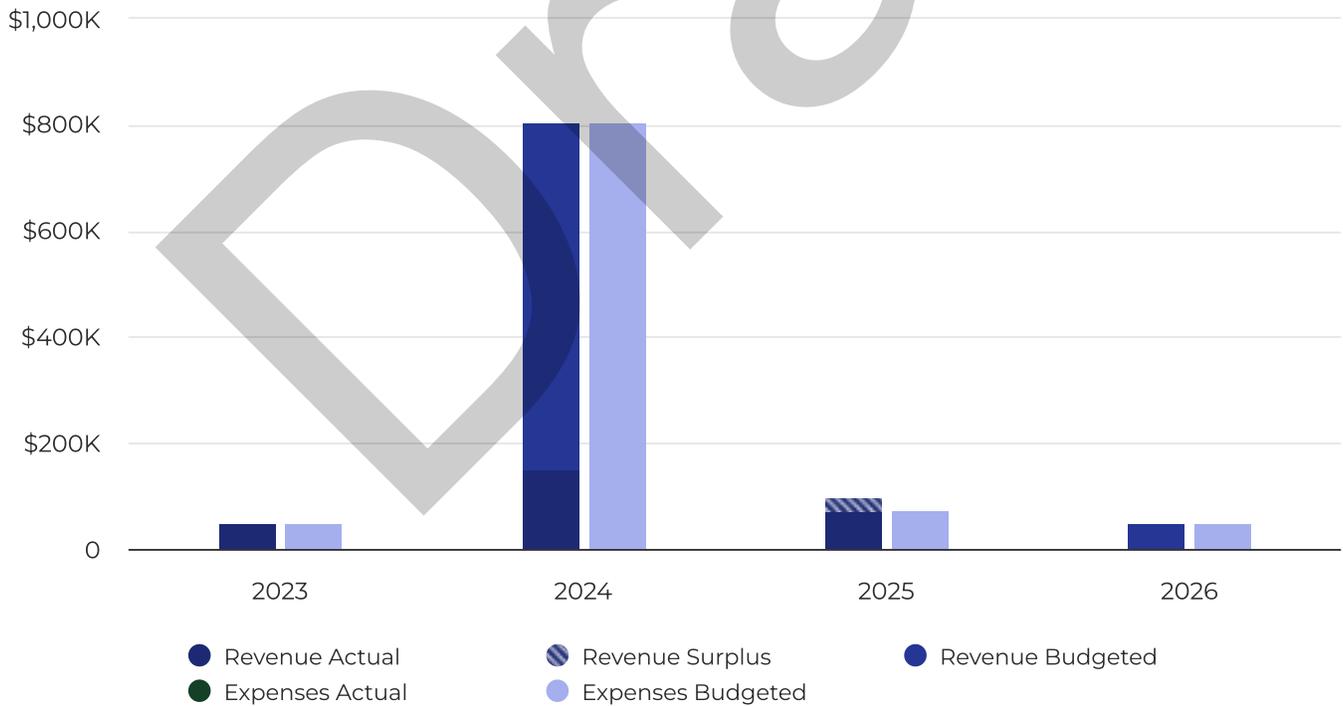
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# American Rescue Plan Act (ARPA) Fund



The American Rescue Plan Act (ARPA) Fund accounts for the funds received from the Federal American Rescue Plan Act of 2021, 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. All funds were committed by December 31, 2024, and must be spent by December 31, 2026.

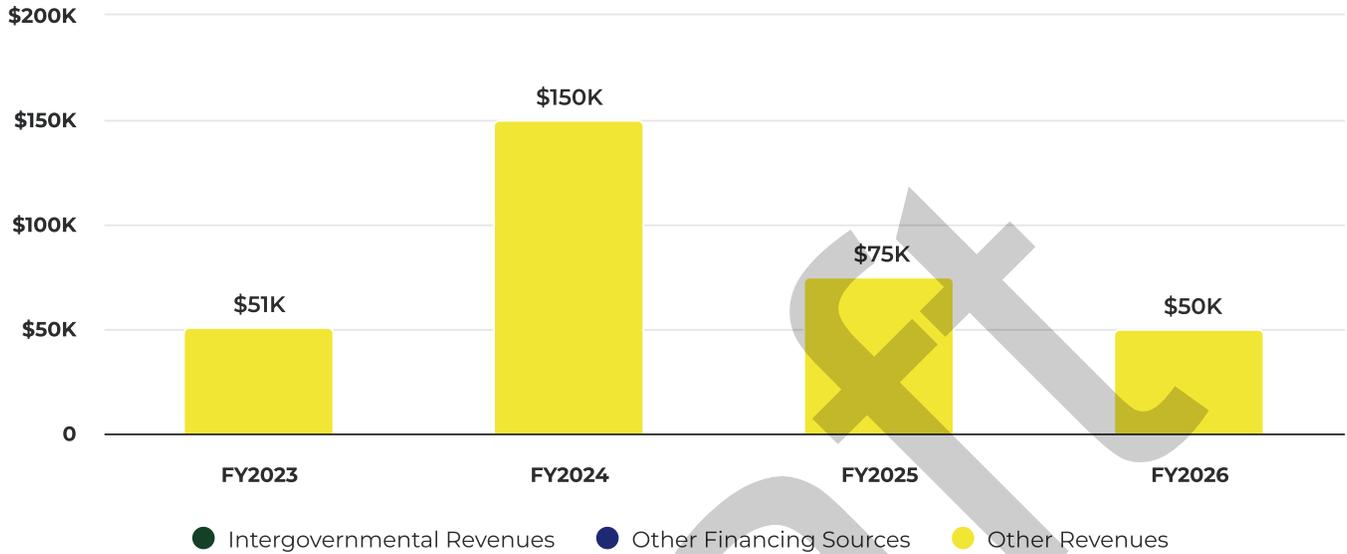
## Revenues vs Expenditures Summary



# Revenues

The FY 2026 revenue is interest income on the remaining ARPA funds. The amounts will decrease until the funds are spent.

**Historical Revenues by Revenue Source Grouping**

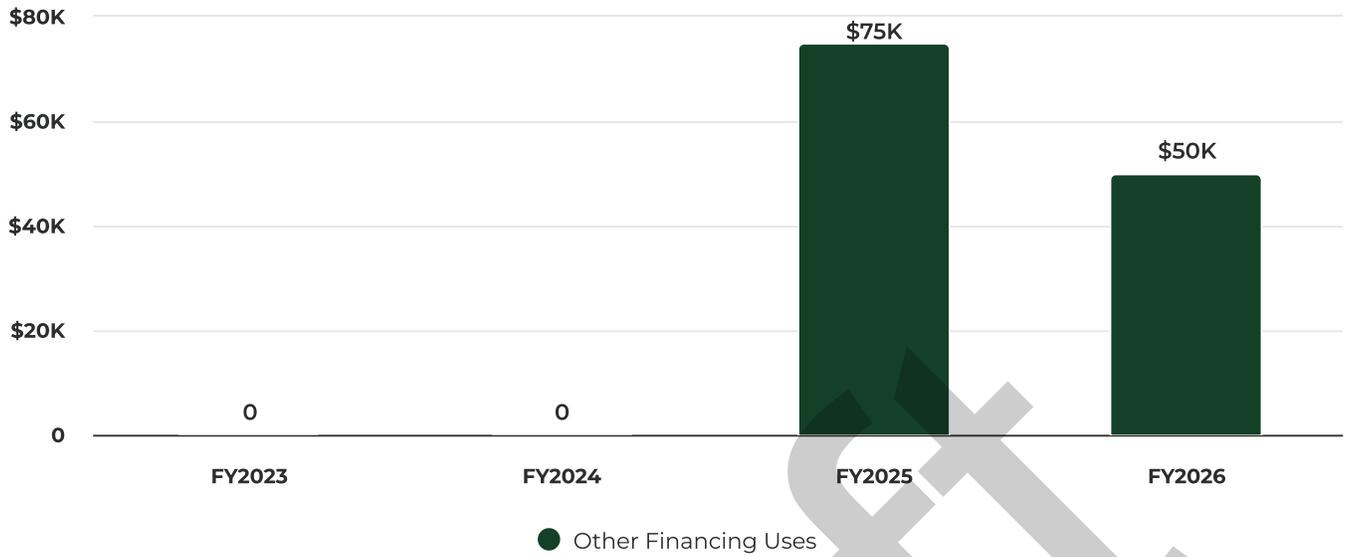


**Revenues by Revenue Source Grouping**

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Other Revenues</b>						
Interest Income	\$50,557	\$99,228	\$100,000	\$75,000	\$50,000	-
<b>Total Other Revenues</b>	\$50,557	\$99,228	\$100,000	\$75,000	\$50,000	-
<b>Total Revenues</b>	\$50,557	\$99,228	\$100,000	\$75,000	\$50,000	-

# Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$75,000	-	\$50,000	-
<b>Total Other Financing Uses</b>	-	-	\$75,000	-	\$50,000	-
<b>Total Expenditures</b>	-	-	\$75,000	-	\$50,000	-

# Restricted Police Fines Fund



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.

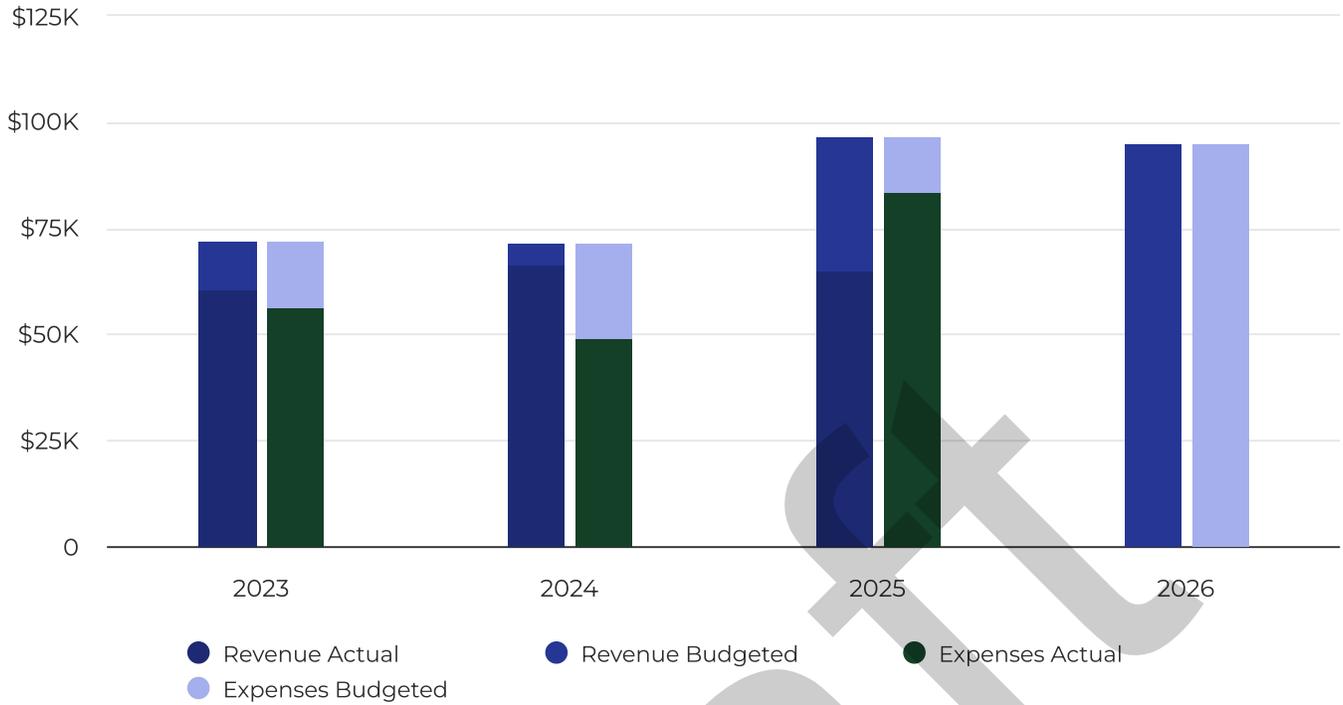
## Statistics

	CY 2021	CY 2022	CY 2023	CY 2024
Drug/Narcotic Offenses	42	46	32	31
Arrests for Driving Under the Influence of Alcohol or Drugs	37	50	51	36

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.

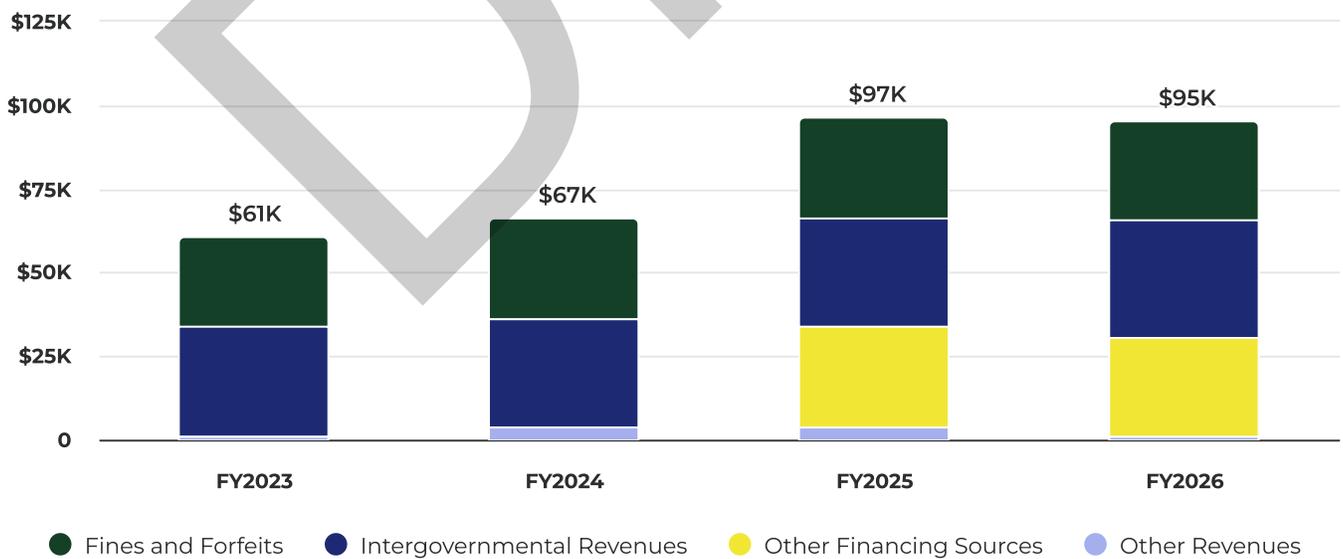
### Revenues vs Expenditures Summary



### Revenues

The sources of funds are DUI fines, drug forfeitures, court supervision fees, and the City's portion of sales tax from cannabis sales.

#### Historical Revenues by Revenue Source Grouping



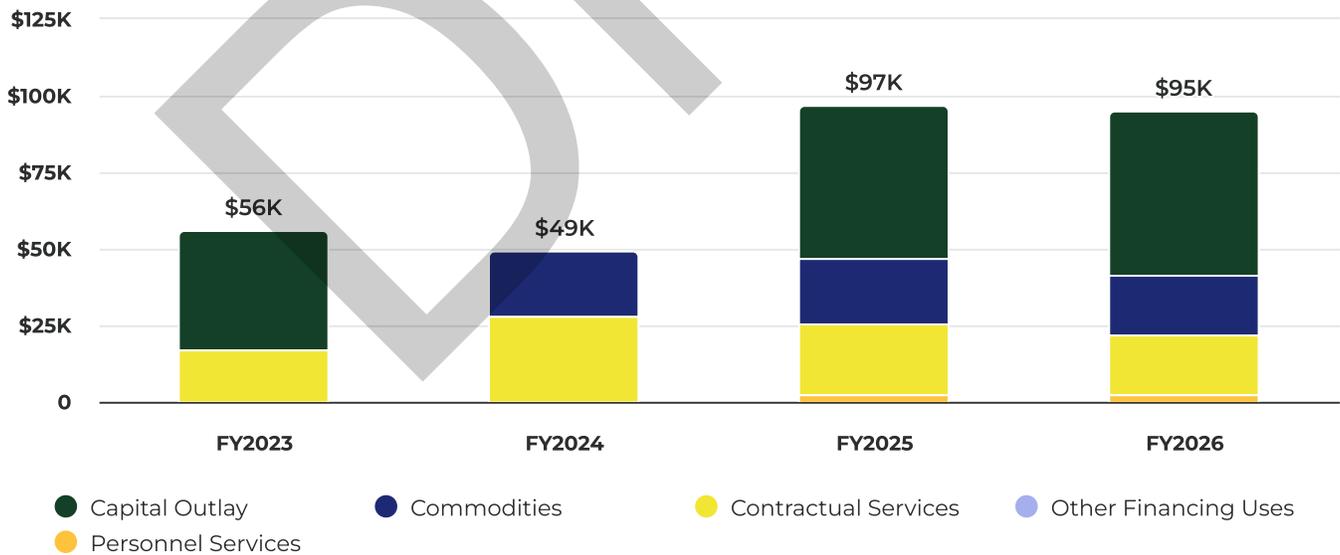
### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Intergovernmental Revenues</b>						
Sales Tax	\$33,302	\$33,692	\$35,000	\$32,000	\$35,000	\$35,000
<b>Total Intergovernmental Revenues</b>	<b>\$33,302</b>	<b>\$33,692</b>	<b>\$35,000</b>	<b>\$32,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
<b>Fines and Forfeits</b>						
Restricted Police Fines	\$26,588	\$31,479	\$29,300	\$30,500	\$29,300	\$13,100
<b>Total Fines and Forfeits</b>	<b>\$26,588</b>	<b>\$31,479</b>	<b>\$29,300</b>	<b>\$30,500</b>	<b>\$29,300</b>	<b>\$13,100</b>
<b>Other Revenues</b>						
Interest Income	\$1,007	\$1,914	\$1,000	\$4,000	\$1,000	\$1,000
<b>Total Other Revenues</b>	<b>\$1,007</b>	<b>\$1,914</b>	<b>\$1,000</b>	<b>\$4,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$30,195	\$29,895	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$30,195</b>	<b>\$29,895</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$60,897</b>	<b>\$67,085</b>	<b>\$65,300</b>	<b>\$96,695</b>	<b>\$95,195</b>	<b>\$49,100</b>

### Expenditures

The Restricted Police Fines Fund accounts for maintenance, training, and equipment purchases for the Police Department. In FY 2026, the budget includes capital purchases including breathalyzers and car radios.

Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories



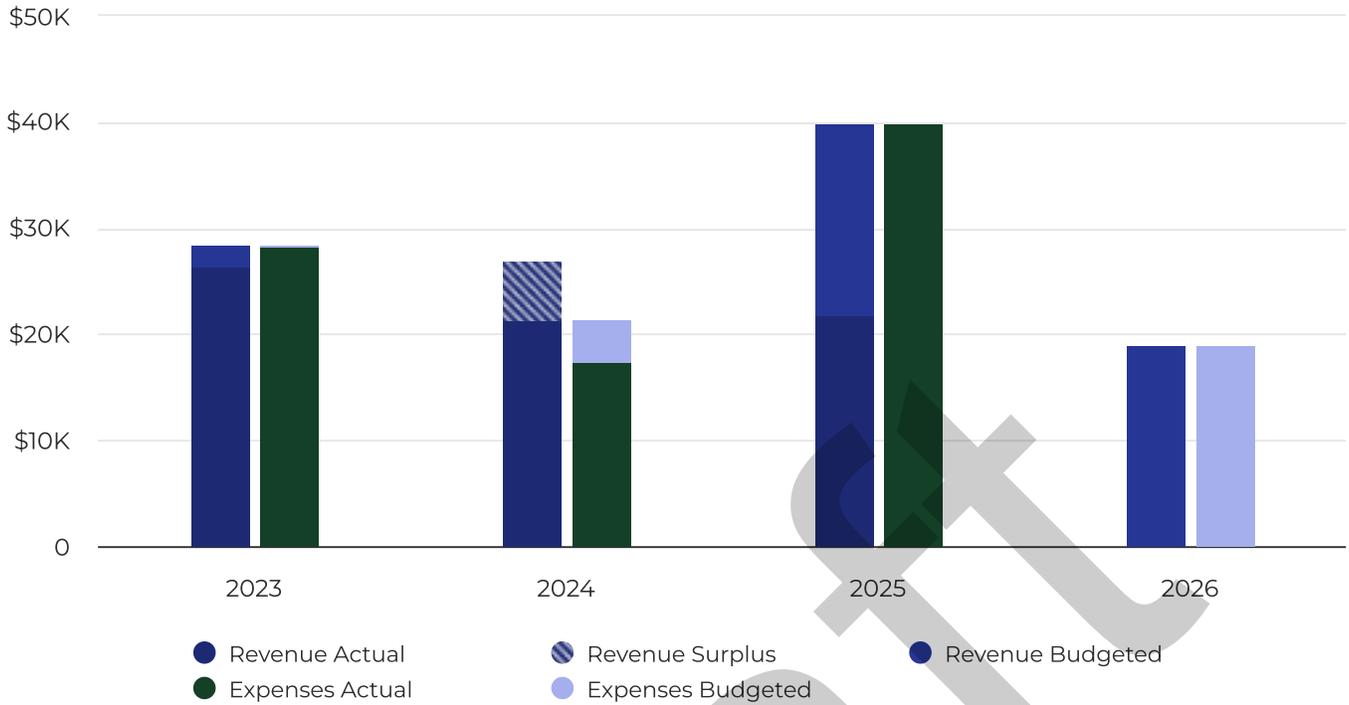
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Overtime	-	-	\$2,500	\$1,000	\$2,500	\$2,500
Group Insurance	-	-	\$57	-	\$57	\$65
Medicare	-	-	\$36	-	\$36	\$36
<b>Total Personnel Services</b>	-	-	\$2,593	\$1,000	\$2,593	\$2,601
<b>Contractual Services</b>						
Maintenance Service	\$17,353	\$13,232	\$22,102	\$22,100	\$17,102	\$27,004
Training & Professional Development	-	-	\$1,000	\$1,000	\$2,500	\$1,000
<b>Total Contractual Services</b>	\$17,353	\$13,232	\$23,102	\$23,100	\$19,602	\$28,004
<b>Commodities</b>						
Maintenance Supplies	-	-	\$10,000	\$10,000	\$6,000	\$10,000
Operating Supplies	-	-	\$6,000	\$6,000	\$5,000	\$6,000
Clothing	-	-	\$5,000	\$5,000	\$8,000	\$2,000
<b>Total Commodities</b>	-	-	\$21,000	\$21,000	\$19,000	\$18,000
<b>Capital Outlay</b>						
Machinery & Equipment	-	-	\$50,000	\$38,595	\$54,000	-
Vehicles	\$38,868	-	-	-	-	-
<b>Total Capital Outlay</b>	\$38,868	-	\$50,000	\$38,595	\$54,000	-
<b>Other Financing Uses</b>						
Source of Reserves	-	-	-	-	-	\$495
<b>Total Other Financing Uses</b>	-	-	-	-	-	\$495
<b>Total Expenditures</b>	<b>\$56,221</b>	<b>\$13,232</b>	<b>\$96,695</b>	<b>\$83,695</b>	<b>\$95,195</b>	<b>\$49,100</b>

# 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”.

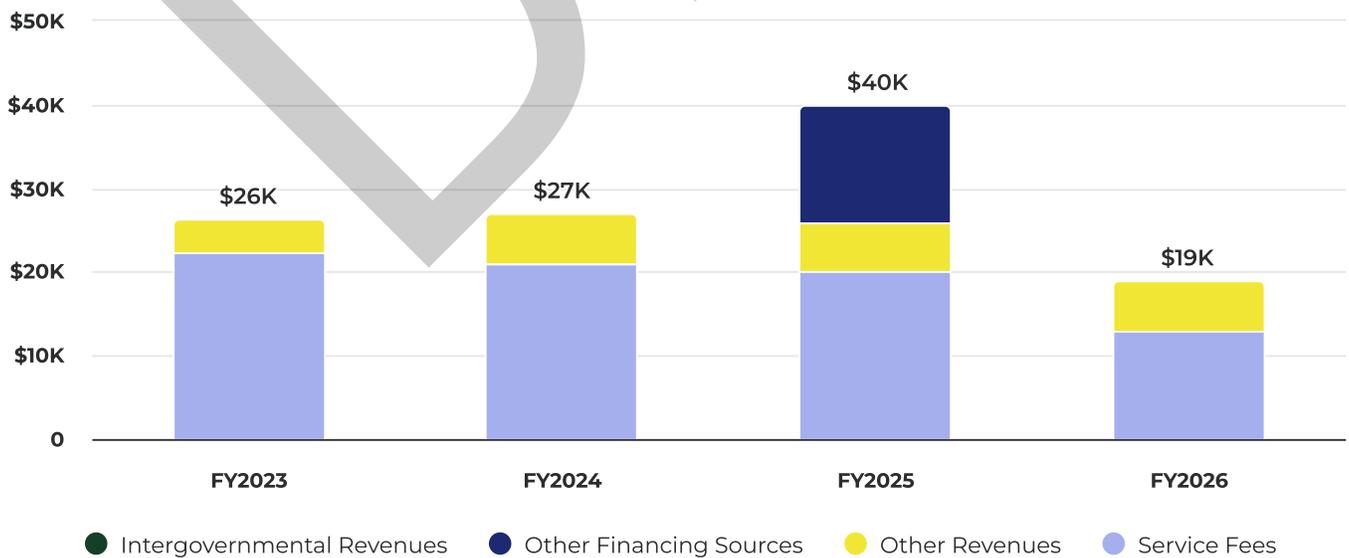
### Revenues vs Expenditures Summary



### Revenues

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. The fee revenue will decrease in FY 2026 because Metronet terminated their cable franchise agreement because the vendor will not offer cable services to their customers.

### Historical Revenues by Revenue Source Grouping



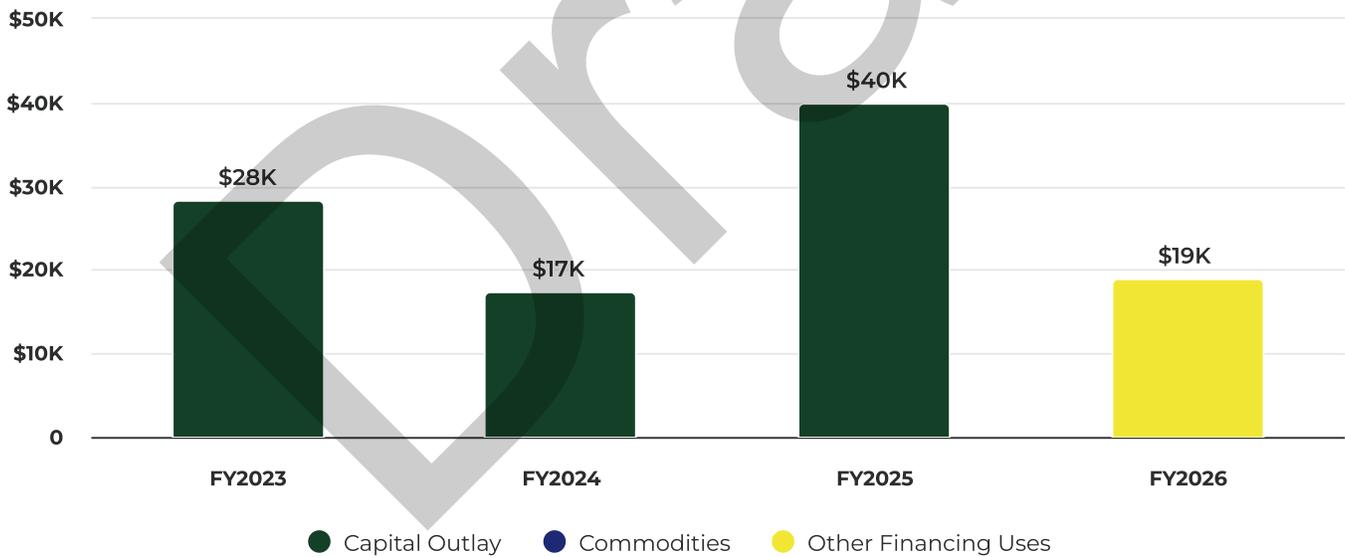
### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Service Fees</b>						
General Government Fees	\$22,257	\$18,799	\$15,800	\$20,000	\$13,000	\$11,000
<b>Total Service Fees</b>	<b>\$22,257</b>	<b>\$18,799</b>	<b>\$15,800</b>	<b>\$20,000</b>	<b>\$13,000</b>	<b>\$11,000</b>
<b>Other Revenues</b>						
Interest Income	\$4,096	\$2,630	\$6,000	\$6,000	\$6,000	\$6,000
<b>Total Other Revenues</b>	<b>\$4,096</b>	<b>\$2,630</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$14,000	-	\$13,525
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$14,000</b>	<b>-</b>	<b>\$13,525</b>
<b>Total Revenues</b>	<b>\$26,353</b>	<b>\$21,429</b>	<b>\$21,800</b>	<b>\$40,000</b>	<b>\$19,000</b>	<b>\$30,525</b>

### Expenditures

The PEG Fund accounts for the maintenance of television production equipment, computers, office furniture, and other capital necessary for broadcasting.

Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Commodities</b>						
Office Equipment	-	\$90	-	-	-	-
<b>Total Commodities</b>	<b>-</b>	<b>\$90</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Capital Outlay</b>						
Buildings & Improvements	\$443	\$1,629	-	-	-	-
Computer Equipment	\$27,964	\$22,202	\$40,000	\$40,000	-	\$30,525
<b>Total Capital Outlay</b>	<b>\$28,406</b>	<b>\$23,831</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>-</b>	<b>\$30,525</b>
<b>Other Financing Uses</b>						
Source of Reserves	-	-	-	-	\$19,000	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$19,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$28,406</b>	<b>\$23,921</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$19,000</b>	<b>\$30,525</b>

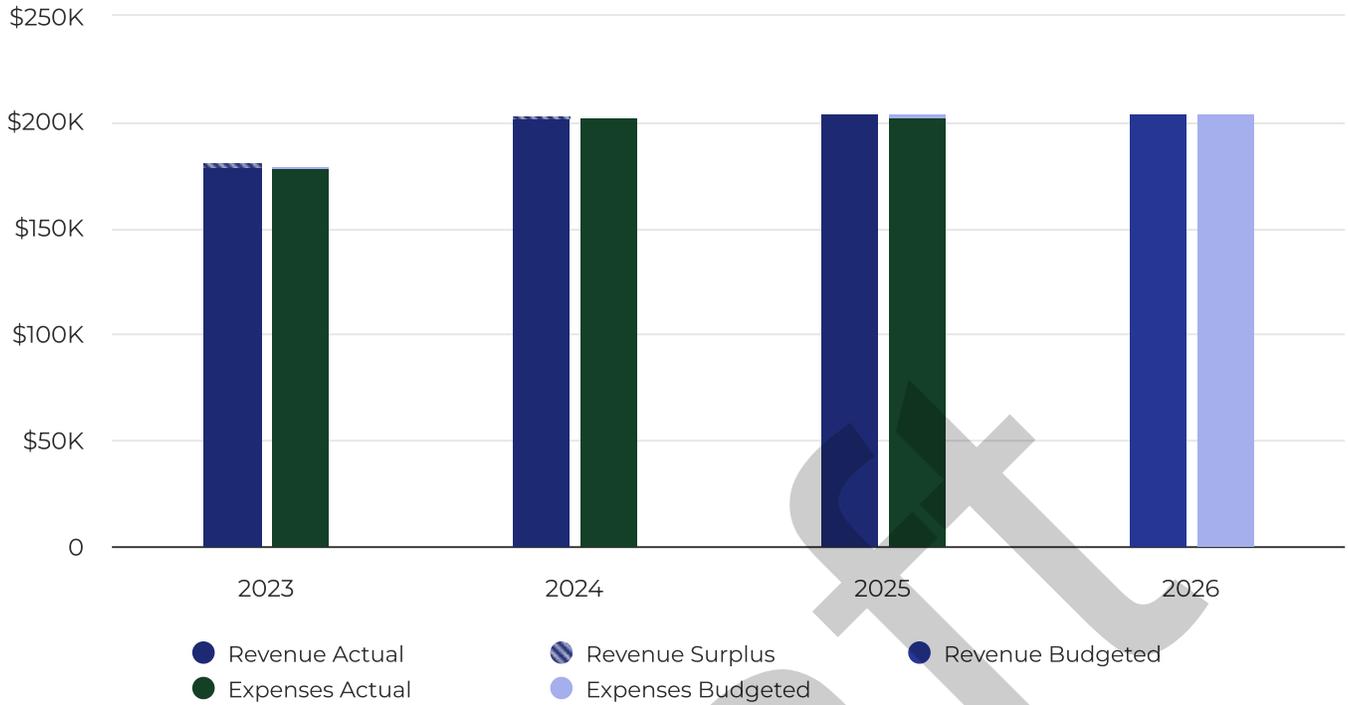
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# Geneva Community Mental Health Fund



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.

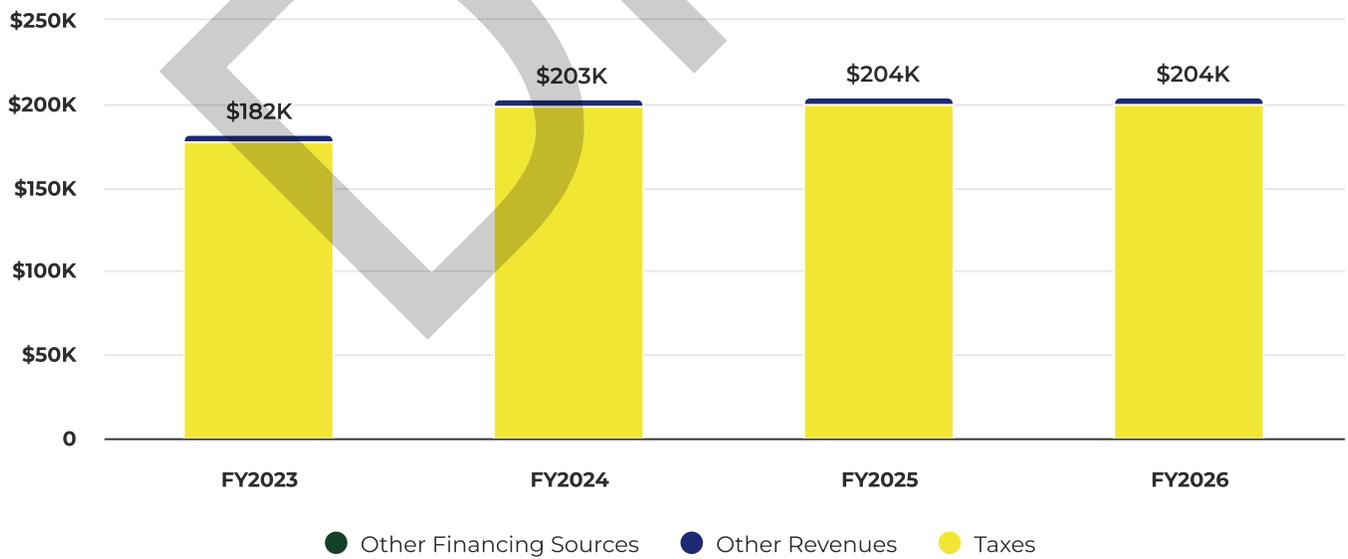
### Revenues vs Expenditures Summary



### Revenues

Resources are provided by property taxes approved by the council on an annual basis.

#### Historical Revenues by Revenue Source Grouping



### Revenues by Revenue Source Grouping

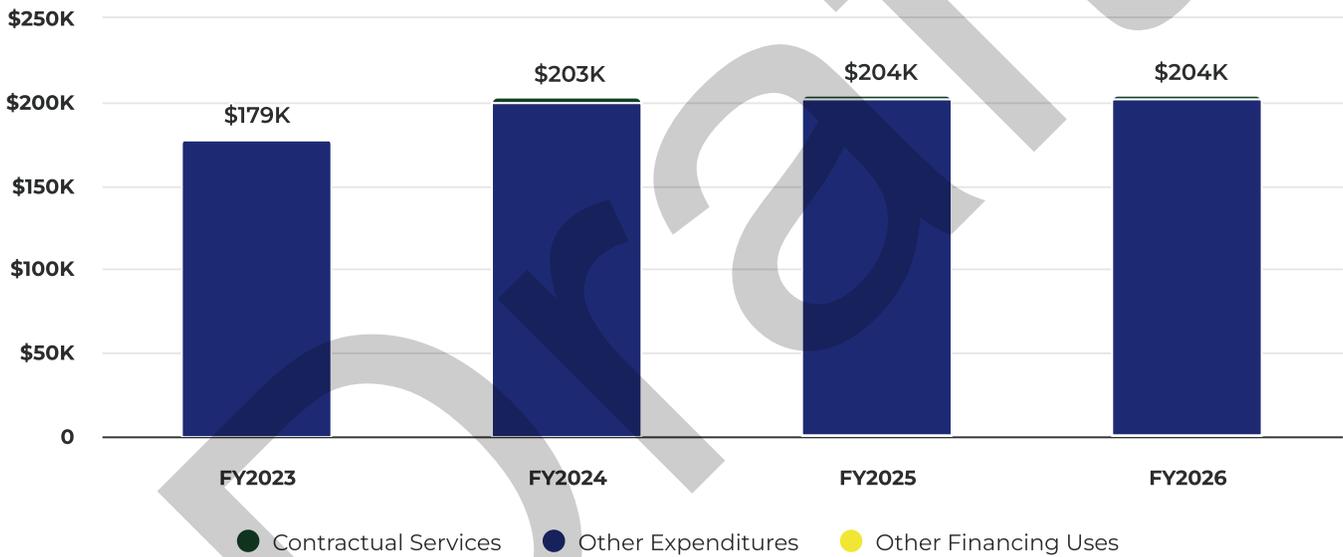


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$177,666	\$198,783	\$200,000	\$200,000	\$200,000	\$200,000
<b>Total Taxes</b>	\$177,666	\$198,783	\$200,000	\$200,000	\$200,000	\$200,000
<b>Other Revenues</b>						
Interest Income	\$2,248	\$4,853	\$4,500	\$4,300	\$4,300	\$4,300
Donations	\$1,800	-	-	-	-	-
<b>Total Other Revenues</b>	\$4,048	\$4,853	\$4,500	\$4,300	\$4,300	\$4,300
<b>Total Revenues</b>	<b>\$181,713</b>	<b>\$203,636</b>	<b>\$204,500</b>	<b>\$204,300</b>	<b>\$204,300</b>	<b>\$204,300</b>

## Expenditures

The Board requests applications on an annual basis and grants funds to local organizations that assist in mental health.

**Historical Expenditures by Expense Object Categories**



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Other Professional Services	\$1,294	\$1,275	\$2,000	\$2,000	\$2,000	\$2,000
Dues & Subscriptions	\$500	\$500	\$775	\$775	\$775	\$775
<b>Total Contractual Services</b>	\$1,794	\$1,775	\$2,775	\$2,775	\$2,775	\$2,775
<b>Other Expenditures</b>						
Charitable Donations	\$177,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Employee Awards	-	-	-	\$60	-	-
<b>Total Other Expenditures</b>	\$177,000	\$200,000	\$200,000	\$200,060	\$200,000	\$200,000



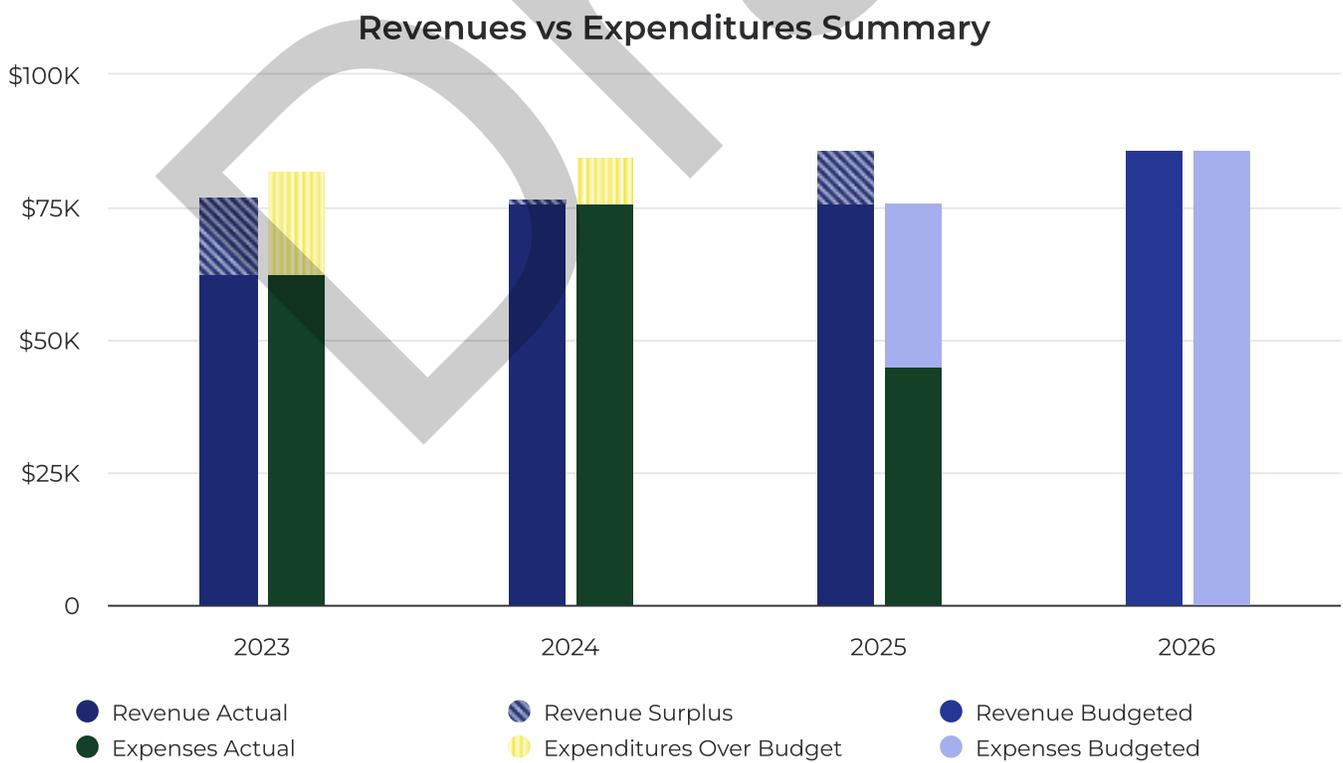
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$1,525	-	\$1,525	\$1,525
<b>Total Other Financing Uses</b>	-	-	\$1,525	-	\$1,525	\$1,525
<b>Total Expenditures</b>	<b>\$178,794</b>	<b>\$201,775</b>	<b>\$204,300</b>	<b>\$202,835</b>	<b>\$204,300</b>	<b>\$204,300</b>

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# Foreign Fire Insurance Fund



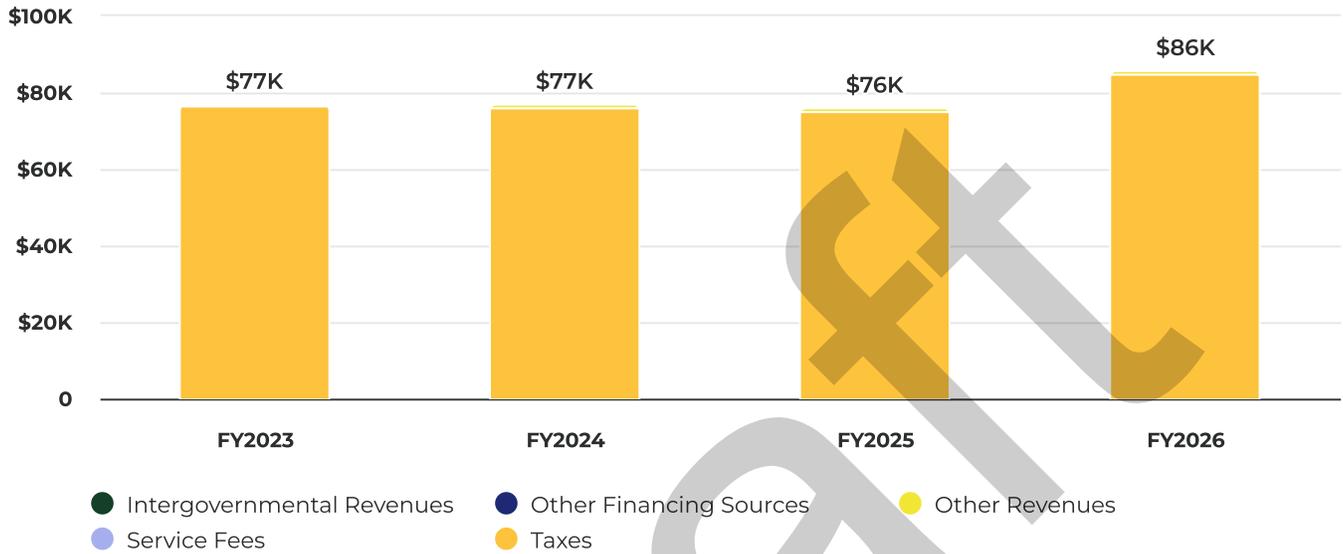
The Geneva Foreign Fire Board was established in accordance with Illinois State Statute 65 ILCS 5/11-10-2.



## Revenues

Resources come from the City's portion of the 2% insurance tax on fire insurance policies sold by out-of-state insurance companies. The FY 2026 increase is due to expected increased collections from out-of-state insurance companies.

**Historical Revenues by Revenue Source Grouping**

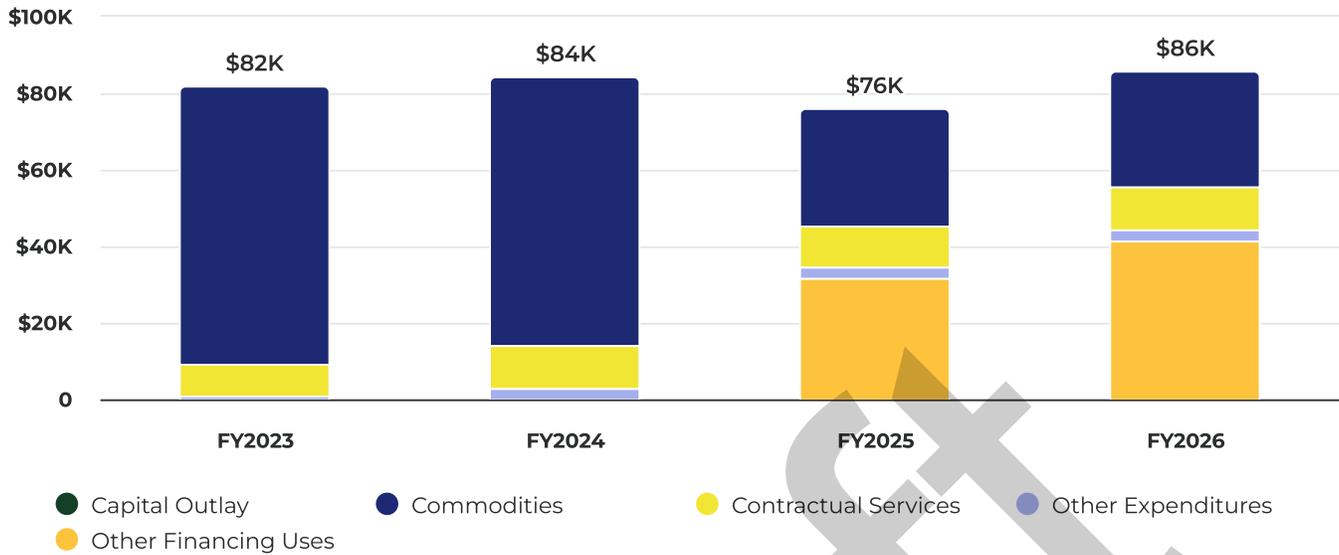


**Revenues by Revenue Source Grouping**

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Foreign Fire Insurance Tax	\$76,545	\$76,669	\$84,775	\$75,000	\$85,000	\$85,000
<b>Total Taxes</b>	\$76,545	\$76,669	\$84,775	\$75,000	\$85,000	\$85,000
<b>Other Revenues</b>						
Interest Income	\$8	\$14	\$10	\$10	\$10	\$10
Reimbursed Expenditures	\$518	\$20	\$1,000	\$1,000	\$1,000	\$1,000
Miscellaneous	-	\$82	-	-	-	-
<b>Total Other Revenues</b>	\$526	\$116	\$1,010	\$1,010	\$1,010	\$1,010
<b>Total Revenues</b>	<b>\$77,071</b>	<b>\$76,785</b>	<b>\$85,785</b>	<b>\$76,010</b>	<b>\$86,010</b>	<b>\$86,010</b>

## Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Banking Service	\$99	\$99	\$100	\$100	\$100	\$100
Dues & Subscriptions	\$100	\$147	\$100	\$100	\$100	\$100
Travel & Meals	\$247	-	\$500	\$500	\$500	\$500
Training & Professional Development	\$7,895	\$625	\$10,000	\$10,000	\$10,000	\$10,000
General Insurance	\$230	\$230	\$250	\$250	\$250	\$250
<b>Total Contractual Services</b>	<b>\$8,571</b>	<b>\$1,101</b>	<b>\$10,950</b>	<b>\$10,950</b>	<b>\$10,950</b>	<b>\$10,950</b>
<b>Commodities</b>						
Maintenance Supplies	-	-	\$500	\$500	\$500	\$500
Operating Supplies	\$65,557	\$58,489	\$20,000	\$20,000	\$20,000	\$20,000
Clothing	\$7,100	\$7,684	\$10,000	\$10,000	\$10,000	\$10,000
<b>Total Commodities</b>	<b>\$72,657</b>	<b>\$66,173</b>	<b>\$30,500</b>	<b>\$30,500</b>	<b>\$30,500</b>	<b>\$30,500</b>
<b>Other Expenditures</b>						
Community Relations	-	-	\$1,000	\$1,000	\$1,000	\$1,000
Employee Awards	\$813	\$2,026	\$2,000	\$2,750	\$2,000	\$2,000
<b>Total Other Expenditures</b>	<b>\$813</b>	<b>\$2,026</b>	<b>\$3,000</b>	<b>\$3,750</b>	<b>\$3,000</b>	<b>\$3,000</b>
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$31,560	-	\$41,560	\$41,560
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>\$31,560</b>	<b>-</b>	<b>\$41,560</b>	<b>\$41,560</b>
<b>Total Expenditures</b>	<b>\$82,041</b>	<b>\$69,300</b>	<b>\$76,010</b>	<b>\$45,200</b>	<b>\$86,010</b>	<b>\$86,010</b>

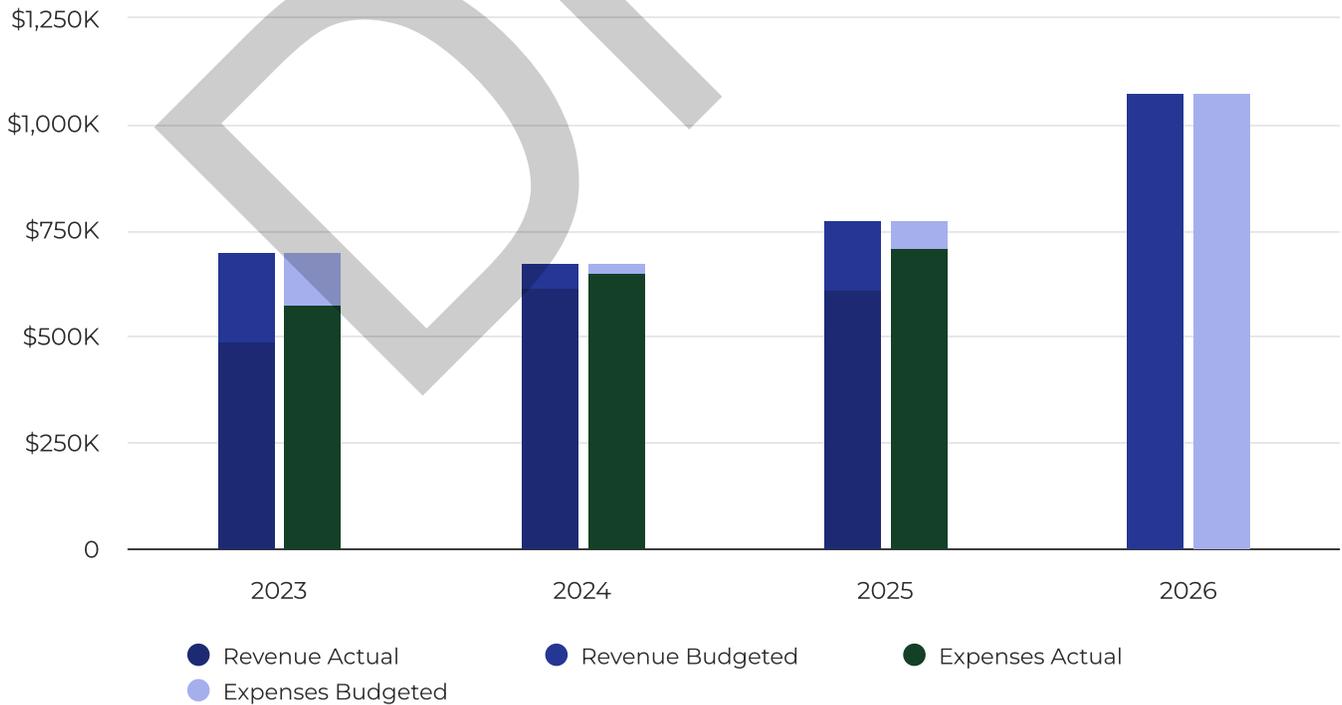


# SSA Funds



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.

## Revenues vs Expenditures Summary



Draft

# SSA Funds

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. The SSA was extended in FY 2024.
- **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.

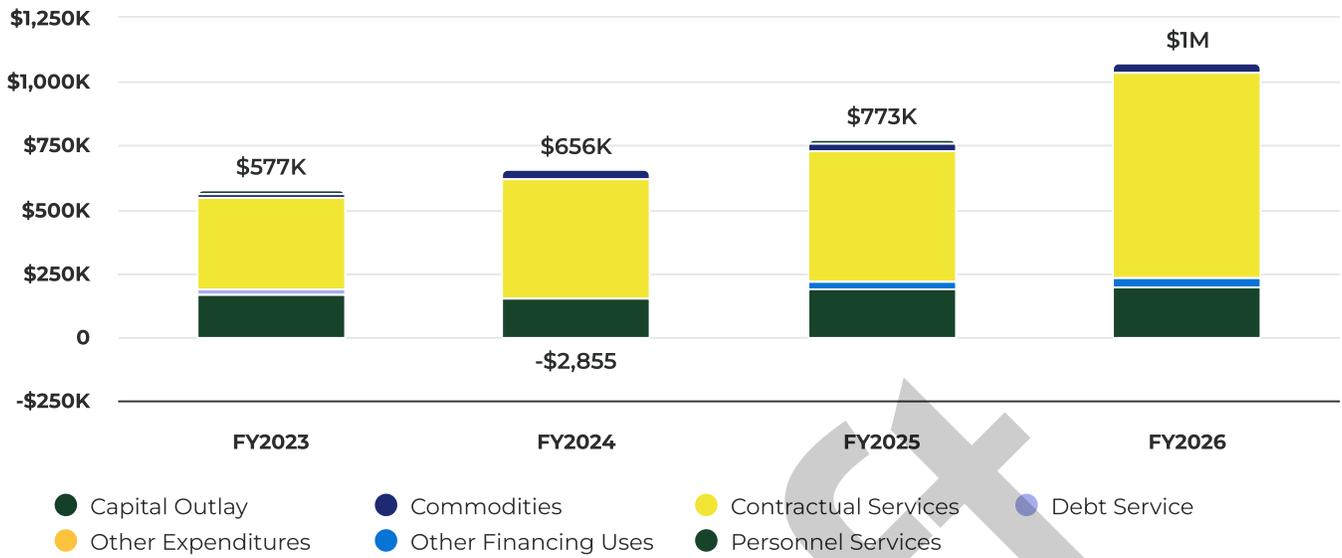
## Inactive SSAs



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

### Historical Expenditures by Expense Object Categories



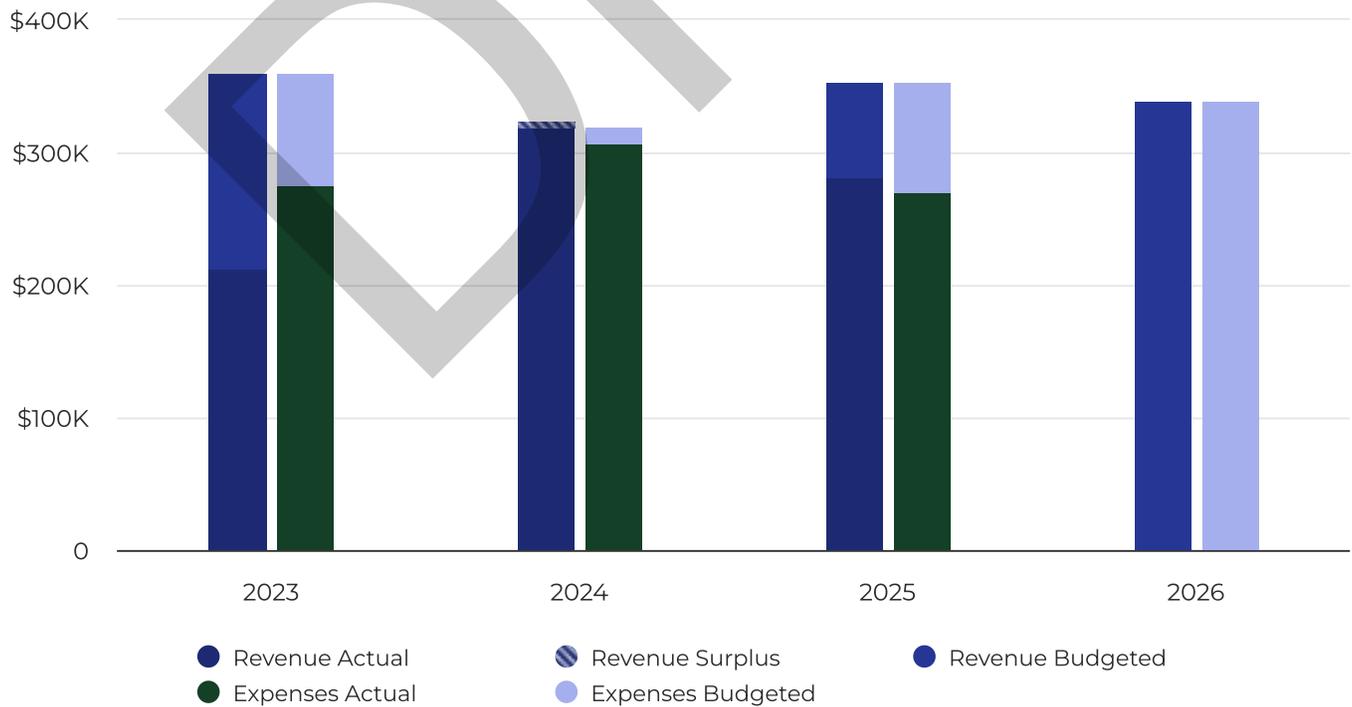
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# SSA #1: Downtown



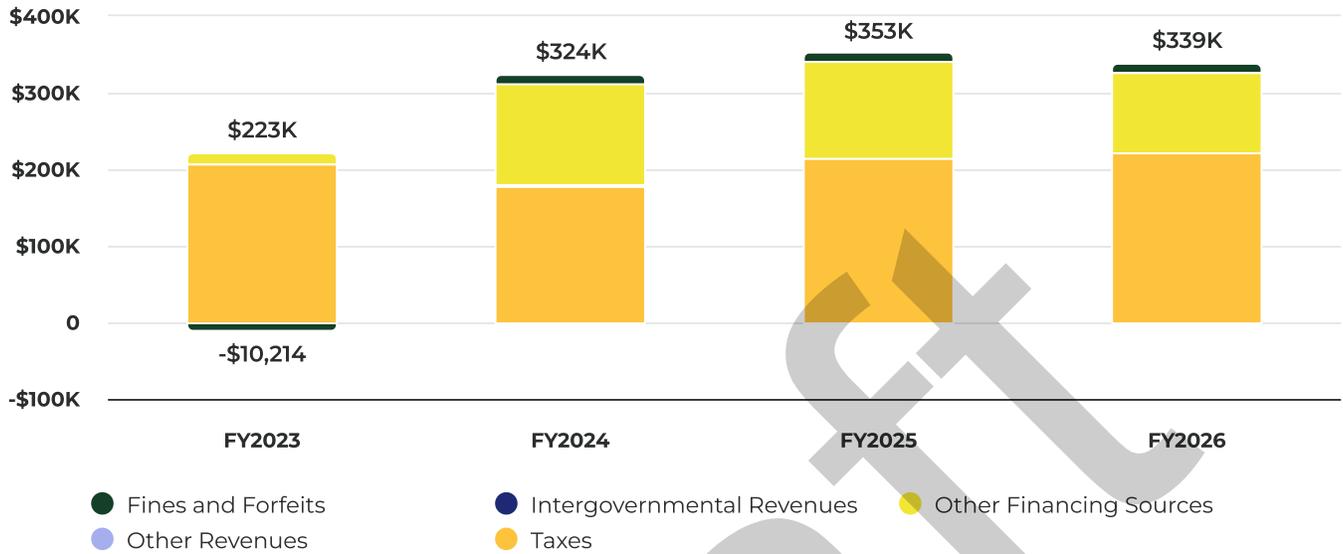
Located in the downtown historic district of the City. This fund accounts for the financing of maintenance, parking control, and capital improvement activities within SSA #1 and the repayment of SSA bonds.

## Revenues vs Expenditures Summary



# Revenues

Historical Revenues by Revenue Source Grouping



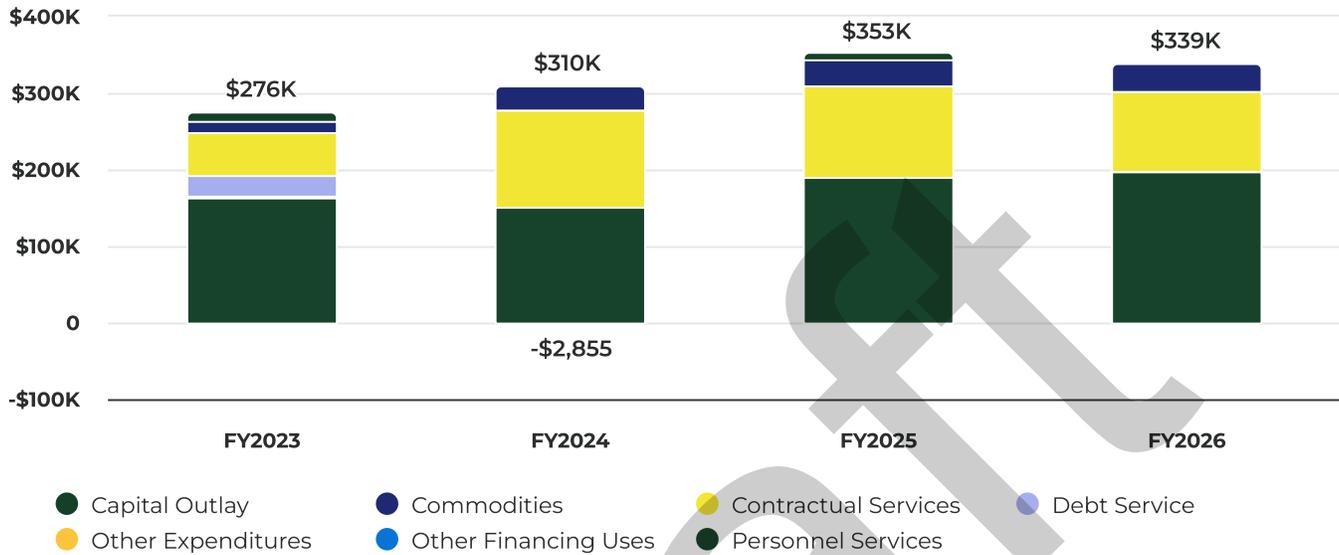
## Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$206,725	\$175,832	\$213,905	\$213,900	\$221,120	\$276,400
<b>Total Taxes</b>	\$206,725	\$175,832	\$213,905	\$213,900	\$221,120	\$276,400
<b>Intergovernmental Revenues</b>						
Federal Grants	-	-	\$52,410	-	-	-
<b>Total Intergovernmental Revenues</b>	-	-	\$52,410	-	-	-
<b>Fines and Forfeits</b>						
Parking Violations	-\$10,214	\$13,471	\$12,500	\$12,500	\$12,500	\$12,500
<b>Total Fines and Forfeits</b>	-\$10,214	\$13,471	\$12,500	\$12,500	\$12,500	\$12,500
<b>Other Revenues</b>						
Interest Income	\$1,322	\$2,347	\$3,000	\$1,500	\$2,000	\$1,500
Reimbursed Expenditures	-	\$2,746	-	-	-	-
<b>Total Other Revenues</b>	\$1,322	\$5,092	\$3,000	\$1,500	\$2,000	\$1,500
<b>Other Financing Sources</b>						
Interfund Transfers In	\$14,769	\$10,531	-	-	-	-
Reappropriation	-	-	-	\$125,005	\$103,270	\$29,125
<b>Total Other Financing Sources</b>	\$14,769	\$10,531	-	\$125,005	\$103,270	\$29,125
<b>Total Revenues</b>	<b>\$212,602</b>	<b>\$204,927</b>	<b>\$281,815</b>	<b>\$352,905</b>	<b>\$338,890</b>	<b>\$319,525</b>



# Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Wages - Regular	\$25,309	\$27,874	\$29,282	\$29,010	\$31,075	\$32,774
Group Insurance	\$7,485	\$7,723	\$8,197	\$9,335	\$10,545	\$10,541
Medicare	\$350	\$387	\$425	\$400	\$450	\$475
Social Security	\$1,497	\$1,653	\$1,815	\$1,700	\$1,927	\$2,032
IMRF	\$2,232	\$1,978	\$2,161	\$2,241	\$2,516	\$2,802
Wages - Regular	\$77,644	\$71,851	\$91,471	\$76,925	\$94,555	\$98,864
Wages - Part-Time/Seasonal	\$6,750	\$3,015	\$10,800	\$6,785	\$11,776	\$33,408
Overtime	\$90	\$348	-	-	-	-
Stand-By	\$460	\$1,336	-	-	-	-
Group Insurance	\$29,596	\$26,234	\$31,266	\$27,095	\$30,069	\$32,364
Medicare	\$1,169	\$1,047	\$1,484	\$1,160	\$1,541	\$1,917
Social Security	\$4,904	\$4,402	\$6,201	\$4,665	\$6,446	\$8,057
IMRF	\$7,003	\$5,116	\$6,766	\$5,940	\$7,653	\$8,452
<b>Total Personnel Services</b>	<b>\$164,488</b>	<b>\$152,962</b>	<b>\$189,868</b>	<b>\$165,256</b>	<b>\$198,553</b>	<b>\$231,686</b>
<b>Contractual Services</b>						
Legal Service	\$2,023	\$4,716	\$2,500	-	-	-
Legal Service	-	\$377	-	-	-	-
Banking Service	\$91	\$126	\$202	\$250	\$252	\$254
Postage	\$701	\$900	\$625	\$1,200	\$1,200	\$1,200

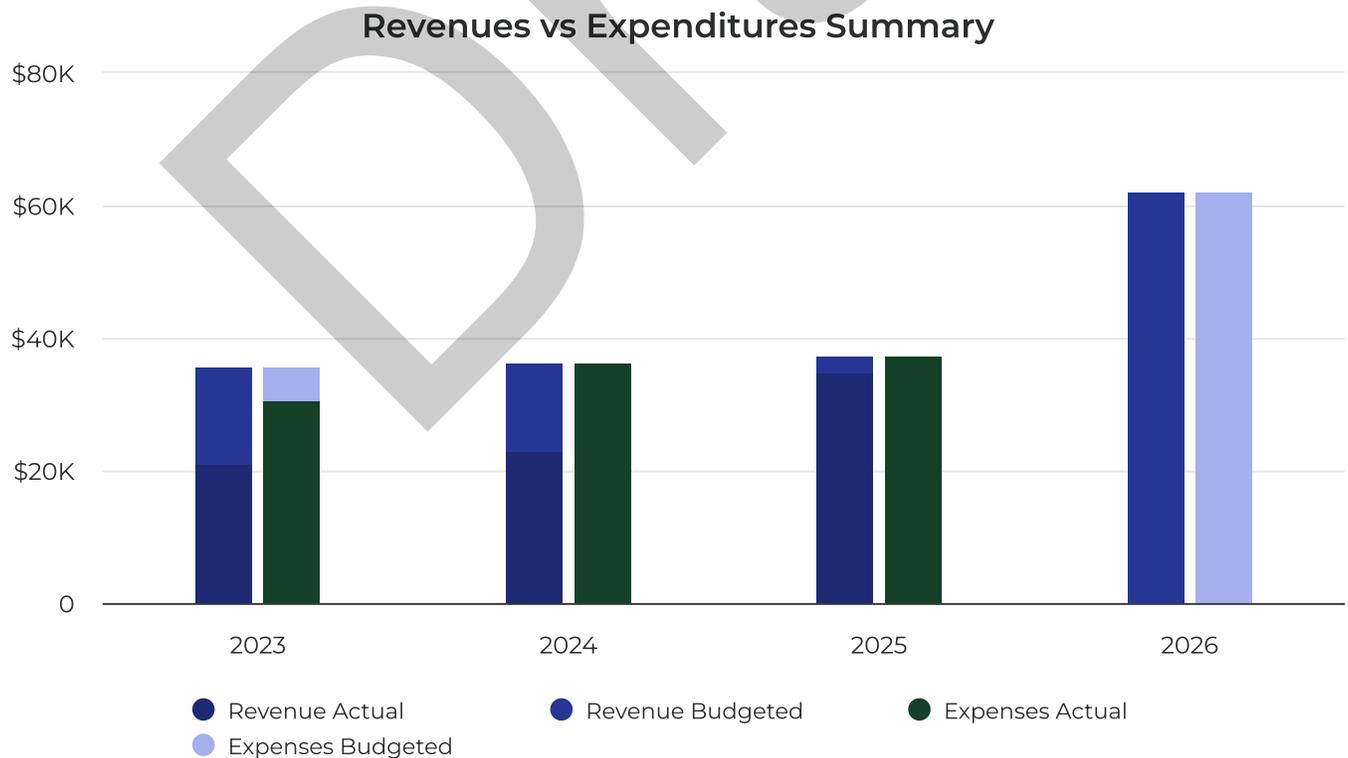


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Printing	\$842	\$925	\$1,000	\$1,000	\$1,000	\$1,000
Other Contractual Services	\$2,500	-	-	-	\$52,500	-
Maintenance Service	\$6,594	\$4,063	\$29,875	\$36,835	\$29,875	\$29,875
Publishing	-	\$1,066	-	-	-	-
Recording Fees	-	\$80	-	\$60	-	-
Garbage Disposal	\$34,987	\$17,544	\$79,385	\$16,900	\$16,900	\$16,900
Rentals	\$8,773	\$6,319	\$6,700	\$1,500	\$1,500	\$1,500
<b>Total Contractual Services</b>	<b>\$56,511</b>	<b>\$36,115</b>	<b>\$120,287</b>	<b>\$57,745</b>	<b>\$103,227</b>	<b>\$50,729</b>
<b>Commodities</b>						
Office Supplies	-	\$91	-	-	-	-
Computer Software	\$6,930	\$5,346	\$4,940	\$9,300	\$9,300	\$9,300
Maintenance Supplies	\$5,066	\$3,729	\$11,760	\$11,760	\$11,760	\$11,760
Operating Supplies	\$1,299	\$6,985	\$15,525	\$15,525	\$15,525	\$15,525
Small Tools	\$881	-	\$525	\$525	\$525	\$525
<b>Total Commodities</b>	<b>\$14,176</b>	<b>\$16,151</b>	<b>\$32,750</b>	<b>\$37,110</b>	<b>\$37,110</b>	<b>\$37,110</b>
<b>Debt Service</b>						
Principal	\$26,000	-	-	-	-	-
Interest	\$627	-	-	-	-	-
<b>Total Debt Service</b>	<b>\$26,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay</b>						
Vehicles	\$13,575	-	-	-	-	-
Machinery & Equipment	-	-	\$10,000	\$10,265	-	-
<b>Total Capital Outlay</b>	<b>\$13,575</b>	<b>-</b>	<b>\$10,000</b>	<b>\$10,265</b>	<b>-</b>	<b>-</b>
<b>Other Expenditures</b>						
Property Taxes	\$959	-\$17,105	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$959</b>	<b>-\$17,105</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$276,337</b>	<b>\$188,123</b>	<b>\$352,905</b>	<b>\$270,376</b>	<b>\$338,890</b>	<b>\$319,525</b>

# SSA #4: Randall Square

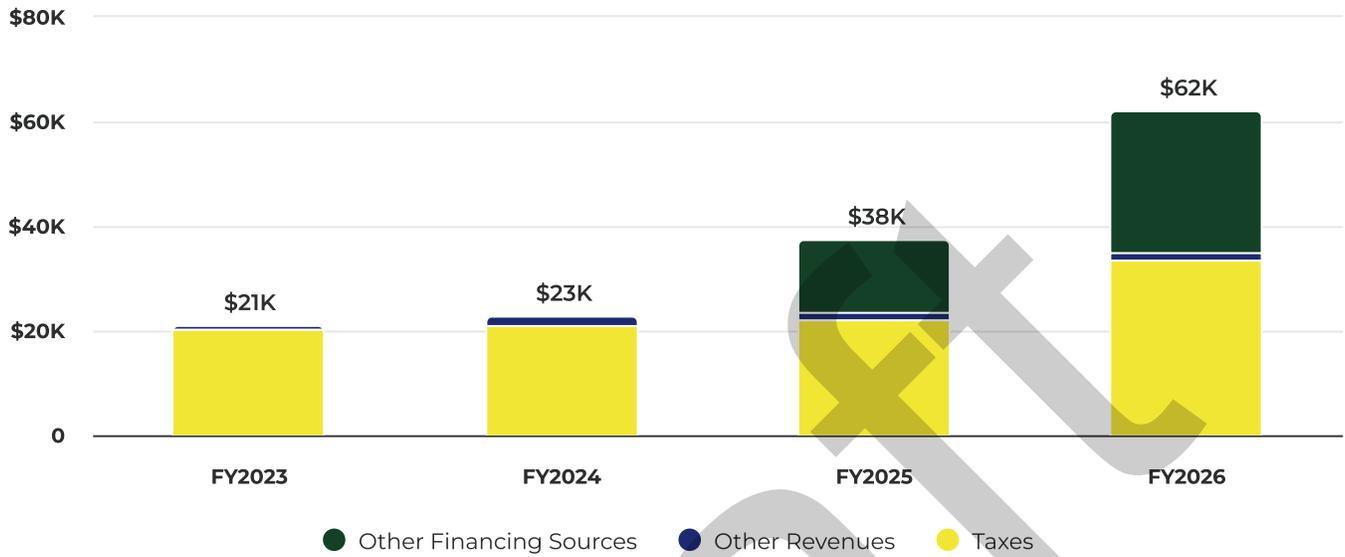


Located in the Randall Square subdivision. This fund accounts for the maintenance of the detention pond located within the Randall Square subdivision.



# Revenues

Historical Revenues by Revenue Source Grouping

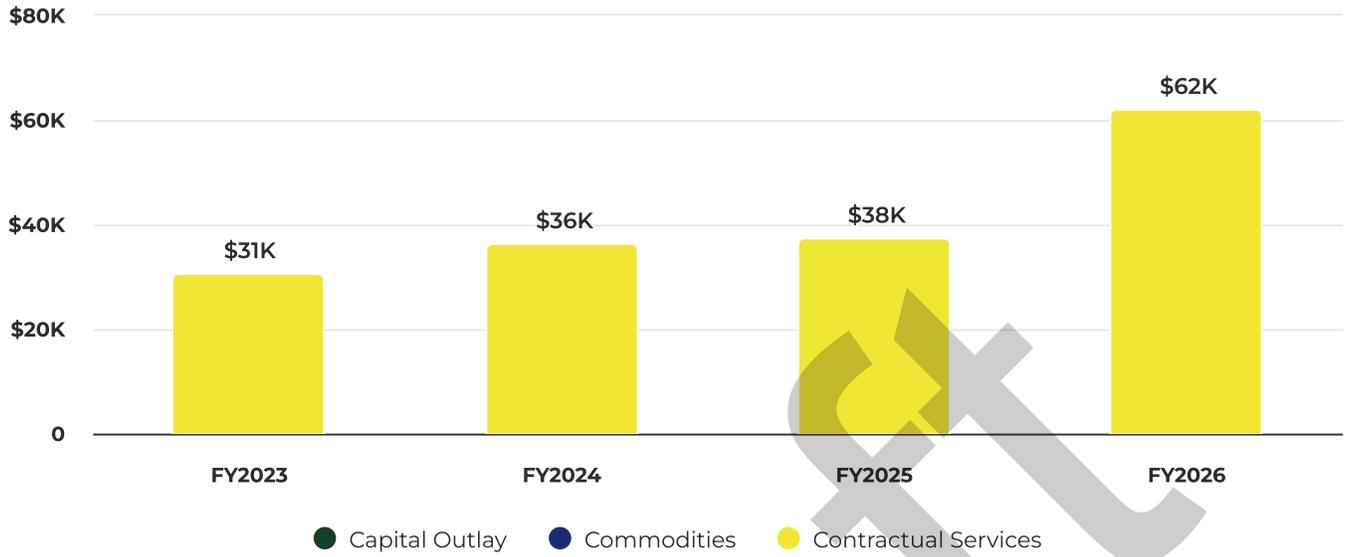


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$20,226	\$21,166	\$32,800	\$22,090	\$33,600	\$34,460
<b>Total Taxes</b>	\$20,226	\$21,166	\$32,800	\$22,090	\$33,600	\$34,460
<b>Other Revenues</b>						
Interest Income	\$910	\$2,915	\$2,000	\$1,500	\$1,500	\$1,500
<b>Total Other Revenues</b>	\$910	\$2,915	\$2,000	\$1,500	\$1,500	\$1,500
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$13,910	\$27,125	\$4,050
<b>Total Other Financing Sources</b>	-	-	-	\$13,910	\$27,125	\$4,050
<b>Total Revenues</b>	<b>\$21,136</b>	<b>\$24,080</b>	<b>\$34,800</b>	<b>\$37,500</b>	<b>\$62,225</b>	<b>\$40,010</b>

# Expenditures

Historical Expenditures by Expense Object Categories



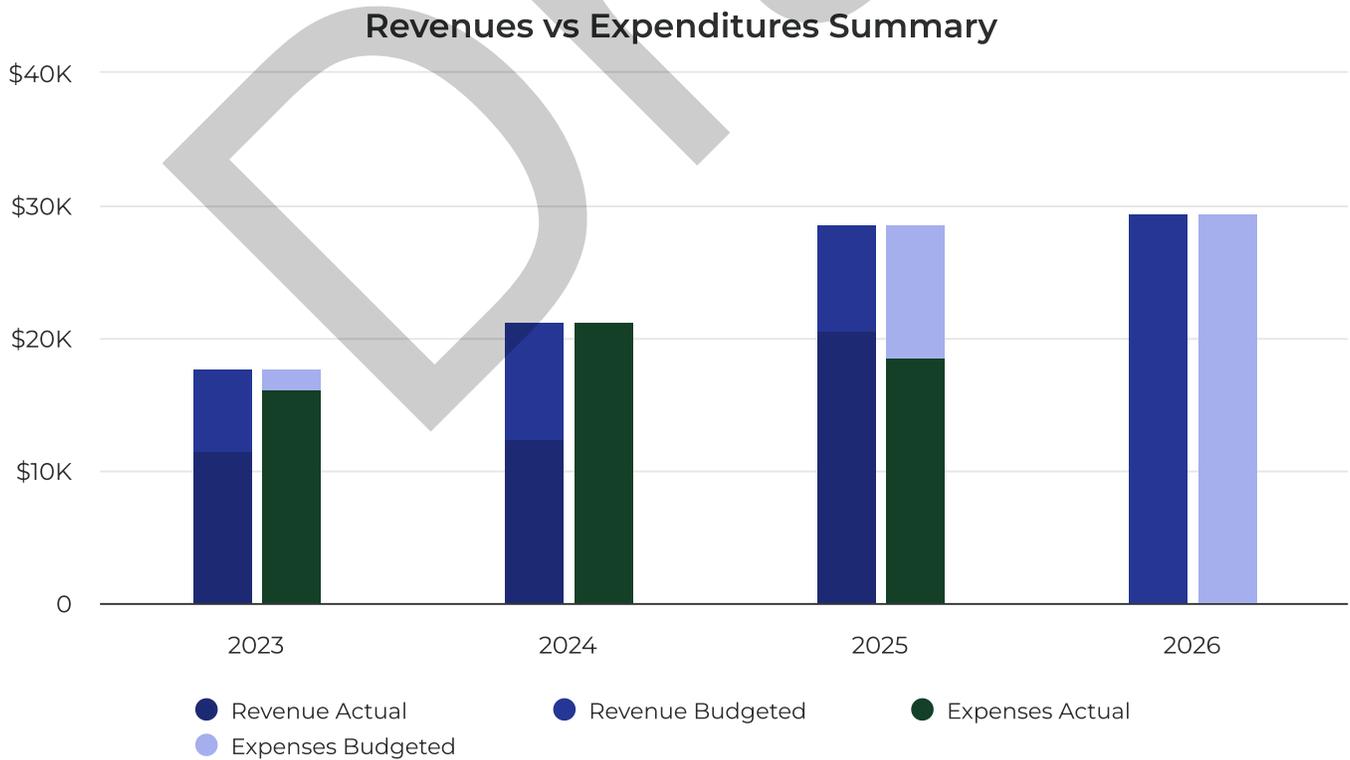
## Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$30,640	\$30,547	\$37,500	\$37,500	\$62,225	\$40,010
<b>Total Contractual Services</b>	<b>\$30,640</b>	<b>\$30,547</b>	<b>\$37,500</b>	<b>\$37,500</b>	<b>\$62,225</b>	<b>\$40,010</b>
<b>Capital Outlay</b>						
Land	-	\$852	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>\$852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$30,640</b>	<b>\$31,399</b>	<b>\$37,500</b>	<b>\$37,500</b>	<b>\$62,225</b>	<b>\$40,010</b>

# SSA #5: Williamsburg

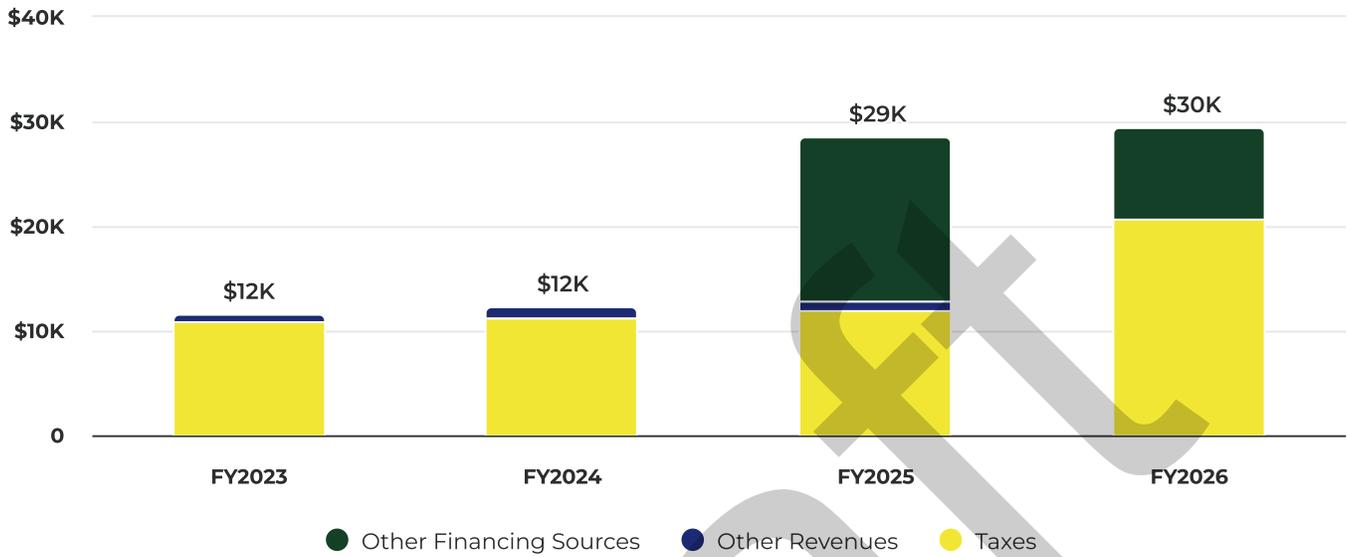


Located in the Williamsburg subdivision. This fund accounts for the maintenance of the detention pond located within the Williamsburg subdivision.



# Revenues

Historical Revenues by Revenue Source Grouping

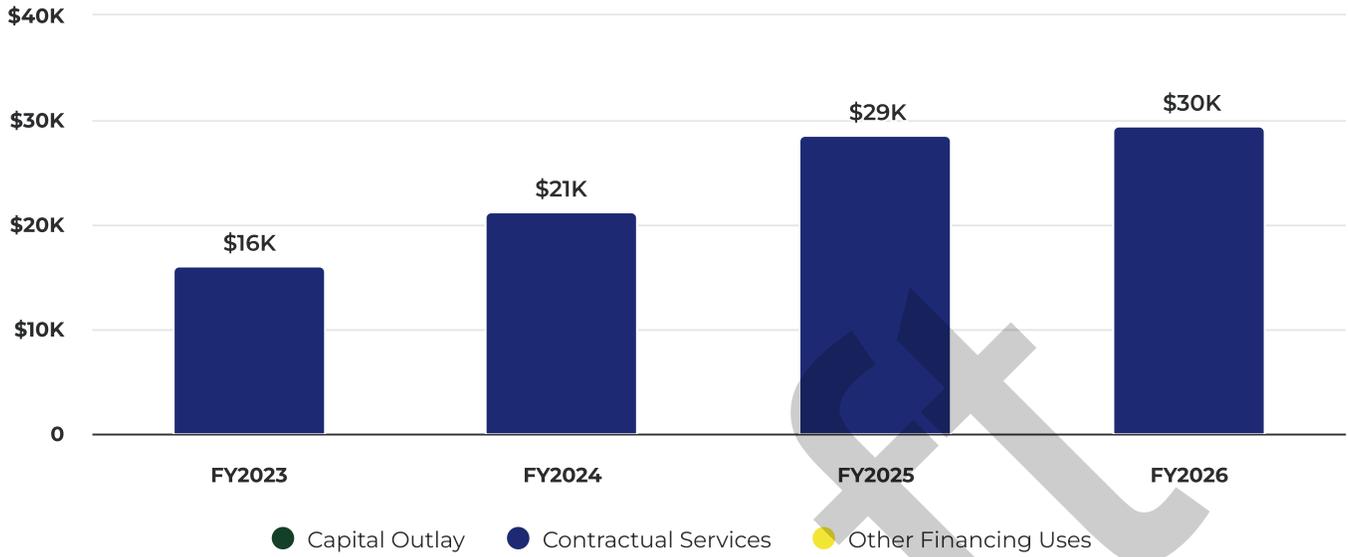


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$10,808	\$11,321	\$19,790	\$11,880	\$20,780	\$21,820
<b>Total Taxes</b>	\$10,808	\$11,321	\$19,790	\$11,880	\$20,780	\$21,820
<b>Other Revenues</b>						
Interest Income	\$742	\$1,087	\$800	\$1,000	-	-
<b>Total Other Revenues</b>	\$742	\$1,087	\$800	\$1,000	-	-
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$15,765	\$8,720	-
<b>Total Other Financing Sources</b>	-	-	-	\$15,765	\$8,720	-
<b>Total Revenues</b>	<b>\$11,550</b>	<b>\$12,408</b>	<b>\$20,590</b>	<b>\$28,645</b>	<b>\$29,500</b>	<b>\$21,820</b>

# Expenditures

Historical Expenditures by Expense Object Categories



## Expenditures by Expense Object Categories

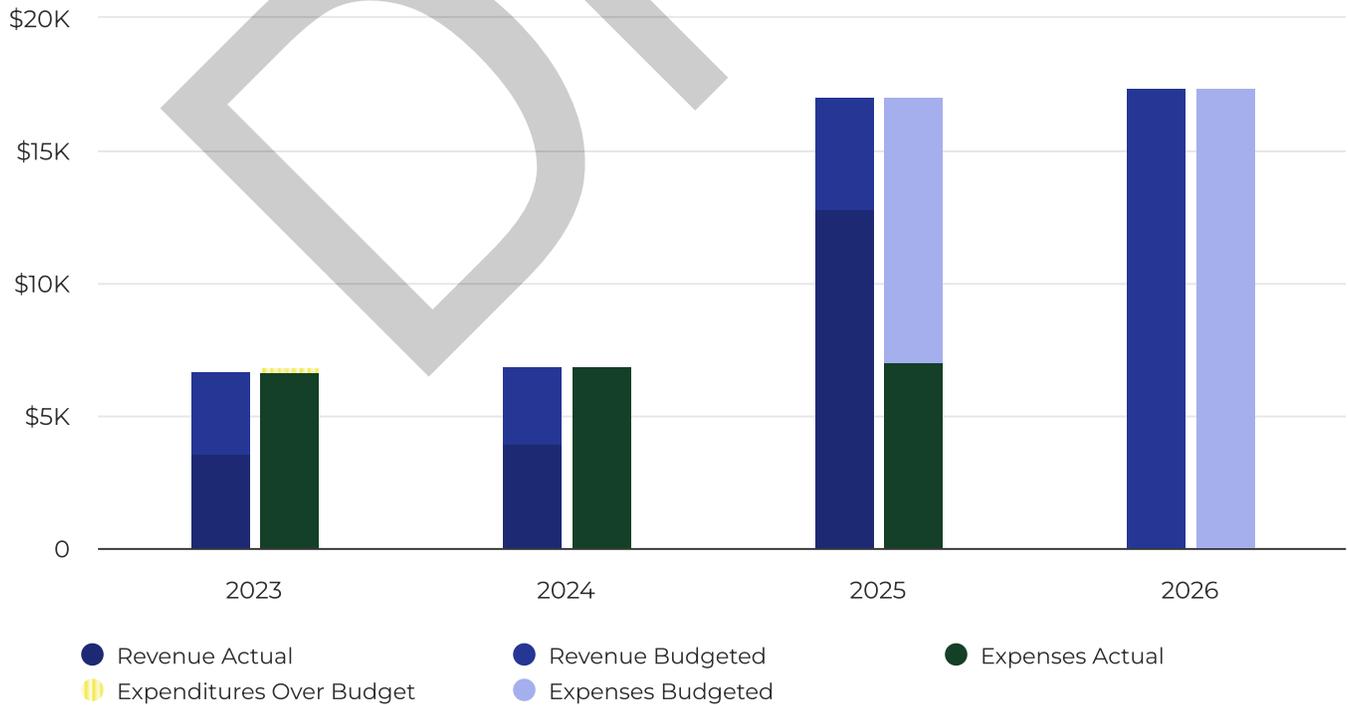
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$16,160	\$15,450	\$18,645	\$18,645	\$19,500	\$20,400
Other Contractual Services	-	-	\$10,000	-	\$10,000	-
<b>Total Contractual Services</b>	\$16,160	\$15,450	\$28,645	\$18,645	\$29,500	\$20,400
<b>Other Financing Uses</b>						
Source of Reserves	-	-	-	-	-	\$1,420
<b>Total Other Financing Uses</b>	-	-	-	-	-	\$1,420
<b>Total Expenditures</b>	<b>\$16,160</b>	<b>\$15,450</b>	<b>\$28,645</b>	<b>\$18,645</b>	<b>\$29,500</b>	<b>\$21,820</b>

# SSA #7: Blackberry



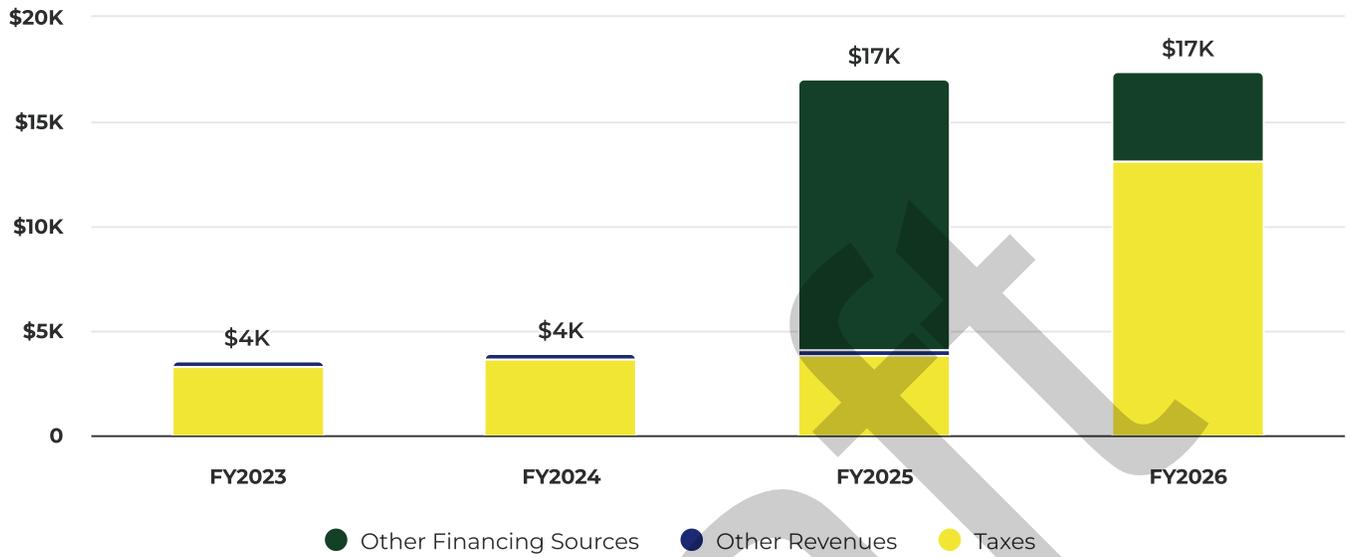
Located in the Blackberry subdivision. This fund accounts for the maintenance of the detention pond located within the Blackberry subdivision.

## Revenues vs Expenditures Summary



# Revenues

Historical Revenues by Revenue Source Grouping



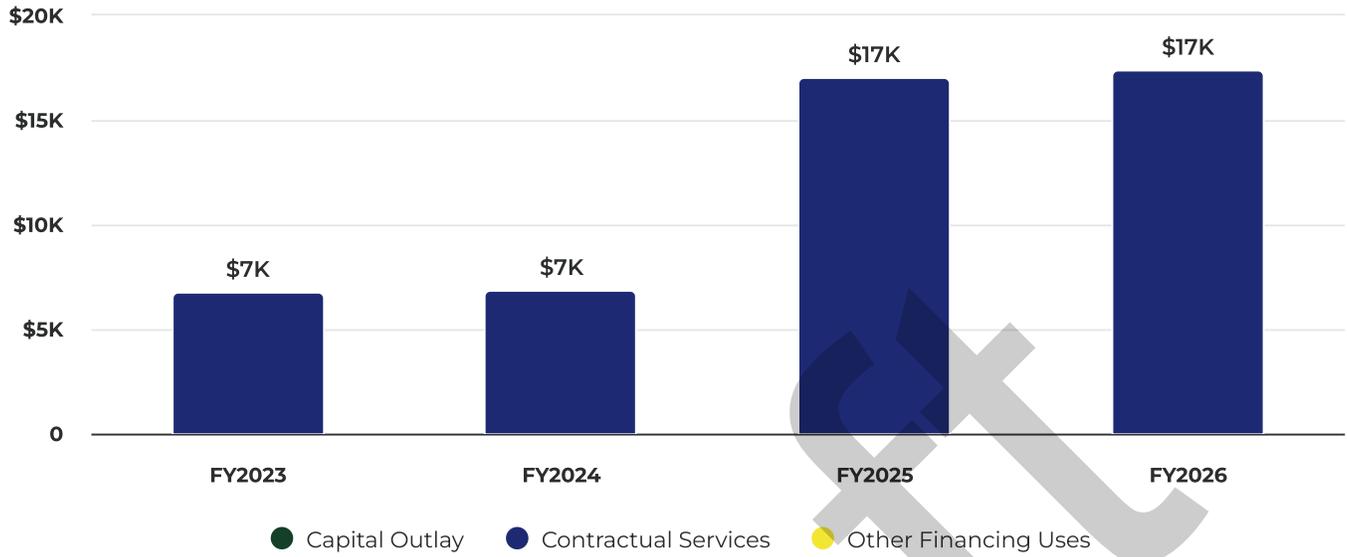
Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$3,305	\$3,616	\$12,525	\$3,795	\$13,150	\$13,810
<b>Total Taxes</b>	\$3,305	\$3,616	\$12,525	\$3,795	\$13,150	\$13,810
<b>Other Revenues</b>						
Interest Income	\$284	\$473	\$300	\$275	-	-
<b>Total Other Revenues</b>	\$284	\$473	\$300	\$275	-	-
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$12,995	\$4,270	-
<b>Total Other Financing Sources</b>	-	-	-	\$12,995	\$4,270	-
<b>Total Revenues</b>	<b>\$3,589</b>	<b>\$4,089</b>	<b>\$12,825</b>	<b>\$17,065</b>	<b>\$17,420</b>	<b>\$13,810</b>



# Expenditures

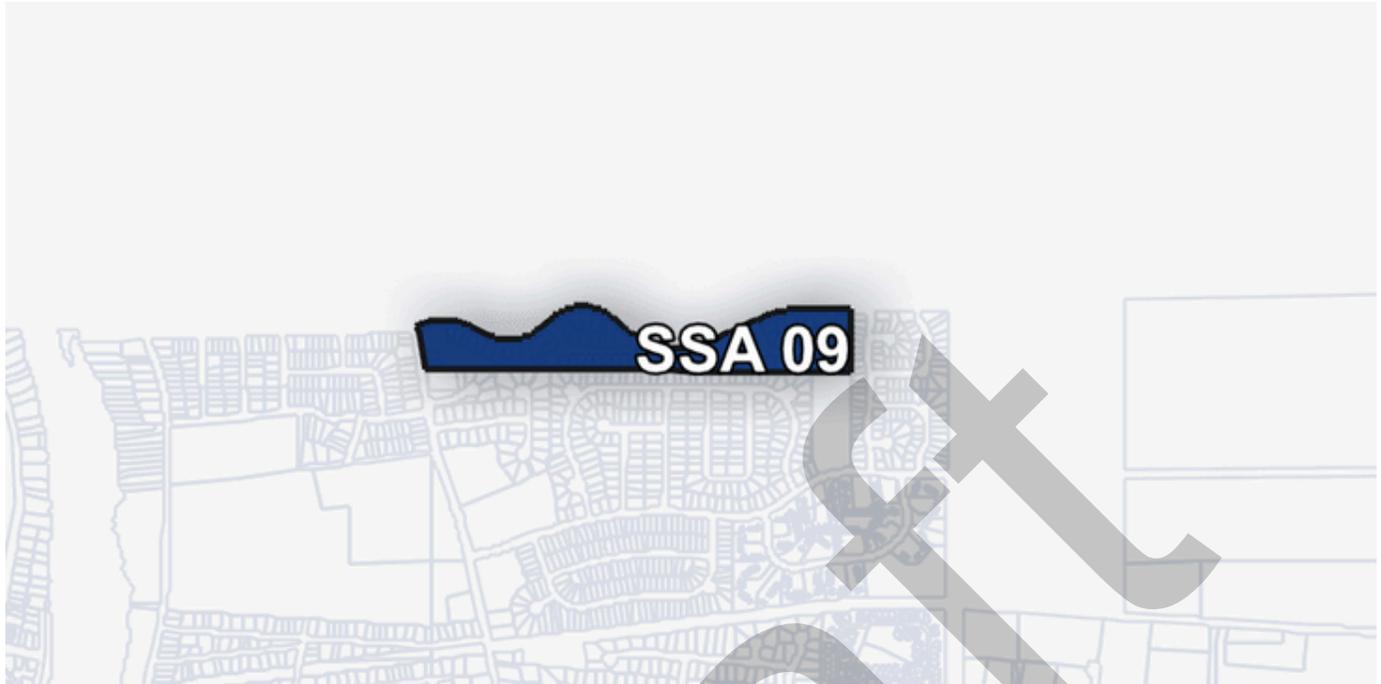
Historical Expenditures by Expense Object Categories



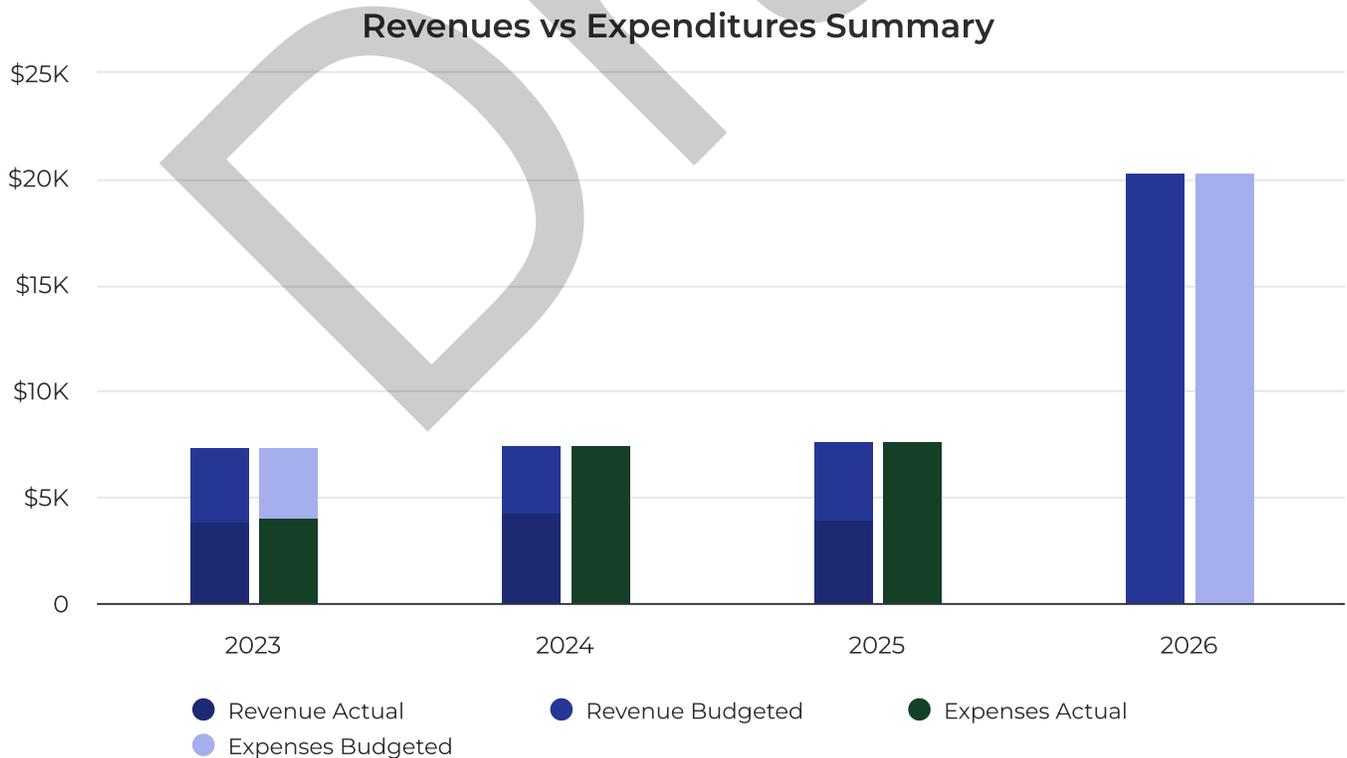
## Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$6,817	\$6,334	\$7,065	\$7,065	\$7,420	\$7,790
Other Contractual Services	-	-	\$10,000	-	\$10,000	-
<b>Total Contractual Services</b>	\$6,817	\$6,334	\$17,065	\$7,065	\$17,420	\$7,790
<b>Other Financing Uses</b>						
Source of Reserves	-	-	-	-	-	\$6,020
<b>Total Other Financing Uses</b>	-	-	-	-	-	\$6,020
<b>Total Expenditures</b>	<b>\$6,817</b>	<b>\$6,334</b>	<b>\$17,065</b>	<b>\$7,065</b>	<b>\$17,420</b>	<b>\$13,810</b>

# SSA #9: Geneva Knolls

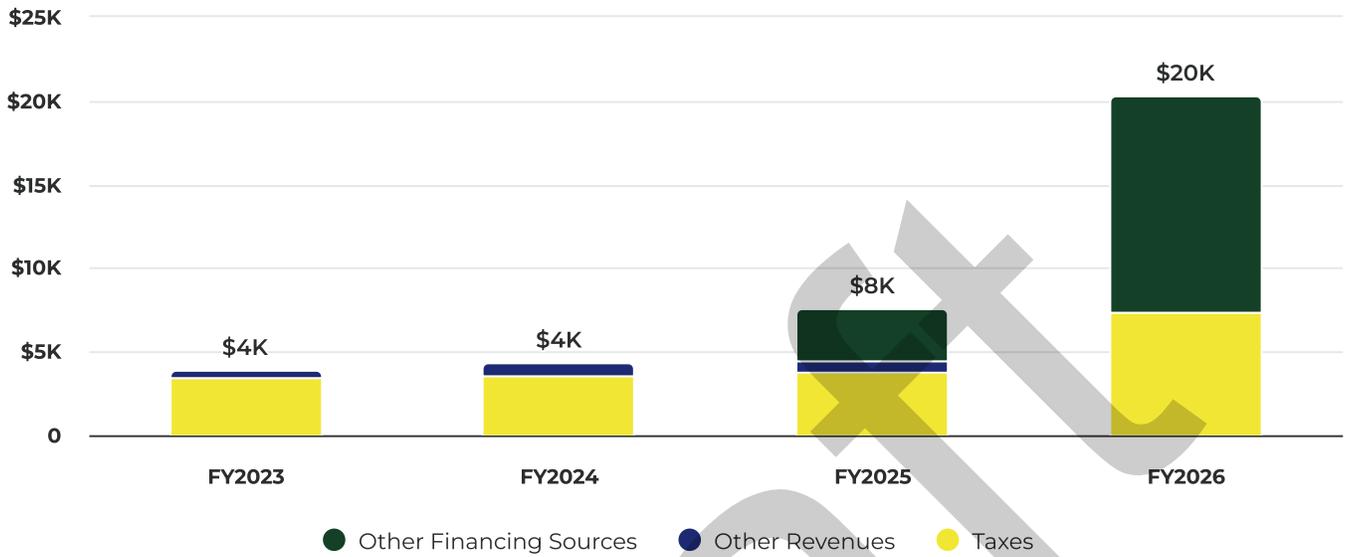


Located in the Geneva Knolls subdivision. This fund accounts for the maintenance of the detention pond located within the Geneva Knolls subdivision.



# Revenues

Historical Revenues by Revenue Source Grouping

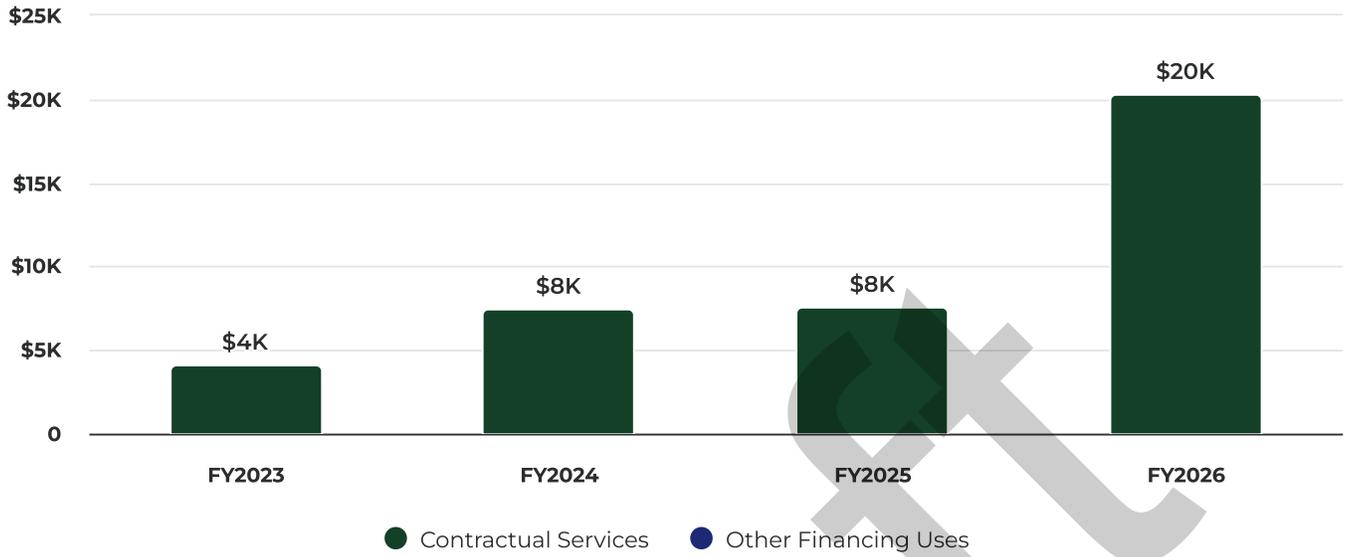


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$3,450	\$3,601	\$3,605	\$3,780	\$7,345	\$7,710
<b>Total Taxes</b>	\$3,450	\$3,601	\$3,605	\$3,780	\$7,345	\$7,710
<b>Other Revenues</b>						
Interest Income	\$431	\$790	\$400	\$700	-	-
<b>Total Other Revenues</b>	\$431	\$790	\$400	\$700	-	-
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$3,150	\$13,000	\$2,635
<b>Total Other Financing Sources</b>	-	-	-	\$3,150	\$13,000	\$2,635
<b>Total Revenues</b>	<b>\$3,880</b>	<b>\$4,391</b>	<b>\$4,005</b>	<b>\$7,630</b>	<b>\$20,345</b>	<b>\$10,345</b>

# Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$4,080	\$4,931	\$7,630	\$7,630	\$20,345	\$10,345
<b>Total Contractual Services</b>	\$4,080	\$4,931	\$7,630	\$7,630	\$20,345	\$10,345
<b>Total Expenditures</b>	\$4,080	\$4,931	\$7,630	\$7,630	\$20,345	\$10,345

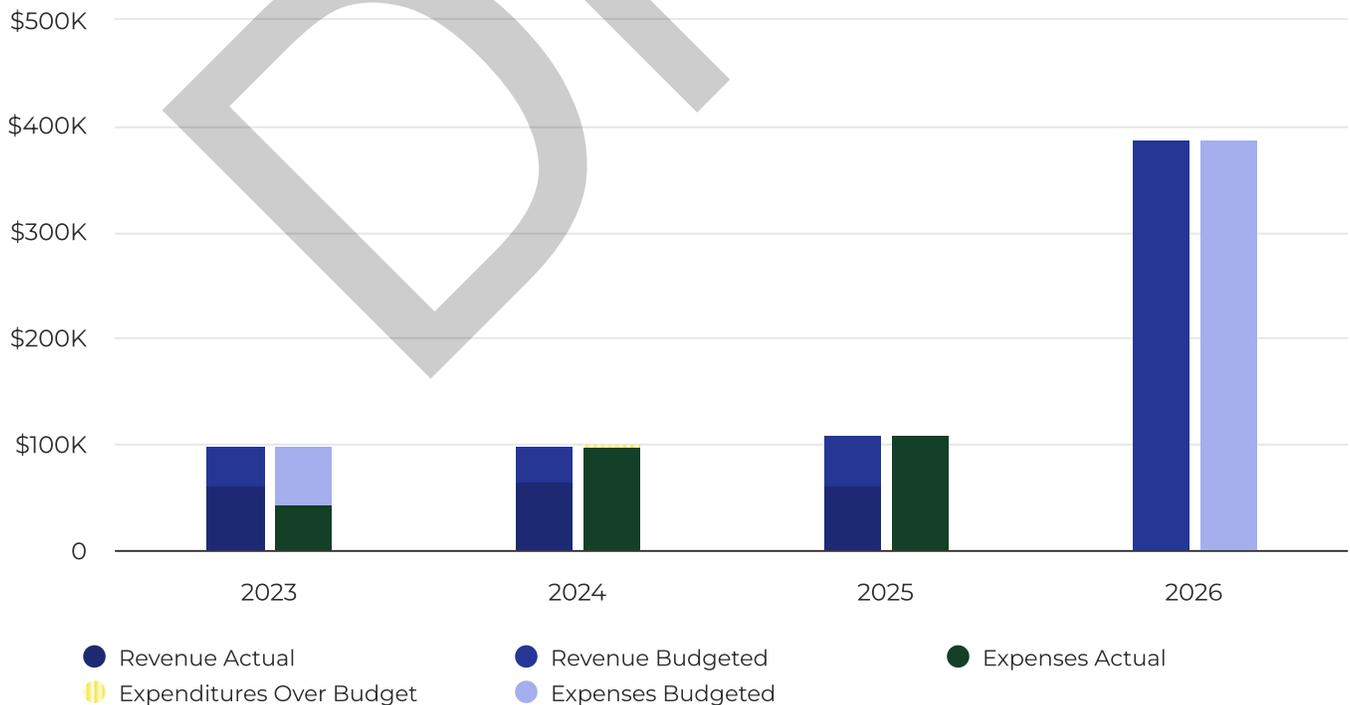


# SSA #11: Eagle Brook



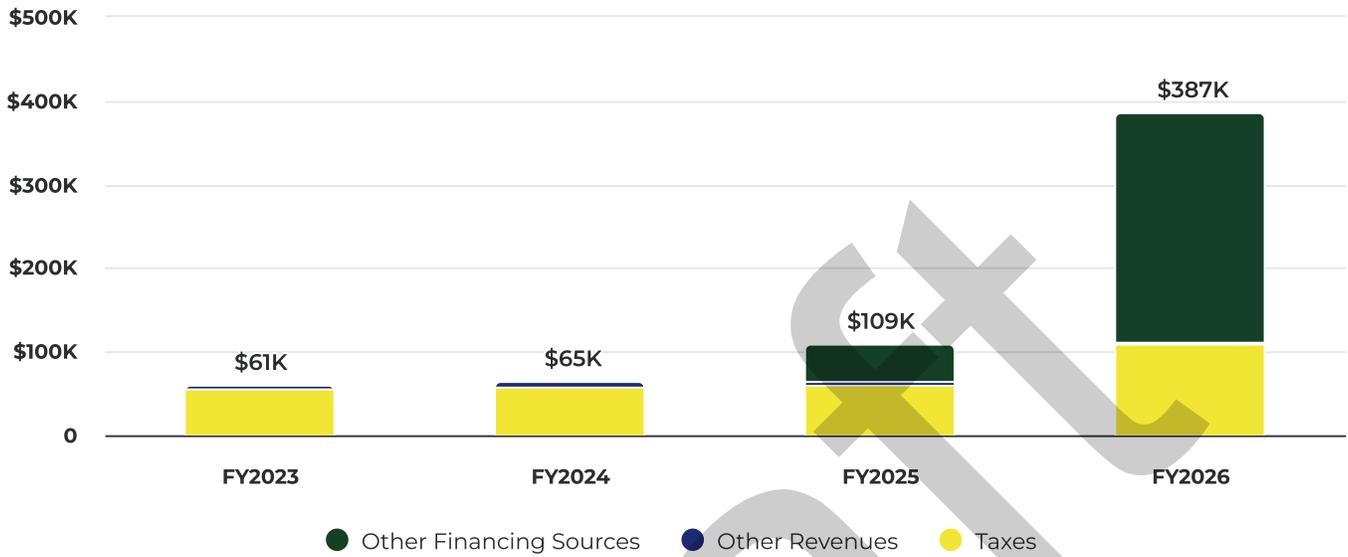
Located in the Eagle Brook subdivision. This fund accounts for the drainage, retention, and detention maintenance within the Eagle Brook subdivision.

## Revenues vs Expenditures Summary



# Revenues

Historical Revenues by Revenue Source Grouping



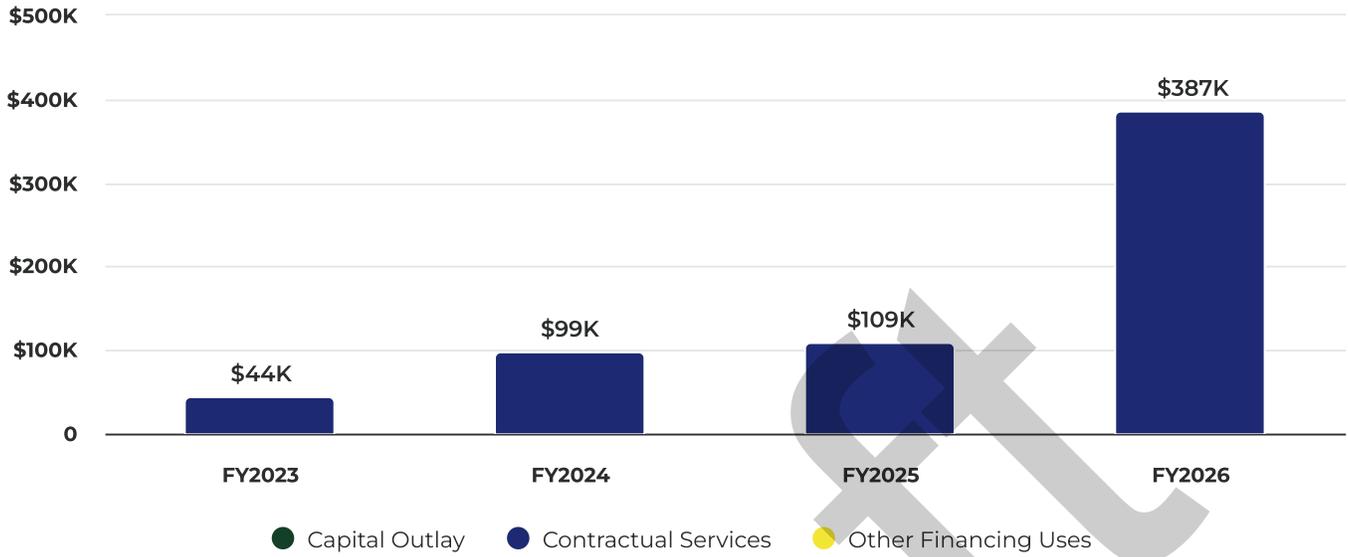
Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$55,497	\$55,561	\$55,600	\$60,715	\$109,655	\$115,140
<b>Total Taxes</b>	\$55,497	\$55,561	\$55,600	\$60,715	\$109,655	\$115,140
<b>Other Revenues</b>						
Interest Income	\$5,320	\$9,121	\$6,500	\$5,000	\$3,000	-
<b>Total Other Revenues</b>	\$5,320	\$9,121	\$6,500	\$5,000	\$3,000	-
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$43,325	\$274,335	\$234,860
<b>Total Other Financing Sources</b>	-	-	-	\$43,325	\$274,335	\$234,860
<b>Total Revenues</b>	<b>\$60,817</b>	<b>\$64,682</b>	<b>\$62,100</b>	<b>\$109,040</b>	<b>\$386,990</b>	<b>\$350,000</b>



# Expenditures

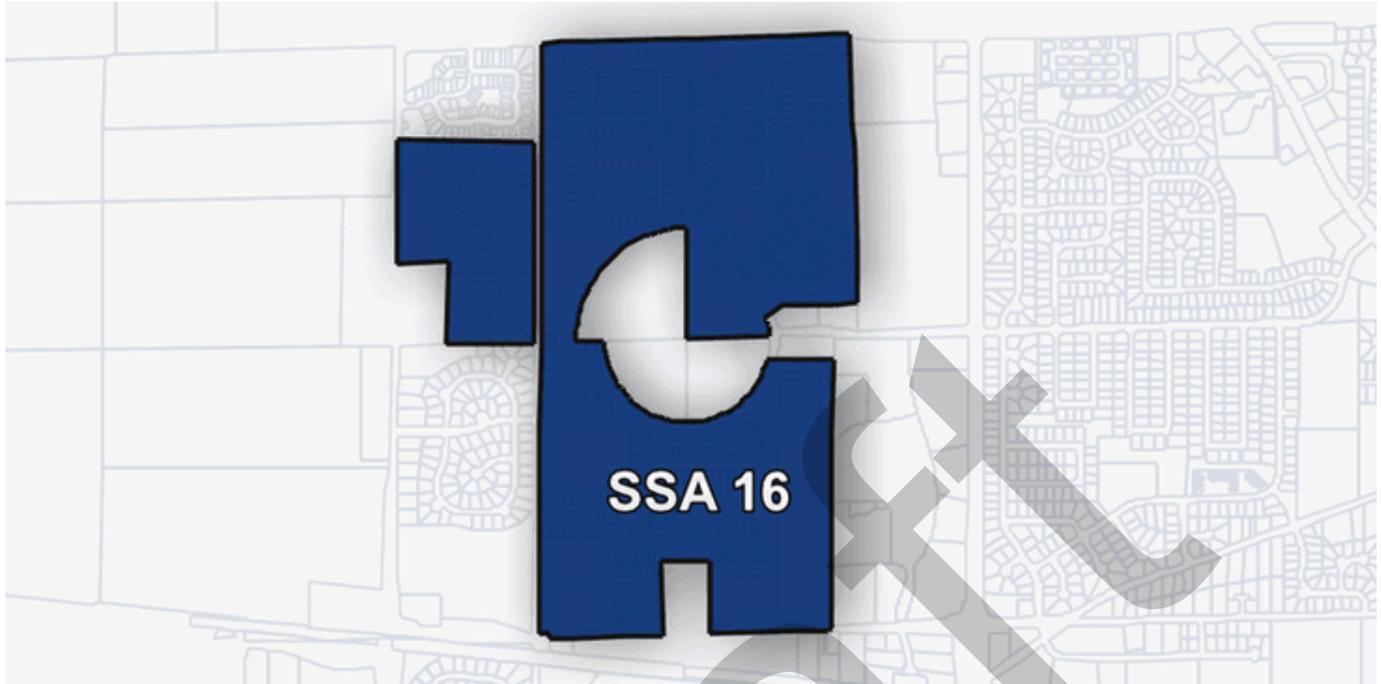
Historical Expenditures by Expense Object Categories



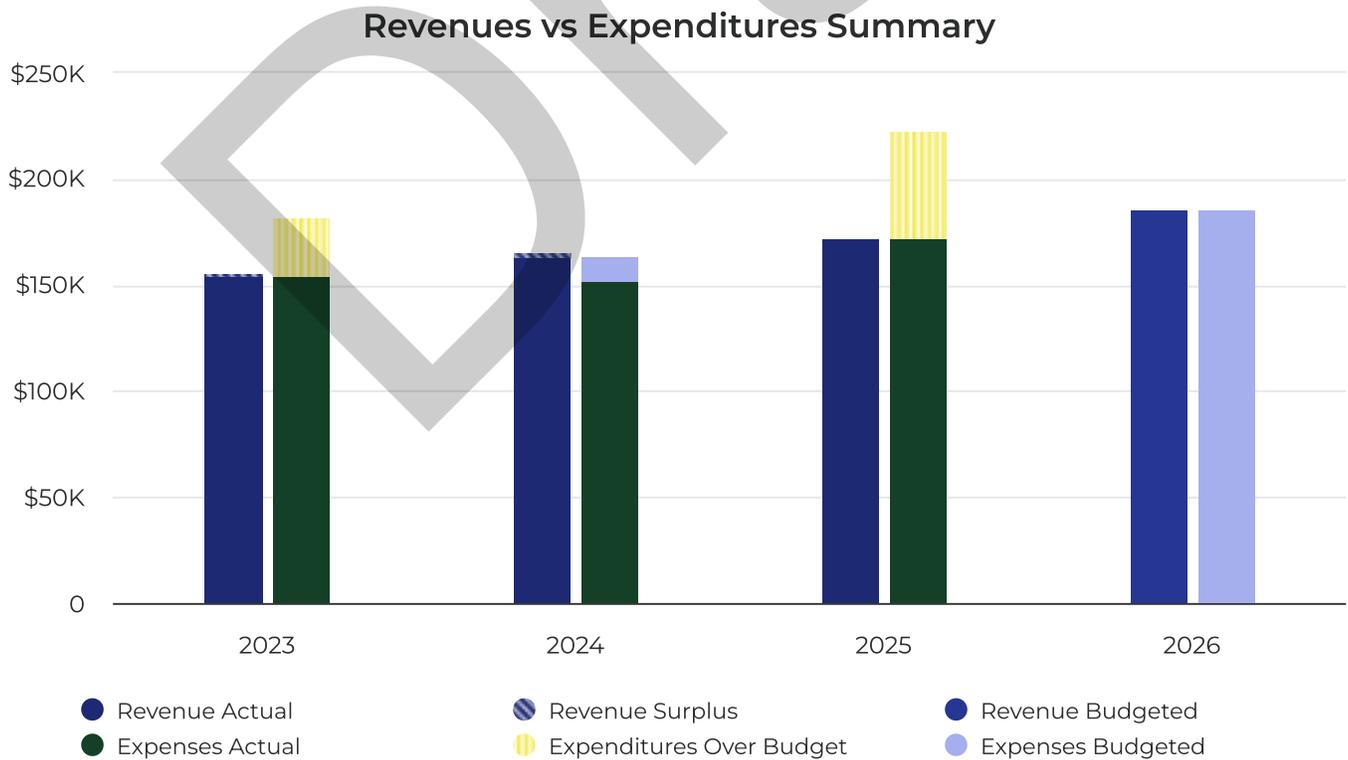
## Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$43,900	\$53,093	\$109,040	\$109,880	\$386,990	\$350,000
<b>Total Contractual Services</b>	<b>\$43,900</b>	<b>\$53,093</b>	<b>\$109,040</b>	<b>\$109,880</b>	<b>\$386,990</b>	<b>\$350,000</b>
<b>Total Expenditures</b>	<b>\$43,900</b>	<b>\$53,093</b>	<b>\$109,040</b>	<b>\$109,880</b>	<b>\$386,990</b>	<b>\$350,000</b>

# SSA #16: Fisher Farms

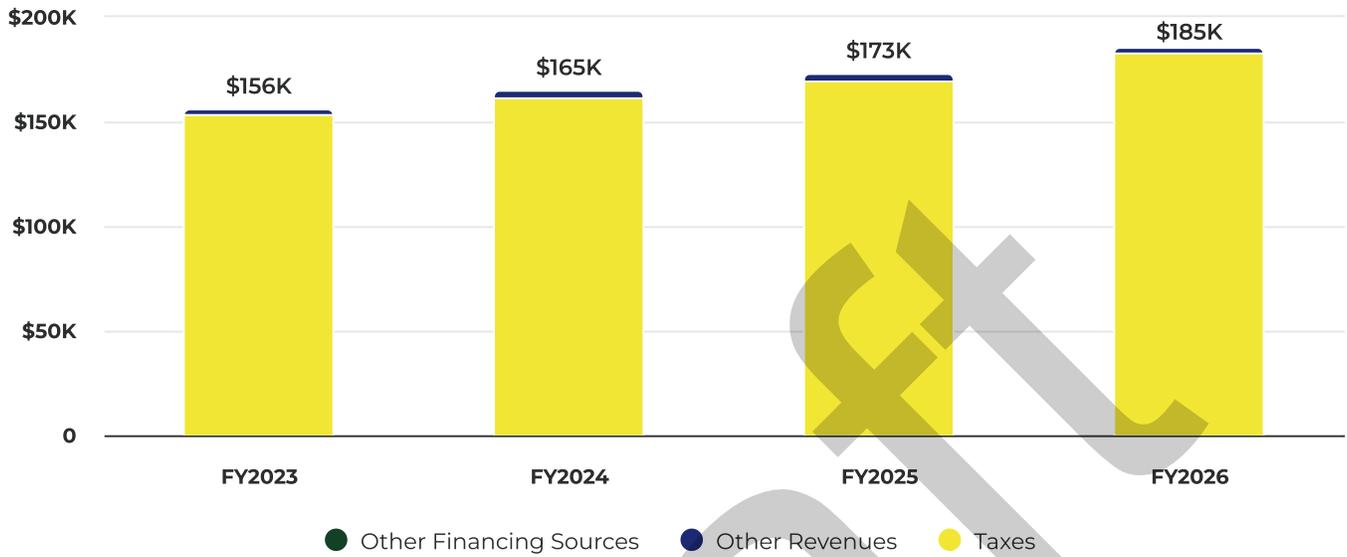


Located in the Fisher Farms subdivision of the City. This fund accounts for the retention and detention maintenance within the Fisher Farms subdivision.



## Revenues

Historical Revenues by Revenue Source Grouping

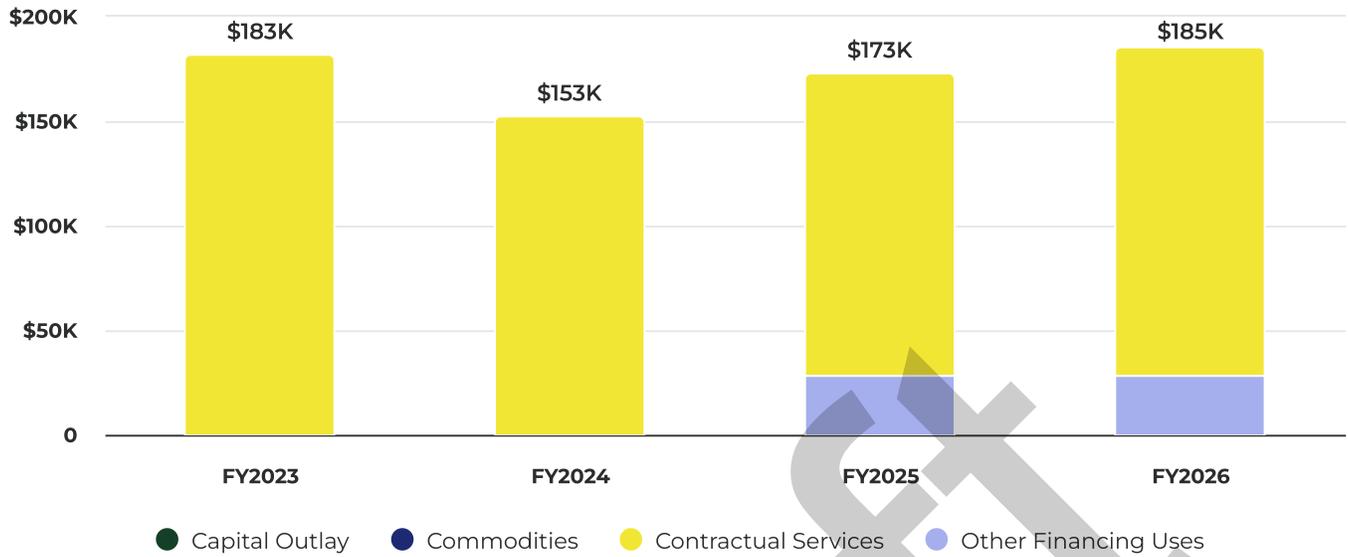


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$153,908	\$160,742	\$169,295	\$169,295	\$182,930	\$188,220
<b>Total Taxes</b>	\$153,908	\$160,742	\$169,295	\$169,295	\$182,930	\$188,220
<b>Other Revenues</b>						
Interest Income	\$2,326	\$4,757	\$3,500	\$3,500	\$2,500	\$2,000
<b>Total Other Revenues</b>	\$2,326	\$4,757	\$3,500	\$3,500	\$2,500	\$2,000
<b>Total Revenues</b>	<b>\$156,234</b>	<b>\$165,499</b>	<b>\$172,795</b>	<b>\$172,795</b>	<b>\$185,430</b>	<b>\$190,220</b>

## Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

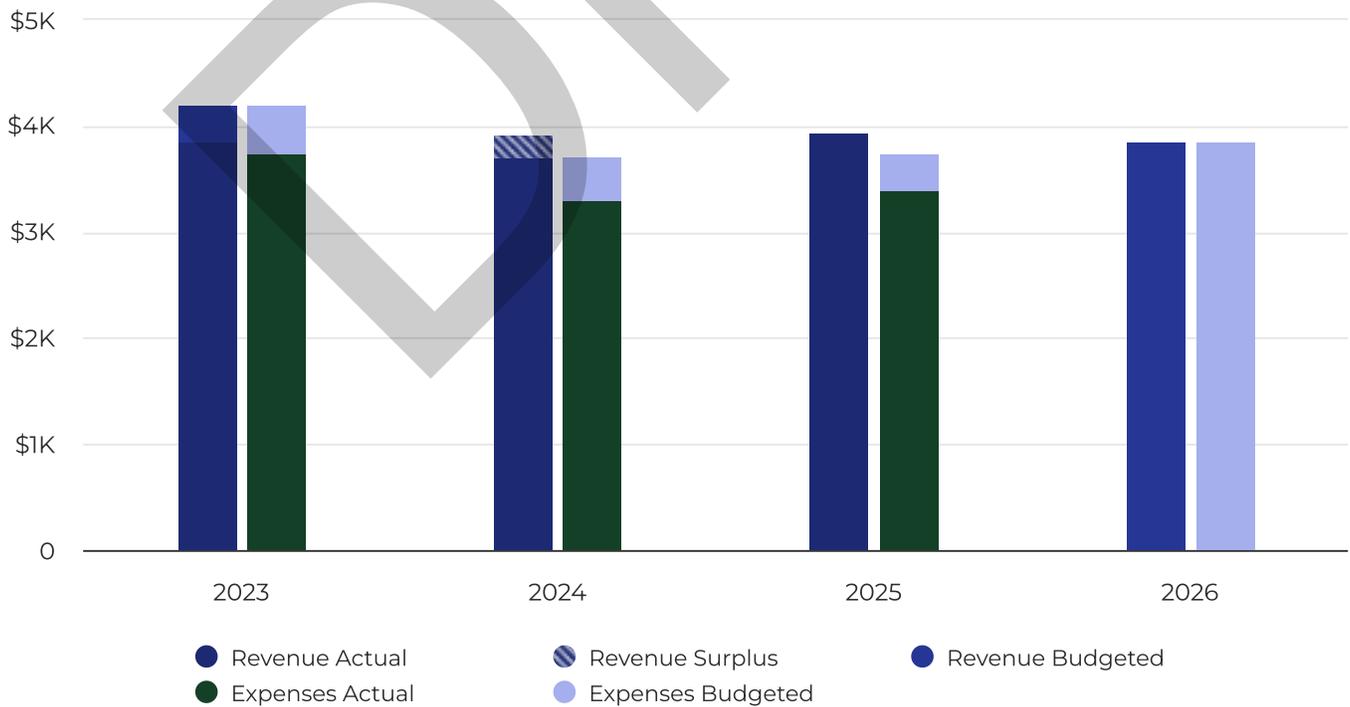
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$161,696	\$117,177	\$105,900	\$142,800	\$126,650	\$126,650
Other Professional Services	\$10,725	\$13,731	\$14,890	\$64,750	\$14,880	\$14,890
Utilities	\$10,145	\$10,956	\$23,000	\$15,000	\$15,000	\$23,000
<b>Total Contractual Services</b>	<b>\$182,565</b>	<b>\$141,864</b>	<b>\$143,790</b>	<b>\$222,550</b>	<b>\$156,530</b>	<b>\$164,540</b>
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$29,005	-	\$28,900	\$25,680
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>\$29,005</b>	<b>-</b>	<b>\$28,900</b>	<b>\$25,680</b>
<b>Total Expenditures</b>	<b>\$182,565</b>	<b>\$141,864</b>	<b>\$172,795</b>	<b>\$222,550</b>	<b>\$185,430</b>	<b>\$190,220</b>

# SSA #18: Wildwood



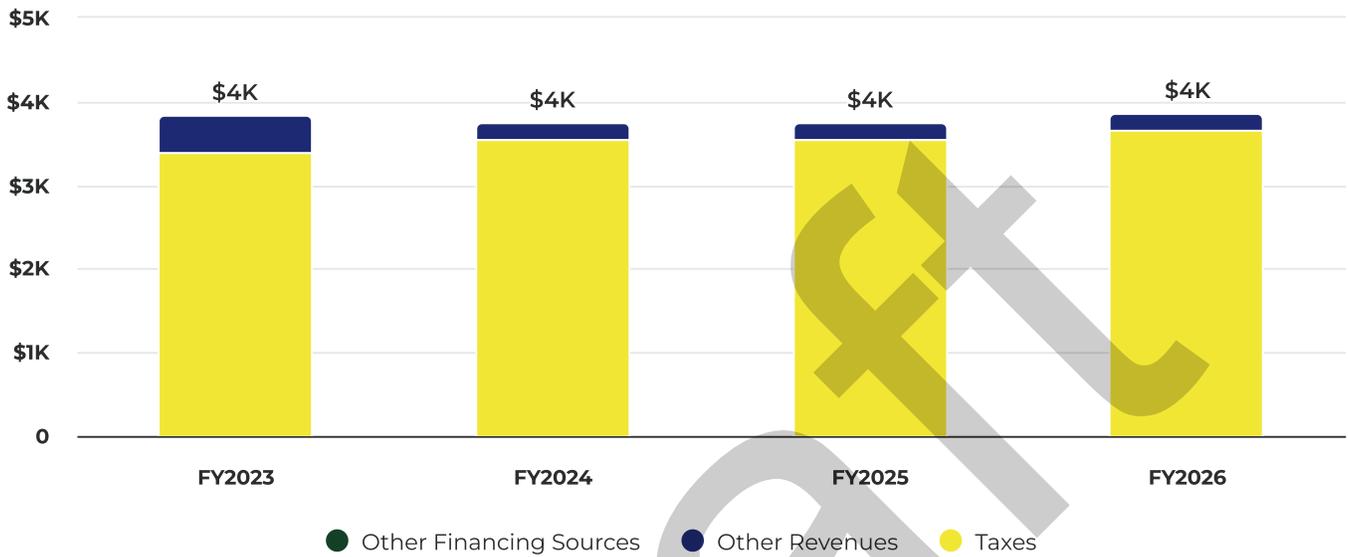
Located in the Wildwood subdivision. This fund accounts for the detention pond maintenance within the Wildwood subdivision.

### Revenues vs Expenditures Summary



## Revenues

Historical Revenues by Revenue Source Grouping



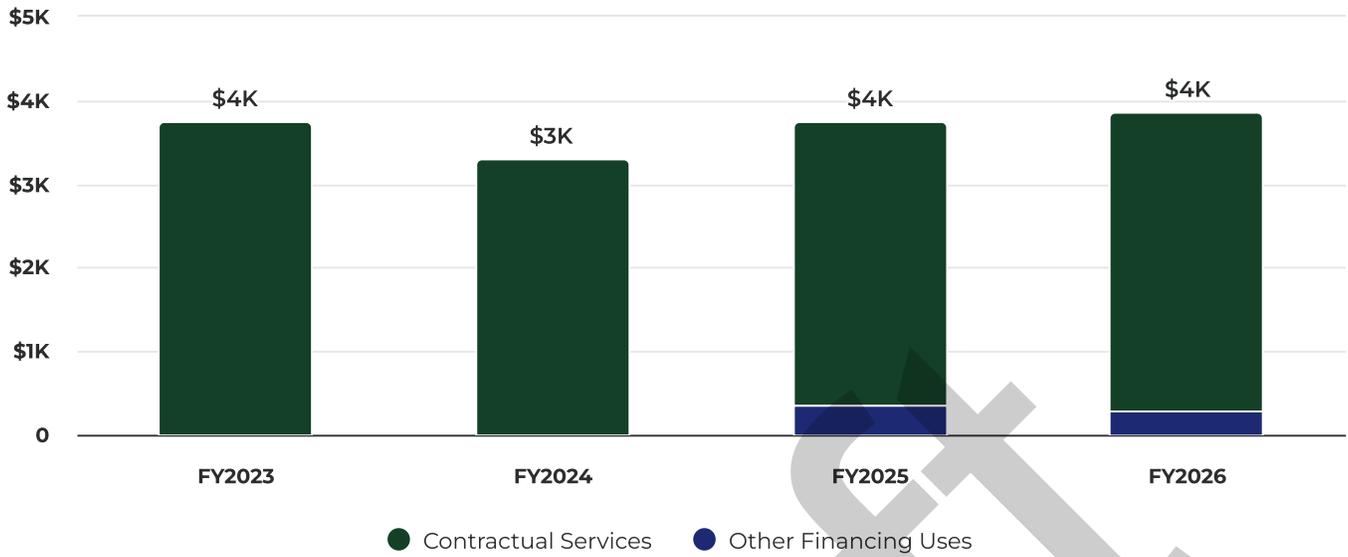
Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$3,386	\$3,542	\$3,545	\$3,545	\$3,660	\$3,635
<b>Total Taxes</b>	\$3,386	\$3,542	\$3,545	\$3,545	\$3,660	\$3,635
<b>Other Revenues</b>						
Interest Income	\$464	\$320	\$400	\$200	\$200	\$200
<b>Total Other Revenues</b>	\$464	\$320	\$400	\$200	\$200	\$200
<b>Total Revenues</b>	<b>\$3,850</b>	<b>\$3,862</b>	<b>\$3,945</b>	<b>\$3,745</b>	<b>\$3,860</b>	<b>\$3,835</b>

## Expenditures



### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

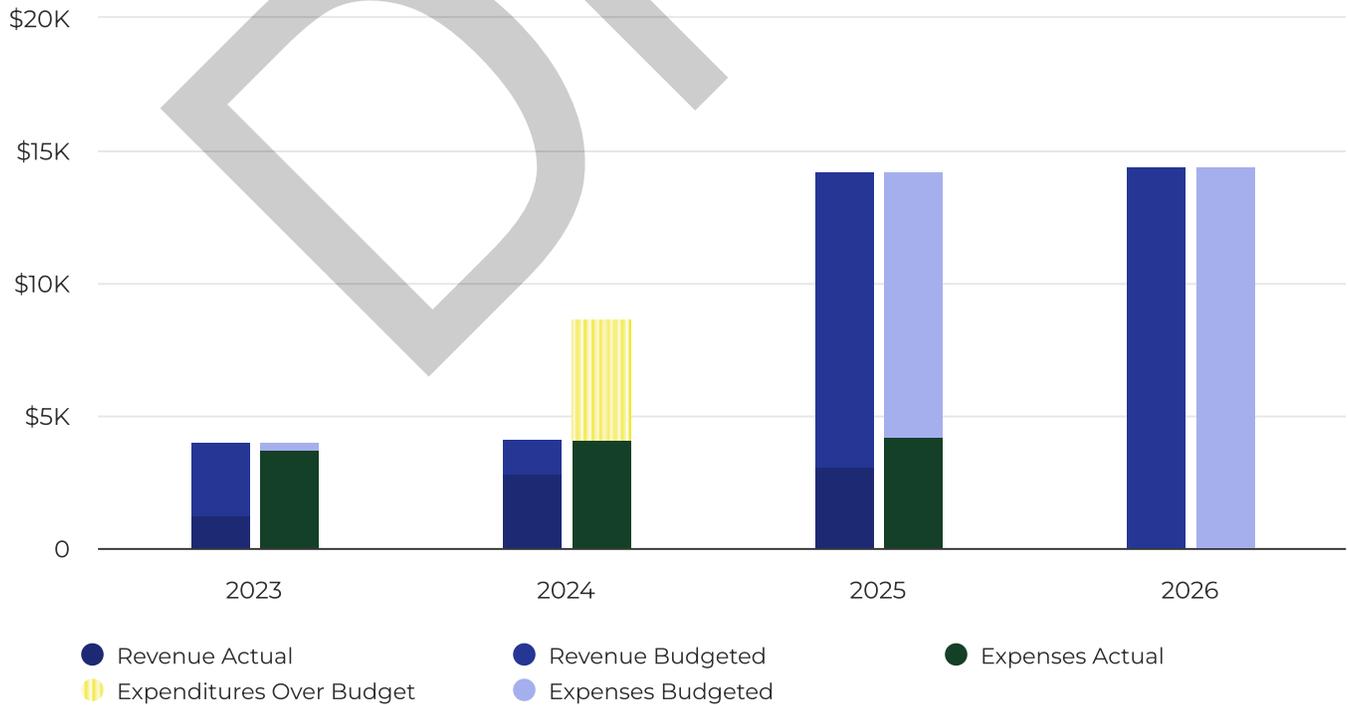
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$3,744	\$3,025	\$3,395	\$3,395	\$3,565	\$3,565
<b>Total Contractual Services</b>	\$3,744	\$3,025	\$3,395	\$3,395	\$3,565	\$3,565
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$350	-	\$295	\$270
<b>Total Other Financing Uses</b>	-	-	\$350	-	\$295	\$270
<b>Total Expenditures</b>	<b>\$3,744</b>	<b>\$3,025</b>	<b>\$3,745</b>	<b>\$3,395</b>	<b>\$3,860</b>	<b>\$3,835</b>

# SSA #23: Sunset Meadows



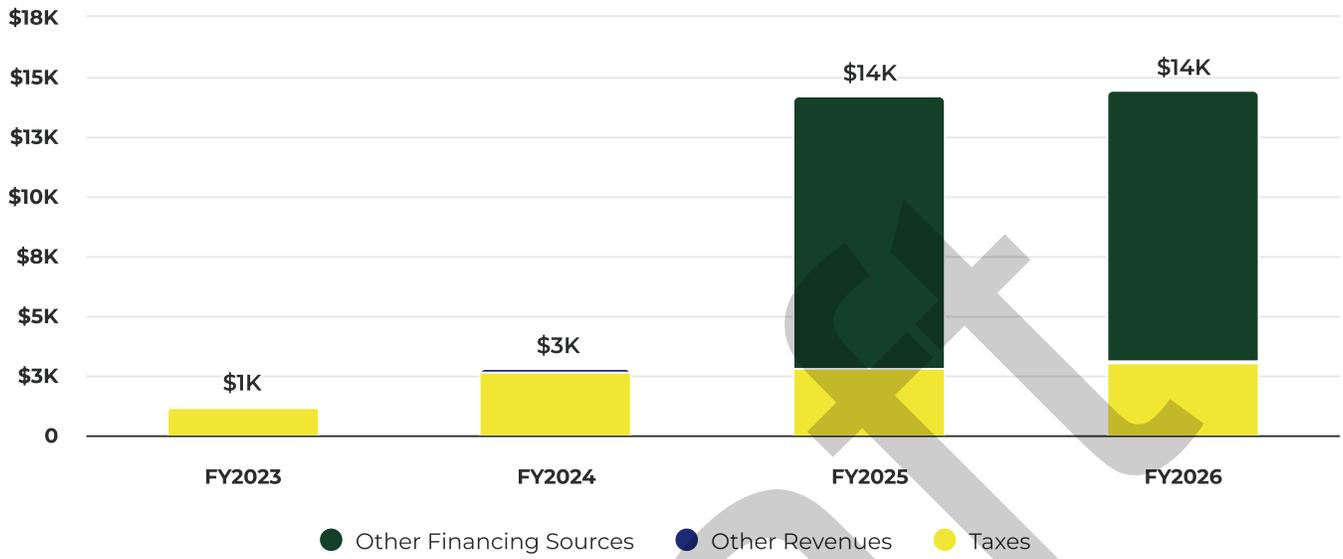
Located in the Sunset Meadows subdivision. This fund accounts for the detention pond maintenance within the Sunset Meadows subdivision.

## Revenues vs Expenditures Summary



# Revenues

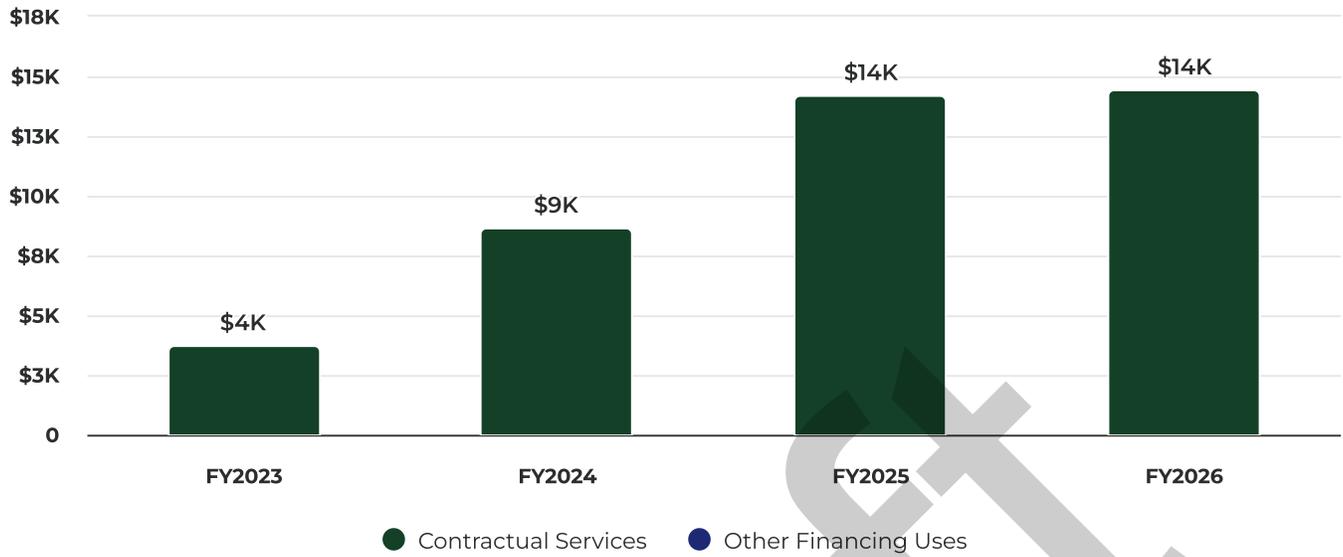
Historical Revenues by Revenue Source Grouping



Revenues by Revenue Source Grouping

# Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

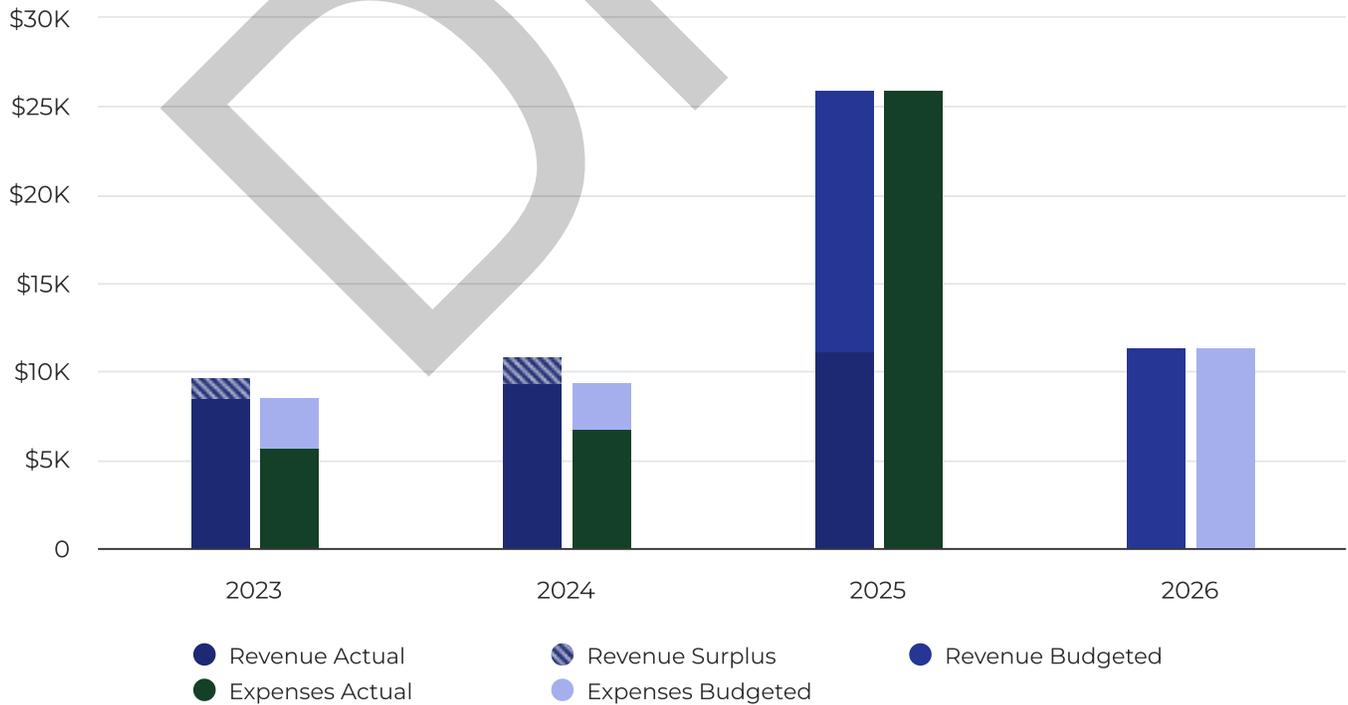
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$3,520	\$3,255	\$14,235	\$4,235	\$14,420	\$4,615
Publishing	\$194	-	-	-	-	-
<b>Total Contractual Services</b>	\$3,714	\$3,255	\$14,235	\$4,235	\$14,420	\$4,615
<b>Total Expenditures</b>	\$3,714	\$3,255	\$14,235	\$4,235	\$14,420	\$4,615

# SSA #26: Westhaven



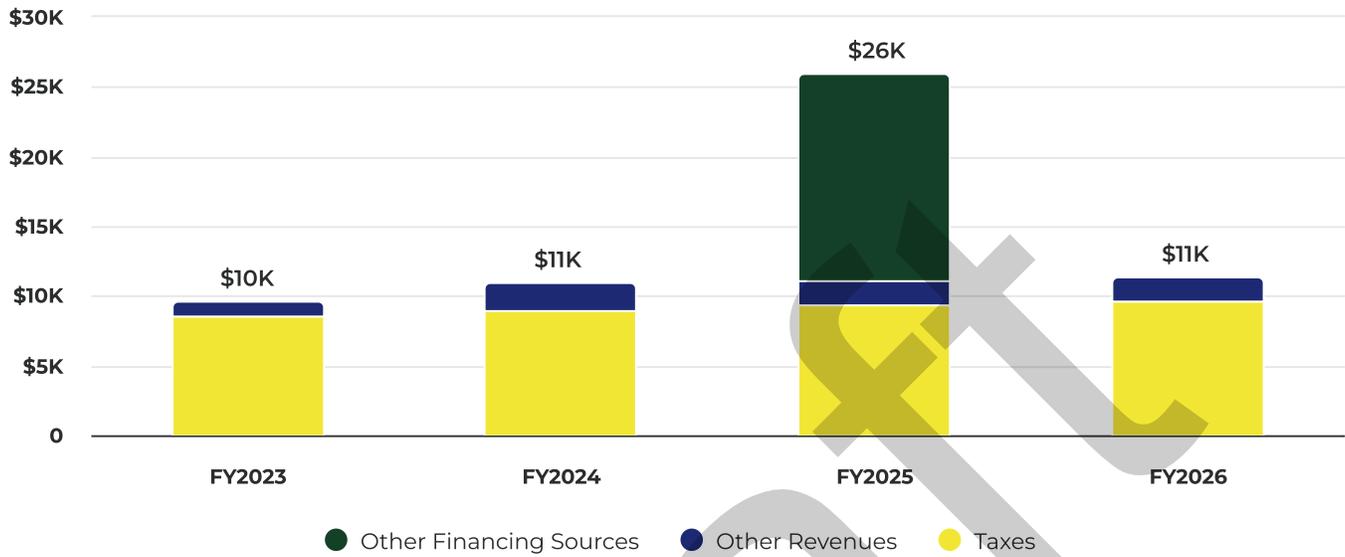
Located in the Westhaven subdivision. This fund accounts for the detention pond maintenance within the Westhaven subdivision.

### Revenues vs Expenditures Summary



# Revenues

Historical Revenues by Revenue Source Grouping



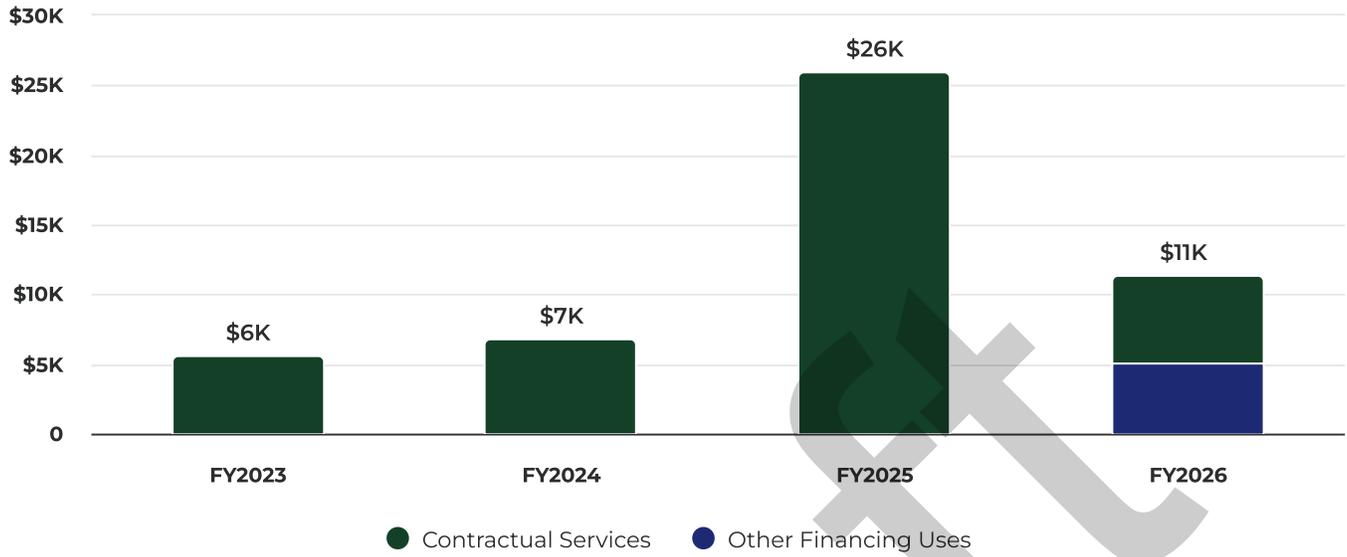
Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted	FY 2025 Budgeted vs. FY 2026 Budgeted (\$ Change)
<b>Taxes</b>							
Property Tax	\$8,518	\$8,921	\$9,370	\$9,370	\$9,680	\$10,165	\$310
<b>Total Taxes</b>	\$8,518	\$8,921	\$9,370	\$9,370	\$9,680	\$10,165	\$310
<b>Other Revenues</b>							
Interest Income	\$1,182	\$2,357	\$1,800	\$1,800	\$1,700	\$1,700	-\$100
<b>Total Other Revenues</b>	\$1,182	\$2,357	\$1,800	\$1,800	\$1,700	\$1,700	-\$100
<b>Other Financing Sources</b>							
Reappropriation	-	-	-	\$14,775	-	-	-\$14,775
<b>Total Other Financing Sources</b>	-	-	-	\$14,775	-	-	-\$14,775
<b>Total Revenues</b>	<b>\$9,700</b>	<b>\$11,278</b>	<b>\$11,170</b>	<b>\$25,945</b>	<b>\$11,380</b>	<b>\$11,865</b>	<b>-\$14,565</b>



# Expenditures

Historical Expenditures by Expense Object Categories



## Expenditures by Expense Object Categories

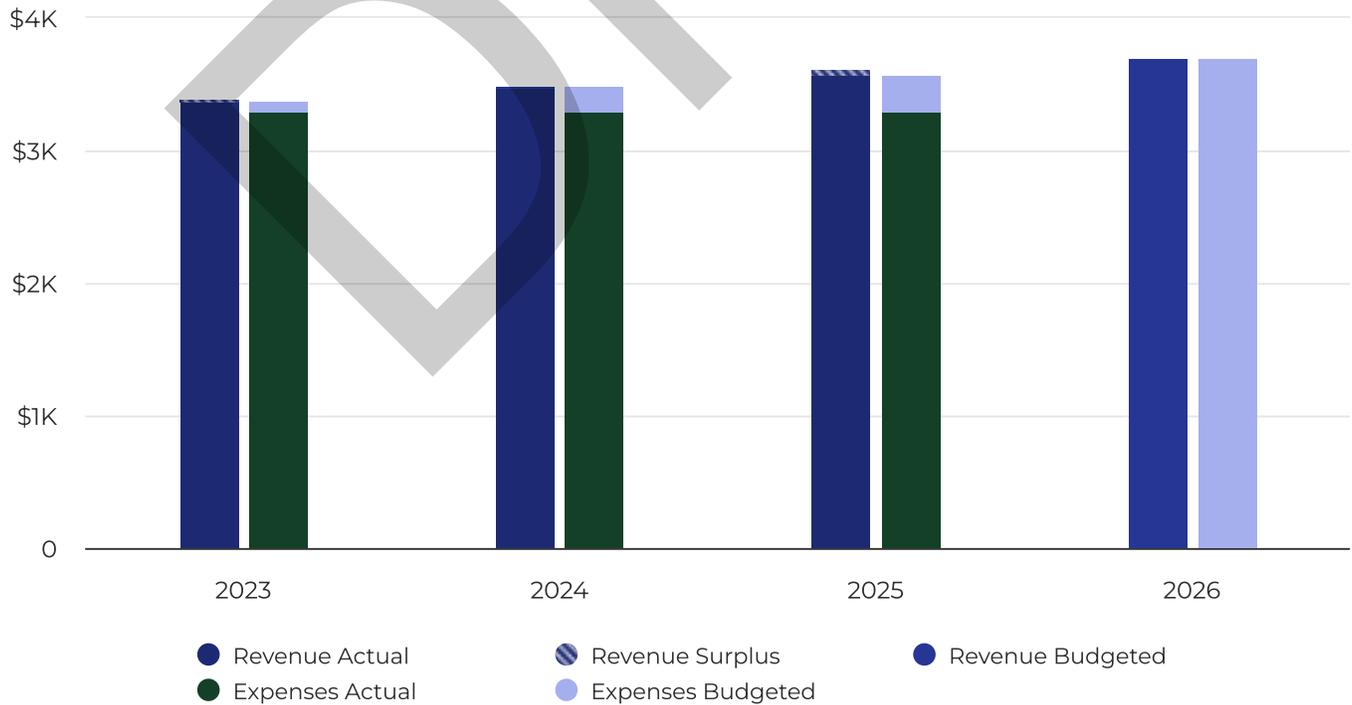
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$5,688	\$5,435	\$5,945	\$5,945	\$6,240	\$6,550
Engineering Service	-	-	\$20,000	\$20,000	-	-
<b>Total Contractual Services</b>	\$5,688	\$5,435	\$25,945	\$25,945	\$6,240	\$6,550
<b>Other Financing Uses</b>						
Source of Reserves	-	-	-	-	\$5,140	\$5,315
<b>Total Other Financing Uses</b>	-	-	-	-	\$5,140	\$5,315
<b>Total Expenditures</b>	<b>\$5,688</b>	<b>\$5,435</b>	<b>\$25,945</b>	<b>\$25,945</b>	<b>\$11,380</b>	<b>\$11,865</b>

# SSA# 32: On 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.

### Revenues vs Expenditures Summary



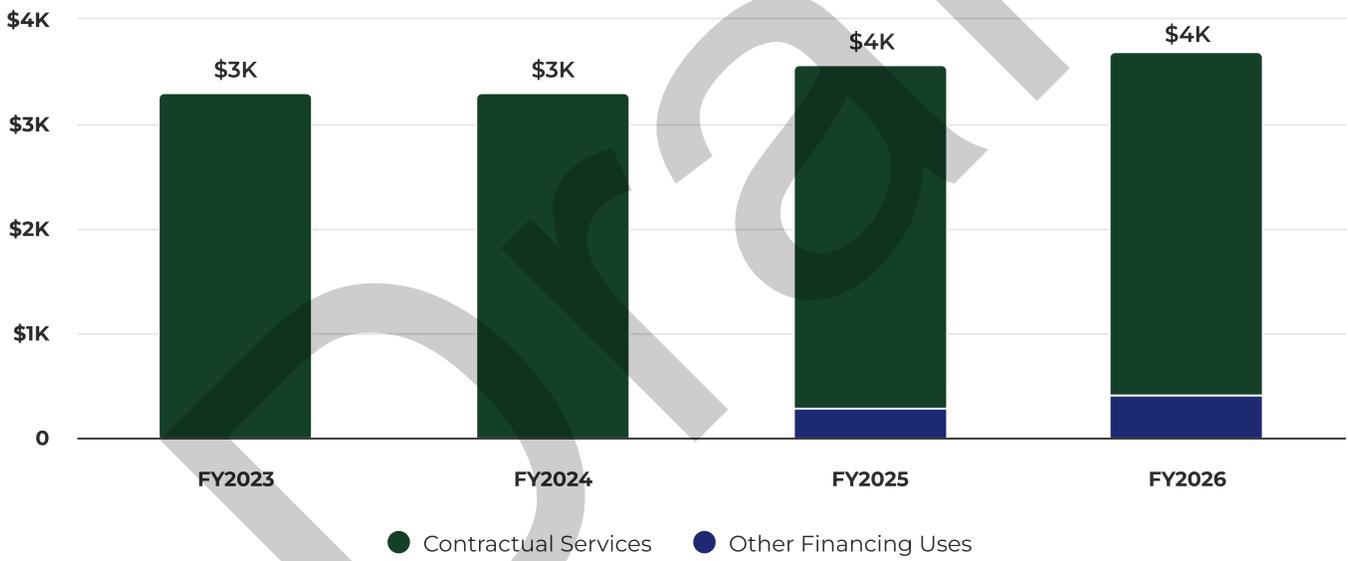
# Revenues

## Revenues by Revenue Source Grouping



# Expenditures

### Historical Expenditures by Expense Object Categories



**Expenditures by Expense Object Categories**

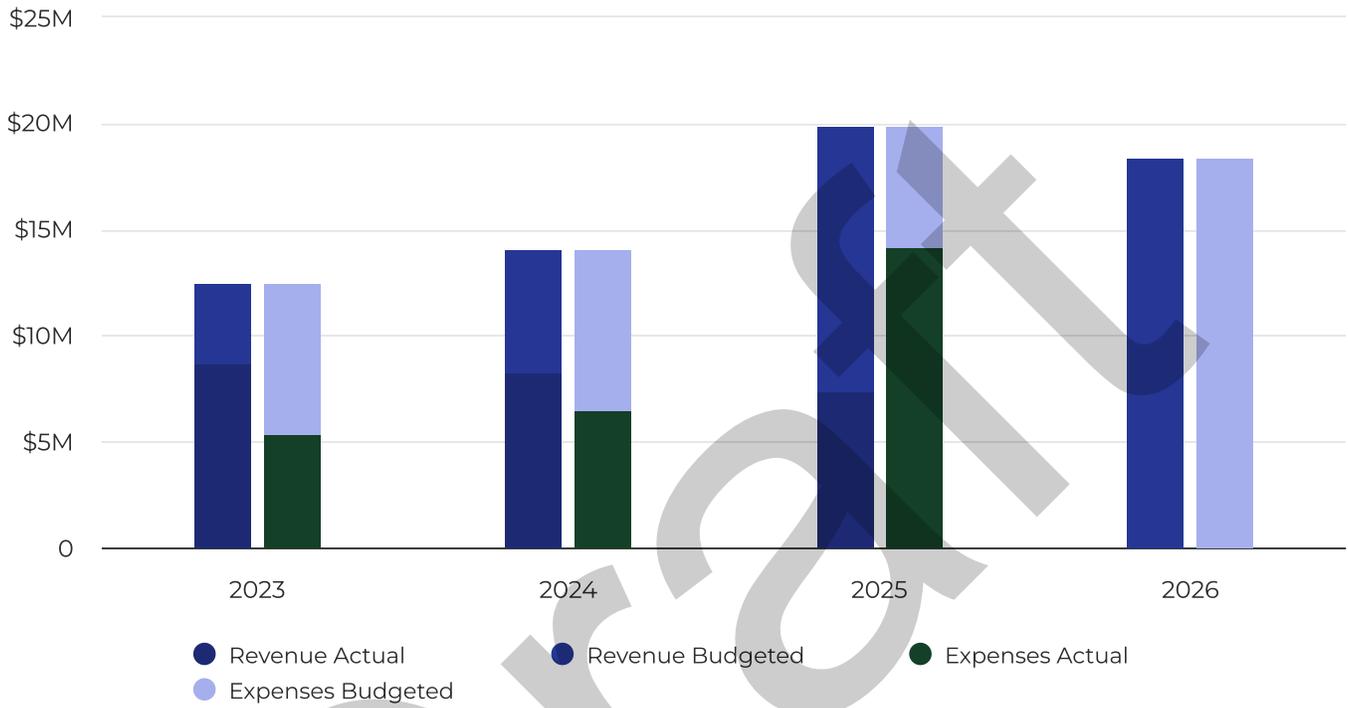
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
<b>Total Contractual Services</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,300</b>
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$280	-	\$405	\$515
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>\$280</b>	<b>-</b>	<b>\$405</b>	<b>\$515</b>
<b>Total Expenditures</b>	<b>\$3,300</b>	<b>\$3,300</b>	<b>\$3,580</b>	<b>\$3,300</b>	<b>\$3,705</b>	<b>\$3,815</b>

Draft

# Capital Projects Funds

Capital Project Funds account for the capital expenditures of the city, excluding the enterprise funds.

### Revenues vs Expenditures Summary



Revenues

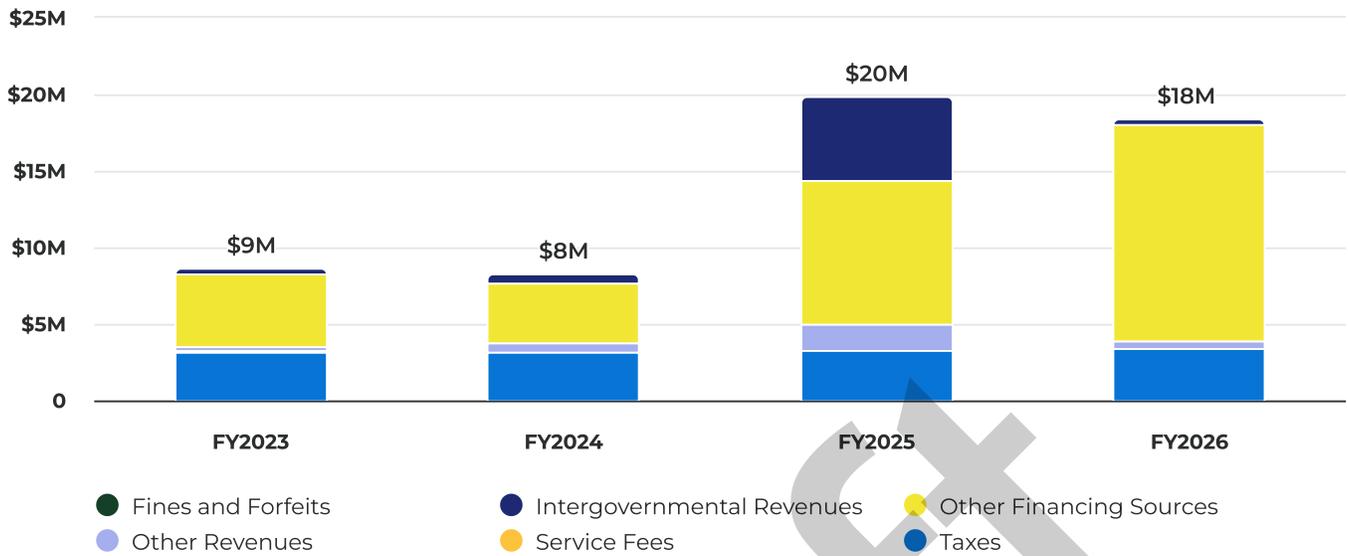
### Historical Revenues by Fund



### Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
General Capital Projects	\$1,629,067	\$2,460,921	\$1,672,000	\$60,000	\$1,411,500	\$615,000
Infrastructure Capital Projects	\$3,482,285	\$3,835,768	\$11,069,500	\$4,471,605	\$6,957,480	\$3,891,910
Prairie Green	\$96,616	\$124,138	\$102,850	\$106,150	\$106,150	\$106,150
Capital Equipment	\$3,072,531	\$1,958,766	\$2,888,835	\$2,201,575	\$2,410,925	\$2,395,925
TIF Funds	\$393,140	\$848,775	\$4,167,420	\$560,540	\$7,510,405	\$2,356,895
<b>Total Revenues</b>	<b>\$8,673,638</b>	<b>\$9,228,369</b>	<b>\$19,900,605</b>	<b>\$7,399,870</b>	<b>\$18,396,460</b>	<b>\$9,365,880</b>

### Historical Revenues by Revenue Source Grouping

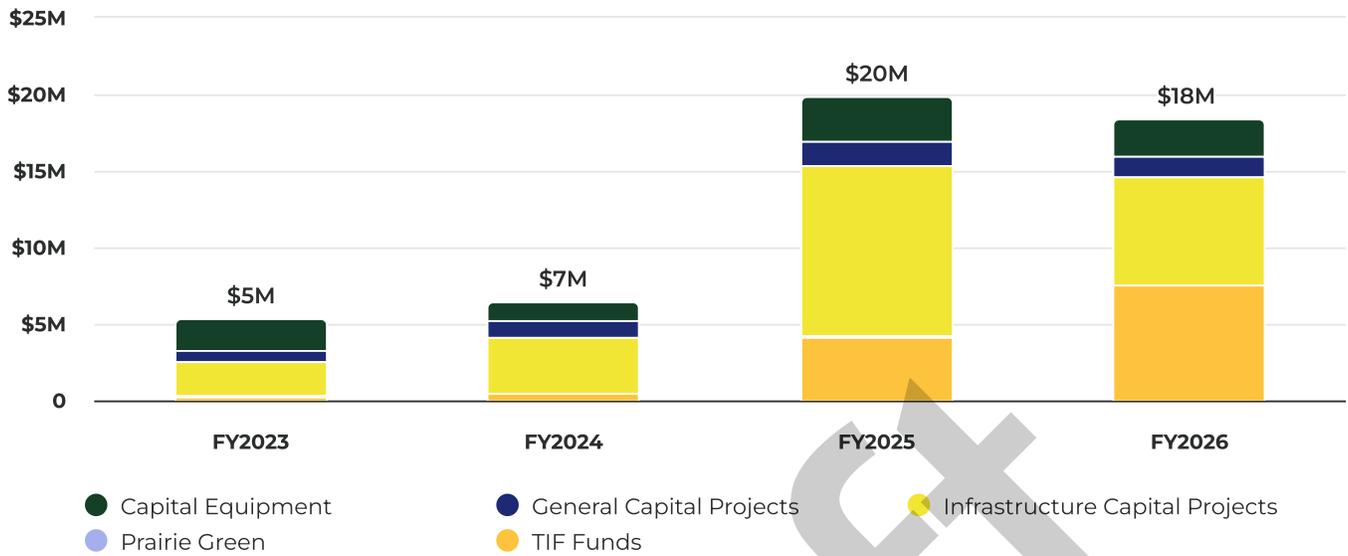


### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
Taxes	\$3,143,903	\$3,242,820	\$3,350,540	\$3,243,000	\$3,414,100	\$3,476,950
Intergovernmental Revenues	\$322,995	\$891,564	-	\$5,483,375	\$348,500	\$348,500
Fines and Forfeits	\$4,043	-	-	-	-	-
Service Fees	\$115,134	\$8,928	\$5,000	\$5,000	\$36,000	\$5,000
Other Revenues	\$297,359	\$632,378	\$627,725	\$1,733,450	\$482,075	\$452,075
Other Financing Sources	\$4,790,204	\$4,452,679	\$3,416,605	\$9,435,780	\$14,115,785	\$5,083,355
<b>Total Revenues</b>	<b>\$8,673,638</b>	<b>\$9,228,369</b>	<b>\$7,399,870</b>	<b>\$19,900,605</b>	<b>\$18,396,460</b>	<b>\$9,365,880</b>

### Expenditures

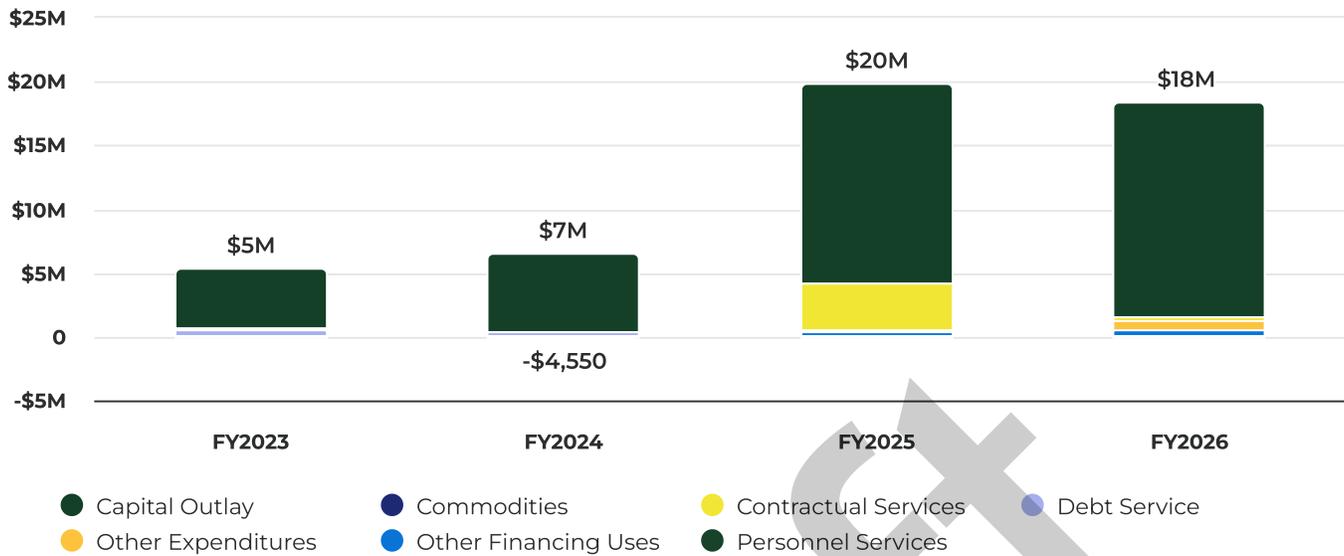
### Historical Expenditures by Fund



### Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
General Capital Projects	\$698,915	\$335,785	\$1,672,000	\$1,187,730	\$1,411,500	\$615,000
Infrastructure Capital Projects	\$2,299,128	\$3,356,722	\$11,069,500	\$9,398,350	\$6,957,480	\$3,891,910
Prairie Green	\$43,302	\$2,073	\$102,850	\$19,000	\$106,150	\$106,150
Capital Equipment	\$2,018,346	\$1,319,727	\$2,888,835	\$3,011,100	\$2,410,925	\$2,395,925
TIF Funds	\$270,432	\$698,682	\$4,167,420	\$600,203	\$7,510,405	\$2,356,895
<b>Total Expenditures</b>	<b>\$5,330,122</b>	<b>\$5,712,988</b>	<b>\$19,900,605</b>	<b>\$14,216,383</b>	<b>\$18,396,460</b>	<b>\$9,365,880</b>

### Historical Expenditures by Expense Object Categories



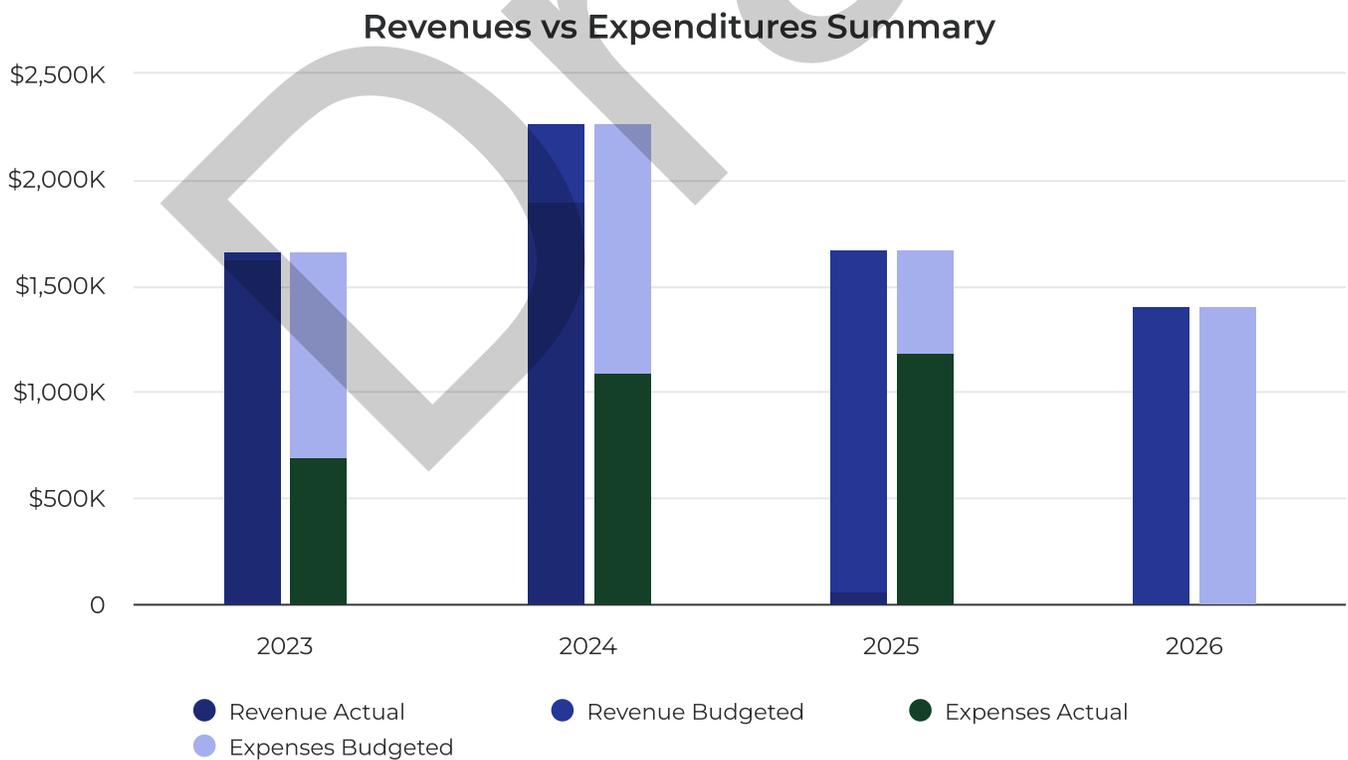
### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$126,949	\$137,008	\$155,239	\$143,483	\$163,947	\$172,017
Contractual Services	\$166,340	\$158,759	\$3,607,406	\$173,790	\$246,543	\$285,973
Commodities	-	\$248	-	-	-	-
Debt Service	\$423,288	\$251,357	\$184,170	\$206,170	-	-
Capital Outlay	\$4,592,508	\$5,170,165	\$15,690,595	\$13,682,940	\$16,832,885	\$6,552,215
Other Expenditures	\$21,037	-\$4,550	-	\$10,000	\$711,000	\$12,000
Other Financing Uses	-	-	\$263,195	-	\$442,085	\$2,343,675
<b>Total Expenditures</b>	<b>\$5,330,122</b>	<b>\$5,712,988</b>	<b>\$19,900,605</b>	<b>\$14,216,383</b>	<b>\$18,396,460</b>	<b>\$9,365,880</b>

# General Capital Projects Fund

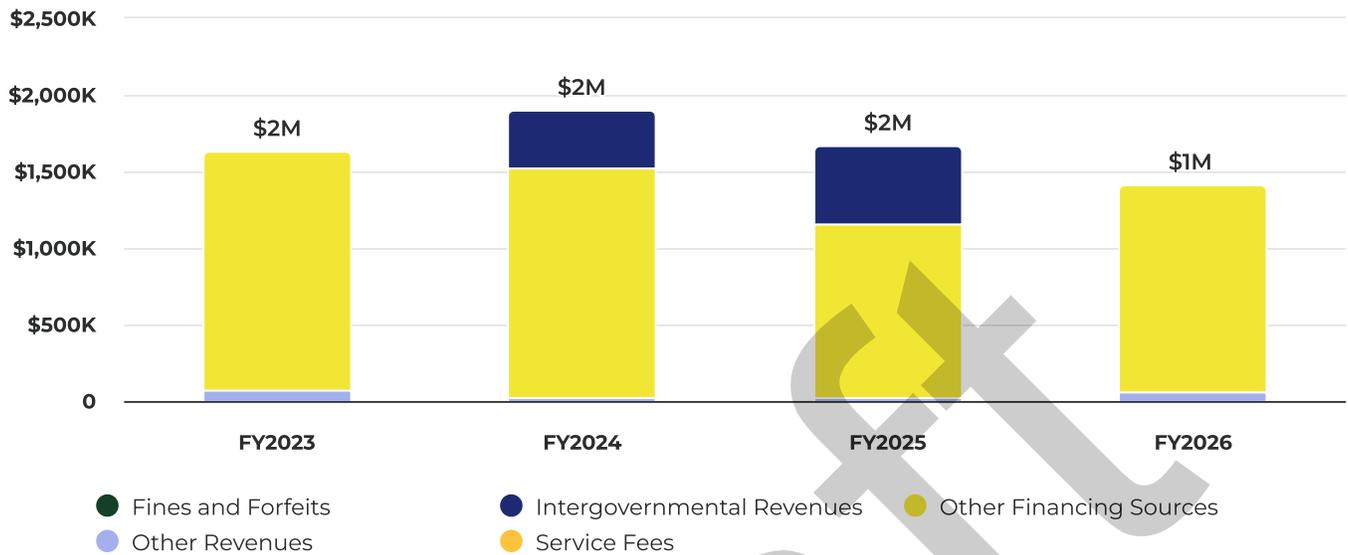


The General Capital Projects Fund accounts for the purchase of land, building repairs and improvements, for various special projects, and other capital improvements. Initial funding was provided by the closure of the Working Cash Fund and the transfer of the remaining funds. Resources are provided by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



# Revenues

Historical Revenues by Revenue Source Grouping

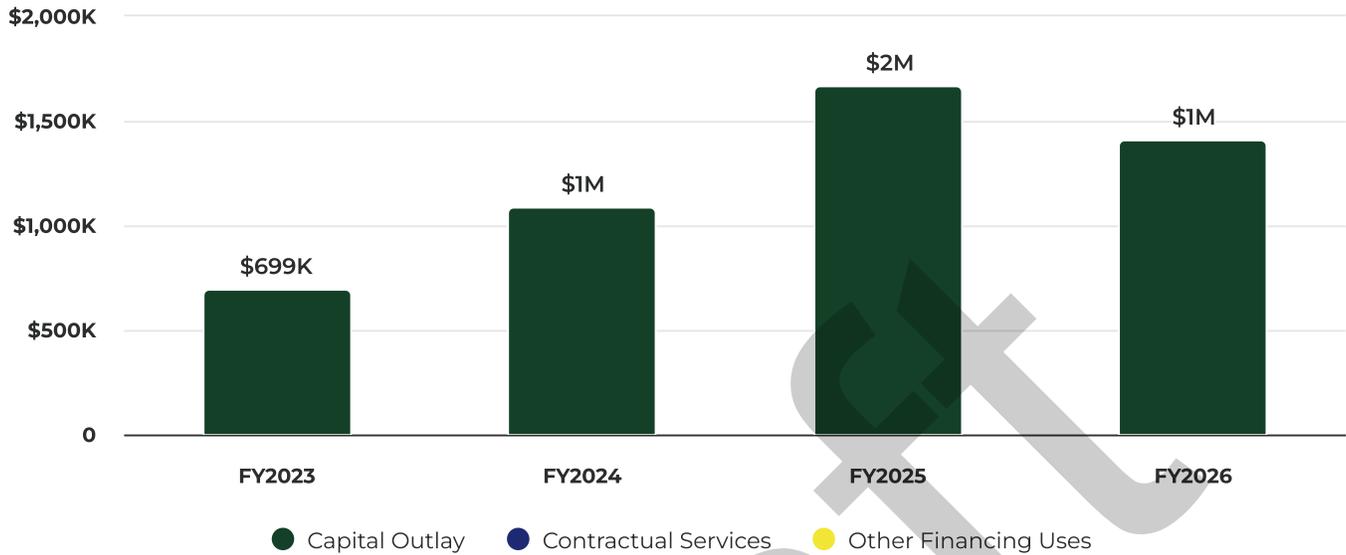


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Intergovernmental Revenues</b>						
Federal Grants	-	\$208,567	\$512,775	-	-	-
State/Local Grants	-	\$34,381	-	-	-	-
<b>Total Intergovernmental Revenues</b>	-	\$242,948	\$512,775	-	-	-
<b>Other Revenues</b>						
Interest Income	\$17,804	\$66,191	\$25,000	\$60,000	\$55,000	\$50,000
Reimbursed Expenditures	\$57,658	\$6	-	-	-	-
<b>Total Other Revenues</b>	\$75,462	\$66,197	\$25,000	\$60,000	\$55,000	\$50,000
<b>Other Financing Sources</b>						
Interfund Transfers In	\$1,553,605	\$2,151,777	-	-	\$500,000	-
Reappropriation	-	-	\$1,134,225	-	\$856,500	\$565,000
<b>Total Other Financing Sources</b>	\$1,553,605	\$2,151,777	\$1,134,225	-	\$1,356,500	\$565,000
<b>Total Revenues</b>	<b>\$1,629,067</b>	<b>\$2,460,921</b>	<b>\$1,672,000</b>	<b>\$60,000</b>	<b>\$1,411,500</b>	<b>\$615,000</b>

# Expenditures

Historical Expenditures by Expense Object Categories



## Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Publishing	-	\$20	-	-	-	-
<b>Total Contractual Services</b>	-	\$20	-	-	-	-
<b>Capital Outlay</b>						
Improvements Other than Buildings	-	\$31,967	-	-	-	-
Land	\$217,336	-	-	-	-	-
Buildings & Improvements	\$236,102	\$4,103	\$552,000	\$132,000	\$600,000	\$600,000
Improvements Other than Buildings	-	\$107,530	-	-	-	-
Improvements Other than Buildings	-	-	\$125,000	\$125,000	\$400,000	-
Improvements Other than Buildings	\$11,000	\$37,849	\$140,000	\$91,000	-	-
Buildings & Improvements	\$50,564	-	-	-	-	-
Machinery & Equipment	\$25,385	-	\$650,000	\$650,000	-	-
Office Furniture	-	-	\$20,000	\$15,000	-	-
Buildings & Improvements	-	-	\$170,000	\$130,430	-	-
Improvements Other than Buildings	-	-	-	-	\$26,500	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Buildings & Improvements	\$8,506	\$151,226	\$15,000	\$44,300	\$15,000	\$15,000
Improvements Other than Buildings	\$150,022	\$3,091	-	-	\$370,000	-
<b>Total Capital Outlay</b>	\$698,915	\$335,765	\$1,672,000	\$1,187,730	\$1,411,500	\$615,000
<b>Total Expenditures</b>	<b>\$698,915</b>	<b>\$335,785</b>	<b>\$1,672,000</b>	<b>\$1,187,730</b>	<b>\$1,411,500</b>	<b>\$615,000</b>

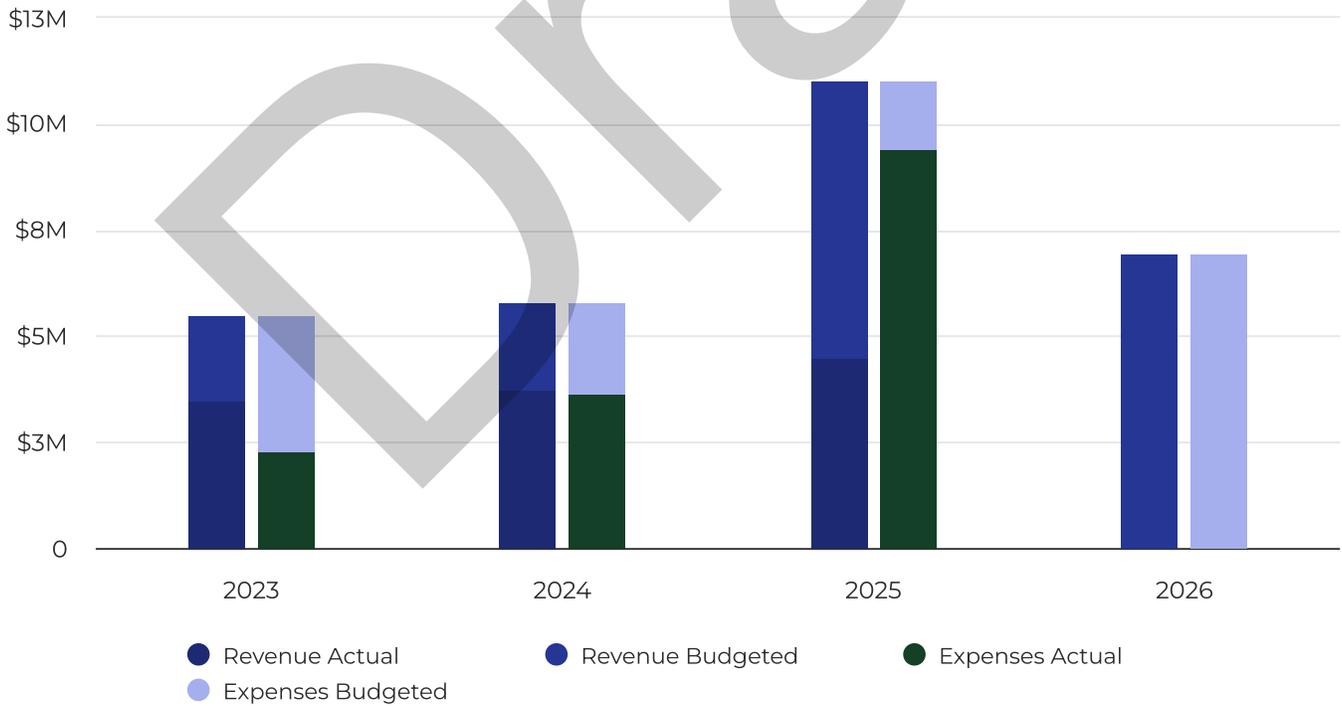
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# Infrastructure Capital Projects



The Infrastructure Capital Projects Fund accounts for various infrastructure capital improvements.

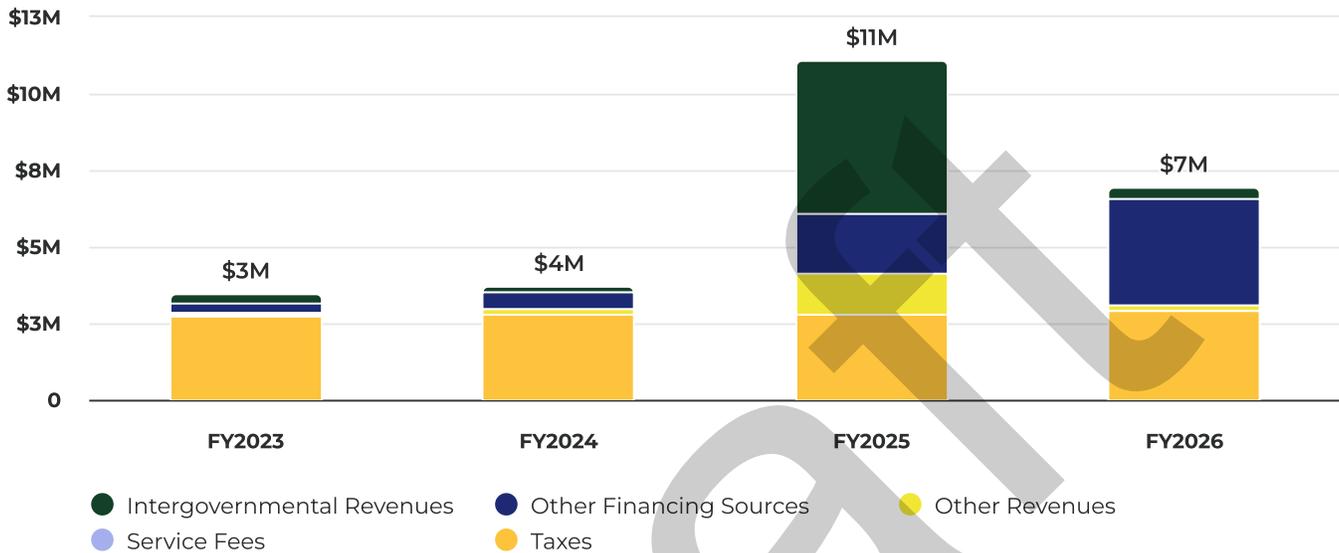
## Revenues vs Expenditures Summary



# Revenues

Resources are provided by the 0.5% Non-Home-Rule Sales Tax instituted in 2007 and Federal, State, and Local grants. In FY 2026, the City will receive grants to cover most of the City's 20% share of the E State Street Project. The FY 2025 approved budget was much higher because it was the City's understanding that it would pay for the project and seek reimbursement from the State for their share.

### Historical Revenues by Revenue Source Grouping



### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Non-Home Rule Sales Tax	\$2,762,826	\$2,823,412	\$2,800,000	\$2,850,000	\$2,900,000	\$2,950,000
<b>Total Taxes</b>	\$2,762,826	\$2,823,412	\$2,800,000	\$2,850,000	\$2,900,000	\$2,950,000
<b>Intergovernmental Revenues</b>						
Federal Grants	\$289,027	\$110,973	-	-	-	-
State/Local Grants	-	\$157,421	\$4,970,600	-	\$348,500	\$348,500
<b>Total Intergovernmental Revenues</b>	\$289,027	\$268,394	\$4,970,600	-	\$348,500	\$348,500
<b>Service Fees</b>						
General Government Fees	\$28,880	\$1,800	\$5,000	\$5,000	\$36,000	\$5,000
<b>Total Service Fees</b>	\$28,880	\$1,800	\$5,000	\$5,000	\$36,000	\$5,000
<b>Other Revenues</b>						
Interest Income	\$78,889	\$211,802	\$180,000	\$200,000	\$160,000	\$160,000

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Insurance & Property Damage	-	\$30,360	-	-	-	-
Reimbursed Expenditures	\$13,706	-	\$1,149,520	-	-	-
Miscellaneous	\$8,957	-	-	-	-	-
<b>Total Other Revenues</b>	<b>\$101,552</b>	<b>\$242,162</b>	<b>\$1,329,520</b>	<b>\$200,000</b>	<b>\$160,000</b>	<b>\$160,000</b>
<b>Other Financing Sources</b>						
Interfund Transfers In	\$300,000	\$500,000	\$1,416,605	\$1,416,605	-	-
Reappropriation	-	-	\$547,775	-	\$3,512,980	\$428,410
<b>Total Other Financing Sources</b>	<b>\$300,000</b>	<b>\$500,000</b>	<b>\$1,964,380</b>	<b>\$1,416,605</b>	<b>\$3,512,980</b>	<b>\$428,410</b>
<b>Total Revenues</b>	<b>\$3,482,285</b>	<b>\$3,835,768</b>	<b>\$11,069,500</b>	<b>\$4,471,605</b>	<b>\$6,957,480</b>	<b>\$3,891,910</b>

## Expenditures

### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Banking Service	\$11	\$6,153	\$500	\$500	\$500	\$500
<b>Total Contractual Services</b>	<b>\$11</b>	<b>\$6,153</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>Capital Outlay</b>						
Improvements Other than Buildings	\$2,294,117	\$3,350,568	\$11,069,000	\$9,397,850	\$6,956,980	\$3,891,410
<b>Total Capital Outlay</b>	<b>\$2,294,117</b>	<b>\$3,350,568</b>	<b>\$11,069,000</b>	<b>\$9,397,850</b>	<b>\$6,956,980</b>	<b>\$3,891,410</b>
<b>Other Expenditures</b>						
Bad Debt	\$5,000	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$2,299,128</b>	<b>\$3,356,722</b>	<b>\$11,069,500</b>	<b>\$9,398,350</b>	<b>\$6,957,480</b>	<b>\$3,891,910</b>

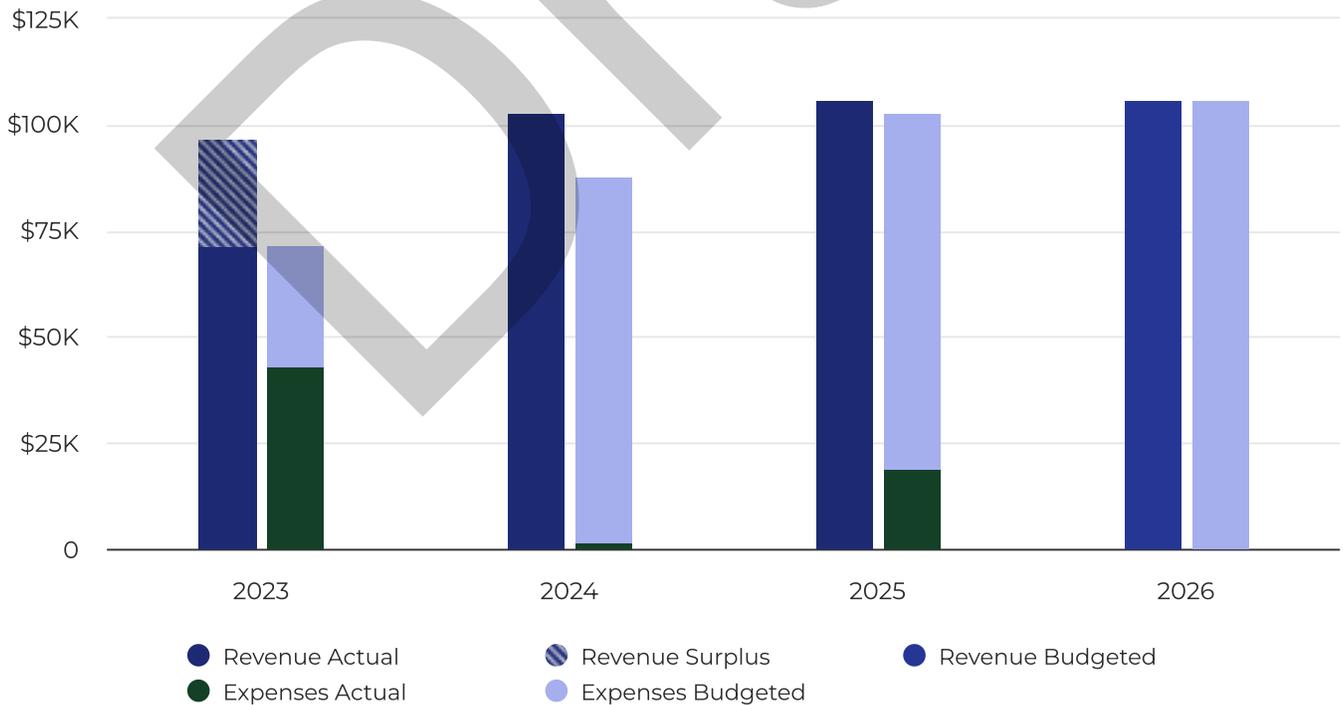


# Prairie Green Capital Project Fund



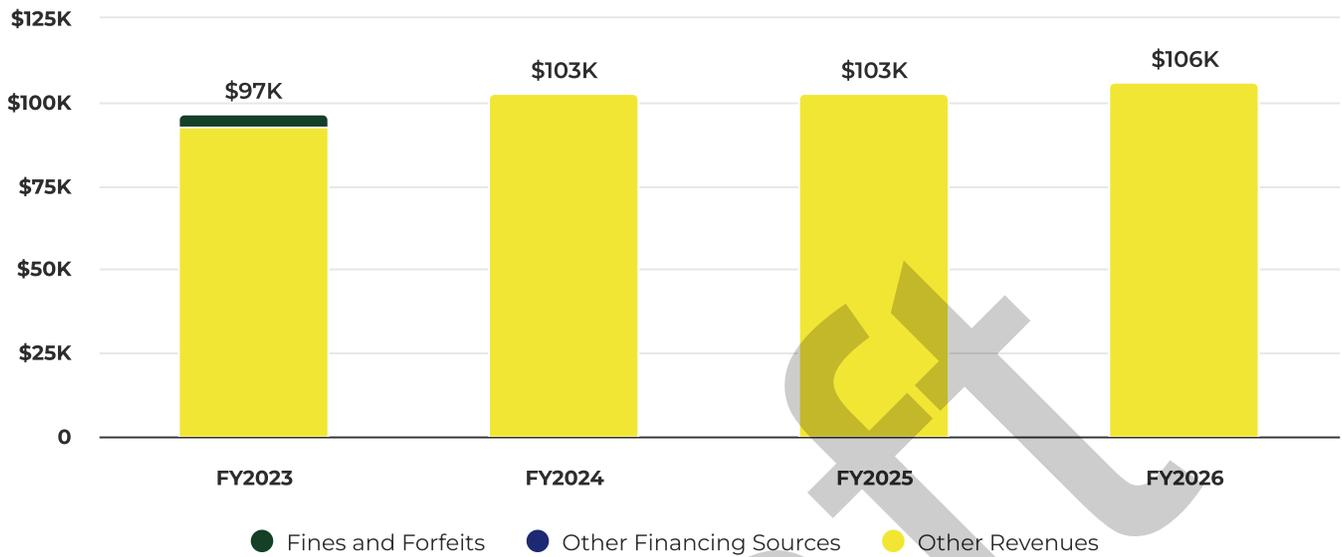
Prairie Green Preserve is a 580-acre publicly-owned prairie/wetland restoration and passive recreation site. The City rents the farmland to an owner for crop production. 106-acres of wetland are available for purchase. As of December 31, 2024, 63 acres remain.

## Revenues vs Expenditures Summary



# Revenues

Historical Revenues by Revenue Source Grouping



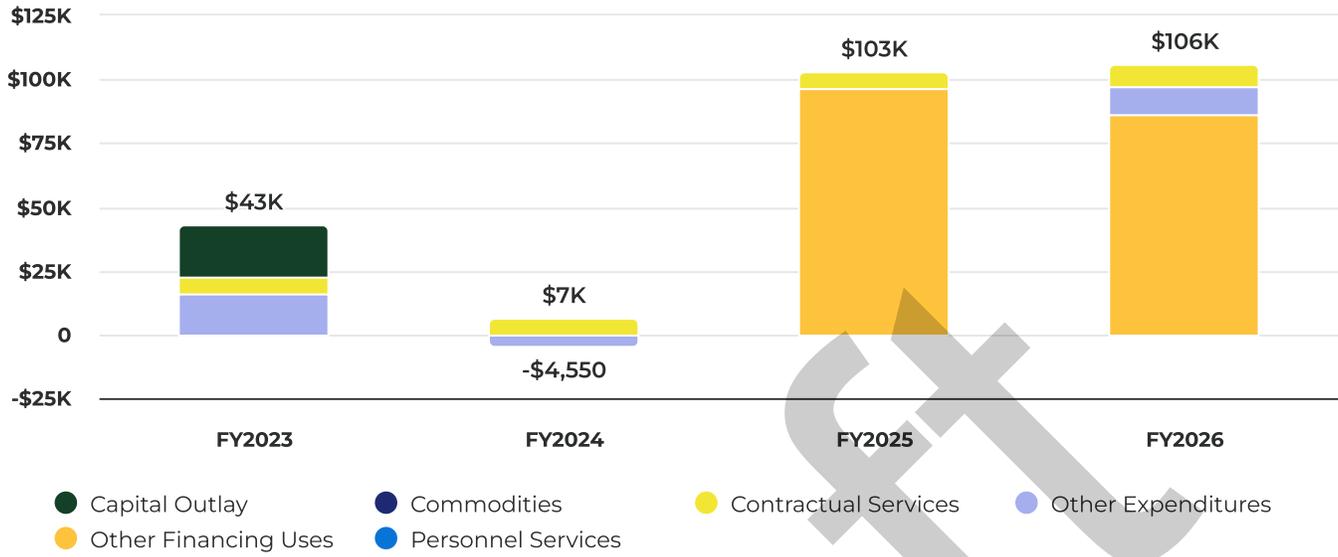
Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Fines and Forfeits</b>						
Penalties	\$4,043	-	-	-	-	-
<b>Total Fines and Forfeits</b>	\$4,043	-	-	-	-	-
<b>Other Revenues</b>						
Interest Income	\$11,723	\$43,288	\$40,000	\$22,000	\$40,000	\$40,000
Rental Income	\$80,850	\$79,947	\$66,150	\$80,850	\$66,150	\$66,150
<b>Total Other Revenues</b>	\$92,573	\$123,235	\$106,150	\$102,850	\$106,150	\$106,150
<b>Other Financing Sources</b>						
Interest Revenue (GASB 87)	-	\$903	-	-	-	-
<b>Total Other Financing Sources</b>	-	\$903	-	-	-	-
<b>Total Revenues</b>	<b>\$96,616</b>	<b>\$124,138</b>	<b>\$106,150</b>	<b>\$102,850</b>	<b>\$106,150</b>	<b>\$106,150</b>



# Expenditures

Historical Expenditures by Expense Object Categories



## Expenditures by Expense Object Categories

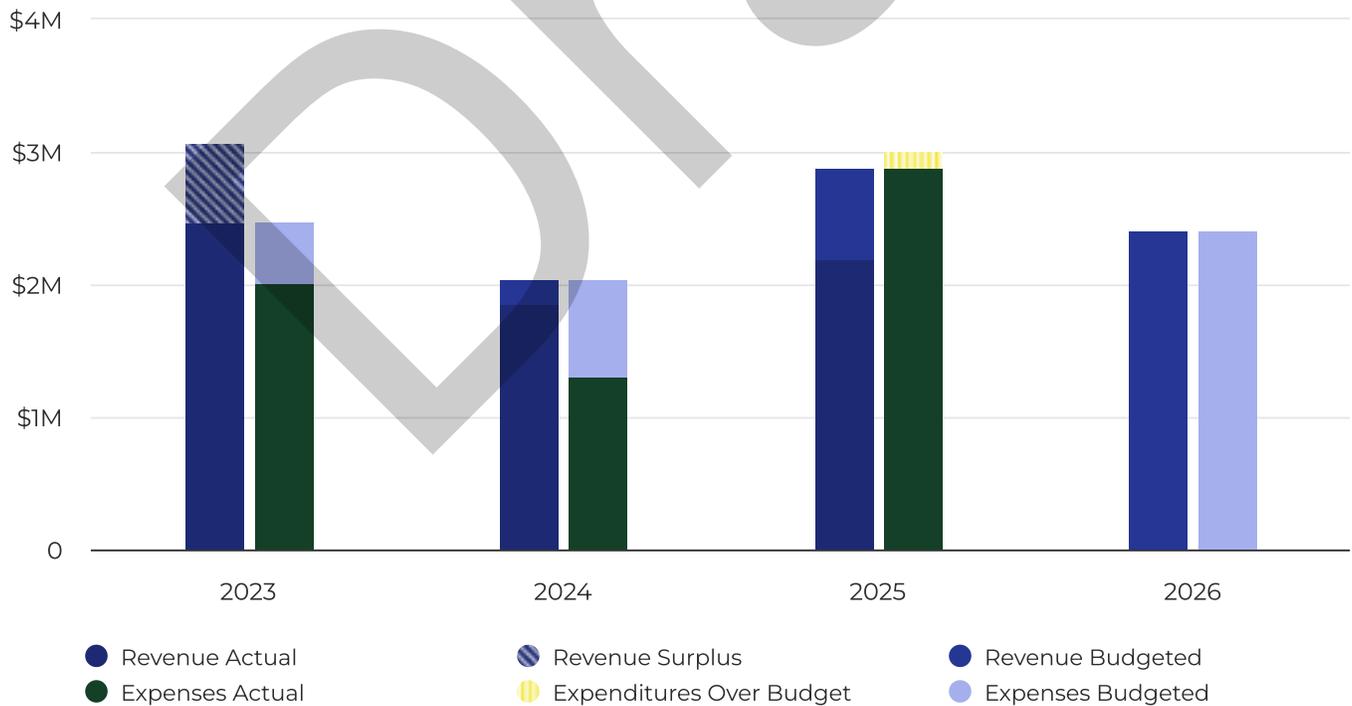
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$6,030	\$6,375	\$6,665	\$9,000	\$9,000	\$9,000
Other Contractual Services	\$435	-	-	-	-	-
<b>Total Contractual Services</b>	\$6,465	\$6,375	\$6,665	\$9,000	\$9,000	\$9,000
<b>Commodities</b>						
Operating Supplies	-	\$248	-	-	-	-
<b>Total Commodities</b>	-	\$248	-	-	-	-
<b>Capital Outlay</b>						
Improvements Other than Buildings	\$20,800	-	-	-	-	-
<b>Total Capital Outlay</b>	\$20,800	-	-	-	-	-
<b>Other Expenditures</b>						
Property Taxes	\$16,037	-\$4,550	-	\$10,000	\$11,000	\$12,000
<b>Total Other Expenditures</b>	\$16,037	-\$4,550	-	\$10,000	\$11,000	\$12,000
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$96,185	-	\$86,150	\$85,150
<b>Total Other Financing Uses</b>	-	-	\$96,185	-	\$86,150	\$85,150
<b>Total Expenditures</b>	<b>\$43,302</b>	<b>\$2,073</b>	<b>\$102,850</b>	<b>\$19,000</b>	<b>\$106,150</b>	<b>\$106,150</b>

# Capital Equipment Fund



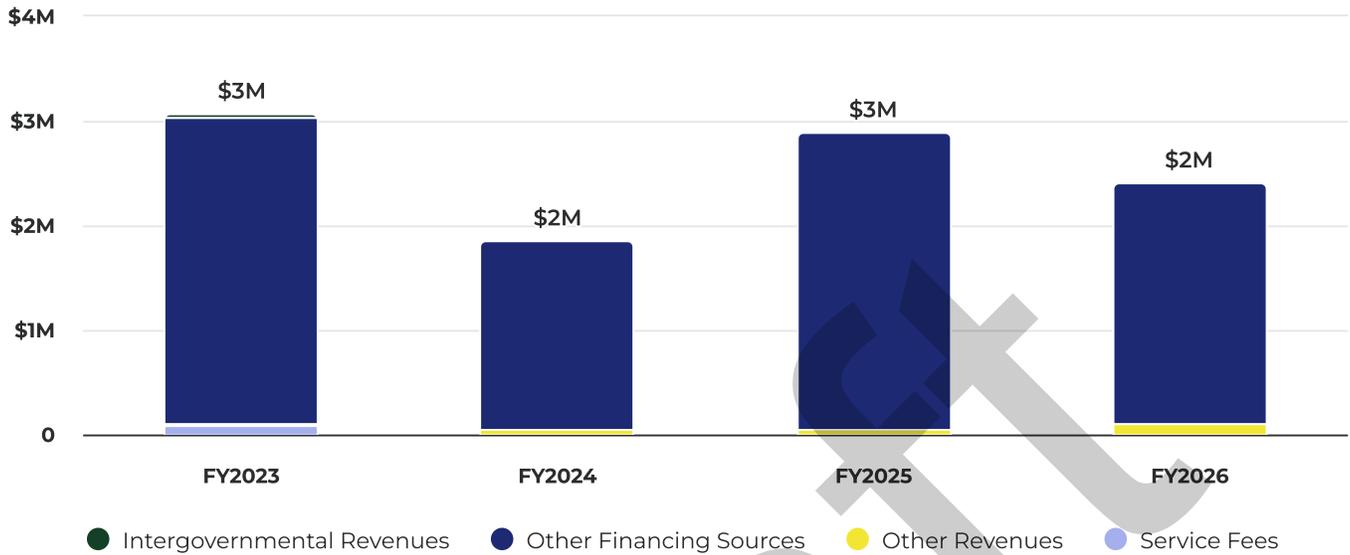
The Capital Equipment Fund accounts for the purchase of vehicles and equipment. Resources are provided by the sale of capital assets and transfers from the General Fund.

## Revenues vs Expenditures Summary



# Revenues

### Historical Revenues by Revenue Source Grouping



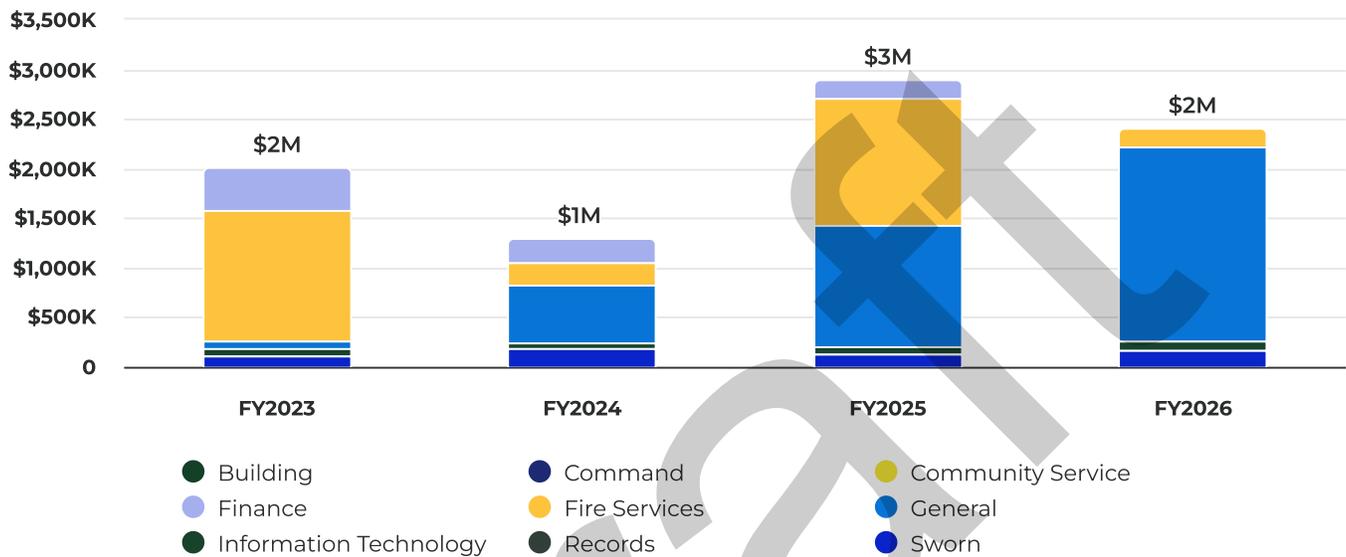
### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Intergovernmental Revenues</b>						
State/Local Grants	\$33,968	\$2,226	-	-	-	-
<b>Total Intergovernmental Revenues</b>	\$33,968	\$2,226	-	-	-	-
<b>Service Fees</b>						
Community Development Fees	\$86,254	\$7,128	-	-	-	-
<b>Total Service Fees</b>	\$86,254	\$7,128	-	-	-	-
<b>Other Revenues</b>						
Interest Income	\$6,649	\$91,663	\$33,000	\$120,000	\$100,000	\$85,000
Insurance & Property Damage	-	-	-	\$6,575	-	-
Sale of Capital Assets	\$6,000	\$53,721	\$10,000	\$75,000	\$10,000	\$10,000
Miscellaneous	\$3,061	\$4,028	\$4,080	-	\$925	\$925
<b>Total Other Revenues</b>	\$15,710	\$149,412	\$47,080	\$201,575	\$110,925	\$95,925
<b>Other Financing Sources</b>						
Interfund Transfers In	\$1,800,000	\$1,800,000	\$2,000,000	\$2,000,000	\$2,300,000	\$2,300,000
Other Financing Source	\$1,136,599	-	-	-	-	-
Reappropriation	-	-	\$841,755	-	-	-
<b>Total Other Financing Sources</b>	\$2,936,599	\$1,800,000	\$2,841,755	\$2,000,000	\$2,300,000	\$2,300,000

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Total Revenues</b>	<b>\$3,072,531</b>	<b>\$1,958,766</b>	<b>\$2,888,835</b>	<b>\$2,201,575</b>	<b>\$2,410,925</b>	<b>\$2,395,925</b>

## Expenditures

Historical Expenditures by Division



### Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>General</b>						
Banking Service	\$11,598	\$468	-	-	-	-
Machinery & Equipment	\$81,027	\$48,413	\$33,335	\$83,495	\$320,500	-
Vehicles	-	\$591,782	\$1,192,000	\$1,110,160	\$1,280,000	-
Source of Reserves	-	-	-	-	\$355,935	\$2,258,525
<b>Total General</b>	<b>\$92,625</b>	<b>\$640,663</b>	<b>\$1,225,335</b>	<b>\$1,193,655</b>	<b>\$1,956,435</b>	<b>\$2,258,525</b>
<b>Information Technology</b>						
Computer Equipment	\$67,331	\$59,919	\$78,760	\$100,445	\$104,990	\$92,400
<b>Total Information Technology</b>	<b>\$67,331</b>	<b>\$59,919</b>	<b>\$78,760</b>	<b>\$100,445</b>	<b>\$104,990</b>	<b>\$92,400</b>
<b>Finance</b>						
Other Contractual Services	\$5,083	\$6,244	\$2,570	\$2,570	-	-
Principal	\$373,514	\$223,945	\$165,250	\$187,250	-	-
Interest	\$49,774	\$27,412	\$18,920	\$18,920	-	-
<b>Total Finance</b>	<b>\$428,371</b>	<b>\$257,601</b>	<b>\$186,740</b>	<b>\$208,740</b>	<b>-</b>	<b>-</b>
<b>Sworn</b>						
Machinery & Equipment	-	\$4,699	-	-	\$18,500	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Vehicles	\$112,872	\$161,368	\$126,000	\$126,000	\$142,000	-
<b>Total Sworn</b>	<b>\$112,872</b>	<b>\$166,067</b>	<b>\$126,000</b>	<b>\$126,000</b>	<b>\$160,500</b>	<b>-</b>
<b>Community Service</b>						
Vehicles	\$1,000	-	-	-	-	-
<b>Total Community Service</b>	<b>\$1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fire Services</b>						
Machinery & Equipment	\$125,446	\$111,896	\$1,166,000	\$1,276,260	\$189,000	\$45,000
Vehicles	\$1,190,701	\$83,580	\$90,000	\$90,000	-	-
Computer Equipment	-	-	\$16,000	\$16,000	-	-
<b>Total Fire Services</b>	<b>\$1,316,146</b>	<b>\$195,476</b>	<b>\$1,272,000</b>	<b>\$1,382,260</b>	<b>\$189,000</b>	<b>\$45,000</b>
<b>Total Expenditures</b>	<b>\$2,018,346</b>	<b>\$1,319,727</b>	<b>\$2,888,835</b>	<b>\$3,011,100</b>	<b>\$2,410,925</b>	<b>\$2,395,925</b>

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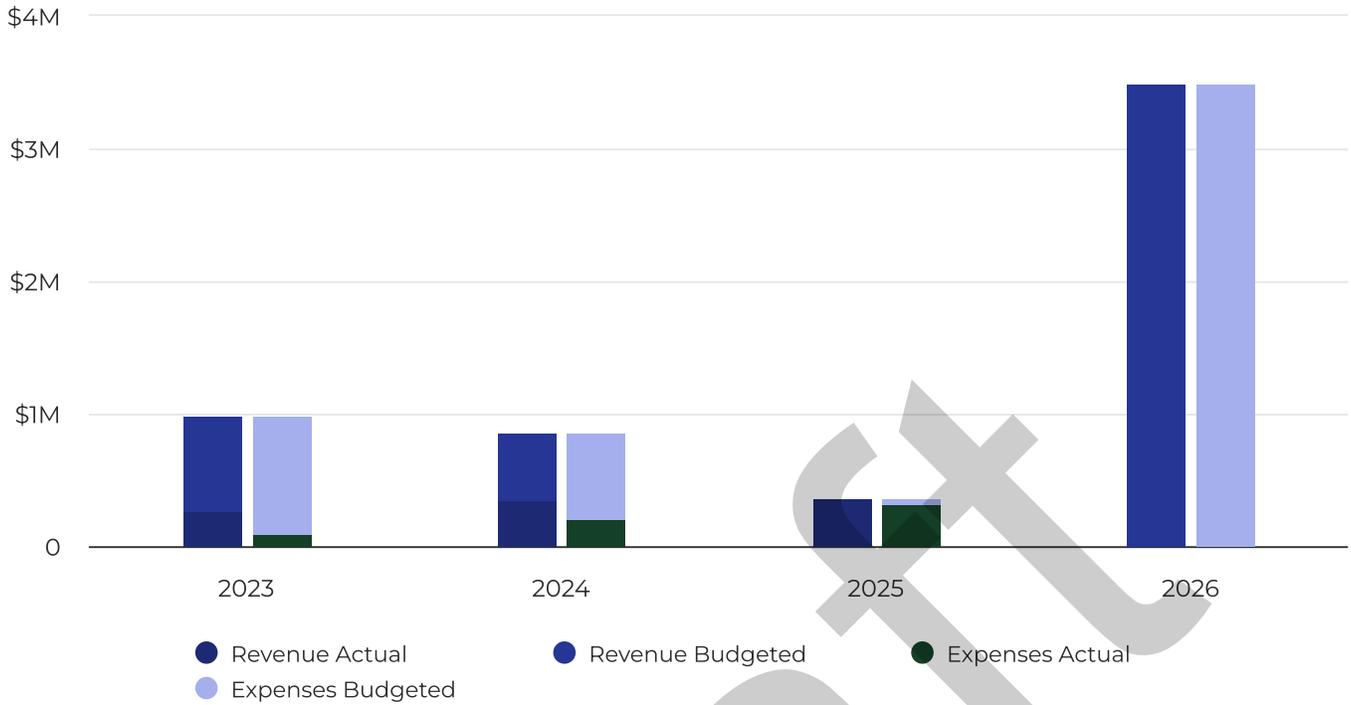
# TIF #2 Fund



The East State Street TIF District, TIF #2, encompasses twenty-four acres just a mile east of the Fox River, north and south of State Street (Route 38). TIF No. 2 was created in 2000 to further private and public investment along East State Street as detailed in the [East State Street Tax Increment Financing Redevelopment Project Plan](#).

With the support of all the impacted taxing districts, Public Act 103-0575 of the Illinois General Assembly extended the expiration date for the district and the City adopted Amendment No. 1 to the Redevelopment Project Plan in 2024. The East State Street Tax Increment Financing District will continue to help fund the East State Street reconstruction project and continue to incentivize developers and businesses seeking to invest and operate in the project area.

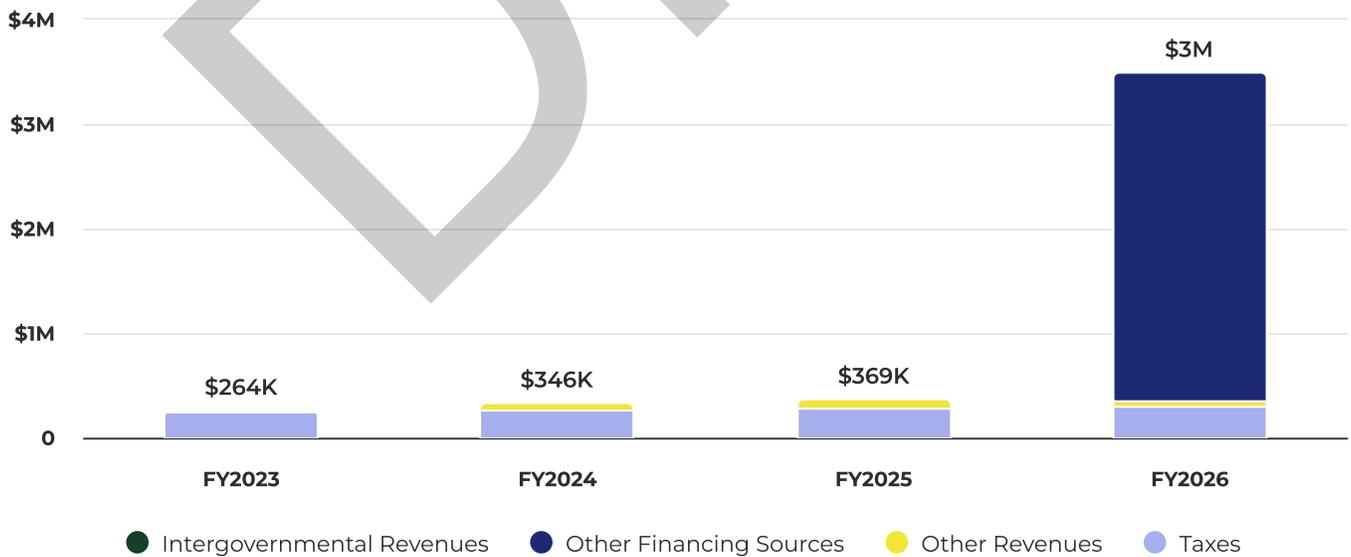
### Revenues vs Expenditures Summary



### Revenues

The resources in this fund are property taxes. In FY 2026, the fund will use reserves to pay for its share of the East State Street project.

### Historical Revenues by Revenue Source Grouping



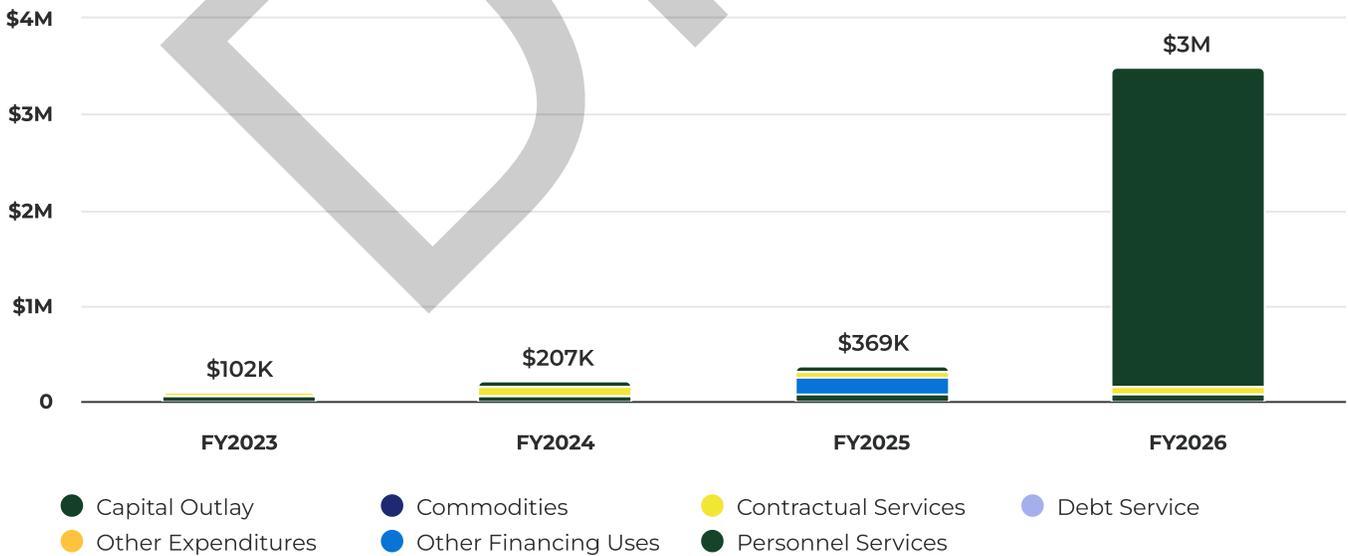
### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$252,511	\$267,616	\$290,000	\$301,420	\$310,000	\$317,750
<b>Total Taxes</b>	\$252,511	\$267,616	\$290,000	\$301,420	\$310,000	\$317,750
<b>Intergovernmental Revenues</b>						
State/Local Grants	-	\$224,801	-	-	-	-
<b>Total Intergovernmental Revenues</b>	-	\$224,801	-	-	-	-
<b>Other Revenues</b>						
Interest Income	\$11,632	\$50,782	\$31,000	\$60,000	\$50,000	\$40,000
Reimbursed Expenditures	-	-	\$48,000	-	-	-
<b>Total Other Revenues</b>	\$11,632	\$50,782	\$79,000	\$60,000	\$50,000	\$40,000
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	-	\$3,136,355	\$675,315
<b>Total Other Financing Sources</b>	-	-	-	-	\$3,136,355	\$675,315
<b>Total Revenues</b>	<b>\$264,142</b>	<b>\$543,199</b>	<b>\$369,000</b>	<b>\$361,420</b>	<b>\$3,496,355</b>	<b>\$1,033,065</b>

### Expenditures by Expense Object Categories

The East State Street Tax Increment Financing District will continue to help fund the East State Street reconstruction project and continue to incentivize developers and businesses seeking to invest and operate in the project area.

Historical Expenditures by Expense Object Categories



## Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Wages - Regular	\$48,291	\$54,105	\$60,328	\$56,635	\$64,026	\$67,271
Group Insurance	\$7,330	\$6,577	\$8,281	\$6,680	\$8,020	\$7,974
Medicare	\$675	\$759	\$875	\$795	\$926	\$975
Social Security	\$2,839	\$3,208	\$3,670	\$3,260	\$3,810	\$4,024
IMRF	\$4,341	\$3,856	\$4,460	\$4,374	\$5,180	\$5,750
<b>Total Personnel Services</b>	<b>\$63,476</b>	<b>\$68,506</b>	<b>\$77,614</b>	<b>\$71,744</b>	<b>\$81,962</b>	<b>\$85,994</b>
<b>Contractual Services</b>						
Accounting & Auditing Service	\$2,000	\$2,060	\$2,120	\$2,120	\$2,120	\$2,335
Legal Service	\$2,222	\$1,108	\$1,006	\$1,500	\$1,003	\$1,001
Advertising	\$1,046	-	-	-	\$5,000	\$1,000
Other Professional Services	\$715	-	\$10,000	\$10,000	\$20,000	\$3,500
Postage	-	-	\$250	\$600	\$100	\$100
Publishing	-	\$163	\$350	\$1,100	-	-
Dues & Subscriptions	\$650	\$650	\$650	\$650	\$650	\$650
Training & Professional Development	-	-	-	-	\$500	\$500
Other Contractual Services	\$31,642	\$85,833	\$50,000	\$20,000	\$50,000	\$50,000
<b>Total Contractual Services</b>	<b>\$38,276</b>	<b>\$89,814</b>	<b>\$64,376</b>	<b>\$35,970</b>	<b>\$79,373</b>	<b>\$59,086</b>
<b>Capital Outlay</b>						
Improvements Other than Buildings	\$300	\$281,001	\$60,000	\$210,000	\$3,335,020	\$887,985
<b>Total Capital Outlay</b>	<b>\$300</b>	<b>\$281,001</b>	<b>\$60,000</b>	<b>\$210,000</b>	<b>\$3,335,020</b>	<b>\$887,985</b>
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$167,010	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>\$167,010</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$102,052</b>	<b>\$439,321</b>	<b>\$369,000</b>	<b>\$317,714</b>	<b>\$3,496,355</b>	<b>\$1,033,065</b>

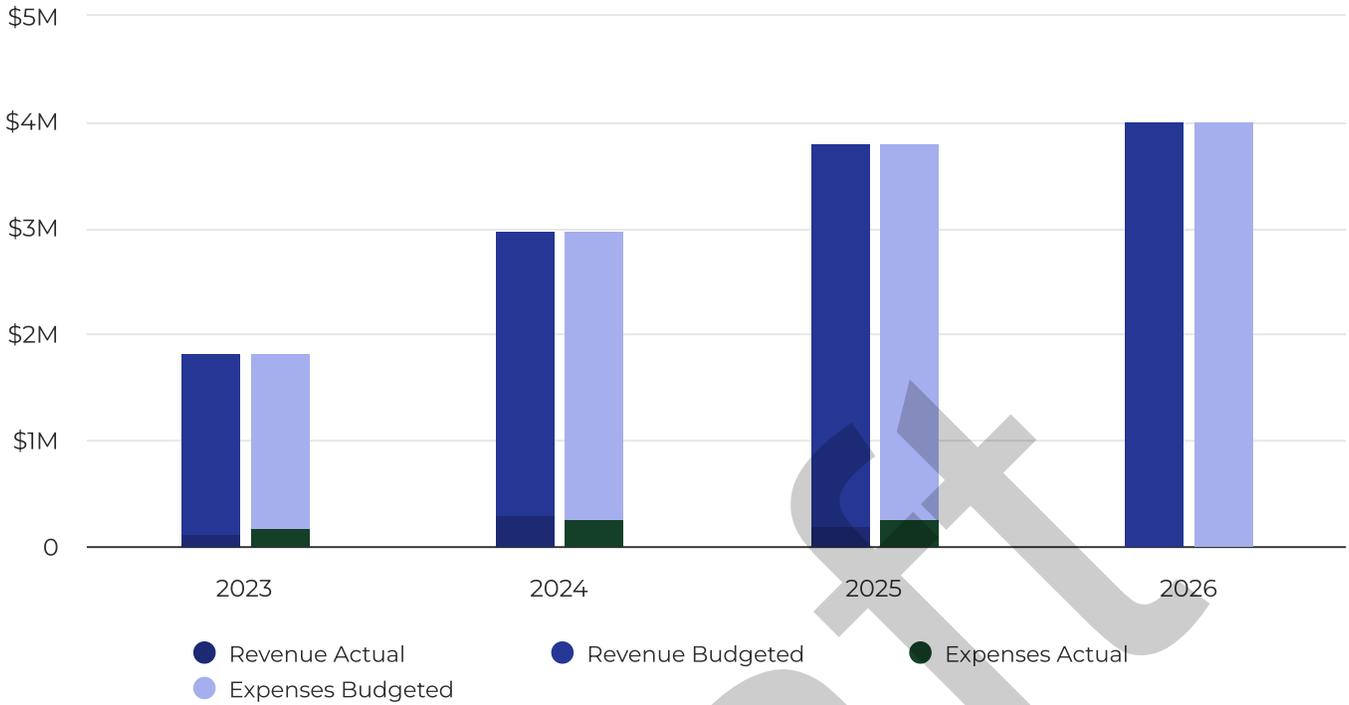
# TIF #3 Fund



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.

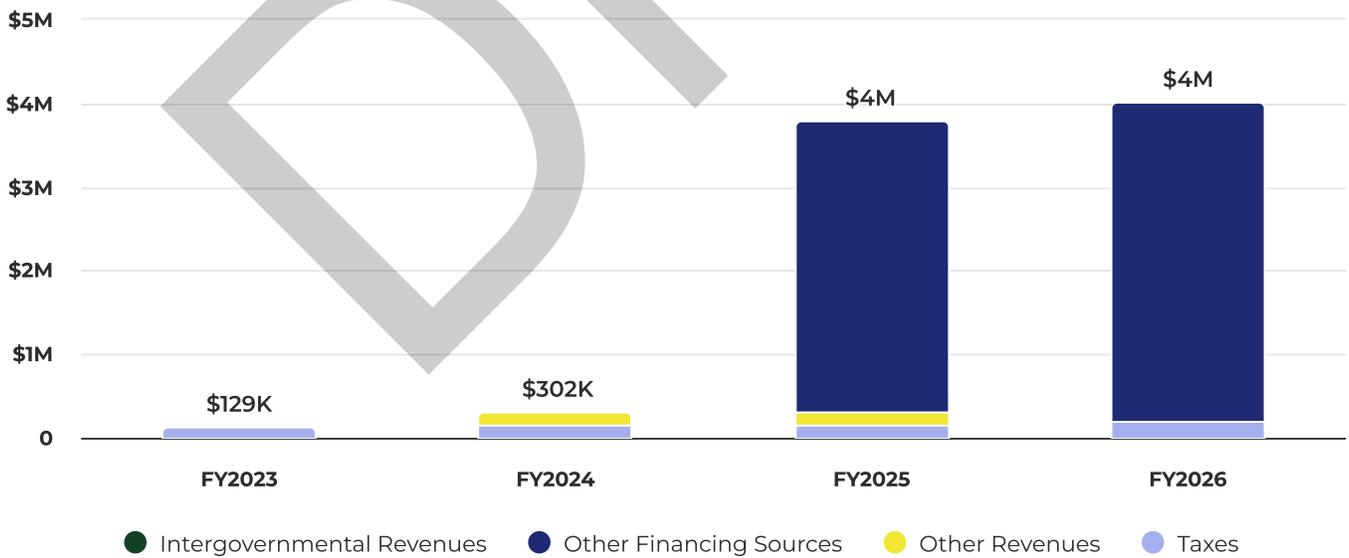
The redevelopment project area includes opportunity sites that are included in the Downtown Station Area Master Plan. This TIF district intends to provide the mechanisms necessary to support public and private development, strengthen the Fox River area as a neighborhood-level commercial and residential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

### Revenues vs Expenditures Summary



### Revenues

#### Historical Revenues by Revenue Source Grouping



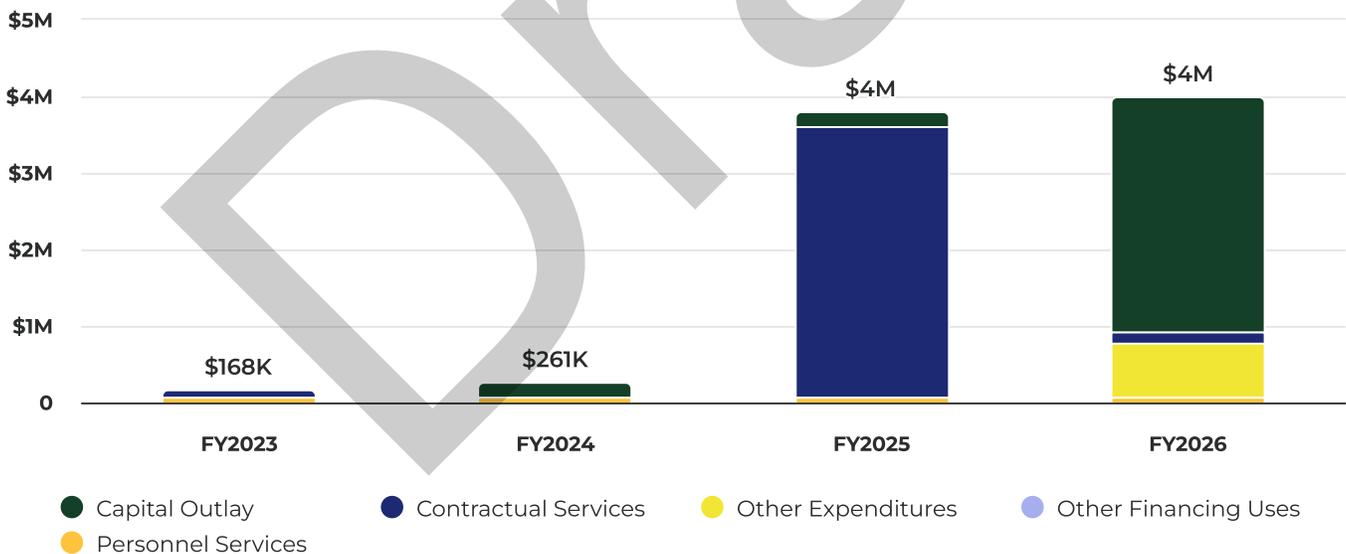
### Revenues by Revenue Source Grouping



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Taxes</b>						
Property Tax	\$128,567	\$151,792	\$153,000	\$199,120	\$204,100	\$209,200
<b>Total Taxes</b>	\$128,567	\$151,792	\$153,000	\$199,120	\$204,100	\$209,200
<b>Intergovernmental Revenues</b>						
State/Local Grants	-	\$153,195	-	-	-	-
<b>Total Intergovernmental Revenues</b>	-	\$153,195	-	-	-	-
<b>Other Revenues</b>						
Interest Income	\$430	\$589	-	-	-	-
Reimbursed Expenditures	-	-	\$150,000	-	-	-
<b>Total Other Revenues</b>	\$430	\$589	\$150,000	-	-	-
<b>Other Financing Sources</b>						
Reappropriation	-	-	\$3,495,420	-	\$3,804,450	\$1,109,630
<b>Total Other Financing Sources</b>	-	-	\$3,495,420	-	\$3,804,450	\$1,109,630
<b>Total Revenues</b>	<b>\$128,997</b>	<b>\$305,576</b>	<b>\$3,798,420</b>	<b>\$199,120</b>	<b>\$4,008,550</b>	<b>\$1,318,830</b>

## Expenditures

Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Wages - Regular	\$48,290	\$54,102	\$60,326	\$56,635	\$64,023	\$67,269



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Group Insurance	\$7,328	\$6,576	\$8,280	\$6,675	\$8,018	\$7,974
Medicare	\$675	\$759	\$876	\$795	\$929	\$978
Social Security	\$2,839	\$3,208	\$3,675	\$3,260	\$3,818	\$4,036
IMRF	\$4,340	\$3,857	\$4,468	\$4,374	\$5,197	\$5,766
<b>Total Personnel Services</b>	<b>\$63,472</b>	<b>\$68,502</b>	<b>\$77,625</b>	<b>\$71,739</b>	<b>\$81,985</b>	<b>\$86,023</b>
<b>Contractual Services</b>						
Accounting & Auditing Service	\$2,000	\$2,060	\$2,120	\$2,120	\$2,120	\$2,335
Legal Service	\$138	\$775	\$5,000	\$4,000	\$5,000	\$5,002
Other Professional Services	-	\$18,171	\$25,000	\$34,420	\$45,000	\$5,000
Postage	-	-	\$50	\$10	\$50	\$50
Dues & Subscriptions	-	-	\$700	-	-	-
Training & Professional Development	-	-	\$425	-	-	-
Other Contractual Services	\$102,770	\$28,679	\$3,500,000	\$70,000	\$100,000	\$200,000
<b>Total Contractual Services</b>	<b>\$104,908</b>	<b>\$49,685</b>	<b>\$3,533,295</b>	<b>\$110,550</b>	<b>\$152,170</b>	<b>\$212,387</b>
<b>Capital Outlay</b>						
Improvements Other than Buildings	-	\$141,173	\$187,500	\$85,000	\$3,074,395	\$1,020,420
<b>Total Capital Outlay</b>	<b>-</b>	<b>\$141,173</b>	<b>\$187,500</b>	<b>\$85,000</b>	<b>\$3,074,395</b>	<b>\$1,020,420</b>
<b>Other Expenditures</b>						
TIF Incentative Agreements	-	-	-	-	\$700,000	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$700,000</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$168,380</b>	<b>\$259,360</b>	<b>\$3,798,420</b>	<b>\$267,289</b>	<b>\$4,008,550</b>	<b>\$1,318,830</b>

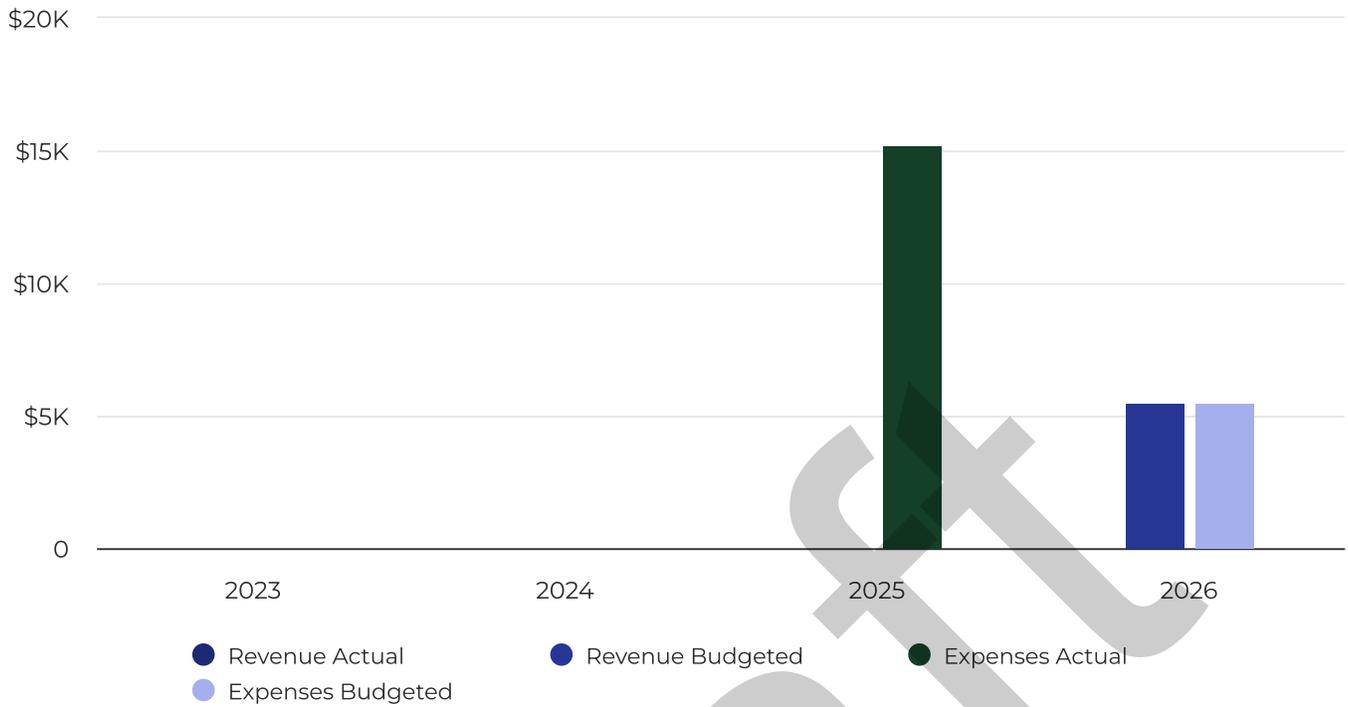
# TIF #4 Fund



The [Geneva Southeast Master Plan \(TIF No. 4\)](#) redevelopment project area consists of approximately 20 tax parcels. The area is roughly bounded by Roosevelt Road, Fabyan Parkway, the DuPage County/Kane County border, and Kirk Road. TIF No. 4 primarily includes unimproved land.

The overall goal of the redevelopment plan is to reduce or eliminate conditions that qualify the area for redevelopment and to provide the direction and mechanisms necessary to establish a mixed-use district anchored by an industrial park on the east. Redevelopment is intended to revitalize the area, strengthen the economic tax base and enhance the City's overall quality of life. Development of the proposed area is to be achieved through an integrated and comprehensive strategy that leverages public resources to stimulate private investment.

### Revenues vs Expenditures Summary



### Revenues

Historical Revenues by Revenue Source Grouping

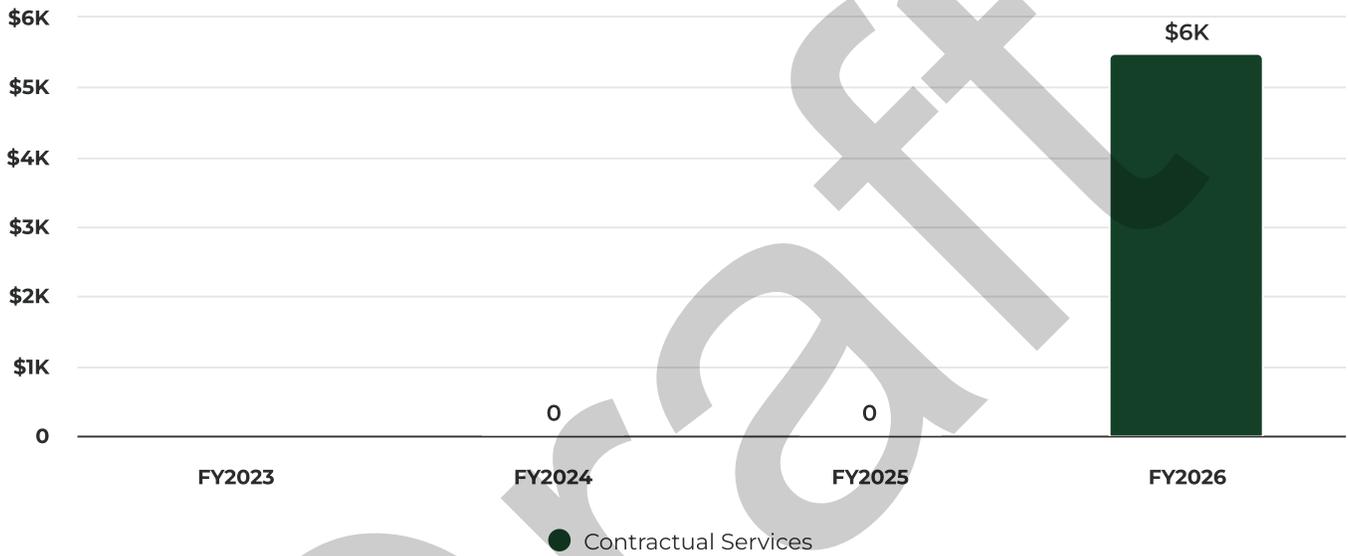


### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	-	\$5,500	\$5,000
<b>Total Other Financing Sources</b>	-	-	-	-	\$5,500	\$5,000
<b>Total Revenues</b>	-	-	-	-	\$5,500	\$5,000

## Expenditures

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

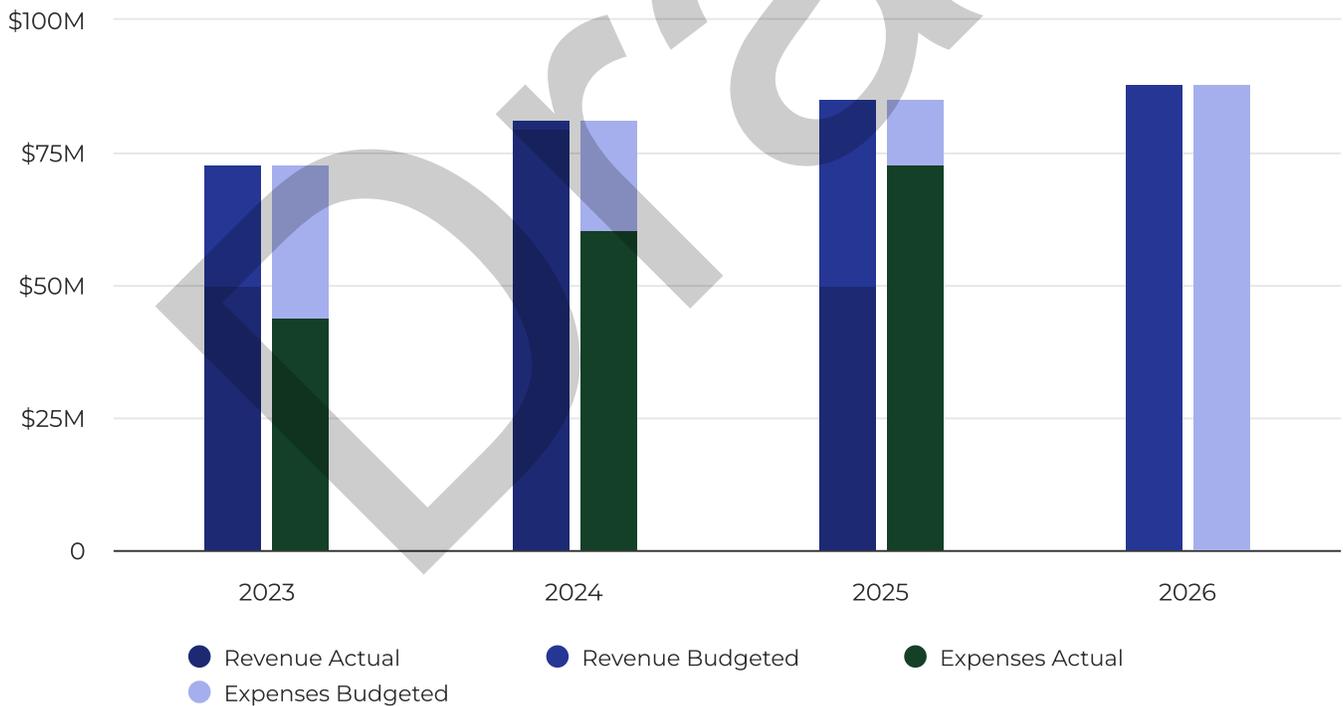
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Legal Service	-	-	-	\$7,500	\$1,000	\$1,000
Other Professional Services	-	-	-	\$6,500	\$1,500	\$2,500
Publishing	-	-	-	\$1,000	\$2,500	\$500
Recording Fees	-	-	-	\$200	\$500	\$1,000
<b>Total Contractual Services</b>	-	-	-	\$15,200	\$5,500	\$5,000
<b>Total Expenditures</b>	-	-	-	\$15,200	\$5,500	\$5,000

# Enterprise Funds

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

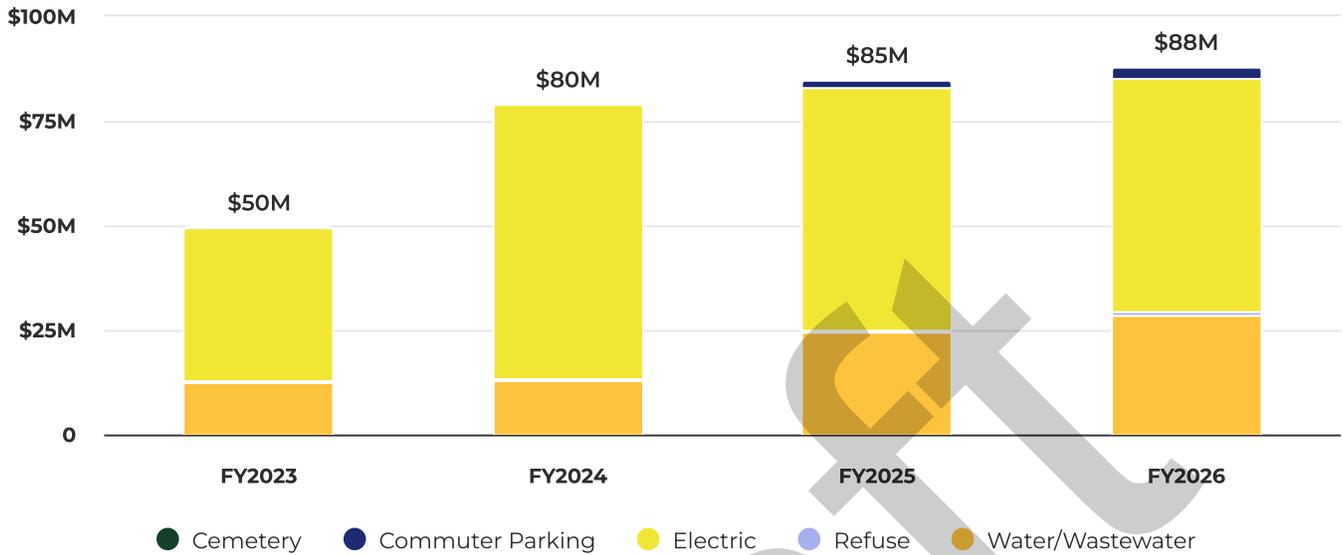


**Revenues vs Expenditures Summary**



# Revenues

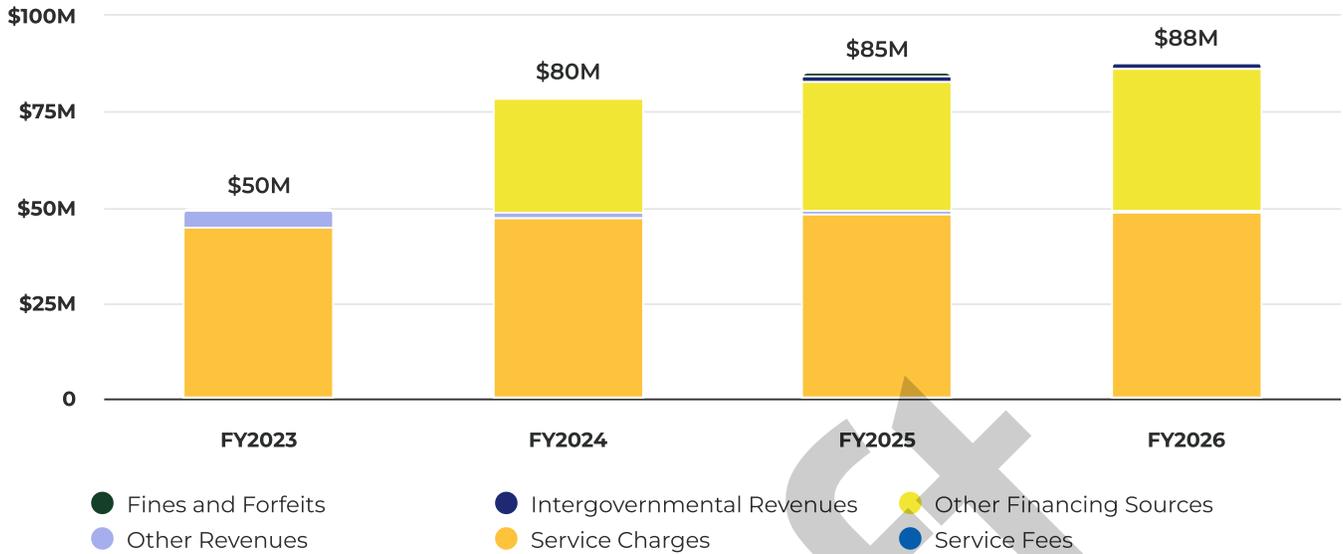
Historical Revenues by Fund



## Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Electric	\$36,594,883	\$38,426,301	\$57,921,510	\$36,370,885	\$55,997,800	\$44,755,405
Water/Wastewater	\$12,392,065	\$21,670,242	\$24,481,205	\$12,619,110	\$28,761,885	\$53,664,885
Refuse	\$570,847	\$569,818	\$592,525	\$570,375	\$616,880	\$619,580
Cemetery	\$67,327	\$154,852	\$139,545	\$124,905	\$139,845	\$97,000
Commuter Parking	\$363,575	\$452,207	\$2,018,990	\$415,670	\$2,658,675	\$524,465
<b>Total Revenues</b>	<b>\$49,988,698</b>	<b>\$61,273,420</b>	<b>\$85,153,775</b>	<b>\$50,100,945</b>	<b>\$88,175,085</b>	<b>\$99,661,335</b>

### Historical Revenues by Revenue Source Grouping

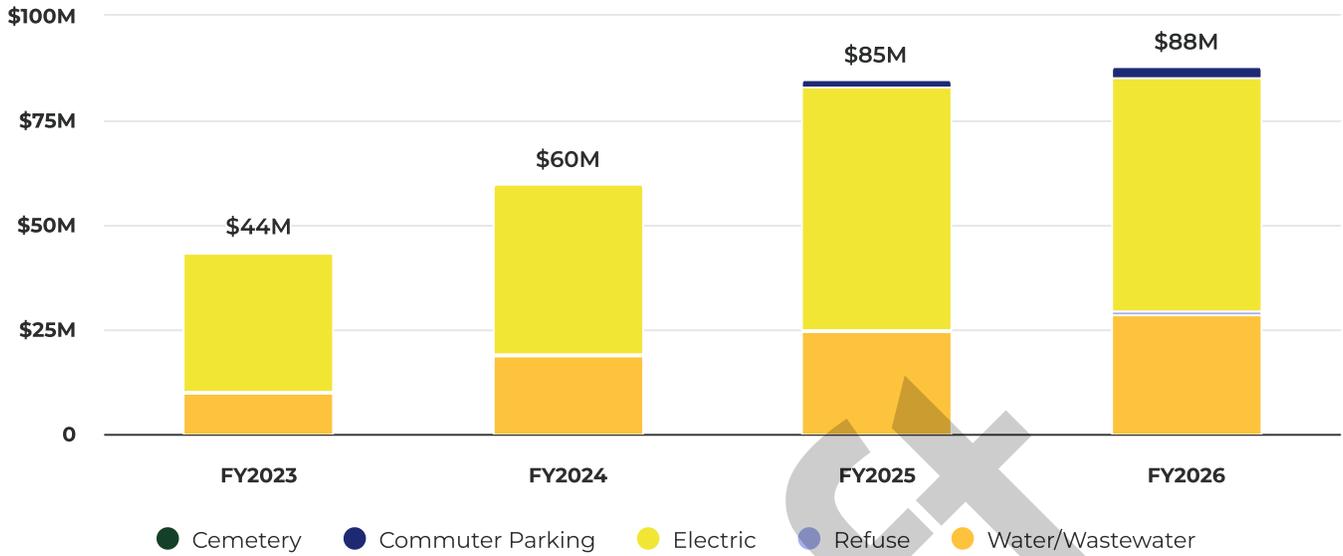


### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
Intergovernmental Revenues	\$129,485	\$575,853	-	\$1,566,375	\$1,566,375	-
Fines and Forfeits	\$583,575	\$495,259	\$524,000	\$526,000	\$489,000	\$489,000
Service Charges	\$44,752,911	\$46,172,828	\$47,300,750	\$47,753,435	\$48,341,150	\$49,959,535
Service Fees	\$330,301	\$362,430	\$371,060	\$340,060	\$360,760	\$360,760
Other Revenues	\$4,191,218	\$13,664,404	\$1,905,135	\$1,053,880	\$759,260	\$720,590
Other Financing Sources	\$1,208	\$2,645	-	\$33,914,025	\$36,658,540	\$48,131,450
<b>Total Revenues</b>	<b>\$49,988,698</b>	<b>\$61,273,420</b>	<b>\$50,100,945</b>	<b>\$85,153,775</b>	<b>\$88,175,085</b>	<b>\$99,661,335</b>

### Expenditures

### Historical Expenditures by Fund

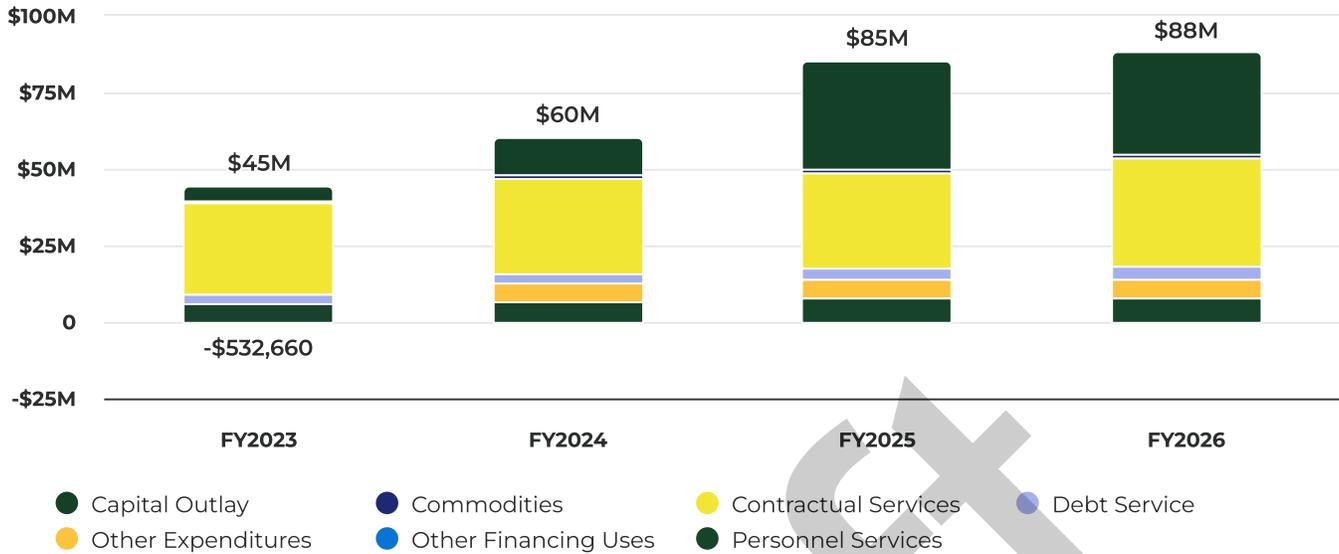


### Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Electric	\$33,061,162	\$34,999,116	\$57,921,510	\$54,420,090	\$55,997,800	\$44,755,405
Water/Wastewater	\$9,835,889	\$10,960,168	\$24,481,205	\$17,265,879	\$28,761,885	\$53,664,885
Refuse	\$540,574	\$523,650	\$592,525	\$584,978	\$616,880	\$619,580
Cemetery	\$68,058	\$67,258	\$139,545	\$109,690	\$139,845	\$97,000
Commuter Parking	\$485,771	\$521,497	\$2,018,990	\$527,087	\$2,658,675	\$524,465
<b>Total Expenditures</b>	<b>\$43,991,455</b>	<b>\$47,071,690</b>	<b>\$85,153,775</b>	<b>\$72,907,724</b>	<b>\$88,175,085</b>	<b>\$99,661,335</b>



### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$6,242,263	\$5,680,388	\$7,788,565	\$7,074,084	\$8,084,008	\$8,342,711
Contractual Services	\$29,897,542	\$31,158,677	\$31,017,390	\$30,816,120	\$35,487,047	\$35,382,064
Commodities	\$973,217	\$1,177,280	\$1,251,400	\$1,178,620	\$1,309,540	\$1,339,905
Debt Service	\$2,722,479	\$3,295,415	\$4,018,085	\$3,972,355	\$4,014,970	\$4,974,365
Capital Outlay	\$4,688,615	\$9,777,509	\$35,072,740	\$23,847,395	\$33,228,095	\$43,404,060
Other Expenditures	-\$532,660	-\$4,017,580	\$6,005,595	\$6,019,150	\$6,051,425	\$6,201,075
Other Financing Uses	-	-	-	-	-	\$17,155
<b>Total Expenditures</b>	<b>\$43,991,455</b>	<b>\$47,071,690</b>	<b>\$85,153,775</b>	<b>\$72,907,724</b>	<b>\$88,175,085</b>	<b>\$99,661,335</b>

# Electric Fund



Revenues vs Expenditures Summary



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 2% 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 5% of the City's energy requirements.
- NextEra Energy Power Marketing, LLC was renewed in 2022 and ends December 31, 2031. 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 76% 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.

## 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 May 2025 to April 2027.

<b>Residential Rates</b>	
Monthly Customer Charge	\$8.00
Energy Charges per kWh	
0-500 kWh	\$0.11600
500+ kWh	\$0.11600

<b>Large General Service - Demand great than 400 kW but less than</b>	
Monthly Customer Charge	\$100.00
Energy Charge	\$0.03460
Demand Charge, per kW	\$26.50

<b>General Service Rate - Demand less than 25 kW</b>	
Monthly Customer Charge	\$16.00
Energy Charges per kWh	
0-500 kWh	\$0.10720

<b>Large Industrial Rate - Non-Time of Day Demand greater than 2,000 kW</b>	
Monthly Customer Charge	\$275.00
Energy Charge	\$0.03388
Demand Charge, per kW	\$27.50

500+ kWh	\$0.10720
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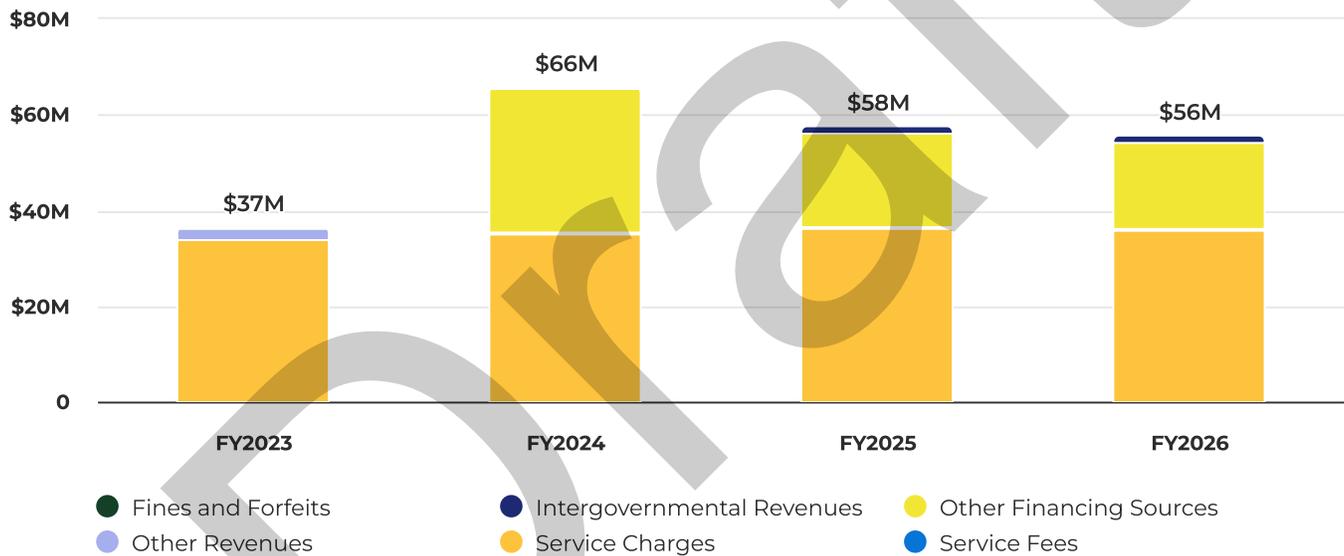
Medium General Service - Demand greater than 25kW but less than 400 kW	
Monthly Customer Charge	\$55.00
Energy Charge	\$0.03760
Demand Charge, per kW	\$23.00

<b>Secondary Meter</b>	2.00%
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Large Industrial - Time of Day Energy Charge	
Monthly Customer Charge	\$250.00
On-Peak	\$0.41000
Off-Peak	\$0.03320
Demand Charge, per kW	\$23.60

## Revenues

Historical Revenues by Revenue Source Grouping



### Revenues by Revenue Source Grouping

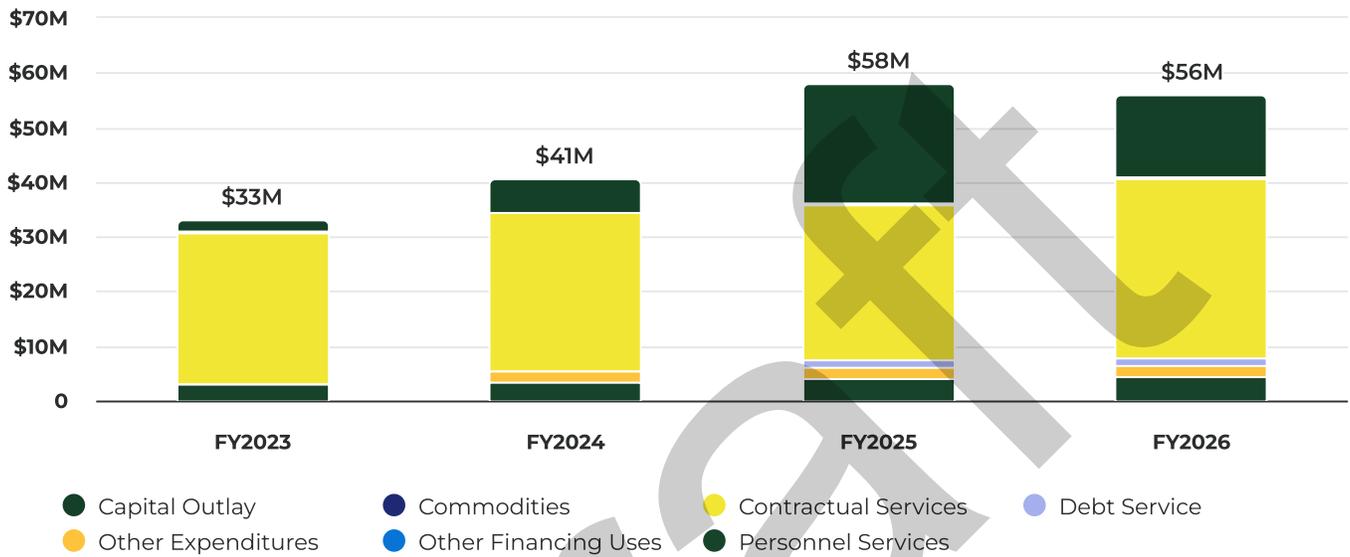
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
Intergovernmental Revenues	-	\$5,338	-	\$1,566,375	\$1,566,375	-
Fines and Forfeits	\$346,217	\$252,374	\$200,000	\$275,000	\$200,000	\$200,000
Service Charges	\$33,752,562	\$34,491,493	\$34,933,615	\$36,133,615	\$35,993,615	\$37,029,000
Service Fees	\$25,868	\$33,500	\$30,000	\$30,000	\$30,000	\$30,000
Other Revenues	\$2,470,236	\$3,643,597	\$1,207,270	\$422,000	\$405,000	\$412,000
Other Financing Sources	-	-	-	\$19,494,520	\$17,802,810	\$7,084,405



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Total Revenues</b>	<b>\$36,594,883</b>	<b>\$38,426,301</b>	<b>\$36,370,885</b>	<b>\$57,921,510</b>	<b>\$55,997,800</b>	<b>\$44,755,405</b>

## Expenditures

Historical Expenditures by Expense Object Categories

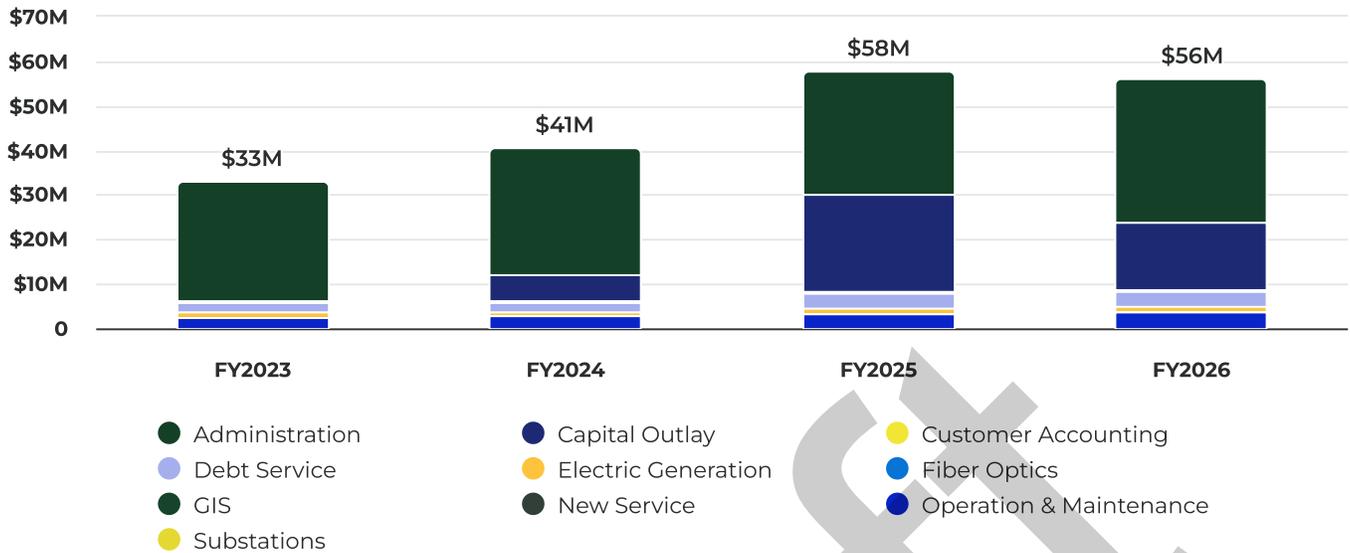


Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$3,136,603	\$2,957,396	\$4,151,968	\$3,705,205	\$4,301,232	\$4,389,476
Contractual Services	\$27,594,848	\$28,898,909	\$28,354,802	\$28,308,565	\$32,789,428	\$32,699,269
Commodities	\$202,254	\$231,950	\$324,730	\$247,750	\$340,310	\$337,005
Debt Service	\$12,034	\$605,599	\$1,279,725	\$1,233,090	\$1,318,300	\$2,318,300
Capital Outlay	\$2,025,428	\$4,549,007	\$21,782,305	\$18,848,800	\$15,120,625	\$2,733,550
Other Expenditures	\$89,995	-\$2,243,745	\$2,027,980	\$2,076,680	\$2,127,905	\$2,277,805
<b>Total Expenditures</b>	<b>\$33,061,162</b>	<b>\$34,999,116</b>	<b>\$57,921,510</b>	<b>\$54,420,090</b>	<b>\$55,997,800</b>	<b>\$44,755,405</b>

## Expenditures by Program

### Historical Expenditures by Program



### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Administration	\$26,915,224	\$28,300,318	\$27,742,750	\$27,781,534	\$32,186,004	\$32,171,412
Operation & Maintenance	\$2,292,659	\$2,287,757	\$3,286,177	\$2,913,565	\$3,485,454	\$3,484,603
Substations	\$99,469	\$31,636	\$129,020	\$112,565	\$130,200	\$130,200
Customer Accounting	\$375,621	\$286,562	\$399,385	\$348,821	\$318,015	\$328,509
Electric Generation	\$1,170,390	\$1,083,356	\$1,154,195	\$1,074,954	\$1,205,025	\$1,200,600
New Service	\$40,682	\$32,905	-	-	-	-
Fiber Optics	\$16,358	\$13,229	\$22,380	\$7,510	\$22,840	\$22,380
GIS	\$94,431	\$81,648	\$124,823	\$98,501	\$111,337	\$115,851
Debt Service	\$1,948,975	\$2,600,080	\$3,280,475	\$3,233,840	\$3,418,300	\$4,568,300
Capital Outlay	\$107,354	\$281,625	\$21,782,305	\$18,848,800	\$15,120,625	\$2,733,550
<b>Total Expenditures</b>	<b>\$33,061,162</b>	<b>\$34,999,116</b>	<b>\$57,921,510</b>	<b>\$54,420,090</b>	<b>\$55,997,800</b>	<b>\$44,755,405</b>

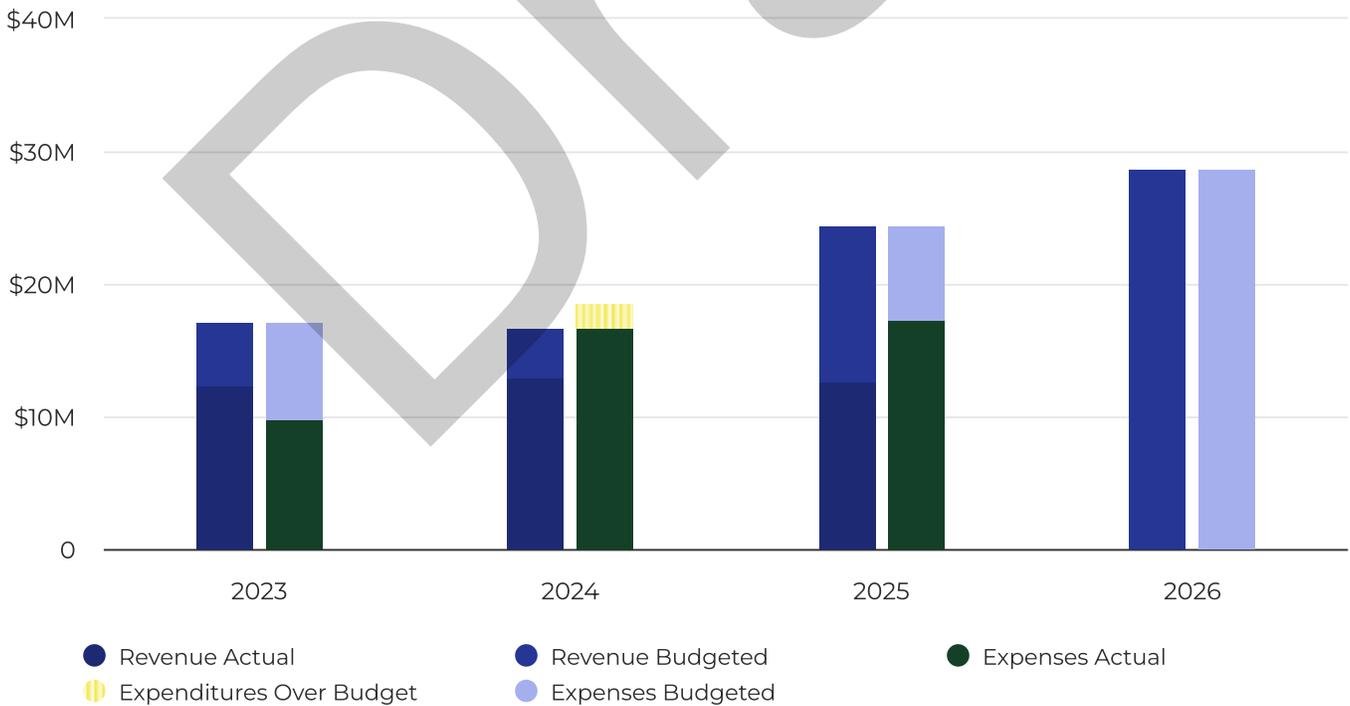


# Water/Wastewater Fund

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.



### Revenues vs Expenditures Summary



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 80 percent of the deep and shallow well water is treated by reverse osmosis, with the other 20 percent blended in the final product to go into the distribution system.

The Water Treatment Plant produces final drinking water at a hardness of 4 to 6 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 and Sewer 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. For the FY 2025-26, the increase is 5%. 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.

<b>Monthly Customer Charge</b>		
<b>Meter Size</b>	<b>Water</b>	<b>Sewer</b>
3/4" Meter	\$17.64	\$11.48
1" Meter	\$25.98	\$16.88
1.5" Meter	\$46.61	\$30.31
2" Meter	\$71.46	\$46.49

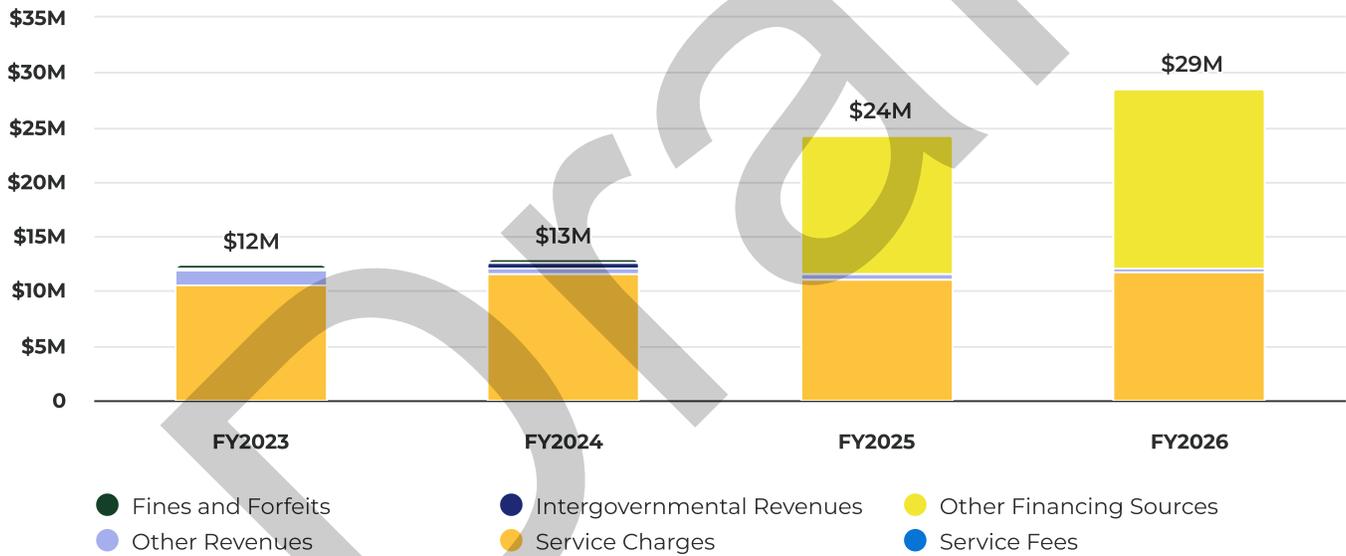
3" Meter	\$129.49	\$84.25
4" Meter	\$212.37	\$138.17
6" Meter	\$419.42	\$272.88

Water Consumption Per 1,000 Cubic Feet	
Tier 1 (0-1,500)	\$6.45
Tier 2 (1,501- 20,000)	\$5.96
Tier 3 (20,001+)	\$5.76

Sewer Consumption Per 1,000 Cubic Feet	
Non-Industrial	\$3.53
Industrial	\$5.30

## Revenues

Historical Revenues by Revenue Source Grouping



### Revenues by Revenue Source Grouping

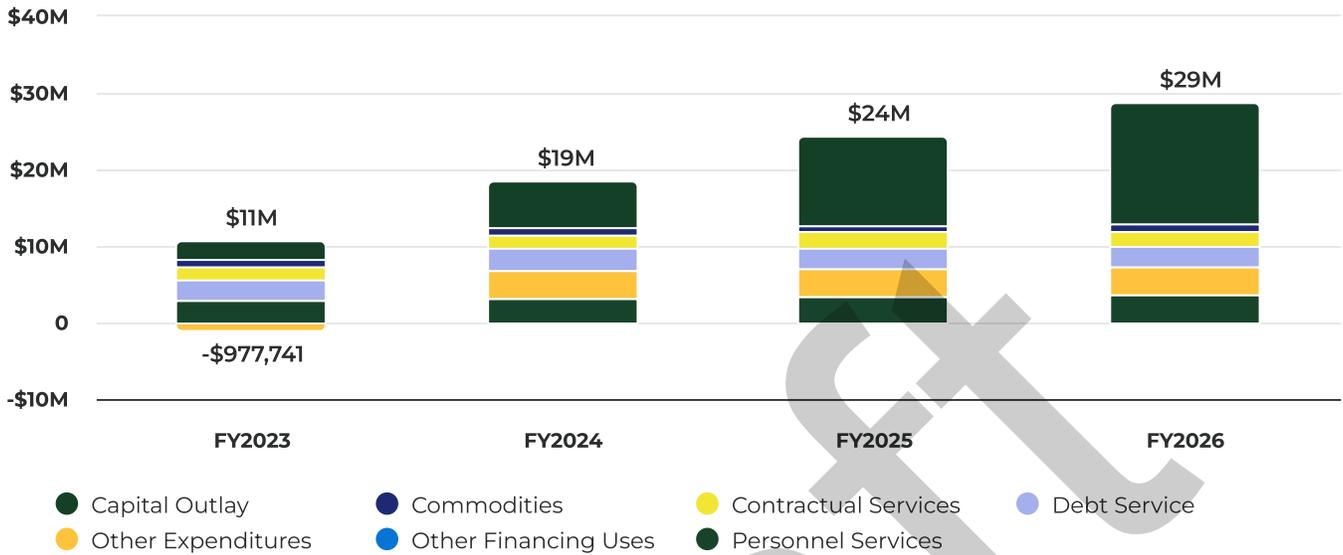
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Intergovernmental Revenues</b>						
Federal Grants	\$129,485	\$570,515	-	-	-	-
<b>Total Intergovernmental Revenues</b>	\$129,485	\$570,515	-	-	-	-
<b>Fines and Forfeits</b>						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
Penalties	\$105,853	\$110,358	\$100,000	\$100,000	\$100,000	\$100,000
Industrial Wastewater Surcharge	\$134,805	\$119,056	\$210,000	\$140,000	\$175,000	\$175,000
<b>Total Fines and Forfeits</b>	\$240,658	\$229,415	\$310,000	\$240,000	\$275,000	\$275,000
<b>Service Charges</b>						
Water Sales	\$6,190,301	\$6,785,251	\$7,172,000	\$6,766,850	\$7,252,000	\$7,617,000
Sewer Sales	\$3,830,573	\$4,187,876	\$4,525,600	\$4,178,435	\$4,426,000	\$4,644,000
Connection Fees	\$429,876	\$150,645	\$119,535	\$119,535	\$119,535	\$119,535
Meter Sales	\$18,794	\$21,707	\$20,000	\$25,000	\$20,000	\$20,000
<b>Total Service Charges</b>	\$10,469,543	\$11,145,479	\$11,837,135	\$11,089,820	\$11,817,535	\$12,400,535
<b>Service Fees</b>						
Private Fire Service	\$37,313	\$34,680	\$34,560	\$34,560	\$34,560	\$34,560
Lawn Permit Fees	\$725	\$775	\$1,000	\$1,000	\$1,000	\$1,000
Disconnection/Reconnection Fees	\$1,056	\$850	\$1,500	\$500	\$1,200	\$1,200
<b>Total Service Fees</b>	\$39,094	\$36,305	\$37,060	\$36,060	\$36,760	\$36,760
<b>Other Revenues</b>						
Interest Income	\$80,351	\$193,959	\$125,000	\$150,000	\$75,000	\$50,000
Rental Income	\$105,794	\$106,000	\$110,000	\$117,740	\$117,740	\$117,740
Insurance & Property Damage	\$3,713	\$185,520	-	-	-	-
Sale of Capital Assets	-\$167,727	-	\$120,000	\$170,000	\$10,000	\$10,000
Reimbursed Expenditures	\$25,984	\$6,650	\$8,245	\$8,245	\$8,245	\$8,245
Donations	\$1,429,596	\$9,171,510	-	-	-	-
Miscellaneous	\$34,367	\$22,244	\$71,670	\$19,750	\$6,230	\$6,230
<b>Total Other Revenues</b>	\$1,512,077	\$9,685,883	\$434,915	\$465,735	\$217,215	\$192,215
<b>Other Financing Sources</b>						
Other Financing Source	-	-	-	\$9,515,000	\$11,570,000	\$36,735,000
Interest Revenue (GASB 87)	\$1,208	\$2,645	-	-	-	-
Reappropriation	-	-	-	\$3,134,590	\$4,845,375	\$4,025,375
<b>Total Other Financing Sources</b>	\$1,208	\$2,645	-	\$12,649,590	\$16,415,375	\$40,760,375
<b>Total Revenues</b>	<b>\$12,392,065</b>	<b>\$21,670,242</b>	<b>\$12,619,110</b>	<b>\$24,481,205</b>	<b>\$28,761,885</b>	<b>\$53,664,885</b>

# Expenditures

### Historical Expenditures by Expense Object Categories



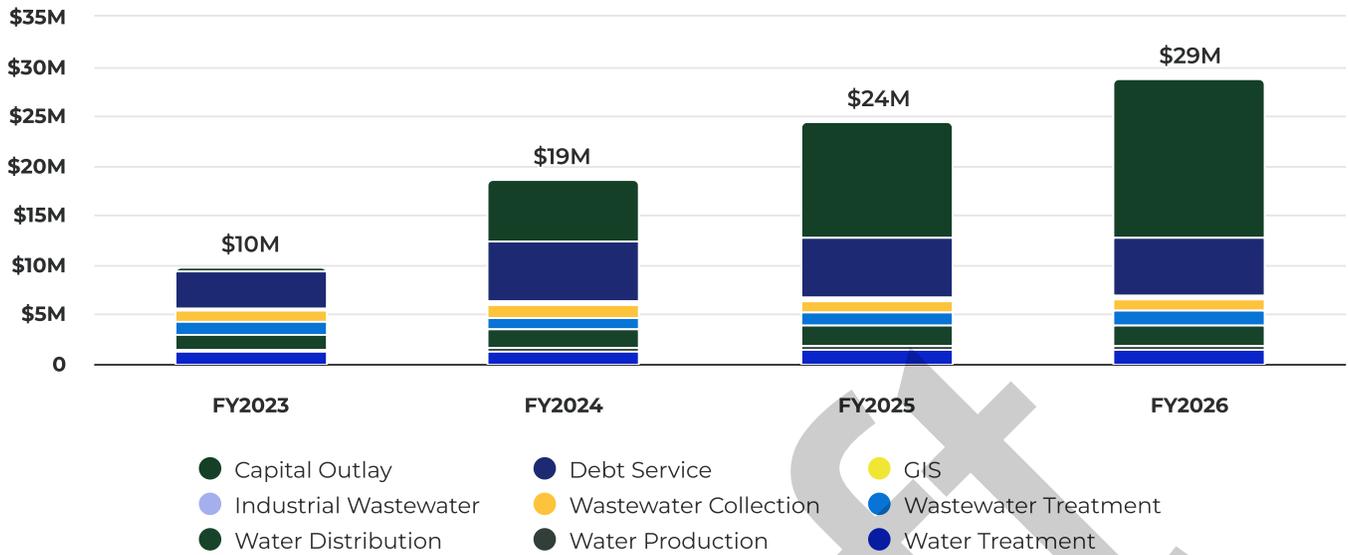
### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$3,020,897	\$2,639,895	\$3,524,795	\$3,261,364	\$3,663,179	\$3,827,657
Contractual Services	\$1,686,943	\$1,633,323	\$1,974,540	\$1,814,625	\$1,953,306	\$1,975,973
Commodities	\$762,163	\$933,708	\$915,060	\$918,860	\$957,340	\$991,010
Debt Service	\$2,710,445	\$2,689,816	\$2,738,360	\$2,739,265	\$2,696,670	\$2,656,065
Capital Outlay	\$2,633,181	\$5,205,608	\$11,730,435	\$4,968,595	\$15,947,470	\$40,670,510
Other Expenditures	-\$977,741	-\$2,142,182	\$3,598,015	\$3,563,170	\$3,543,920	\$3,543,670
<b>Total Expenditures</b>	<b>\$9,835,889</b>	<b>\$10,960,168</b>	<b>\$24,481,205</b>	<b>\$17,265,879</b>	<b>\$28,761,885</b>	<b>\$53,664,885</b>

### Expenditures by Program



### Historical Expenditures by Program



### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Water Production	\$225,744	\$246,160	\$331,305	\$252,360	\$318,251	\$318,508
Water Distribution	\$1,586,898	\$1,757,454	\$2,046,440	\$1,950,210	\$2,061,831	\$2,128,858
Water Treatment	\$1,256,962	\$1,256,204	\$1,492,620	\$1,390,798	\$1,500,164	\$1,541,930
GIS	\$117,858	\$97,663	\$145,253	\$115,412	\$133,849	\$139,644
Wastewater Treatment	\$1,218,356	\$1,112,906	\$1,337,904	\$1,306,538	\$1,496,103	\$1,550,335
Wastewater Collection	\$1,160,525	\$1,149,625	\$1,249,027	\$1,199,900	\$1,244,942	\$1,289,976
Industrial Wastewater	\$132,628	\$122,768	\$196,176	\$190,091	\$212,605	\$219,059
Debt Service	\$3,672,087	\$3,613,241	\$5,952,045	\$5,891,975	\$5,846,670	\$5,806,065
Capital Outlay	\$464,832	\$1,604,147	\$11,730,435	\$4,968,595	\$15,947,470	\$40,670,510
<b>Total Expenditures</b>	<b>\$9,835,889</b>	<b>\$10,960,168</b>	<b>\$24,481,205</b>	<b>\$17,265,879</b>	<b>\$28,761,885</b>	<b>\$53,664,885</b>

# 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.

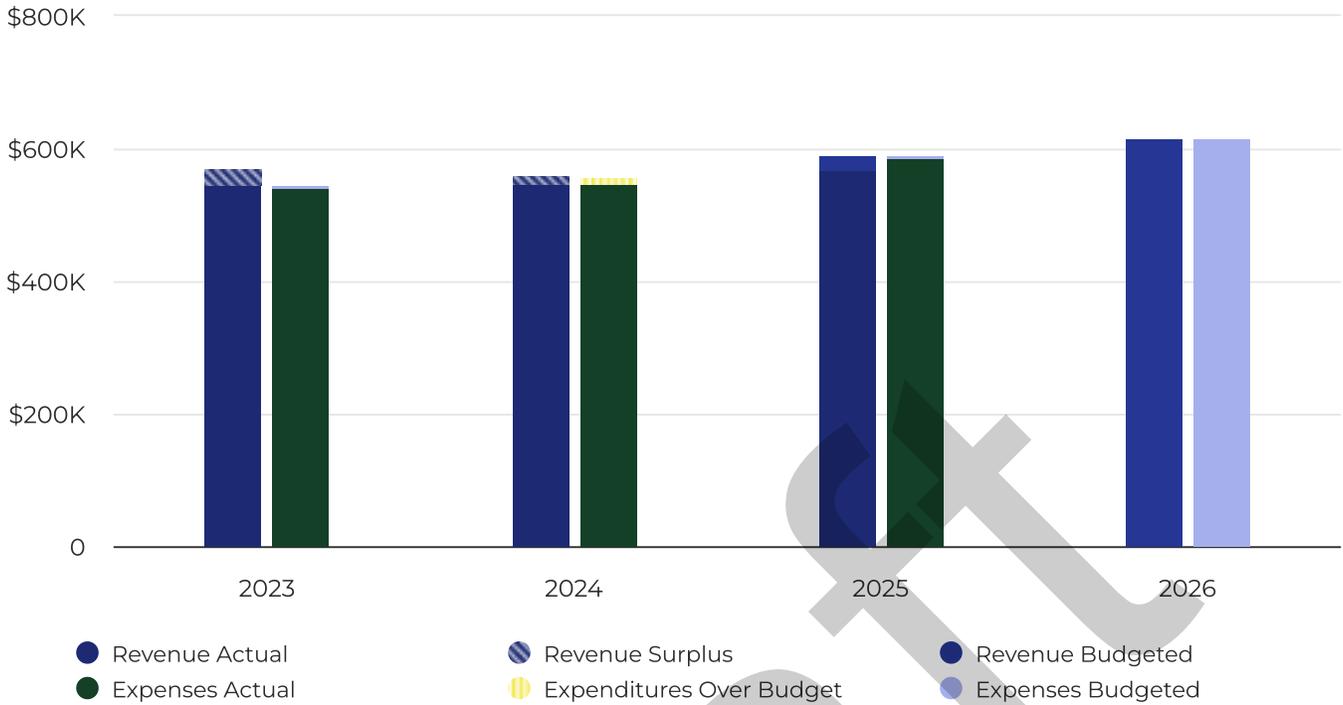
## Brush Collection Program

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

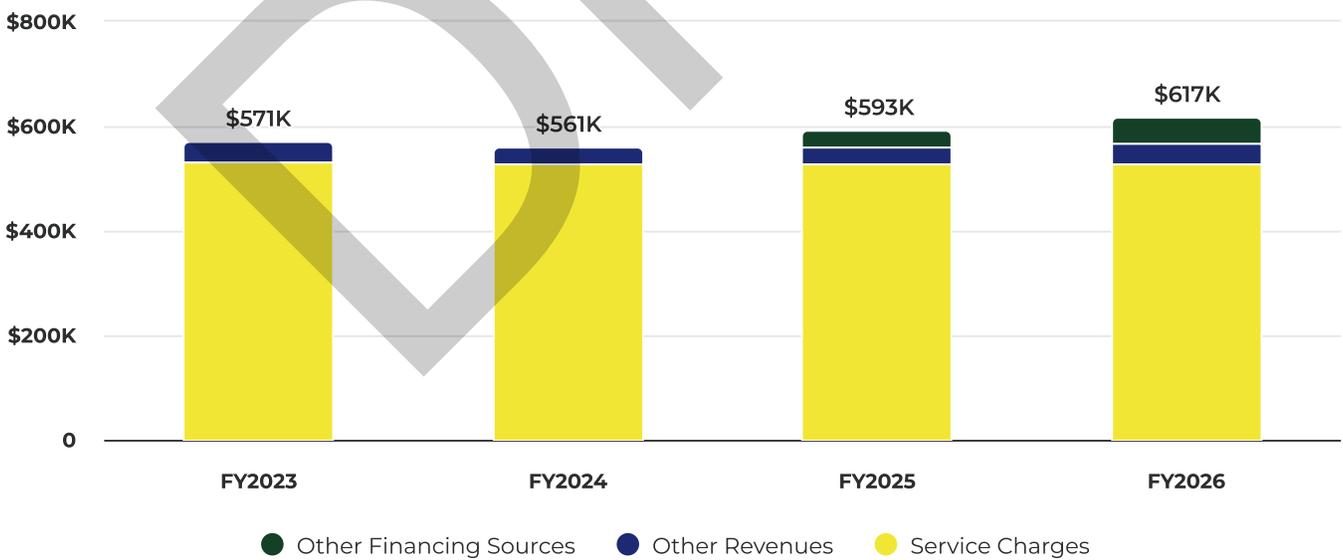
Leaf collection consists of curbside vacuums and leaf bag collections. The City is divided into three geographical zones. Each zone is collected three times during the five-week program using leaf vacuum equipment. Every street will be collected one time during each of the three separate pickups. Residents 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](#).

### Revenues vs Expenditures Summary



### Revenues

Historical Revenues by Revenue Source Grouping

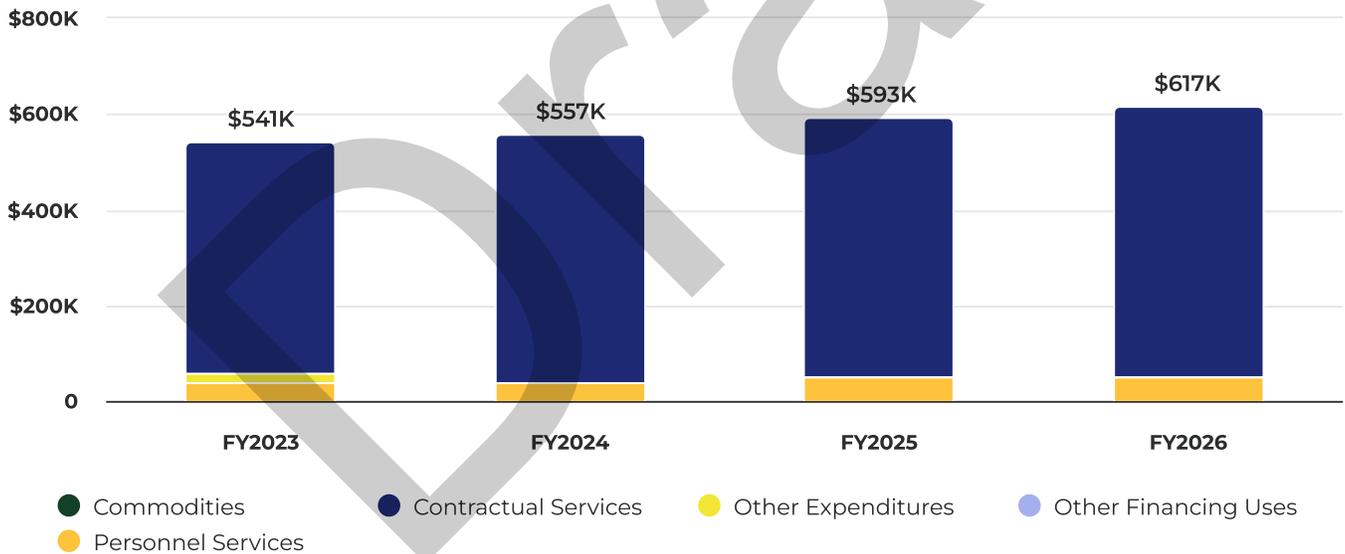


### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Service Charges</b>						
Refuse Charges	\$530,806	\$535,856	\$530,000	\$530,000	\$530,000	\$530,000
<b>Total Service Charges</b>	\$530,806	\$535,856	\$530,000	\$530,000	\$530,000	\$530,000
<b>Other Revenues</b>						
Interest Income	\$42	\$3,590	\$10,000	\$600	\$9,000	\$8,000
Miscellaneous	\$40,000	\$30,372	\$30,375	\$30,375	\$30,375	\$30,375
<b>Total Other Revenues</b>	\$40,042	\$33,962	\$40,375	\$30,975	\$39,375	\$38,375
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$31,550	\$47,505	\$51,205
<b>Total Other Financing Sources</b>	-	-	-	\$31,550	\$47,505	\$51,205
<b>Total Revenues</b>	<b>\$570,847</b>	<b>\$569,818</b>	<b>\$570,375</b>	<b>\$592,525</b>	<b>\$616,880</b>	<b>\$619,580</b>

### Expenditures

Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Wages - Regular	\$28,004	\$30,173	\$37,864	\$34,565	\$39,837	\$42,038
Group Insurance	\$3,585	\$3,982	\$5,763	\$4,825	\$5,541	\$5,516
Medicare	\$395	\$426	\$548	\$490	\$576	\$609



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Social Security	\$1,628	\$1,785	\$2,276	\$1,945	\$2,366	\$2,509
IMRF	\$2,422	\$2,122	\$2,799	\$2,673	\$3,159	\$3,504
Pension Expense	\$3,079	-\$6,362	-	-	-	-
<b>Total Personnel Services</b>	<b>\$39,112</b>	<b>\$32,125</b>	<b>\$49,250</b>	<b>\$44,498</b>	<b>\$51,479</b>	<b>\$54,176</b>
<b>Contractual Services</b>						
Banking Service	\$5,642	\$3,690	\$6,365	\$3,700	\$3,701	\$3,704
Collection Service	\$14	\$9	\$100	\$100	\$100	\$100
Data Programming Service	-	-	\$130	-	-	-
Postage	\$142	\$151	\$1,390	\$1,390	\$1,390	\$1,390
Printing	\$223	\$270	\$410	\$410	\$410	\$410
Garbage Disposal	\$475,292	\$486,713	\$534,380	\$534,380	\$559,300	\$559,300
<b>Total Contractual Services</b>	<b>\$481,313</b>	<b>\$490,835</b>	<b>\$542,775</b>	<b>\$539,980</b>	<b>\$564,901</b>	<b>\$564,904</b>
<b>Other Expenditures</b>						
Bad Debt	\$20,149	\$690	\$500	\$500	\$500	\$500
<b>Total Other Expenditures</b>	<b>\$20,149</b>	<b>\$690</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>
<b>Total Expenditures</b>	<b>\$540,574</b>	<b>\$523,650</b>	<b>\$592,525</b>	<b>\$584,978</b>	<b>\$616,880</b>	<b>\$619,580</b>

Draft

# 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.

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](http://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.

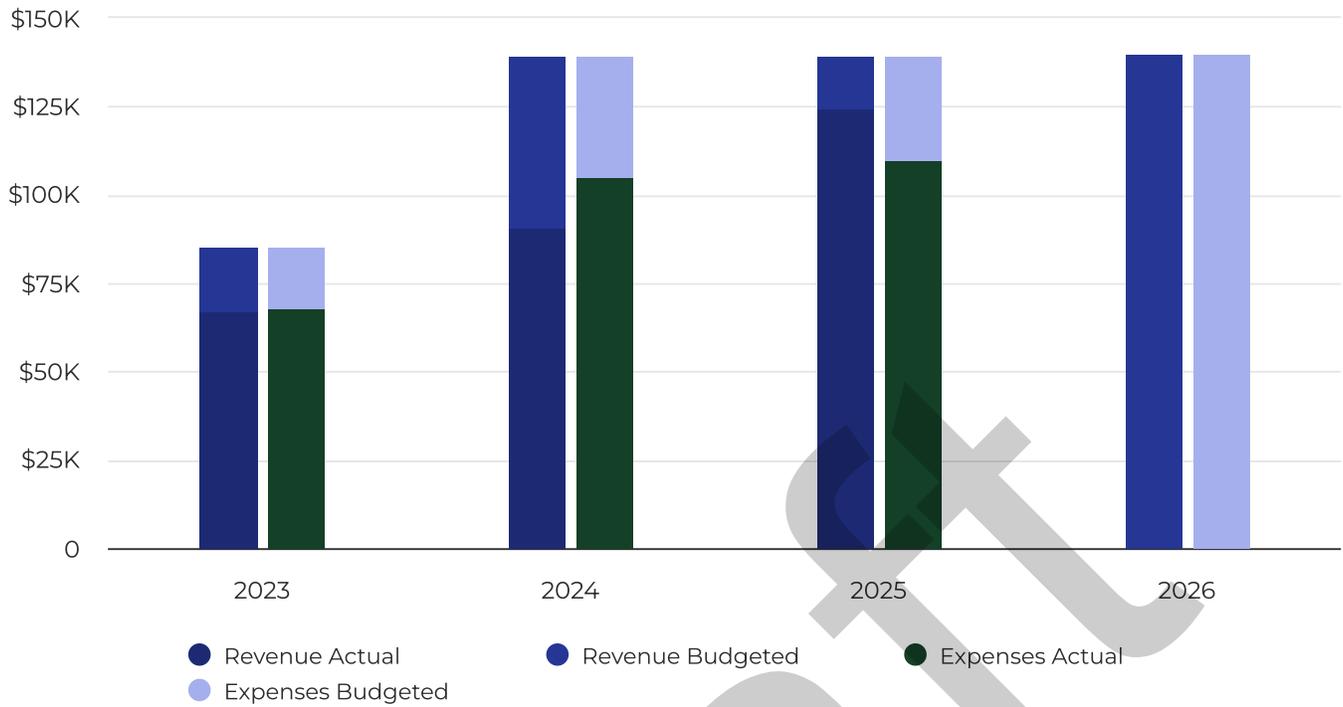
Oak Hill Cemetery	West Side Cemetery
	

799 Bennett St. Geneva, IL 60134	301 Stevens St. Geneva, IL 60134
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<b>Cemetery Rates</b>	
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

<b>Available Cemetery Plots</b>	
Oak Hill	Approximately 1,000
West Side	None remaining

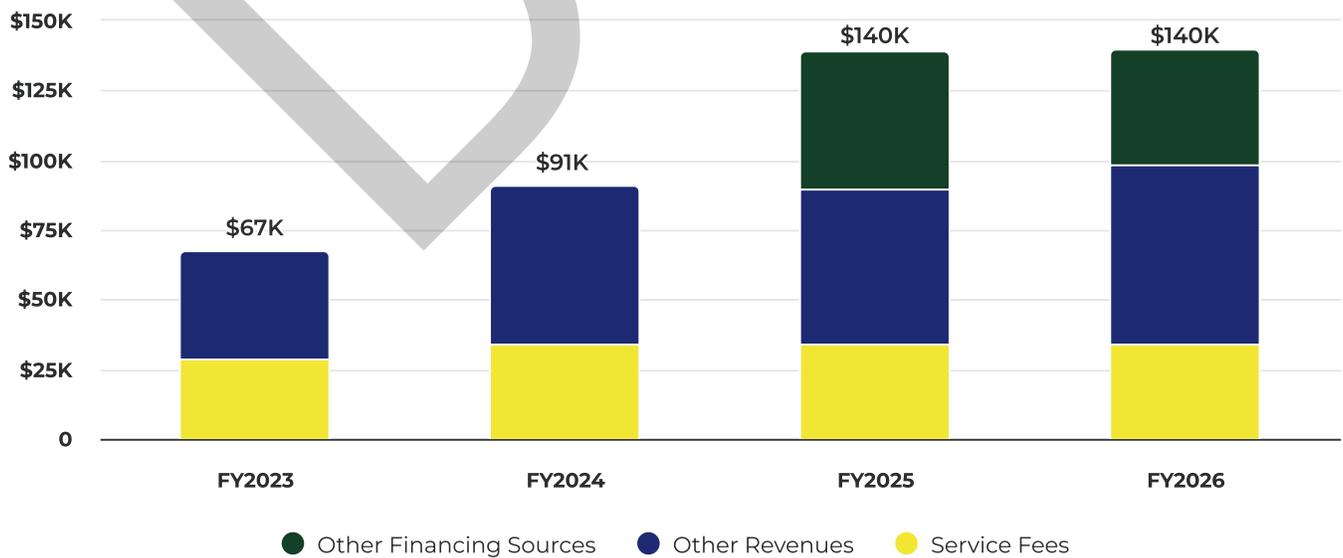
### Revenues vs Expenditures Summary



### Revenues

Financing is provided from the sale of plots, grave openings, and interest earnings.

#### Historical Revenues by Revenue Source Grouping

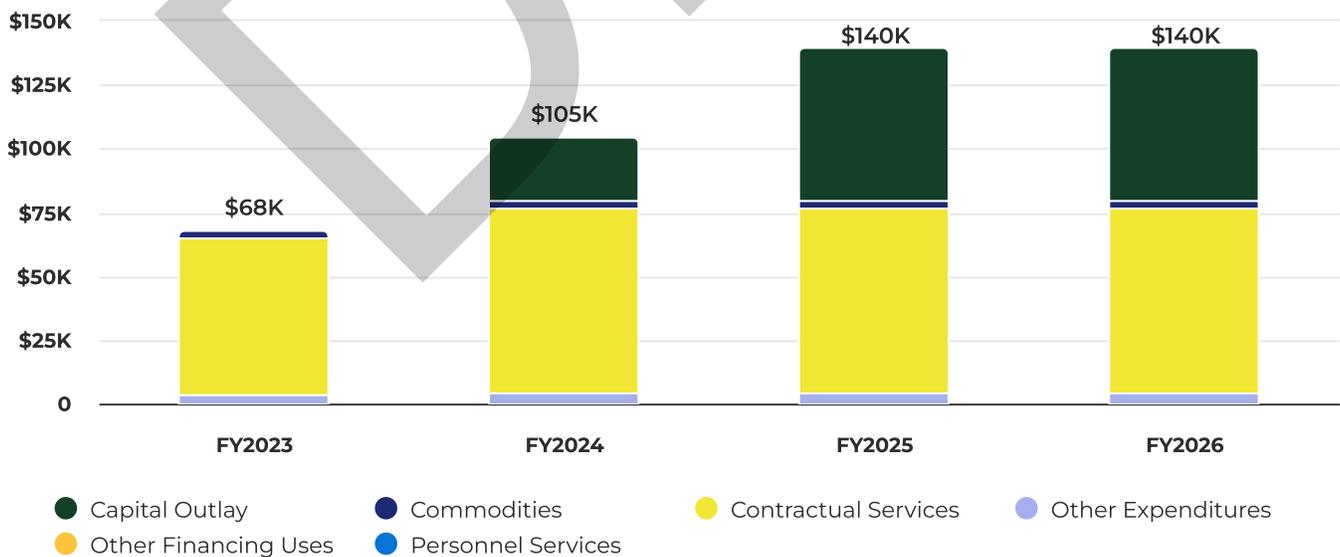


### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Service Fees</b>						
Grave Opening Fees	\$28,933	\$27,600	\$44,000	\$34,000	\$34,000	\$34,000
<b>Total Service Fees</b>	<b>\$28,933</b>	<b>\$27,600</b>	<b>\$44,000</b>	<b>\$34,000</b>	<b>\$34,000</b>	<b>\$34,000</b>
<b>Other Revenues</b>						
Interest Income	\$6,908	\$3,855	\$10,000	\$3,000	\$9,000	\$8,000
Donations	\$150	\$1,000	-	-	-	-
Cemetery Lot Sales	\$15,110	\$29,175	\$28,000	\$24,000	\$24,000	\$24,000
Miscellaneous	\$225	-	\$5	-	-	-
Interest Income	\$912	\$8,599	\$5,500	\$3,500	\$5,000	\$4,500
Cemetery Lot Sales	\$15,110	\$29,175	\$28,000	\$24,000	\$24,000	\$24,000
Miscellaneous	-	\$52,691	\$6,400	-	-	-
Interest Income	-\$20	\$2,757	\$3,000	\$1,500	\$2,750	\$2,500
<b>Total Other Revenues</b>	<b>\$38,395</b>	<b>\$127,252</b>	<b>\$80,905</b>	<b>\$56,000</b>	<b>\$64,750</b>	<b>\$63,000</b>
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$49,545	\$41,095	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$49,545</b>	<b>\$41,095</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$67,327</b>	<b>\$154,852</b>	<b>\$124,905</b>	<b>\$139,545</b>	<b>\$139,845</b>	<b>\$97,000</b>

### Expenditures

Historical Expenditures by Expense Object Categories



**Expenditures by Expense Object Categories**

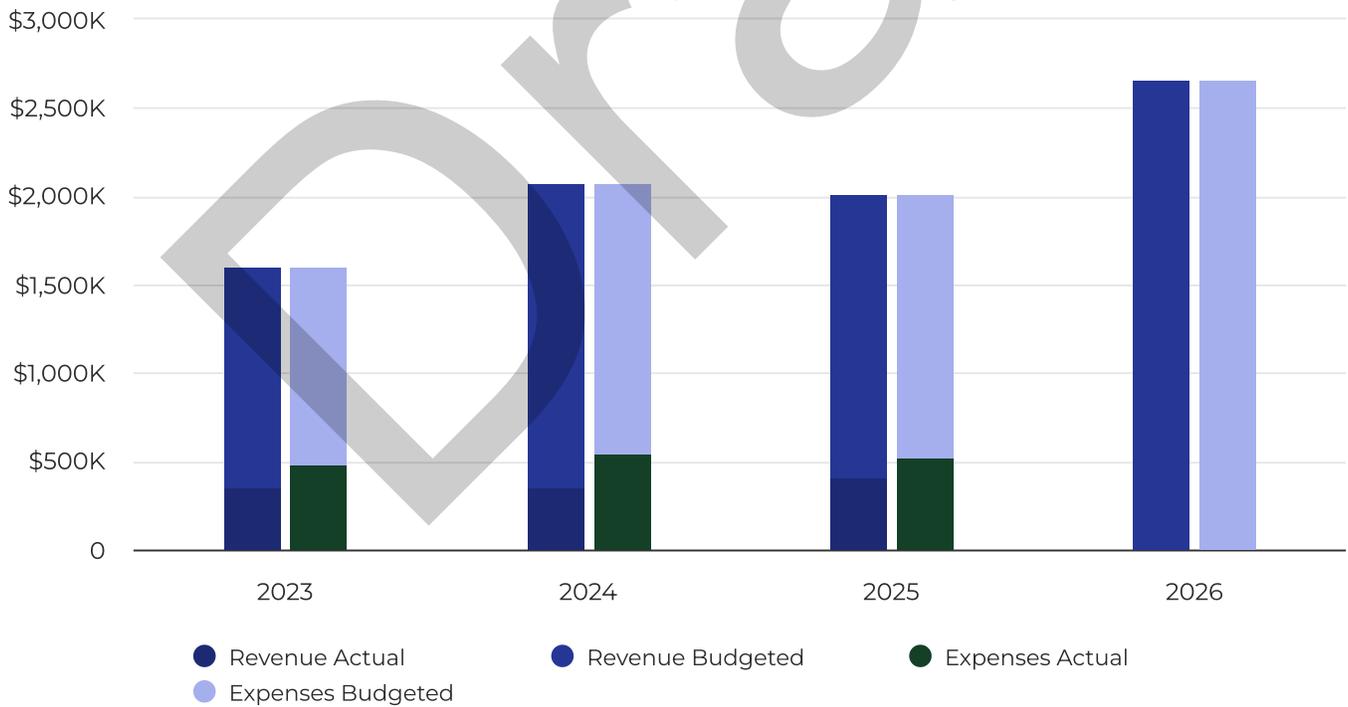
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Maintenance Service	\$30,560	\$30,040	\$30,540	\$30,540	\$30,540	\$30,540
Legal Service	\$538	\$391	\$200	-	\$200	\$200
Banking Service	\$1,149	\$848	\$705	\$700	\$705	\$705
Other Professional Services	\$28,540	\$28,620	\$40,050	\$40,050	\$40,050	\$40,050
Publishing	-	-	\$50	-	\$50	\$50
Utilities	\$641	\$642	\$1,000	\$1,300	\$1,300	\$1,300
<b>Total Contractual Services</b>	<b>\$61,428</b>	<b>\$60,541</b>	<b>\$72,545</b>	<b>\$72,590</b>	<b>\$72,845</b>	<b>\$72,845</b>
<b>Commodities</b>						
Maintenance Supplies	\$493	\$805	\$300	\$300	\$300	\$300
Operating Supplies	\$270	\$45	\$400	\$400	\$400	\$400
Computer Software	\$2,150	\$2,150	\$2,200	\$2,600	\$2,200	\$2,200
<b>Total Commodities</b>	<b>\$2,913</b>	<b>\$3,000</b>	<b>\$2,900</b>	<b>\$3,300</b>	<b>\$2,900</b>	<b>\$2,900</b>
<b>Capital Outlay</b>						
Improvements Other than Buildings	-	-	\$60,000	\$30,000	\$60,000	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>\$60,000</b>	<b>\$30,000</b>	<b>\$60,000</b>	<b>-</b>
<b>Other Expenditures</b>						
Depreciation	\$3,717	\$3,717	\$3,800	\$3,800	\$3,800	\$3,800
State/Federal Permit Fees	-	-	\$300	-	\$300	\$300
<b>Total Other Expenditures</b>	<b>\$3,717</b>	<b>\$3,717</b>	<b>\$4,100</b>	<b>\$3,800</b>	<b>\$4,100</b>	<b>\$4,100</b>
<b>Other Financing Uses</b>						
Source of Reserves	-	-	-	-	-	\$17,155
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$17,155</b>
<b>Total Expenditures</b>	<b>\$68,058</b>	<b>\$67,258</b>	<b>\$139,545</b>	<b>\$109,690</b>	<b>\$139,845</b>	<b>\$97,000</b>

# Commuter Parking Fund



The Commuter Parking Fund accounts for the operations of the Metra commuter parking facilities.

## Revenues vs Expenditures Summary

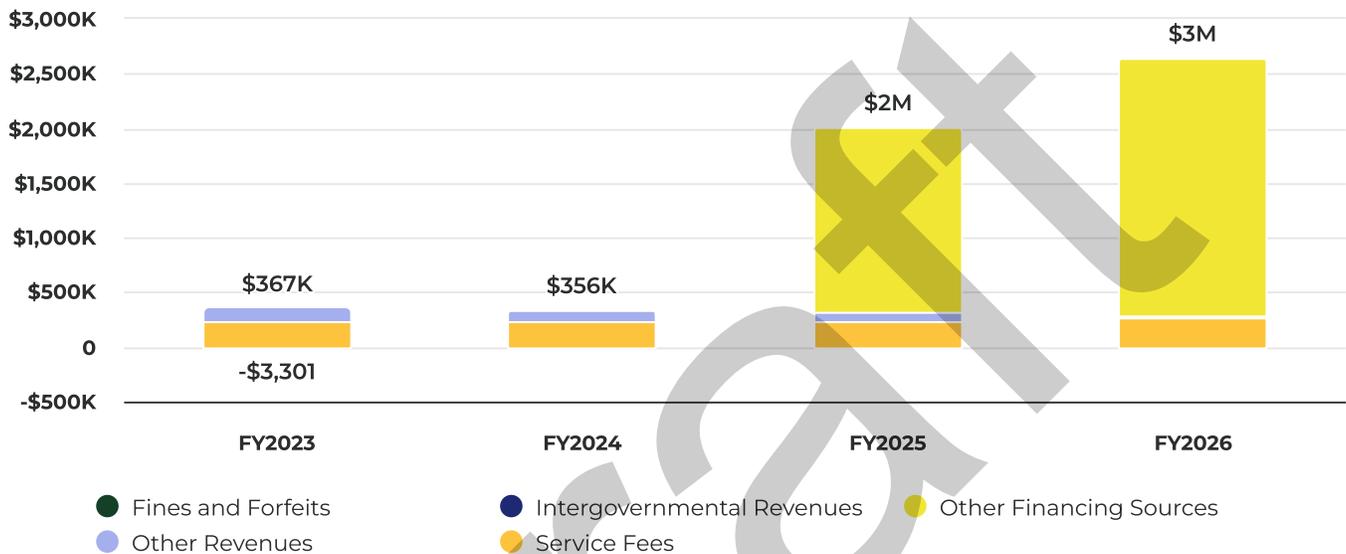


## Revenues

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.

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 66% of the commuter parking permits due to non-renewal.

**Historical Revenues by Revenue Source Grouping**



**Revenues by Revenue Source Grouping**

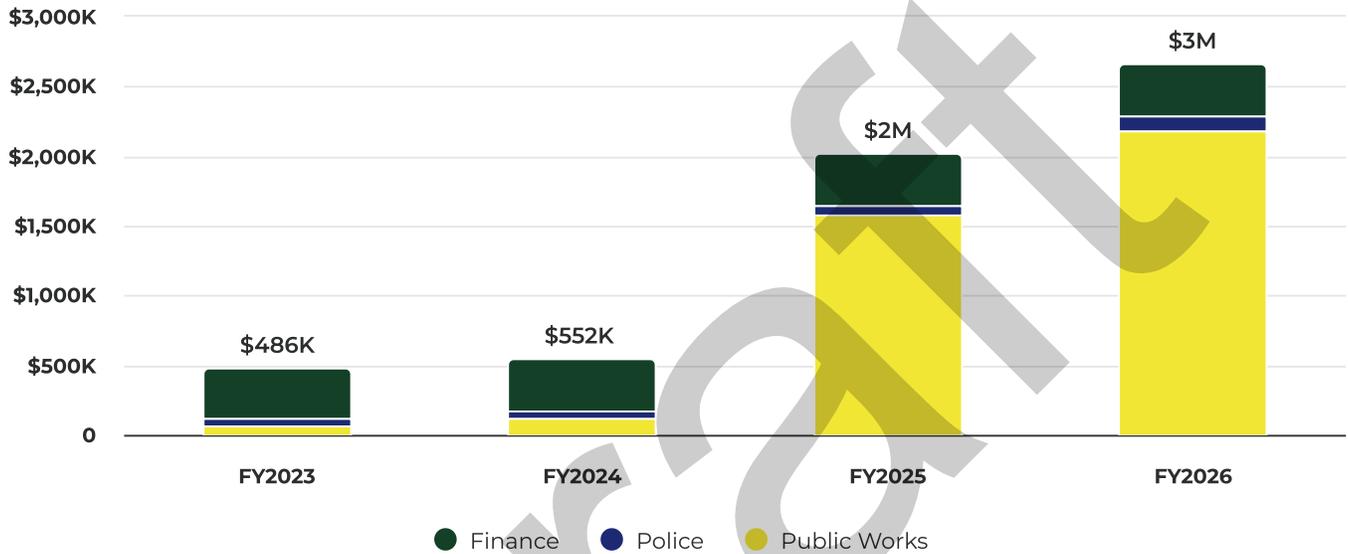
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Fines and Forfeits</b>						
Parking Violations	-\$3,301	\$13,471	\$14,000	\$11,000	\$14,000	\$14,000
<b>Total Fines and Forfeits</b>	-\$3,301	\$13,471	\$14,000	\$11,000	\$14,000	\$14,000
<b>Service Fees</b>						
Parking Lot Fees	\$236,407	\$265,025	\$260,000	\$240,000	\$260,000	\$260,000
<b>Total Service Fees</b>	\$236,407	\$265,025	\$260,000	\$240,000	\$260,000	\$260,000
<b>Other Revenues</b>						
Interest Income	\$27,969	\$75,086	\$70,000	\$7,500	\$15,000	\$15,000
Sale of Capital Assets	-	\$22,895	-	-	-	-
Miscellaneous	\$102,500	\$75,729	\$71,670	\$71,670	\$17,920	-
<b>Total Other Revenues</b>	\$130,469	\$173,710	\$141,670	\$79,170	\$32,920	\$15,000
<b>Other Financing Sources</b>						
Reappropriation	-	-	-	\$1,688,820	\$2,351,755	\$235,465



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Total Other Financing Sources</b>	-	-	-	\$1,688,820	\$2,351,755	\$235,465
<b>Total Revenues</b>	<b>\$363,575</b>	<b>\$452,207</b>	<b>\$415,670</b>	<b>\$2,018,990</b>	<b>\$2,658,675</b>	<b>\$524,465</b>

## Expenditures

Historical Expenditures by Department



### Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Finance</b>						
Depreciation	\$361,224	\$363,940	\$375,000	\$375,000	\$375,000	\$375,000
<b>Total Finance</b>	<b>\$361,224</b>	<b>\$363,940</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>
<b>Police</b>						
Wages - Regular	\$24,559	\$30,397	\$29,282	\$29,015	\$31,076	\$32,774
Group Insurance	\$7,486	\$7,723	\$8,197	\$9,335	\$10,545	\$10,634
Medicare	\$339	\$423	\$425	\$400	\$451	\$475
Social Security	\$1,450	\$1,809	\$1,815	\$1,700	\$1,927	\$2,032
IMRF	\$2,232	\$1,978	\$2,162	\$2,241	\$2,516	\$2,803
Pension Expense	-\$6,525	-\$6,438	-	-	-	-
Banking Service	\$8,965	\$7,113	\$9,003	\$8,000	\$8,002	\$8,003
Collection Service	-	-	\$100	\$100	\$100	\$100
Postage	\$1,235	\$1,550	\$2,500	\$2,000	\$2,000	\$2,000
Printing	\$866	\$1,846	\$3,200	\$2,000	\$1,000	\$1,000
Other Contractual Services	-	-	-	-	\$37,500	-

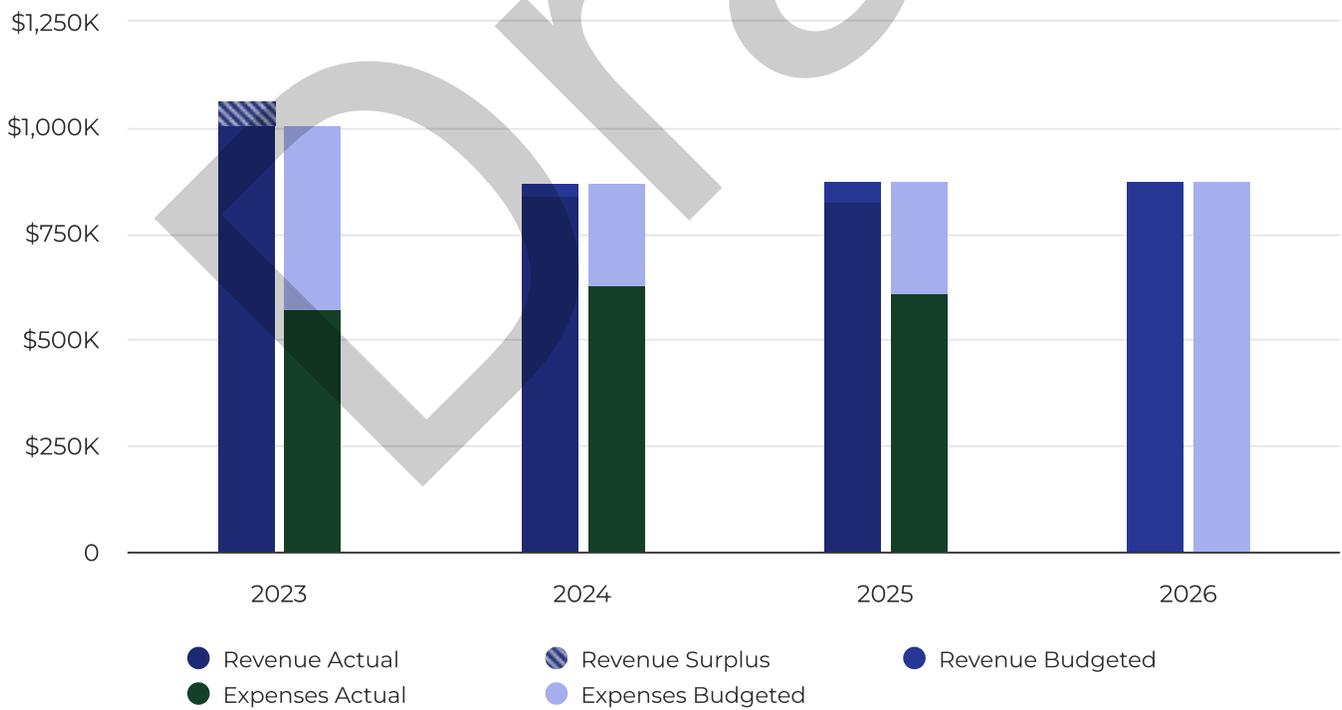
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Office Supplies	\$71	\$91	-	-	-	-
Office Equipment	-	\$351	-	-	-	-
Computer Software	\$5,276	\$5,017	\$6,210	\$6,210	\$6,490	\$6,490
Vehicles	\$13,575	-\$235	-	-	-	-
<b>Total Police</b>	<b>\$59,530</b>	<b>\$51,627</b>	<b>\$62,894</b>	<b>\$61,001</b>	<b>\$101,607</b>	<b>\$66,311</b>
<b>Public Works</b>						
Wages - Regular	\$14,366	\$13,455	\$16,114	\$16,005	\$16,974	\$17,843
Group Insurance	\$1,998	\$2,074	\$2,203	\$2,030	\$2,033	\$2,024
Medicare	\$201	\$188	\$234	\$230	\$245	\$259
Social Security	\$814	\$766	\$928	\$825	\$979	\$1,034
IMRF	\$1,267	\$1,094	\$1,192	\$1,236	\$1,372	\$1,524
Pension Expense	-\$2,538	-\$2,499	-	-	-	-
Maintenance Service	\$22,252	\$17,689	\$30,875	\$32,175	\$30,875	\$30,875
Accounting & Auditing Service	\$380	\$422	\$350	\$385	\$390	\$395
Telephone	\$2,954	\$3,542	-	-	-	-
Utilities	\$20,143	\$26,086	\$26,200	\$26,200	\$26,200	\$26,200
Rentals	\$15,809	\$16,416	-	\$9,000	-	-
Other Contractual Services	\$405	\$405	\$500	\$500	\$500	\$500
Maintenance Supplies	\$532	\$2,750	\$2,000	\$2,000	\$2,000	\$2,000
Operating Supplies	\$8	\$412	\$500	\$500	\$500	\$500
Improvements Other than Buildings	\$16,430	\$23,130	\$1,500,000	-	\$2,100,000	-
Capitalized Assets	-\$30,005	-	-	-	-	-
<b>Total Public Works</b>	<b>\$65,016</b>	<b>\$105,930</b>	<b>\$1,581,096</b>	<b>\$91,086</b>	<b>\$2,182,068</b>	<b>\$83,154</b>
<b>Total Expenditures</b>	<b>\$485,771</b>	<b>\$521,497</b>	<b>\$2,018,990</b>	<b>\$527,087</b>	<b>\$2,658,675</b>	<b>\$524,465</b>

# 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.

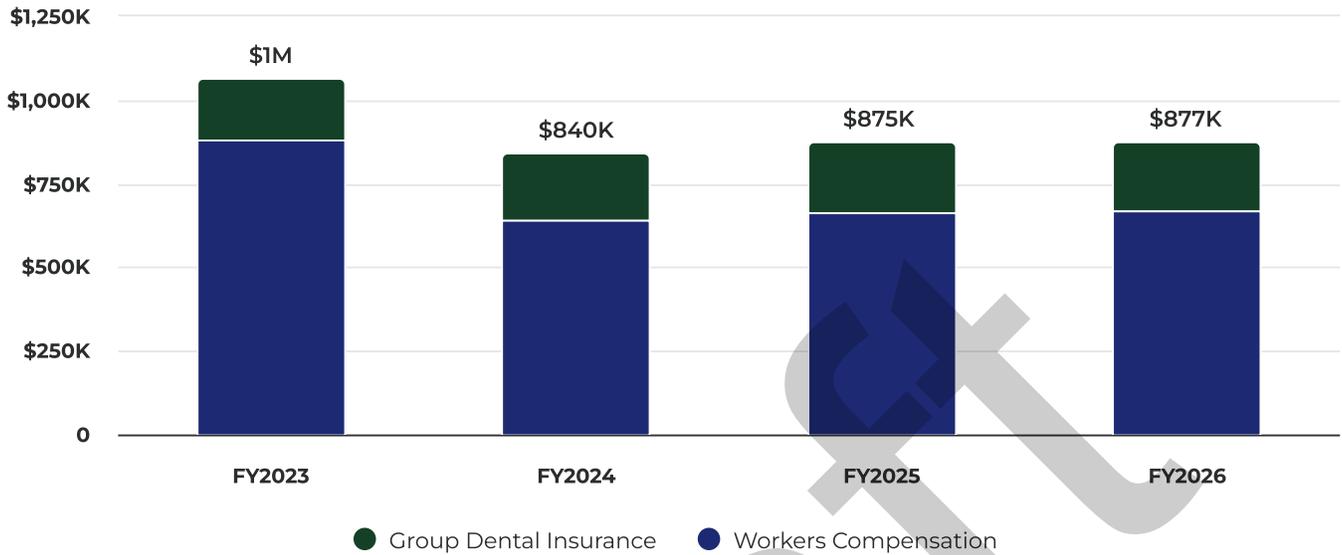


### Revenues vs Expenditures Summary



# Revenues

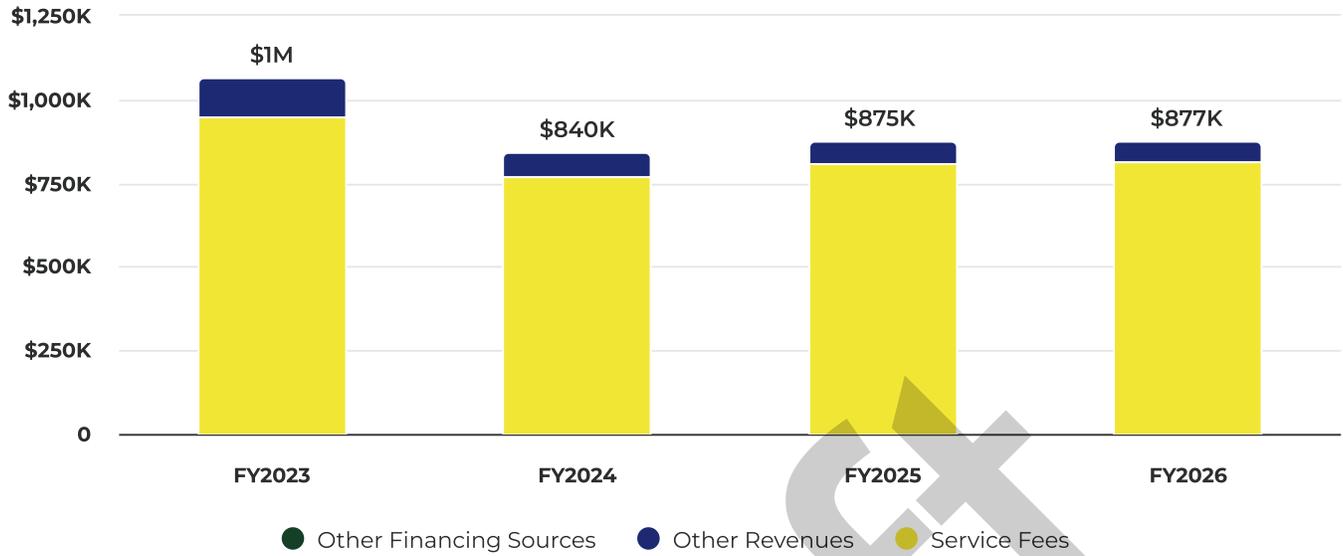
Historical Revenues by Fund



## Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Group Dental Insurance	\$183,812	\$189,988	\$212,900	\$185,910	\$207,865	\$201,665
Workers Compensation	\$880,403	\$758,858	\$661,930	\$639,509	\$669,540	\$720,060
<b>Total Revenues</b>	<b>\$1,064,215</b>	<b>\$948,845</b>	<b>\$874,830</b>	<b>\$825,419</b>	<b>\$877,405</b>	<b>\$921,725</b>

### Historical Revenues by Revenue Source Grouping

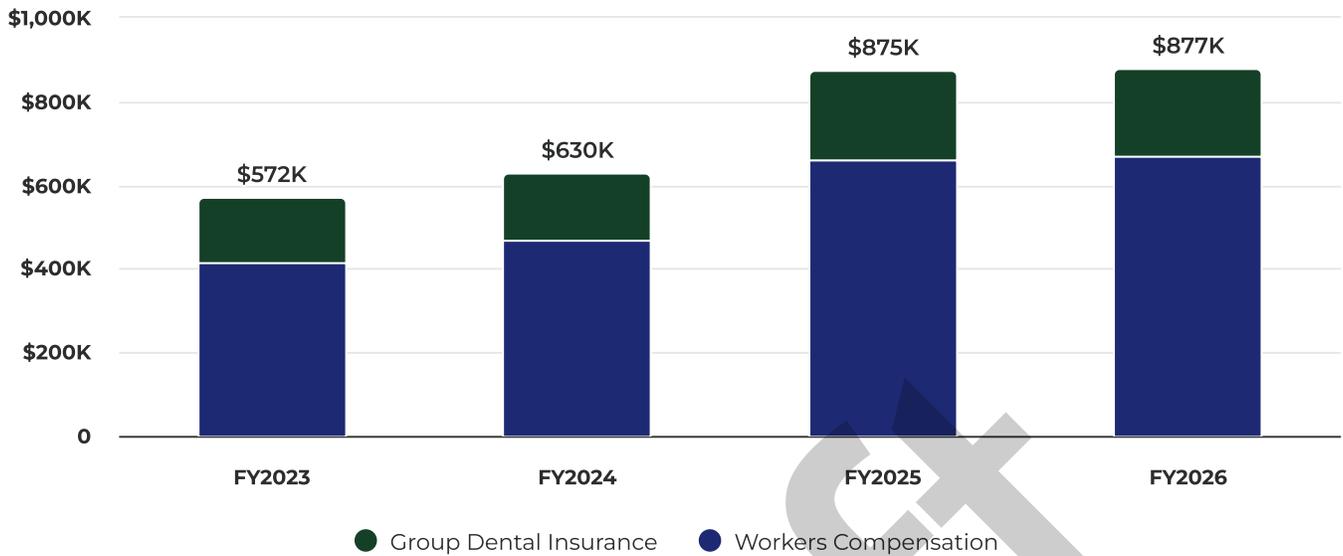


### Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Service Fees	\$948,715	\$783,962	\$809,830	\$782,414	\$813,405	\$857,725
Other Revenues	\$115,500	\$164,884	\$65,000	\$43,005	\$64,000	\$64,000
<b>Total Revenues</b>	<b>\$1,064,215</b>	<b>\$948,845</b>	<b>\$874,830</b>	<b>\$825,419</b>	<b>\$877,405</b>	<b>\$921,725</b>

### Expenditures

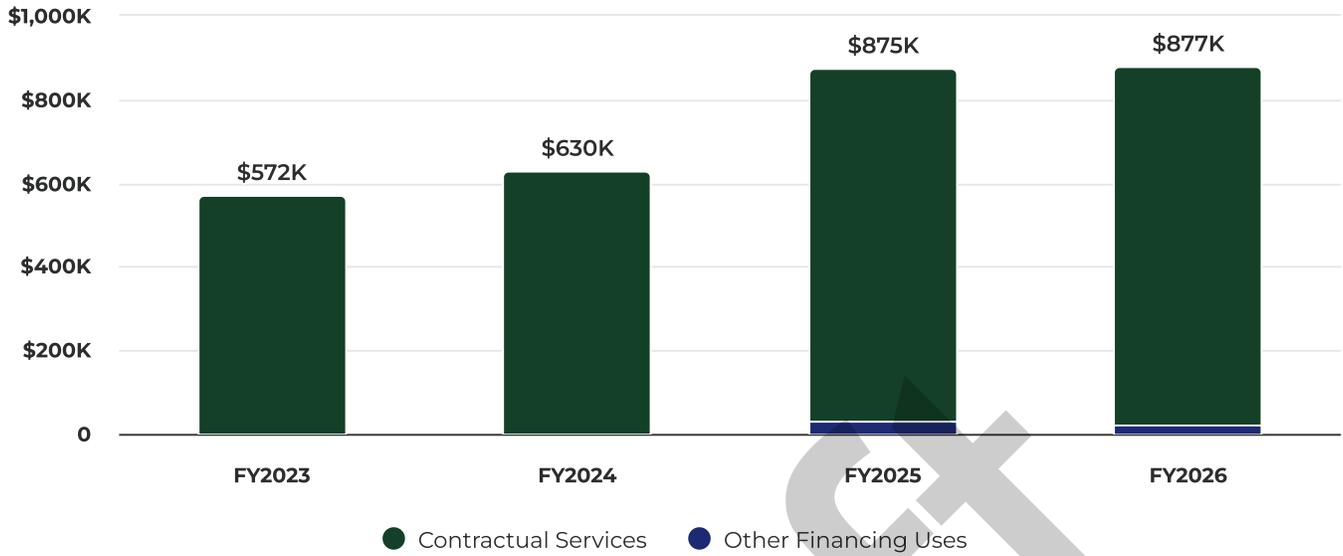
### Historical Expenditures by Fund



### Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Group Dental Insurance	\$156,813	\$184,818	\$212,900	\$185,905	\$207,865	\$201,665
Workers Compensation	\$415,226	\$462,274	\$661,930	\$424,200	\$669,540	\$720,060
<b>Total Expenditures</b>	<b>\$572,039</b>	<b>\$647,092</b>	<b>\$874,830</b>	<b>\$610,105</b>	<b>\$877,405</b>	<b>\$921,725</b>

### Historical Expenditures by Expense Object Categories



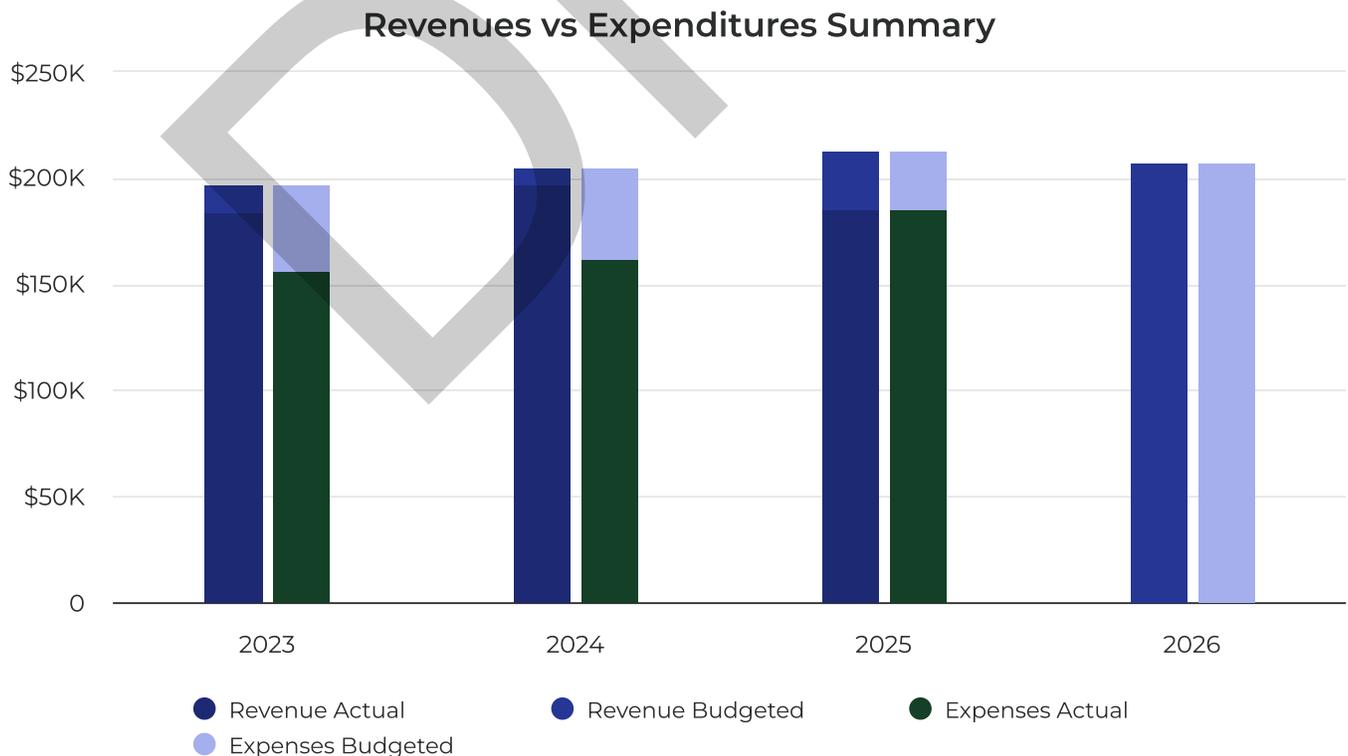
### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services	\$572,039	\$647,092	\$845,120	\$599,845	\$853,890	\$911,235
Other Financing Uses	-	-	\$29,710	\$10,260	\$23,515	\$10,490
<b>Total Expenditures</b>	<b>\$572,039</b>	<b>\$647,092</b>	<b>\$874,830</b>	<b>\$610,105</b>	<b>\$877,405</b>	<b>\$921,725</b>

# Group Dental Insurance Fund

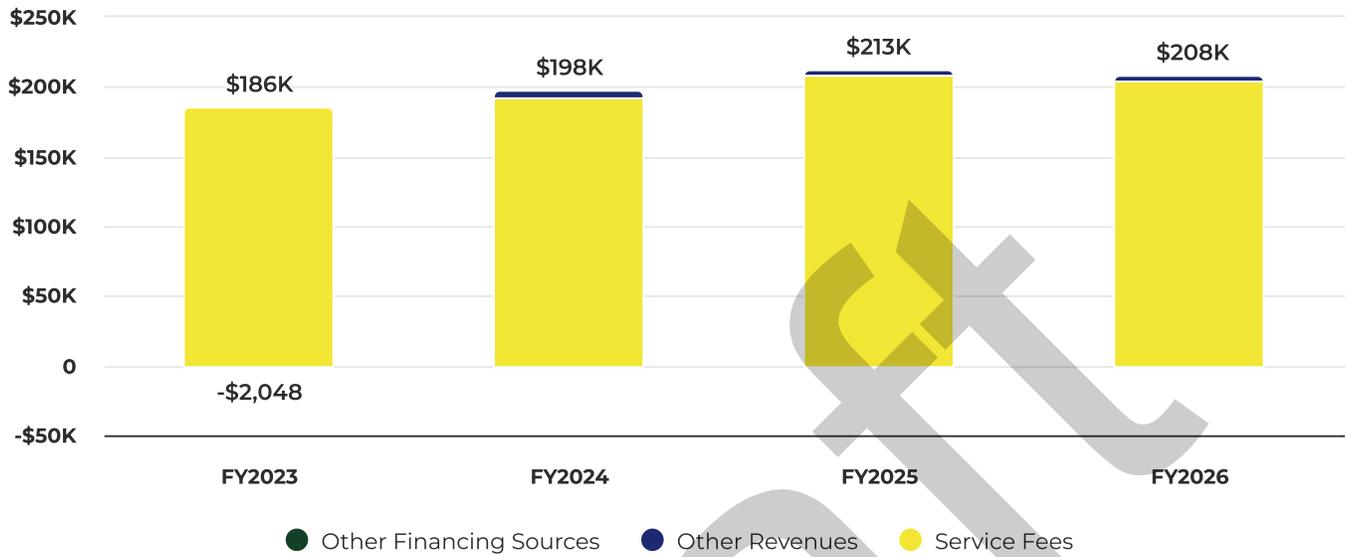


The Group Dental Insurance Fund accounts for the financing of dental insurance for City employees. The City is self-insured for dental claims and utilizes a third-party administrator to pay claims. Resources are provided by City and employee contributions.



# Revenues

Historical Revenues by Revenue Source Grouping

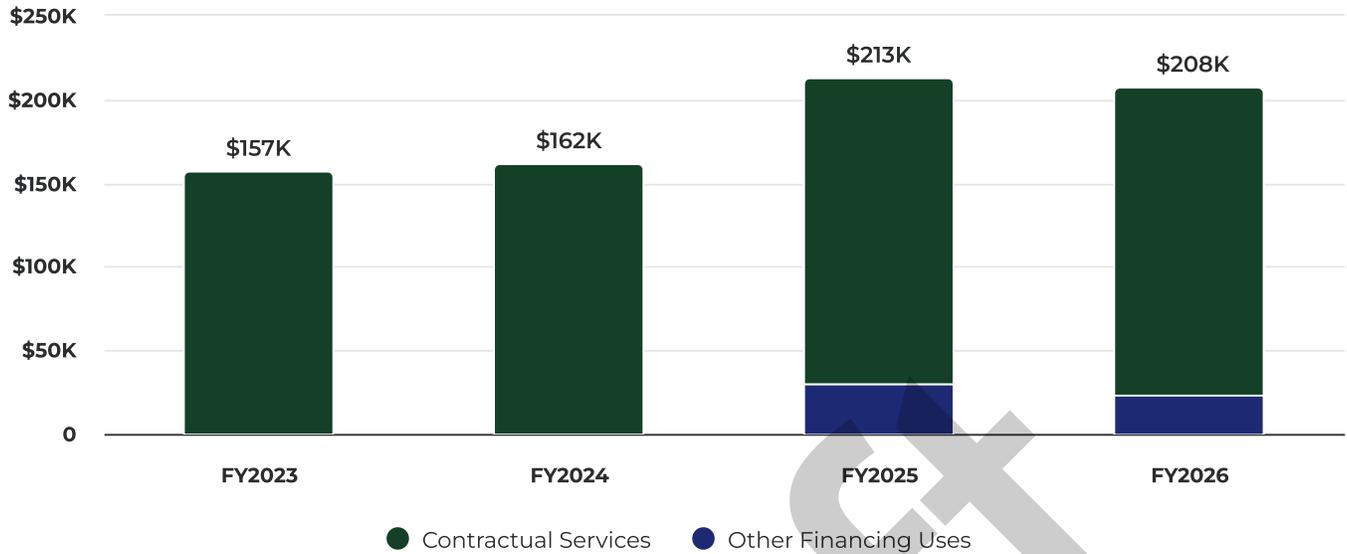


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Service Fees</b>						
Insurance Premiums	\$185,859	\$187,489	\$182,905	\$207,900	\$203,865	\$197,665
<b>Total Service Fees</b>	\$185,859	\$187,489	\$182,905	\$207,900	\$203,865	\$197,665
<b>Other Revenues</b>						
Interest Income	-\$2,048	\$2,498	\$3,000	\$5,000	\$4,000	\$4,000
Miscellaneous	-	-	\$5	-	-	-
<b>Total Other Revenues</b>	-\$2,048	\$2,498	\$3,005	\$5,000	\$4,000	\$4,000
<b>Total Revenues</b>	<b>\$183,812</b>	<b>\$189,988</b>	<b>\$185,910</b>	<b>\$212,900</b>	<b>\$207,865</b>	<b>\$201,665</b>

# Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

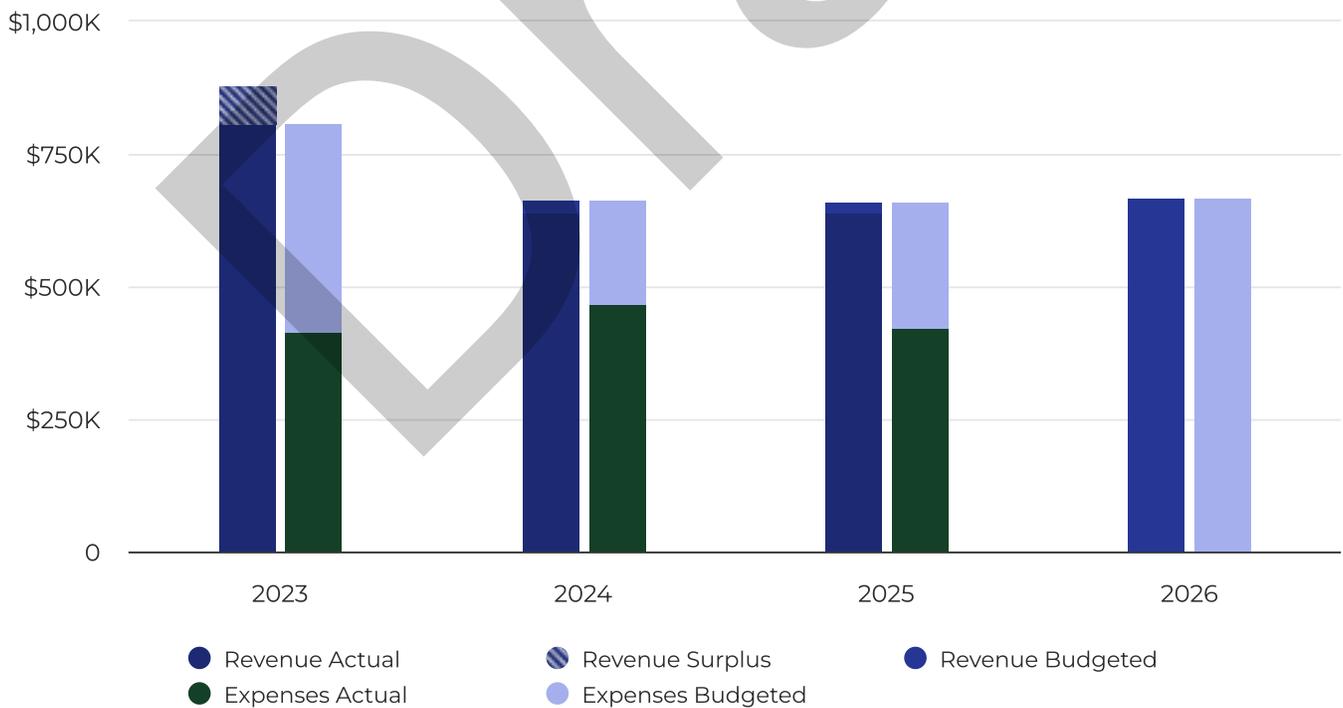
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Banking Service	-	-	\$50	-	\$50	\$50
Claims Administration	\$12,584	\$12,929	\$14,890	\$13,645	\$14,890	\$14,890
Dental Claims	\$144,229	\$171,889	\$168,250	\$162,000	\$169,410	\$176,235
<b>Total Contractual Services</b>	<b>\$156,813</b>	<b>\$184,818</b>	<b>\$183,190</b>	<b>\$175,645</b>	<b>\$184,350</b>	<b>\$191,175</b>
<b>Other Financing Uses</b>						
Source of Reserves	-	-	\$29,710	\$10,260	\$23,515	\$10,490
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>\$29,710</b>	<b>\$10,260</b>	<b>\$23,515</b>	<b>\$10,490</b>
<b>Total Expenditures</b>	<b>\$156,813</b>	<b>\$184,818</b>	<b>\$212,900</b>	<b>\$185,905</b>	<b>\$207,865</b>	<b>\$201,665</b>

# Workers' Compensation Fund



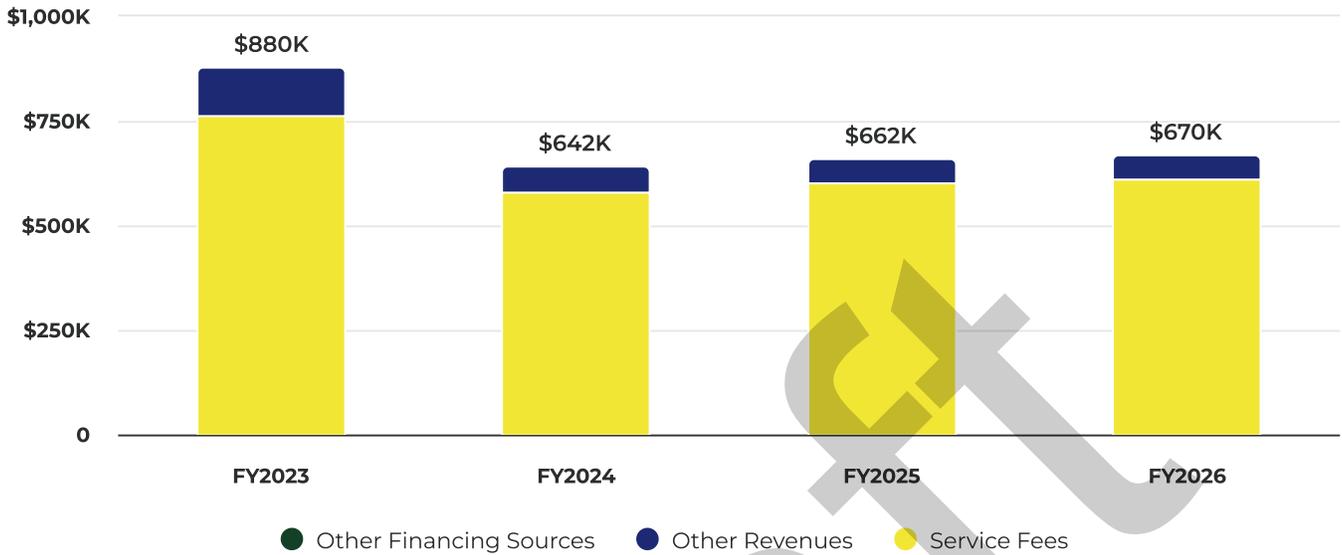
The Workers' Compensation Fund finances workers' compensation claims for City employees. The City is self-insured up to \$500,000 per claim and utilizes a third-party administrator to pay claims.

### Revenues vs Expenditures Summary



# Revenues

Historical Revenues by Revenue Source Grouping



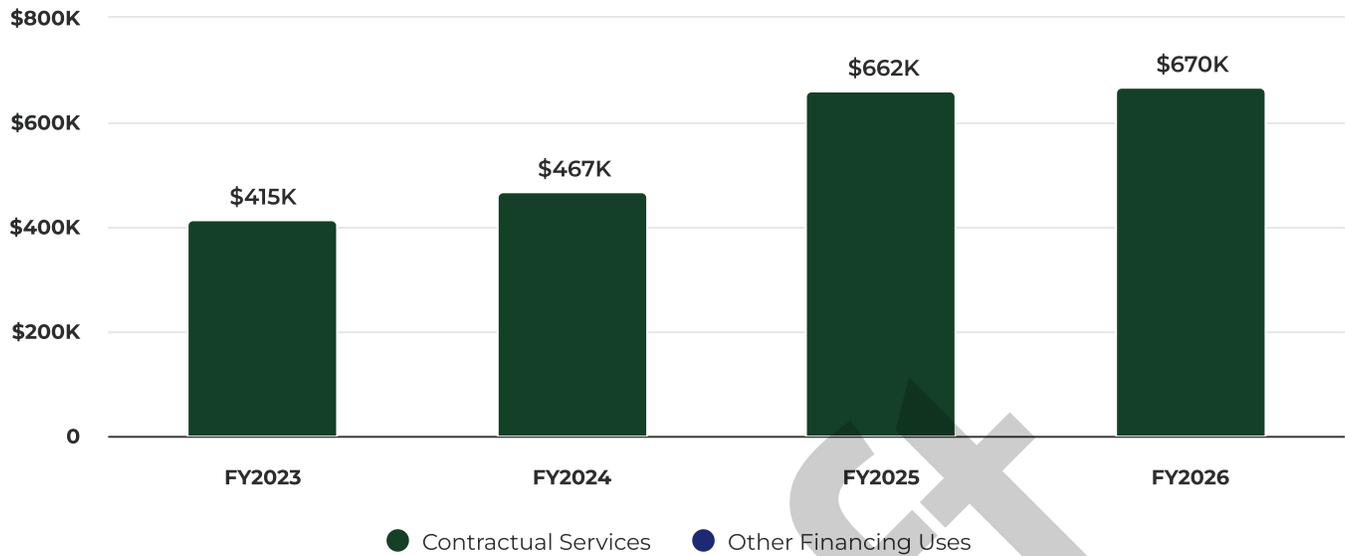
Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Service Fees</b>						
Insurance Premiums	\$762,855	\$596,472	\$599,509	\$601,930	\$609,540	\$660,060
<b>Total Service Fees</b>	\$762,855	\$596,472	\$599,509	\$601,930	\$609,540	\$660,060
<b>Other Revenues</b>						
Interest Income	\$32,908	\$89,183	\$40,000	\$60,000	\$60,000	\$60,000
Reimbursed Expenditures	\$77,129	\$69,736	-	-	-	-
Miscellaneous	\$7,511	\$3,467	-	-	-	-
<b>Total Other Revenues</b>	\$117,548	\$162,385	\$40,000	\$60,000	\$60,000	\$60,000
<b>Total Revenues</b>	<b>\$880,403</b>	<b>\$758,858</b>	<b>\$639,509</b>	<b>\$661,930</b>	<b>\$669,540</b>	<b>\$720,060</b>

# Expenditures



### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

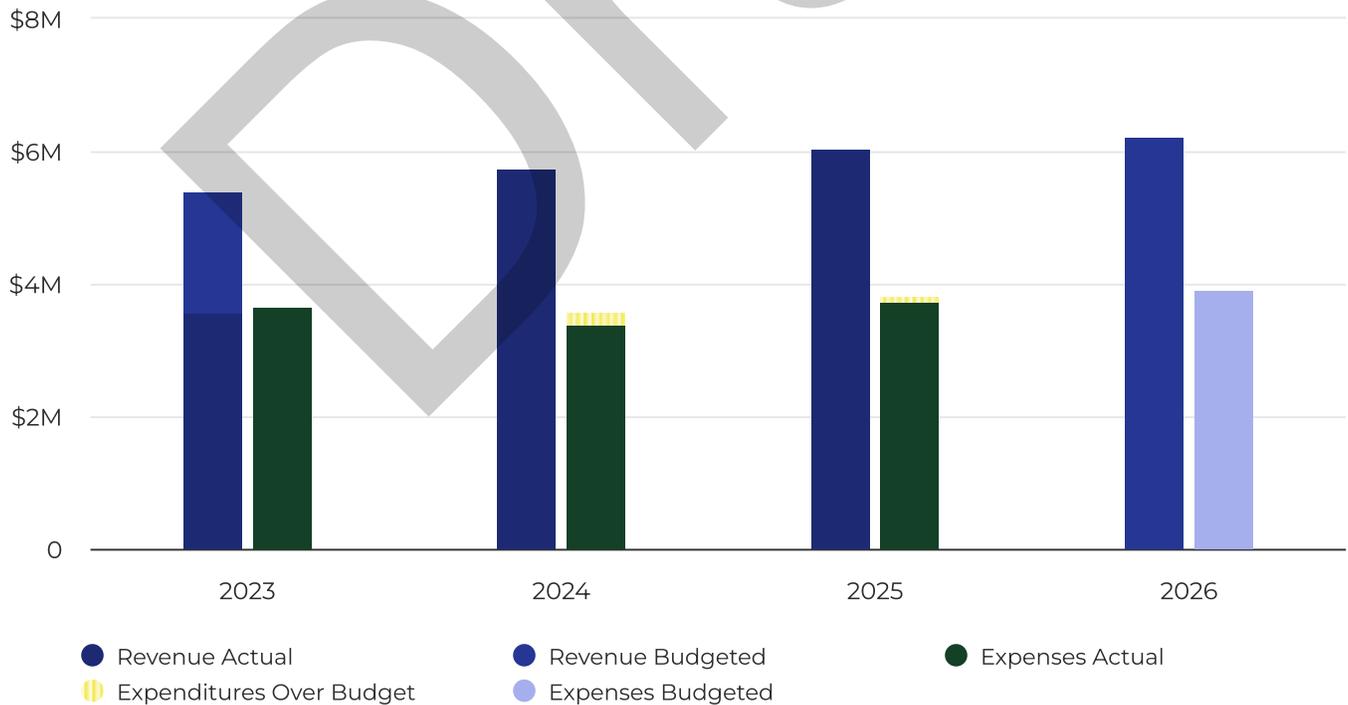
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Contractual Services</b>						
Claims Administration	\$957	-	\$6,000	\$5,000	\$6,000	\$6,000
Training & Professional Development	-	-	\$1,200	\$1,200	\$1,200	\$1,200
General Insurance	\$132,580	\$140,212	\$142,000	\$143,000	\$150,000	\$155,000
Workers Compensation Claims	\$281,689	\$322,062	\$512,730	\$275,000	\$512,340	\$557,860
<b>Total Contractual Services</b>	<b>\$415,226</b>	<b>\$462,274</b>	<b>\$661,930</b>	<b>\$424,200</b>	<b>\$669,540</b>	<b>\$720,060</b>
<b>Total Expenditures</b>	<b>\$415,226</b>	<b>\$462,274</b>	<b>\$661,930</b>	<b>\$424,200</b>	<b>\$669,540</b>	<b>\$720,060</b>

# Trust Agency Funds



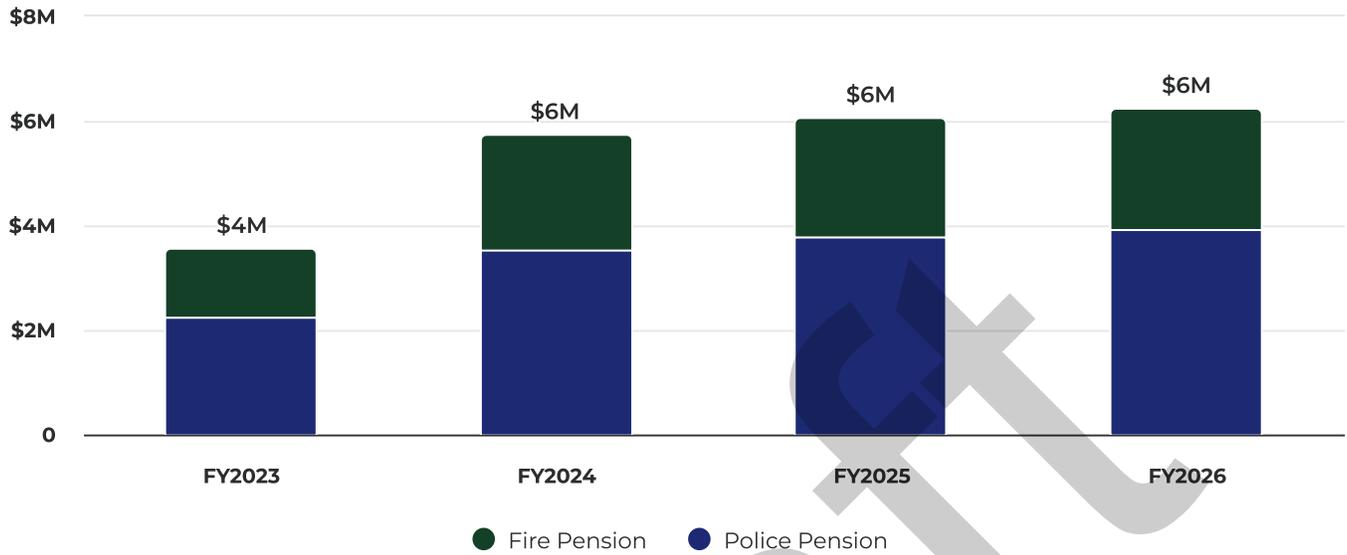
Trust and Agency Funds consist of resources received and held by the City as trustee or agent to be expended or invested in accordance with the conditions of the trust or in its agency capacity. Pension Trust Funds are accounted for in essentially the same manner as proprietary funds.

### Revenues vs Expenditures Summary



# Revenues

Historical Revenues by Fund

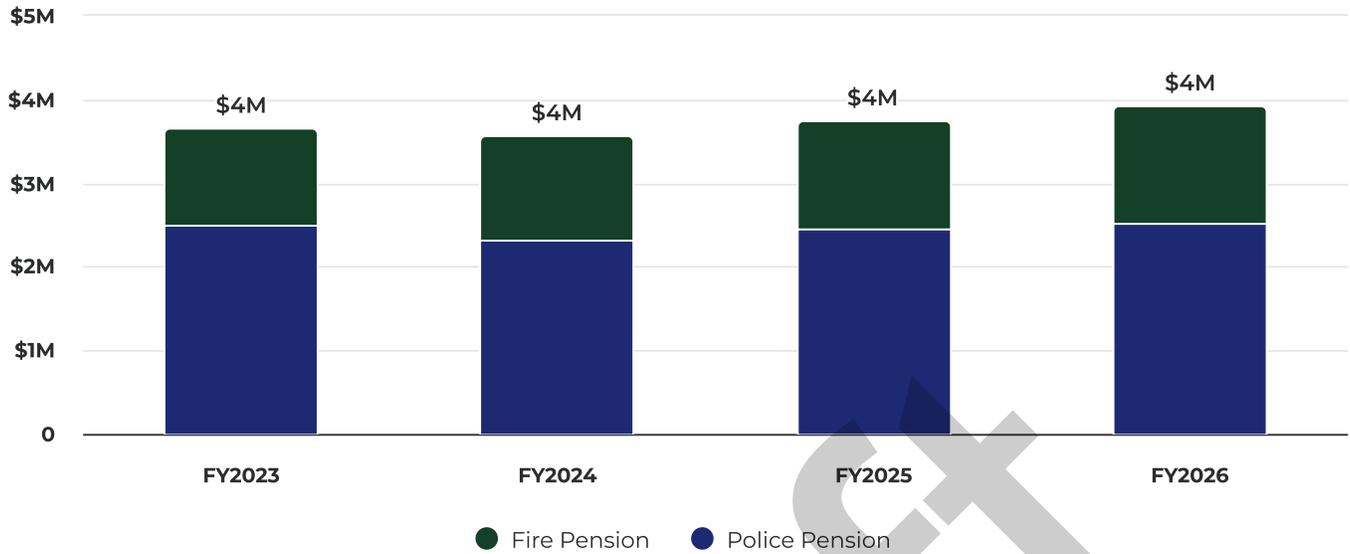


## Revenues by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Police Pension	\$2,266,610	\$5,007,831	\$3,776,590	\$3,776,590	\$3,933,340	\$4,361,905
Fire Pension	\$1,318,794	\$3,292,888	\$2,277,765	\$2,277,765	\$2,304,380	\$2,318,705
<b>Total Revenues</b>	<b>\$3,585,404</b>	<b>\$8,300,718</b>	<b>\$6,054,355</b>	<b>\$6,054,355</b>	<b>\$6,237,720</b>	<b>\$6,680,610</b>

# Expenditures

### Historical Expenditures by Fund



### Expenditures by Fund

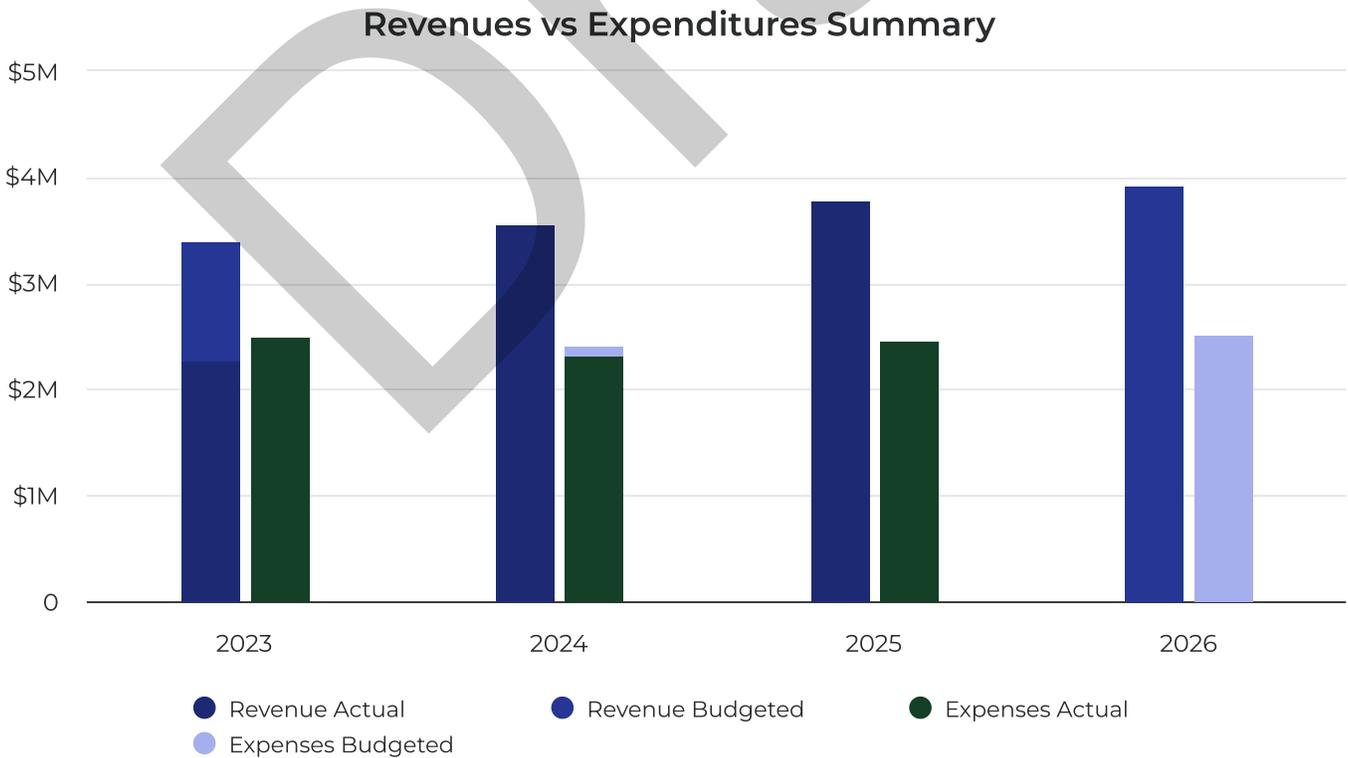
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Police Pension	\$2,505,468	\$2,302,555	\$2,464,705	\$2,457,085	\$2,519,790	\$2,593,690
Fire Pension	\$1,145,246	\$1,252,064	\$1,282,770	\$1,379,780	\$1,409,625	\$1,450,415
<b>Total Expenditures</b>	<b>\$3,650,714</b>	<b>\$3,554,619</b>	<b>\$3,747,475</b>	<b>\$3,836,865</b>	<b>\$3,929,415</b>	<b>\$4,044,105</b>



# Police Pension Fund

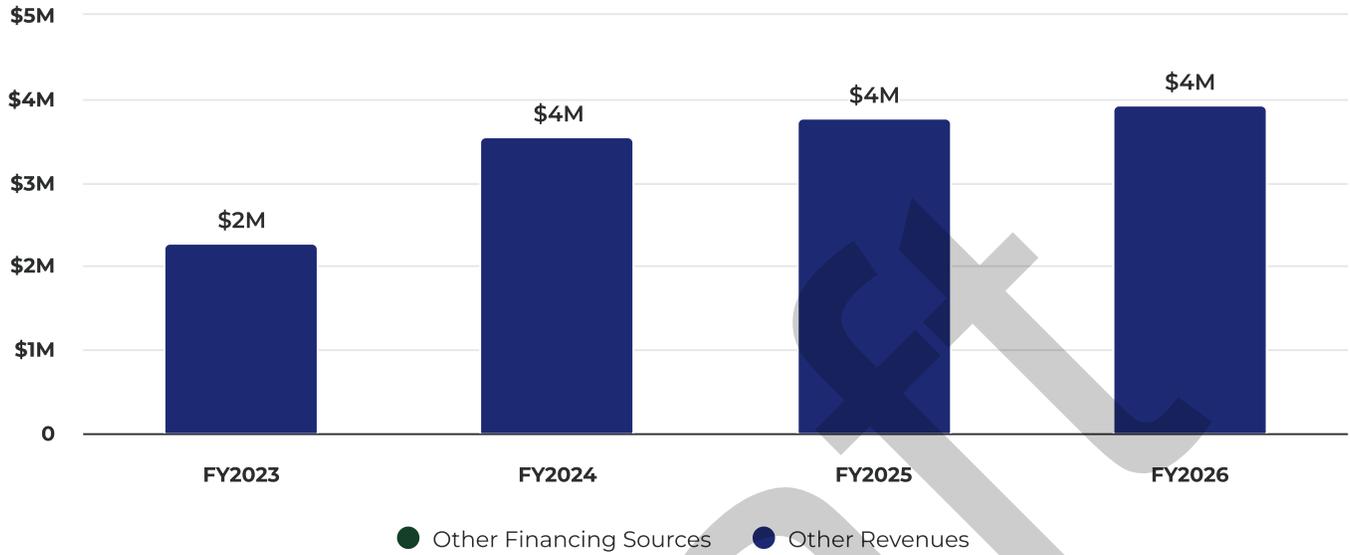


The Police Pension Fund is a defined benefit, single-employer public employees' retirement system in accordance with Illinois statutes. The Police Pension Fund is a pension trust fund which accounts for the accumulation of resources to be used for current and future retirement and disability annuity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



## Revenues

Historical Revenues by Revenue Source Grouping

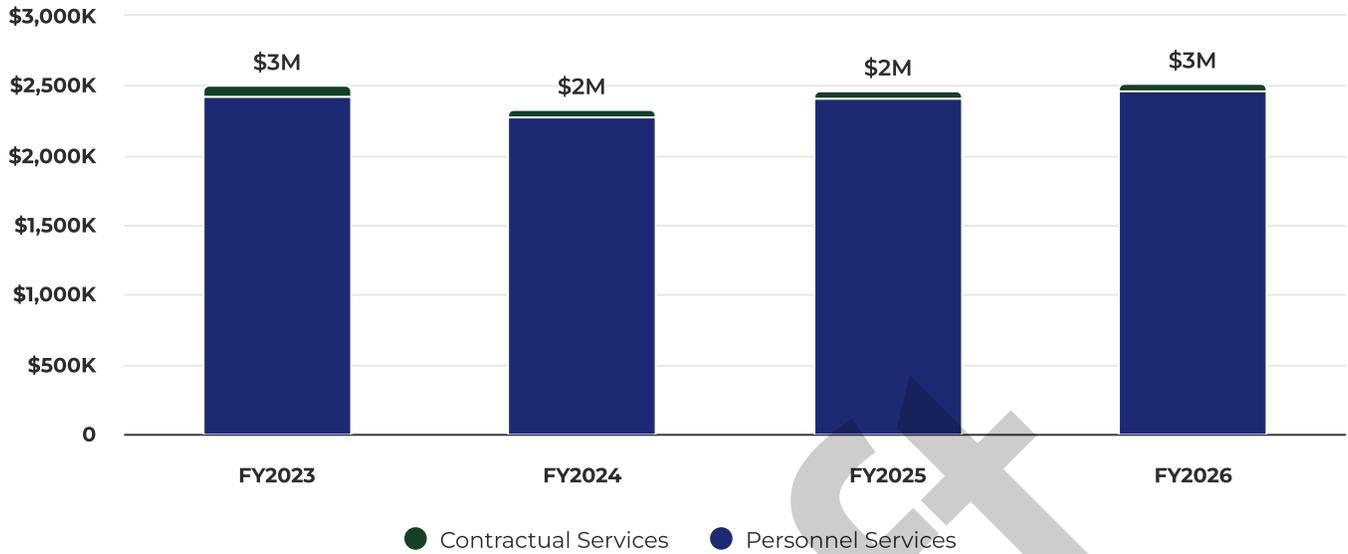


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Other Revenues</b>						
Pension Contributions	\$2,120,819	\$2,302,363	\$2,501,590	\$2,501,590	\$2,658,340	\$3,086,905
Interest Income	\$145,791	\$2,705,468	\$1,275,000	\$1,275,000	\$1,275,000	\$1,275,000
<b>Total Other Revenues</b>	\$2,266,610	\$5,007,831	\$3,776,590	\$3,776,590	\$3,933,340	\$4,361,905
<b>Total Revenues</b>	\$2,266,610	\$5,007,831	\$3,776,590	\$3,776,590	\$3,933,340	\$4,361,905

## Expenditures

### Historical Expenditures by Expense Object Categories



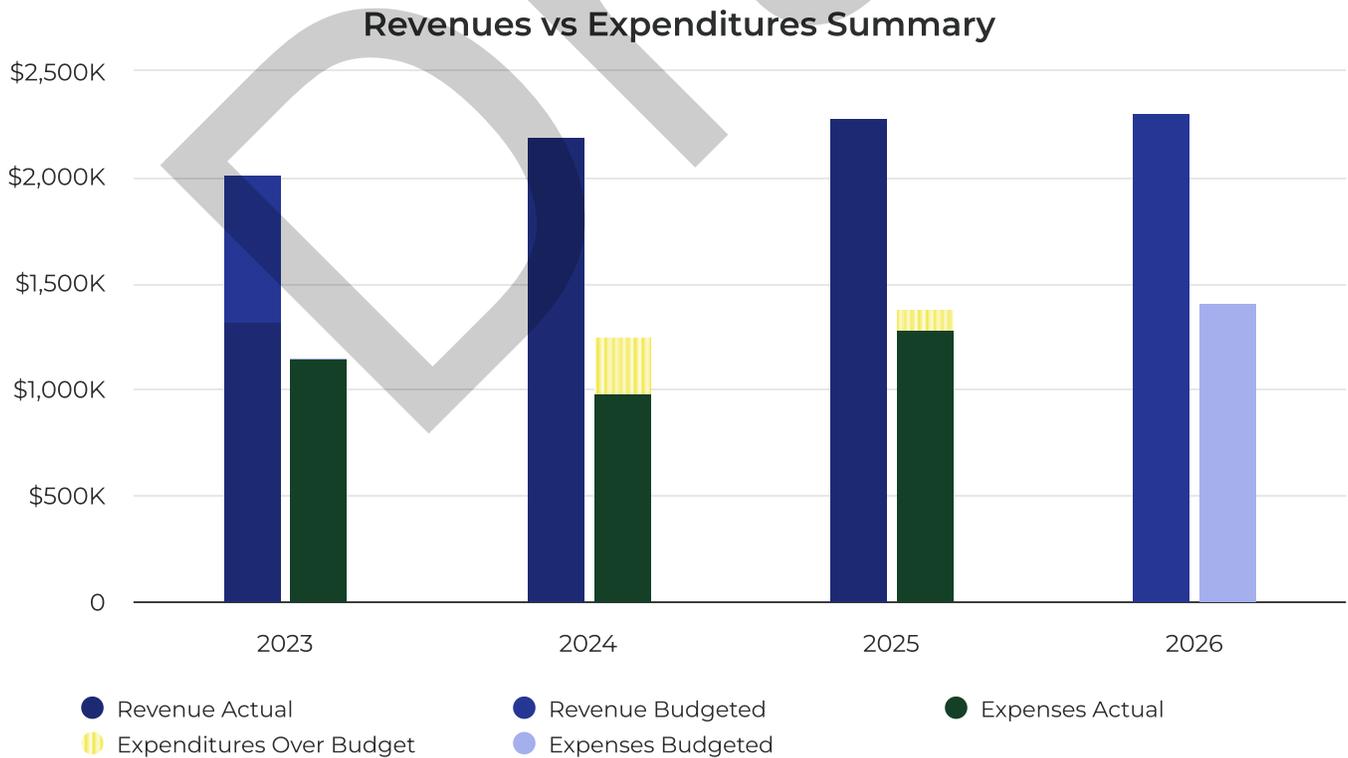
### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Police/Fire Pension	\$2,157,688	\$2,235,826	\$2,411,190	\$2,391,500	\$2,463,300	\$2,537,200
Pension Refunds	\$263,761	\$18,433	-	-	-	-
<b>Total Personnel Services</b>	<b>\$2,421,449</b>	<b>\$2,254,259</b>	<b>\$2,411,190</b>	<b>\$2,391,500</b>	<b>\$2,463,300</b>	<b>\$2,537,200</b>
<b>Contractual Services</b>						
Accounting & Auditing Service	\$24,140	\$24,405	\$25,465	\$26,740	\$26,740	\$26,740
Legal Service	\$1,178	\$4,055	\$2,000	\$4,000	\$2,000	\$2,000
Banking Service	\$288	-	\$250	-	-	-
Financial Service	\$46,109	\$15,864	\$18,000	\$18,000	\$18,000	\$18,000
Dues & Subscriptions	\$795	\$530	-	\$795	-	-
Travel & Meals	-	\$839	\$100	\$100	\$100	\$100
Training & Professional Development	\$198	\$1,550	\$500	\$2,250	\$2,250	\$2,250
Liability Insurance	\$11,297	\$1,053	\$5,200	\$5,060	\$5,400	\$5,400
Other Contractual Services	\$14	-	\$2,000	\$8,640	\$2,000	\$2,000
<b>Total Contractual Services</b>	<b>\$84,019</b>	<b>\$48,296</b>	<b>\$53,515</b>	<b>\$65,585</b>	<b>\$56,490</b>	<b>\$56,490</b>
<b>Total Expenditures</b>	<b>\$2,505,468</b>	<b>\$2,302,555</b>	<b>\$2,464,705</b>	<b>\$2,457,085</b>	<b>\$2,519,790</b>	<b>\$2,593,690</b>

# Firefighters' Pension Fund

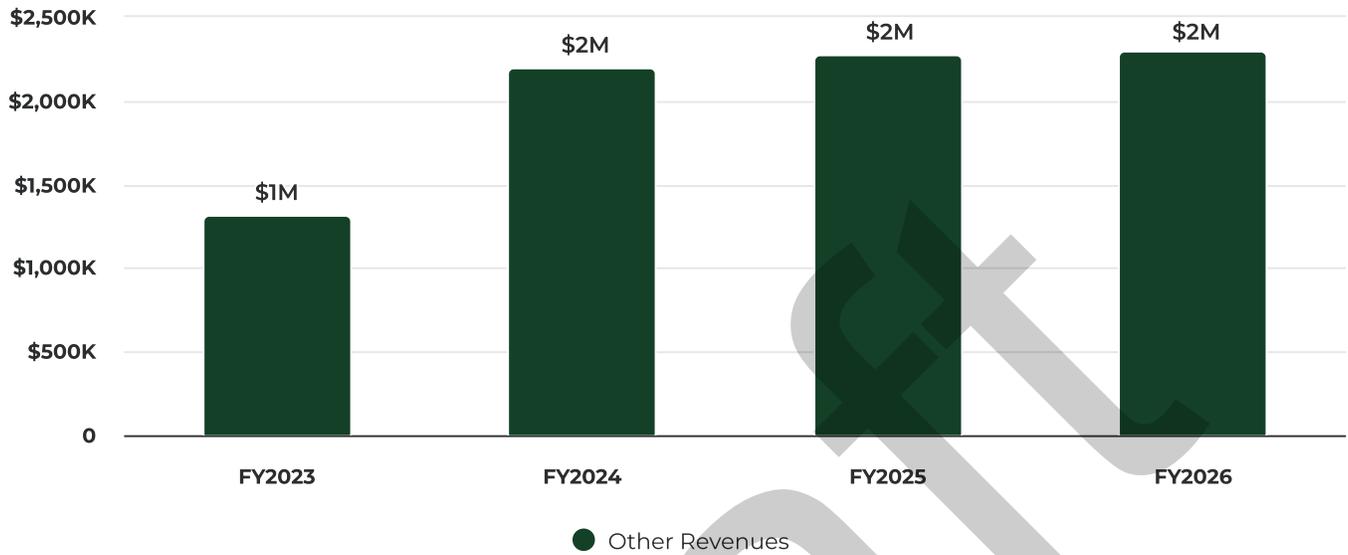


The Firefighters' Pension Fund is a defined benefit, single-employer public employees' retirement system in accordance with Illinois statutes. The Firefighters' Pension Fund is a pension trust fund that accounts for the accumulation of resources to be used for current and future retirement and disability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



## Revenues

Historical Revenues by Revenue Source Grouping

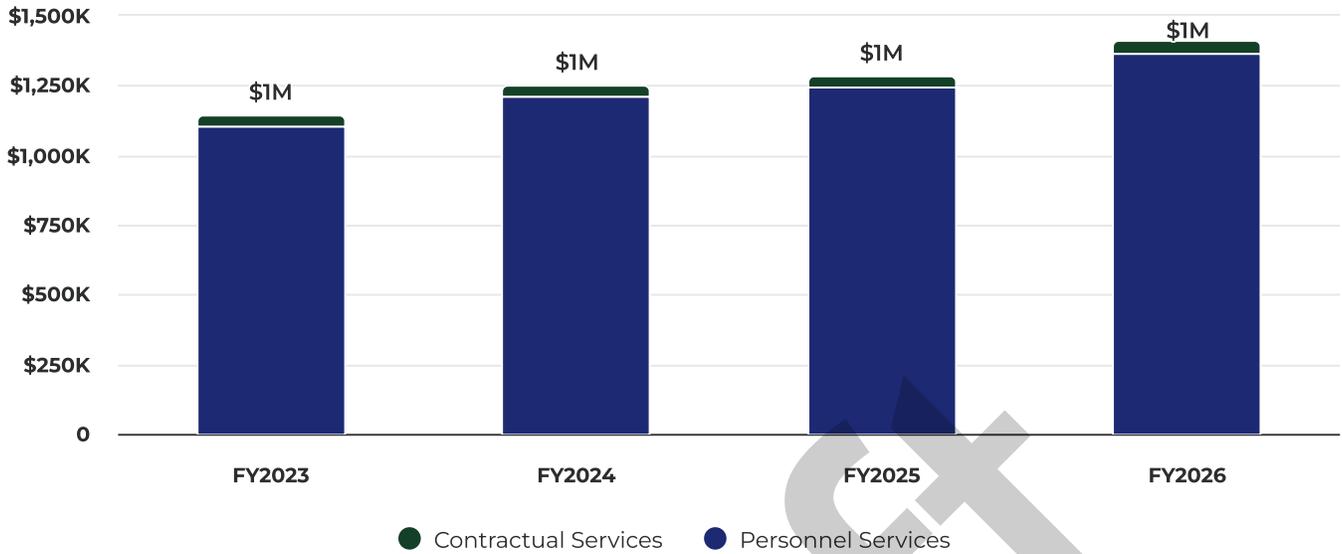


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>Other Revenues</b>						
Pension Contributions	\$1,181,394	\$1,337,693	\$1,377,765	\$1,377,765	\$1,404,380	\$1,418,705
Interest Income	\$137,401	\$1,955,194	\$900,000	\$900,000	\$900,000	\$900,000
<b>Total Other Revenues</b>	<b>\$1,318,794</b>	<b>\$3,292,888</b>	<b>\$2,277,765</b>	<b>\$2,277,765</b>	<b>\$2,304,380</b>	<b>\$2,318,705</b>
<b>Total Revenues</b>	<b>\$1,318,794</b>	<b>\$3,292,888</b>	<b>\$2,277,765</b>	<b>\$2,277,765</b>	<b>\$2,304,380</b>	<b>\$2,318,705</b>

## Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Police/Fire Pension	\$1,107,051	\$1,215,911	\$1,248,700	\$1,328,200	\$1,367,980	\$1,409,020
Pension Refunds	-	-	-	\$7,410	-	-
<b>Total Personnel Services</b>	\$1,107,051	\$1,215,911	\$1,248,700	\$1,335,610	\$1,367,980	\$1,409,020
<b>Contractual Services</b>						
Accounting & Auditing Service	\$13,060	\$13,410	\$14,470	\$14,470	\$15,195	\$15,195
Legal Service	\$4,677	\$2,288	\$4,000	\$4,000	\$4,000	\$4,000
Medical Service	-	-	\$500	-	\$500	\$500
Banking Service	\$6	-	\$100	-	\$100	\$100
Financial Service	\$8,202	\$9,960	\$10,000	\$15,000	\$10,000	\$10,000
Postage	\$8	-	-	-	-	-
Training & Professional Development	\$318	-	\$500	-	\$500	\$500
Liability Insurance	\$4,122	\$869	\$4,500	\$4,200	\$4,750	\$4,400
Other Contractual Services	\$7,803	\$9,627	-	\$6,500	\$6,600	\$6,700
<b>Total Contractual Services</b>	\$38,195	\$36,154	\$34,070	\$44,170	\$41,645	\$41,395
<b>Total Expenditures</b>	<b>\$1,145,246</b>	<b>\$1,252,064</b>	<b>\$1,282,770</b>	<b>\$1,379,780</b>	<b>\$1,409,625</b>	<b>\$1,450,415</b>



# Departments Summary

The following department summary pages include all departments in the City of Geneva. The detailed accounts for the electric and water/wastewater funds are located in the fund summary section.



# 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.

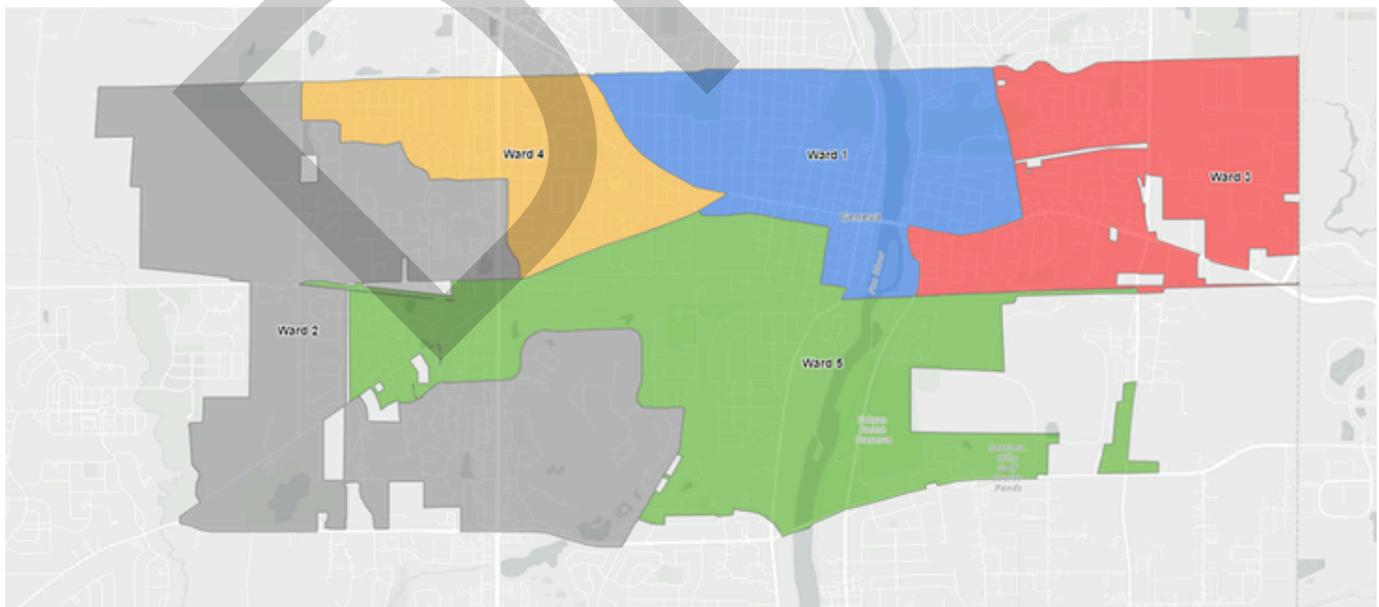
Terms of office are four-years commencing the first regular city council meeting in May, following the April election. The Mayor's responsibilities include presiding over the City Council meetings, Committee of the Whole meetings, and signing all documents on behalf of the City Council. The Mayor Pro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

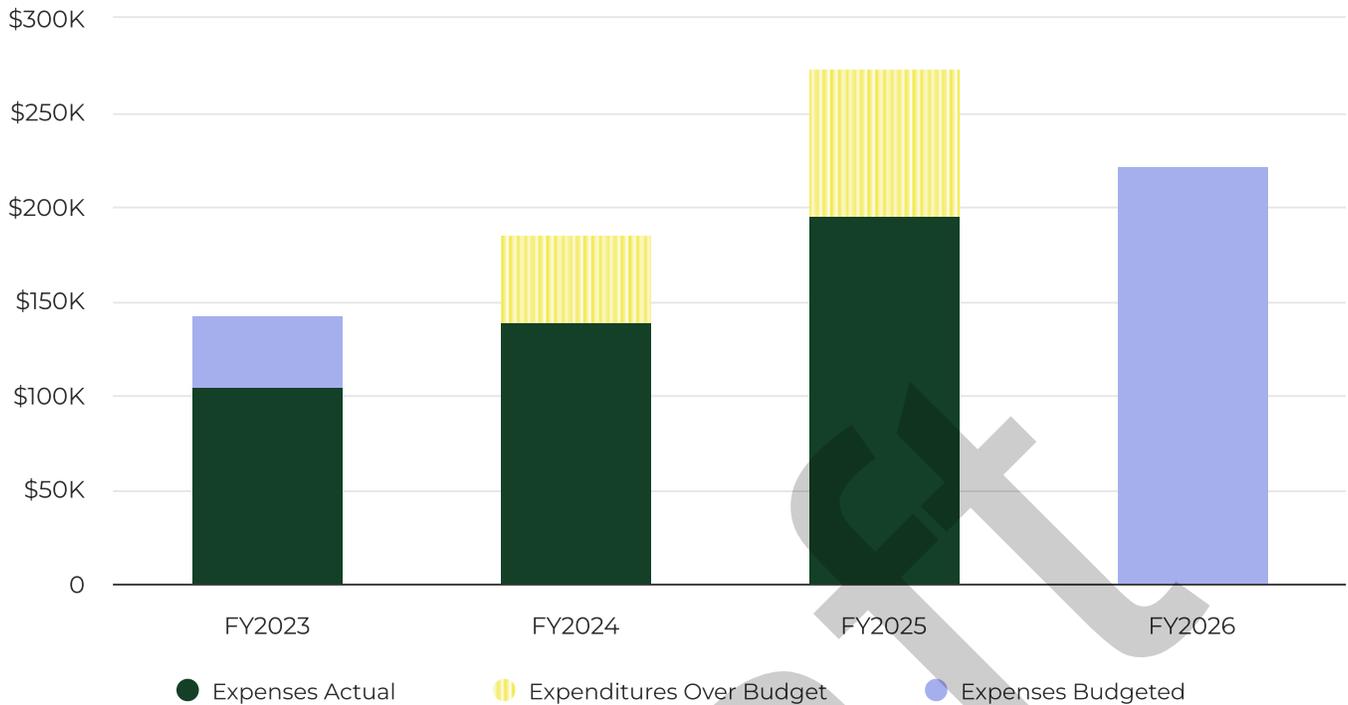
The Mayor with the advice and consent of the City Council, appoints a City Administrator as the administrative head of the City government, all department heads, and a City Attorney who serves as a legal advisor to the Council and other City officials. The Council enacts ordinances and resolutions and 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



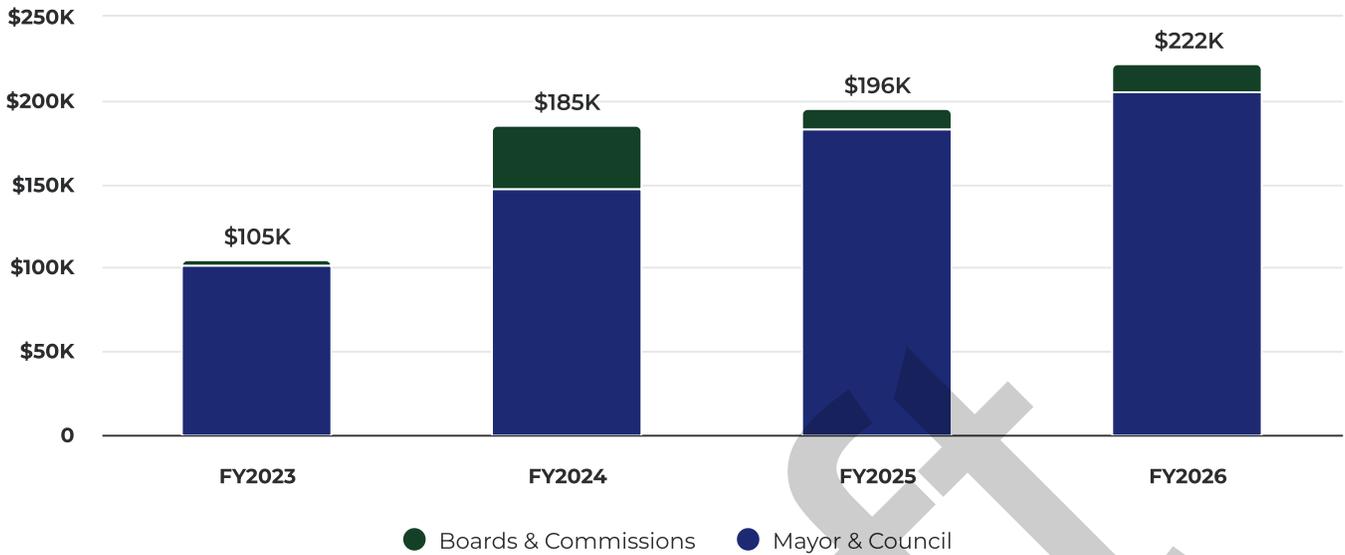
### Historical Expenditures Across Department



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 of any given legislation 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, 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 and pending electric utility legislation.

### Expenditures by Department

### Historical Expenditures by Department



### Expenditures by Department

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Mayor &amp; Council</b>						
Wages - Part-Time/Seasonal	\$65,910	\$65,860	\$69,900	\$68,260	\$82,840	\$82,840
Group Insurance	\$4	\$3	\$8	\$5	\$8	\$8
Medicare	\$956	\$955	\$1,011	\$1,000	\$1,203	\$1,203
Social Security	\$4,086	\$4,083	\$4,332	\$4,100	\$5,138	\$5,138
Other Professional Services	\$9,550	\$10,785	\$75,000	\$145,000	\$75,000	\$75,000
Postage	\$85	\$130	\$100	\$70	\$100	\$100
Telephone	\$600	\$861	\$725	\$550	\$725	\$725
Publishing	\$4,038	\$7,842	\$9,100	\$8,065	\$10,020	\$10,390
Printing	\$223	\$755	\$500	\$200	\$500	\$500
Recording Fees	\$288	\$110	\$150	\$100	\$150	\$150
Dues & Subscriptions	\$11,624	\$15,677	\$14,325	\$17,150	\$18,175	\$18,250
Travel & Meals	\$2,309	\$1,566	\$2,500	\$2,000	\$3,125	\$3,250
Training & Professional Development	\$165	-	\$500	\$225	\$500	\$500
Office Supplies	\$466	\$803	\$500	\$2,500	\$750	\$750
Operating Supplies	-	-	\$250	-	-	-
Clothing	-	-	\$1,000	-	\$1,000	-
Per Copy Charges	\$230	\$356	\$300	\$250	\$300	\$300
Books	\$45	-	-	-	-	-
Community Relations	\$895	\$1,397	\$1,000	\$750	\$1,000	\$1,000
Employee Awards	-	-	\$1,500	\$3,900	\$4,550	\$5,000
<b>Total Mayor &amp; Council</b>	<b>\$101,475</b>	<b>\$111,184</b>	<b>\$182,701</b>	<b>\$254,125</b>	<b>\$205,084</b>	<b>\$205,104</b>



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Boards &amp; Commissions</b>						
Other Professional Services	\$2,357	\$25,513	\$10,000	\$16,000	\$14,000	\$12,000
Postage	\$137	\$8	\$50	-	\$50	\$50
Publishing	\$617	\$1,366	\$750	\$1,800	\$750	\$750
Dues & Subscriptions	\$375	-	\$375	\$400	\$400	\$400
Travel & Meals	-	\$236	\$200	\$100	\$200	\$200
Training & Professional Development	-	-	\$1,000	\$250	\$1,000	\$1,000
Operating Supplies	-	-	\$500	\$100	\$500	\$500
<b>Total Boards &amp; Commissions</b>	<b>\$3,485</b>	<b>\$27,123</b>	<b>\$12,875</b>	<b>\$18,650</b>	<b>\$16,900</b>	<b>\$14,900</b>
<b>Total Expenditures</b>	<b>\$104,960</b>	<b>\$138,307</b>	<b>\$195,576</b>	<b>\$272,775</b>	<b>\$221,984</b>	<b>\$220,004</b>

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# 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.

### Historical Expenditures Across Department



# 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

<b>Goal # 1</b>	<b>Evaluate and make recommendations regarding potential funding mechanisms to implement the Facilities Master Plan.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	SG-III

<b>Goal # 2</b>	<b>Conduct an audit of Ride in Kane ridership and increase awareness of the program through outreach and communication activities.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	IE-I, SAWC-I, SAWC-II, QIS-I

<b>Goal # 3</b>	<b>Assemble a comprehensive maintenance and replacement schedule of all city facility HVAC equipment and systems.</b>
<b>Funding:</b>	General Operating, Staff time

<b>Goal # 3</b>	<b>Assemble a comprehensive maintenance and replacement schedule of all city facility HVAC equipment and systems.</b>
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	SG-II, SG-III, ES-II, QIS-III

<b>Goal # 4</b>	<b>Implement "See, Click, Fix" functionality on City's website for service request reporting.</b>
<b>Funding:</b>	General Operating, Staff time; General Operating, \$8,900 (subscription cost)
<b>Completion Date:</b>	12/31/2025
<b>Strategic Plan:</b>	QI-I

<b>Goal # 5</b>	<b>Partner with various departments to provide awareness of city operations and specific initiatives through the creation of public service announcements.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/01/2026
<b>Strategic Plan:</b>	IE-I, IE-II, SAWC-II, QIS-I

## Performance Measures

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Number of Licenses Issued	470	475	439	450
Number of FOIA Requests Processed	385	385	464	350
Number of Ordinances Registered/Filed	43	45	68	50
Number of Resolutions Registered/Filed	105	110	139	130
Number of City Council Meeting Agenda Packets	26	24	30	24
Number of Committee of the Whole Meeting Agenda Packets	25	30	25	24
Number of Cemetery Deeds Issued	27	27	32	32
Number of Facebook Fans	12,042	12,560	13,203	13,800
Number of Twitter Followers	7,206	7,245	7,330	9,450
Number of Instagram Followers	8,341	8,750	9,043	9,450
YouTube Video Views per year	11,730	11,860	15,239	18,000
GenevaMail Subscribers	1,897	1,860	1,899	1,900
Quarterly Newsletter Subscribers	2,080	2,052	2,073	2,085

# Organizational Chart

## CAO Office



# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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*Full-Time*

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	1

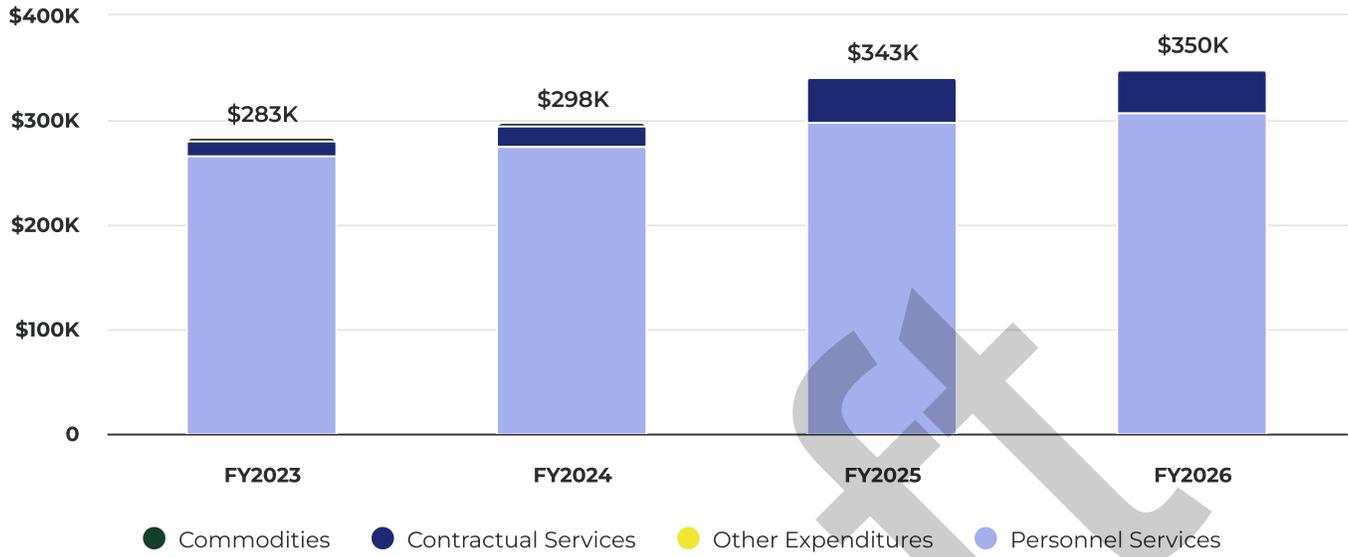
*Part-Time*

Administrative Intern	1	1	1	1	-	-
<b>Total</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>



# Expenditures by Expense Object Categories

## Historical Expenditures by Expense Object Categories



## Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Wages - Regular	\$182,962	\$204,532	\$217,572	\$215,290	\$227,192	\$238,438
Wages - Part-Time/Seasonal	\$7,832	-	-	-	-	-
Overtime	-	\$214	-	\$500	\$500	\$500
Group Insurance	\$44,596	\$46,569	\$49,390	\$44,655	\$44,444	\$44,362
Medicare	\$2,610	\$2,803	\$3,155	\$2,960	\$3,300	\$3,464
Social Security	\$10,697	\$11,617	\$12,787	\$11,240	\$13,390	\$14,097
IMRF	\$16,748	\$14,668	\$16,087	\$16,648	\$18,433	\$20,428
<b>Total Personnel Services</b>	<b>\$265,444</b>	<b>\$280,403</b>	<b>\$298,991</b>	<b>\$291,293</b>	<b>\$307,259</b>	<b>\$321,289</b>
<b>Contractual Services</b>						
Medical Service	\$130	-	-	-	-	-
Other Professional Services	\$28	\$28	\$250	\$100	\$250	\$250
Postage	\$267	\$146	\$300	\$150	\$300	\$300
Telephone	\$1,188	\$1,243	\$1,600	\$1,150	\$1,250	\$1,300
Printing	\$392	-	\$400	\$600	\$500	\$500
Dues & Subscriptions	\$2,534	\$1,885	\$2,725	\$2,400	\$2,500	\$3,000
Travel & Meals	\$2,234	\$2,104	\$3,000	\$2,000	\$3,000	\$3,000
Training & Professional Development	\$1,136	\$984	\$3,000	\$1,800	\$3,000	\$3,000
Public Transportation	\$7,608	\$8,360	\$30,000	\$17,500	\$30,000	\$30,000
Other Contractual Services	\$130	-	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Total Contractual Services</b>	\$15,647	\$14,749	\$41,275	\$25,700	\$40,800	\$41,350
<b>Commodities</b>						
Office Supplies	\$1,569	\$228	\$500	\$500	\$500	\$500
Office Equipment	-	\$178	\$500	\$250	\$500	\$500
Office Furniture	\$150	\$233	\$500	\$500	\$500	\$500
Operating Supplies	-	-	\$250	-	-	-
Per Copy Charges	\$287	\$316	\$400	\$400	\$400	\$400
Books	-	-	-	-	\$50	-
Computer Software	-	-	\$150	-	\$150	\$150
<b>Total Commodities</b>	\$2,007	\$955	\$2,300	\$1,650	\$2,100	\$2,050
<b>Other Expenditures</b>						
Employee Awards	-	\$250	-	-	\$200	-
<b>Total Other Expenditures</b>	-	\$250	-	-	\$200	-
<b>Total Expenditures</b>	<b>\$283,098</b>	<b>\$296,357</b>	<b>\$342,566</b>	<b>\$318,643</b>	<b>\$350,359</b>	<b>\$364,689</b>

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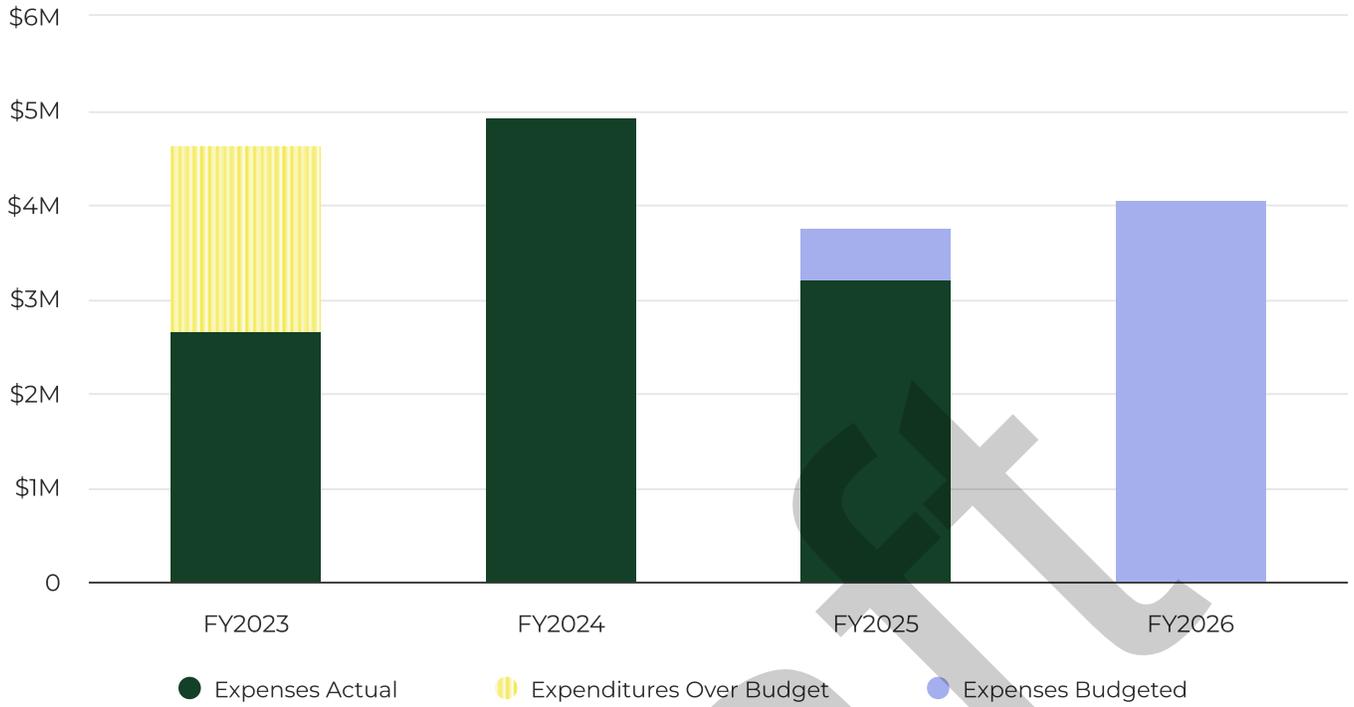


# Administrative Services

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.

### Historical Expenditures Across Department



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# 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

<b>Goal # 1</b>	<b>Administer an RFQ/RFP and make recommendations regarding the risk management program and insurance brokerage services for the City's general liability and commercial insurance package.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	10/01/2025
<b>Strategic Plan:</b>	QIS-I, QIS-III

<b>Goal # 2</b>	<b>Coordinate development and recommend guidelines for incorporating EV vehicles throughout the City's vehicle fleet, and plans for installations supporting infrastructure at City facilities.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	09/01/2025
<b>Strategic Plan:</b>	ES-II, QIS-I

<b>Goal # 3</b>	<b>Work with the Strategic Plan Advisory Committee to develop and recommend a comprehensive mission and values statement for the organization.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	09/01/2025
<b>Strategic Plan:</b>	IE-I

<b>Goal # 4</b>	<b>Engage City Departments to evaluate and make recommendations regarding automated voice response phone systems for after-hours and emergency reporting and dispatching.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	12/01/2025
<b>Strategic Plan:</b>	QIS-I, QIS-III

<b>Goal # 5</b>	<b>Develop and implement recommendations for the future of City's Employee Assistance Program (EAP) benefits.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	02/01/2026
<b>Strategic Plan:</b>	QIS-II

# Performance Measures

<b>Information Technology Division</b>				
<b>Performance Measures</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Target</b>
Number of E-mail Accounts	256	265	290	290
Number of Desktops	132	142	145	145
Number of Laptops	70	70	70	70
Number of Tablets	25	25	30	35
Number of Telephones	225	225	230	230
Number of Cell Devices/Phones	95	113	127	130
Number of Voice Mail Boxes	131	137	144	150
Number of City Sites on the Network	8	8	8	8
Miles of Optical Fiber Installed	20	20	20	20
Total E-mails Received	32,932,652	33,926,852	5,757,446	6,055,818
Total E-mails Allowed	9,000,000	8,481,713	1,993,611	2,093,292
Number of E-mails Blocked	24,120,000	25,445,138	3,773,757	3,962,445

**Human Resources Division**

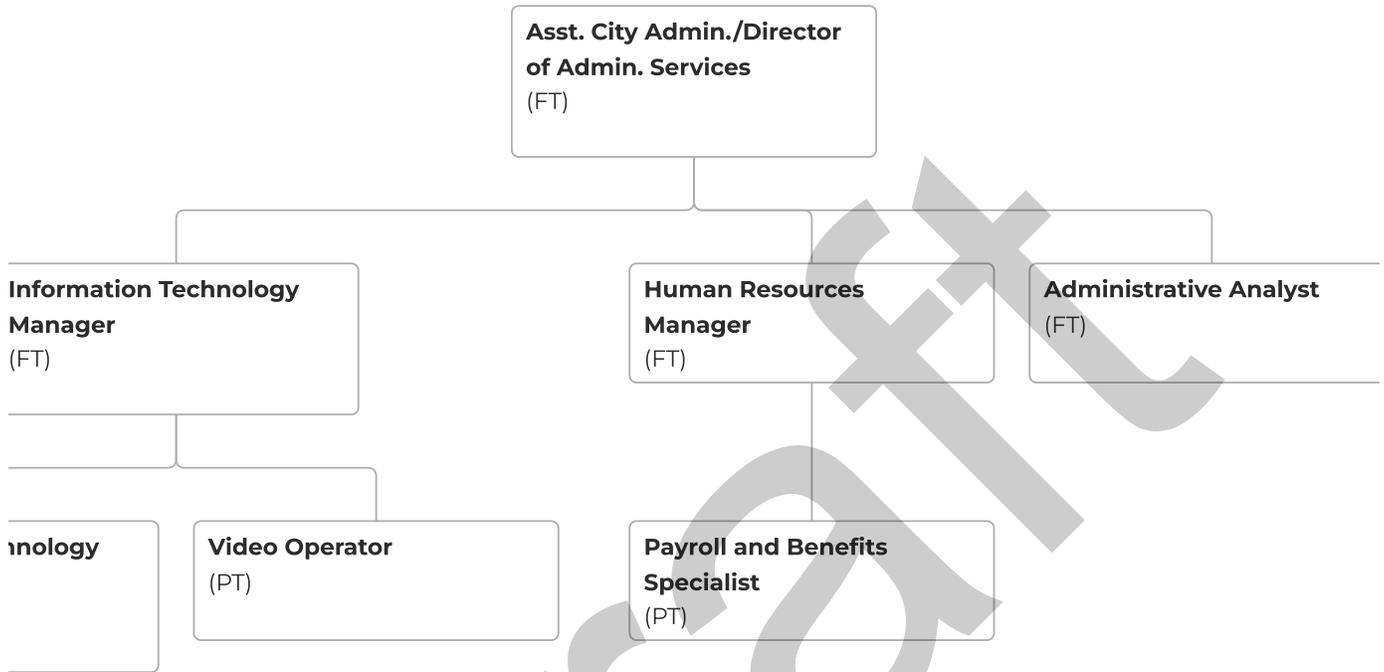
<b>Performance Measures</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025 Target</b>
Sick Leave Hours Used per 1,000 Hours Worked	36	35	38	38
Number of Employee Grievances/Appeals per 100 Employees	1	0	1	1
Number of Workers' Compensation Claims	9	12	7	9
Turnover Rate: Total	8%	8%	9%	8%
Turnover Rate: Voluntary	100%	100%	94%	100%
Turnover Rate: Involuntary	0%	0%	6%	0%
Total Full-Time Staff per 1,000 Residents*	7.1	7.2	7.6	7.7
Non-Public Safety Full-Time Staff per 1,000 Residents*	3.8	3.9	4.0	4.1
Public-Safety Full-Time Staff per 1,000 Residents*	3.1	3.3	3.5	3.5
Liability/Property Claims Processed	15	15	18	6
Average Number of Working Days to Complete External Recruitment	38	49	39	42
Total Number of Workdays Lost	86	17	31	15
Number of Employee Training Programs Initiated	7	5	5	6



\*Updated census population estimates effective FY 2023

# Organizational Chart

Chart Title



# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
----------------	---------	---------	---------	---------	---------	---------

*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	-	-	-
Human Resources Manager	-	-	-	1	1	1
Payroll & Benefits Specialist*	-	-	-	1	1	1

*Part-Time*

Payroll & Benefits Specialist*	-	-	1	1	-	-
Engagement and Inclusion Analyst	-	-	-	-	1	1
Receptionist*	1	-	-	-	-	-
Video Operator	1	1	1	1	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>



\*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.

## Expenditures by Division

Historical Expenditures by Division



## Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Administration</b>						
Wages - Regular	\$132,207	\$158,624	\$170,731	\$187,900	\$177,069	\$187,471
Wages - Part-Time/Seasonal	\$8,992	-	\$39,516	\$23,950	\$36,066	\$38,977
Group Insurance	\$29,171	\$24,785	\$27,079	\$28,715	\$26,229	\$26,093
Medicare	\$1,940	\$2,223	\$3,050	\$2,830	\$3,091	\$3,285
Social Security	\$8,293	\$9,507	\$13,037	\$12,100	\$13,217	\$14,044
IMRF	\$12,114	\$11,184	\$12,627	\$13,942	\$14,340	\$16,033
Medical Service	\$130	\$260	-	\$260	-	-
Other Professional Services	\$28	-	-	\$120	-	-
Postage	\$334	\$495	\$200	\$300	\$250	\$250
Telephone	\$710	\$696	\$725	\$630	\$635	\$635
Printing	\$169	\$334	\$170	\$160	\$170	\$170
Dues & Subscriptions	\$1,306	\$1,268	\$1,890	\$1,800	\$2,110	\$2,110
Travel & Meals	\$750	\$1,745	\$2,200	\$1,800	\$3,500	\$2,750
Training & Professional Development	\$824	\$2,075	\$2,500	\$2,250	\$4,500	\$3,000
Office Supplies	\$526	\$18	\$400	\$500	\$500	\$500
Office Equipment	\$217	-	\$250	\$250	\$250	\$250
Operating Supplies	-	-	\$1,350	\$900	\$1,000	\$1,000

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Clothing	-	-	\$1,200	\$1,100	-	\$700
Per Copy Charges	\$237	\$163	\$250	\$200	\$250	\$250
Employee Awards	-	\$50	-	-	-	-
<b>Total Administration</b>	<b>\$197,950</b>	<b>\$213,427</b>	<b>\$277,175</b>	<b>\$279,707</b>	<b>\$283,177</b>	<b>\$297,518</b>
<b>Information Technology</b>						
Wages - Regular	\$44,106	\$46,990	\$113,188	\$113,775	\$118,607	\$124,417
Group Insurance	\$10,320	\$10,010	\$25,842	\$24,580	\$25,413	\$25,287
Medicare	\$611	\$660	\$1,642	\$1,525	\$1,720	\$1,804
Social Security	\$2,613	\$2,821	\$7,017	\$6,505	\$7,353	\$7,716
IMRF	\$3,820	\$3,371	\$8,375	\$8,456	\$9,602	\$10,640
Maintenance Service	\$3,828	\$12,867	\$9,280	\$5,825	\$6,150	\$6,350
Other Professional Services	\$200	-	-	-	-	-
Postage	\$28	\$1	\$100	-	\$100	\$100
Telephone	\$12,552	\$5,785	\$8,500	\$6,180	\$6,180	\$6,180
Internet	\$2,417	\$2,432	\$2,445	\$2,455	\$2,455	\$2,455
Dues & Subscriptions	-	-	\$210	\$500	\$500	\$500
Travel & Meals	-	\$1,185	-	\$1,200	\$1,200	\$1,200
Training & Professional Development	-	\$199	\$1,400	\$400	\$400	\$400
Utilities	\$1,158	\$1,368	\$1,260	\$1,295	\$1,295	\$1,295
Rentals	\$3,285	\$3,285	\$4,380	\$3,285	\$3,285	\$3,425
Maintenance Supplies	\$1,929	\$4,357	\$2,250	\$3,500	\$3,500	\$3,600
Office Supplies	\$74	\$41	\$250	\$235	\$250	\$250
Office Equipment	\$941	\$272	\$1,000	\$900	\$1,000	\$1,000
Small Tools	-	\$92	-	-	-	-
Per Copy Charges	\$3	\$2	\$50	\$5	\$25	\$25
Computer Software	\$6,980	\$10,262	\$5,100	\$9,000	\$9,380	\$9,500
Employee Awards	-	\$450	\$100	\$100	-	-
<b>Total Information Technology</b>	<b>\$94,864</b>	<b>\$106,449</b>	<b>\$192,389</b>	<b>\$189,721</b>	<b>\$198,415</b>	<b>\$206,144</b>
<b>Human Resources</b>						
Wages - Regular	\$66,867	\$62,365	\$103,279	\$81,105	\$111,045	\$117,150
Wages - Part-Time/Seasonal	-	\$19,379	-	-	-	-
Overtime	-	\$148	-	\$147	-	-
Group Insurance	\$14,113	\$13,001	\$29,005	\$16,990	\$21,817	\$21,676
Medicare	\$909	\$1,142	\$1,497	\$1,125	\$1,610	\$1,698
Social Security	\$3,889	\$4,884	\$6,404	\$4,795	\$6,885	\$7,263
IMRF	\$5,952	\$5,957	\$7,628	\$6,264	\$8,990	\$10,016
Medical Service	-	\$130	\$3,250	\$2,000	\$2,250	\$2,250
Other Professional Services	\$325	\$78	-	\$750	\$1,000	\$1,000
Postage	\$92	\$188	\$275	\$140	\$200	\$225
Publishing	\$100	-	-	\$100	-	-
Printing	-	-	\$150	\$100	\$150	\$150
Dues & Subscriptions	\$780	\$740	\$1,520	\$1,520	\$1,600	\$1,600
Travel & Meals	\$1,230	\$134	\$2,000	\$2,000	\$2,000	\$2,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Training & Professional Development	\$235	\$424	\$4,000	\$4,000	\$4,000	\$4,000
Other Contractual Services	\$175	-	-	-	-	-
Office Supplies	\$729	\$1,104	\$1,000	\$800	\$1,000	\$1,000
Office Equipment	-	\$125	\$300	\$175	\$300	\$300
Operating Supplies	\$1,417	\$614	\$1,250	\$1,000	\$1,250	\$1,250
Per Copy Charges	\$258	\$85	\$650	\$300	\$650	\$650
Computer Software	-	-	\$13,430	\$6,995	\$8,000	\$8,750
Employee Awards	\$1,394	\$906	\$3,400	\$3,000	\$3,400	\$3,400
<b>Total Human Resources</b>	<b>\$98,466</b>	<b>\$111,403</b>	<b>\$179,038</b>	<b>\$133,306</b>	<b>\$176,147</b>	<b>\$184,378</b>
<b>City-Wide Services</b>						
Maintenance Service	\$57,274	\$85,973	\$83,115	\$85,310	\$84,505	\$87,785
Legal Service	\$169,306	\$162,384	\$165,000	\$165,000	\$165,004	\$165,002
Janitorial Service	-	\$18,444	\$20,340	\$21,540	\$22,615	\$23,745
Other Professional Services	\$1,643	\$16,500	-	-	-	-
Telephone	\$5,566	\$5,639	\$5,700	\$5,700	\$5,700	\$5,700
Publishing	\$194	\$216	\$250	\$250	\$250	\$250
Dues & Subscriptions	\$2,948	\$4,921	\$13,000	\$3,760	\$3,760	\$3,760
Travel & Meals	-	\$45	-	-	-	-
Utilities	\$10,189	\$12,168	\$10,800	\$10,800	\$11,000	\$12,000
General Insurance	\$219,153	\$297,118	\$225,000	\$235,000	\$250,000	\$250,000
Rentals	-	\$594	\$4,960	\$5,985	\$5,985	\$5,985
Other Contractual Services	\$23,204	\$2,125	\$2,580	\$10,000	\$2,580	\$2,580
Maintenance Supplies	\$4,711	-	-	-	-	-
Office Supplies	\$3,943	\$3,735	\$2,500	\$5,000	\$5,000	\$5,000
Motor Fuel & Lubricants	\$170	\$174	\$300	\$300	\$300	\$300
Computer Software	\$12,474	\$9,400	\$17,305	\$25,405	\$25,405	\$25,405
Property Taxes	-	-	-	\$15	-	-
Interfund Transfers Out	\$3,691,874	\$4,485,808	\$2,029,000	\$2,024,000	\$2,824,000	\$2,324,000
Source of Reserves	-	-	\$528,790	-	-	-
Principal	\$19,007	\$19,250	-	-	-	-
Interest	\$1,132	\$1,390	-	-	-	-
Lease Expense (GASB 87)	\$11,739	-	-	-	-	-
<b>Total City-Wide Services</b>	<b>\$4,234,528</b>	<b>\$5,125,884</b>	<b>\$3,108,640</b>	<b>\$2,598,065</b>	<b>\$3,406,104</b>	<b>\$2,911,512</b>
<b>Total Expenditures</b>	<b>\$4,625,808</b>	<b>\$5,557,163</b>	<b>\$3,757,242</b>	<b>\$3,200,799</b>	<b>\$4,063,843</b>	<b>\$3,599,552</b>

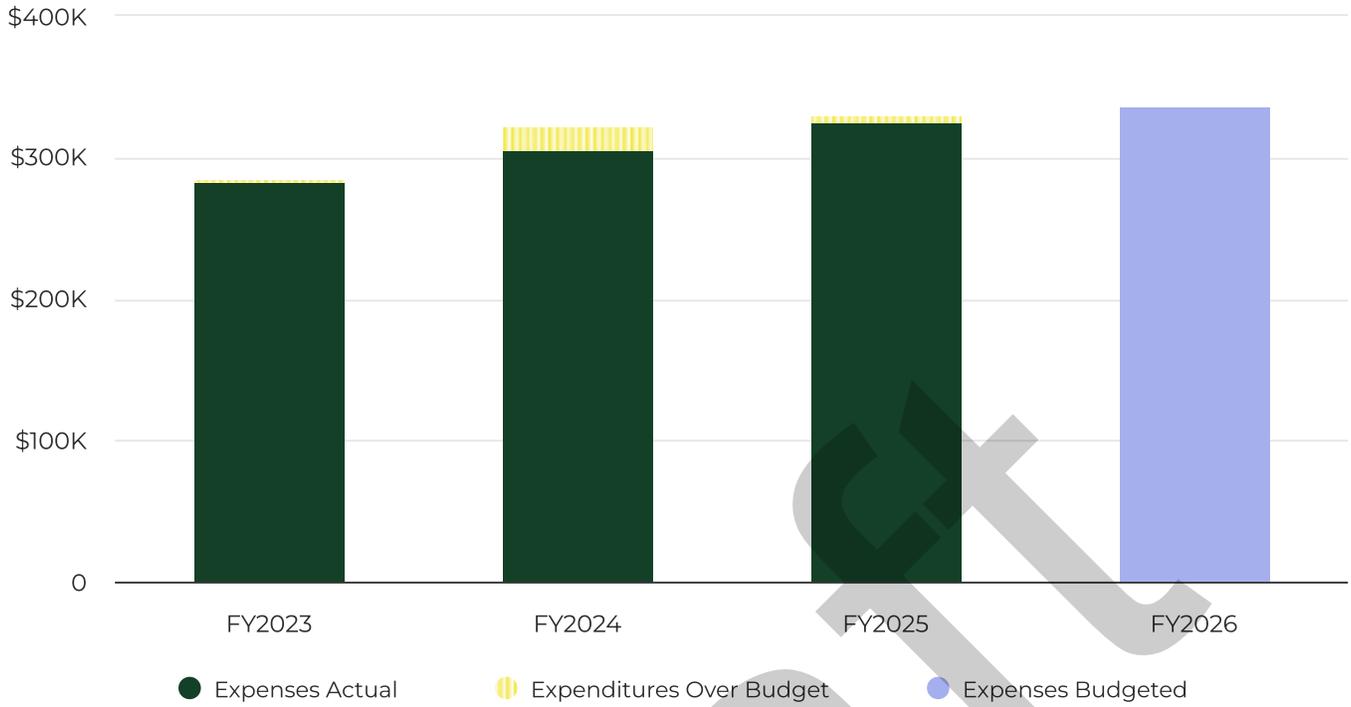


## Finance Department

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.

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### Historical Expenditures Across Department



### 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 protect the City's resources from unauthorized use.

## Goals

<b>Goal # 1</b>	<b>Spearhead efforts to undertake a parking study to meet the demands of today's end users, including residents, visitors, commuters, business and property owners.</b>
<b>Funding:</b>	General Operating, Staff time; General Capital Projects, \$37,500; Commuter Parking, \$37,500
<b>Completion Date:</b>	10/31/2025
<b>Strategic Plan:</b>	PGEV-I, QIS-III

<b>Goal # 2</b>	<b>Develop a dedicated Finance intranet page to house commonly used forms, policies, and ERP procedures.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	QIS-I

<b>Goal # 3</b>	<b>Provide training to administrative personnel on how to create reports and analyze data using the enterprise resource planning (ERP) software.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	QIS-I



<b>Goal # 4</b>	<b>Research enterprise resource planning (ERP) software options due to the current system nearing end of life.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	QIS-I, IE-1

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## Performance Measures

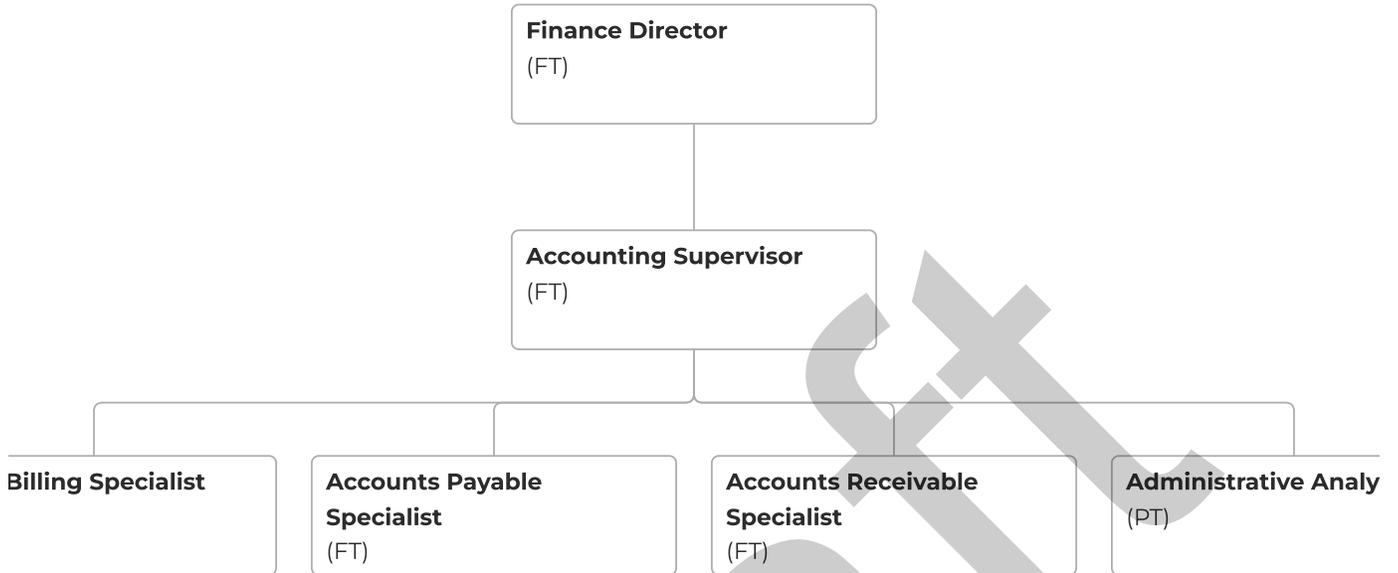
Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
% of utility accounts on e-bill	15.4%	18.3%	22.2%	26.0%
% of utility accounts on bank drafting *	20.5%	25.5%	24.9%	23%
% of utility account on reoccurring payment	N/A	N/A	5.4%	7.0%
% of actual utility reads				
Electric	99.7%	99.9%	99.9%	99.9%
Water	99.7%	99.8%	99.9%	99.9%
% of delinquent Misc Billing receivables	72.7%	61.8%	55%	50%
% of AP invoices processed within 45 days of invoice date	82.9%	86.0%	86.6%	88.0%
Maintain and/or increase Moody's Bond Rating	Aa2	Aa1	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

## Finance Department



Draft

# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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*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

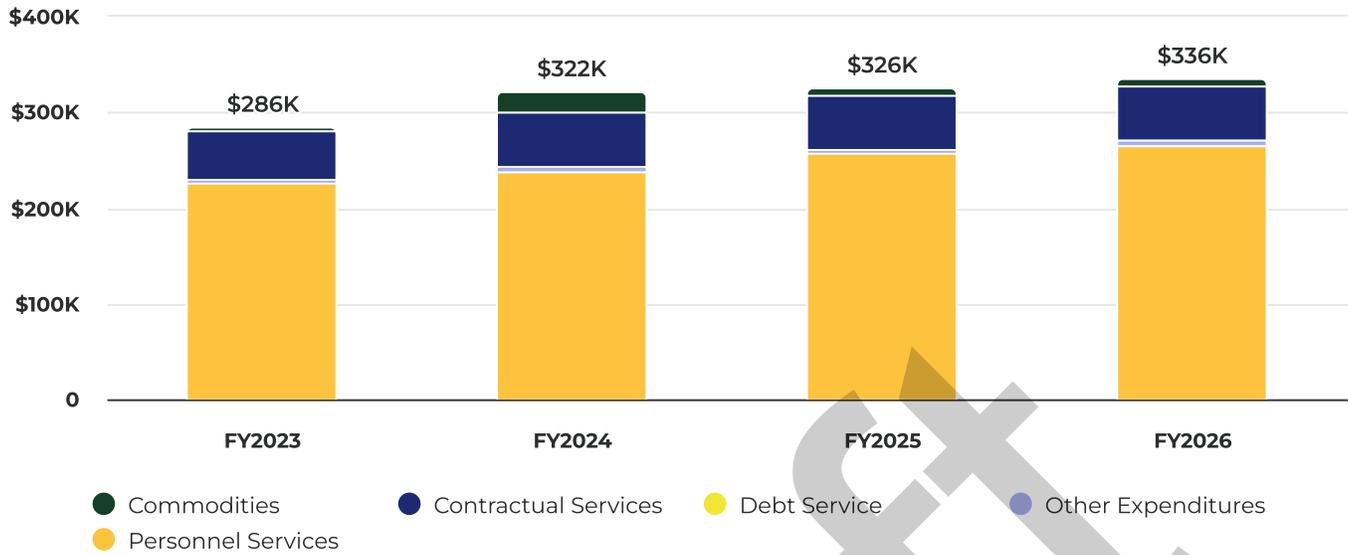
*Part-Time*

Administrative Analyst	-	1	1	1	1	1
Finance Intern	1	-	-	-	-	-
<b>Total</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

## Expenditures by Expense Object Categories



### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Wages - Regular	\$148,894	\$160,644	\$166,278	\$165,220	\$174,793	\$183,728
Wages - Part-Time/Seasonal	\$17,758	\$22,170	\$26,268	\$26,750	\$28,037	\$29,719
Group Insurance	\$32,255	\$33,423	\$35,625	\$30,795	\$30,350	\$30,199
Medicare	\$2,299	\$2,528	\$2,792	\$2,675	\$2,941	\$3,095
Social Security	\$9,830	\$10,808	\$11,938	\$11,425	\$12,574	\$13,232
IMRF	\$14,845	\$13,051	\$14,242	\$14,828	\$16,419	\$18,250
<b>Total Personnel Services</b>	<b>\$225,879</b>	<b>\$242,623</b>	<b>\$257,143</b>	<b>\$251,693</b>	<b>\$265,114</b>	<b>\$278,223</b>
<b>Contractual Services</b>						
Accounting & Auditing Service	\$27,360	\$24,960	\$28,545	\$33,000	\$33,045	\$27,390
Banking Service	\$18,649	\$11,501	\$17,000	\$15,000	\$15,000	\$15,000
Collection Service	\$7	\$2	\$50	\$50	\$50	\$50
Other Professional Services	-	\$3,154	-	-	-	-
Postage	\$2,065	\$1,775	\$2,100	\$2,200	\$2,200	\$2,200
Printing	\$1,019	\$181	\$1,500	\$1,500	\$1,500	\$1,500
Recording Fees	-	\$58	\$150	\$150	\$150	\$150
Dues & Subscriptions	\$1,690	\$2,799	\$2,540	\$2,540	\$2,540	\$2,540
Travel & Meals	\$1,025	\$1,758	\$785	\$2,600	\$785	\$785
Training & Professional Development	\$555	\$1,528	\$960	\$960	\$960	\$960
Publications	-	-	\$130	\$130	\$130	\$130
Rentals	-	\$140	\$2,280	\$1,680	\$1,680	\$1,680

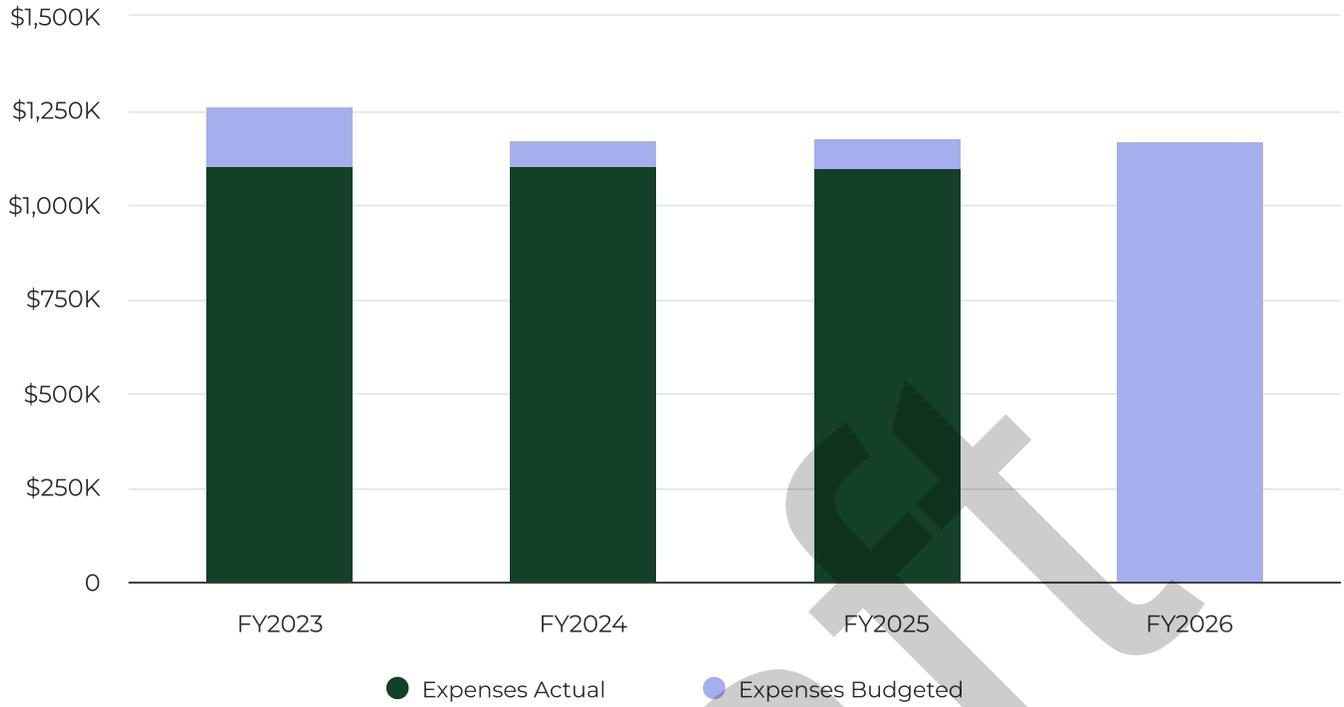
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Contractual Services	\$220	\$400	\$140	\$140	\$140	\$140
<b>Total Contractual Services</b>	<b>\$52,590</b>	<b>\$48,256</b>	<b>\$56,180</b>	<b>\$59,950</b>	<b>\$58,180</b>	<b>\$52,525</b>
<b>Commodities</b>						
Office Supplies	\$1,159	\$1,520	\$2,000	\$2,000	\$2,000	\$2,000
Office Equipment	\$2,095	\$3,161	\$400	\$400	\$400	\$400
Office Furniture	-	\$1,300	\$1,000	\$1,000	\$1,000	\$1,000
Operating Supplies	-	\$10	\$50	\$50	\$50	\$50
Clothing	-	\$596	\$1,400	\$1,400	\$1,400	\$1,400
Per Copy Charges	\$339	\$179	\$350	\$300	\$300	\$300
Computer Software	\$65	\$13,955	\$2,525	\$2,640	\$2,775	\$2,910
<b>Total Commodities</b>	<b>\$3,658</b>	<b>\$20,721</b>	<b>\$7,725</b>	<b>\$7,790</b>	<b>\$7,925</b>	<b>\$8,060</b>
<b>Other Expenditures</b>						
Bad Debt	\$3,356	-\$340	\$5,000	\$10,000	\$5,000	\$5,000
Employee Awards	\$34	-	\$150	\$150	\$150	\$350
Inventory Gain/Loss	-	\$431	-	-	-	-
<b>Total Other Expenditures</b>	<b>\$3,390</b>	<b>\$92</b>	<b>\$5,150</b>	<b>\$10,150</b>	<b>\$5,150</b>	<b>\$5,350</b>
<b>Total Expenditures</b>	<b>\$285,518</b>	<b>\$311,692</b>	<b>\$326,198</b>	<b>\$329,583</b>	<b>\$336,369</b>	<b>\$344,158</b>



## 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.

### Historical Expenditures Across Department



Draft

## 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

<b>Goal # 1</b>	<b>Review and evaluate the differences between the City's current adopted editions of the various ICC (International Code Council) Codes and the 2024 editions. Formulate a recommendation regarding adoption of the 2024 codes, including local amendments where appropriate.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	10/31/2025
<b>Strategic Plan:</b>	PGEV-III

<b>Goal # 2</b>	<b>Evaluate the Community Development Module in New World ERP for the Department's core functions and work to integrate Project Planning, Permits, and Parcel Management.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	01/31/2026
<b>Strategic Plan:</b>	QIS-I

<b>Goal # 3</b>	<b>Develop a single, user-friendly, catalog of development agreements (planned unit developments, annexation agreements). An audit of these agreements should produce a summary sheet for each development, highlighting regulations and/or requirements that vary from those established in the Zoning Ordinance.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	QIS-I

<b>Goal # 4</b>	<b>Update and expand the Community Development Department data available in Geographic Information Systems. Layers should be enhanced to provide links to approval Ordinances, Resolutions, Zoning Regulations, etc.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	07/31/2025
<b>Strategic Plan:</b>	QIS-I

<b>Goal # 5</b>	<b>Host training workshops for Historic Preservation Commission members to improve their knowledge of preservation principles, regulations, and best practices. Create training materials to keep current and future members engaged. Organize a CAMP (Commission Assistance and Mentoring Program) event through the NAPC (National Alliance of Preservation Commissions), offering specialized training on preservation laws and procedures and networking opportunities for local agencies and preservation advocates.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	07/31/2025

<p><b>Goal # 5</b></p>	<p><b>Host training workshops for Historic Preservation Commission members to improve their knowledge of preservation principles, regulations, and best practices. Create training materials to keep current and future members engaged. Organize a CAMP (Commission Assistance and Mentoring Program) event through the NAPC (National Alliance of Preservation Commissions), offering specialized training on preservation laws and procedures and networking opportunities for local agencies and preservation advocates.</b></p>
<p><b>Strategic Plan:</b></p>	<p>IE-I</p>

<p><b>Goal # 6</b></p>	<p><b>Engage the community in historic preservation by offering tours of historic buildings to showcase their historical significance and renovation progress. Organize hands-on preservation workshops for Geneva residents. Celebrate Preservation Month in May with a Proclamation, community activities, and recognition of local preservation efforts.</b></p>
<p><b>Funding:</b></p>	<p>General Operating, Staff time</p>
<p><b>Completion Date:</b></p>	<p>07/31/2025</p>
<p><b>Strategic Plan:</b></p>	<p>IE-I, IE-II</p>

<p><b>Goal # 7</b></p>	<p><b>Revise and update the Comprehensive Plan. The plan should consolidate the Affordable Housing Plan, Bikeway Implementation Plan, Downtown/Station-Area Master Plan, Historic Preservation Plan, and Southeast Master Plan. Simultaneously review and update zoning, subdivision, and other land use regulations to align with the Comprehensive Plan.</b></p>
<p><b>Funding:</b></p>	<p>General Operating, Staff time; General Capital Projects, \$400,000 (consultant assistance)</p>
<p><b>Completion Date:</b></p>	<p>04/30/2026</p>
<p><b>Strategic Plan:</b></p>	<p>PGEV-III, SAWC-I, SAWC-III</p>

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## Performance Measures

### Building Division

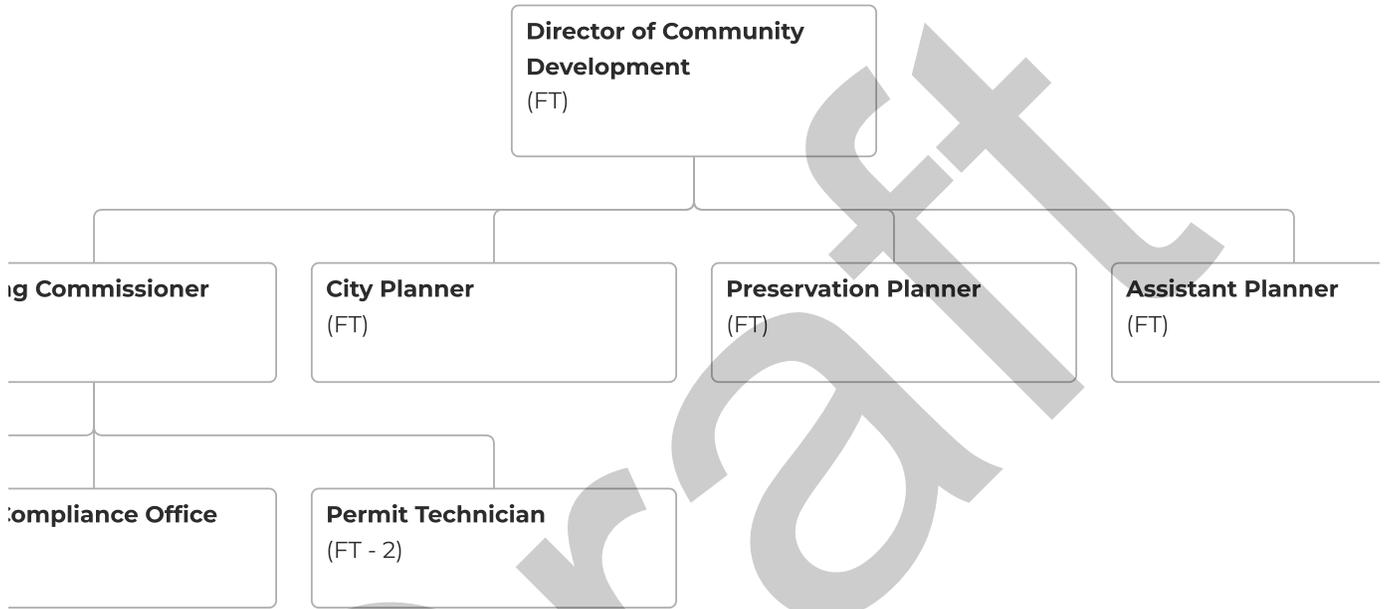
Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Number of Residential Permits	1,144	1,566	1,302	976
Number of Commercial Permits	137	160	139	123
Number of Other Permits	756	667	606	581
Number of Inspections Completed	4,407	3,986	3,250	2,836
Number of Code Enforcement Contacts	1,060	776	717	750
Number of Code Enforcement Cases sent to Adjudication	3	9	1	3

### Planning Division

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Number of Planning & Zoning Commission Cases Reviewed	26	11	19	18
Number of Administrative Reviews of Historic Preservation Commission Cases	94	115	103	106
Number of Commission Reviews of Historic Preservation Commission Cases	26	25	29	28

# Organizational Chart

## Community Development Department



# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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*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	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	-	-	-	-	-
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>

# Expenditures by Division

### Historical Expenditures by Division



## Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Building</b>						
Wages - Regular	\$386,867	\$406,107	\$407,447	\$389,375	\$412,443	\$439,730
Overtime	-	\$865	\$945	\$865	\$945	\$945
Group Insurance	\$105,079	\$108,972	\$131,389	\$111,335	\$112,849	\$113,194
Medicare	\$5,225	\$5,515	\$5,922	\$5,255	\$5,994	\$6,390
Social Security	\$22,343	\$23,583	\$25,321	\$22,455	\$25,630	\$27,322
IMRF	\$35,908	\$26,595	\$30,158	\$30,073	\$33,466	\$37,678
Maintenance Service	\$23,463	\$851	\$200	\$250	\$200	\$200
Medical Service	\$130	\$130	\$130	\$130	\$130	\$130
Janitorial Service	\$19,882	-	-	-	-	-
Other Professional Services	\$585	\$4,098	\$15,000	\$7,500	\$15,000	\$15,000
Postage	\$261	\$236	\$500	\$300	\$500	\$500
Telephone	\$2,539	\$1,679	\$1,810	\$1,810	\$2,460	\$2,460
Publishing	\$150	\$60	\$150	\$150	\$150	\$150
Printing	\$596	-	\$600	\$600	\$600	\$600
Dues & Subscriptions	\$710	\$275	\$1,410	\$1,410	\$1,410	\$1,410
Travel & Meals	\$4,278	\$82	\$2,000	\$2,000	\$2,000	\$5,000
Training & Professional Development	\$859	\$245	\$3,400	\$3,400	\$3,400	\$4,900
Rentals	-	\$133	\$2,220	\$1,600	\$5,220	\$5,220
Other Contractual Services	\$90,244	\$85,014	\$122,840	\$107,840	\$122,840	\$122,840
Maintenance Supplies	\$914	\$26	-	-	-	-



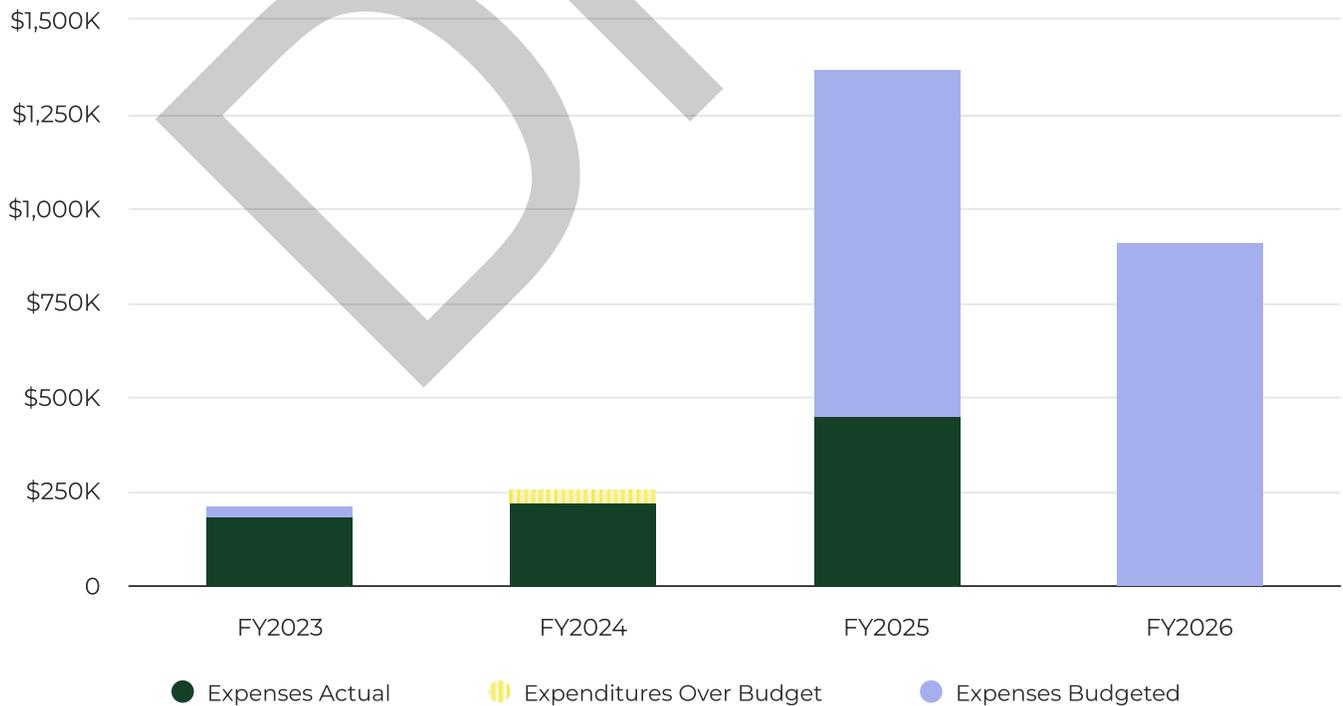
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Office Supplies	\$935	\$766	\$1,500	\$1,500	\$1,500	\$1,500
Office Equipment	-	-	\$400	\$400	\$2,800	\$400
Operating Supplies	-	-	\$150	\$150	\$150	\$150
Small Tools	\$65	-	\$150	\$150	\$150	\$150
Motor Fuel & Lubricants	\$2,884	\$2,370	\$3,440	\$3,440	\$3,440	\$3,440
Clothing	\$310	\$170	\$750	\$750	\$750	\$750
Per Copy Charges	\$1,036	\$891	\$1,000	\$1,000	\$1,000	\$1,000
Books	-	\$810	\$3,500	\$3,500	\$3,500	\$1,000
Computer Software	\$372	\$455	\$455	\$455	\$455	\$455
Employee Awards	-	-	-	\$150	\$50	\$200
<b>Total Building</b>	<b>\$705,636</b>	<b>\$669,929</b>	<b>\$762,787</b>	<b>\$697,843</b>	<b>\$759,032</b>	<b>\$792,714</b>
<b>Planning</b>						
Wages - Regular	\$287,999	\$304,941	\$315,967	\$308,520	\$306,350	\$324,017
Wages - Part-Time/Seasonal	\$5,678	-	-	-	-	-
Overtime	-	-	\$3,150	\$1,165	\$3,150	\$3,150
Group Insurance	\$34,447	\$31,471	\$33,470	\$31,170	\$32,339	\$32,181
Medicare	\$4,181	\$4,337	\$4,628	\$4,400	\$4,488	\$4,744
Social Security	\$17,879	\$18,546	\$19,785	\$18,800	\$18,928	\$20,069
IMRF	\$26,267	\$21,592	\$23,573	\$23,917	\$25,056	\$27,972
Medical Service	\$130	\$130	\$130	\$130	\$130	\$130
Other Professional Services	\$15,446	\$4,895	\$2,500	\$2,500	\$2,500	\$2,500
Postage	\$88	\$183	\$180	\$800	\$180	\$180
Telephone	\$831	\$708	\$720	\$720	\$720	\$720
Publishing	\$408	\$734	\$1,320	\$820	\$1,320	\$1,320
Printing	\$169	\$897	\$170	\$325	\$175	\$175
Recording Fees	\$418	-	\$500	-	-	-
Dues & Subscriptions	\$2,499	\$1,434	\$2,020	\$2,020	\$2,845	\$2,845
Travel & Meals	\$273	\$679	\$1,200	\$2,150	\$1,200	\$1,200
Training & Professional Development	\$1,920	\$1,632	\$1,765	\$1,765	\$5,285	\$1,785
Other Contractual Services	-	\$390	-	-	-	-
Office Supplies	\$98	\$421	\$300	\$300	\$300	\$300
Office Equipment	\$295	-	\$400	-	\$400	\$400
Office Furniture	-	-	\$400	\$455	\$400	\$400
Operating Supplies	-	-	-	\$450	-	-
Clothing	-	\$54	-	\$100	\$240	\$240
Per Copy Charges	\$185	\$330	\$850	\$850	\$850	\$850
Books	-	\$10	\$200	\$200	\$200	\$200
Computer Software	\$1,203	\$1,139	\$1,140	\$1,320	\$1,320	\$1,320
Community Relations	\$112	\$187	\$610	\$610	\$610	\$610
Employee Awards	\$100	\$150	-	\$100	-	\$50
<b>Total Planning</b>	<b>\$400,625</b>	<b>\$394,859</b>	<b>\$414,978</b>	<b>\$403,587</b>	<b>\$408,986</b>	<b>\$427,358</b>
<b>Total Expenditures</b>	<b>\$1,106,261</b>	<b>\$1,064,788</b>	<b>\$1,177,765</b>	<b>\$1,101,430</b>	<b>\$1,168,018</b>	<b>\$1,220,072</b>



# 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.

### Historical Expenditures Across Department



## 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

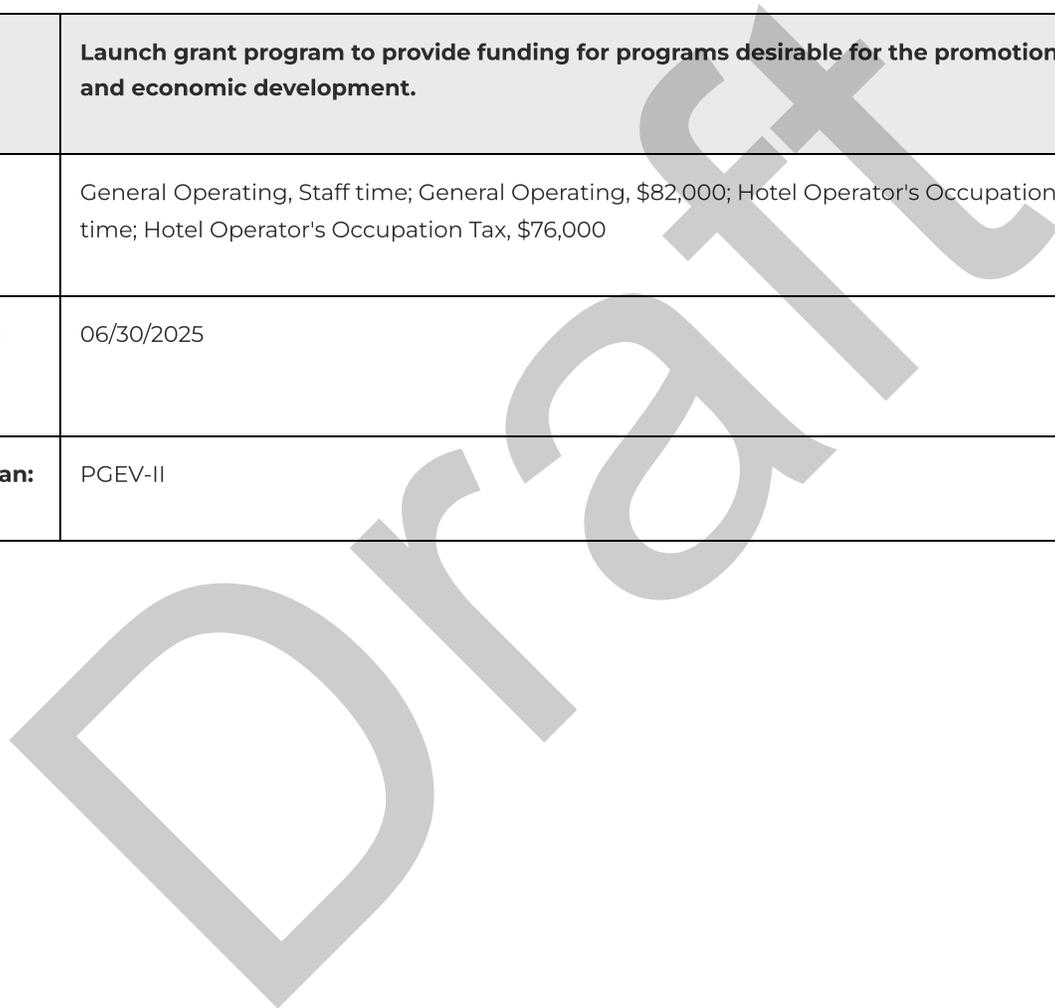
<b>Goal # 1</b>	<b>Participate in efforts to undertake a parking study to meet the demands of today's end users, including residents, visitors, commuters, business and property owners.</b>
<b>Funding:</b>	General Operating, Staff time; General Capital Projects, \$37,500; Commuter Parking, \$37,500
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	PGEV-I, QIS-III

<b>Goal # 2</b>	<b>Prioritize needs and identify funding for investment and maintenance of the downtown area streetscape and improvements.</b>
<b>Funding:</b>	General Operating, Staff time; SSA 1 Operating, Staff time
<b>Completion Date:</b>	12/31/2025
<b>Strategic PI</b>	PGEV-I

<b>Goal # 3</b>	<b>Pursue and foster regional partnerships to grow the market area.</b>
<b>Funding:</b>	General Operating, Staff time

<b>Goal # 3</b>	<b>Pursue and foster regional partnerships to grow the market area.</b>
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	PGEV-I

<b>Goal # 4</b>	<b>Launch grant program to provide funding for programs desirable for the promotion of tourism and economic development.</b>
<b>Funding:</b>	General Operating, Staff time; General Operating, \$82,000; Hotel Operator's Occupation Tax, Staff time; Hotel Operator's Occupation Tax, \$76,000
<b>Completion Date:</b>	06/30/2025
<b>Strategic Plan:</b>	PGEV-II



## Performance Measures

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Number of Active Businesses	1,075	1,075	1,095	2,000
Number of New Businesses	53	45	44	35
Number of Sales Tax Payers	3,876*	4,000	5,671	5,900
Total Equalized Assessed Value				
TIF 2	\$6,199,616	\$6,200,000	\$6,644,493	\$6,700,000
TIF 3	\$8,663,202	\$8,700,000	\$9,208,794	\$9,500,000
Number of Special Event Applications Processed	20	20	22	25

\* Marketplace Fairness Act resulted in new taxpayers

# Organizational Chart

## Chart Title



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## Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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**Full-Time**

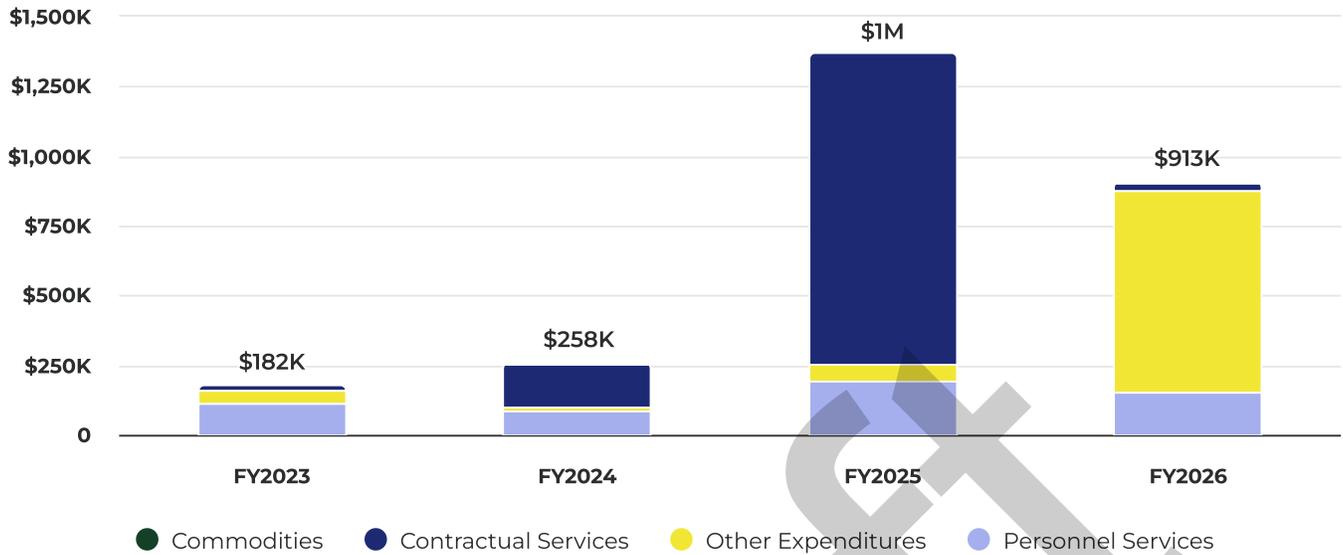
Director of Economic Development	1	1	1	1	1	1
Business Development Analyst	1	2*	2*	2	2	2

**Part-Time**

Administrative Assistant	1	-	-	-	-	-
Administrative Intern	1	-	-	-	-	-
<b>Total</b>	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

## Expenditures

### Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Personnel Services</b>						
Wages - Regular	\$82,040	\$59,749	\$140,915	\$62,205	\$114,626	\$119,198
Group Insurance	\$16,438	\$7,876	\$29,203	\$8,255	\$23,420	\$23,288
Medicare	\$1,145	\$848	\$2,042	\$885	\$1,662	\$1,728
Social Security	\$4,894	\$3,625	\$8,736	\$3,775	\$7,063	\$7,354
IMRF	\$7,344	\$4,290	\$10,419	\$4,806	\$9,280	\$10,192
<b>Total Personnel Services</b>	<b>\$111,860</b>	<b>\$76,388</b>	<b>\$191,315</b>	<b>\$79,926</b>	<b>\$156,051</b>	<b>\$161,760</b>
<b>Contractual Services</b>						
Advertising	\$2,200	\$2,200	\$3,500	-	\$3,500	\$4,000
Data Programming Service	\$6,453	\$5,870	\$5,200	\$3,200	\$3,500	\$3,500
Other Professional Services	\$2,392	\$2,400	\$10,000	\$3,500	\$11,000	\$11,000
Postage	\$114	\$250	\$100	\$600	\$100	\$100
Telephone	\$590	\$576	\$1,440	\$1,440	\$540	\$640
Printing	-	\$189	\$300	\$100	\$300	\$300
Dues & Subscriptions	\$1,569	\$1,050	\$1,155	\$1,625	\$1,625	\$1,625
Travel & Meals	\$156	\$80	\$450	\$300	\$400	\$450
Training & Professional Development	\$12	\$89	\$2,160	\$1,500	\$2,000	\$2,000
Publications	-	\$348	\$200	-	-	-
Other Contractual Services	\$4,825	\$11,113	\$1,091,600	\$65,000	\$8,000	\$10,000
<b>Total Contractual Services</b>	<b>\$18,311</b>	<b>\$24,165</b>	<b>\$1,116,105</b>	<b>\$77,265</b>	<b>\$30,965</b>	<b>\$33,615</b>
<b>Commodities</b>						
Office Supplies	-	\$165	\$500	\$400	\$500	\$500



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Office Equipment	\$138	-	-	-	\$150	\$150
Office Furniture	\$754	-	\$350	-	\$200	\$200
Per Copy Charges	\$184	\$346	\$350	\$350	\$350	\$350
Computer Software	-	-	-	\$5,500	\$6,000	\$6,000
<b>Total Commodities</b>	<b>\$1,076</b>	<b>\$511</b>	<b>\$1,200</b>	<b>\$6,250</b>	<b>\$7,200</b>	<b>\$7,200</b>
<b>Other Expenditures</b>						
Community Relations	-	\$4,267	\$10,440	\$10,240	\$10,240	\$10,240
Employee Awards	-	\$50	\$100	\$100	-	-
Grant Expense	\$51,000	-	\$52,000	\$278,100	\$708,640	\$568,300
<b>Total Other Expenditures</b>	<b>\$51,000</b>	<b>\$4,317</b>	<b>\$62,540</b>	<b>\$288,440</b>	<b>\$718,880</b>	<b>\$578,540</b>
<b>Total Expenditures</b>	<b>\$182,247</b>	<b>\$105,382</b>	<b>\$1,371,160</b>	<b>\$451,881</b>	<b>\$913,096</b>	<b>\$781,115</b>

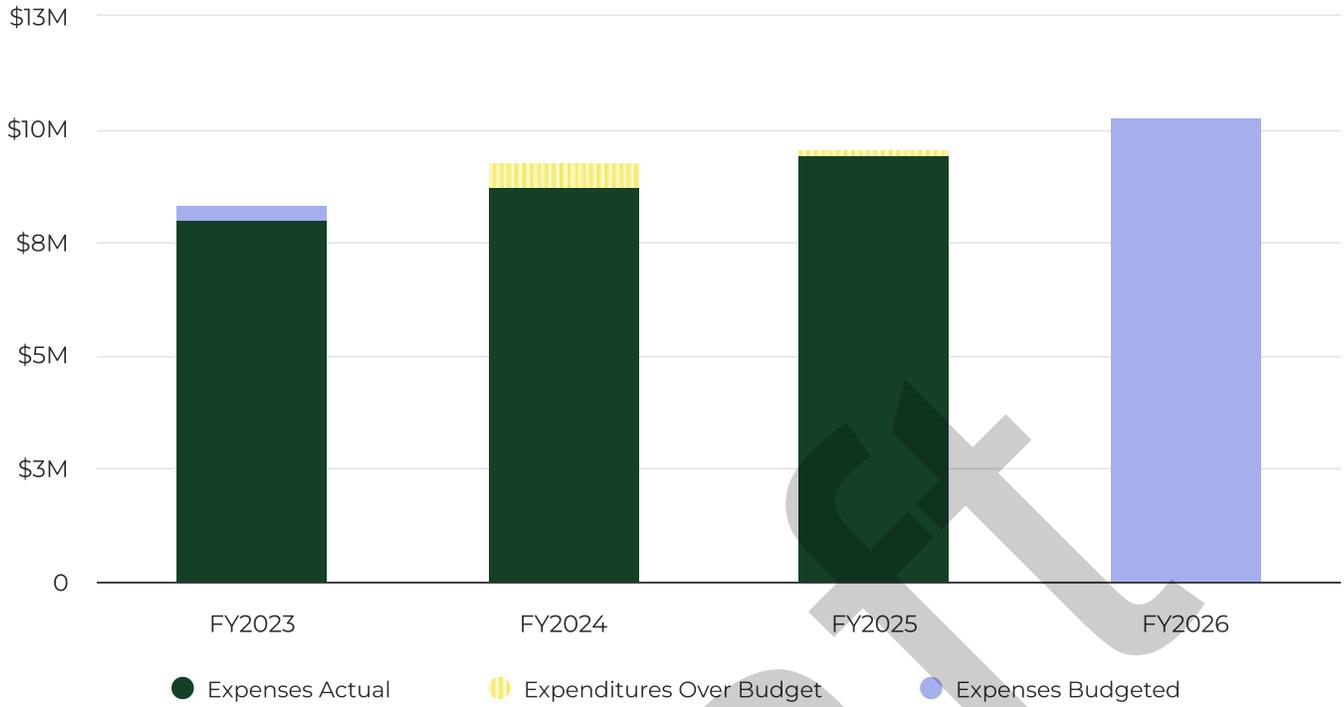
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## Police

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.

### Historical Expenditures Across Department



Draft

# 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

<b>Goal # 1</b>	<b>Implement a comfort dog program to include collecting data with regard to the use of the program, number of presentations conducted and other community engagement opportunities attended.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/01/2026
<b>Strategic Plan:</b>	IE-I, IE-II, SAWC-II, QIS-I

<b>Goal # 2</b>	<b>Research the impact of the FLOCK Camera System on the police department and the community and present results to the City Council.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	11/30/2025
<b>Strategic Plan:</b>	QIS-I, SAWC-II



<b>Goal # 3</b>	<b>Participate in efforts to undertake a parking study to meet the demands of today's end users, including residents, visitors, commuters, business and property owners.</b>
<b>Funding:</b>	General Operating, Staff time; General Capital Projects, \$37,500; Commuter Parking, \$37,500
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	SG-III, PGEV-I, QIS-I

<b>Goal # 4</b>	<b>Expand community outreach programs (e.g., National Night Out, Ice cream in the Park, Coffee with a Cop).</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	01/30/2026
<b>Strategic Plan:</b>	IE-I, IE-II, SAWC-II, QIS-I

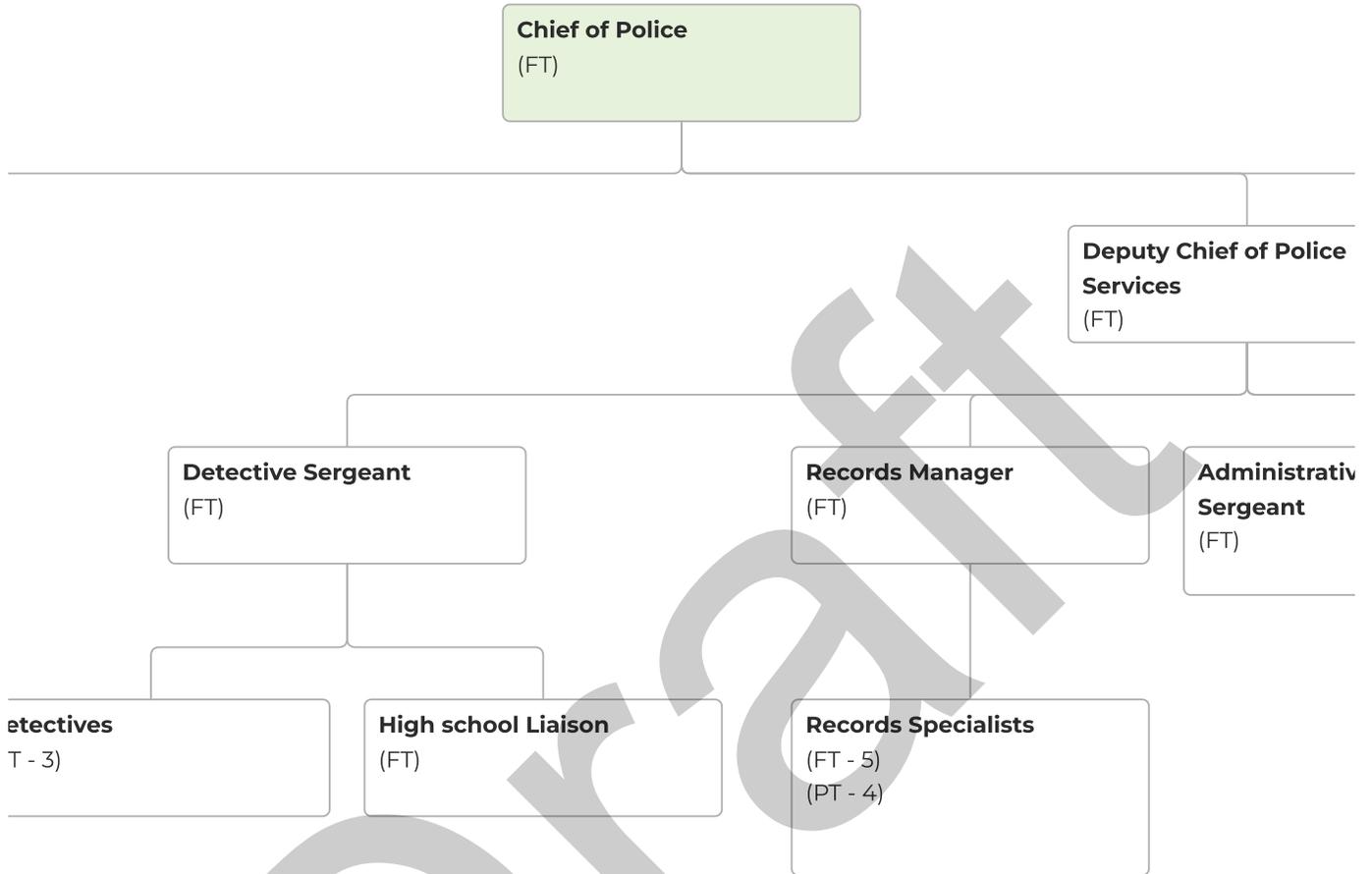
<b>Goal # 5</b>	<b>Partner with the Communications Coordinator to establish a designated traffic safety initiative bringing awareness to vehicle/pedestrian safety with the goal of reducing traffic crashes and driving complaints by 5%.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/01/2026
<b>Strategic Plan:</b>	IE-I, IE-II, SAWC-II, QIS-I

## Performance Measures

Performance Measures	CY 2021	CY 2022	CY 2023	CY 2024
Number of Calls for Service	12,462	11,226	11,339	12,351
Number of Traffic Stops	4,710	5,694	5,757	7,543
Number of Parking Tickets Issued	2,538	4,041	4,696	4,644
Number of Accident Reports	736	774	775	748
Number of DUI Tickets Issued	37	50	51	36
Number of Domestic Battery Cases	31	39	32	26
Service Satisfaction Survey Results (Average out of 4.0 scale)	3.87	3.89	3.83	3.85

# Organizational Chart

## Police Department



# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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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	28	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	5	5	4	4	4
<b>Total</b>	<b>57</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>

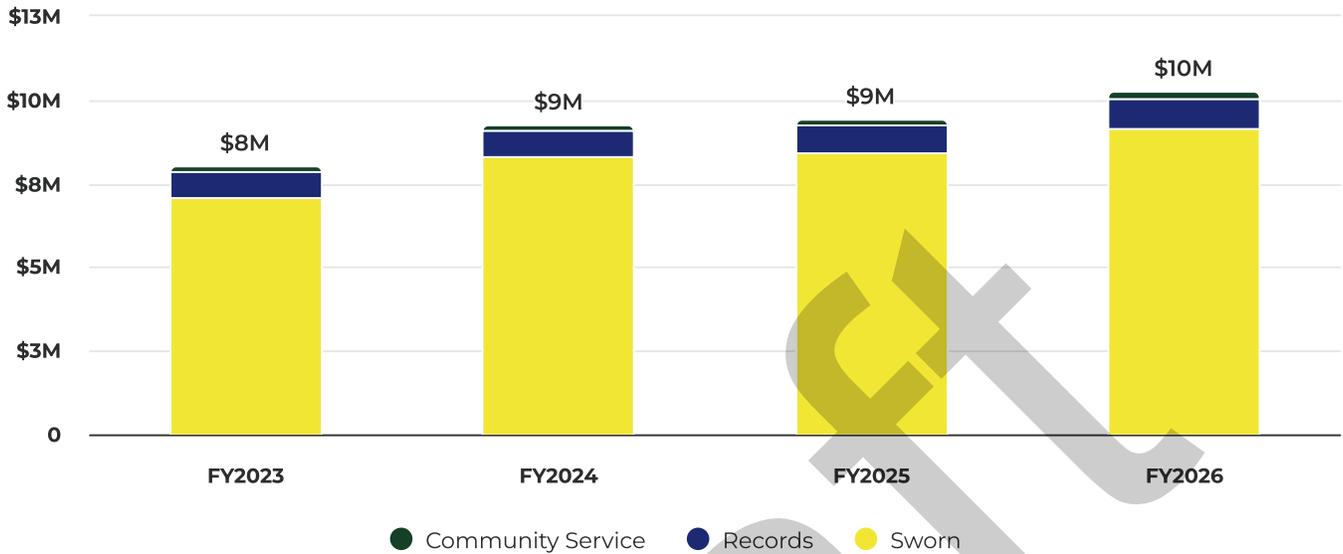
Note: As crossing guards terminate employment from the City, replacements are independent contractors.

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



# Expenditures by Division

### Historical Expenditures by Division



## Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Sworn</b>						
Wages - Regular	\$3,654,329	\$4,021,554	\$4,291,516	\$4,286,395	\$4,513,584	\$4,767,591
Overtime	\$356,389	\$387,485	\$410,000	\$410,000	\$420,000	\$420,000
Stand-By	\$10,954	\$9,154	\$22,500	\$22,500	\$22,500	\$22,500
Group Insurance	\$639,825	\$668,244	\$788,959	\$789,874	\$713,789	\$719,244
Medicare	\$56,666	\$62,135	\$68,497	\$68,497	\$71,864	\$75,556
Police/Fire Pension	\$1,769,975	\$1,921,130	\$2,017,185	\$2,140,575	\$2,588,345	\$2,653,055
Maintenance Service	\$47,799	\$20,084	\$29,285	\$41,700	\$29,175	\$32,675
Medical Service	\$5,760	\$2,104	\$3,000	\$3,000	\$3,000	\$3,000
Janitorial Service	\$31,720	\$29,188	\$35,460	\$35,460	\$35,460	\$35,460
Other						
Professional Services	\$875	\$350	\$4,000	\$4,000	\$4,100	\$4,200
Telephone	\$18,803	\$16,893	\$21,405	\$21,405	\$22,000	\$21,405
Printing	\$3,597	\$3,040	\$5,135	\$5,135	\$5,200	\$5,135
Dues & Subscriptions	\$1,865	\$3,945	\$7,040	\$7,040	\$5,650	\$7,040
Travel & Meals	\$1,469	\$1,964	\$1,450	\$2,000	\$2,000	\$2,500
Training & Professional Development	\$27,781	\$35,084	\$28,930	\$28,930	\$32,800	\$32,800
Publications	\$345	\$511	\$500	\$500	\$500	\$500

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Rentals	-	-	\$550	\$500	\$550	\$550
Tri-City Ambulance/Tri- Com	\$267,479	\$291,112	\$307,105	\$307,105	\$340,080	\$358,770
Other Contractual Services	\$25,722	\$25,115	\$50,150	\$50,150	\$51,550	\$50,150
Maintenance Supplies	\$6,557	\$22,550	\$35,645	\$35,645	\$35,615	\$36,000
Office Equipment	-	\$1,018	\$2,100	\$2,100	-	\$1,000
Operating Supplies	\$1,616	\$1,757	\$19,900	\$19,900	\$16,100	\$8,400
Motor Fuel & Lubricants	\$73,935	\$70,107	\$77,645	\$78,500	\$80,000	\$80,000
Ammunition	\$12,269	\$13,397	\$14,000	\$14,000	\$18,500	\$16,000
Clothing	\$36,469	\$33,589	\$47,700	\$47,700	\$45,600	\$47,500
Periodicals	\$213	-	\$350	\$350	\$350	\$350
Computer Software	\$15,861	\$101,097	\$121,090	\$121,090	\$119,500	\$120,000
Employee Awards	\$2,591	\$1,234	\$3,550	\$3,550	\$1,450	\$1,900
<b>Total Sworn</b>	<b>\$7,070,863</b>	<b>\$7,743,842</b>	<b>\$8,414,647</b>	<b>\$8,547,601</b>	<b>\$9,179,262</b>	<b>\$9,523,281</b>
<b>Records</b>						
Wages - Regular	\$502,150	\$530,168	\$543,127	\$543,127	\$551,875	\$574,652
Wages - Part- Time/Seasonal	\$9,596	\$10,071	\$10,868	\$10,868	\$10,208	\$10,865
Overtime	\$202	\$438	\$2,500	\$6,000	\$10,000	\$10,000
Group Insurance	\$148,054	\$147,671	\$155,520	\$155,915	\$129,091	\$128,372
Medicare	\$6,868	\$7,305	\$8,070	\$8,070	\$8,293	\$8,637
Social Security	\$29,367	\$31,235	\$34,502	\$34,502	\$35,470	\$36,924
IMRF	\$44,313	\$37,931	\$40,322	\$40,322	\$45,493	\$50,209
Maintenance Service	\$15,286	\$20,407	\$17,060	\$17,060	\$18,500	\$16,700
Medical Service	-	-	\$500	\$500	\$500	\$500
Other Professional Services	\$3,257	\$3,542	\$2,030	\$2,075	\$2,030	\$2,050
Postage	\$1,703	\$2,126	\$3,235	\$3,235	\$3,235	\$3,235
Telephone	\$7,019	\$270	\$3,000	-	-	-
Publishing	-	-	-	\$500	-	-
Printing	\$146	\$514	\$170	\$350	\$170	\$170
Travel & Meals	\$660	\$1,427	\$1,250	\$500	\$500	\$1,250
Training & Professional Development	\$835	\$349	\$2,600	\$1,000	\$6,280	\$2,600
Utilities	\$474	\$507	\$395	\$660	\$660	\$395
Rentals	-	\$508	\$5,900	\$6,000	\$6,000	\$6,000
Other Contractual Services	\$4,464	\$12,215	\$4,155	\$4,155	\$4,105	\$4,200

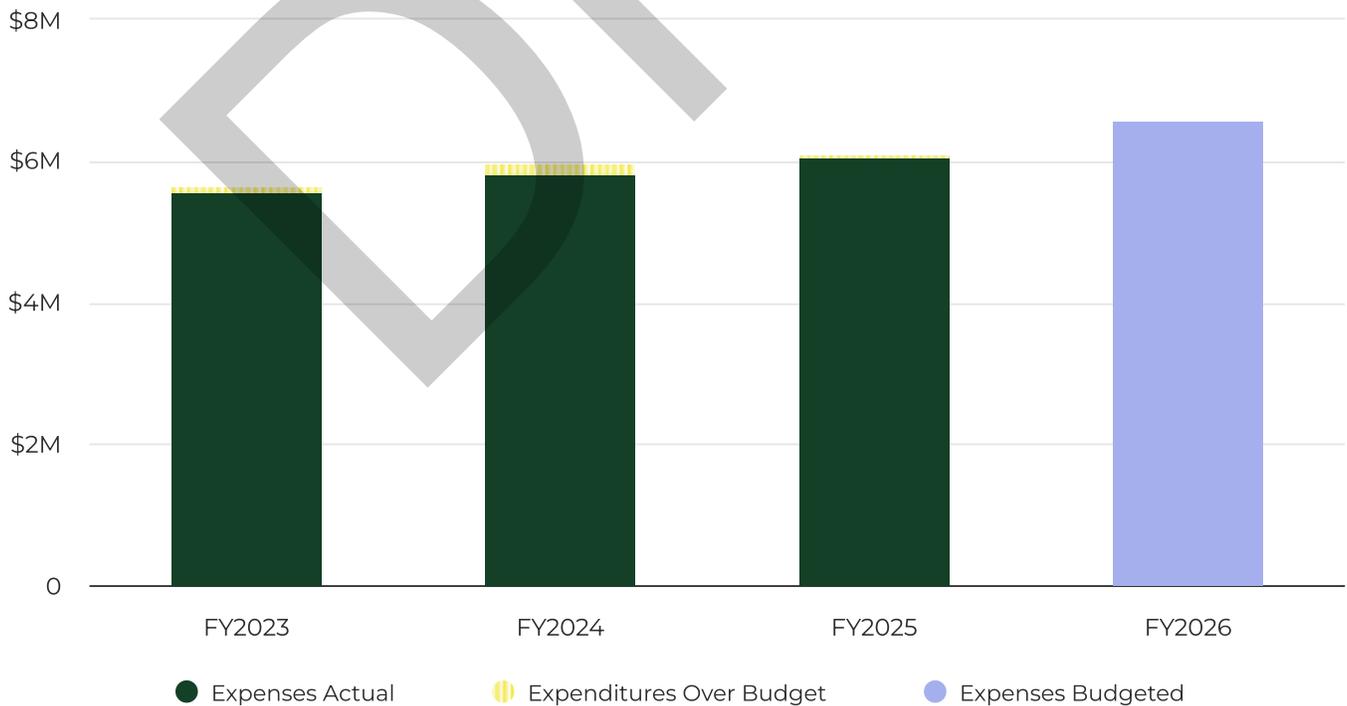
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Office Supplies	\$10,041	\$9,320	\$11,450	\$11,450	\$12,000	\$11,450
Office Equipment	\$1,090	\$358	\$2,500	\$2,500	\$2,500	\$2,500
Office Furniture	-	-	\$2,600	\$2,600	\$1,950	\$2,600
Operating Supplies	\$4,907	\$5,335	\$4,900	\$4,900	\$8,000	\$10,500
Clothing	\$1,882	\$2,559	\$3,100	\$3,100	\$3,100	\$3,100
Per Copy Charges	\$3,393	\$3,816	\$3,000	\$3,000	\$3,000	\$3,000
Computer Software	\$12,014	\$17,398	\$12,735	\$16,265	\$16,265	\$17,000
Employee Awards	\$282	\$627	\$1,050	\$1,050	\$1,350	\$2,000
<b>Total Records</b>	<b>\$808,004</b>	<b>\$846,095</b>	<b>\$876,539</b>	<b>\$879,704</b>	<b>\$880,575</b>	<b>\$908,909</b>
<b>Community Service</b>						
Wages - Regular	\$55,367	\$41,422	\$58,565	\$58,565	\$62,151	\$65,549
Wages - Part- Time/Seasonal	\$22,973	\$21,533	\$32,400	\$32,400	-	\$46,980
Overtime	\$2,326	\$5,345	\$5,000	\$5,000	\$6,000	\$6,000
Stand-By	\$2,625	\$1,940	\$2,000	\$2,000	\$2,000	\$2,000
Group Insurance	\$16,851	\$16,932	\$18,041	\$18,056	\$21,589	\$21,588
Medicare	\$1,169	\$978	\$1,419	\$1,419	\$1,017	\$1,067
Social Security	\$4,999	\$4,182	\$6,073	\$6,073	\$4,350	\$4,560
IMRF	\$4,924	\$4,488	\$4,840	\$4,840	\$5,677	\$6,289
Collection Service	-	-	\$200	-	\$200	\$200
Telephone	\$494	\$3,021	\$1,000	\$1,925	\$1,925	\$1,925
Other Contractual Services	\$22,635	\$20,565	\$24,300	\$24,300	\$105,000	\$110,000
Operating Supplies	\$942	\$398	\$900	\$1,200	\$1,400	\$1,400
Clothing	\$1,602	\$419	\$800	\$800	\$800	\$800
Employee Awards	-	-	-	-	\$100	\$100
<b>Total Community Service</b>	<b>\$136,906</b>	<b>\$121,222</b>	<b>\$155,538</b>	<b>\$156,578</b>	<b>\$212,209</b>	<b>\$268,458</b>
<b>Total Expenditures</b>	<b>\$8,015,772</b>	<b>\$8,711,159</b>	<b>\$9,446,724</b>	<b>\$9,583,883</b>	<b>\$10,272,046</b>	<b>\$10,700,648</b>



# Fire

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.

### Historical Expenditures Across Department



# 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

<b>Goal # 1</b>	<b>Reimagine the 2021 Strategic Plan and the 2021 Standards of Cover/Community Risk Assessment and prepare for the Spring 2026 reaccreditation process.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	12/31/2025
<b>CFAI Accreditation:</b>	Category 2, Criterion 3A
<b>Strategic Plan:</b>	QIS-I

<b>Goal # 2</b>	<b>Continue the reimagination and revision of the department's Standard Operating Guidelines, incorporating the use of a digital document management system.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	12/31/2025
<b>CFAI Accreditation:</b>	All Categories and Criterion
<b>Strategic Plan:</b>	QIS-I

<b>Goal # 3</b>	<b>Update and revise the Life Safety/Company Inspection Program utilizing the proposed part-time inspector position, 7(g) and on-duty personnel.</b>
<b>Funding:</b>	General operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>CFAI Accreditation:</b>	Category 11
<b>Strategic Plan:</b>	QIS-I

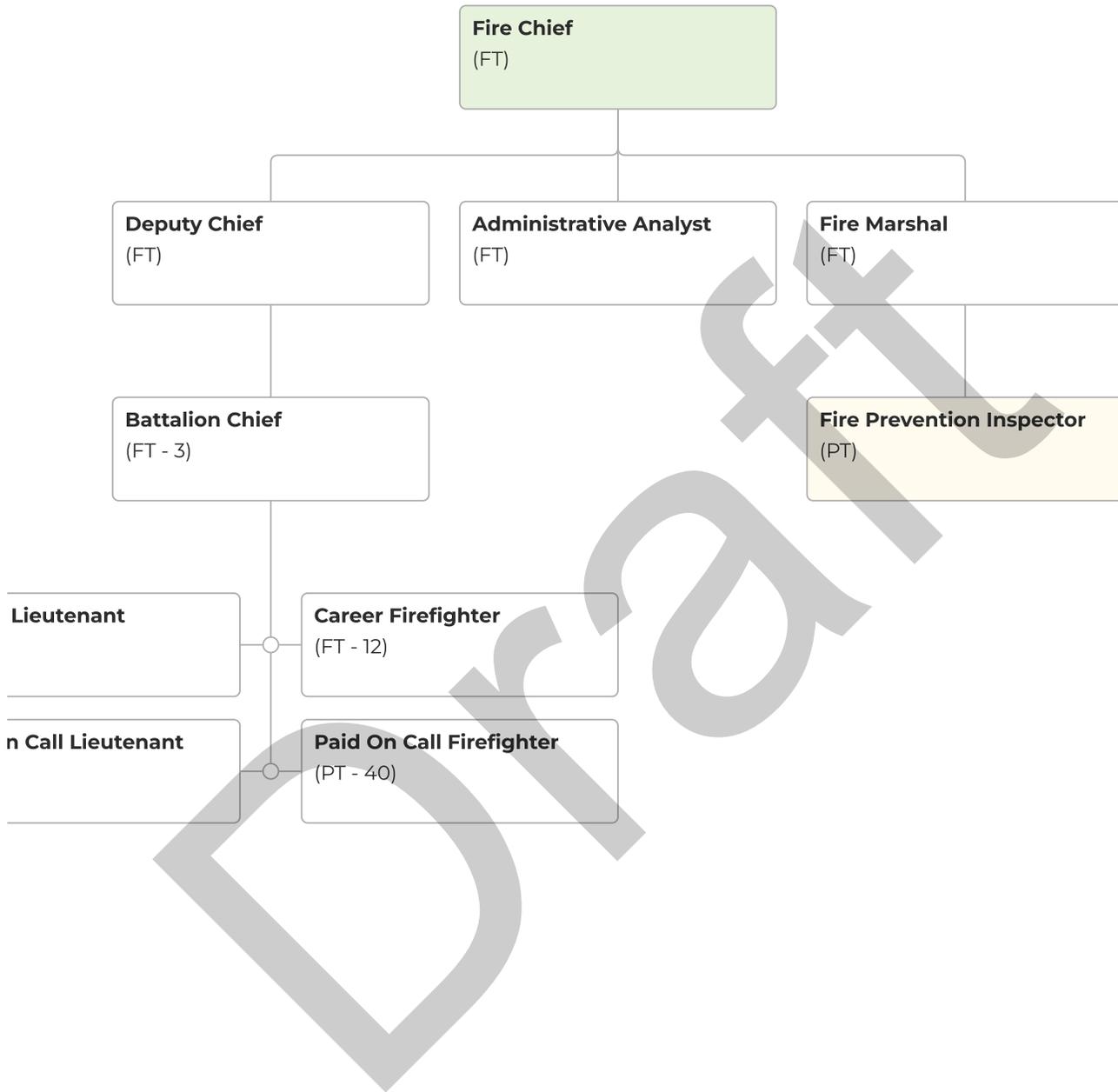
<b>Goal # 4</b>	<b>Research, evaluate, and justify potential revisions to the part-time firefighting program.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>CFAI Accreditation:</b>	Category 7
<b>Strategic Plan:</b>	QIS-II

## Performance Measures

Performance Measures	CY 2022	CY 2023	CY 2024	CY 2025 Target
Total Response Time – 1 <sup>st</sup> Due	7:23	7:18	6:55	6:30
Call Volume:				
Fire % of total	2.5	2.4	2.3	2.5
EMS % of total	67.1	69.1	67.8	70.0
Other % of total	30.4	28.5	30.0	27.5
Structure Fires (Geneva ERF)	4	4	3	0
Patient Transports	1,200	1,303	1,626	1,700
Training Hours	12,719	10,992	17,560	18,000

# Organizational Chart

## Fire Department



# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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**Full-Time**

Fire Chief	1	1	1	1	1	1
Administrative Assistant	1	-	-	-	-	-
Administrative Analyst	-	1	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	12	12	12	12	12

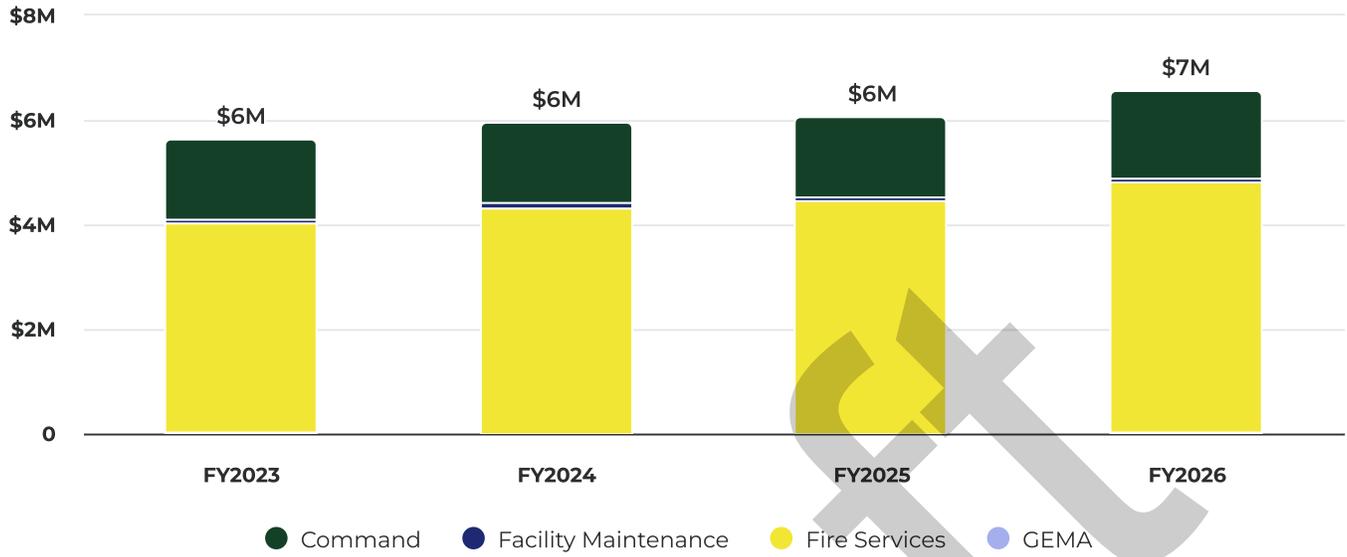
**Part-Time**

Paid-On-Call Firefighter*	50	50	45	40	40	40
<b>Total</b>	<b>74</b>	<b>75</b>	<b>70</b>	<b>65</b>	<b>65</b>	<b>65</b>

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

# Expenditures by Division

### Historical Expenditures by Division



## Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Command</b>						
Wages - Regular	\$860,736	\$983,199	\$934,644	\$961,210	\$993,649	\$1,040,319
Wages - Part-Time/Seasonal	-	-	-	-	\$36,273	\$37,886
Overtime	\$298	\$287	-	\$85	-	-
Group Insurance	\$203,333	\$195,517	\$198,349	\$195,425	\$194,394	\$196,562
Medicare	\$12,030	\$13,826	\$13,552	\$13,455	\$14,933	\$15,635
Social Security	\$11,383	\$11,955	\$13,157	\$12,375	\$16,104	\$16,902
IMRF	\$17,360	\$14,743	\$15,701	\$16,340	\$18,090	\$20,070
Maintenance Service	\$18,017	\$16,658	-	-	-	-
Medical Service	\$372	\$90	\$1,685	\$1,910	\$2,125	\$2,125
Other Professional Services	\$501	\$445	\$245	\$290	\$245	\$245
Postage	\$106	\$603	\$175	\$175	\$175	\$175
Telephone	\$137,323	\$75,897	\$13,085	\$10,720	\$12,530	\$12,530
Publishing	-	\$53	-	-	-	-
Printing	\$37	\$120	\$100	\$100	\$100	\$100
Dues & Subscriptions	\$5,232	\$5,176	\$5,975	\$5,975	\$6,215	\$6,215
Travel & Meals	\$278	\$10	\$4,085	\$4,085	\$5,795	\$5,795
Training & Professional Development	\$969	\$1,300	\$17,115	\$17,115	\$11,040	\$11,040
Rentals	-	\$126	\$1,515	\$1,515	\$1,515	\$1,515
Tri-City Ambulance/Tri-Com	\$266,023	\$281,483	\$299,045	\$301,585	\$318,885	\$318,545
Maintenance Supplies	\$23	\$67	\$300	\$300	\$300	\$300



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Office Supplies	\$1,316	\$1,406	\$1,500	\$1,500	\$1,800	\$1,800
Office Equipment	\$347	\$1,116	\$300	\$300	\$300	\$300
Operating Supplies	\$192	\$53	\$500	\$500	\$500	\$500
Clothing	\$1,875	\$2,171	\$3,100	\$3,100	\$3,100	\$3,100
Per Copy Charges	\$535	\$570	\$500	\$500	\$500	\$500
Books	-	\$484	-	\$465	\$500	\$500
Computer Software	-	-	\$23,995	\$23,995	\$31,040	\$35,590
Employee Awards	\$397	\$1,978	\$1,200	\$1,200	\$1,200	\$1,200
<b>Total Command</b>	<b>\$1,538,683</b>	<b>\$1,609,334</b>	<b>\$1,549,823</b>	<b>\$1,574,220</b>	<b>\$1,671,308</b>	<b>\$1,729,449</b>
<b>Fire Services</b>						
Wages - Regular	\$1,774,014	\$1,504,750	\$1,878,001	\$1,573,200	\$1,888,858	\$2,013,436
Overtime	\$264,583	\$387,957	\$227,595	\$424,995	\$265,000	\$268,600
Wages - Meetings	\$2,993	\$2,342	\$1,990	\$2,500	\$2,485	\$2,555
POC Holiday	\$4,564	\$6,187	\$5,510	\$3,000	\$6,730	\$6,915
Overnight Duty	\$306,824	\$353,665	\$293,574	\$321,725	\$357,945	\$367,605
Still Alarms	\$35,996	\$39,636	\$39,690	\$30,000	\$41,675	\$43,760
Training	\$11,504	\$35,964	\$114,890	\$114,890	\$120,835	\$123,770
Group Insurance	\$523,146	\$452,386	\$503,848	\$444,430	\$468,771	\$453,698
Medicare	\$33,839	\$32,844	\$37,138	\$35,360	\$38,910	\$40,573
Social Security	\$22,320	\$26,981	\$28,250	\$30,945	\$32,841	\$33,765
Police/Fire Pension	\$919,174	\$1,126,457	\$1,111,270	\$1,211,160	\$1,366,595	\$1,400,760
Maintenance Service	\$90	\$81,673	\$41,500	\$71,500	\$41,500	\$41,500
Medical Service	\$15,080	\$6,762	\$19,835	\$19,835	\$23,650	\$23,650
Travel & Meals	\$1,862	\$3,699	\$3,090	\$3,090	\$8,040	\$8,040
Training & Professional Development	\$23,887	\$38,596	\$42,085	\$42,085	\$48,545	\$48,545
Maintenance Supplies	\$6,160	\$14,372	\$15,000	\$15,000	\$15,000	\$15,000
Office Equipment	-	-	-	\$435	-	-
Operating Supplies	\$19,199	\$11,883	\$19,000	\$27,000	\$22,440	\$19,000
Small Tools	\$70	\$4,114	\$21,250	\$21,500	\$5,980	\$5,000
Motor Fuel & Lubricants	\$28,132	\$24,271	\$29,700	\$24,500	\$30,255	\$30,255
Clothing	\$20,587	\$26,280	\$25,000	\$25,500	\$29,250	\$29,250
Books	\$177	\$18	\$500	\$500	\$500	\$500
<b>Total Fire Services</b>	<b>\$4,014,199</b>	<b>\$4,180,836</b>	<b>\$4,458,716</b>	<b>\$4,443,150</b>	<b>\$4,815,805</b>	<b>\$4,976,177</b>
<b>Facility Maintenance</b>						
Maintenance Service	\$45,009	\$101,424	\$45,000	\$45,000	\$45,000	\$54,100
Utilities	\$789	\$811	\$760	\$950	\$760	\$760
Rentals	\$975	\$315	\$950	-	-	-
Other Contractual Services	\$811	\$811	\$810	\$810	\$2,310	\$2,310
Maintenance Supplies	\$5,295	\$8,785	\$7,000	\$7,500	\$7,000	\$7,000
Operating Supplies	\$2,400	\$792	\$1,450	\$1,460	\$950	\$950
Janitorial Supplies	\$4,309	\$4,960	\$3,500	\$4,000	\$4,000	\$4,000
<b>Total Facility Maintenance</b>	<b>\$59,588</b>	<b>\$117,897</b>	<b>\$59,470</b>	<b>\$59,720</b>	<b>\$60,020</b>	<b>\$69,120</b>
<b>GEMA</b>						
Maintenance Service	\$25,080	\$4,103	\$4,660	\$6,480	\$9,930	\$9,160

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Professional Services	\$4,000	\$4,085	\$4,000	\$4,000	\$4,500	\$4,500
Telephone	\$6,009	\$6,704	\$590	\$665	\$505	\$505
Training & Professional Development	-	-	\$1,000	\$1,000	\$1,000	\$1,000
Operating Supplies	-	\$1,459	\$650	\$720	\$1,500	\$1,000
Motor Fuel & Lubricants	\$222	\$249	\$200	\$450	\$450	\$450
Clothing	\$503	\$210	\$785	\$785	\$785	\$785
<b>Total GEMA</b>	<b>\$35,815</b>	<b>\$16,810</b>	<b>\$11,885</b>	<b>\$14,100</b>	<b>\$18,670</b>	<b>\$17,400</b>
<b>Total Expenditures</b>	<b>\$5,648,285</b>	<b>\$5,924,877</b>	<b>\$6,079,894</b>	<b>\$6,091,190</b>	<b>\$6,565,803</b>	<b>\$6,792,146</b>

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# 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.

### Historical Expenditures Across Department



## Mission Statement

The City of Geneva Public Works Department's mission is to enhance the quality of life for residents, businesses, and visitors by providing efficient, reliable, and sustainable public services. We are dedicated to maintaining and improving the city's infrastructure, such as electric services, water & sewer services, streets, through proactive planning, innovative solutions, and a commitment to safety and environmental stewardship. We strive to foster a well-maintained, resilient community by delivering exceptional service with integrity, professionalism, and a focus on customer satisfaction.

## Goals

<b>Goal # 1</b>	<b>Elevate public perception, knowledge and consumer education of the water industry by obtaining Water Ambassador designation, which includes the presentation of a new communication platform of educational and promotional content in a manner that is relevant, engaging and consistent among participants.</b>
<b>Funding:</b>	Water/Wastewater Operating, Staff time
<b>Completion Date:</b>	12/30/2025
<b>Strategic Plan:</b>	IE-I, IE-II, QIS-III

<b>Goal # 2</b>	<b>In coordination with the Communications Coordinator, prepare, record and publish quarterly video Public Service Announcements on topics relating Public Works.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	IE-I, IE-II, IE-III, QIS-I

<b>Goal # 3</b>	<b>Update the pavement marking maintenance program to include a full inventory and measurements to provide for a balanced division of the city into zones for accurate budgeting based on quantities.</b>
<b>Funding:</b>	Infrastructure Capital Projects, Staff time; Infrastructure Capital Projects, \$50,000
<b>Completion Date:</b>	12/01/2025
<b>Strategic Plan:</b>	QIS-III, SAWC-I

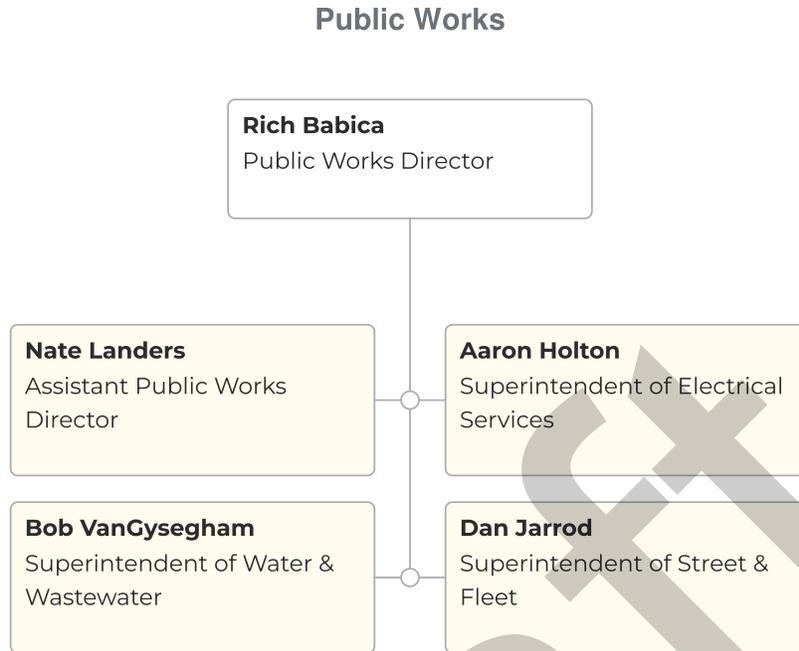
<b>Goal # 4</b>	<b>Develop a dedicated Public Works intranet page to house commonly used forms, policies, construction details, traffic control and operating procedures.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	SG-III

<b>Goal # 5</b>	<b>Research and implement new standards for traffic control devices as established within the Manual on Uniform Traffic Control Devices for streets and highways, 11th edition.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	12/01/2025
<b>Strategic Plan:</b>	QIS-III

<b>Goal # 6</b>	<b>Research and develop a common archive tracking and standard for the department to utilize for paper, digital and video files.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	SG-III

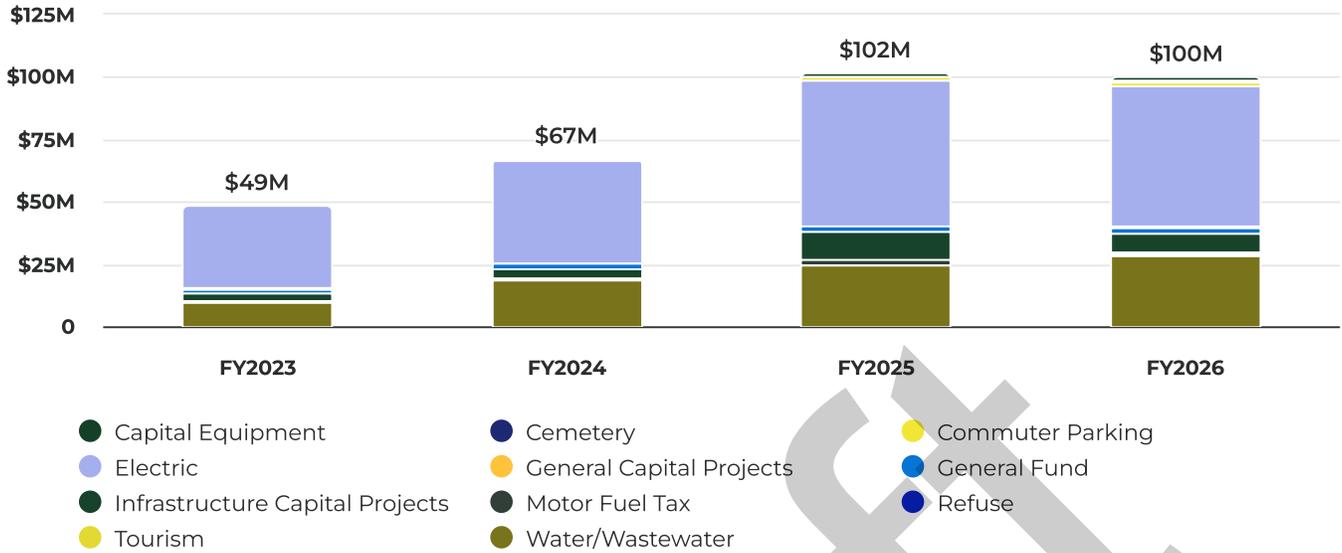
<b>Goal # 7</b>	<b>Evaluate current Electric transformer and service loading with the goal of identifying what utility-side infrastructure would warrant an upgrade for the adoption of EV chargers at City-owned facilities.</b>
<b>Funding:</b>	General Operating, Staff time
<b>Completion Date:</b>	04/30/2026
<b>Strategic Plan:</b>	SG-III

# Organizational Chart



## Expenditures by Fund

### Historical Expenditures by Fund



### Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
General Fund	\$2,111,227	\$2,116,444	\$2,572,040	\$2,188,231	\$2,566,537
Motor Fuel Tax	\$465,032	\$459,706	\$2,016,605	\$2,016,605	\$900,000
General Capital Projects	\$158,528	\$154,336	\$15,000	\$44,300	\$385,000
Infrastructure Capital Projects	\$2,299,128	\$3,356,722	\$11,069,500	\$9,398,350	\$6,957,480
Capital Equipment	\$92,625	\$640,663	\$1,225,335	\$1,193,655	\$1,956,435
Electric	\$33,061,162	\$34,999,116	\$57,921,510	\$54,420,090	\$55,997,800
Water/Wastewater	\$9,835,889	\$10,960,168	\$24,481,205	\$17,265,879	\$28,761,885
Refuse	\$540,574	\$523,650	\$592,525	\$584,978	\$616,880
Cemetery	\$68,058	\$67,258	\$139,545	\$109,690	\$139,845
Commuter Parking	\$65,016	\$105,930	\$1,581,096	\$91,086	\$2,182,068
<b>Total Expenditures</b>	<b>\$48,697,240</b>	<b>\$53,383,994</b>	<b>\$101,614,361</b>	<b>\$87,312,864</b>	<b>\$100,463,930</b>

### Category (continued from above)

### FY 2027 Forecasted

General Fund	\$2,835,166
Motor Fuel Tax	\$900,000
General Capital Projects	\$15,000
Infrastructure Capital Projects	\$3,891,910
Capital Equipment	\$2,258,525
Electric	\$44,755,405
Water/Wastewater	\$53,664,885
Refuse	\$619,580
Cemetery	\$97,000
Commuter Parking	\$83,154



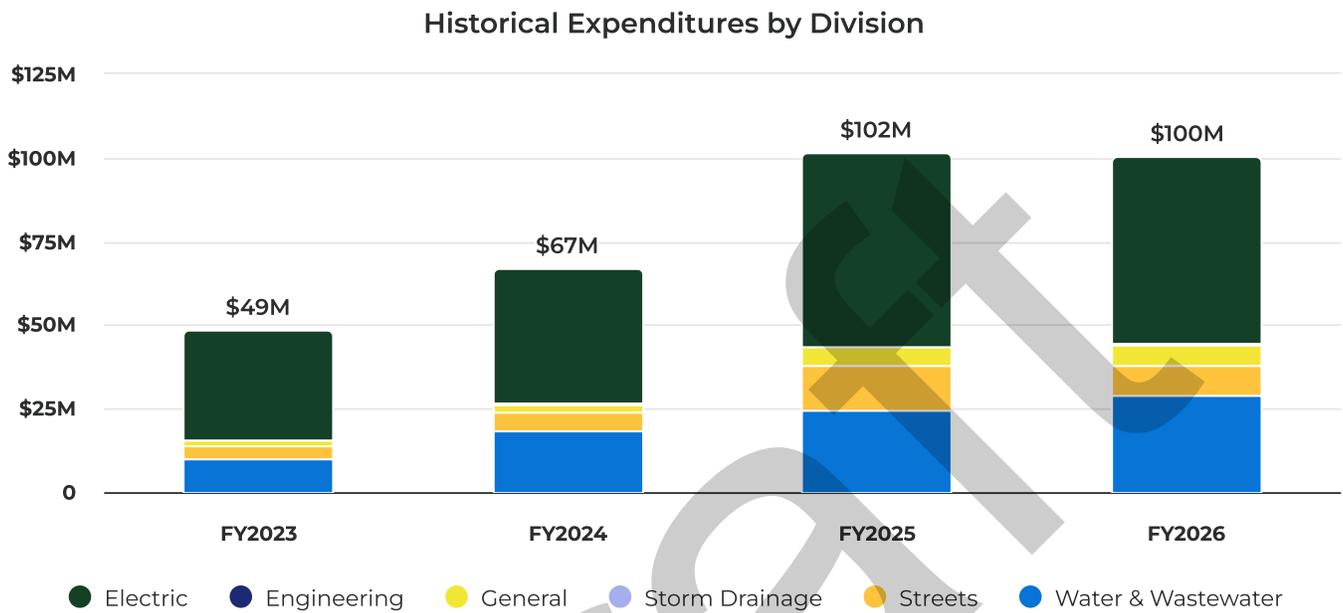
Category (continued from above)

FY 2027 Forecasted

**Total Expenditures**

**\$109,120,625**

## Expenditures by Division



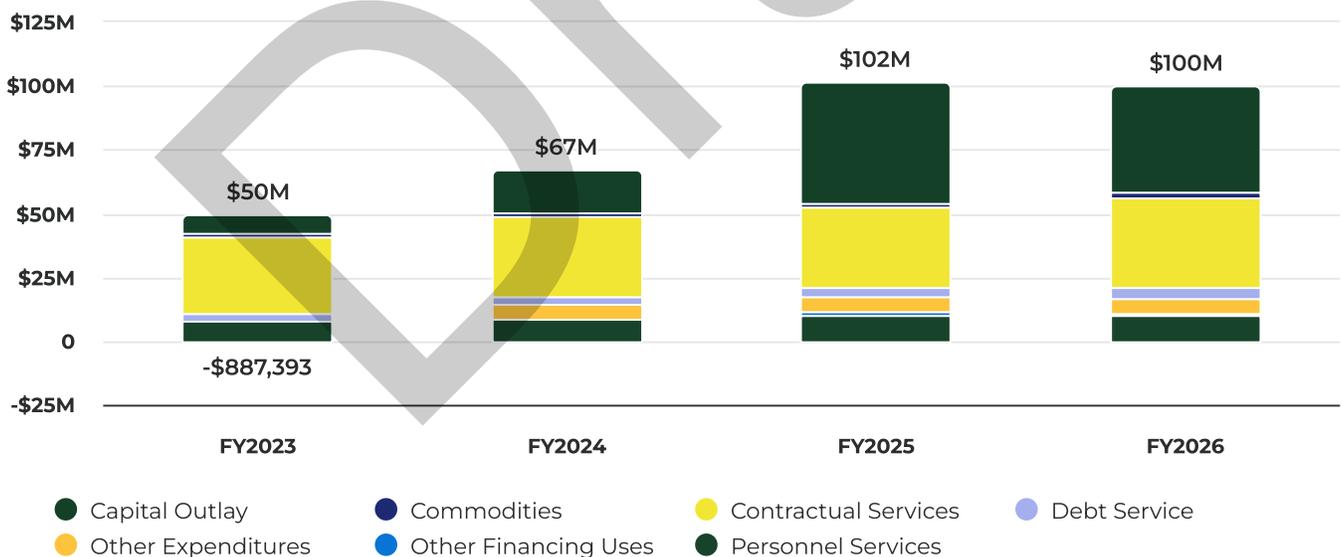
### Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
General	\$1,389,834	\$1,951,544	\$5,570,106	\$4,040,314	\$6,180,228
Streets	\$4,093,005	\$5,118,453	\$13,197,284	\$11,174,777	\$9,012,375
Engineering	\$258,152	\$295,717	\$376,493	\$335,300	\$433,509
Storm Drainage	\$59,198	\$58,996	\$67,763	\$76,504	\$78,133
Electric	\$33,061,162	\$34,999,116	\$57,921,510	\$54,420,090	\$55,997,800
Water & Wastewater	\$9,835,889	\$10,960,168	\$24,481,205	\$17,265,879	\$28,761,885
<b>Total Expenditures</b>	<b>\$48,697,240</b>	<b>\$53,383,994</b>	<b>\$101,614,361</b>	<b>\$87,312,864</b>	<b>\$100,463,930</b>

Category <i>(continued from above)</i>	FY 2027 Forecasted
General	\$3,973,259
Streets	\$6,202,383
Engineering	\$443,658
Storm Drainage	\$81,035
Electric	\$44,755,405
Water & Wastewater	\$53,664,885
<b>Total Expenditures</b>	<b>\$109,120,625</b>

### Expenditures by Expense Object Categories

Historical Expenditures by Expense Object Categories



### Expenditures by Expense Object Categories



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Personnel Services	\$8,209,322	\$7,665,266	\$10,114,519	\$9,052,559	\$10,418,359
Contractual Services	\$30,156,173	\$31,412,383	\$31,320,657	\$31,087,280	\$35,754,581
Commodities	\$1,287,948	\$1,468,324	\$1,730,075	\$1,654,765	\$1,771,035
Debt Service	\$2,722,479	\$3,295,415	\$4,018,085	\$3,972,355	\$4,014,970
Capital Outlay	\$7,208,711	\$13,922,825	\$47,382,075	\$34,483,200	\$42,170,575
Other Expenditures	-\$887,393	-\$4,380,219	\$5,632,345	\$5,646,100	\$5,678,475
Other Financing Uses	-	-	\$1,416,605	\$1,416,605	\$655,935
<b>Total Expenditures</b>	<b>\$48,697,240</b>	<b>\$53,383,994</b>	<b>\$101,614,361</b>	<b>\$87,312,864</b>	<b>\$100,463,930</b>

Category <i>(continued from above)</i>	FY 2027 Forecasted
Personnel Services	\$10,929,179
Contractual Services	\$35,685,421
Commodities	\$1,818,185
Debt Service	\$4,974,365
Capital Outlay	\$47,310,470
Other Expenditures	\$5,827,325
Other Financing Uses	\$2,575,680
<b>Total Expenditures</b>	<b>\$109,120,625</b>

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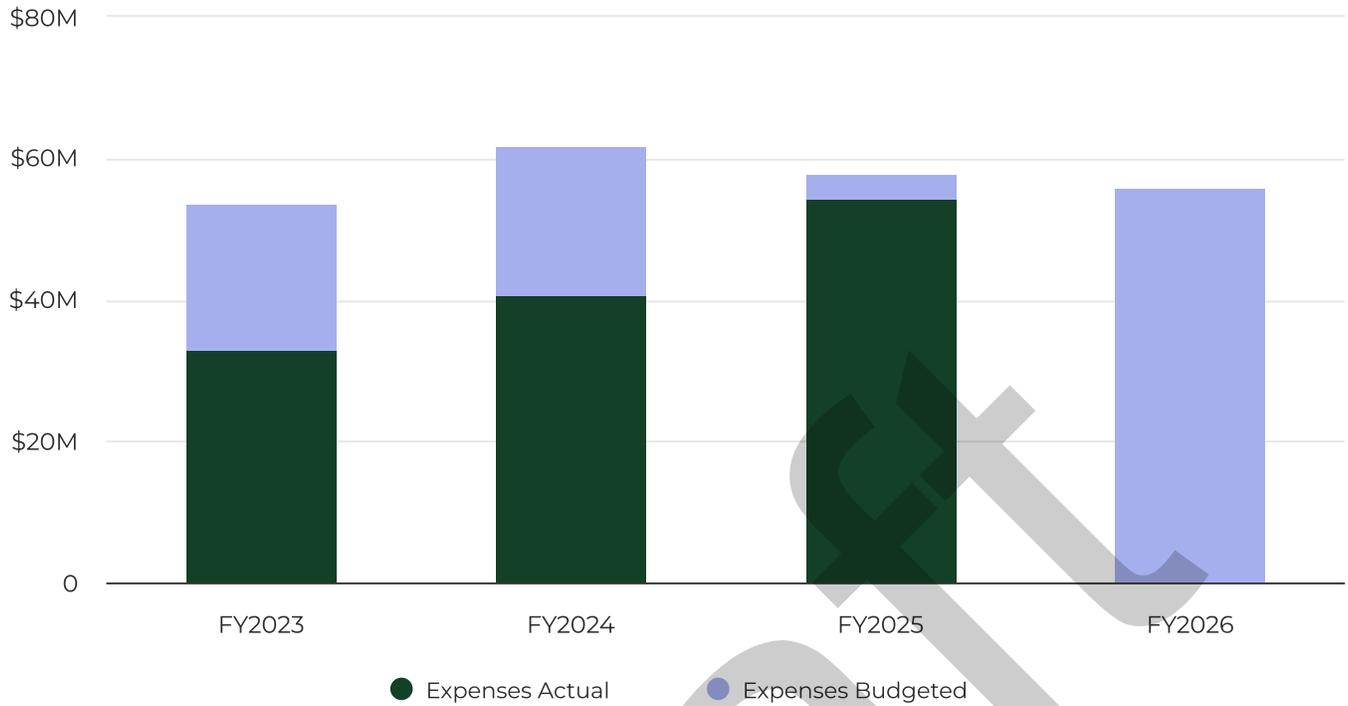


## Electric Division

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.

## Expenditure Summary

### Historical Expenditures Across Department



### 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.

## Performance Measures

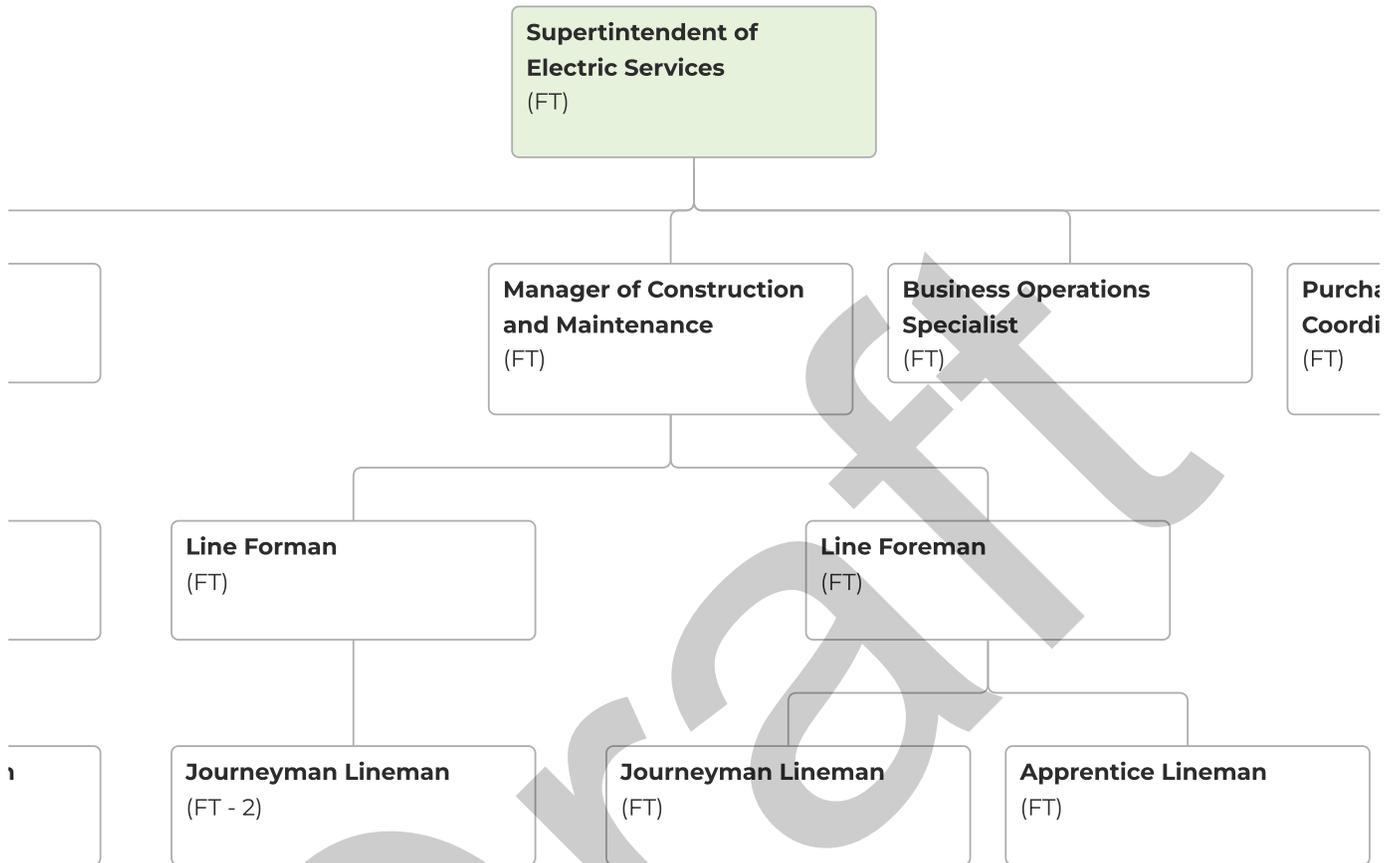
Performance Measures	CY 2022	CY 2023	CY 2024	CY 2025 Target
Average Number of Service Interruptions *	0.67	0.158	0.643	<0.8
Average Length of Outage (Minutes)	33.10	22.32	83.17	<40
Average Number of Days to Repair Street Lights	6.0	6.5	6.0	<10

\* 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).

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# Organizational Chart

## Electric Division



# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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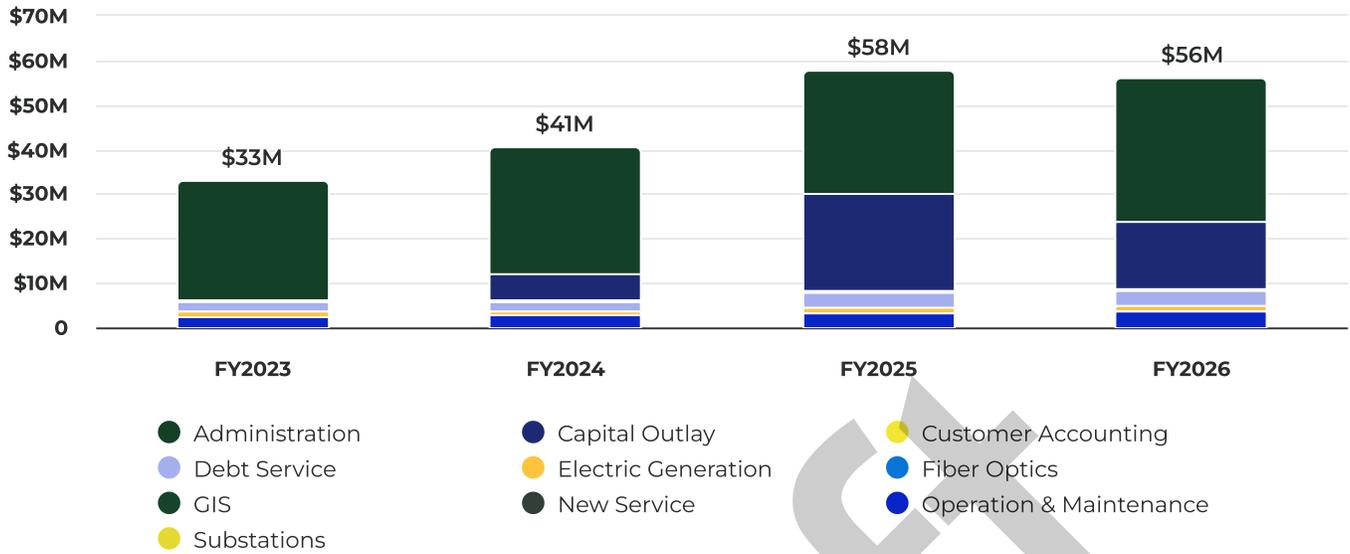
**Full-Time**

Superintendent of Electrical Services	1	1	1	1	1	1
Administrative Assistant	1	-	-	-	-	-
Business Operations Specialist	-	1	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	7	7	7
Electric Apprentice	2	2	2	1	1	1
<b>Total</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>	<b>16</b>

# Expenditures



### Historical Expenditures by Program



### Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Administration</b>						
Wages - Regular	\$911,502	\$972,281	\$1,006,455	\$987,360	\$1,129,017	\$1,122,812
Wages - Part-Time/Seasonal	\$8,688	\$15,680	\$13,134	\$17,265	\$14,018	\$14,860
Overtime	\$25	\$6	-	\$10	-	-
Group Insurance	\$153,321	\$157,908	\$199,614	\$162,255	\$208,192	\$193,315
Medicare	\$12,919	\$13,876	\$13,974	\$14,105	\$16,620	\$16,543
Social Security	\$54,535	\$58,862	\$58,864	\$58,525	\$69,769	\$69,526
IMRF	\$78,594	\$68,610	\$73,812	\$77,009	\$89,250	\$93,452
Car Allowance	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250	\$3,250
Pension Expense	-\$27,361	-\$167,354	-	-	-	-
Maintenance Service	\$20,572	\$23,631	\$25,425	\$24,770	\$25,860	\$25,975
Accounting & Auditing Service	\$22,800	\$25,293	\$23,870	\$27,000	\$25,060	\$25,060
Legal Service	\$17,867	\$5,910	\$30,877	\$21,000	\$30,878	\$30,879
Medical Service	-	\$435	\$600	\$600	\$600	\$600
Banking Service	-	\$18	-	-	-	-
Other Professional Services	\$62,818	\$193,317	\$34,300	\$34,300	\$34,800	\$34,300
Postage	\$901	\$1,240	\$2,000	\$1,500	\$2,000	\$2,000
Telephone	\$9,500	\$8,989	\$14,940	\$14,940	\$14,940	\$14,940
Publishing	\$1,623	\$1,470	\$2,000	\$1,750	\$2,000	\$2,000
Printing	\$1,854	\$1,235	\$500	\$945	\$500	\$500

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Internet	\$2,297	\$2,297	\$2,300	\$2,320	\$2,340	\$2,340
Recording Fees	\$104	\$230	\$400	\$400	\$400	\$400
Dues & Subscriptions	\$29,418	\$29,701	\$31,810	\$31,810	\$32,690	\$32,690
Travel & Meals	\$2,798	\$2,454	\$10,895	\$10,895	\$8,150	\$8,150
Training & Professional Development	\$7,404	\$842	\$9,420	\$9,420	\$6,370	\$6,200
Electric Purchases	\$25,523,416	\$26,856,651	\$26,158,035	\$26,255,570	\$30,448,000	\$30,448,000
Rentals	\$1,339	\$1,435	\$1,255	\$1,255	\$1,255	\$1,255
Other Contractual Services	\$1,222	-	-	\$490	-	-
Maintenance Supplies	\$707	\$488	-	-	-	-
Office Supplies	\$2,314	\$1,953	\$4,000	\$2,200	\$4,000	\$4,000
Office Equipment	\$542	\$10	\$5,400	\$3,700	\$1,000	\$1,000
Office Furniture	\$542	\$2,665	\$2,000	\$1,500	\$250	\$250
Motor Fuel & Lubricants	\$277	-	\$500	\$500	\$500	\$500
Per Copy Charges	\$391	\$412	\$660	\$550	\$660	\$660
Computer Software	\$8,934	\$16,413	\$12,260	\$14,140	\$13,435	\$15,755
Employee Awards	-	-	-	\$100	-	-
Easements	\$110	\$110	\$200	\$100	\$200	\$200
<b>Total Administration</b>	<b>\$26,915,224</b>	<b>\$28,300,318</b>	<b>\$27,742,750</b>	<b>\$27,781,534</b>	<b>\$32,186,004</b>	<b>\$32,171,412</b>
<b>Operation &amp; Maintenance</b>						
Wages - Regular	\$1,072,970	\$1,179,846	\$1,569,289	\$1,397,305	\$1,638,105	\$1,701,135
Wages - Part-Time/Seasonal	\$47,982	\$50,355	\$57,782	\$44,155	\$54,477	\$57,771
Overtime	\$52,492	\$53,927	\$166,210	\$123,290	\$166,210	\$171,196
Stand-By	\$119,085	\$118,341	\$116,580	\$118,675	\$121,245	\$121,245
Group Insurance	\$204,158	\$198,489	\$372,105	\$243,615	\$279,880	\$282,455
Medicare	\$18,339	\$19,888	\$25,964	\$23,710	\$28,710	\$29,747
Social Security	\$77,723	\$85,038	\$118,412	\$101,370	\$122,762	\$127,187
IMRF	\$114,424	\$95,889	\$133,840	\$120,695	\$153,660	\$169,362
Pension Expense	-\$34,702	-\$214,657	-	-	-	-
Maintenance Service	\$284,109	\$286,671	\$301,945	\$318,755	\$325,195	\$325,995
Legal Service	-	-	-	\$890	-	-
Medical Service	\$750	\$735	\$1,650	\$1,100	\$1,650	\$1,650
Janitorial Service	\$6,382	\$6,050	\$6,840	\$7,000	\$7,080	\$7,080
Other Professional	\$5,401	\$6,969	\$7,395	\$6,770	\$7,570	\$7,570



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Services						
Telephone	\$3,380	\$4,704	\$4,470	\$4,470	\$4,470	\$4,470
Dues & Subscriptions	\$120	\$579	\$560	\$450	\$560	\$560
Travel & Meals	\$2,241	\$1,617	\$4,800	\$4,800	\$4,990	\$4,990
Training & Professional Development	\$9,748	\$10,996	\$16,690	\$16,690	\$29,580	\$29,580
Utilities	\$26,433	\$21,354	\$26,245	\$23,390	\$28,500	\$29,400
Landfill Charges	\$1,105	\$5,751	\$3,000	\$2,780	\$3,000	\$3,000
General Insurance	\$110,947	\$150,232	\$151,000	\$172,215	\$190,000	\$192,500
Rentals	\$6,443	\$6,368	\$7,875	\$6,375	\$8,600	\$8,600
Other Contractual Services	\$11,703	\$17,102	\$11,700	\$11,700	\$111,700	\$11,700
Maintenance Supplies	\$63,255	\$94,703	\$77,600	\$70,175	\$89,600	\$89,600
Office Supplies	-	\$42	-	\$700	-	-
Operating Supplies	\$32,461	\$31,039	\$33,015	\$31,380	\$35,015	\$35,015
Small Tools	\$3,402	\$3,514	\$4,180	\$3,100	\$4,180	\$4,180
Janitorial Supplies	\$70	\$95	\$500	\$500	\$500	\$500
Motor Fuel & Lubricants	\$35,845	\$33,856	\$41,675	\$39,000	\$43,435	\$43,435
Clothing	\$9,269	\$10,805	\$17,150	\$11,250	\$17,150	\$17,150
Books	\$1,311	-	\$845	\$400	\$845	\$845
Computer Software	\$5,553	\$7,159	\$6,235	\$6,235	\$6,235	\$6,235
Employee Awards	\$260	\$300	\$625	\$625	\$550	\$450
<b>Total Operation &amp; Maintenance</b>	<b>\$2,292,659</b>	<b>\$2,287,757</b>	<b>\$3,286,177</b>	<b>\$2,913,565</b>	<b>\$3,485,454</b>	<b>\$3,484,603</b>
<b>Substations</b>						
Maintenance Service	\$91,752	\$24,858	\$103,920	\$99,290	\$105,100	\$105,100
Other Contractual Services	\$4,954	\$4,174	\$4,500	\$4,500	\$4,500	\$4,500
Maintenance Supplies	\$2,692	\$2,605	\$17,000	\$6,500	\$17,000	\$17,000
Janitorial Supplies	\$71	-	\$100	-	\$100	\$100
Motor Fuel & Lubricants	-	-	\$3,500	\$2,275	\$3,500	\$3,500
<b>Total Substations</b>	<b>\$99,469</b>	<b>\$31,636</b>	<b>\$129,020</b>	<b>\$112,565</b>	<b>\$130,200</b>	<b>\$130,200</b>
<b>Customer Accounting</b>						
Wages - Regular	\$70,704	\$56,533	\$71,736	\$71,005	\$76,670	\$80,890

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Wages - Part-Time/Seasonal	\$2,266	-	\$5,940	-	\$6,006	\$5,940
Group Insurance	\$7,479	\$17,644	\$29,959	\$23,475	\$23,887	\$23,746
Medicare	\$1,026	\$756	\$1,127	\$950	\$1,199	\$1,259
Social Security	\$4,389	\$3,233	\$4,816	\$4,060	\$5,126	\$5,383
IMRF	\$5,904	\$4,183	\$5,302	\$5,486	\$6,207	\$6,916
Pension Expense	-\$2,002	-\$10,788	-	-	-	-
Maintenance Service	\$14,015	\$14,856	\$15,450	\$16,000	\$16,225	\$16,225
Banking Service	\$154,012	\$109,254	\$170,700	\$110,000	\$115,500	\$121,275
Collection Service	\$288	\$86	\$750	\$750	\$750	\$750
Other Professional Services	-	-	\$2,000	-	\$2,000	\$2,000
Postage	\$27,229	\$28,492	\$31,630	\$31,630	\$32,000	\$32,000
Printing	\$5,567	\$6,755	\$5,750	\$6,415	\$6,720	\$6,400
Travel & Meals	\$864	-	\$600	\$700	\$600	\$600
Training & Professional Development	\$113	\$143	\$745	\$745	\$745	\$745
Rentals	\$17,963	\$30,714	\$32,880	\$7,560	\$4,380	\$4,380
Office Supplies	-	\$90	-	-	-	-
Office Equipment	-	\$415	-	-	-	-
Clothing	-	\$149	-	-	-	-
Computer Software	-	\$180	-	\$45	-	-
Bad Debt	\$65,805	\$23,868	\$20,000	\$70,000	\$20,000	\$20,000
<b>Total Customer Accounting</b>	<b>\$375,621</b>	<b>\$286,562</b>	<b>\$399,385</b>	<b>\$348,821</b>	<b>\$318,015</b>	<b>\$328,509</b>
<b>Electric Generation</b>						
Wages - Regular	\$49,295	\$72,775	-	\$24,370	-	-
Overtime	\$2,203	-	-	\$1,615	-	-
Group Insurance	\$1,483	\$1,601	-	\$580	-	-
Medicare	\$729	\$1,010	-	\$360	-	-
Social Security	\$3,102	\$4,319	-	\$1,530	-	-
IMRF	\$4,777	\$5,227	-	\$2,009	-	-
Pension Expense	-\$1,335	-\$8,768	-	-	-	-
Maintenance Service	\$190,333	\$144,059	\$226,270	\$254,575	\$236,890	\$235,590
Other Professional Services	\$1,440	\$3,512	\$4,500	\$2,600	\$4,500	\$4,500
Telephone	\$4,455	\$6,445	\$5,280	\$6,500	\$6,540	\$6,540
Utilities	\$748,946	\$619,811	\$608,810	\$495,060	\$608,810	\$608,810
Garbage Disposal	\$435	\$435	\$450	\$435	\$450	\$450

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
General Insurance	\$71,920	\$150,232	\$155,000	\$172,215	\$190,000	\$192,500
Rentals	-	-	\$2,100	-	-	-
Other Contractual Services	\$54,886	\$64,995	\$68,380	\$69,450	\$70,480	\$70,480
Maintenance Supplies	\$506	\$3,780	\$18,170	\$5,900	\$18,170	\$18,170
Operating Supplies	\$2,266	\$2,349	\$5,000	\$3,500	\$5,000	\$5,000
Small Tools	\$601	\$113	\$500	\$870	\$1,000	\$500
Janitorial Supplies	\$40	\$12	\$500	\$580	\$500	\$500
Motor Fuel & Lubricants	\$28,456	\$5,597	\$52,080	\$26,950	\$55,530	\$50,405
State/Federal Permit Fees	\$5,852	\$5,852	\$7,155	\$5,855	\$7,155	\$7,155
<b>Total Electric Generation</b>	<b>\$1,170,390</b>	<b>\$1,083,356</b>	<b>\$1,154,195</b>	<b>\$1,074,954</b>	<b>\$1,205,025</b>	<b>\$1,200,600</b>
<b>New Service</b>						
Wages - Regular	\$34,374	\$29,034	-	-	-	-
Overtime	-	\$441	-	-	-	-
Group Insurance	\$990	\$651	-	-	-	-
Medicare	\$487	\$420	-	-	-	-
Social Security	\$2,061	\$1,797	-	-	-	-
IMRF	\$2,770	\$2,139	-	-	-	-
Pension Expense	-	-\$1,578	-	-	-	-
<b>Total New Service</b>	<b>\$40,682</b>	<b>\$32,905</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fiber Optics</b>						
Pension Expense	-	-\$187	-	-	-	-
Maintenance Service	\$7,358	\$5,797	\$10,000	-	\$10,000	\$10,000
Rentals	\$7,290	\$7,508	\$7,510	\$7,510	\$7,970	\$7,510
Maintenance Supplies	\$1,710	\$111	\$4,870	-	\$4,870	\$4,870
<b>Total Fiber Optics</b>	<b>\$16,358</b>	<b>\$13,229</b>	<b>\$22,380</b>	<b>\$7,510</b>	<b>\$22,840</b>	<b>\$22,380</b>
<b>GIS</b>						
Wages - Regular	\$57,245	\$53,243	\$66,465	\$56,840	\$63,339	\$67,049
Wages - Part-Time/Seasonal	-	\$3,162	\$4,752	\$3,120	\$4,752	\$4,752
Overtime	\$36	\$151	-	-	-	-
Group Insurance	\$12,891	\$9,879	\$22,231	\$8,340	\$8,544	\$8,458
Medicare	\$769	\$793	\$1,033	\$850	\$987	\$1,042
Social Security	\$3,287	\$3,390	\$4,416	\$3,630	\$4,222	\$4,452
IMRF	\$5,066	\$4,037	\$4,906	\$4,391	\$5,128	\$5,733
Pension Expense	-\$1,335	-\$7,936	-	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Maintenance Service	\$14,538	-	-	-	-	-
Other Professional Services	-	-	-	\$40	-	-
Telephone	\$432	\$686	\$360	\$1,400	\$2,520	\$2,520
Dues & Subscriptions	-	\$68	\$70	\$150	\$70	\$70
Travel & Meals	-	-	\$1,200	\$1,540	\$1,540	\$1,540
Training & Professional Development	\$434	\$780	\$2,400	\$2,400	\$2,400	\$2,400
Other Contractual Services	\$30	-	-	-	-	-
Office Supplies	\$477	\$230	\$800	\$600	\$800	\$800
Office Equipment	\$481	\$532	\$800	\$800	\$800	\$800
Operating Supplies	-	-	-	-	\$200	\$200
Clothing	\$82	\$373	\$400	\$400	\$565	\$565
Computer Software	-	\$12,260	\$14,990	\$14,000	\$15,470	\$15,470
<b>Total GIS</b>	<b>\$94,431</b>	<b>\$81,648</b>	<b>\$124,823</b>	<b>\$98,501</b>	<b>\$111,337</b>	<b>\$115,851</b>
<b>Debt Service</b>						
Other Contractual Services	\$899	\$974	\$750	\$750	-	-
Principal	\$11,903	-	\$8,755	\$8,755	-	\$1,000,000
Interest	-	\$228,002	\$1,270,970	\$1,224,335	\$1,318,300	\$1,318,300
Bond Issue Costs	-	\$377,598	-	-	-	-
Capitalized Assets	-\$11,903	-	-	-	-	-
Depreciation	\$1,948,076	\$1,993,506	\$2,000,000	\$2,000,000	\$2,100,000	\$2,250,000
<b>Total Debt Service</b>	<b>\$1,948,975</b>	<b>\$2,600,080</b>	<b>\$3,280,475</b>	<b>\$3,233,840</b>	<b>\$3,418,300</b>	<b>\$4,568,300</b>
<b>Capital Outlay</b>						
Interest Expense (GASB 87)	\$130	-	-	-	-	-
Buildings & Improvements	\$8,506	\$153,052	\$20,000	\$45,000	\$370,000	\$220,000
Improvements Other than Buildings	\$1,922,201	\$4,259,850	\$21,326,000	\$18,599,800	\$14,346,050	\$2,045,950
Machinery & Equipment	\$64,705	\$68,985	\$348,335	\$181,700	\$30,000	\$155,000
Vehicles	-	\$55,051	\$78,500	\$19,800	\$340,000	\$300,000
Computer Equipment	\$30,016	\$12,068	\$9,470	\$2,500	\$34,575	\$12,600
Capitalized Assets	-\$1,928,029	-\$4,277,205	-	-	-	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Amortization - Leases	\$9,824	\$9,824	-	-	-	-
<b>Total Capital Outlay</b>	\$107,354	\$281,625	\$21,782,305	\$18,848,800	\$15,120,625	\$2,733,550
<b>Total Expenditures</b>	<b>\$33,061,162</b>	<b>\$34,999,116</b>	<b>\$57,921,510</b>	<b>\$54,420,090</b>	<b>\$55,997,800</b>	<b>\$44,755,405</b>

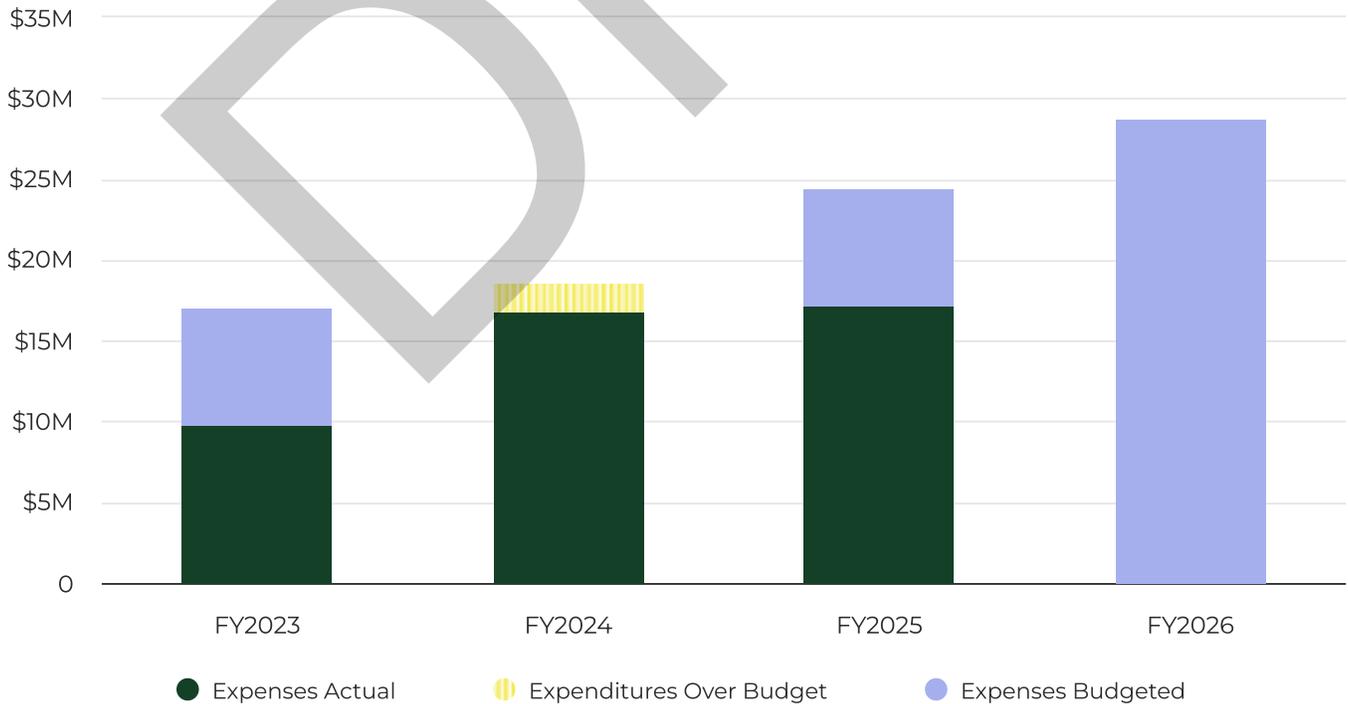
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# Water/Wastewater Division

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.

### Historical Expenditures Across Department



## 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.

## Performance Measures

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Number of Water Main Breaks Repaired	23	24	33	50
Length of Water Mains Replaced (Ft)	2,457	0	1,280	*0
Number Lead Water Services Replaced	30	23	42	50
Total Gallons Wastewater Treated in Billions of Gallons	1.148	1.253	1.261	1.200
Average Daily Wastewater Treated in Million Gallons Per Day	3.28	3.43	3.44	3.10
Length of Sanitary Sewers Lined/Replaced (Ft)	4,250	3,645	0	100
Snow Plowing (Hrs)	368	451	508	450

\* Division Street was scheduled for replacement in FY25, but there is a delay in obtaining IEPA loan.

# Organizational Chart

## Water/Wastewater Division



# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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**Full-Time**

Superintendent of Water/Wastewater	1	1	1	1	1	1
Administrative Analyst	1	-	-	-	-	-
Administrative Assistant	-	1	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	3	3	3
Lead Wastewater Treatment Operator	1	1	1	1	1	1
Wastewater Treatment Operator	3	3	3	3	3	3
Environmental Compliance Coordinator	-	-	-	-	1	1
Utility Locator	2	2	2	2	2	2

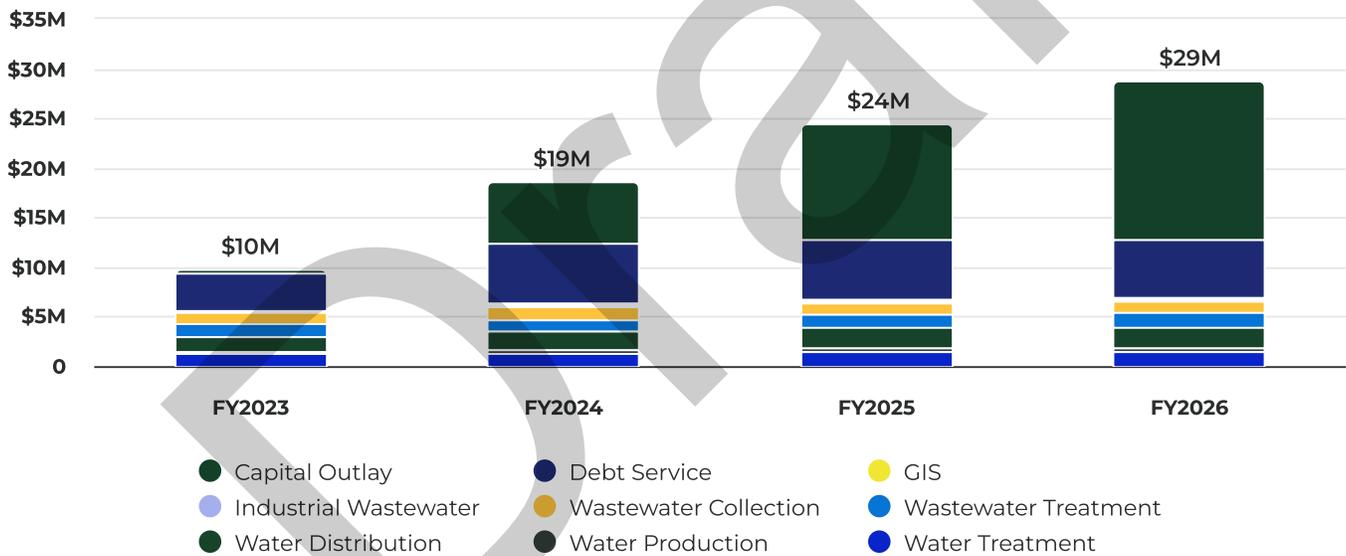
Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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**Part-Time**

Meter Reader	1	-	-	-	-	-
Summer Help	-	2	2	2	2	2
<b>Total</b>	<b>19</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>21</b>	<b>21</b>

## Expenditures by Program

Historical Expenditures by Program



## Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Water Production</b>						
Maintenance Service	\$32,491	\$24,572	\$27,210	\$18,765	\$19,201	\$19,458
Utilities	\$190,303	\$220,702	\$300,500	\$230,000	\$295,500	\$295,500
Maintenance Supplies	\$2,671	\$689	\$3,250	\$3,250	\$3,250	\$3,250



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Operating Supplies	\$92	\$64	\$300	\$300	\$300	\$300
Bad Debt	\$186	\$132	\$45	\$45	-	-
<b>Total Water Production</b>	<b>\$225,744</b>	<b>\$246,160</b>	<b>\$331,305</b>	<b>\$252,360</b>	<b>\$318,251</b>	<b>\$318,508</b>
<b>Water Distribution</b>						
Wages - Regular	\$661,481	\$679,199	\$734,054	\$704,405	\$763,711	\$804,393
Wages - Part-Time/Seasonal	\$25,016	\$27,982	\$43,365	\$32,180	\$43,598	\$45,303
Overtime	\$16,584	\$17,992	\$22,860	\$16,245	\$22,860	\$22,860
Stand-By	\$27,678	\$26,936	\$28,000	\$14,845	\$29,500	\$29,500
Group Insurance	\$145,970	\$156,420	\$207,127	\$173,820	\$183,341	\$183,850
Medicare	\$10,218	\$10,472	\$11,702	\$10,655	\$12,489	\$13,102
Social Security	\$43,341	\$44,541	\$49,590	\$44,660	\$52,748	\$55,420
IMRF	\$61,022	\$52,578	\$55,697	\$57,575	\$66,559	\$74,205
Car Allowance	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625
Pension Expense	\$24,236	-\$120,674	-	-	-	-
Maintenance Service	\$33,487	\$35,439	\$39,880	\$39,505	\$41,055	\$41,405
Accounting & Auditing Service	\$2,470	\$2,740	\$2,755	\$2,755	\$2,715	\$2,850
Engineering Service	\$7,927	-	\$1,500	\$1,500	\$1,500	\$1,500
Legal Service	\$3,095	\$1,999	\$10,000	\$10,000	\$10,000	\$10,000
Medical Service	\$628	\$583	\$1,500	\$1,500	\$1,500	\$1,500
Janitorial Service	\$3,237	\$3,071	\$2,450	\$3,600	\$3,600	\$3,600
Banking Service	\$60,739	\$45,143	\$75,000	\$46,000	\$48,300	\$50,715
Collection Service	\$56	\$29	\$250	\$250	\$250	\$250
Other Professional Services	\$19,541	\$24,229	\$12,505	\$12,505	\$12,590	\$12,800
Postage	\$13,800	\$14,476	\$15,730	\$17,220	\$16,365	\$16,550
Telephone	\$11,236	\$18,220	\$15,340	\$15,340	\$14,980	\$16,000
Publishing	\$1,140	\$595	\$1,100	\$1,100	\$1,100	\$1,100
Printing	\$4,448	\$4,297	\$4,800	\$3,695	\$4,620	\$5,405
Internet	\$1,183	\$1,183	\$1,185	\$1,160	\$1,160	\$1,185
Recording Fees	\$364	\$58	\$500	\$500	\$500	\$500
Dues & Subscriptions	\$1,244	\$1,215	\$1,285	\$1,285	\$1,380	\$1,350
Travel & Meals	\$1,493	\$574	\$3,100	\$3,100	\$3,685	\$3,400
Training & Professional Development	\$5,903	\$4,544	\$7,200	\$7,200	\$7,355	\$6,785
Utilities	\$9,642	\$5,074	\$15,685	\$12,240	\$13,440	\$17,240
Landfill Charges	\$6,326	\$11,684	\$7,000	\$7,000	\$7,000	\$7,000
General Insurance	\$138,045	\$93,943	\$88,000	\$120,000	\$106,500	\$110,000
Rentals	\$12,273	\$19,975	\$21,360	\$21,360	\$20,535	\$22,295

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Contractual Services	\$47,963	\$92,774	\$81,000	\$81,000	\$81,000	\$81,000
Maintenance Supplies	\$88,732	\$123,154	\$117,600	\$117,800	\$117,600	\$117,600
Office Supplies	\$1,582	\$726	\$2,800	\$2,800	\$2,800	\$2,800
Office Equipment	\$290	\$315	\$1,000	\$1,000	\$1,000	\$1,000
Office Furniture	\$426	-	\$1,200	\$1,200	\$1,200	\$1,200
Operating Supplies	\$29,218	\$41,466	\$47,950	\$47,950	\$47,950	\$47,950
Small Tools	\$2,860	\$2,214	\$2,900	\$2,900	\$2,900	\$2,900
Janitorial Supplies	\$322	\$95	\$400	\$400	\$400	\$400
Motor Fuel & Lubricants	\$17,045	\$19,290	\$19,715	\$21,200	\$21,160	\$21,160
Clothing	\$2,952	\$3,555	\$3,200	\$3,000	\$3,200	\$3,200
Per Copy Charges	\$195	\$206	\$450	\$450	\$450	\$450
Books	\$1,133	-	-	-	-	-
Computer Software	\$8,232	\$14,239	\$13,805	\$13,410	\$13,410	\$13,410
Bad Debt	\$325	\$7,294	\$4,500	\$4,500	\$4,500	\$4,500
State/Federal Permit Fees	-	\$925	\$1,000	\$1,000	\$1,000	\$1,000
Employee Awards	\$492	-	\$275	\$275	\$200	\$100
Grant Expense	\$29,684	\$265,059	\$266,500	\$266,500	\$266,500	\$266,500
<b>Total Water Distribution</b>	<b>\$1,586,898</b>	<b>\$1,757,454</b>	<b>\$2,046,440</b>	<b>\$1,950,210</b>	<b>\$2,061,831</b>	<b>\$2,128,858</b>
<b>Water Treatment</b>						
Wages - Regular	\$268,792	\$249,065	\$341,343	\$332,305	\$357,730	\$377,134
Overtime	\$16,078	\$19,852	\$21,000	\$26,810	\$21,000	\$21,000
Stand-By	\$38,892	\$39,193	\$45,800	\$45,800	\$45,800	\$45,800
Group Insurance	\$65,806	\$67,520	\$119,317	\$89,965	\$92,526	\$93,040
Medicare	\$4,546	\$4,303	\$5,919	\$5,605	\$6,156	\$6,438
Social Security	\$19,439	\$18,399	\$25,304	\$23,950	\$26,321	\$27,542
IMRF	\$29,616	\$22,521	\$30,177	\$31,023	\$34,356	\$37,956
Pension Expense	\$13,291	-\$61,640	-	-	-	-
Maintenance Service	\$116,774	\$92,890	\$101,920	\$101,920	\$91,495	\$92,345
Medical Service	\$450	\$60	\$300	\$300	\$300	\$300
Other Professional Services	\$11,565	\$17,961	\$12,000	\$12,000	\$12,000	\$12,000
Telephone	\$2,642	\$3,443	\$2,755	\$2,755	\$3,255	\$3,300
Printing	-	-	\$500	\$500	\$500	\$500
Dues & Subscriptions	\$299	\$249	\$455	\$455	\$475	\$325



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Travel & Meals	\$451	\$25	\$500	\$500	\$500	\$500
Training & Professional Development	\$826	\$180	\$2,000	\$2,000	\$2,000	\$2,000
Utilities	\$310,815	\$310,991	\$358,000	\$290,000	\$355,000	\$358,000
Rentals	-	\$642	\$700	\$700	\$700	\$700
Other Contractual Services	\$811	\$811	\$820	\$820	\$820	\$820
Maintenance Supplies	\$11,053	\$6,058	\$15,050	\$15,050	\$15,050	\$15,050
Office Supplies	\$411	\$81	\$900	\$900	\$900	\$900
Office Equipment	-	-	\$475	\$475	\$475	\$475
Operating Supplies	\$334,497	\$457,230	\$394,750	\$394,750	\$419,750	\$432,750
Small Tools	\$438	\$105	\$1,000	\$1,000	\$1,000	\$1,000
Janitorial Supplies	-	-	\$500	\$500	\$500	\$500
Motor Fuel & Lubricants	\$7,508	\$5,129	\$8,970	\$8,550	\$8,815	\$8,815
Clothing	\$1,173	\$1,136	\$1,725	\$1,725	\$2,300	\$2,300
Computer Software	\$438	-	\$440	\$440	\$440	\$440
Employee Awards	\$350	-	-	-	-	-
<b>Total Water Treatment</b>	<b>\$1,256,962</b>	<b>\$1,256,204</b>	<b>\$1,492,620</b>	<b>\$1,390,798</b>	<b>\$1,500,164</b>	<b>\$1,541,930</b>
<b>GIS</b>						
Wages - Regular	\$71,556	\$66,553	\$83,082	\$71,045	\$79,174	\$83,811
Wages - Part-Time/Seasonal	-	\$3,953	\$5,940	\$3,900	\$5,940	\$5,940
Overtime	\$54	\$189	-	-	-	-
Group Insurance	\$16,114	\$12,350	\$22,268	\$10,420	\$10,679	\$10,725
Medicare	\$961	\$991	\$1,291	\$1,060	\$1,234	\$1,302
Social Security	\$4,109	\$4,238	\$5,519	\$4,535	\$5,277	\$5,565
IMRF	\$6,334	\$5,046	\$6,133	\$5,487	\$6,410	\$7,166
Pension Expense	\$2,345	-\$9,919	-	-	-	-
Maintenance Service	\$14,538	-	-	-	-	-
Other Professional Services	-	-	-	\$50	-	-
Telephone	\$432	\$701	\$360	\$1,400	\$3,240	\$3,240
Dues & Subscriptions	-	\$68	\$70	\$115	\$70	\$70
Travel & Meals	-	-	\$1,200	\$600	\$1,520	\$1,520
Training & Professional Development	\$434	\$431	\$2,400	\$1,200	\$2,400	\$2,400

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Contractual Services	\$30	-	-	-	-	-
Office Supplies	\$389	\$127	\$800	\$600	\$800	\$800
Office Equipment	\$481	\$302	\$800	\$400	\$800	\$800
Operating Supplies	-	-	-	\$200	\$200	\$200
Clothing	\$82	\$373	\$400	\$400	\$635	\$635
Computer Software	-	\$12,260	\$14,990	\$14,000	\$15,470	\$15,470
<b>Total GIS</b>	<b>\$117,858</b>	<b>\$97,663</b>	<b>\$145,253</b>	<b>\$115,412</b>	<b>\$133,849</b>	<b>\$139,644</b>
<b>Wastewater Treatment</b>						
Wages - Regular	\$335,513	\$358,536	\$371,938	\$370,295	\$468,916	\$492,295
Wages - Part-Time/Seasonal	-	-	\$12,092	\$4,865	\$13,172	\$13,172
Overtime	\$22,647	\$25,068	\$30,150	\$28,465	\$30,150	\$30,150
Stand-By	\$39,470	\$44,477	\$37,500	\$44,465	\$42,000	\$42,000
Group Insurance	\$74,486	\$72,851	\$104,544	\$78,300	\$102,066	\$102,796
Medicare	\$5,595	\$6,050	\$6,549	\$6,305	\$8,037	\$8,374
Social Security	\$23,923	\$25,867	\$28,002	\$26,950	\$34,363	\$35,813
IMRF	\$34,575	\$30,310	\$32,504	\$33,988	\$43,789	\$48,260
Pension Expense	\$14,854	-\$68,808	-	-	-	-
Maintenance Service	\$69,861	\$85,625	\$80,200	\$89,400	\$87,485	\$91,100
Medical Service	\$155	\$140	\$1,500	\$1,500	\$250	\$250
Other Professional Services	\$16,495	\$12,616	\$15,000	\$15,000	\$24,600	\$15,000
Telephone Publishing	\$263	\$111	\$630	\$630	\$630	\$630
Dues & Subscriptions	-	\$63	-	-	-	-
Travel & Meals	\$130	\$95	\$175	\$175	\$175	\$175
Training & Professional Development	-	\$537	\$600	\$600	\$600	\$600
Utilities	\$1,890	\$958	\$2,300	\$2,300	\$2,300	\$2,300
Landfill Charges	\$198,150	\$201,352	\$222,450	\$205,000	\$230,000	\$230,000
Sewer Charges	\$83,245	\$39	\$87,000	\$90,000	\$87,000	\$87,000
Rentals	\$59,830	\$63,780	\$62,000	\$62,000	\$65,000	\$70,000
Other Contractual Services	\$1,426	\$1,524	\$2,600	\$2,600	\$2,900	\$2,900
Maintenance Supplies	-	-	\$1,000	\$1,000	\$1,000	\$1,000
Office Supplies	\$28,514	\$52,324	\$33,300	\$53,000	\$31,800	\$31,800
Office Equipment	\$1,481	\$1,053	\$1,500	\$1,000	\$1,000	\$1,000
	\$27	\$10	\$300	\$300	\$300	\$300



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Operating Supplies	\$166,161	\$140,229	\$155,500	\$140,000	\$170,000	\$195,000
Small Tools	\$807	\$830	\$1,500	\$1,500	\$1,500	\$1,500
Janitorial Supplies	\$1,005	\$798	\$450	\$450	\$450	\$450
Motor Fuel & Lubricants	-	\$2,063	\$3,650	\$2,650	\$3,650	\$3,650
Clothing	\$1,503	\$2,566	\$3,450	\$3,450	\$3,450	\$3,450
Computer Software	\$438	\$800	\$800	\$1,500	\$800	\$800
State/Federal Permit Fees	\$35,845	\$51,045	\$38,470	\$38,450	\$38,570	\$38,570
Employee Awards	\$67	-	\$250	\$400	\$150	-
<b>Total Wastewater Treatment</b>	<b>\$1,218,356</b>	<b>\$1,112,906</b>	<b>\$1,337,904</b>	<b>\$1,306,538</b>	<b>\$1,496,103</b>	<b>\$1,550,335</b>
<b>Wastewater Collection</b>						
Wages - Regular	\$529,569	\$557,601	\$598,224	\$580,680	\$623,195	\$655,349
Wages - Part-Time/Seasonal	\$25,016	\$27,982	\$32,134	\$26,295	\$31,287	\$32,992
Overtime	\$8,891	\$11,894	\$8,400	\$9,205	\$10,000	\$10,000
Stand-By	\$5,353	\$7,250	\$9,840	\$16,490	\$10,000	\$10,000
Group Insurance	\$105,462	\$110,543	\$163,302	\$111,725	\$118,154	\$118,549
Medicare	\$7,951	\$8,440	\$9,427	\$8,845	\$9,805	\$10,295
Social Security	\$33,647	\$35,853	\$39,868	\$36,925	\$41,267	\$43,411
IMRF	\$47,194	\$41,499	\$44,947	\$47,515	\$52,569	\$58,695
Car Allowance	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625	\$1,625
Pension Expense	\$20,327	-\$96,896	-	-	-	-
Maintenance Service	\$23,272	\$35,589	\$40,905	\$36,055	\$28,515	\$29,370
Accounting & Auditing Service	\$2,470	\$2,740	\$2,730	\$2,730	\$2,715	\$2,850
Engineering Service	-	-	\$685	\$685	\$685	\$685
Legal Service	\$359	\$1,053	\$1,500	\$1,500	\$1,500	\$1,500
Medical Service	\$33	\$98	\$500	\$500	\$500	\$500
Janitorial Service	\$3,145	\$2,979	\$3,600	\$3,600	\$3,600	\$3,600
Banking Service	\$26,031	\$19,276	\$29,440	\$20,000	\$21,000	\$22,050
Collection Service	\$56	\$29	\$350	\$350	\$350	\$350
Other Professional Services	\$2,978	\$2,919	\$1,575	\$1,575	\$1,660	\$1,700
Postage	\$13,683	\$14,449	\$16,970	\$16,970	\$16,115	\$16,300
Telephone	\$1,868	\$1,436	\$2,285	\$1,300	\$1,300	\$1,400
Publishing	-	\$9	-	-	-	-
Printing	\$3,681	\$3,752	\$3,700	\$3,700	\$4,305	\$4,305
Internet	\$1,183	\$1,183	\$1,185	\$1,160	\$1,160	\$1,160

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Travel & Meals	\$248	\$13	\$400	\$400	\$250	\$250
Training & Professional Development	\$720	\$1,264	\$4,000	\$4,000	\$4,000	\$4,000
General Insurance	\$75,882	\$84,864	\$88,000	\$95,555	\$106,500	\$110,000
Rentals	\$9,039	\$14,782	\$17,295	\$17,295	\$17,315	\$17,800
Maintenance Supplies	\$13,468	\$14,061	\$16,800	\$18,810	\$16,800	\$16,800
Office Supplies	-	\$236	\$600	\$600	\$600	\$600
Office Equipment	\$936	\$214	\$200	\$200	\$200	\$200
Operating Supplies	\$3,240	\$2,373	\$3,560	\$3,560	\$3,560	\$3,560
Small Tools	\$356	\$8	\$285	\$285	\$285	\$285
Motor Fuel & Lubricants	\$20,039	\$14,206	\$19,365	\$18,435	\$18,915	\$18,915
Clothing	\$844	\$1,542	\$1,630	\$1,630	\$1,630	\$1,630
Per Copy Charges	\$195	\$206	\$400	\$400	\$400	\$400
Computer Software	\$6,330	\$9,457	\$7,300	\$7,300	\$10,180	\$5,850
Bad Debt	\$741	\$3,622	\$2,000	\$2,000	\$2,000	\$2,000
Grant Expense	\$164,691	\$211,475	\$74,000	\$100,000	\$81,000	\$81,000
<b>Total Wastewater Collection</b>	<b>\$1,160,525</b>	<b>\$1,149,625</b>	<b>\$1,249,027</b>	<b>\$1,199,900</b>	<b>\$1,244,942</b>	<b>\$1,289,976</b>
<b>Industrial Wastewater</b>						
Wages - Regular	\$76,847	\$85,121	\$89,783	\$88,900	\$111,326	\$116,335
Group Insurance	\$17,178	\$16,535	\$23,344	\$18,165	\$24,896	\$25,022
Medicare	\$1,092	\$1,204	\$1,302	\$1,255	\$1,614	\$1,687
Social Security	\$4,669	\$5,147	\$5,566	\$5,350	\$6,902	\$7,213
IMRF	\$6,783	\$5,825	\$6,641	\$6,841	\$9,012	\$9,947
Pension Expense	\$3,127	-\$13,762	-	-	-	-
Maintenance Service	\$393	-	\$400	\$400	\$400	\$400
Engineering Service	\$4,240	\$5,733	\$40,000	\$40,000	\$20,000	\$20,000
Medical Service	-	-	\$40	\$40	\$40	\$40
Other Professional Services	\$13,702	\$14,807	\$20,000	\$20,000	\$29,350	\$29,350
Training & Professional Development	-	\$240	-	-	-	-
Maintenance Supplies	-	\$292	\$375	\$450	\$375	\$375
Office Supplies	\$421	\$108	\$240	\$240	\$240	\$240
Operating Supplies	\$3,400	\$549	\$7,200	\$7,200	\$7,200	\$7,200



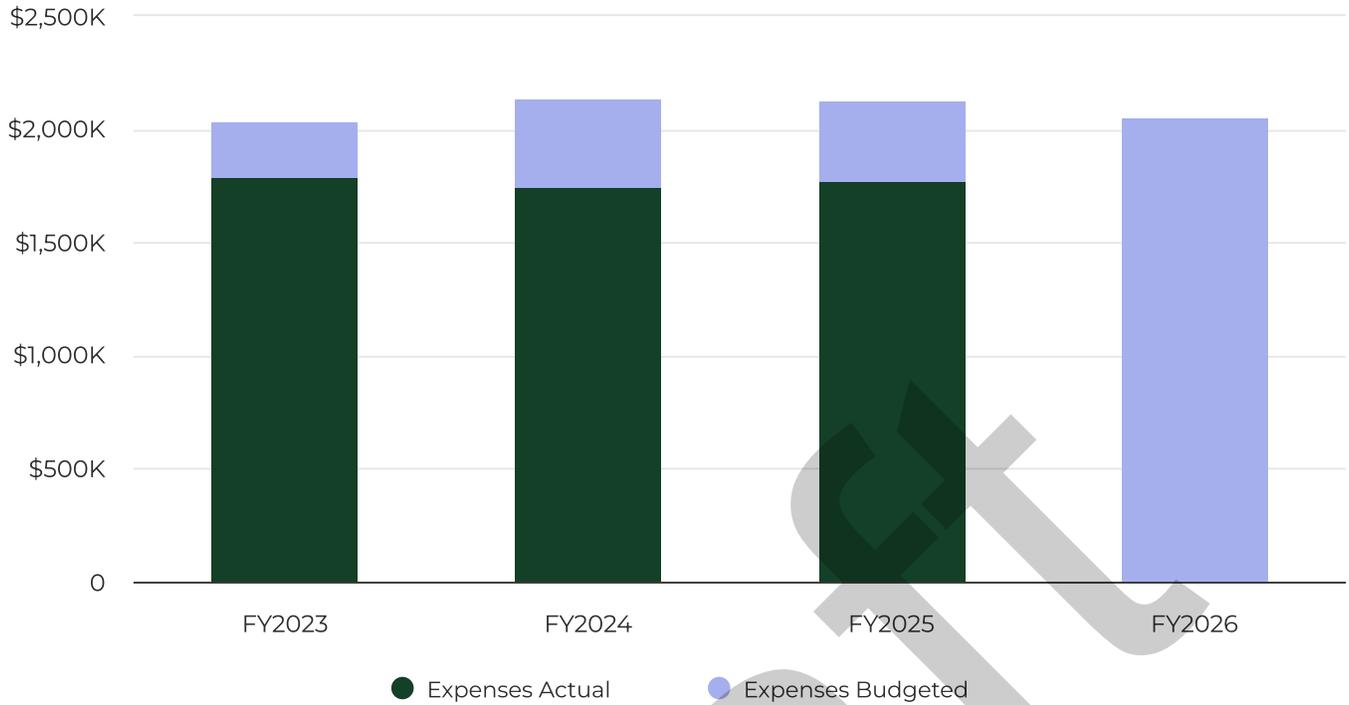
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Motor Fuel & Lubricants	\$776	\$969	\$1,285	\$1,250	\$1,250	\$1,250
<b>Total Industrial Wastewater</b>	\$132,628	\$122,768	\$196,176	\$190,091	\$212,605	\$219,059
<b>Debt Service</b>						
Other Contractual Services	\$3,414	\$3,699	\$2,710	\$2,710	-	-
Principal	\$2,236,382	\$2,337,956	\$2,273,155	\$2,273,160	\$2,311,790	\$2,350,350
Interest	\$472,646	\$350,442	\$464,455	\$464,455	\$384,130	\$304,965
Paying Agent Fees	\$1,418	\$1,418	\$750	\$750	\$750	\$750
Bond Issue Costs	-	-	-	\$900	-	-
Capitalized Assets	-\$2,236,381	-\$2,337,956	-	-	-	-
Depreciation	\$3,101,264	\$3,164,337	\$3,150,000	\$3,150,000	\$3,150,000	\$3,150,000
Amortization - ARO	\$60,975	\$60,976	\$60,975	-	-	-
Amortization - Leases	\$32,369	\$32,369	-	-	-	-
<b>Total Debt Service</b>	\$3,672,087	\$3,613,241	\$5,952,045	\$5,891,975	\$5,846,670	\$5,806,065
<b>Capital Outlay</b>						
Buildings & Improvements	\$8,506	\$172,018	\$90,000	\$122,000	\$570,000	\$215,000
Improvements Other than Buildings	\$2,332,992	\$4,232,050	\$10,249,720	\$3,496,650	\$14,737,575	\$40,230,000
Machinery & Equipment	\$269,442	\$796,969	\$769,500	\$860,000	\$431,000	\$79,000
Vehicles	-	-	\$593,000	\$468,535	\$195,000	\$125,000
Computer Equipment	\$22,241	\$4,571	\$28,215	\$21,410	\$13,895	\$21,510
Capitalized Assets	-\$2,168,350	-\$3,601,461	-	-	-	-
<b>Total Capital Outlay</b>	\$464,832	\$1,604,147	\$11,730,435	\$4,968,595	\$15,947,470	\$40,670,510
<b>Total Expenditures</b>	<b>\$9,835,889</b>	<b>\$10,960,168</b>	<b>\$24,481,205</b>	<b>\$17,265,879</b>	<b>\$28,761,885</b>	<b>\$53,664,885</b>



## 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.

### Historical Expenditures Across Division



### 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.

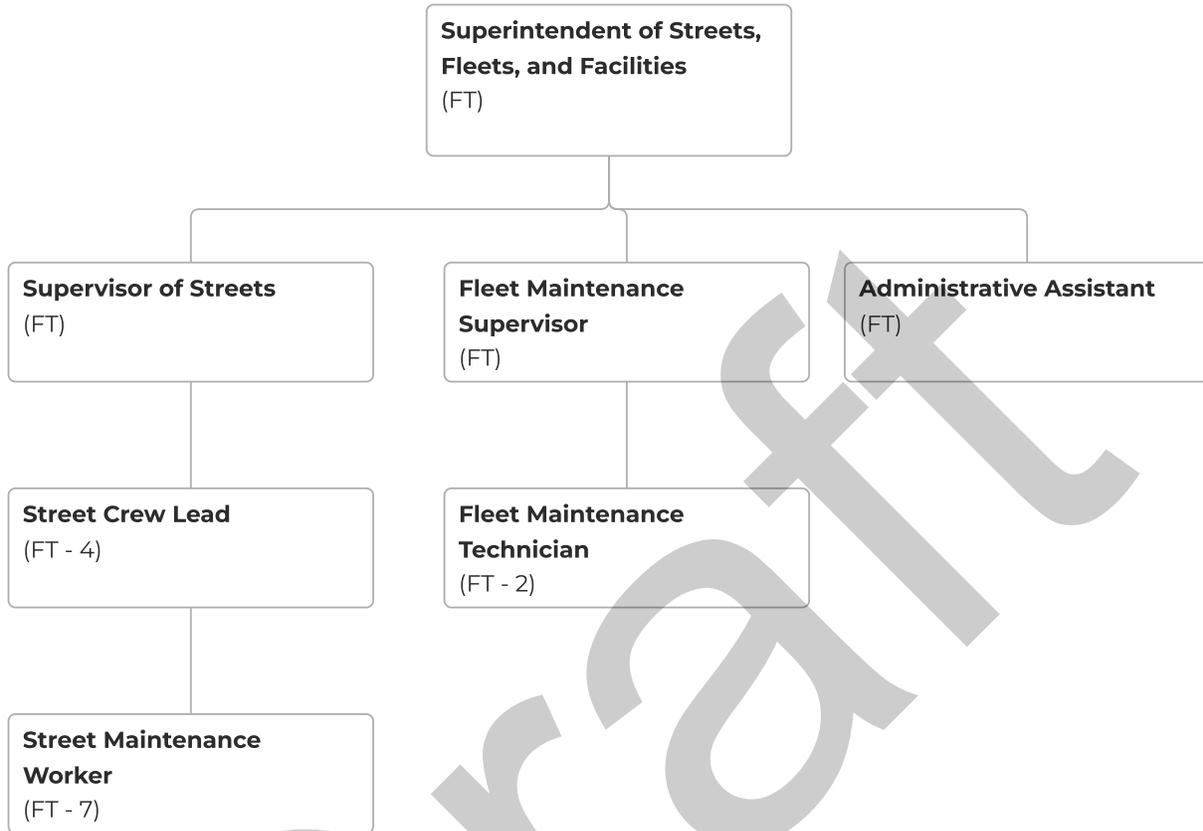
## Performance Measures

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Number of Trees Removed	95	95	90	130
Total Number of Parkway Trees Trimmed	3,600	3,600	3,520	3,600
Number of Parkway Trees Planted	95	115	61	125
Number of Snow Events	17	17	9	15
Salt Used (Tons)	1,927	1,500	1,205	1,200
Asphalt Patching (Tons)	253	316	225	250
Number of Fleet Repairs Performed	1,258	1,258	1,200	1,200
Number of Burials	61	53	45	60
Number of Plots Sold	37	24	33	35



# Organizational Chart

## Streets/Fleets Division



# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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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	7	7	8	8	8
Fleet Maintenance Supervisor	1	1	1	1	1	1
Fleet Maintenance Technician	2	2	2	2	2	2

**Part-Time**

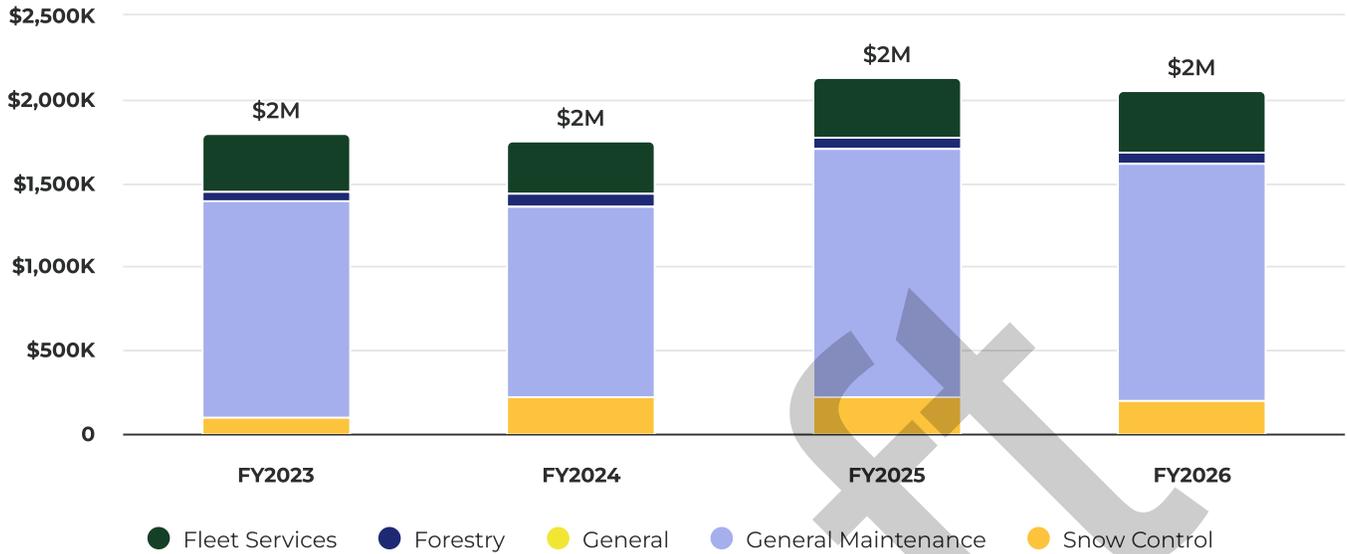
Fleet Summer Intern	-	-	-	-	-	-
Streets Summer Help	-	2	2	2	3	3
<b>Total</b>	<b>18</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>20</b>	<b>20</b>

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# Expenditures by Program

### Historical Expenditures by Program



## Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>General Maintenance</b>						
Wages - Regular	\$930,974	\$953,697	\$1,041,247	\$917,100	\$1,036,568	\$1,105,056
Wages - Part-Time/Seasonal	\$8,093	\$465	\$21,600	\$4,480	\$21,943	\$33,408
Overtime	\$32,783	\$37,393	\$84,665	\$37,393	\$84,750	\$203,152
Stand-By	\$79,458	\$75,690	\$76,635	\$76,635	\$78,935	\$76,635
Group Insurance	\$319,644	\$290,825	\$382,969	\$270,630	\$333,577	\$345,373
Medicare	\$16,662	\$12,923	\$17,751	\$13,965	\$17,721	\$19,453
Social Security	\$61,272	\$65,182	\$75,897	\$65,435	\$75,689	\$83,110
IMRF	\$89,677	\$79,624	\$83,255	\$71,604	\$97,137	\$107,076
Unemployment Compensation	-	\$2,830	-	-	-	-
Maintenance Service	\$97,717	\$112,377	\$106,525	\$102,705	\$85,210	\$86,245
Medical Service	\$1,410	\$1,315	\$1,330	\$1,360	\$1,530	\$1,330
Janitorial Service	\$3,332	\$3,161	\$2,640	\$2,640	\$2,640	\$2,640
Other Professional Services	\$77	\$113	\$1,000	\$600	\$1,000	\$1,000
Postage	\$44	\$61	\$250	\$250	\$250	\$250
Telephone	\$3,330	\$2,529	\$4,600	\$4,600	\$4,600	\$4,600
Publishing	\$339	-	\$600	\$525	\$600	\$600
Printing	\$292	\$104	\$200	\$400	\$200	\$200
Dues & Subscriptions	\$888	\$148	\$890	\$890	\$890	\$890
Travel & Meals	\$433	\$1,211	\$1,265	\$4,000	\$1,995	\$1,265
Training & Professional Development	\$5,614	\$6,513	\$7,630	\$7,630	\$9,930	\$9,930

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Utilities	\$76	\$136	\$160	\$160	\$160	\$160
Street Lighting	\$923	\$702	\$1,500	\$1,500	\$1,500	\$1,500
Landfill Charges	\$1,105	\$5,751	\$6,000	\$6,000	\$6,000	\$6,000
Rentals	\$1,180	\$1,167	\$3,595	\$3,595	\$3,595	\$3,595
Other Contractual Services	\$276	\$496	\$500	\$500	\$500	\$500
Maintenance Supplies	\$19,912	\$28,946	\$36,610	\$36,970	\$37,010	\$37,010
Office Supplies	\$1,501	\$859	\$800	\$1,500	\$800	\$800
Office Equipment	\$1,447	\$132	\$2,900	\$2,900	\$850	\$500
Operating Supplies	\$24,032	\$12,133	\$25,560	\$25,060	\$26,560	\$25,560
Small Tools	\$2,403	\$3,567	\$6,000	\$6,000	\$6,000	\$6,000
Janitorial Supplies	\$70	\$134	\$400	\$400	\$400	\$400
Motor Fuel & Lubricants	\$40,671	\$53,636	\$64,665	\$58,000	\$58,000	\$58,000
Clothing	\$9,251	\$9,241	\$10,000	\$10,000	\$10,000	\$10,000
Per Copy Charges	\$222	\$212	\$480	\$480	\$480	\$480
Computer Software	\$3,935	\$6,432	\$7,240	\$7,240	\$7,240	\$7,240
Capitalized Assets	-\$465,032	-\$459,706	-\$600,000	-\$600,000	-\$600,000	-\$600,000
Employee Awards	\$474	\$300	\$600	\$600	\$800	\$200
<b>Total General Maintenance</b>	<b>\$1,294,486</b>	<b>\$1,310,301</b>	<b>\$1,477,959</b>	<b>\$1,143,747</b>	<b>\$1,415,060</b>	<b>\$1,640,158</b>
<b>Snow Control</b>						
Other Professional Services	\$2,215	\$2,331	\$3,000	\$3,000	\$3,000	\$3,000
Rentals	-\$185	-	-	-	-	-
Maintenance Supplies	\$97,541	\$107,709	\$220,305	\$220,305	\$198,850	\$220,305
Operating Supplies	-	-	\$700	\$200	\$700	\$700
Small Tools	-	-	\$100	\$100	\$100	\$100
<b>Total Snow Control</b>	<b>\$99,571</b>	<b>\$110,040</b>	<b>\$224,105</b>	<b>\$223,605</b>	<b>\$202,650</b>	<b>\$224,105</b>
<b>Forestry</b>						
Maintenance Service	\$113	\$17,359	\$2,000	\$1,500	\$2,000	\$2,000
Other Professional Services	-	\$291	\$3,000	\$500	\$3,000	\$3,000
Printing	-	\$330	\$500	\$350	\$500	\$500
Dues & Subscriptions	\$575	\$575	\$600	\$600	\$600	\$600
Mosquito Abatement	\$54,640	\$54,640	\$60,000	\$60,000	\$60,000	\$60,000
Maintenance Supplies	\$780	\$418	\$1,000	\$1,000	\$1,000	\$1,000
Operating Supplies	\$127	-	\$600	\$600	\$600	\$600
Small Tools	\$2,611	\$3,761	\$4,000	\$4,000	\$4,000	\$4,000
Motor Fuel & Lubricants	\$202	\$159	\$300	\$300	\$300	\$300
<b>Total Forestry</b>	<b>\$59,047</b>	<b>\$77,533</b>	<b>\$72,000</b>	<b>\$68,850</b>	<b>\$72,000</b>	<b>\$72,000</b>
<b>Fleet Services</b>						
Wages - Regular	\$130,557	\$147,303	\$153,665	\$156,795	\$163,607	\$170,571
Wages - Part- Time/Seasonal	-	-	\$10,336	-	\$10,336	\$10,336
Overtime	\$1,562	\$622	\$1,215	\$565	\$1,215	\$1,215
Group Insurance	\$26,347	\$40,566	\$49,193	\$47,330	\$48,073	\$48,257
Medicare	\$1,869	\$2,040	\$2,397	\$2,160	\$2,541	\$2,641
Social Security	\$7,988	\$8,721	\$10,244	\$9,235	\$10,860	\$11,291



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
IMRF	\$12,182	\$10,432	\$11,460	\$12,155	\$13,343	\$14,689
Maintenance Service	\$59,120	\$2,558	\$30,000	\$27,500	\$30,000	\$30,000
Medical Service	\$305	\$370	-	\$215	-	-
Telephone	\$118	\$116	\$1,020	\$1,020	\$1,020	\$1,020
Recording Fees	-	-	-	\$60	-	-
Dues & Subscriptions	-	\$550	\$580	\$580	\$580	\$580
Training & Professional Development	\$270	\$333	\$3,500	\$3,500	\$3,500	\$3,500
Rentals	\$1,529	\$1,952	\$1,560	\$1,560	\$1,560	\$1,560
Other Contractual Services	\$28	\$168	\$1,000	\$500	\$1,000	\$1,000
Maintenance Supplies	\$86,704	\$34,200	\$46,000	\$46,000	\$46,000	\$46,000
Office Equipment	\$2,283	-	-	-	-	-
Operating Supplies	\$2,371	\$3,883	\$10,685	\$10,685	\$10,685	\$10,685
Small Tools	\$1,587	\$1,359	\$3,200	\$3,200	\$3,200	\$3,200
Janitorial Supplies	-	-	\$500	\$500	\$500	\$500
Motor Fuel & Lubricants	\$3,397	\$4,354	\$11,720	\$11,220	\$11,720	\$11,720
Clothing	\$150	\$291	\$1,875	\$1,875	\$1,875	\$1,875
Computer Software	\$2,407	\$4,042	\$3,570	\$3,570	\$3,570	\$3,570
<b>Total Fleet Services</b>	<b>\$340,773</b>	<b>\$263,858</b>	<b>\$353,720</b>	<b>\$340,225</b>	<b>\$365,185</b>	<b>\$374,210</b>
<b>Total Expenditures</b>	<b>\$1,793,878</b>	<b>\$1,761,731</b>	<b>\$2,127,784</b>	<b>\$1,776,427</b>	<b>\$2,054,895</b>	<b>\$2,310,473</b>



## 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.

### Historical Expenditures Across Division



### 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 buildout.

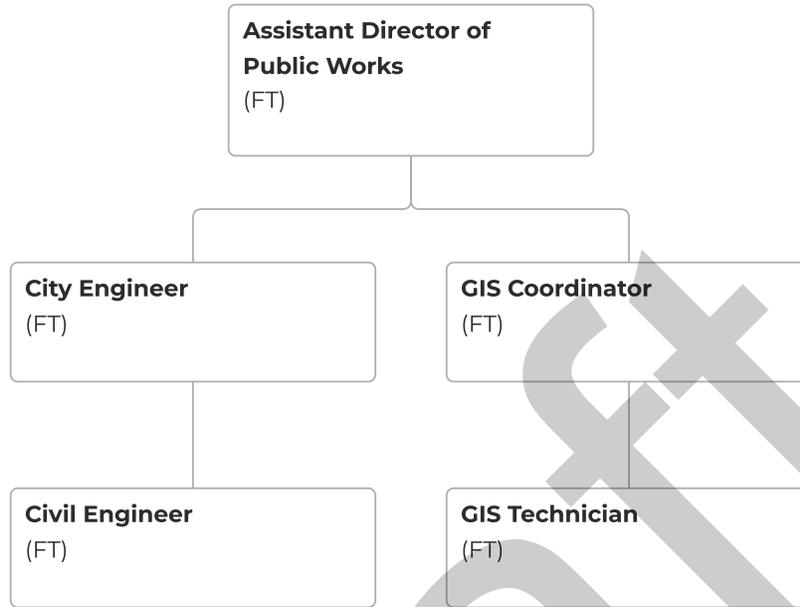
## Performance Measures

Performance Measures	FY 2022	FY 2023	FY 2024	FY 2025 Target
Sidewalk Replaced/Repaired (Sq. Ft)	8,950	10,000	37,500	30,000
Curb Removed/Replaced (L. Ft)	2,100	2,500	9,350	10,000
Pavement Maintenance (L. Ft.)	1,000	1,500	99,798	1,500
Roadway Resurfaced (Miles)	3.5	3.5	8.25	8.0
Number of Drainage & Utility Structures Improved (Each)	54	54	49	50
Sidewalk Repaired/Trip Hazard Removed (Each)	300	300	262	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

## Engineering & GIS Division



Draft

# Personnel Summary

Position Title	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
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**Full-Time**

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

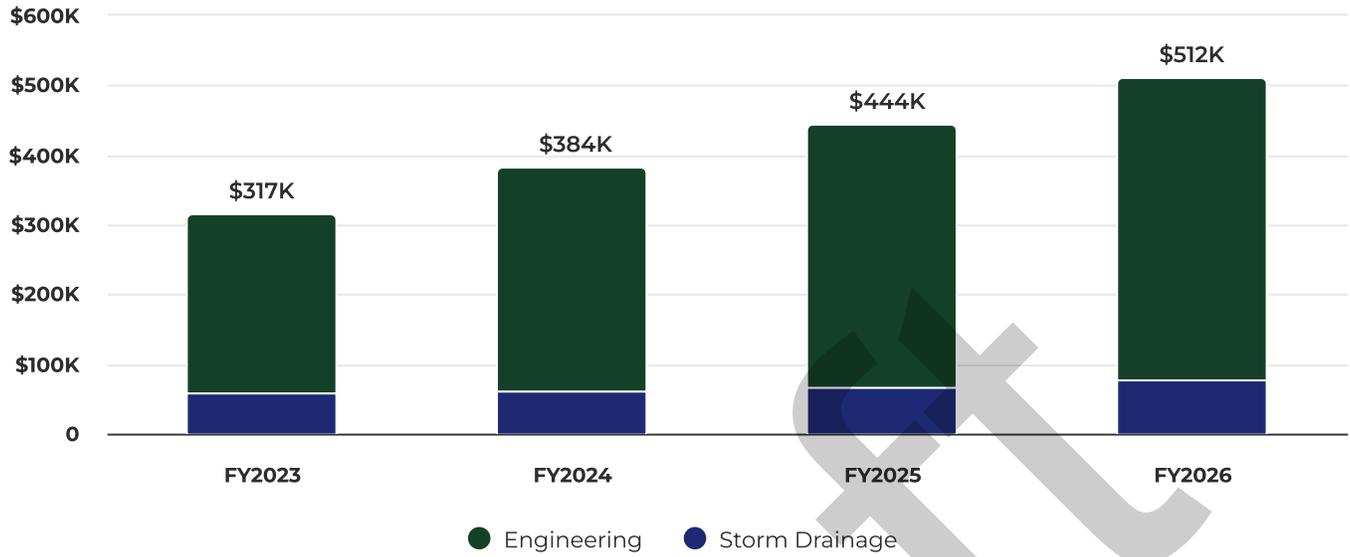
**Part-Time**

Engineering Intern	2	1	1	1	1	1
GIS Intern	1	-	1	1	1	1
<b>Total</b>	<b>9</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>



# Expenditures by Division

### Historical Expenditures by Division



## Expenditures by Division

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Engineering</b>						
Wages - Regular	\$154,620	\$170,585	\$202,184	\$199,195	\$232,791	\$244,406
Wages - Part-Time/Seasonal	-	\$791	-	\$780	\$1,188	\$1,188
Group Insurance	\$34,008	\$34,198	\$40,488	\$37,015	\$42,203	\$42,555
Medicare	\$2,153	\$2,398	\$2,933	\$2,805	\$3,392	\$3,562
Social Security	\$9,159	\$10,253	\$12,535	\$11,995	\$14,420	\$15,165
IMRF	\$13,613	\$12,056	\$14,948	\$15,385	\$18,396	\$20,305
Maintenance Service	\$1,600	\$1,576	\$1,810	\$1,415	\$1,810	\$1,810
Engineering Service	\$3,481	\$22,196	\$40,000	\$15,000	\$40,000	\$40,000
Medical Service	\$390	\$260	\$300	\$260	\$650	\$390
Janitorial Service	\$3,241	\$3,070	\$2,520	\$2,520	\$2,520	\$2,520
Other Professional Services	\$1,083	\$5	\$100	\$3,000	\$100	\$100
Postage	\$280	\$567	\$1,000	\$500	\$1,000	\$1,000
Telephone	\$1,770	\$1,764	\$4,500	\$1,100	\$2,640	\$2,640
Publishing	\$863	\$170	\$1,000	\$1,025	\$1,000	\$1,000
Printing	\$233	-	\$250	\$470	\$250	\$250
Recording Fees	-	-	\$350	\$350	\$350	\$350
Dues & Subscriptions	\$500	\$529	\$590	\$750	\$1,070	\$1,070
Travel & Meals	\$559	-	\$1,540	\$850	\$3,560	\$1,540
Training & Professional Development	\$2,240	\$2,542	\$3,850	\$2,500	\$16,900	\$16,900
Rentals	\$178	\$224	\$800	\$800	\$960	\$960

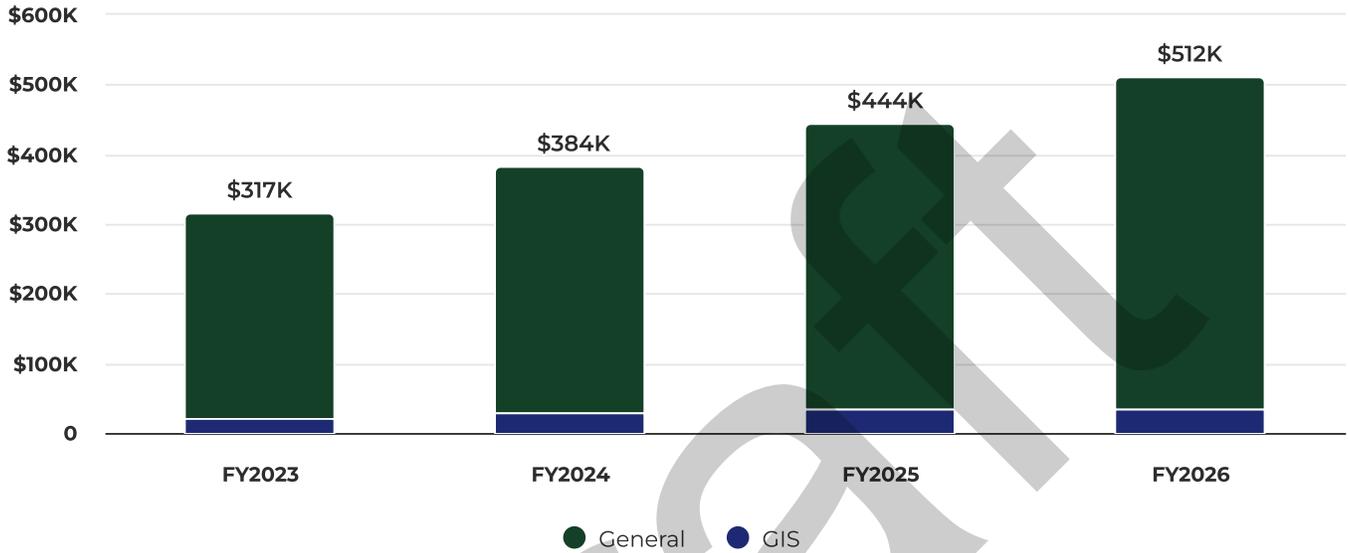
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Contractual Services	\$198	-	-	\$10	-	-
Maintenance Supplies	\$27	-	\$100	\$100	\$100	\$100
Office Supplies	\$497	\$854	\$1,000	\$1,000	\$3,500	\$1,000
Office Equipment	\$1,486	\$662	\$1,000	\$1,000	\$1,000	\$1,000
Operating Supplies	\$531	\$1,817	\$2,400	\$2,250	\$2,400	\$2,400
Janitorial Supplies	-	-	\$50	\$50	\$50	\$50
Motor Fuel & Lubricants	\$3,337	\$2,434	\$3,520	\$2,700	\$3,520	\$2,700
Clothing	\$1,660	\$798	\$1,750	\$1,000	\$1,750	\$1,750
Per Copy Charges	\$179	\$212	\$360	\$150	\$360	\$360
Employee Awards	\$18	-	\$150	\$350	\$250	\$50
Wages - Regular	\$14,350	\$13,490	\$16,616	\$14,100	\$15,834	\$16,762
Wages - Part-Time/Seasonal	-	-	\$1,188	-	-	-
Overtime	\$9	\$38	-	-	-	-
Group Insurance	\$3,399	\$2,554	\$3,561	\$2,180	\$2,221	\$2,229
Medicare	\$193	\$189	\$258	\$215	\$230	\$243
Social Security	\$824	\$810	\$1,105	\$910	\$982	\$1,040
IMRF	\$1,267	\$1,009	\$1,227	\$1,100	\$1,282	\$1,433
Medical Service	-	\$130	-	\$130	-	-
Telephone	-	\$328	\$180	\$400	\$1,440	\$1,440
Dues & Subscriptions	-	\$34	\$35	\$40	\$55	\$55
Travel & Meals	-	-	\$600	\$600	\$770	\$770
Training & Professional Development	\$70	\$438	\$1,200	\$1,200	\$1,200	\$1,200
Other Contractual Services	\$30	-	-	\$100	-	-
Office Supplies	-	\$106	\$400	\$400	\$400	\$400
Office Equipment	-	\$313	\$400	\$400	\$400	\$400
Operating Supplies	-	-	-	\$500	\$100	\$100
Clothing	\$109	\$186	\$200	\$500	\$330	\$330
Computer Software	-	\$6,130	\$7,495	\$6,200	\$10,135	\$10,135
<b>Total Engineering</b>	<b>\$258,152</b>	<b>\$295,717</b>	<b>\$376,493</b>	<b>\$335,300</b>	<b>\$433,509</b>	<b>\$443,658</b>
<b>Storm Drainage</b>						
Wages - Regular	\$30,383	\$30,044	\$34,184	\$33,075	\$35,668	\$37,564
Overtime	\$45	\$486	-	\$695	-	-
Stand-By	\$89	\$314	-	\$920	-	-
Group Insurance	\$8,472	\$8,782	\$8,934	\$10,135	\$10,344	\$10,384
Medicare	\$423	\$424	\$497	\$475	\$518	\$545
Social Security	\$1,808	\$1,813	\$2,121	\$2,025	\$2,213	\$2,330
IMRF	\$2,721	\$2,224	\$2,527	\$2,679	\$2,889	\$3,212
Other Contractual Services	\$5,609	\$6,385	\$11,500	\$11,500	\$12,001	\$12,500
Maintenance Supplies	\$6,879	\$5,357	\$4,500	\$11,000	\$11,000	\$11,000
Operating Supplies	\$1,769	\$2,167	\$2,500	\$3,000	\$2,500	\$2,500
State/Federal Permit Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
<b>Total Storm Drainage</b>	<b>\$59,198</b>	<b>\$58,996</b>	<b>\$67,763</b>	<b>\$76,504</b>	<b>\$78,133</b>	<b>\$81,035</b>



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
<b>Total Expenditures</b>	<b>\$317,350</b>	<b>\$354,713</b>	<b>\$444,256</b>	<b>\$411,804</b>	<b>\$511,642</b>	<b>\$524,693</b>

## Expenditures by Program

Historical Expenditures by Program



## Expenditures by Program

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
<b>General</b>						
Wages - Regular	\$154,620	\$170,585	\$199,195	\$202,184	\$232,791	\$244,406
Wages - Part-Time/Seasonal	-	\$791	\$780	-	\$1,188	\$1,188
Group Insurance	\$34,008	\$34,198	\$37,015	\$40,488	\$42,203	\$42,555
Medicare	\$2,153	\$2,398	\$2,805	\$2,933	\$3,392	\$3,562
Social Security	\$9,159	\$10,253	\$11,995	\$12,535	\$14,420	\$15,165
IMRF	\$13,613	\$12,056	\$15,385	\$14,948	\$18,396	\$20,305
Maintenance Service	\$1,600	\$1,576	\$1,415	\$1,810	\$1,810	\$1,810
Engineering Service	\$3,481	\$22,196	\$15,000	\$40,000	\$40,000	\$40,000
Medical Service	\$390	\$260	\$260	\$300	\$650	\$390
Janitorial Service	\$3,241	\$3,070	\$2,520	\$2,520	\$2,520	\$2,520
Other Professional Services	\$1,083	\$5	\$3,000	\$100	\$100	\$100
Postage	\$280	\$567	\$500	\$1,000	\$1,000	\$1,000
Telephone	\$1,770	\$1,764	\$1,100	\$4,500	\$2,640	\$2,640
Publishing	\$863	\$170	\$1,025	\$1,000	\$1,000	\$1,000
Printing	\$233	-	\$470	\$250	\$250	\$250
Recording Fees	-	-	\$350	\$350	\$350	\$350

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
Dues & Subscriptions	\$500	\$529	\$750	\$590	\$1,070	\$1,070
Travel & Meals	\$559	-	\$850	\$1,540	\$3,560	\$1,540
Training & Professional Development	\$2,240	\$2,542	\$2,500	\$3,850	\$16,900	\$16,900
Rentals	\$178	\$224	\$800	\$800	\$960	\$960
Other Contractual Services	\$198	-	\$10	-	-	-
Maintenance Supplies	\$27	-	\$100	\$100	\$100	\$100
Office Supplies	\$497	\$854	\$1,000	\$1,000	\$3,500	\$1,000
Office Equipment	\$1,486	\$662	\$1,000	\$1,000	\$1,000	\$1,000
Operating Supplies	\$531	\$1,817	\$2,250	\$2,400	\$2,400	\$2,400
Janitorial Supplies	-	-	\$50	\$50	\$50	\$50
Motor Fuel & Lubricants	\$3,337	\$2,434	\$2,700	\$3,520	\$3,520	\$2,700
Clothing	\$1,660	\$798	\$1,000	\$1,750	\$1,750	\$1,750
Per Copy Charges	\$179	\$212	\$150	\$360	\$360	\$360
Employee Awards	\$18	-	\$350	\$150	\$250	\$50
Wages - Regular	\$30,383	\$30,044	\$33,075	\$34,184	\$35,668	\$37,564
Overtime	\$45	\$486	\$695	-	-	-
Stand-By	\$89	\$314	\$920	-	-	-
Group Insurance	\$8,472	\$8,782	\$10,135	\$8,934	\$10,344	\$10,384
Medicare	\$423	\$424	\$475	\$497	\$518	\$545
Social Security	\$1,808	\$1,813	\$2,025	\$2,121	\$2,213	\$2,330
IMRF	\$2,721	\$2,224	\$2,679	\$2,527	\$2,889	\$3,212
Other Contractual Services	\$5,609	\$6,385	\$11,500	\$11,500	\$12,001	\$12,500
Maintenance Supplies	\$6,879	\$5,357	\$11,000	\$4,500	\$11,000	\$11,000
Operating Supplies	\$1,769	\$2,167	\$3,000	\$2,500	\$2,500	\$2,500
State/Federal Permit Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
<b>Total General</b>	<b>\$297,100</b>	<b>\$328,958</b>	<b>\$382,829</b>	<b>\$409,791</b>	<b>\$476,263</b>	<b>\$488,156</b>
<b>GIS</b>						
Wages - Regular	\$14,350	\$13,490	\$14,100	\$16,616	\$15,834	\$16,762
Wages - Part- Time/Seasonal	-	-	-	\$1,188	-	-
Overtime	\$9	\$38	-	-	-	-
Group Insurance	\$3,399	\$2,554	\$2,180	\$3,561	\$2,221	\$2,229
Medicare	\$193	\$189	\$215	\$258	\$230	\$243
Social Security	\$824	\$810	\$910	\$1,105	\$982	\$1,040
IMRF	\$1,267	\$1,009	\$1,100	\$1,227	\$1,282	\$1,433
Medical Service	-	\$130	\$130	-	-	-
Telephone	-	\$328	\$400	\$180	\$1,440	\$1,440
Dues & Subscriptions	-	\$34	\$40	\$35	\$55	\$55
Travel & Meals	-	-	\$600	\$600	\$770	\$770
Training & Professional Development	\$70	\$438	\$1,200	\$1,200	\$1,200	\$1,200
Other Contractual Services	\$30	-	\$100	-	-	-
Office Supplies	-	\$106	\$400	\$400	\$400	\$400



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
Office Equipment	-	\$313	\$400	\$400	\$400	\$400
Operating Supplies	-	-	\$500	-	\$100	\$100
Clothing	\$109	\$186	\$500	\$200	\$330	\$330
Computer Software	-	\$6,130	\$6,200	\$7,495	\$10,135	\$10,135
<b>Total GIS</b>	\$20,250	\$25,756	\$28,975	\$34,465	\$35,379	\$36,537
<b>Total Expenditures</b>	<b>\$317,350</b>	<b>\$354,713</b>	<b>\$411,804</b>	<b>\$444,256</b>	<b>\$511,642</b>	<b>\$524,693</b>

Draft

# Capital Improvement Plan



## 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 2026 & 2027). 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:

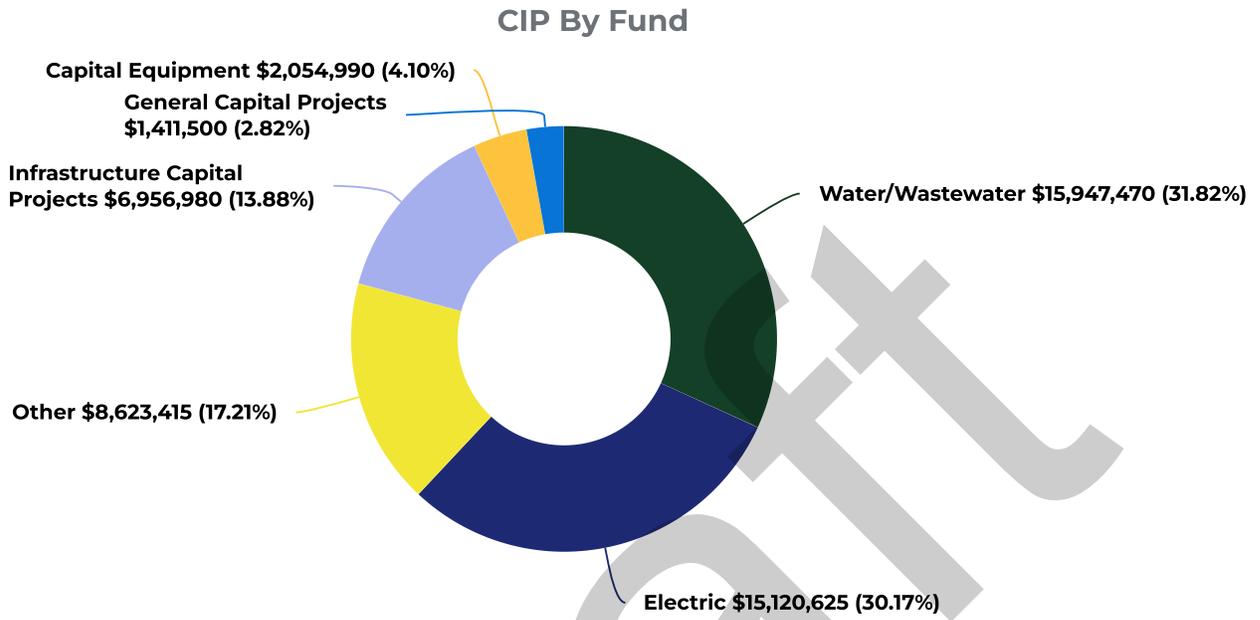
- Cost \$5,000 or more;
- Have an expected useful life of one year or more; and
- Becomes or preserves an asset of the City.

An interactive map showcasing select FY 2026 CIP projects can be found on the City's [website](#).

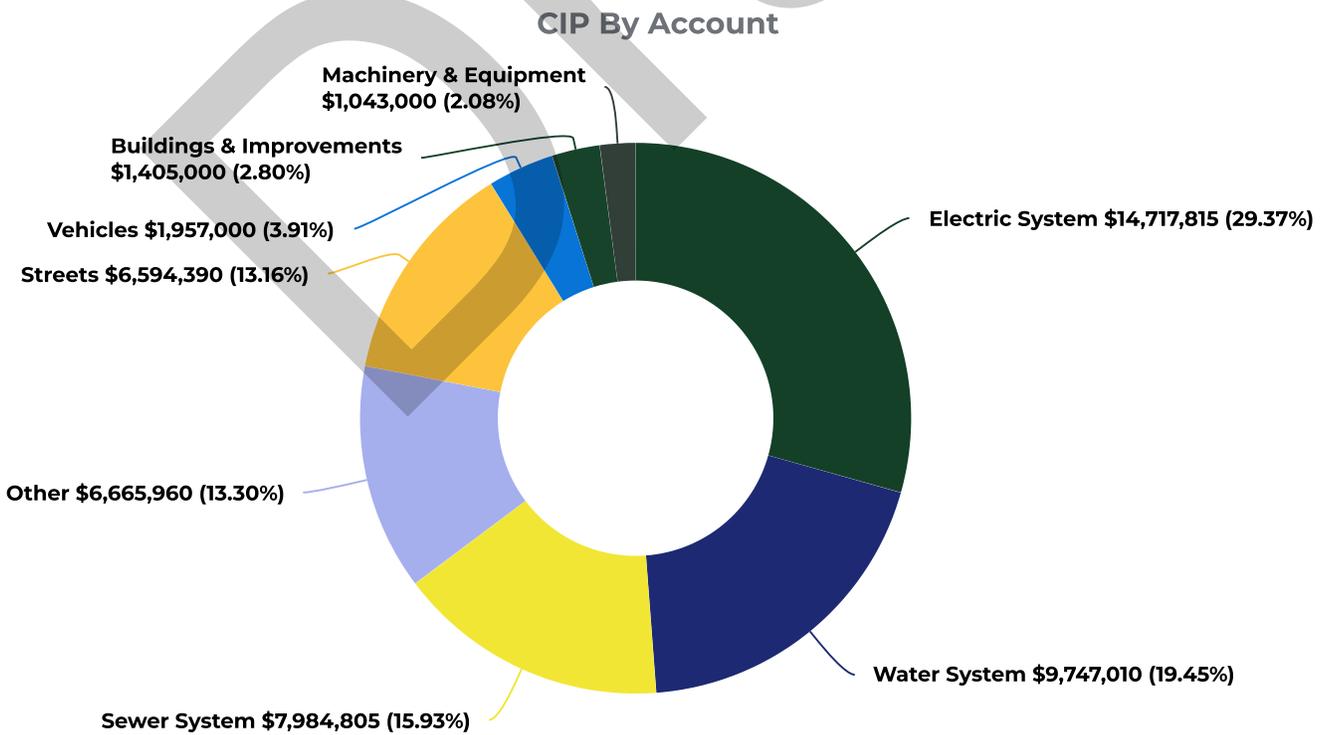


The total Capital Improvement Program for FY 2026 is \$50,114,980 and for FY 2026 is \$49,893,735. The following is a breakdown of FY 2026 by fund and by account:

## CIP by Fund FY 2026



## CIP by Account FY 2026



## 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 2024 for the FY 2026 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 2025, 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

## 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](#)

Draft

# 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.

## 427 – TIF #4 Fund

The Geneva Southeast Master Plan 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.

Draft

# One Year Plan

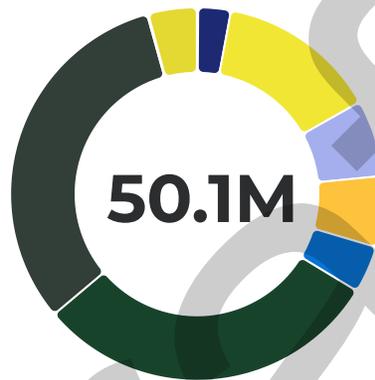
FY26 Total Capital Requested

**\$50,114,980**

FY26 Total Funding Requested

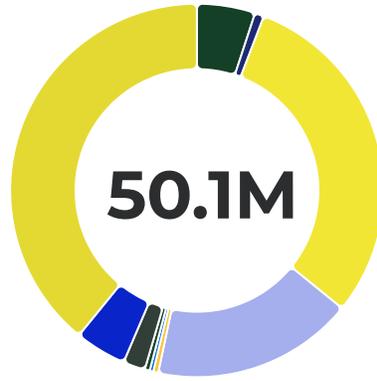
**\$50,114,980**

FY26 Total Funding Requested by Source



● 235 – Restricted Police Fines	<b>\$54,000</b>	0.11%
● 410 – General Capital Projects Fund	<b>\$1,411,500</b>	2.82%
● 415 – Infrastructure Capital Projects Fund	<b>\$6,956,980</b>	13.88%
● 425 – TIF #2 Fund	<b>\$3,335,020</b>	6.65%
● 426 – TIF #3 Fund	<b>\$3,074,395</b>	6.13%
● 430 – Capital Equipment Fund	<b>\$2,054,990</b>	4.10%
● 620 – Electric Fund	<b>\$15,120,625</b>	30.17%
● 630 – Water/Wastewater Fund	<b>\$15,947,470</b>	31.82%
● 659 – Cemetery Fund	<b>\$60,000</b>	0.12%
● 660 – Commuter Parking Fund	<b>\$2,100,000</b>	4.19%

### FY26 Total Funding Requested by Department

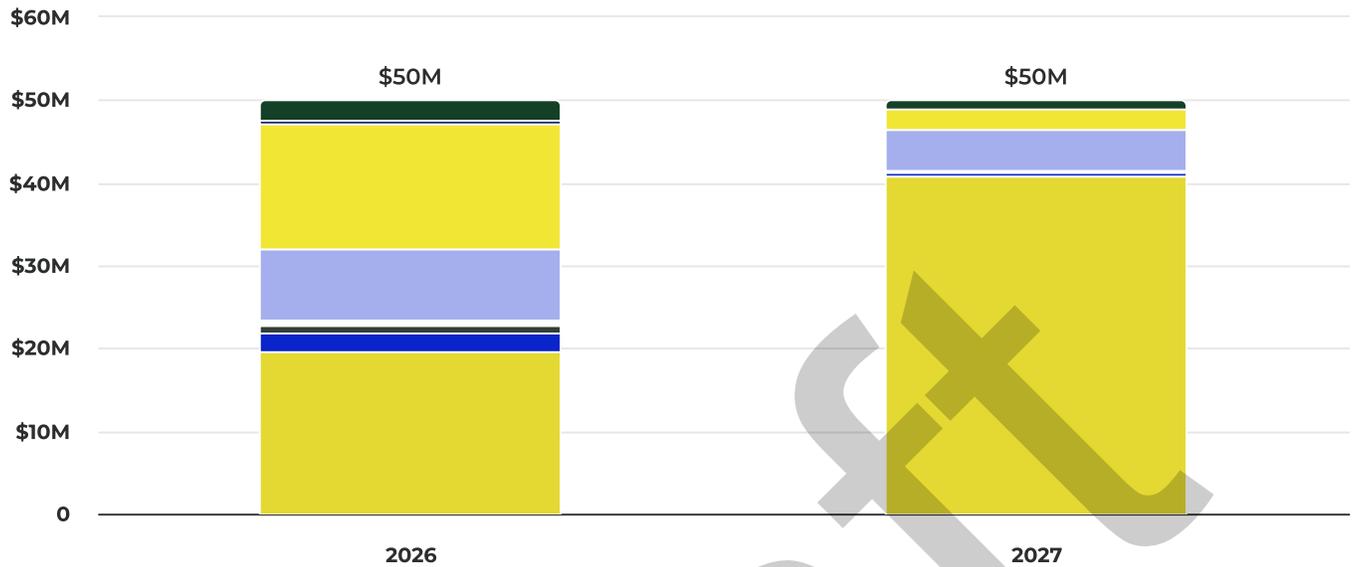


● City Administrator's Office	<b>\$2,525,000</b>	5.04%
● Community Development	<b>\$400,000</b>	0.80%
● Electric	<b>\$15,047,815</b>	30.03%
● Engineering	<b>\$8,764,390</b>	17.49%
● Fire	<b>\$215,500</b>	0.43%
● Information Technology	<b>\$153,460</b>	0.31%
● Police	<b>\$214,500</b>	0.43%
● Public Works	<b>\$960,000</b>	1.92%
● Streets	<b>\$2,231,500</b>	4.45%
● Water & Wastewater	<b>\$19,602,815</b>	39.12%

Draft

# Capital Improvement Multi-Year Plan

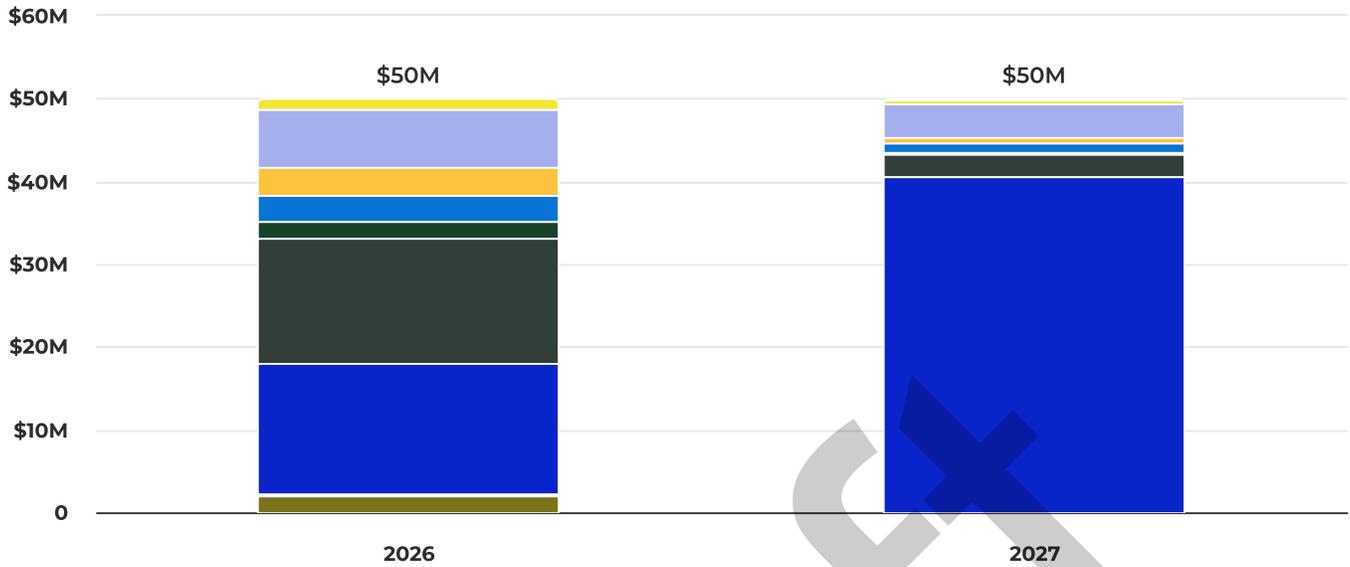
FY26 - FY27 Total Funding Requested by Department



**Funding by Department Totals (all years)**

City Administrator's Office	\$3,525,000	3.52%
Community Development	\$400,000	0.40%
Electric	\$17,665,870	17.65%
Engineering	\$13,642,090	13.63%
Fire	\$260,500	0.26%
Information Technology	\$310,495	0.31%
Police	\$214,500	0.21%
Public Works	\$1,010,000	1.01%
Streets	\$2,596,500	2.59%
Water & Wastewater	\$60,476,815	60.42%

### FY26 - FY27 Total Funding Requested by Source



#### Funding by Source Totals (all years)

235 – Restricted Police Fines	\$54,000	0.05%
240 – PEG Fund	\$30,525	0.03%
410 – General Capital Projects Fund	\$2,026,500	2.02%
415 – Infrastructure Capital Projects Fund	\$10,848,380	10.84%
425 – TIF #2 Fund	\$4,223,005	4.22%
426 – TIF #3 Fund	\$4,094,815	4.09%
430 – Capital Equipment Fund	\$2,192,390	2.19%
620 – Electric Fund	\$17,854,175	17.84%
630 – Water/Wastewater Fund	\$56,617,980	56.56%
659 – Cemetery Fund	\$60,000	0.06%
660 – Commuter Parking Fund	\$2,100,000	2.10%

### FY26 - FY27 Capital Cost Breakdown

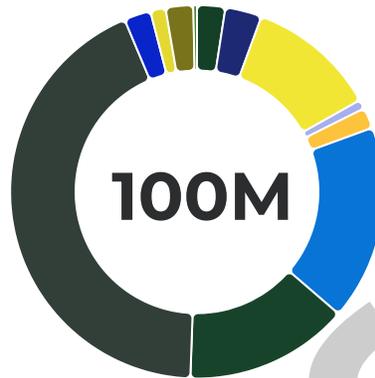


#### Capital Cost Totals (all years)

Capital Costs	\$100,101,770	100.00%
Operational Costs	\$0	0.00%

# Capital Improvement Plan - Project Types

FY26 - FY27 Capital Costs By Project Type



●	810 – Buildings & Improvements	\$2,455,000	2.45%
●	815.05 – Improvements Other Than Buildings - Other	\$3,167,500	3.16%
●	815.10 – Improvements Other Than Buildings - Streets	\$11,232,090	11.22%
●	815.15 – Improvements Other Than Buildings - Storm Sewers	\$800,000	0.80%
●	815.20 – Improvements Other Than Buildings - Culverts	\$1,800,000	1.80%
●	815.25 – Improvements Other Than Buildings - Electric System	\$16,920,870	16.90%
●	815.30 – Improvements Other Than Building - Water System	\$14,252,010	14.24%
●	815.35 – Improvements Other Than Buildings - Sewer System	\$43,149,805	43.11%
●	815.40 – Improvements Other Than Buildings - Parking Lots	\$2,310,000	2.31%
●	820 – Machinery & Equipment	\$1,322,000	1.32%
●	825 – Vehicles	\$2,382,000	2.38%
●	835 – Computers and Related Equipment	\$310,495	0.31%

## 810 – Buildings & Improvements

Project No. / Category	FY2026	FY2027	Total
810 City Wide Facility Repairs	\$1,000,000	\$1,000,000	\$2,000,000
810 Green Initiative - PW LED Lighting	\$5,000	\$5,000	\$10,000
810 Public Works Team Goals	\$45,000	\$45,000	\$90,000
810 Wastewater Treatment Plant Exterior Lighting Replacement	\$30,000	\$0	\$30,000
810 Water Plant Chemical Room Painting	\$325,000	\$0	\$325,000
<b>Total 810 – Buildings &amp; Improvements</b>	<b>\$1,405,000</b>	<b>\$1,050,000</b>	<b>\$2,455,000</b>

## 815.05 – Improvements Other Than Buildings - Other



Project No. / Category	FY2026	FY2027	Total
815.05 Abandon Waste Oil Tank	\$20,000	\$0	\$20,000
815.05 Annual Sidewalk Improvement Program	\$100,000	\$100,000	\$200,000
815.05 Annual Streetscape & Median Maintenance Program	\$25,000	\$25,000	\$50,000
815.05 Annual Tree Maintenance Program	\$60,000	\$60,000	\$120,000
815.05 Annual Tree Replacement Program	\$216,000	\$180,000	\$396,000
815.05 Comprehensive Plan & Unified Development Ordinance	\$400,000	\$0	\$400,000
815.05 Design Engineering	\$170,000	\$40,000	\$210,000
815.05 Fire Station 1 & 2 Replacement Doors	\$12,000	\$0	\$12,000
815.05 Fire Station 1 & 2 Water Bottle Filling Stations	\$7,000	\$0	\$7,000
815.05 Fire Station 1 Apparatus Door Window Replacement	\$7,500	\$0	\$7,500
815.05 Oakhill Columbarium	\$60,000	\$0	\$60,000
815.05 Randall Road Median Landscape Upgrade	\$30,000	\$0	\$30,000
815.05 Route 31 Phase I Sidewalk Study	\$120,000	\$200,000	\$320,000
815.05 Sanitary Sewer River Crossing Construction Engineering	\$425,000	\$560,000	\$985,000
815.05 South 1st Street Retaining Wall	\$350,000	\$0	\$350,000
<b>Total 815.05 – Improvements Other Than Buildings - Other</b>	<b>\$2,002,500</b>	<b>\$1,165,000</b>	<b>\$3,167,500</b>

### 815.10 – Improvements Other Than Buildings - Streets

Project No. / Category	FY2026	FY2027	Total
815.10 Annual Pavement Markings Program	\$100,000	\$100,000	\$200,000
815.10 Annual Roadway Infrastructure Program	\$2,000,000	\$2,000,000	\$4,000,000
815.10 East State Street - Construction	\$4,024,390	\$2,537,700	\$6,562,090
815.10 Kautz Road (Longest Drive to Commerce Drive) Reconstruction	\$200,000	\$0	\$200,000
815.10 Parking Lot Development Plans	\$25,000	\$0	\$25,000
815.10 South Street Phase I Engineering	\$245,000	\$0	\$245,000
<b>Total 815.10 – Improvements Other Than Buildings - Streets</b>	<b>\$6,594,390</b>	<b>\$4,637,700</b>	<b>\$11,232,090</b>

### 815.15 – Improvements Other Than Buildings - Storm Sewers

Project No. / Category	FY2026	FY2027	Total
815.15 Annual Storm Sewer Maintenance Program	\$150,000	\$150,000	\$300,000
815.15 Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	\$100,000	\$100,000	\$200,000
815.15 Storm Sewer Infrastructure Rehabilitation Program	\$150,000	\$150,000	\$300,000



Project No. / Category	FY2026	FY2027	Total
<b>Total 815.15 – Improvements Other Than Buildings - Storm Sewers</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$800,000</b>

### 815.20 – Improvements Other Than Buildings - Culverts

Project No. / Category	FY2026	FY2027	Total
815.20      State Street Bridge Railing Replacement	\$1,800,000	\$0	\$1,800,000
<b>Total 815.20 – Improvements Other Than Buildings - Culverts</b>	<b>\$1,800,000</b>	<b>\$0</b>	<b>\$1,800,000</b>

### 815.25 – Improvements Other Than Buildings - Electric System

Project No. / Category	FY2026	FY2027	Total
815.25      Annual Electric Generation Equipment	\$100,000	\$100,000	\$200,000
815.25      Annual Line Supplies	\$560,000	\$560,000	\$1,120,000
815.25      East State Street - Concrete Vault Lid	\$40,000	\$0	\$40,000
815.25      East State Street- Lighting	\$432,815	\$233,055	\$665,870
815.25      Electric Meter Replacement	\$10,000	\$10,000	\$20,000
815.25      Geneva Business Park III and Old Kirk Rd Construction	\$255,000	\$0	\$255,000
815.25      Kautz Rd Substation	\$745,000	\$0	\$745,000
815.25      LED Street Light Stock	\$100,000	\$100,000	\$200,000
815.25      Pole Storage and Wire Reel Storage	\$150,000	\$0	\$150,000
815.25      Remote Racking Equipment for Substations	\$115,000	\$0	\$115,000
815.25      SEMP Underground Feeders	\$10,310,000	\$0	\$10,310,000
815.25      Substation Improvements	\$100,000	\$100,000	\$200,000
815.25      Three-Phase Transformer Replacement	\$700,000	\$0	\$700,000
815.25      Underground Cable Replacement	\$1,000,000	\$1,000,000	\$2,000,000
815.25      Voltage Conversion	\$100,000	\$100,000	\$200,000
<b>Total 815.25 – Improvements Other Than Buildings - Electric System</b>	<b>\$14,717,815</b>	<b>\$2,203,055</b>	<b>\$16,920,870</b>

### 815.30 – Improvements Other Than Building - Water System

Project No. / Category	FY2026	FY2027	Total
815.30      East State Street - Water Main	\$2,361,010	\$0	\$2,361,010
815.30      Fire Hydrant Replacement Program	\$23,000	\$25,000	\$48,000
815.30      Kirk Road Water Tower Painting	\$700,000	\$0	\$700,000
815.30      Lead Service Line Transition Plan Engineering	\$30,000	\$30,000	\$60,000
815.30      Lead Water Service Replacement	\$30,000	\$30,000	\$60,000
815.30      Mainline Water Valve Replacement Program	\$15,000	\$15,000	\$30,000
815.30      New Water Treatment Plant Reservoir	\$800,000	\$1,700,000	\$2,500,000
815.30      Reverse Osmosis Membrane Filter Replacement	\$185,000	\$205,000	\$390,000

Project No. / Category	FY2026	FY2027	Total
815.30 Sand Filter Manway Hatches Replacement	\$18,000	\$20,000	\$38,000
815.30 Water Main Infrastructure Replacement	\$3,660,000	\$1,760,000	\$5,420,000
815.30 Water Main Replacement Construction Engineering	\$310,000	\$160,000	\$470,000
815.30 Water Main Replacement Construction Engineering - Delnor	\$55,000	\$0	\$55,000
815.30 Water Main Replacement Design Engineering	\$260,000	\$210,000	\$470,000
815.30 Water Main Replacement Division Street	\$1,000,000	\$0	\$1,000,000
815.30 Water Meter Replacement Program	\$50,000	\$50,000	\$100,000
815.30 Water Meters for New Construction Program	\$15,000	\$15,000	\$30,000
815.30 Water System Leak Survey Program	\$35,000	\$35,000	\$70,000
815.30 Water System Model Update	\$0	\$250,000	\$250,000
815.30 Well #9 Utility Conversion	\$200,000	\$0	\$200,000
<b>Total 815.30 – Improvements Other Than Building - Water System</b>	<b>\$9,747,010</b>	<b>\$4,505,000</b>	<b>\$14,252,010</b>

### 815.35 – Improvements Other Than Buildings - Sewer System

Project No. / Category	FY2026	FY2027	Total
815.35 East State Street - Sanitary Sewer	\$1,399,805	\$0	\$1,399,805
815.35 Reed Rd. Sanitary Sewer Construction	\$0	\$300,000	\$300,000
815.35 Sanitary Sewer Rehabilitation	\$280,000	\$280,000	\$560,000
815.35 Sanitary Sewer River Crossing Construction	\$6,190,000	\$6,545,000	\$12,735,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	\$40,000	\$40,000	\$80,000
815.35 Wastewater Treatment Plant Outside Concrete Replacement	\$75,000	\$0	\$75,000
815.35 Wastewater Treatment Plant Solids Handling Construction Engineering	\$0	\$1,500,000	\$1,500,000
815.35 WWTP Solids Handling Improvement	\$0	\$26,500,000	\$26,500,000
<b>Total 815.35 – Improvements Other Than Buildings - Sewer System</b>	<b>\$7,984,805</b>	<b>\$35,165,000</b>	<b>\$43,149,805</b>

### 815.40 – Improvements Other Than Buildings - Parking Lots

Project No. / Category	FY2026	FY2027	Total
815.40 Four Union Pacific Parking Lots	\$1,500,000	\$0	\$1,500,000
815.40 Hamilton Street Parking Lot	\$350,000	\$0	\$350,000
815.40 Public Works Employee Parking Lot Repair	\$210,000	\$0	\$210,000
815.40 Traffic Topping Resurfacing Project for the 3rd Street Commuter Parking Lot	\$250,000	\$0	\$250,000



Project No. / Category	FY2026	FY2027	Total
<b>Total 815.40 – Improvements Other Than Buildings - Parking Lots</b>	<b>\$2,310,000</b>	<b>\$0</b>	<b>\$2,310,000</b>

## 820 – Machinery & Equipment

Project No. / Category	FY2026	FY2027	Total
820 Annual Fire Hose Replacement	\$5,000	\$5,000	\$10,000
820 Annual Small Equipment Replacement	\$30,000	\$30,000	\$60,000
820 Annual Special Teams Equipment Replacement	\$20,000	\$10,000	\$30,000
820 Asphalt Hotbox	\$50,000	\$0	\$50,000
820 ATS Speed Display Unit	\$12,000	\$0	\$12,000
820 Automated External Defibrillators	\$8,000	\$0	\$8,000
820 Backhoe 1112	\$0	\$125,000	\$125,000
820 Breathalyzer	\$20,000	\$0	\$20,000
820 EOC Upgrades	\$10,000	\$0	\$10,000
820 Hurst eDraulic Equipment	\$60,000	\$0	\$60,000
820 Knox Key Vault System	\$17,000	\$0	\$17,000
820 Liberator Max Communication System	\$15,000	\$0	\$15,000
820 Lighting System for Patrol Rifles	\$6,000	\$0	\$6,000
820 Motorola Portable Radio	\$6,500	\$0	\$6,500
820 Night Vision Headgear for SWAT Operators	\$10,000	\$0	\$10,000
820 Personal Protective Equipment (PPE)	\$45,000	\$30,000	\$75,000
820 Replacement of 4-inch Trash Pumps	\$5,500	\$0	\$5,500
820 Replacement of Two Air Compressor Units at the Water Treatment Plant	\$60,000	\$0	\$60,000
820 Replacement Vehicle Rescue Struts	\$20,000	\$0	\$20,000
820 Rescue Utility Saws	\$12,000	\$0	\$12,000
820 Reverse Osmosis Flow Control Units	\$32,500	\$40,000	\$72,500
820 Skid Steer Auger Attachment	\$5,500	\$0	\$5,500
820 Spare Shallow Well Motor	\$55,000	\$0	\$55,000
820 Squad Car Radars	\$10,000	\$0	\$10,000
820 Wastewater Treatment Plant Centrifuge Conveyor Gearbox Replacement	\$6,000	\$0	\$6,000
820 Well #6 MCC Construction	\$150,000	\$0	\$150,000
820 Western Avenue Sanitary Lift Station Pump Replacement	\$60,000	\$0	\$60,000
820 Wheel Loader Replacement G-3054	\$275,000	\$0	\$275,000
820 WTP Filter Actuator Valve Replacement	\$37,000	\$39,000	\$76,000
<b>Total 820 – Machinery &amp; Equipment</b>	<b>\$1,043,000</b>	<b>\$279,000</b>	<b>\$1,322,000</b>

## 825 – Vehicles

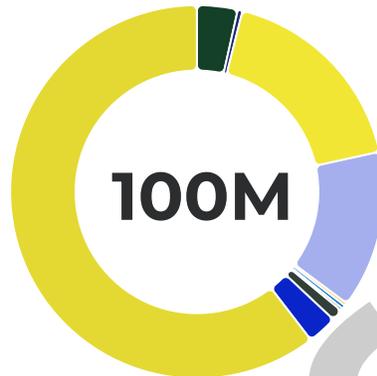


Project No. / Category		FY2026	FY2027	Total
825	1-Ton Dump Truck Replacement 2010	\$0	\$85,000	\$85,000
825	1-Ton Vehicle Replacement G-3040	\$140,000	\$0	\$140,000
825	1-Ton Vehicle Replacement G-3082	\$140,000	\$0	\$140,000
825	2025-Police Interceptor SUV- A	\$71,000	\$0	\$71,000
825	2025-Police Interceptor SUV- B	\$71,000	\$0	\$71,000
825	Bucket Truck 1006	\$300,000	\$0	\$300,000
825	Service Truck 1003	\$0	\$120,000	\$120,000
825	Service Truck 1114	\$0	\$140,000	\$140,000
825	Single Axle Dump Truck with Plow Vehicle Replacement 3043	\$325,000	\$0	\$325,000
825	Single Axle Dump Truck with Plow Vehicle Replacement 3146	\$325,000	\$0	\$325,000
825	Upfit of Single Axle dumps with wing plows and spreaders	\$350,000	\$0	\$350,000
825	Utility Locator Vehicle (#2014)	\$0	\$80,000	\$80,000
825	Utility Locator Vehicle (#2016)	\$80,000	\$0	\$80,000
825	Utility Truck Vehicle Replacement	\$85,000	\$0	\$85,000
825	Water & Sewer Maintenance Service Truck	\$70,000	\$0	\$70,000
<b>Total 825 – Vehicles</b>		<b>\$1,957,000</b>	<b>\$425,000</b>	<b>\$2,382,000</b>
<b>835 – Computers and Related Equipment</b>				
Project No. / Category		FY2026	FY2027	Total
835	Annual Computer Replacements	\$153,460	\$157,035	\$310,495
<b>Total 835 – Computers and Related Equipment</b>		<b>\$153,460</b>	<b>\$157,035</b>	<b>\$310,495</b>



# Capital Improvement Plan - Departments

## FY26 - FY27 Capital Costs by Department



● City Administrator's Office	\$3,525,000	3.52%
● Community Development	\$400,000	0.40%
● Electric	\$17,665,870	17.65%
● Engineering	\$13,642,090	13.63%
● Fire	\$260,500	0.26%
● Information Technology	\$310,495	0.31%
● Police	\$214,500	0.21%
● Public Works	\$1,010,000	1.01%
● Streets	\$2,596,500	2.59%
● Water & Wastewater	\$60,476,815	60.42%

### City Administrator's Office

Project No. / Category	FY2026	FY2027	Total
810 City Wide Facility Repairs	\$1,000,000	\$1,000,000	\$2,000,000
815.40 Four Union Pacific Parking Lots	\$1,500,000	\$0	\$1,500,000
815.10 Parking Lot Development Plans	\$25,000	\$0	\$25,000
<b>Total City Administrator's Office</b>	<b>\$2,525,000</b>	<b>\$1,000,000</b>	<b>\$3,525,000</b>

### Community Development

Project No. / Category	FY2026	FY2027	Total
815.05 Comprehensive Plan & Unified Development Ordinance	\$400,000	\$0	\$400,000
<b>Total Community Development</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$400,000</b>

### Electric

Project No. / Category	FY2026	FY2027	Total
815.25 Annual Electric Generation Equipment	\$100,000	\$100,000	\$200,000
815.25 Annual Line Supplies	\$560,000	\$560,000	\$1,120,000
820 Annual Small Equipment Replacement	\$30,000	\$30,000	\$60,000
820 Backhoe 1112	\$0	\$125,000	\$125,000
825 Bucket Truck 1006	\$300,000	\$0	\$300,000



Project No. / Category	FY2026	FY2027	Total
815.25 East State Street - Concrete Vault Lid	\$40,000	\$0	\$40,000
815.25 East State Street- Lighting	\$432,815	\$233,055	\$665,870
815.25 Electric Meter Replacement	\$10,000	\$10,000	\$20,000
815.25 Geneva Business Park III and Old Kirk Rd Construction	\$255,000	\$0	\$255,000
815.25 Kautz Rd Substation	\$745,000	\$0	\$745,000
815.25 LED Street Light Stock	\$100,000	\$100,000	\$200,000
815.25 Pole Storage and Wire Reel Storage	\$150,000	\$0	\$150,000
815.25 Remote Racking Equipment for Substations	\$115,000	\$0	\$115,000
815.25 SEMP Underground Feeders	\$10,310,000	\$0	\$10,310,000
825 Service Truck 1003	\$0	\$120,000	\$120,000
825 Service Truck 1114	\$0	\$140,000	\$140,000
815.25 Substation Improvements	\$100,000	\$100,000	\$200,000
815.25 Three-Phase Transformer Replacement	\$700,000	\$0	\$700,000
815.25 Underground Cable Replacement	\$1,000,000	\$1,000,000	\$2,000,000
815.25 Voltage Conversion	\$100,000	\$100,000	\$200,000
<b>Total Electric</b>	<b>\$15,047,815</b>	<b>\$2,618,055</b>	<b>\$17,665,870</b>

## Engineering

Project No. / Category	FY2026	FY2027	Total
815.10 Annual Roadway Infrastructure Program	\$2,000,000	\$2,000,000	\$4,000,000
815.05 Annual Sidewalk Improvement Program	\$100,000	\$100,000	\$200,000
815.05 Design Engineering	\$170,000	\$40,000	\$210,000
815.10 East State Street - Construction	\$4,024,390	\$2,537,700	\$6,562,090
815.10 Kautz Road (Longest Drive to Commerce Drive) Reconstruction	\$200,000	\$0	\$200,000
815.05 Route 31 Phase I Sidewalk Study	\$120,000	\$200,000	\$320,000
815.05 South 1st Street Retaining Wall	\$350,000	\$0	\$350,000
815.20 State Street Bridge Railing Replacement	\$1,800,000	\$0	\$1,800,000
<b>Total Engineering</b>	<b>\$8,764,390</b>	<b>\$4,877,700</b>	<b>\$13,642,090</b>

## Fire

Project No. / Category	FY2026	FY2027	Total
820 Annual Fire Hose Replacement	\$5,000	\$5,000	\$10,000
820 Annual Special Teams Equipment Replacement	\$20,000	\$10,000	\$30,000
820 EOC Upgrades	\$10,000	\$0	\$10,000
815.05 Fire Station 1 & 2 Replacement Doors	\$12,000	\$0	\$12,000
815.05 Fire Station 1 & 2 Water Bottle Filling Stations	\$7,000	\$0	\$7,000
815.05 Fire Station 1 Apparatus Door Window Replacement	\$7,500	\$0	\$7,500
820 Hurst eDraulic Equipment	\$60,000	\$0	\$60,000
820 Knox Key Vault System	\$17,000	\$0	\$17,000



Project No. / Category	FY2026	FY2027	Total
820 Personal Protective Equipment (PPE)	\$45,000	\$30,000	\$75,000
820 Replacement Vehicle Rescue Struts	\$20,000	\$0	\$20,000
820 Rescue Utility Saws	\$12,000	\$0	\$12,000
<b>Total Fire</b>	<b>\$215,500</b>	<b>\$45,000</b>	<b>\$260,500</b>

### Information Technology

Project No. / Category	FY2026	FY2027	Total
835 Annual Computer Replacements	\$153,460	\$157,035	\$310,495
<b>Total Information Technology</b>	<b>\$153,460</b>	<b>\$157,035</b>	<b>\$310,495</b>

### Police

Project No. / Category	FY2026	FY2027	Total
825 2025-Police Interceptor SUV- A	\$71,000	\$0	\$71,000
825 2025-Police Interceptor SUV- B	\$71,000	\$0	\$71,000
820 ATS Speed Display Unit	\$12,000	\$0	\$12,000
820 Automated External Defibrillators	\$8,000	\$0	\$8,000
820 Breathalyzer	\$20,000	\$0	\$20,000
820 Lighting System for Patrol Rifles	\$6,000	\$0	\$6,000
820 Motorola Portable Radio	\$6,500	\$0	\$6,500
820 Night Vision Headgear for SWAT Operators	\$10,000	\$0	\$10,000
820 Squad Car Radars	\$10,000	\$0	\$10,000
<b>Total Police</b>	<b>\$214,500</b>	<b>\$0</b>	<b>\$214,500</b>

### Public Works

Project No. / Category	FY2026	FY2027	Total
825 1-Ton Vehicle Replacement G-3040	\$140,000	\$0	\$140,000
825 1-Ton Vehicle Replacement G-3082	\$140,000	\$0	\$140,000
810 Green Initiative - PW LED Lighting	\$5,000	\$5,000	\$10,000
815.05 Oakhill Columbarium	\$60,000	\$0	\$60,000
810 Public Works Team Goals	\$45,000	\$45,000	\$90,000
825 Single Axle Dump Truck with Plow Vehicle Replacement 3043	\$325,000	\$0	\$325,000
815.10 South Street Phase I Engineering	\$245,000	\$0	\$245,000
<b>Total Public Works</b>	<b>\$960,000</b>	<b>\$50,000</b>	<b>\$1,010,000</b>

### Streets

Project No. / Category	FY2026	FY2027	Total
815.05 Abandon Waste Oil Tank	\$20,000	\$0	\$20,000
815.10 Annual Pavement Markings Program	\$100,000	\$100,000	\$200,000
815.05 Annual Streetscape & Median Maintenance Program	\$25,000	\$25,000	\$50,000

<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
815.05 Annual Tree Maintenance Program	\$60,000	\$60,000	\$120,000
815.05 Annual Tree Replacement Program	\$216,000	\$180,000	\$396,000
815.40 Hamilton Street Parking Lot	\$350,000	\$0	\$350,000
820 Liberator Max Communication System	\$15,000	\$0	\$15,000
815.40 Public Works Employee Parking Lot Repair	\$210,000	\$0	\$210,000
815.05 Randall Road Median Landscape Upgrade	\$30,000	\$0	\$30,000
825 Single Axle Dump Truck with Plow Vehicle Replacement 3146	\$325,000	\$0	\$325,000
820 Skid Steer Auger Attachment	\$5,500	\$0	\$5,500
815.40 Traffic Topping Resurfacing Project for the 3rd Street Commuter Parking Lot	\$250,000	\$0	\$250,000
825 Upfit of Single Axle dumps with wing plows and spreaders	\$350,000	\$0	\$350,000
820 Wheel Loader Replacement G-3054	\$275,000	\$0	\$275,000
<b>Total Streets</b>	<b>\$2,231,500</b>	<b>\$365,000</b>	<b>\$2,596,500</b>

### Water & Wastewater

<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
825 1-Ton Dump Truck Replacement 2010	\$0	\$85,000	\$85,000
815.15 Annual Storm Sewer Maintenance Program	\$150,000	\$150,000	\$300,000
820 Asphalt Hotbox	\$50,000	\$0	\$50,000
815.35 East State Street - Sanitary Sewer	\$1,399,805	\$0	\$1,399,805
815.30 East State Street - Water Main	\$2,361,010	\$0	\$2,361,010
815.30 Fire Hydrant Replacement Program	\$23,000	\$25,000	\$48,000
815.30 Kirk Road Water Tower Painting	\$700,000	\$0	\$700,000
815.30 Lead Service Line Transition Plan Engineering	\$30,000	\$30,000	\$60,000
815.30 Lead Water Service Replacement	\$30,000	\$30,000	\$60,000
815.30 Mainline Water Valve Replacement Program	\$15,000	\$15,000	\$30,000
815.30 New Water Treatment Plant Reservoir	\$800,000	\$1,700,000	\$2,500,000
815.35 Reed Rd. Sanitary Sewer Construction	\$0	\$300,000	\$300,000
820 Replacement of 4-inch Trash Pumps	\$5,500	\$0	\$5,500
820 Replacement of Two Air Compressor Units at the Water Treatment Plant	\$60,000	\$0	\$60,000
820 Reverse Osmosis Flow Control Units	\$32,500	\$40,000	\$72,500
815.30 Reverse Osmosis Membrane Filter Replacement	\$185,000	\$205,000	\$390,000



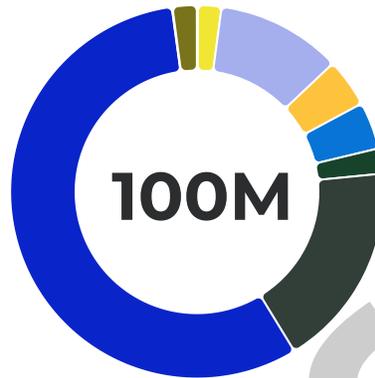
<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
815.30 Sand Filter Manway Hatches Replacement	\$18,000	\$20,000	\$38,000
815.35 Sanitary Sewer Rehabilitation	\$280,000	\$280,000	\$560,000
815.35 Sanitary Sewer River Crossing Construction	\$6,190,000	\$6,545,000	\$12,735,000
815.05 Sanitary Sewer River Crossing Construction Engineering	\$425,000	\$560,000	\$985,000
820 Spare Shallow Well Motor	\$55,000	\$0	\$55,000
815.15 Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	\$100,000	\$100,000	\$200,000
815.15 Storm Sewer Infrastructure Rehabilitation Program	\$150,000	\$150,000	\$300,000
825 Utility Locator Vehicle (#2014)	\$0	\$80,000	\$80,000
825 Utility Locator Vehicle (#2016)	\$80,000	\$0	\$80,000
825 Utility Truck Vehicle Replacement	\$85,000	\$0	\$85,000
820 Wastewater Treatment Plant Centrifuge Conveyor Gearbox Replacement	\$6,000	\$0	\$6,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	\$40,000	\$40,000	\$80,000
810 Wastewater Treatment Plant Exterior Lighting Replacement	\$30,000	\$0	\$30,000
815.35 Wastewater Treatment Plant Outside Concrete Replacement	\$75,000	\$0	\$75,000
815.35 Wastewater Treatment Plant Solids Handling Construction Engineering	\$0	\$1,500,000	\$1,500,000
825 Water & Sewer Maintenance Service Truck	\$70,000	\$0	\$70,000
815.30 Water Main Infrastructure Replacement	\$3,660,000	\$1,760,000	\$5,420,000
815.30 Water Main Replacement Construction Engineering	\$310,000	\$160,000	\$470,000
815.30 Water Main Replacement Construction Engineering - Delnor	\$55,000	\$0	\$55,000
815.30 Water Main Replacement Design Engineering	\$260,000	\$210,000	\$470,000
815.30 Water Main Replacement Division Street	\$1,000,000	\$0	\$1,000,000
815.30 Water Meter Replacement Program	\$50,000	\$50,000	\$100,000
815.30 Water Meters for New Construction Program	\$15,000	\$15,000	\$30,000
810 Water Plant Chemical Room Painting	\$325,000	\$0	\$325,000
815.30 Water System Leak Survey Program	\$35,000	\$35,000	\$70,000
815.30 Water System Model Update	\$0	\$250,000	\$250,000
820 Well #6 MCC Construction	\$150,000	\$0	\$150,000
815.30 Well #9 Utility Conversion	\$200,000	\$0	\$200,000
820 Western Avenue Sanitary Lift Station Pump Replacement	\$60,000	\$0	\$60,000

<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
820 WTP Filter Actuator Valve Replacement	\$37,000	\$39,000	\$76,000
815.35 WWTP Solids Handling Improvement	\$0	\$26,500,000	\$26,500,000
<b>Total Water &amp; Wastewater</b>	<b>\$19,602,815</b>	<b>\$40,874,000</b>	<b>\$60,476,815</b>

Draft

# Capital Improvement Plan - Expenditures

## FY26 - FY27 Expenditures by Fund



235 – Restricted Police Fines	\$54,000	0.05%
240 – PEG Fund	\$30,525	0.03%
410 – General Capital Projects Fund	\$2,026,500	2.02%
415 – Infrastructure Capital Projects Fund	\$10,848,380	10.84%
425 – TIF #2 Fund	\$4,223,005	4.22%
426 – TIF #3 Fund	\$4,094,815	4.09%
430 – Capital Equipment Fund	\$2,192,390	2.19%
620 – Electric Fund	\$17,854,175	17.84%
630 – Water/Wastewater Fund	\$56,617,980	56.56%
659 – Cemetery Fund	\$60,000	0.06%
660 – Commuter Parking Fund	\$2,100,000	2.10%

### 235 – Restricted Police Fines

Project No. / Category	FY2026	FY2027	Total
820 Automated External Defibrillators	\$8,000	\$0	\$8,000
820 Breathalyzer	\$20,000	\$0	\$20,000
820 Lighting System for Patrol Rifles	\$6,000	\$0	\$6,000
820 Night Vision Headgear for SWAT Operators	\$10,000	\$0	\$10,000
820 Squad Car Radars	\$10,000	\$0	\$10,000
<b>Total 235 – Restricted Police Fines</b>	<b>\$54,000</b>	<b>\$0</b>	<b>\$54,000</b>

### 240 – PEG Fund

Project No. / Category	FY2026	FY2027	Total
835 Annual Computer Replacements	\$0	\$30,525	\$30,525
<b>Total 240 – PEG Fund</b>	<b>\$0</b>	<b>\$30,525</b>	<b>\$30,525</b>

### 410 – General Capital Projects Fund

Project No. / Category	FY2026	FY2027	Total
815.05 Abandon Waste Oil Tank	\$20,000	\$0	\$20,000

Project No. / Category		FY2026	FY2027	Total
810	City Wide Facility Repairs	\$600,000	\$600,000	\$1,200,000
815.05	Comprehensive Plan & Unified Development Ordinance	\$400,000	\$0	\$400,000
815.05	Fire Station 1 & 2 Replacement Doors	\$12,000	\$0	\$12,000
815.05	Fire Station 1 & 2 Water Bottle Filling Stations	\$7,000	\$0	\$7,000
815.05	Fire Station 1 Apparatus Door Window Replacement	\$7,500	\$0	\$7,500
810	Public Works Team Goals	\$15,000	\$15,000	\$30,000
815.05	South 1st Street Retaining Wall	\$350,000	\$0	\$350,000
<b>Total 410 – General Capital Projects Fund</b>		<b>\$1,411,500</b>	<b>\$615,000</b>	<b>\$2,026,500</b>

#### 415 – Infrastructure Capital Projects Fund

Project No. / Category		FY2026	FY2027	Total
815.10	Annual Pavement Markings Program	\$100,000	\$100,000	\$200,000
815.10	Annual Roadway Infrastructure Program	\$2,000,000	\$2,000,000	\$4,000,000
815.05	Annual Sidewalk Improvement Program	\$100,000	\$100,000	\$200,000
815.15	Annual Storm Sewer Maintenance Program	\$150,000	\$150,000	\$300,000
815.05	Annual Streetscape & Median Maintenance Program	\$25,000	\$25,000	\$50,000
815.05	Annual Tree Maintenance Program	\$60,000	\$60,000	\$120,000
815.05	Annual Tree Replacement Program	\$216,000	\$180,000	\$396,000
815.05	Design Engineering	\$170,000	\$40,000	\$210,000
815.10	East State Street - Construction	\$1,395,980	\$786,400	\$2,182,380
815.10	Kautz Road (Longest Drive to Commerce Drive) Reconstruction	\$200,000	\$0	\$200,000
815.10	Parking Lot Development Plans	\$25,000	\$0	\$25,000
815.40	Public Works Employee Parking Lot Repair	\$70,000	\$0	\$70,000
815.05	Randall Road Median Landscape Upgrade	\$30,000	\$0	\$30,000
815.05	Route 31 Phase I Sidewalk Study	\$120,000	\$200,000	\$320,000
815.10	South Street Phase I Engineering	\$245,000	\$0	\$245,000
815.20	State Street Bridge Railing Replacement	\$1,800,000	\$0	\$1,800,000
815.15	Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	\$100,000	\$100,000	\$200,000
815.15	Storm Sewer Infrastructure Rehabilitation Program	\$150,000	\$150,000	\$300,000
<b>Total 415 – Infrastructure Capital Projects Fund</b>		<b>\$6,956,980</b>	<b>\$3,891,400</b>	<b>\$10,848,380</b>

#### 425 – TIF #2 Fund

Project No. / Category		FY2026	FY2027	Total
815.10	East State Street - Construction	\$1,401,075	\$806,670	\$2,207,745



Project No. / Category	FY2026	FY2027	Total
815.35 East State Street - Sanitary Sewer	\$580,735	\$0	\$580,735
815.30 East State Street - Water Main	\$1,202,200	\$0	\$1,202,200
815.25 East State Street- Lighting	\$151,010	\$81,315	\$232,325
<b>Total 425 – TIF #2 Fund</b>	<b>\$3,335,020</b>	<b>\$887,985</b>	<b>\$4,223,005</b>

#### 426 – TIF #3 Fund

Project No. / Category	FY2026	FY2027	Total
815.10 East State Street - Construction	\$1,227,335	\$944,630	\$2,171,965
815.35 East State Street - Sanitary Sewer	\$783,070	\$0	\$783,070
815.30 East State Street - Water Main	\$923,235	\$0	\$923,235
815.25 East State Street- Lighting	\$140,755	\$75,790	\$216,545
<b>Total 426 – TIF #3 Fund</b>	<b>\$3,074,395</b>	<b>\$1,020,420</b>	<b>\$4,094,815</b>

#### 430 – Capital Equipment Fund

Project No. / Category	FY2026	FY2027	Total
825 1-Ton Vehicle Replacement G-3040	\$140,000	\$0	\$140,000
825 1-Ton Vehicle Replacement G-3082	\$140,000	\$0	\$140,000
825 2025-Police Interceptor SUV- A	\$71,000	\$0	\$71,000
825 2025-Police Interceptor SUV- B	\$71,000	\$0	\$71,000
835 Annual Computer Replacements	\$104,990	\$92,400	\$197,390
820 Annual Fire Hose Replacement	\$5,000	\$5,000	\$10,000
820 Annual Special Teams Equipment Replacement	\$20,000	\$10,000	\$30,000
820 Asphalt Hotbox	\$25,000	\$0	\$25,000
820 ATS Speed Display Unit	\$12,000	\$0	\$12,000
820 EOC Upgrades	\$10,000	\$0	\$10,000
820 Hurst eDrualic Equipment	\$60,000	\$0	\$60,000
820 Knox Key Vault System	\$17,000	\$0	\$17,000
820 Liberator Max Communication System	\$15,000	\$0	\$15,000
820 Motorola Portable Radio	\$6,500	\$0	\$6,500
820 Personal Protective Equipment (PPE)	\$45,000	\$30,000	\$75,000
820 Replacement Vehicle Rescue Struts	\$20,000	\$0	\$20,000
820 Rescue Utility Saws	\$12,000	\$0	\$12,000
825 Single Axle Dump Truck with Plow Vehicle Replacement 3043	\$325,000	\$0	\$325,000
825 Single Axle Dump Truck with Plow Vehicle Replacement 3146	\$325,000	\$0	\$325,000
820 Skid Steer Auger Attachment	\$5,500	\$0	\$5,500
825 Upfit of Single Axle dumps with wing plows and spreaders	\$350,000	\$0	\$350,000
820 Wheel Loader Replacement G-3054	\$275,000	\$0	\$275,000
<b>Total 430 – Capital Equipment Fund</b>	<b>\$2,054,990</b>	<b>\$137,400</b>	<b>\$2,192,390</b>

#### 620 – Electric Fund



Project No. / Category	FY2026	FY2027	Total
835 Annual Computer Replacements	\$34,575	\$12,600	\$47,175
815.25 Annual Electric Generation Equipment	\$100,000	\$100,000	\$200,000
815.25 Annual Line Supplies	\$560,000	\$560,000	\$1,120,000
820 Annual Small Equipment Replacement	\$30,000	\$30,000	\$60,000
820 Backhoe 1112	\$0	\$125,000	\$125,000
825 Bucket Truck 1006	\$300,000	\$0	\$300,000
810 City Wide Facility Repairs	\$200,000	\$200,000	\$400,000
815.25 East State Street - Concrete Vault Lid	\$40,000	\$0	\$40,000
815.25 East State Street- Lighting	\$141,050	\$75,950	\$217,000
815.25 Electric Meter Replacement	\$10,000	\$10,000	\$20,000
815.25 Geneva Business Park III and Old Kirk Rd Construction	\$255,000	\$0	\$255,000
810 Green Initiative - PW LED Lighting	\$5,000	\$5,000	\$10,000
815.25 Kautz Rd Substation	\$745,000	\$0	\$745,000
815.25 LED Street Light Stock	\$100,000	\$100,000	\$200,000
815.25 Pole Storage and Wire Reel Storage	\$150,000	\$0	\$150,000
815.40 Public Works Employee Parking Lot Repair	\$70,000	\$0	\$70,000
810 Public Works Team Goals	\$15,000	\$15,000	\$30,000
815.25 Remote Racking Equipment for Substations	\$115,000	\$0	\$115,000
815.25 SEMP Underground Feeders	\$10,310,000	\$0	\$10,310,000
825 Service Truck 1003	\$0	\$120,000	\$120,000
825 Service Truck 1114	\$0	\$140,000	\$140,000
815.25 Substation Improvements	\$100,000	\$100,000	\$200,000
815.25 Three-Phase Transformer Replacement	\$700,000	\$0	\$700,000
815.25 Underground Cable Replacement	\$1,000,000	\$1,000,000	\$2,000,000
825 Utility Locator Vehicle (#2014)	\$0	\$40,000	\$40,000
825 Utility Locator Vehicle (#2016)	\$40,000	\$0	\$40,000
815.25 Voltage Conversion	\$100,000	\$100,000	\$200,000
<b>Total 620 – Electric Fund</b>	<b>\$15,120,625</b>	<b>\$2,733,550</b>	<b>\$17,854,175</b>

### 630 – Water/Wastewater Fund

Project No. / Category	FY2026	FY2027	Total
825 1-Ton Dump Truck Replacement 2010	\$0	\$85,000	\$85,000
835 Annual Computer Replacements	\$13,895	\$21,510	\$35,405
820 Asphalt Hotbox	\$25,000	\$0	\$25,000
810 City Wide Facility Repairs	\$200,000	\$200,000	\$400,000
815.35 East State Street - Sanitary Sewer	\$36,000	\$0	\$36,000
815.30 East State Street - Water Main	\$235,575	\$0	\$235,575
815.30 Fire Hydrant Replacement Program	\$23,000	\$25,000	\$48,000
815.30 Kirk Road Water Tower Painting	\$700,000	\$0	\$700,000



<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
815.30 Lead Service Line Transition Plan Engineering	\$30,000	\$30,000	\$60,000
815.30 Lead Water Service Replacement	\$30,000	\$30,000	\$60,000
815.30 Mainline Water Valve Replacement Program	\$15,000	\$15,000	\$30,000
815.30 New Water Treatment Plant Reservoir	\$800,000	\$1,700,000	\$2,500,000
815.40 Public Works Employee Parking Lot Repair	\$70,000	\$0	\$70,000
810 Public Works Team Goals	\$15,000	\$15,000	\$30,000
815.35 Reed Rd. Sanitary Sewer Construction	\$0	\$300,000	\$300,000
820 Replacement of 4-inch Trash Pumps	\$5,500	\$0	\$5,500
820 Replacement of Two Air Compressor Units at the Water Treatment Plant	\$60,000	\$0	\$60,000
820 Reverse Osmosis Flow Control Units	\$32,500	\$40,000	\$72,500
815.30 Reverse Osmosis Membrane Filter Replacement	\$185,000	\$205,000	\$390,000
815.30 Sand Filter Manway Hatches Replacement	\$18,000	\$20,000	\$38,000
815.35 Sanitary Sewer Rehabilitation	\$280,000	\$280,000	\$560,000
815.35 Sanitary Sewer River Crossing Construction	\$6,190,000	\$6,545,000	\$12,735,000
815.05 Sanitary Sewer River Crossing Construction Engineering	\$425,000	\$560,000	\$985,000
820 Spare Shallow Well Motor	\$55,000	\$0	\$55,000
825 Utility Locator Vehicle (#2014)	\$0	\$40,000	\$40,000
825 Utility Locator Vehicle (#2016)	\$40,000	\$0	\$40,000
825 Utility Truck Vehicle Replacement	\$85,000	\$0	\$85,000
820 Wastewater Treatment Plant Centrifuge Conveyor Gearbox Replacement	\$6,000	\$0	\$6,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	\$40,000	\$40,000	\$80,000
810 Wastewater Treatment Plant Exterior Lighting Replacement	\$30,000	\$0	\$30,000
815.35 Wastewater Treatment Plant Outside Concrete Replacement	\$75,000	\$0	\$75,000
815.35 Wastewater Treatment Plant Solids Handling Construction Engineering	\$0	\$1,500,000	\$1,500,000
825 Water & Sewer Maintenance Service Truck	\$70,000	\$0	\$70,000
815.30 Water Main Infrastructure Replacement	\$3,660,000	\$1,760,000	\$5,420,000
815.30 Water Main Replacement Construction Engineering	\$310,000	\$160,000	\$470,000
815.30 Water Main Replacement Construction Engineering - Delnor	\$55,000	\$0	\$55,000

<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
815.30 Water Main Replacement Design Engineering	\$260,000	\$210,000	\$470,000
815.30 Water Main Replacement Division Street	\$1,000,000	\$0	\$1,000,000
815.30 Water Meter Replacement Program	\$50,000	\$50,000	\$100,000
815.30 Water Meters for New Construction Program	\$15,000	\$15,000	\$30,000
810 Water Plant Chemical Room Painting	\$325,000	\$0	\$325,000
815.30 Water System Leak Survey Program	\$35,000	\$35,000	\$70,000
815.30 Water System Model Update	\$0	\$250,000	\$250,000
820 Well #6 MCC Construction	\$150,000	\$0	\$150,000
815.30 Well #9 Utility Conversion	\$200,000	\$0	\$200,000
820 Western Avenue Sanitary Lift Station Pump Replacement	\$60,000	\$0	\$60,000
820 WTP Filter Actuator Valve Replacement	\$37,000	\$39,000	\$76,000
815.35 WWTP Solids Handling Improvement	\$0	\$26,500,000	\$26,500,000
<b>Total 630 – Water/Wastewater Fund</b>	<b>\$15,947,470</b>	<b>\$40,670,510</b>	<b>\$56,617,980</b>

**659 – Cemetery Fund**

<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
815.05 Oakhill Columbarium	\$60,000	\$0	\$60,000
<b>Total 659 – Cemetery Fund</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>

**660 – Commuter Parking Fund**

<b>Project No. / Category</b>	<b>FY2026</b>	<b>FY2027</b>	<b>Total</b>
815.40 Four Union Pacific Parking Lots	\$1,500,000	\$0	\$1,500,000
815.40 Hamilton Street Parking Lot	\$350,000	\$0	\$350,000
815.40 Traffic Topping Resurfacing Project for the 3rd Street Commuter Parking Lot	\$250,000	\$0	\$250,000
<b>Total 660 – Commuter Parking Fund</b>	<b>\$2,100,000</b>	<b>\$0</b>	<b>\$2,100,000</b>



# 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:

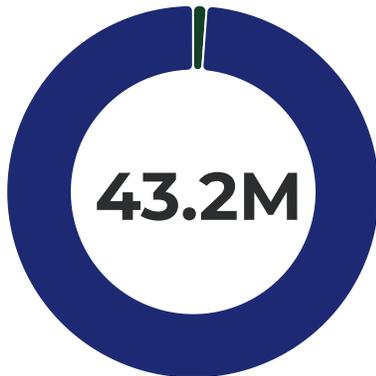
- Management staff and elected officials conservatively project the revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including the interest costs of financing.
- The use of long-term borrowing 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.

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# Debt Service Payment By Fund

## Debt By Fund

## Total Debt



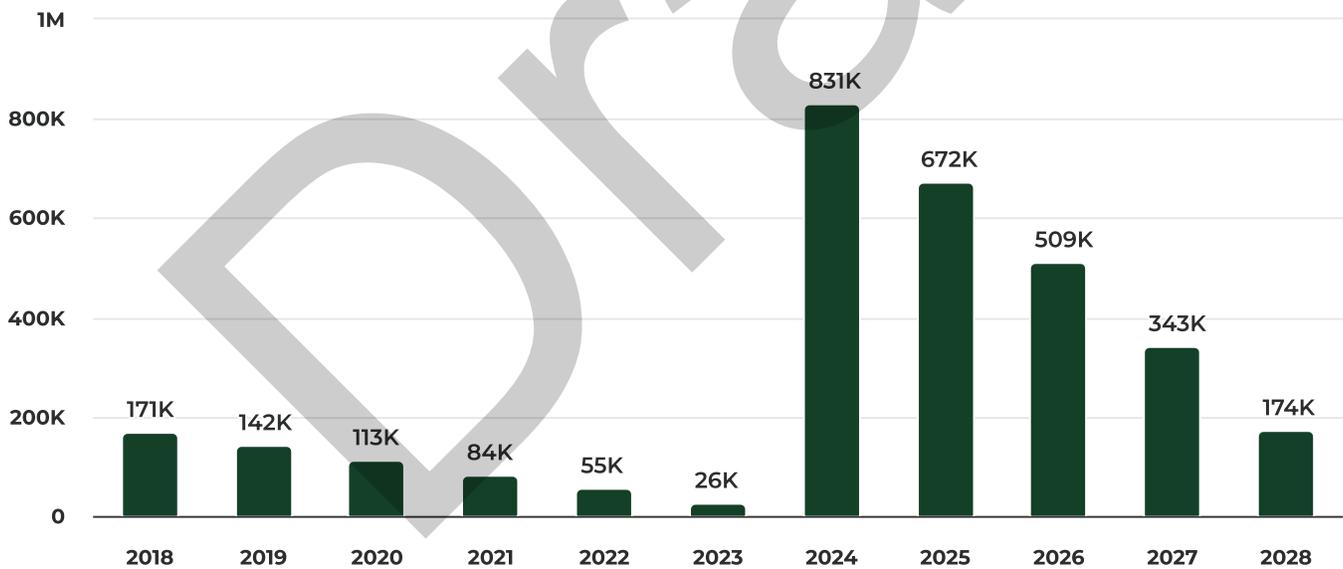
- Governmental Funds **\$509,476** 1.18%
- Proprietary Funds **\$42,653,750** 98.82%

**\$43,163,226**

-\$2,410,701 (-5.29% vs. FY25)

Fund Name	FY2025	FY2026	% Change	\$ Change
Governmental Funds	\$671,882.00	\$509,476.00	-24.17%	-\$162,406.00
Proprietary Funds	\$44,902,105.00	\$42,653,750.00	-5.01%	-\$2,248,355.00
<b>Total Debt</b>	<b>\$45,573,987.00</b>	<b>\$43,163,226.00</b>	<b>-5.29%</b>	<b>-\$2,410,761.00</b>

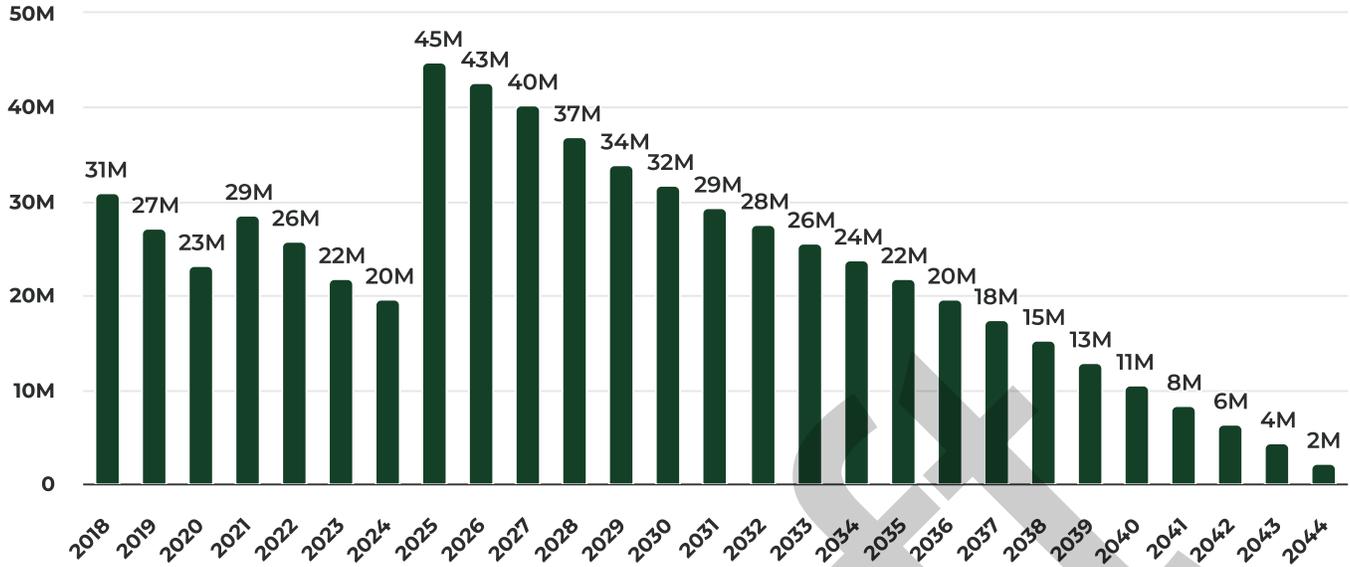
## Governmental Funds



Fund Name	FY2025	FY2026	% Change	\$ Change
Special Revenue Funds	\$0.00	\$0.00		\$0.00
Capital Projects Funds	\$671,882.00	\$509,476.00	-24.17%	-\$162,406.00
<b>Total Debt</b>	<b>\$671,882.00</b>	<b>\$509,476.00</b>	<b>-24.17%</b>	<b>-\$162,406.00</b>



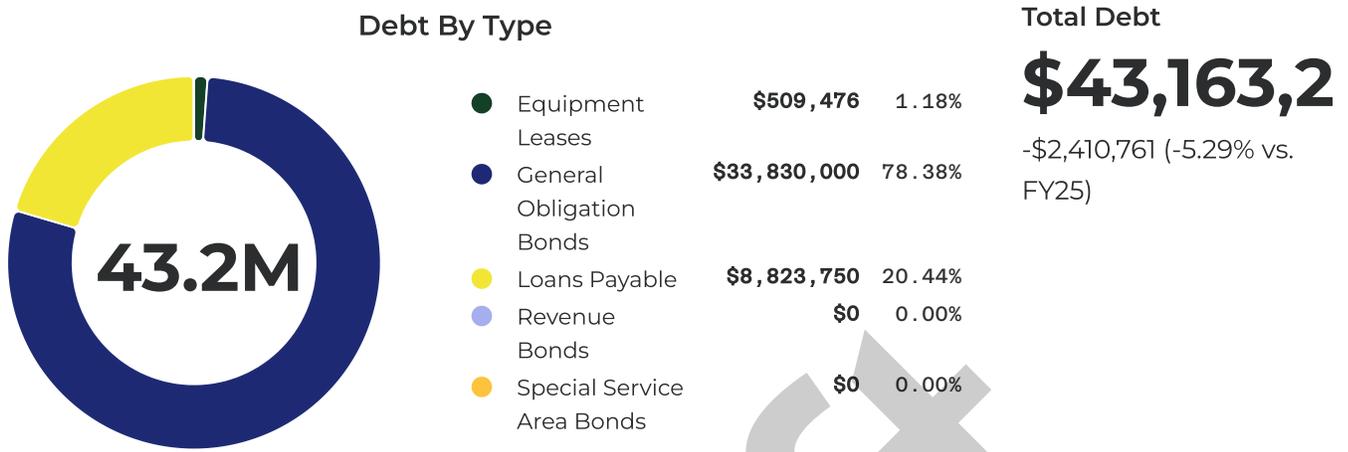
## Proprietary Funds



Fund Name	FY2025	FY2026	% Change	\$ Change
Enterprise Funds	\$44,902,105.00	\$42,653,750.00	-5.01%	-\$2,248,355.00
<b>Total Debt</b>	<b>\$44,902,105.00</b>	<b>\$42,653,750.00</b>	<b>-5.01%</b>	<b>-\$2,248,355.00</b>



# Debt By Type



**Total Debt**  
**\$43,163,2**  
 -\$2,410,761 (-5.29% vs. FY25)

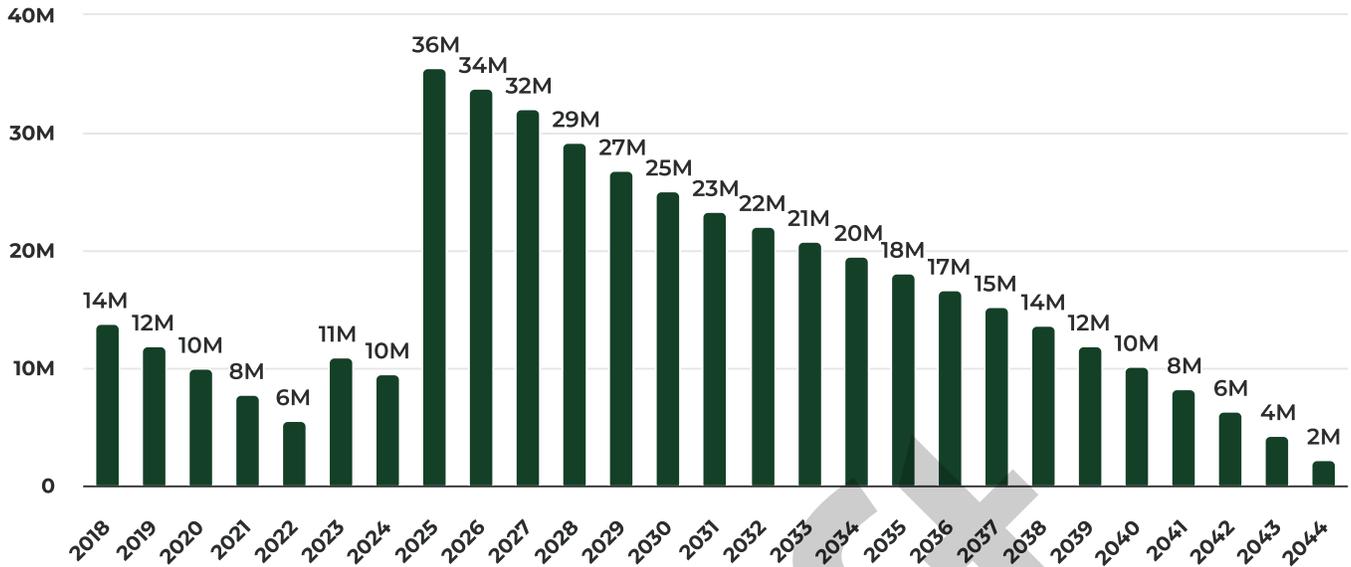
Fund Name	FY2025	FY2026
General Obligation Bonds	\$35,540,000	\$33,830,000
Special Service Area Bonds	-	-
Revenue Bonds	-	-
Loans Payable	\$9,362,105	\$8,823,750
Equipment Leases	\$671,882	\$509,476
<b>Total Debt</b>	<b>\$45,573,987</b>	<b>\$43,163,226</b>

## 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 (04/30/25)	Principal Payments FY 2026
2021 Refunding Bonds	Water/Wastewater	02-01-2030	\$10,885,000	\$6,215,000	\$1,765,000
2024 Alternate GO Bonds	Electric	02-01-2044	\$27,615,000	\$27,615,000	\$ -
<b>Total General Obligation Bonds</b>			<b>\$35,540,000</b>		<b>\$1,765,000</b>



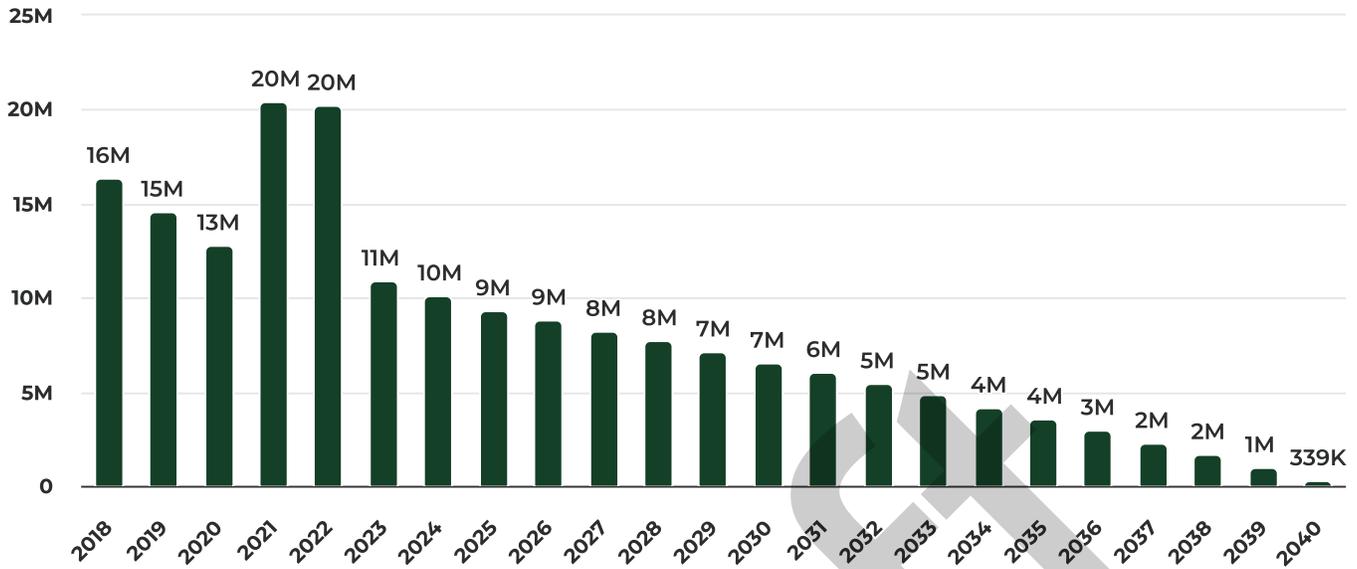


Fund Name	FY2025	FY2026	% Change	\$ Change
2011 Refunding Bonds	-	-	-	-
2012B Refunding Bonds	-	-	-	-
2013 Refunding Bonds	-	-	-	-
2014 Refunding Bonds	-	-	-	-
2021 Refunding Bonds	\$7,925,000.00	\$6,215,000.00	-21.58%	-\$1,710,000.00
2024 Electric Alternate Revenue	\$27,615,000.00	\$27,615,000.00	0.00%	-
<b>Total Debt</b>	<b>\$35,540,000.00</b>	<b>\$33,830,000.00</b>	<b>-4.81%</b>	<b>-\$1,710,000.00</b>

## 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 (04/30/25)	Principal Payments FY 2026
IEPA Loan (L17-5415)	Water/Wastewater	06-20-2039	\$11,626,046	\$8,823,750	\$546,786
Total Notes Payable				\$8,823,750	\$546,786



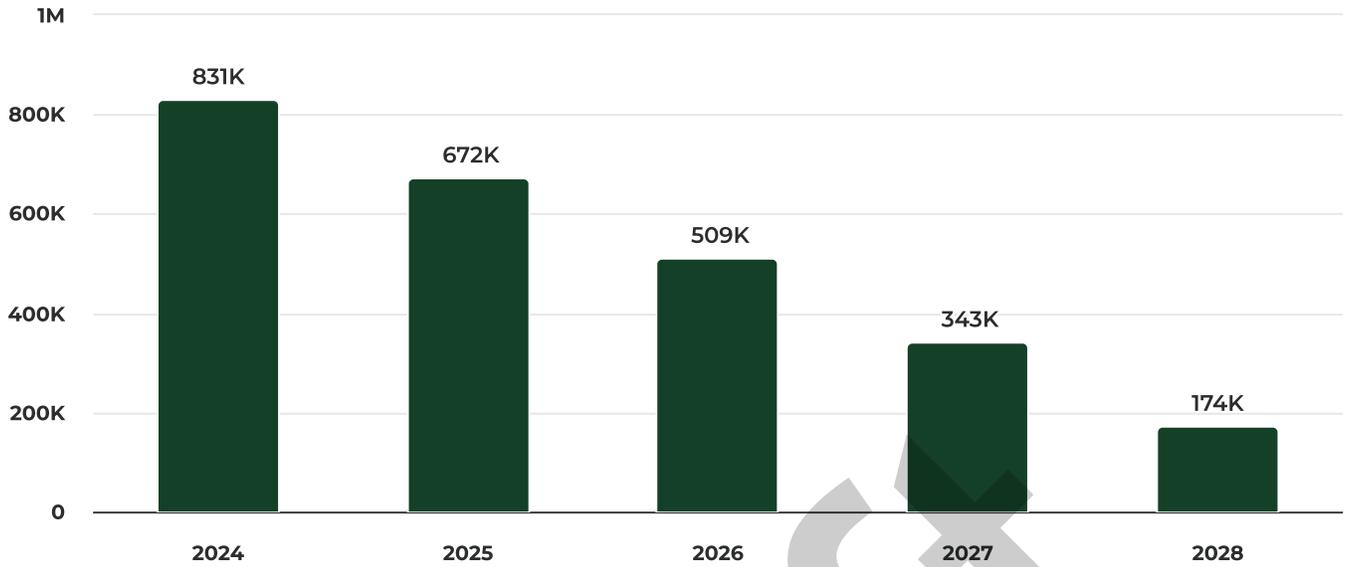
Fund Name	FY2025	FY2026	% Change	\$ Change
IEPA Loan (L17-0986)	-	-	-	-
IEPA Loan (L17-1854)	-	-	-	-
IEPA Loan (L17-2330)	-	-	-	-
IEPA Loan (L17-2851)	-	-	-	-
IEPA Loan (L17-2104)	-	-	-	-
IEPA Loan (L17-5415)	\$9,362,105	\$8,823,750	-5.75%	-\$538,355
<b>Total Debt</b>	<b>\$9,362,105</b>	<b>\$8,823,750</b>	<b>-5.75%</b>	<b>-\$538,355</b>

### 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 (04/30/25)	Principal Payments FY 2026
PNC/Pierce Lease	Capital Equipment	08-08-2028	\$1,136,599	\$509,476	\$166,060
Total Equipment Leases				\$509,476	\$166,060,





Fund Name	FY2025	FY2026	% Change	\$ Change
PNC/Pierce Lease	\$671,882.00	\$509,476.00	-24.17%	-\$162,406.00
<b>Total Debt</b>	<b>\$671,882.00</b>	<b>\$509,476.00</b>	<b>-24.17%</b>	<b>-\$162,406.00</b>

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# Supplemental Information



# Geneva Quick Facts

<b>Age and Sex</b>	
Under Age of 18	24.20%
Persons 65 Years and Over	17.10%
<b>Education</b>	
High School Grad or higher	96.40%
Bachelor's degree or higher	63.80%
<b>Families &amp; Living Arrangement:</b>	
Persons Per Household	2.59
Households	8,199
<b>Health</b>	
Persons without Health Insurance	3.60%
<b>Housing</b>	
Median Housing Price	\$415,800
<b>Income &amp; Poverty</b>	
Median Household Income	\$136,621
Per Capita Income	\$70,240
Persons in Poverty	2.50%
<b>Population Characteristics</b>	
Veterans	764

**Source:**

US Census Bureau Internet site, Quick Facts;  
2023 American Community from U.S. Census  
Bureau Internet site;

## 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 (2024)

## Principal Employers

City of Geneva, Illinois

Name of Employer	2024	
	Employees	Rank
Northwestern Medicine Delnor Community Hospital	1,478	1
Geneva Community Unit School District 304	639	2
Hearthside Food Solutions	425	3
Kane County Government	385	4
General Mills	360	5
Clarios, LLC	320	6
Burgess Norton	257	7
McCormick FONA International Inc	250	8
Northern Illinois Food Bank	174	9
City of Geneva	155	10
On-Cor	155	10

Source:

City of Geneva, Economic Development Department

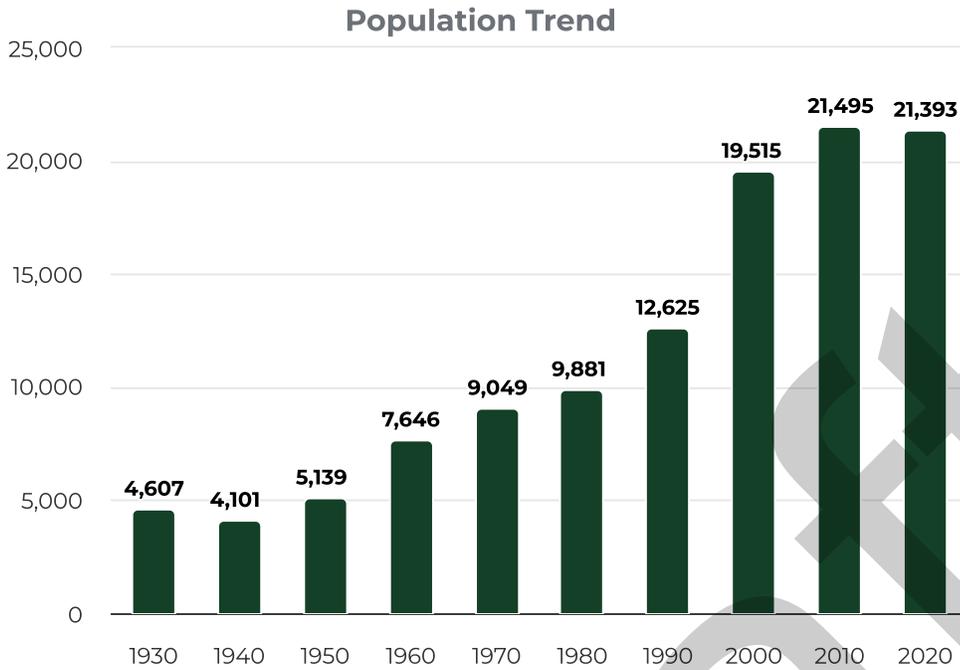
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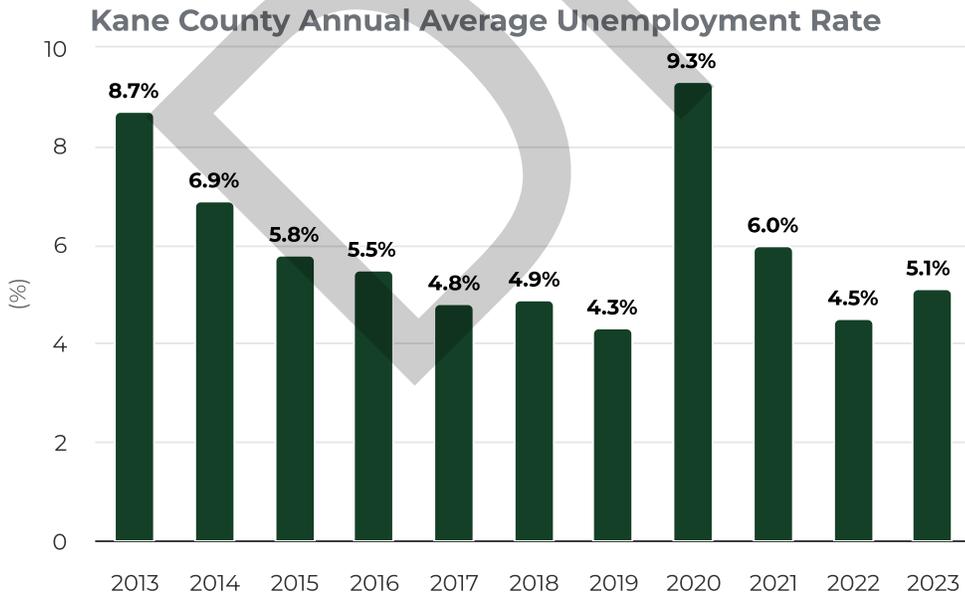
# Population Trend

Source: US Census Bureau

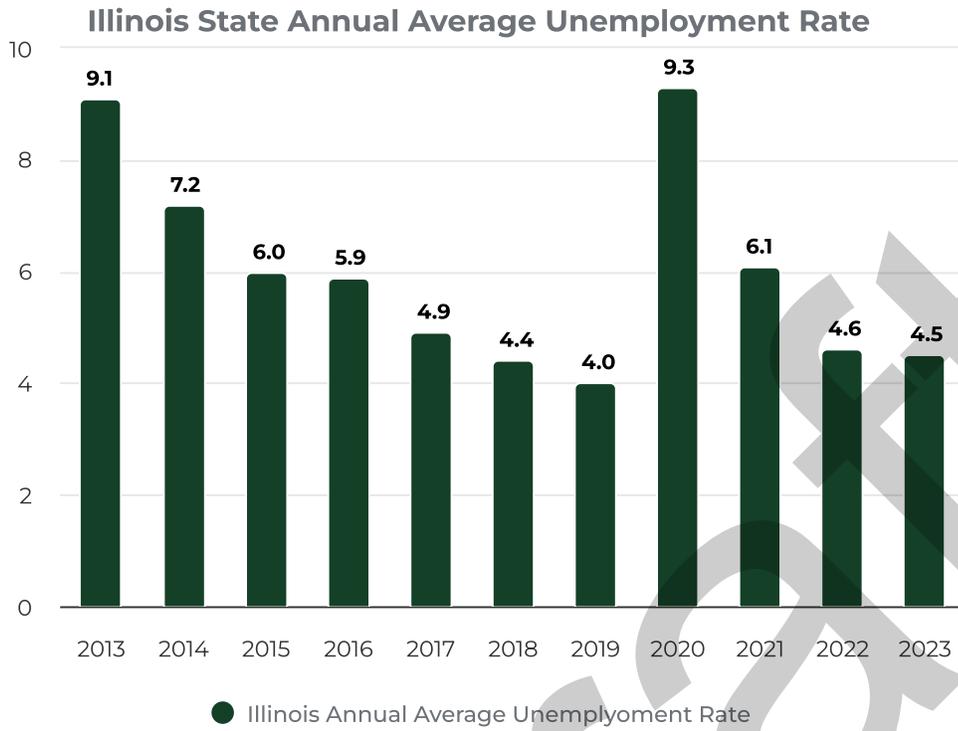


# Kane County Annual Average Unemployment Rate

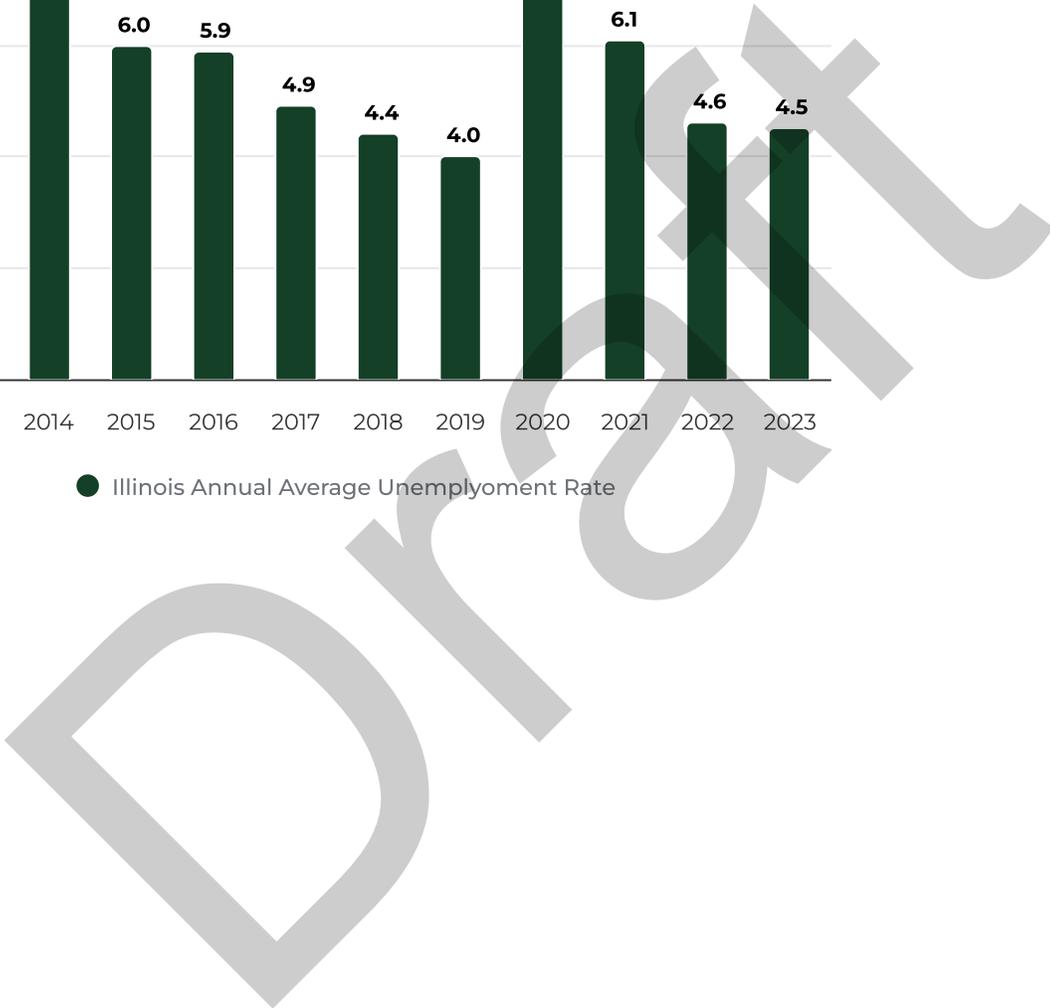
Source: St. Louis Fed Economic Data (FRED), Unemployment Rate in Kane County, IL, Percent, Annual, Not Seasonally Adjusted



# Illinois State Annual Average Unemployment Rate



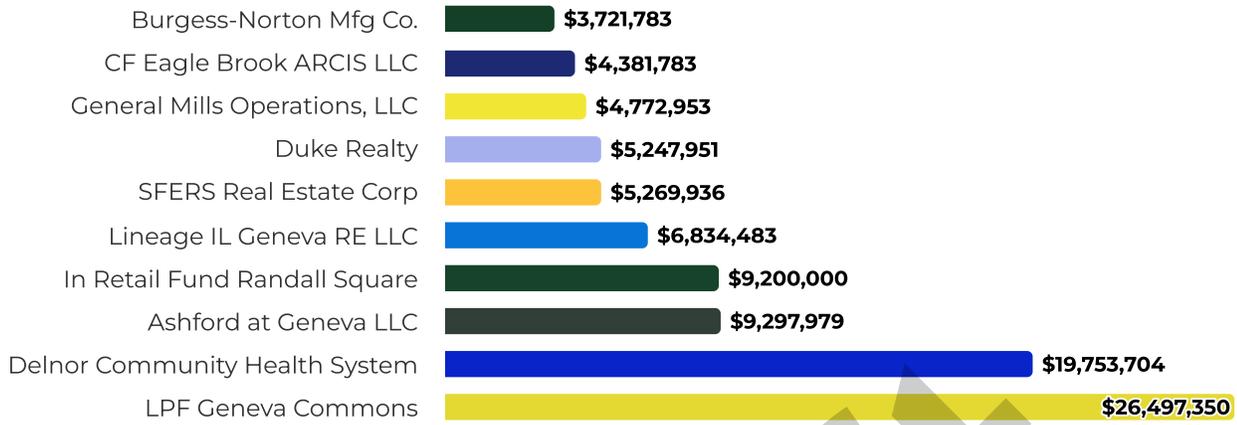
Source: Illinois Department of Employment Security, Not Seasonally Adjusted



# Principal Property Taxpayers (Levy Year 2023)

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%
	<b>Total</b>	<b>\$ 94,977,922</b>	<b>7.63%</b>

### Principal Property Taxpayers



(\$)

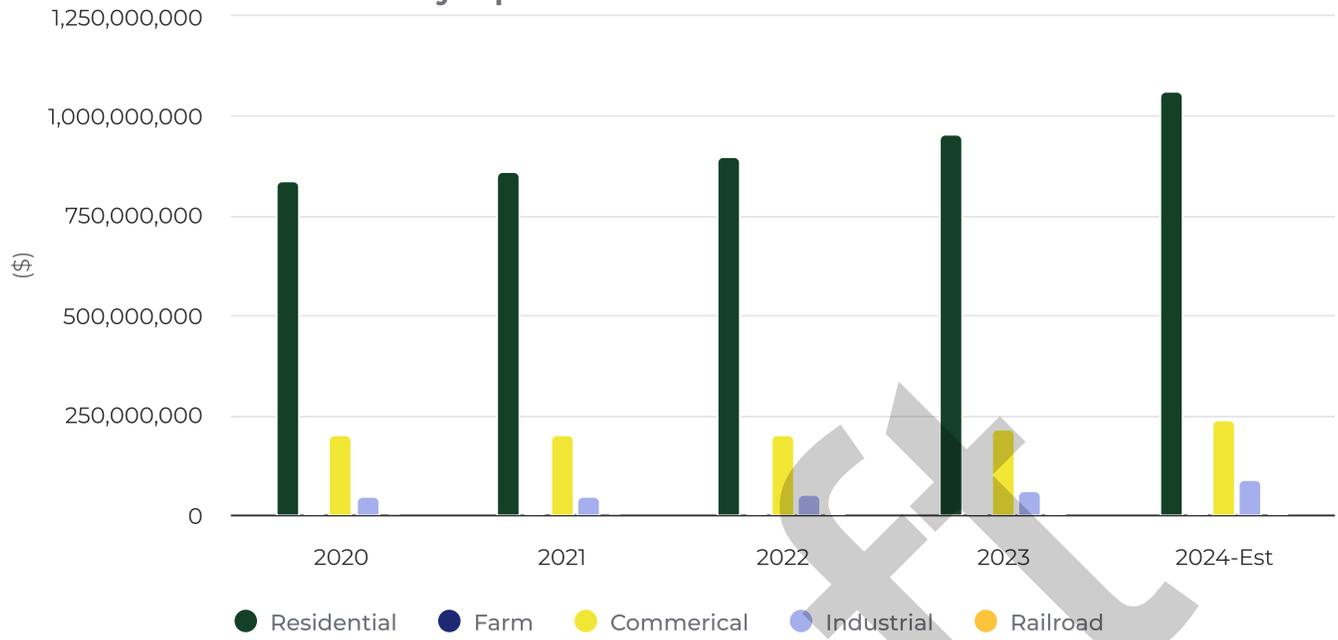
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# City Equalized Assessed Valuations

Property Class	Levy Years				
	2020	2021	2022	2023	2024-Est
Residential	\$835,793,791	\$861,954,153	\$901,063,812	\$954,202,481	\$1,062,346,208
Farm	2,670,084	2,720,647	2,815,047	2,935,384	3,263,845
Commercial	201,091,555	201,926,583	202,258,025	216,895,199	238,476,893
Industrial	48,396,551	49,133,129	50,939,610	61,705,203	86,745,646
Railroad	2,098,452	2,277,527	2,492,091	2,688,760	2,688,760
<b>Total</b>	<b>\$1,090,050,433</b>	<b>\$1,118,012,039</b>	<b>\$1,159,568,585</b>	<b>\$1,238,427,027</b>	<b>\$1,393,521,352</b>



### City Equalized Assessed Valuations



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# Detailed Overlapping Bonded Debt

	Outstanding Debt	Applicable to City Percent (1)	Amount
<b>Schools:</b>			
School District No. 304	\$95,515,000	71.07%	\$67,882,511
Community College District No. 516	58,370,000	9.73%	2,972,515
<b>Total Schools</b>			\$70,855,026
<b>Others:</b>			
Kane County	20,045,000	6.65%	\$1,332,933
Kane County Forest Preserve District	95,120,000	6.65%	6,325,480
Geneva Park District	3,998,635	66.49%	2,658,692
Geneva Library District	16,795,000	68.95%	11,580,153
<b>Total Others</b>			\$21,897,318
<b>Total Schools and Other Overlapping Bonded Debt</b>			\$92,752,344

(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 April 30, 2024.

# 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
Assistant Director of Public Works	1
Building Commissioner	1



Full-Time Positions	Number of Positions
Building Inspector	1
Business Development Analyst	2
Business Operations Specialist	1
Chief of Police	1
City Administrator	1
City Engineer	1
City Planner	1
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
Environmental Compliance Coordinator	1

Full-Time Positions	Number of Positions
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
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

Full-Time Positions	Number of Positions
Police 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
Total Full-Time Positions	159

## Part-Time Employees

Part-Time Positions	Number of Positions
Administrative Analyst	1
Engagement and Inclusion Analyst	1
Fire Prevention Inspector	1
Police Records Specialist	4
Paid-on-Call Firefighter	50
Summer Help/Intern	7
Video Operator	1
Total Part-Time Positions	65

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# Full-Time Employee Census

## Full-Time Employee Census - Authorized

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Department	F-T	F-T	F-T	F-T	F-T	F-T	FTE*

**General Fund**

City Administrator's Office	3	4	4	4	4	4	4
Administrative Services	5	5	5	5	6	6	6.7^
Community Development	8	8	9	9	9	9	9
Economic Development	2	2	3	3	3	3	3
Finance	5	5	5	5	5	5	5.7
Police	46	46	46	46	47	47	48.9
Fire	24	24	25	25	25	25	25.5
Public Works	24	24	24	24	24	24	25.1

**Enterprise Funds**

Electric	16	16	16	16	16	16	16
Water/Wastewater	18	18	18	18	18	20	20.4

Total Full-Time	151	152	155	155	157	159	164.3
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\*FTE based upon fund allocation for wages

^One FT employee at 30 hours/week; One P/T employee at 19 hours; One P/T estimate

**Note:** As of January 1, 2025, there were 3 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
------------	---------------------	------------------------	----------------------------

**General Fund**

City Administrator's Office	4	49	12.3
Administrative Services	6	46	7.7
Community Development	9	60	6.7
Economic Development	2	12	6.4
Finance	5	58	11.7
Police	47	525	11
Fire	24	306	12.7
Public Works	23	281	12.3

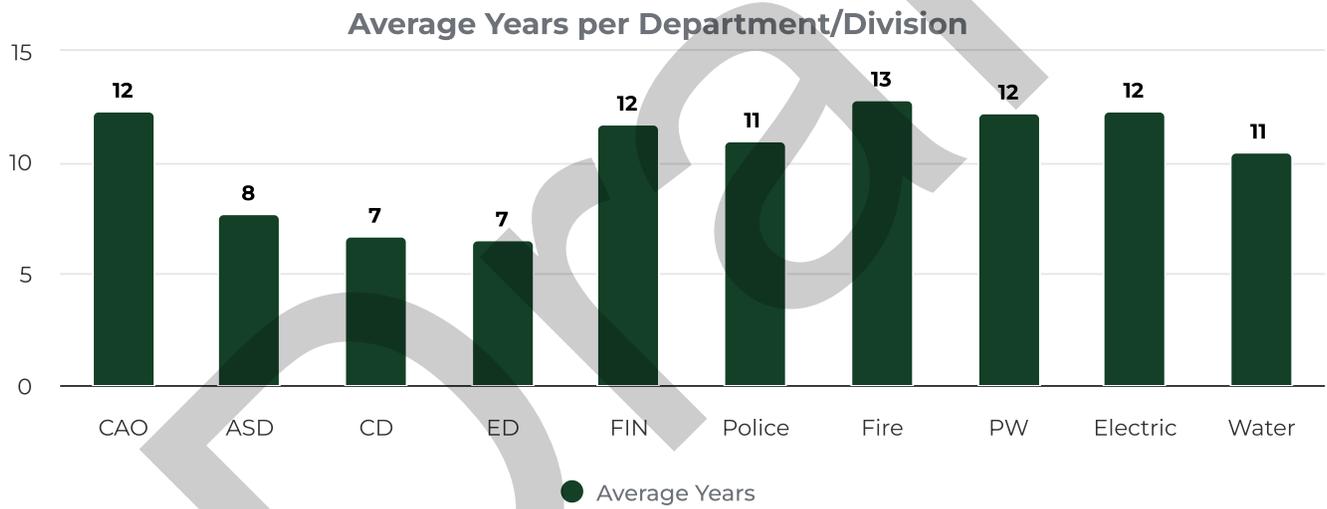
**Enterprise Funds**

Electric	15	184	13.1
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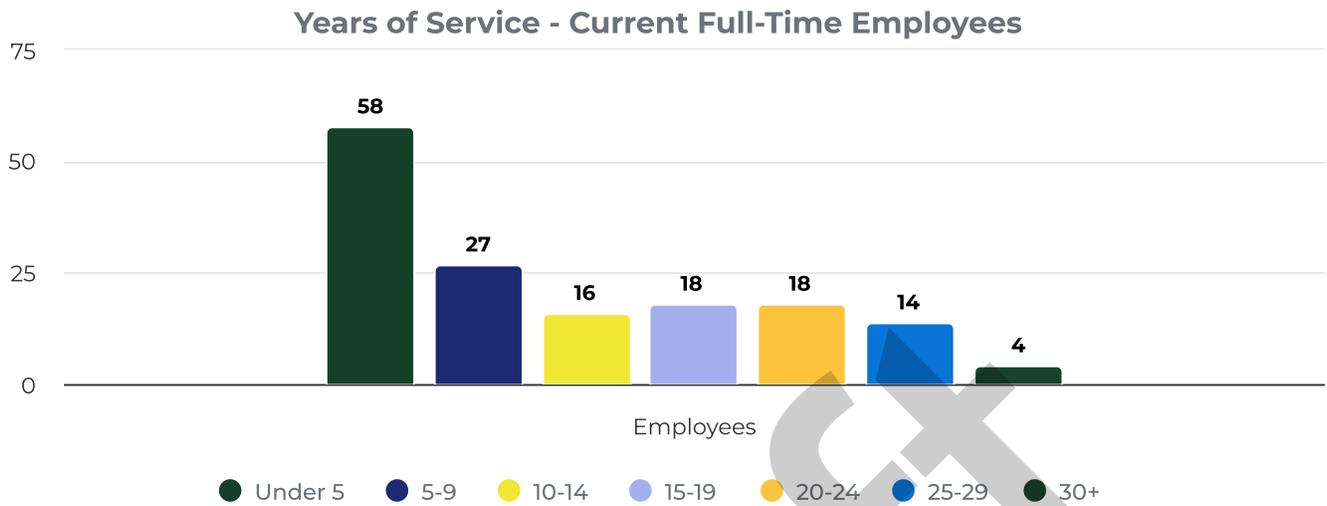


Department	Number of Employees	Total Years of Service	Average Years per Employee
Water/Wastewater	19	199	10.4
Total Full-Time Employees	154	1,720	11.1

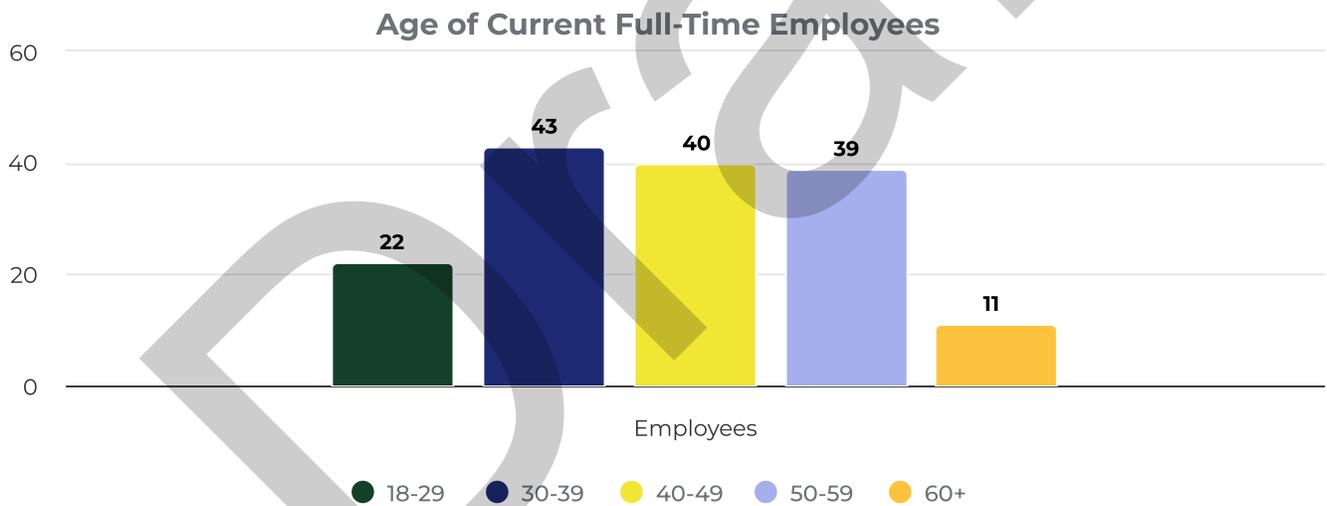
### Average Years Per Department/Division



## Years of Service - Current Full-Time Employees



## Age of Current Full-Time Employees



# 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 2026, non-union employees are eligible for a market adjustment of up to 3% based on their current placement within the approved salary schedule. Employees will also be eligible for a merit increase of up to 3% based on their performance appraisal. Employees whose pay rate is at or above the maximum of the salary range for any given position are ineligible for a market adjustment, but are eligible to receive a one-time lump sum payment of up to 2% based 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	\$170,980	\$205,176	\$239,372
		\$82,2019	\$98,6423	\$115.0827
14	Chief of Police	\$139,834	\$167,801	\$195,768
	Fire Chief			
	Director of Public Works			
	Asst. City Administrator / DOAS			
	Director of Community Development			
	Director of Economic Development			
13	Deputy Fire Chief	\$127,122	\$152,547	\$177,971
	Deputy Police Chief	\$61.1166	\$73.3400	\$85.5633
12	Assistant Director of Public Works	\$115,566	\$138,679	\$161,792
	Superintendent of Electrical Services	\$55.5606	\$66.6727	\$77.7848
11	City Engineer	\$105,060	\$126,072	\$147,084
	Fire Marshal	\$50.5096	\$60.6115	\$70.7135
	Human Resources Manager			
	Information Technologies Manager			

Grade	Position	Minimum	Midpoint	Maximum
	Manager of Electric Operations Mgr. of Distribution, Construction, & Maint. Superintendent of Streets & Fleets Superintendent Water & Wastewater Building Commissioner			
10	Accounting Supervisor Civil Engineer Facilities Manager	\$96,792 \$46,5045	\$113,657 \$54,6428	\$130,584 \$62,7811
9	Fleet Maintenance Supervisor Street Maintenance Supervisor Supervisor of Maintenance & Customer Service Supervisor of Water Supply and Treatment Wastewater Treatment Supervisor	\$90,825 \$43,6661	\$106,719 \$51,3076	\$122,614 \$58,9492
8	City Planner GIS Coordinator IT Analyst Preservation Planner Records Manager	\$85,281 \$41,0009	\$100,206 \$48,1761	\$115,130 \$55,3513
7	Building Inspector Environmental Compliance Coordinator Lead Water/Sewer Maintenance Worker Lead WW Treatment Plant Operator	\$80,077 \$38,4987	\$94,090 \$45,2360	\$108,104 \$51,9733
6	Administrative Analyst Assistant Planner Business Development Analyst Communications Coordinator	\$75,190 \$36,1490	\$88,348 \$42,4751	\$101,506 \$48,8012



Grade	Position	Minimum	Midpoint	Maximum
	Engagement and Inclusion Analyst			
5	Community Code Compliance Officer			
	Fire Prevention Inspector	\$71,631	\$84,166	\$96,702
	Wastewater Treatment Operator	\$34,4381	\$40.4648	\$46.4915
	Water Treatment Operator			
4	Executive Assistant/Deputy Clerk			
	GIS Technician	\$65,119	\$76,515	\$87,911
	Utility Locator	\$31.3075	\$36.7864	\$42.2652
	Water/Sewer Maintenance Worker			
3	Administrative Assistant			
	Accounts Payable Specialist			
	Accounts Receivable Specialist	\$59,199	\$69,559	\$79,919
	Business Operations Specialist	\$28.4612	\$33.4419	\$34.4226
	Payroll and Benefits Specialist			
	Records Specialist			
	Utility Billing Specialist Permit Technician			
2	Community Service Officer	\$53,817	\$63,235	\$72,653
		\$25.8738	\$30.4017	\$34.9296
Grade	Public Safety	Minimum	Midpoint	Maximum
PS1	Police Sergeant	\$126,883	\$133,893	\$140,904
		\$61.0014	\$64.3740	\$67.7423
Grade	Public Safety – Fire	Minimum	Midpoint	Maximum
PS2	Fire Battalion Chief (2920 annual hours)	\$136,717	\$144,836	\$152,995
		\$46.8209	\$49.6014	\$52.3955

# Appendix

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# Commonly Used Acronyms

<b>ACFR</b>	Annual Comprehensive Financial Report
<b>ACH</b>	Automated Clearing House
<b>ADA</b>	Americans with Disabilities Act
<b>AED</b>	Automated External Defibrillator
<b>ALS</b>	Advanced Life Support
<b>APWA</b>	American Public Works Association
<b>ARC</b>	Annual Required Contribution
<b>BAN</b>	Bond Anticipation Note
<b>CA</b>	City Administrator
<b>CAC</b>	Cultural Arts Commission
<b>CAD</b>	Computer Aided Design
<b>CFAI</b>	Commission on Fire Accreditation International
<b>CIP</b>	Capital Improvements Program
<b>CMAP</b>	Chicago Metropolitan Agency for Planning
<b>COW</b>	Committee of the Whole
<b>CPI</b>	Consumer Price Index
<b>CRS</b>	Community Rating System
<b>CSO</b>	Community Service Officer
<b>CY</b>	Calendar Year
<b>DNR</b>	Department of Natural Resources

<b>DVP</b>	Delivery-versus-payment
<b>DVR</b>	Digital Video Recorder
<b>EAP</b>	Employee Assistance Program
<b>EAV</b>	Equalized Assessed Valuation
<b>EDD</b>	Economic Development Department
<b>EMS</b>	Emergency Medical Services
<b>EMS-I</b>	Excellent Municipal Services Objective I: The City routinely engages and surveys employees to benchmark satisfaction and promote a culture of excellence.
<b>EMS-II</b>	Excellent Municipal Services Objective II: The City provides equipment, infrastructure and facilities necessary to maintain efficient and reliable public services.
<b>EMS-III</b>	Excellent Municipal Services Objective III: The City regularly assesses and updates emergency procedures to ensure the safety and health of community members.
<b>EMS-IV</b>	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.
<b>EOC</b>	Emergency Operations Center
<b>ERF</b>	Effective Response Force
<b>ERT</b>	Electronic Read Transmitter
<b>ES-I</b>	Environmental Stewardship Objective I: Maintain and enhance a healthy and diverse tree canopy throughout the City.
<b>ES-II</b>	Environmental Stewardship Objective II: Take actions to promote long-term sustainability and reduce the City's carbon footprint.
<b>ES-III</b>	Environmental Stewardship Objective III: Implement initiatives to protect the Fox River and preserve groundwater resources.
<b>ES-IV</b>	Environmental Stewardship Objective IV: Geneva residents actively contribute to preserving the City's natural environment.

<b>EV-I</b>	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.
<b>EV-II</b>	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.
<b>EV-III</b>	Economic Vitality Objective III: Encourage tourism by enhancing the City's image and better accommodating the needs of visitors.
<b>FCC</b>	Federal Communications Commission
<b>FDIC</b>	Federal Deposit Insurance Corporation
<b>FICA</b>	Federal Insurance Contributions Act
<b>FOIA</b>	Freedom of Information Act
<b>FTE</b>	Full-Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GASB</b>	Governmental Accounting Standards Board
<b>GBN</b>	Geneva Broadcast Network
<b>GBP</b>	Geneva Business Park
<b>GEMA</b>	Geneva Emergency Management Agency
<b>GFOA</b>	Government Finance Officers Association
<b>GGF</b>	Geneva Generation Facility
<b>GIS</b>	Geographic Information System
<b>GPD</b>	Geneva Police Department
<b>HHW</b>	Household Hazardous Waste

<b>HPC</b>	Historic Preservation Commission
<b>IDOL</b>	Illinois Department of Labor
<b>IDOT</b>	Illinois Department of Transportation
<b>IEPA</b>	Illinois Environmental Protection Agency
<b>ILEAS</b>	Illinois Law Enforcement Alarm System
<b>IMRF</b>	Illinois Municipal Retirement Fund
<b>IT</b>	Information Technologies
<b>ITEP</b>	Illinois Transportation Enhancement Program
<b>J.U.L.I.E.</b>	Joint Utility Location Information & Excavation System
<b>KDOT</b>	Kane County Department of Transportation
<b>LAFO</b>	Local Agency Functional Overlay
<b>LEED</b>	Leadership in Energy and Environmental Design
<b>LOIS</b>	Location One Information System
<b>LT</b>	Lieutenant
<b>MABAS</b>	Mutual Aid Box Alarm System
<b>METRA</b>	Metropolitan Rail
<b>MFT</b>	Motor Fuel Tax
<b>MPC</b>	Metropolitan Council
<b>NFPA</b>	National Fire Protection Association
<b>NIMPA</b>	Northern Illinois Municipal Power Agency
<b>NPDES</b>	National Pollutant Discharge Elimination System

<b>OSHA</b>	Occupational Safety & Health Administration
<b>PAFR</b>	Popular Annual Financial Report
<b>PCA</b>	Power Cost Adjustment
<b>PEG</b>	Public, Educational, Government-access
<b>PJM</b>	Pennsylvania New Jersey Maryland Interconnection, LLC
<b>POC</b>	Paid on Call
<b>PPE</b>	Personal Protective Equipment
<b>PT</b>	Part Time
<b>PW</b>	Public Works
<b>QL-I</b>	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.
<b>QL-II</b>	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.
<b>QL-III</b>	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.
<b>RFQ</b>	Request for Qualifications
<b>RFP</b>	Request for Proposal
<b>RO</b>	Reverse Osmosis
<b>ROW</b>	Right of Way
<b>RTA</b>	Regional Transportation Authority
<b>RTO</b>	Regional Transmission Organization
<b>RTU</b>	Remote Terminal Unit
<b>SCADA</b>	Supervisory Control and Data Acquisition

<b>SCBA</b>	Self Contained Breathing Apparatus
<b>SEC</b>	Securities & Exchange Commission
<b>SEMP</b>	Southeast Master Plan
<b>SG-I</b>	Strong Governance Objective I: The City regularly seeks opportunities to increase transparency, solicit feedback and educate its community members.
<b>SG-II</b>	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.
<b>SIPC</b>	Securities Investors Protection Corporation
<b>SKCTA</b>	Southern Kane County Training Association
<b>SPAC</b>	Strategic Plan Advisory Committee
<b>SPCC</b>	Spill Prevention and Countermeasure Plan
<b>SSA</b>	Special Service Area
<b>TARP</b>	Truck Access Route Program
<b>TIF</b>	Tax Increment Financing
<b>TRT</b>	Tactical Response Team
<b>UPRR</b>	Union Pacific Railroad
<b>USEPA</b>	United States Environmental Protection Agency
<b>VFD</b>	Variable Frequency Drive
<b>WRME</b>	Waste Management Renewable Energy
<b>WWTP</b>	Wastewater Treatment Plant
<b>WTP</b>	Water Treatment Plant