



CITY OF
GENEVA

CITY OF GENEVA, ILLINOIS ADOPTED BUDGET



FY 2025-26 Budget & Financial Plan

Starting May 1, 2025 and ending April 30, 2026



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Fiscal Year 2026 Adopted
& 2027 Forecasted
Annual Budget

For the fiscal year beginning May 1, 2025

Mayor

Kevin R. Burns

City Council

Anais Bowring

William Malecki

Brad Kosirog

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Dean Kilburg

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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:

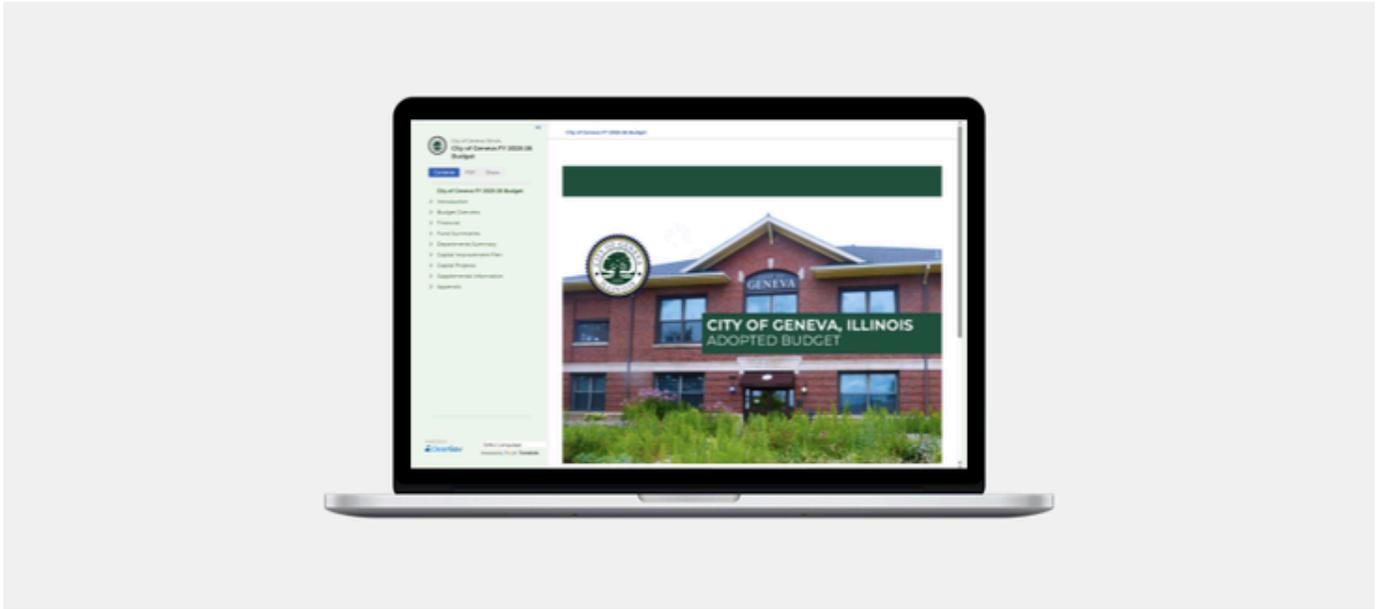
Stephanie K. Dawkins, City Administrator
Ben McCready, Asst. City Administrator/Director of Administrative Services
Rita Kruse, Finance Director (former)
Heather Collins-Mittman, Accounting Supervisor
Ronald Manual, Administrative Analyst

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 2025-26 Budget & Financial Plan 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/>

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

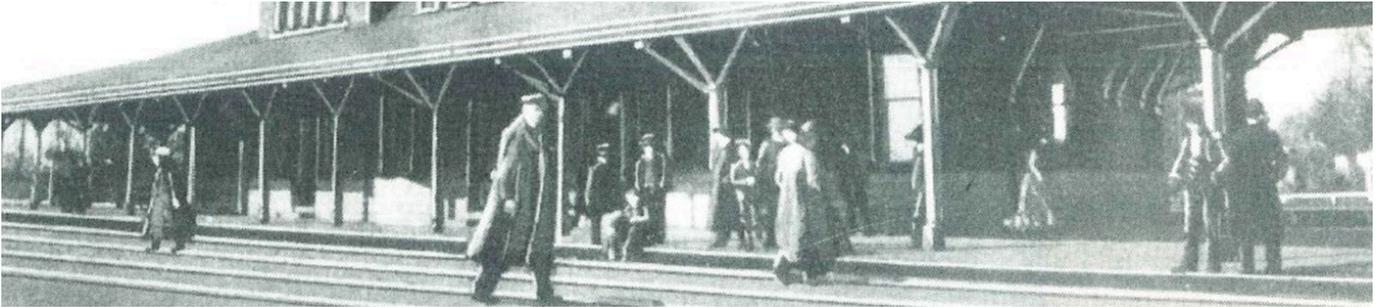
Selected as the Kane County seat in 1835, Geneva is located in the Fox River Valley, 43 miles west of Chicago. The first settlers arrived in 1834 and opened a trading post at the mouth of Mill Creek to trade with the Pottawatomi Indians and settlers.



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

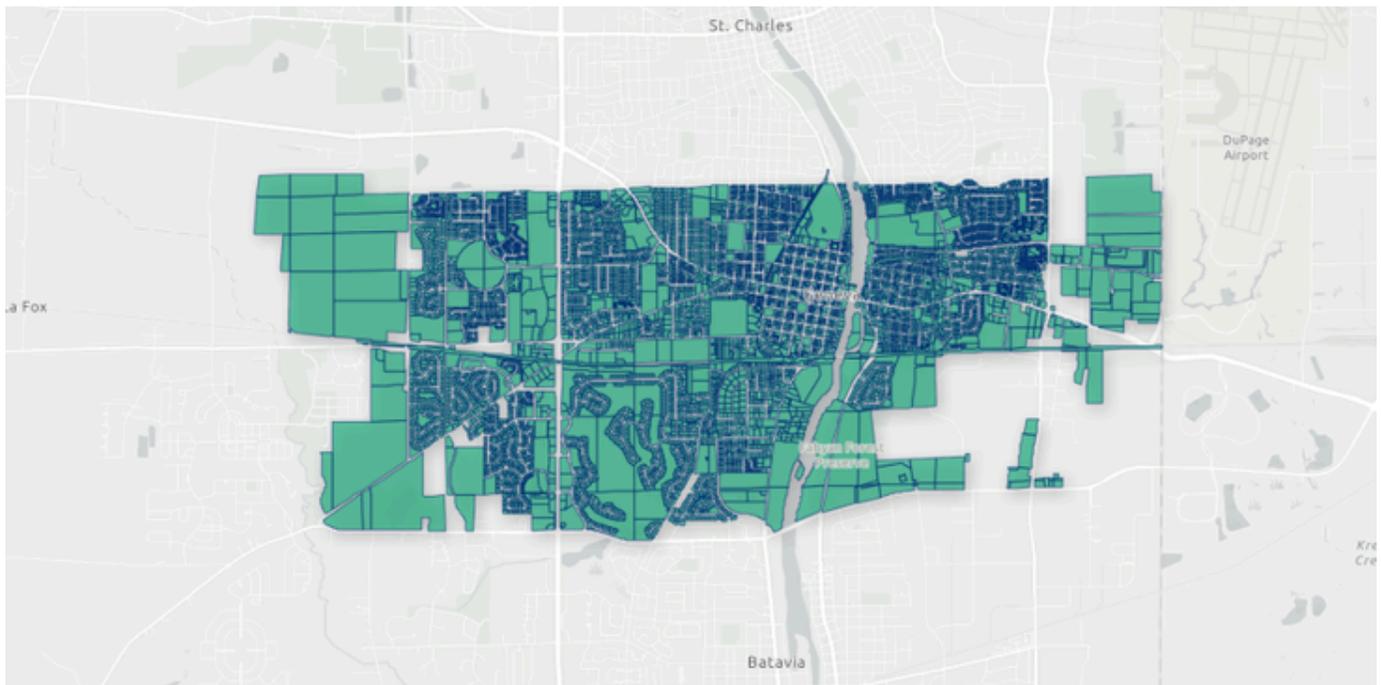
In 2001, parts of the movie *Road to Perdition* were filmed in Geneva. That year, Geneva's population reached 19,000, more than doubling since 1970.



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 100th anniversary of City Hall.

Geneva Today



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

Special Events



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

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 55 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 10.92 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.

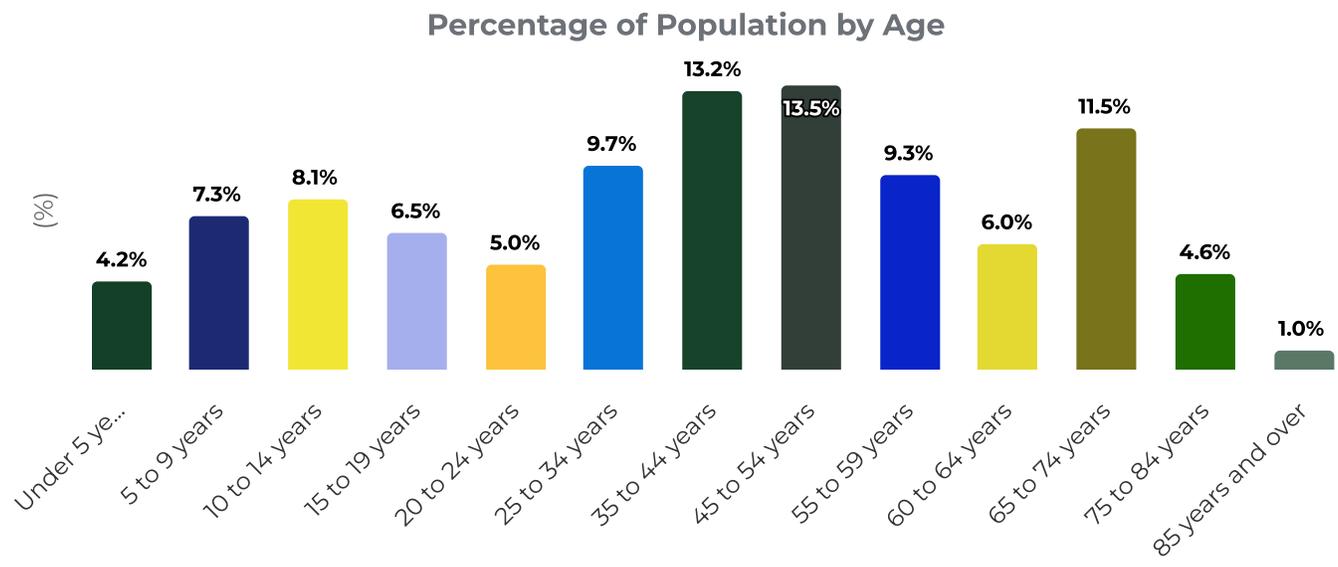
The city's population predominantly consists of individuals identifying as Caucasian, with 82.9% of the population identifying as Caucasian. The population that identifies as Hispanic or Latino represents 8.7%, Asian represents 2.4%, Black or African American represents 1.5%, American Indian and Alaska 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

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

Population by Age



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 an industrial 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 potential implementation of this tax at a future date.

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

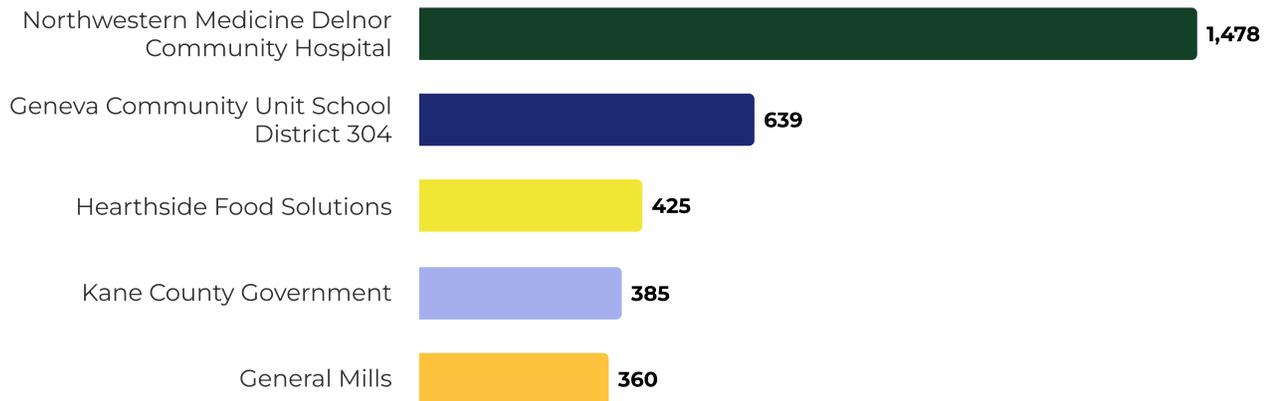
The Illinois Department of Revenue (IDOR) accounted for the revenue incorrectly by allocating too much PPRT to cities and municipalities. The error explains why the City saw a 287% increase from fiscal year 2020 to 2023. Future revenue will be reduced to recover the overpayments. The city saw a 28% decrease in tax allocated to the City from FY2023 to FY2024.

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 to Aa1 and was reaffirmed in December 2024.



Top Full-Time Employers

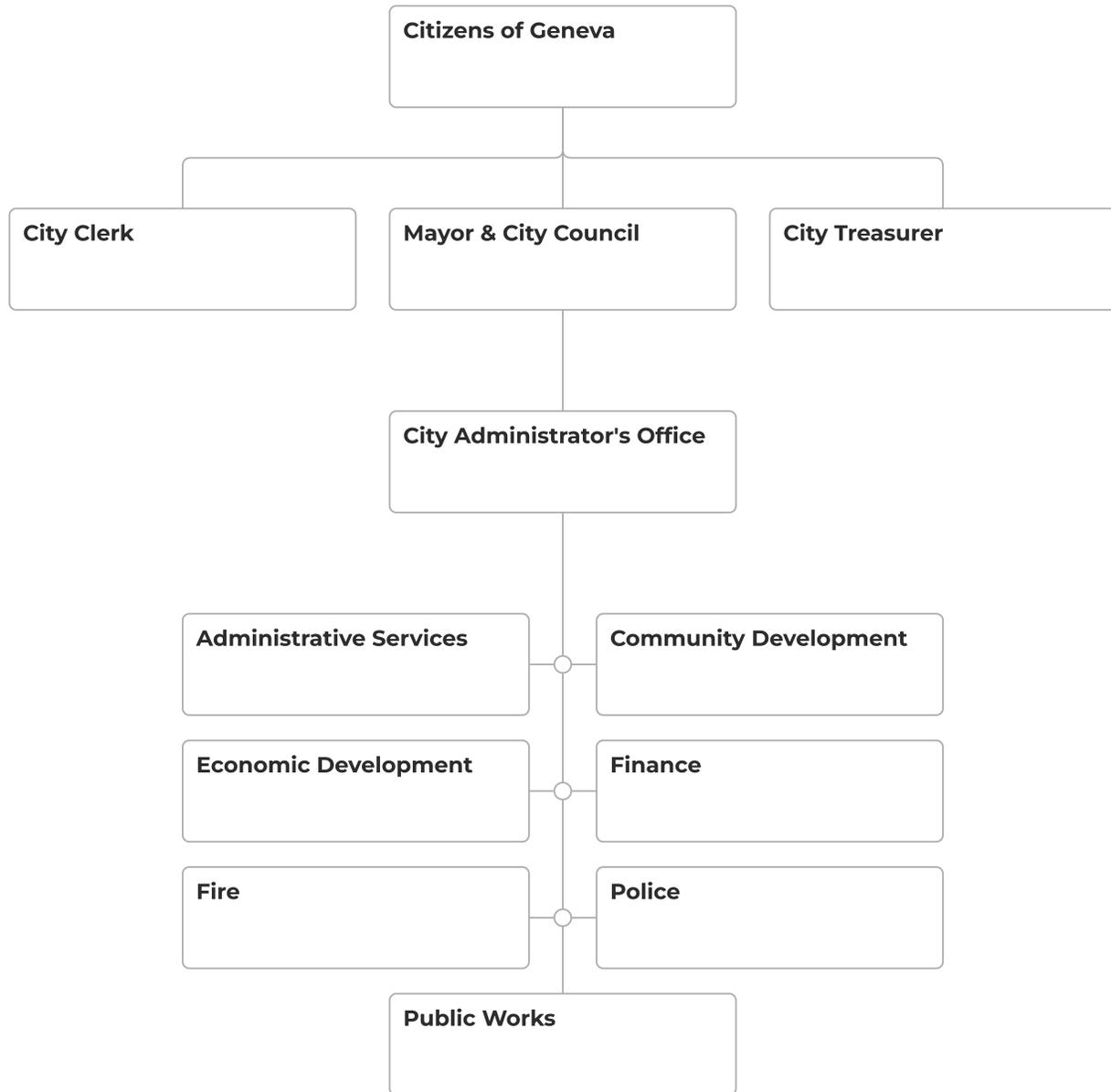
Top Five Full-Time Employers



Number of Employees

Organizational Chart

City of Geneva



Governing Body



Mayor
Kevin Burns
Term Expires 2029



Ward 1
Anaïs Bowring
Term Expires 2027



Ward 1
William Malecki
Term Expires 2029



Ward 2
Brad Kosirog
Term Expires 2027



Ward 2
Richard Marks
Term Expires 2029



Ward 3
Larry Furnish
Term Expires 2029



Ward 3
Dean Kilburg
Term Expires 2027



Ward 4
Amy Mayer
Term Expires 2029



Ward 4
Martha Paschke
Term Expires 2027



Ward 5
Jeff Palmquist
Term Expires 2029



Ward 5
Mark Reinecke
Term Expires 2027

City Clerk and City Treasurer



City Clerk
Vicki Kellick
Term Expires 2029



City Treasurer
Vacant

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



Budget Overview



Budget Message

The Honorable Kevin R. Burns

Members of the City Council

City of Geneva, Illinois

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

It is a pleasure to present to the citizens of Geneva, members of the City Council, and other interested readers the Fiscal Year (FY) 2026 Budget for the City of Geneva, Illinois. I am particularly proud of the City's financial condition and the leadership of the City Council and professional staff in preparing a financial plan during a time of such uncertainty that continues to serve the residents and taxpayers now and into the future.

The budget for all funds is \$142,735,055, including a General Fund budget of \$26,458,055. This represents an overall (all funds) budgetary increase of 1.27% from the amended FY 2025 budget. The estimated corporate property tax rate for FY 2026 is 0.477896, a decrease from the current years' property tax rate. A "Budget Recap" is included following this budget message.

Budget Principles

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

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

By adhering to these guiding principles, the City continues to operate in a positive economic environment even while experiencing the uncertainty associated with the current state of the economy. Estimated Assessed valuation has increased by 12.52% for the FY 2026 budget; the twelfth consecutive year of growth in assessed valuation. Overall, the City's General Fund financial projections remain in structural balance, and will for the next few years, absent any additional unanticipated economic pressures.

Building Our Future

The Geneva City Council adopted the "[Geneva 2030 Strategic Plan](#)" on September 30, 2024. This was the result of months long planning process with broad community engagement, supplemented with input from key community stakeholders. This plan replaced the former Strategic Plan Geneva 2025 that was adopted in 2018. Following the adoption of an updated plan, the City Council conducted its annual strategic planning workshop on November 1, 2024. The overall purpose of the workshop was to receive updates on various projects, review the City's Strategic Plan and provide insight, guidance, and reach consensus on areas of priority funding and the allocation of resources for inclusion in the FY 2026 budget. The budget presented, directs resources towards the Council's high priority initiatives from the [Geneva 2030 Strategic Plan](#) as follows:

Top Priority Goals



	<p>Strong Governance</p>	<p>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. (SG-III)</p>
	<p>Quality Infrastructure and Services</p>	<p>Dependable Infrastructure – Infrastructure investment improves the City’s ability to reliably deliver utility, emergency, life-safety, transportation, and professional services. (QIS-III)</p>
<p>Secondary Priority Goals</p>		
	<p>Purposeful Growth and Economic Vitality</p>	<p>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. (PGEV-III)</p>
	<p>Safe, Active, Welcoming Community</p>	<p>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-I)</p>
	<p>Purposeful Growth and Economic Vitality</p>	<p>A diverse and resilient economy – Utilize programs and policies to attract new investment and facilitate reinvestment that increases and diversifies the tax base. (PGEV-II)</p>

Budget Reflective of Council's Strategic Plan and Priorities

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

- Evaluate and make recommendations regarding potential funding mechanisms to implement the Facilities Master Plan ([SG-III](#)).

- 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 ([PGEV-III](#), [SAWC-I](#), [SAWC-III](#)).
- Launch a grant program to provide funding for programs desirable for the promotion of tourism and economic development ([PGEV-II](#)).
- 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 ([IE-I](#), [IE-II](#), [QIS-III](#)).
- 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 ([QIS-III](#), [SAWC-I](#)).

Challenges with FY 2026 Budget

The City continues to adjust to uncertain economic conditions. Some of the challenges faced in building the FY 2026 budget included:

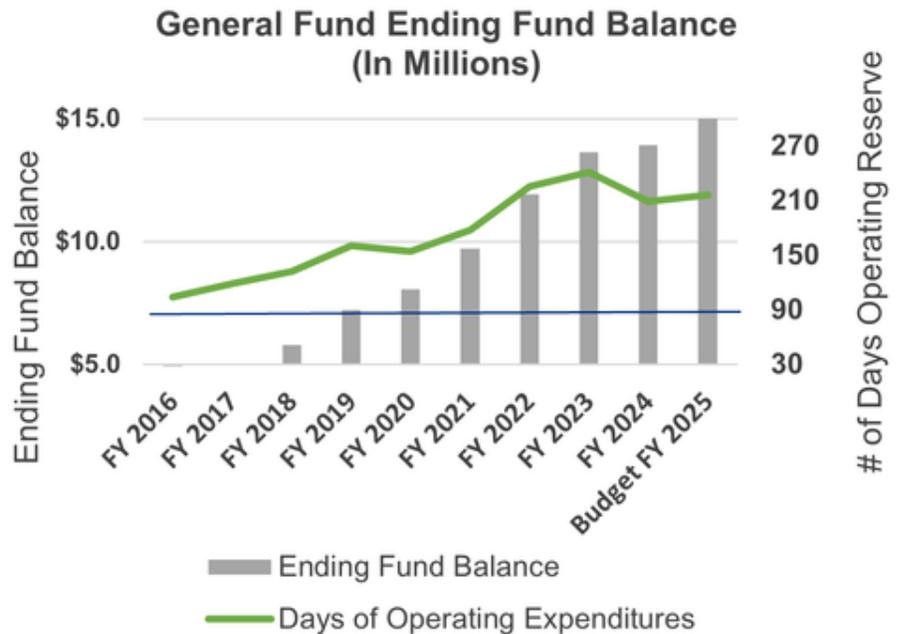
- Large Capital needs for facility infrastructure and limitations on funding mechanisms as a non-home rule municipality
- Inflationary pressures affecting operating and capital budgets
- Uncertainty regarding the continued availability of previously appropriated federal grants
- Unfunded mandates at the state and federal level

Financial Outlook

As the City approaches the end of the current fiscal year, most measures of economic and financial health appear positive. The City benefits from a strong financial position with a credit rating of Aa1. Revenues are estimated to be slightly above budget in the General Fund and FY 2025 projected expenditures below authorized budget levels.

FY 2025 General Fund expenditures are projected to come in under budget in the range of \$1.73M or about 7.3% less than the amended budget.

This is primarily attributed to budgeted American Rescue Act Funds (ARPA) that were not expended, but are encumbered and anticipated to be expended in FY 2026.



The General Fund financial projections, based on year-end estimates and the FY 2026 budget, indicate the City will have a fund balance that exceeds the goal of at least 90 days of operating expenditures. The City continues to make a concerted effort to grow the fund balance to position the City to be able to address numerous deferred or delayed capital projects due to lack of funding and overall increase in cost of materials and supplies.



Future Risks

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

Strategic Investment in Workforce

The City’s employees provide the foundation for responsive and innovative services. Investment in our employees is reflected in our compensation philosophy and in the implementation of a competitive pay structure. The City is committed to investing in our employees and resources have been directed accordingly.

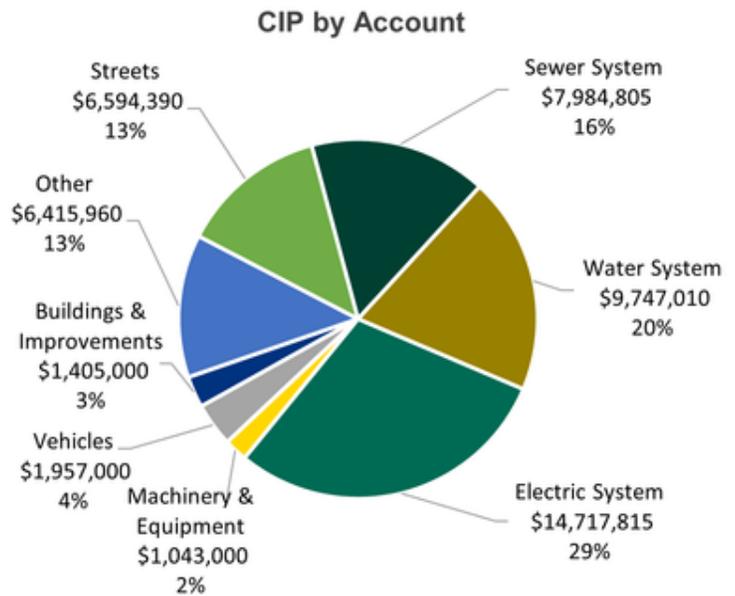
The FY 2026 budget follows the recommendations included in the comprehensive compensation study conducted in FY 2024 that aims to keep unrepresented (non-union) positions at 70% of market and includes a market adjustment of up to 3% based upon placement within the approved salary schedule and a merit increase of up to 3% based on a performance appraisal rating of “meets” or “exceeds” standards. Compensation for employees represented by one of three unions (four units) is determined through the collective bargaining process. Compensation adjustments for union employees are as follows: FOP (sworn police officers) – 3% (plus additional step increases up to 6% until step 8); IAFF (Firefighters, excluding the rank of Battalion Chief and Chief) – currently in negotiations; IBEW (Street/Fleet employees) – 2.75%; and IBEW (Electric employees) – currently in negotiations.

Capital Improvement Plan

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

The Capital Improvement Plan contains \$49.86 million in anticipated expenditures for FY 2026. The Water/Wastewater Fund represents the largest anticipated expenditures at \$15.9 million followed by the Electric Fund with \$15.1 million and the Infrastructure Capital Projects Fund with \$6.95 million.

The largest anticipated expenditures in the Water/Wastewater Fund are for construction of the sanitary sewer river crossing and water main infrastructure replacement. Some of these expenditures are anticipated to be funded through an Illinois Environmental Protection Agency (IEPA) low interest loan. The largest anticipated expenditure in the Electric Fund is for the construction of underground feeders related to the Southeast Master Plan Area. These expenditures will be funded through bond proceeds and developer fees.

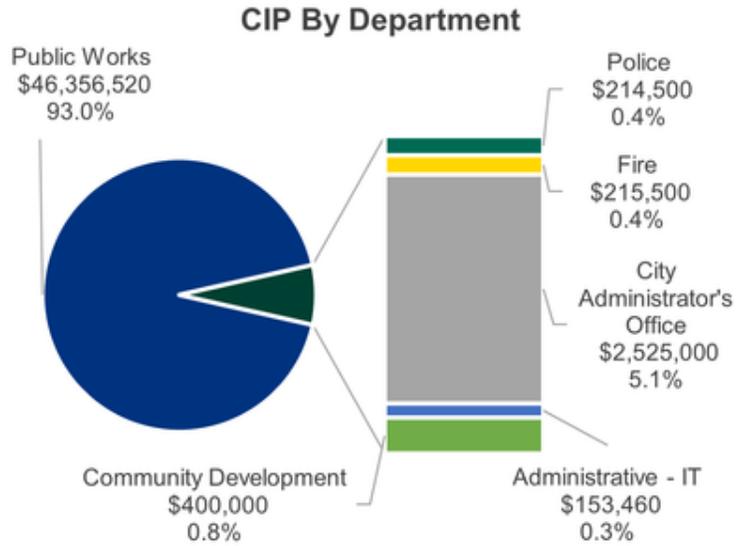


The General Capital Projects Fund includes projects related city-wide facility repairs and improvements and a rewrite of the City’s Comprehensive Plan while simultaneously updating the Zoning Ordinance & Subdivision Regulations to provide clear guidance for the future growth, enhancement, and preservation of the community.



Capital Equipment Investments

During the Great Recession, many vehicle, equipment, and technology replacements were deferred or curtailed. The replacement program began again, in earnest, commencing in FY 2019 with revenue derived from the newly enacted one-half percent non-home rule sales tax. The City was gradually getting back to replacing capital equipment at appropriate times in the assets' life cycle until the onset of the pandemic (FY 2021). The FY 2026 budget includes replacements that were originally budgeted in previous fiscal years as there remains supply chain disruptions and long lead times in ordering vehicles and equipment. Please see the capital improvement schedules for more information regarding these investments.



Long Term Debt

This budget document contains two planned debt issuances. The Electric fund issued \$30 Million Alternate GO Debt in late FY 24 for the SEMP expansion. The Water/Wastewater fund plans to enter into a loan agreement with the IEPA for \$15 Million in aggregate principal for the purpose of paying the cost of certain improvements to the public water supply system. Neither of these issuances affects the City's ability to issue future GO debt because both issuances are funded by user fees.

Transparency

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

Conclusion

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

Respectfully submitted,

Stephanie K. Dawkins
City Administrator

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

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.

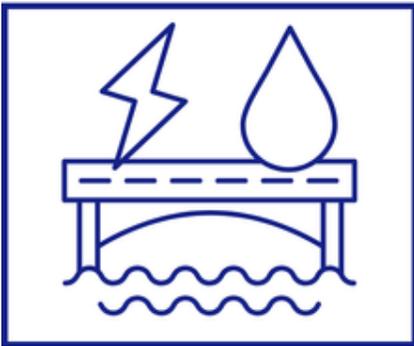
ES-II: City operations reflect respect for the environment

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.

Budget Recap

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

The Budget Supports our Priorities

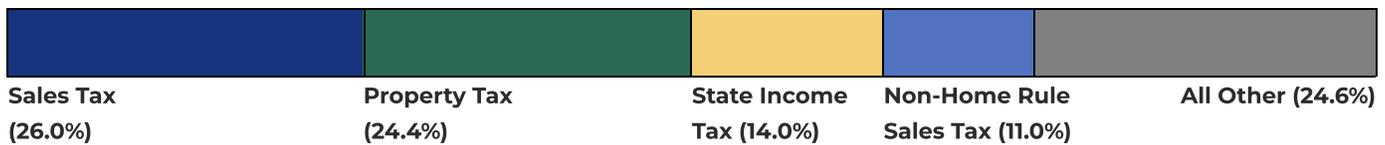
- Strong Governance
- Quality Infrastructure and Services
- Purposeful Growth and Economic Vitality
- Safe, Active, Welcoming Community

The Budget Meets our Goals

- Balanced
- Fiscally Responsible
- Capital Investment
- Line Item Detail

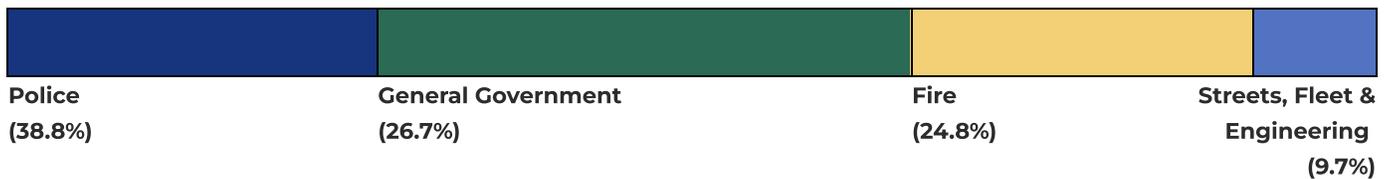
General Fund Revenues

\$26.5 Million



General Fund Expenditures

\$26.5 Million



Capital Improvement Program

\$49.9 Million



The following services are supported by property tax dollars (approx. \$0.478/\$1 of property tax):

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

City Services by the Numbers – CY 2024

22 Special Event Applications

158 Full-Time Employees

Aa1 Credit Rating

225 Tons of Asphalt used for patching

12,351 Police Calls for Service

CFAI Accredited Fire Department



Financial



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 decision-making process of the City Council and the Administration. The policies also provide guidelines for evaluating both current activities and proposals for future programs and budgets.

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

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

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

It is the policy of the City to maintain sound financial practices and policies which are viable and current according to generally accepted accounting principles, auditing standards, and financial management experience, and which are consistent and comply with all applicable State and Federal laws. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary. The following financial policies were adopted by Resolution by the Geneva City Council on March 4, 2019:

General Policies

1. **Economic Development:** The City will try to create an economic environment that will encourage businesses to locate in Geneva and create opportunities for existing businesses.
2. **Investments:** Investment practices should have an avoidance of risk as the primary objective. Additionally, practices should provide liquidity, diversification, and yield.
3. **Citizen Participation:** The City will develop methods to ensure public participation in decision making. This endeavor can be accomplished by the Strategic Plan Advisory Committee.

Budgetary Policies

- 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.
- 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.
- 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.
- 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

- 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.
- 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.
- 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.
- 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

- 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.
- 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.
- Salary Allocation:** TIF funding may be allocated toward the salaries of these positions, depending on the anticipated level of job-related TIF duties, on a year-to-year basis, in an amount not to exceed 30.0% of the total designated TIF funds.



Investment Policies

1. **Scope:** This policy includes all funds governed by the Mayor and the City Council. Except for cash in certain restricted and special funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.
2. **Safety:** Safety shall be the main objective of the Investment Policy and refers to the preservation of capital and protection of investment principal. City investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the City's overall portfolio by mitigating credit and interest rate risk.
 - a. **Credit Risk:** Credit risk is the risk an issuer of a debt security will not pay its par value upon maturity. The goal will be to minimize credit risk by:
 - i. Limiting investments to the types of securities identified in the policy.
 - ii. Diversifying the portfolio in accordance with the policy so potential losses on individual securities will be minimized. Diversification reduces the risk that potential losses on individual securities might exceed the income generated from the remainder of the portfolio.
 - b. **Interest Rate Risk:** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The goal will be to minimize interest rate risk by:
 - i. Structuring the portfolio so securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - ii. Investing operating funds primarily in shorter-term securities, money markets or similar investment pools.
3. **Liquidity:** The portfolio shall maintain sufficient liquidity to enable the City to meet all operating requirements and expected liabilities which may be reasonably anticipated in any City fund.
4. **Return:** The portfolio shall be designed to obtain a reasonable return, taking into account the City's investment risk constraints and cash flow needs of the City's funds and conforming to all State and local statutes governing the investment of public funds.
5. **Delegation of Authority:** Management and administrative responsibility for the investment program is hereby delegated to the Finance Director, hereinafter referred to as investment officer, who, under the direction of the City Administrator, will act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.
6. **Authorized Financial Dealers and Institutions:** Financial institutions may include depositories, investment advisors, broker/dealers and local government investment pools as authorized in this policy. Financial institutions who desire to become qualified for transactions must provide certification of having read and understood this policy, agree to comply with this policy and ensure all investments proposed for purchase will conform to this policy and applicable State statutes. Selection of financial institutions authorized to engage in transactions with the City shall be at the sole discretion of the City. Financial institutions will be selected based on financial condition, proper registration, level of service, experience with Illinois municipalities and competitive pricing.

All depositories shall be insured by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA) and may consist of banks, savings and loan associations and credit unions. All financial institutions who desire to become designated depositories must supply the following (as appropriate): All investment advisors shall be registered under the Investment Advisors Act of 1940. All financial institutions who desire to become designated investment advisors must supply the following (as appropriate): All broker/dealers shall be insured by the Securities Investors Protection Corporation (SIPC). All financial institutions who desire to become designated brokers/dealers must supply the following (as appropriate): A periodic review of the financial condition and registration of all designated financial institutions will be conducted by the Finance Director or designee.



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

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

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

- a. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
- b. Bonds, notes, debentures or other similar obligations of the United States of America, its agencies and its instrumentalities.
- c. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits or any other investments constituting direct obligations of any bank as defined by the Illinois Banking Act.
- d. Obligations of corporations organized in the United States with assets exceeding \$500,000,000 if (i) such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least two standard rating services and which mature not later than three years from the date of purchase, (ii) such purchases do not exceed 10.0% of the corporation's outstanding obligations and (iii) no more than one-third of the City's funds may be invested in short term obligations of corporations.
- e. Money market mutual funds registered under the Investment Company Act of 1940, provided the portfolio of any such money market mutual fund is limited to (i) Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest and (ii) Bonds, notes, debentures or other similar obligations of the United States of America, its agencies and its instrumentalities.
- f. Interest-bearing bonds of any county, township, city, village, incorporated town, municipal corporation or school district of the State of Illinois, of any other state, or of any political subdivision or agency of the State of Illinois or of any other state. The bonds shall be registered in the name of the City or held under a custodial agreement at a bank. The bonds shall be rated at the time of purchase within the four highest general classifications established by a rating service of nationally recognized expertise in rating bonds of states and their political subdivisions.
- g. Short term discount obligations of the Federal National Mortgage Association.
- h. Shares or other forms of securities legally issuable by State or Federal savings banks or savings and loan associations which are insured by the FDIC. Dividend-bearing share accounts, share certificate accounts or class of share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States; provided, however, the principal office of any such credit union must be located within the State of Illinois whose accounts of which are insured by applicable law.
- i. A Public Treasurers' Investment Pool created under Section 17 of the State Treasurer Act (e.g., Illinois Funds).
- j. Illinois Metropolitan Investment Fund.
- k. Any other investment permitted by Illinois statute.

8. **Collateralization:** Funds on deposit (checking accounts, certificates of deposit, etc.) in excess of FDIC limits must be secured by some form of collateral allowed by Illinois state statute (30 ILCS 235/6(d)), witnessed by a written agreement and held at an independent third-party institution in the name of the City of Geneva. Securities held as collateral must not be of a type in violation of this investment policy. The amount of collateral provided will not be less than 105.0% of the market value of the net amount of public funds secured. Substitution or exchange of securities held in safekeeping shall not be done without prior written notice of the City at least 10 days prior to any proposed substitutions and provided that the market value of the replacement securities are equal or greater than the market value of the securities being replaced. The City must pre-approve all substitution and exchanges of securities. The ratio of the fair market value of collateral to the amount of funds secured shall be reviewed monthly and additional collateral will be requested when the ratio declines below the level required.
9. **Safekeeping and Custody:** All security transactions entered into by the City where applicable shall be conducted on a delivery-versus-payment (DVP) basis to ensure securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by an independent third party custodian designated by the Finance Director and evidenced by safekeeping receipts and a written custodial agreement.
10. **Diversification:** The City shall diversify its investments to the best of its ability based on the type of funds invested and the cash flow needs of those funds. Diversification may be by type of investment, number of institutions invested in and length of maturity.
11. **Maximum Maturities:** To the extent possible, the City shall attempt to match its investments with anticipated cash flow requirements. Unless matched to specific cash flow, the City will not directly invest in securities maturing more than three years from the date of purchase. However, reserve funds may be invested in securities exceeding three years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of the funds.
12. **Readily Available Funds:** Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as money market funds to ensure appropriate liquidity is maintained to meet ongoing obligations.
13. **Internal Control:** The Finance Director is responsible for establishing and maintaining an internal control structure designed to insure assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance these objectives are met. The internal controls shall address the following points:
 - Control of collusion
 - Separation of transaction authority from accounting
 - Custodial safekeeping
 - Written confirmation of telephone transactions for investments and wire transfers
14. **Performance Standards:** This investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a comparable rate of return during a market/economic environment of stable interest rates. Portfolio performance should be compared to benchmarks with similar maturity, liquidity, and credit quality as the portfolio.
15. **Reporting:** The Finance Director shall prepare an investment report quarterly. The report should be provided to the Mayor, City Council, and City Administrator and made available upon request. The report should be in a format suitable for review by the general public.
16. **Legislation and Documentation:** The City's investment program shall comply at all times with the Illinois Public Funds Investment Act (30 ILCS 235/1 et seq.) and other state laws governing the investment of public funds, as amended from time to time. In the event of any conflict between this policy and the Illinois Public Funds Investment Act and other state laws, the provisions of the Illinois Public Funds Investment Act and other state laws shall control. The Finance Director will maintain a list and is hereby authorized to deposit City monies, in accordance with 65 ILCS 5/3.1-35-50, in financial institutions approved by the City Council. The Finance Director shall review this list from time to time and shall submit any modifications to the City Council for approval.

Debt Policies

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

Pension Funding Policies

1. **Purpose:** The financial objective of a defined benefit pension plan is to fund the long term cost of benefits provided to the plan participants. In order to assure the plan is financially sustainable, the plan should accumulate adequate resources in a systematic and disciplined manner over the active service life of benefitting employees. This funding policy outlines the method utilized by the City of Geneva (City) to determine its actuarially determined contribution to the Pension Funds which fund the long term cost of benefits to the plan participants and annuitants.
2. **Guidelines:** The City believes this funding policy meets the guidelines for State and Local governments set by the Pension Funding Task Force convened by the Center for the State and Local Government Excellence. The guidelines set by this task force outline the following objectives for pension funding policy:
 - **Actuarially determined contributions** – a pension funding plan should be based on an actuarially determined annual required contribution (ARC) that incorporates both the cost of benefits in the current year and the amortization of the plan’s unfunded actuarial accrued liability.
 - **Funding discipline** – a commitment to make timely, actuarially determined contributions to the retirement system is needed to ensure sufficient assets are available for all current and future retirees.
 - **Intergenerational equity** – annual contributions should be reasonably related to the expected and actual cost of each year of service so the cost of employee benefits is paid by the generation of taxpayers who receives services from those employees.
 - **Contributions as a stable percentage of payroll** – contributions should be managed so employer costs remain consistent as a percentage of payroll over time.
 - **Accountability and transparency** – clear reporting of pension funding should include an assessment of whether, how, and when the plan sponsor will ensure sufficient assets are available for all current and future retirees.
3. **Policy:** The City will determine its ARC to the Police Pension and Firefighters Fund based upon the advisement of the City’s enrolled actuary¹ while maintaining a minimum ARC based upon state statute.
The City will make its actuarially determined contributions to the Pension Funds after the property taxes are received each fiscal year.
¹Enrolled actuary is a member of the Society of Actuaries or American Academy of Actuaries and is enrolled under Subtitle C of Title III of the Employee Retirement Income Security Act of 1974, or who has been engaged in providing actuarial services to one or more public retirement systems for a period of at least 3 years as of July 1, 1983.
4. **Transparency & Reporting:** Funding of the Pension Funds should be transparent to vested parties including plan participants, annuitants, the Pension Fund Board of Trustees, City Council, and residents. In order to achieve this transparency, the following information shall be annually distributed:
 - A copy of the annual actuarial valuation for the Police Pension Fund and Firefighters Fund shall be made available to the City Council and the respective Pension Fund Board of Trustees.
 - The City’s Annual Comprehensive Financial Report shall be published on the City’s website. This report includes information on the City’s annual contribution and funded status of the Pension Funds.
 - The City Council shall approve the City’s annual contribution to the Pension Funds.
 - The City’s annual operating budget shall include the City’s contribution to the Pension Funds as well as include a budget for each of the Pension Funds.

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

Planning and Goal Setting

The City of Geneva adopted its first strategic plan document in 1997. This document has been updated over the years. The most recent plan, "Geneva 2030 Strategic Plan", 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
Top Priority Goals	
Strong Governance	Facility meets community needs (SG-III)
Quality Infrastructure and Services	Dependable Infrastructure (QIS-III)
Secondary Priority Goals	
Purposeful Growth and Economic Vitality	City attracts new investment & redevelopment (PGEV-III)
Safe, Active, Welcoming Community	Housing choices available for all individuals (SAWC-I)
Purposeful Growth and Economic Vitality	A diverse and resilient economy (PGEV-II)

Staff used results of the prioritization exercise to begin the budget development process and included as many projects/programs supporting the top and secondary 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 presented a recommended budget and provided an overview of the FY 2026 and FY 2027 budgets at a Special City Council meeting. Over the next few weeks, time was set aside for the City Council to consider and discuss the budget and specific funds. Staff was available to answer questions, present additional information, or provide justification concerning the requests. In addition, the City Council submitted questions regarding the budget for a response from staff and publication on the City's website.

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

- Property Tax was increased to \$6,459,580 from \$6,034,390 due to the current trend (General Fund).
- South 1st Street Retaining Wall decreased to \$100,000 from \$350,000 as the original full restoration estimate was deemed not cost-effective.

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 local newspapers. The public hearing was scheduled not less than one week after publication of the notice, in accordance with state statute. The City Council held a public hearing on February 3, 2025 for the purpose of hearing taxpayer questions and comments concerning the proposed budget. The budget was 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. For the major funds, General, Electric, and Water/Wastewater, budget to actual reports are presented and accepted on a monthly basis. Quarterly budget to actual reports are presented and accepted by the City Council. During the year, the Finance Director may recommend budget amendments to the City Council as needed. The City Council must authorize budget amendments by a 2/3 vote.



Budget Calendar

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



<ul style="list-style-type: none">• Mission Statement, Goals/Objectives, Organizational Charts Due		January 2025
February 2025		<ul style="list-style-type: none">• Present and Review Draft Budget with City Council• Revisions to the Budget as directed by CC• Follow-up meetings with DHs as needed
<ul style="list-style-type: none">• Public Hearing for FY 2025-26 Budget• Approval of Resolution Adopting the FY 2025-26 Budget		

Financial Structure

City of Geneva FY 2025-26 Budget \$142,735,055					
Governmental Funds			Proprietary Funds		Fiduciary Funds
\$47,444,845			\$89,052,490		\$6,237,720
General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Trust and Agency Funds
\$26,458,055	\$2,840,330	\$18,146,460	\$88,175,085	\$877,405	\$6,237,720

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
 - Hotel Operators Occupation Tax
 - 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
Governmental Funds									
General Fund	X	X	X	X	X	X	X	X	X
Special Revenue Funds									
Motor Fuel Tax									X
CAC						X			
SPAC			X						
Beautification				X					
Hotel Operators Occupation Tax						X			
ARPA				X		X			
Restricted Police Fines							X		
PEG			X						
Mental Health		X							
Foreign Fire Insurance								X	
SSA's						X	X		X
Capital Projects Funds									
General Capital Projects		X			X		X	X	X
Infrastructure Capital Projects									X
Prairie Green		X							X
TIF #2						X			X
TIF #3						X			X



Funds	LEG	CAO	ASD	FIN	CD	ED	POL	FIRE	PW
TIF #4						X			X
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.

Debt Service

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.

Debt Financing Principles

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

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

Outstanding Debt

The following provides a summary of the City's outstanding debt issues. The City's general obligation bonds have received a credit rating of "Aa1" by Moody's Investors Service. The rating was upgraded in January 2024 from the previous "Aa2" rating.

General Obligation

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:

General Obligation Bonds

Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/25)	Principal Payments FY 2026
2021 Refunding Bonds	Water/ Wastewater	2/1/2030	\$10,885,000	\$6,215,000	\$1,765,000
2024 Alternate GO Bonds	Electric	2/1/2044	\$27,615,000	\$27,615,000	\$-
Total General Obligation Bonds				\$33,830,000	\$1,765,000



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:

Notes Payable

Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/25)	Principal Payments FY 2026
IEPA Loan (L17-5415)	Water/ Wastewater	6/20/2039	\$11,626,046	\$8,823,750	\$546,786
Total Notes Payable				\$8,823,750	\$546,786

Equipment Leases

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

Equipment Leases

Description	Fund	Maturity Date	Original Amount	Outstanding Amount (04/30/25)	Principal Payments FY 2026
PNC/Pierce Lease	Capital Equipment	8/8/2028	\$1,136,599	\$509,476	\$166,061
Total Equipment Leases				\$509,476	\$166,061

Legal Debt Margin

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

Legal Debt Margin

City of Geneva, Illinois

Estimated 2024 Equalized Assessed Valuation	\$1,393,521,352
Statutory Debt Limitation (8.625% of EAV)	120,191,217

General Obligation Debt

Series 2021 (1)	\$6,215,000
Series 2024 (1)	27,615,000
Less: Alternate Revenue Bonds (1)	<u>(33,830,000)</u>
Total General Obligation Debt	\$-

Total Applicable Debt \$-



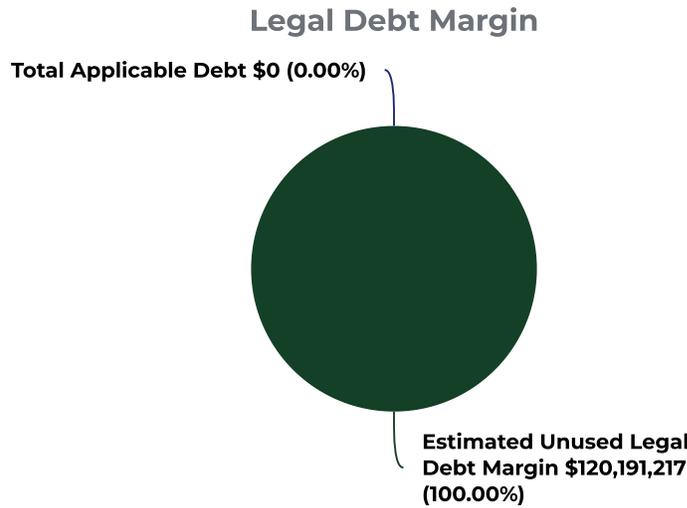
Estimated Legal Debt Margin

\$120,191,217

Source:

Office of the Kane County Clerk

(1) The Series 2021 and Series 2024 Bonds do not count against the overall 8.625% of EAV debt limit for general obligation bonded debt, so long as the debt service levy for such bonds is abated annually and not extended.

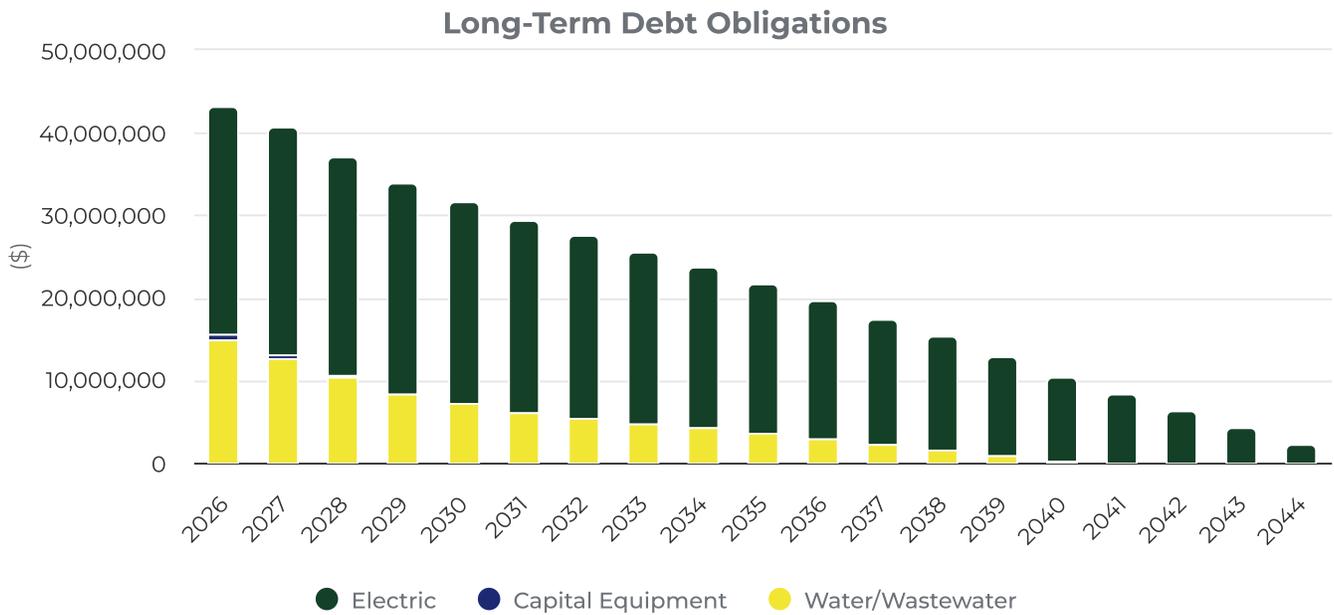


Annual Debt Service

The following table provides a summary of the City’s annual debt service requirements (principal and interest) on current debt obligations from the budget year through the final year of debt retirement. The City has never defaulted on the payment of any of its debt obligations.

Annual Debt Service Requirements

Year	Principal	Interest	Total
2026	2,477,846	1,713,891	4,191,737
2027	3,520,146	1,630,991	5,151,137
2028	3,177,664	1,496,673	4,674,337
2029-2033	10,245,534	6,083,829	16,329,363
2034-2039	13,228,519	4,759,455	17,987,974
2040-2044	10,513,516	1,404,822	11,918,338



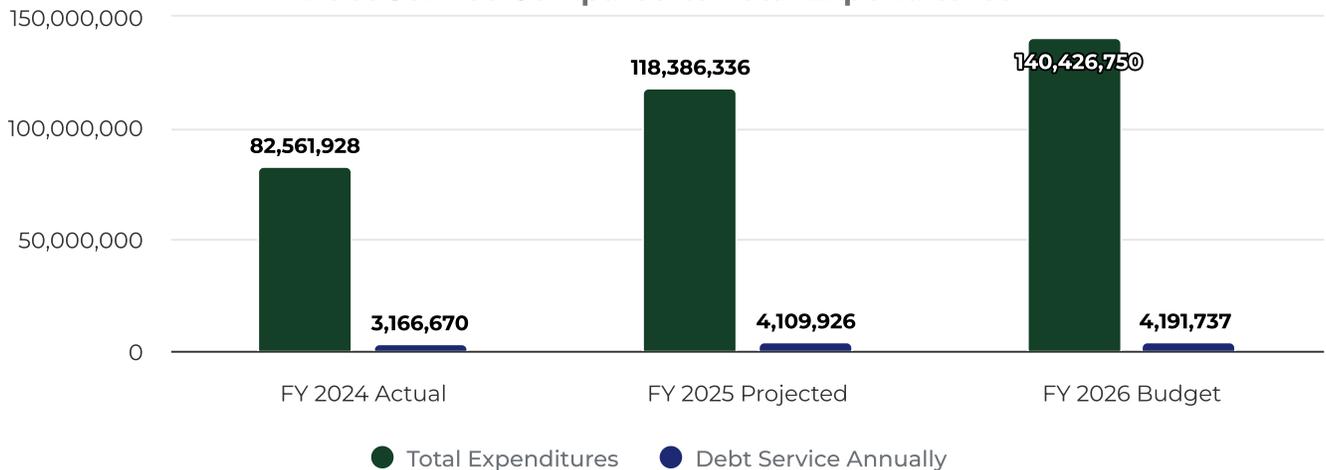
Effect of Debt on Current and Future Operations

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

Debt Service as a Percentage of Total Expenditures

	FY 2024 Actual	FY 2025 Projected	FY 2026 Budget
Total Expenditures	82,561,928	118,386,336	140,426,750
Debt Service Annually	3,052,226	4,109,926	4,191,737
Debt Service as a Percentage of Total Expenditures	3.7%	3.5%	3.0%

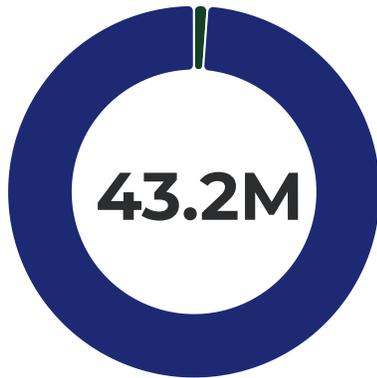
Debt Service Compared to Total Expenditures



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

Debt Service Payment By Fund

Debt By Fund



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

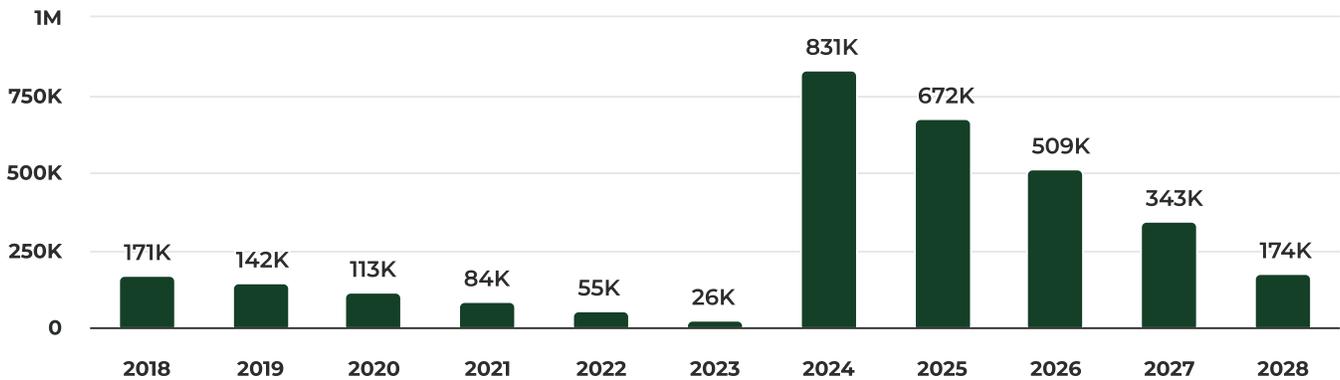
Total Debt

\$43,163,226

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

Fund Name	FY2025	FY2026	% Change	\$ Change
Governmental Funds	\$671,882	\$509,476	-24.17%	-\$162,406
Proprietary Funds	\$44,902,105	\$42,653,750	-5.01%	-\$2,248,355
Total Debt	\$45,573,987	\$43,163,226	-5.29%	-\$2,410,761

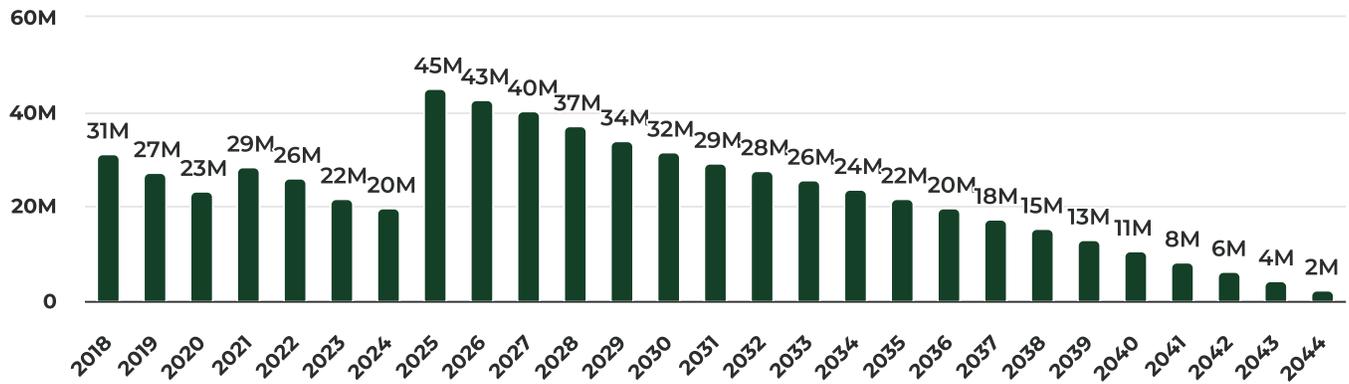
Governmental Funds



Fund Name	FY2025	FY2026	% Change	\$ Change
Special Revenue Funds	-	-	-	-
Capital Projects Funds	\$671,882	\$509,476	-24.17%	-\$162,406
Total Debt	\$671,882	\$509,476	-24.17%	-\$162,406



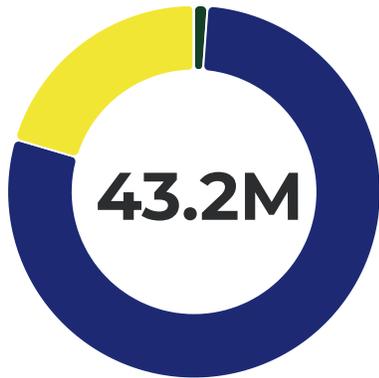
Proprietary Funds



Fund Name	FY2025	FY2026	% Change	\$ Change
Enterprise Funds	\$44,902,105	\$42,653,750	-5.01%	-\$2,248,355
Total Debt	\$44,902,105	\$42,653,750	-5.01%	-\$2,248,355

Debt By Type

Debt By Type



● Equipment Leases	\$509,476	1.18%
● General Obligation Bonds	\$33,830,000	78.38%
● Loans Payable	\$8,823,750	20.44%
● Revenue Bonds	\$0	0.00%
● Special Service Area Bonds	\$0	0.00%

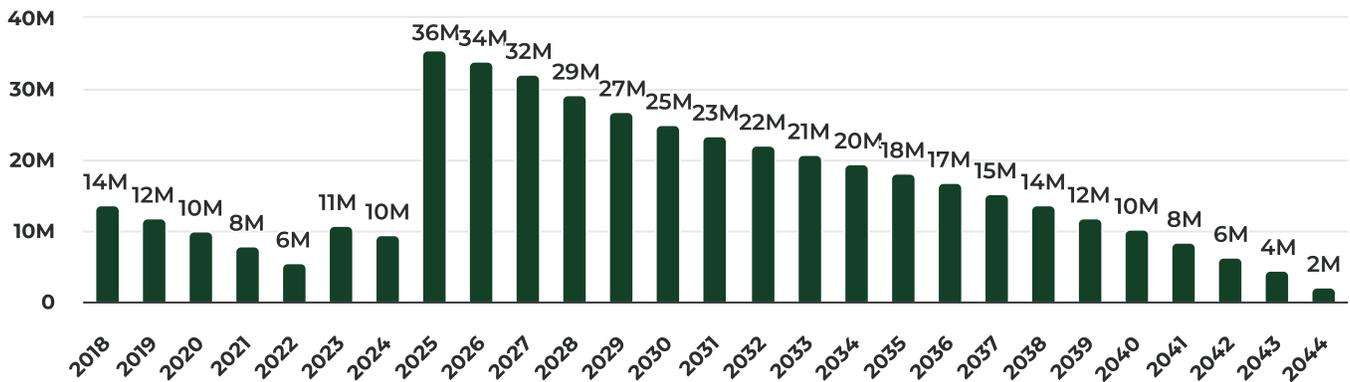
Total Debt

\$43,163,226

-\$2,410,761 (-5.29% vs. FY25)

Fund Name	FY2025	FY2026	FY2025 vs. FY2026 (\$ Change)	FY2025 vs. FY2026 (% Change)
General Obligation Bonds	\$35,540,000	\$33,830,000	-\$1,710,000	-4.81%
Special Service Area Bonds	-	-	-	-
Revenue Bonds	-	-	-	-
Loans Payable	\$9,362,105	\$8,823,750	-\$538,355	-5.75%
Equipment Leases	\$671,882	\$509,476	-\$162,406	-24.17%
Total Debt	\$45,573,987	\$43,163,226	-\$2,410,761	-5.29%

General Obligation Bonds

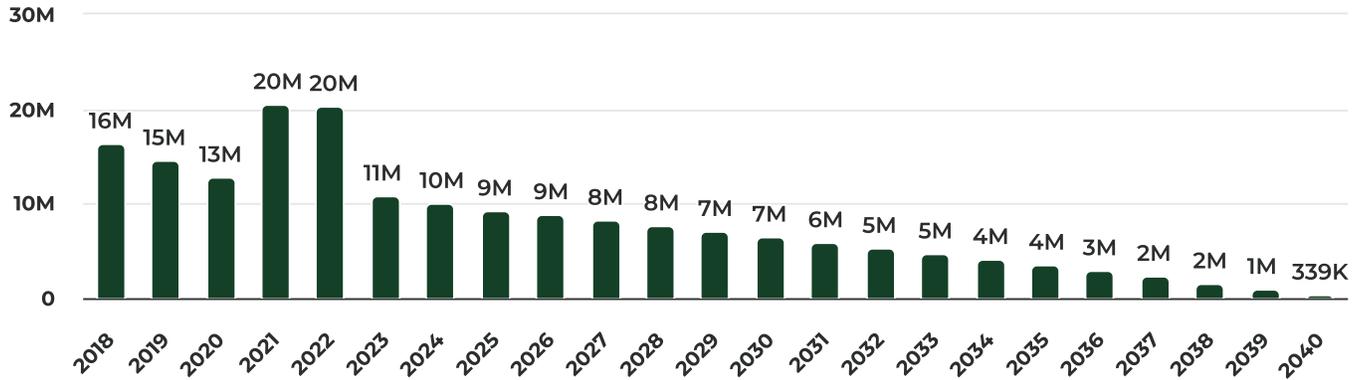


Fund Name	FY2025	FY2026	% Change	\$ Change
2011 Refunding Bonds	-	-	-	-
2012B Refunding Bonds	-	-	-	-
2013 Refunding Bonds	-	-	-	-
2014 Refunding Bonds	-	-	-	-



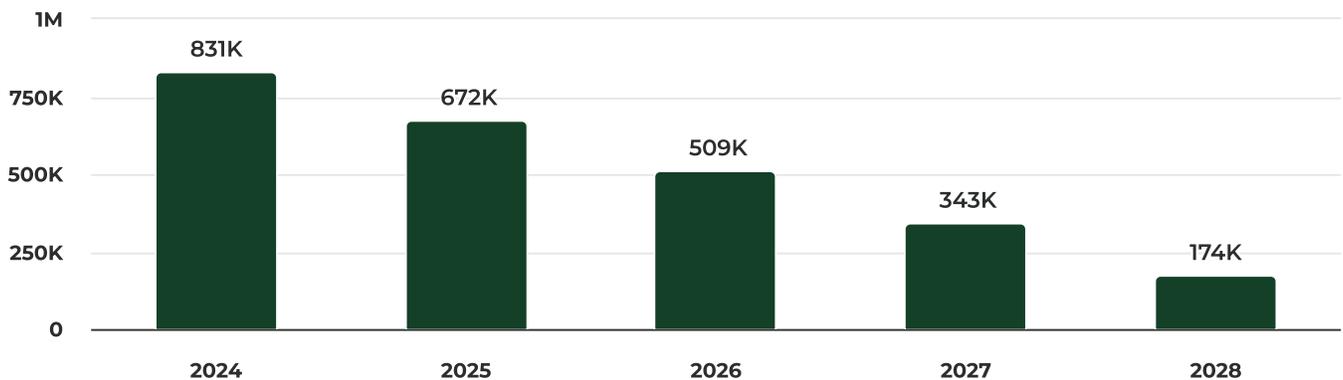
Fund Name	FY2025	FY2026	% Change	\$ Change
2021 Refunding Bonds	\$7,925,000	\$6,215,000	-21.58%	-\$1,710,000
2024 Electric Alternate Revenue	\$27,615,000	\$27,615,000	0.00%	-
Total Debt	\$35,540,000	\$33,830,000	-4.81%	-\$1,710,000

Loans Payable



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
Total Debt	\$9,362,105	\$8,823,750	-5.75%	-\$538,355

Equipment Leases



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



Revenue Sources

The City of Geneva has developed a diverse base of revenues to fund its operational and capital needs. This section describes forecast methods, major revenue sources, trends, and effects on the City. Special emphasis is placed on four major revenue sources for the General Fund. Collectively, these revenues represent 75.4% of the City's budgeted revenues within the General Fund for FY 2026. Property taxes are noted as a stand-out item in this section as these revenues are recognized in two City funds (General and Geneva Community Mental Health).

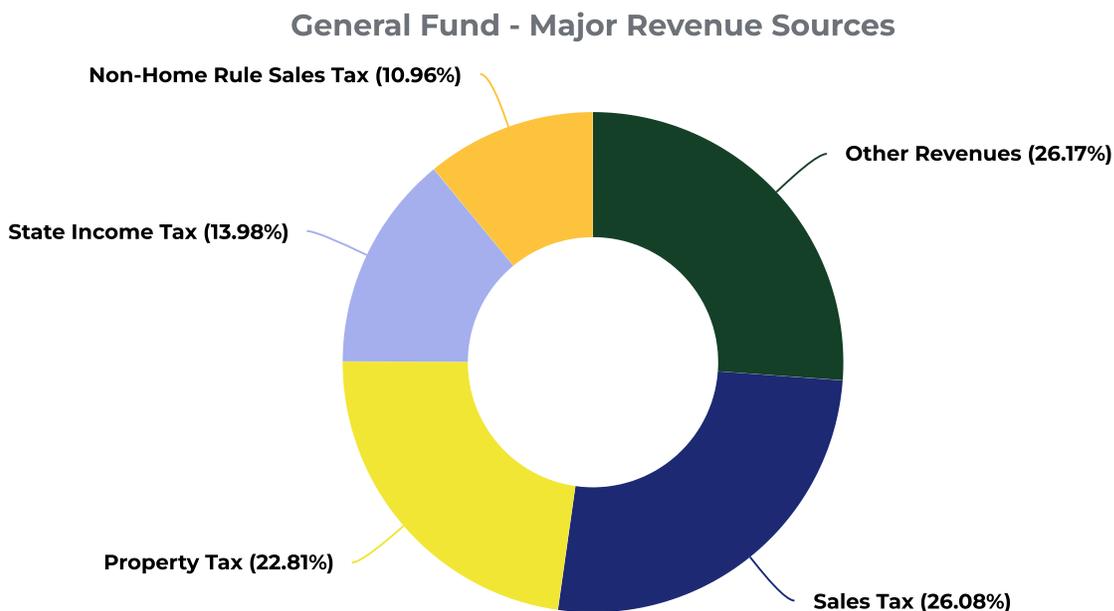
Revenue Forecast Methodology

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

Major Revenue Sources

General Fund - FY 2026

The Fiscal Year 2026 budgeted revenues total for the General Fund is \$26,458,055. The four major sources for the General Fund are Sales Tax, Property Tax, State Income Tax, and Non-Home Rule Sales Tax total to the amount of \$19,959,580. The remaining other revenue sources total to the amount of \$6,498,475. The four major revenue sources and their contribution to overall revenues are summarized in the chart and table below.



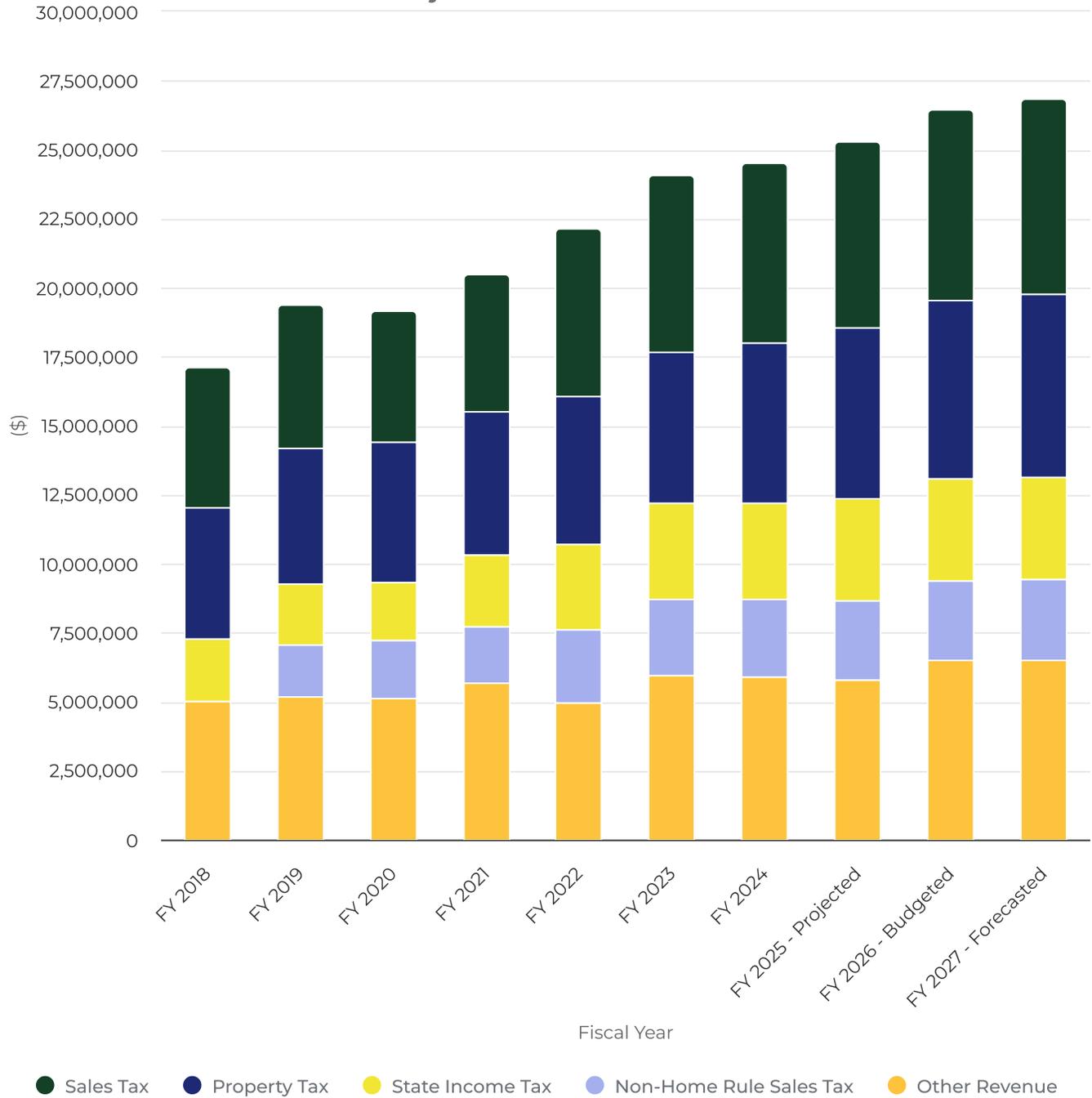
General Fund Revenue Sources	FY 2026 Budgeted% of Revenue	
Sales Tax	6,900,000	26.1%
Property Tax	6,459,580	24.4%
State Income Tax	3,700,000	14.0%
Non-Home Rule Sales Tax	2,900,000	11.0%
Major Revenue Sources	19,959,580	75.4%
Other Revenue Sources	6,498,475	24.6%
Total General Fund Revenue Sour	26,458,055	100.0%

General Fund - Last Ten Fiscal Years

Fiscal Year	Sales Tax	Property Tax	State Income Tax	Non-Home Rule Sales Tax	Other	Total
2018	5,066,293	4,778,699	2,244,013	-	5,030,922	17,119,927
2019	5,151,383	4,931,337	2,223,771	1,876,571	5,189,087	19,372,148
2020	4,776,660	5,073,829	2,114,785	2,070,514	5,158,474	19,194,262
2021	4,931,979	5,190,447	2,609,113	2,066,277	5,680,311	20,478,127
2022	6,070,690	5,335,994	3,087,827	2,649,329	4,995,463	22,139,302
2023	6,377,348	5,506,043	3,456,648	2,762,826	5,978,637	24,081,501
2024	6,501,728	5,783,113	3,502,347	2,823,412	5,897,513	24,508,113
2025 Projected	6,750,000	6,180,885	3,700,000	2,850,000	5,812,235	25,293,120
2026 Budgeted	6,900,000	6,459,580	3,700,000	2,900,000	6,498,475	26,458,055
2027 Forecasted	7,100,000	6,606,725	3,700,000	2,950,000	6,500,825	26,857,550



General Fund Major Revenue Sources - Last 10 Years



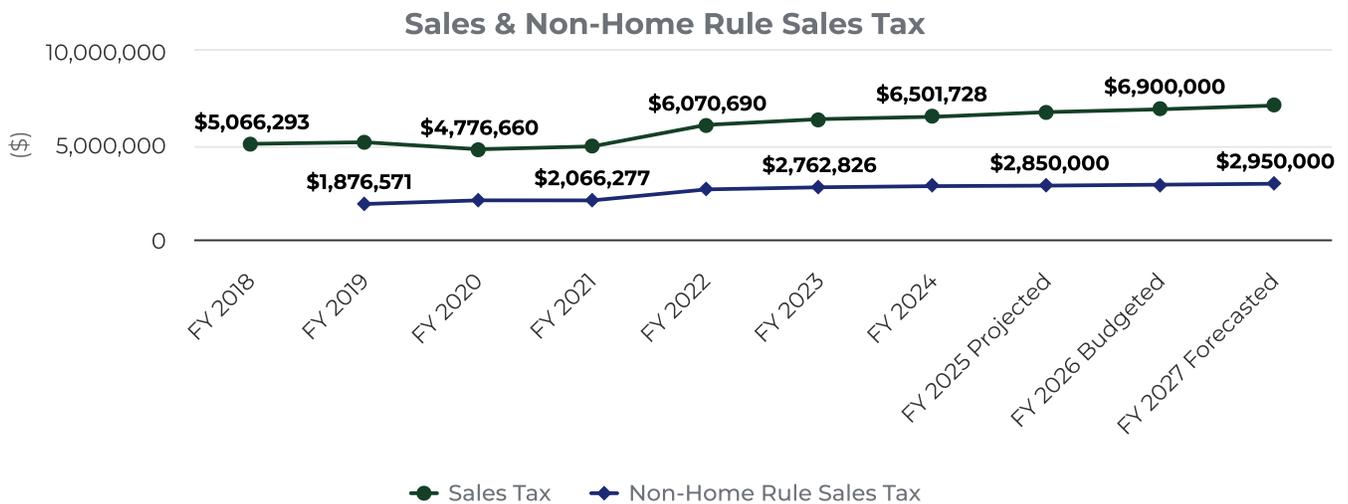
Sales Tax Generally

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

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

Sales Tax

The Fiscal Year 2026 budgeted revenues total for the Sales Tax is \$6,900,000. The largest source of revenue for the City's General Fund is local sales taxes. This figure represents approximately 26.1% of the total revenue in the General Fund. Sales tax has been increasing steadily over the past years. A factor in the increase in sales tax is due to the enactment of the "Leveling the Playing Field" legislation which required remote retailers to collect and remit the state and local retailer's occupation tax.

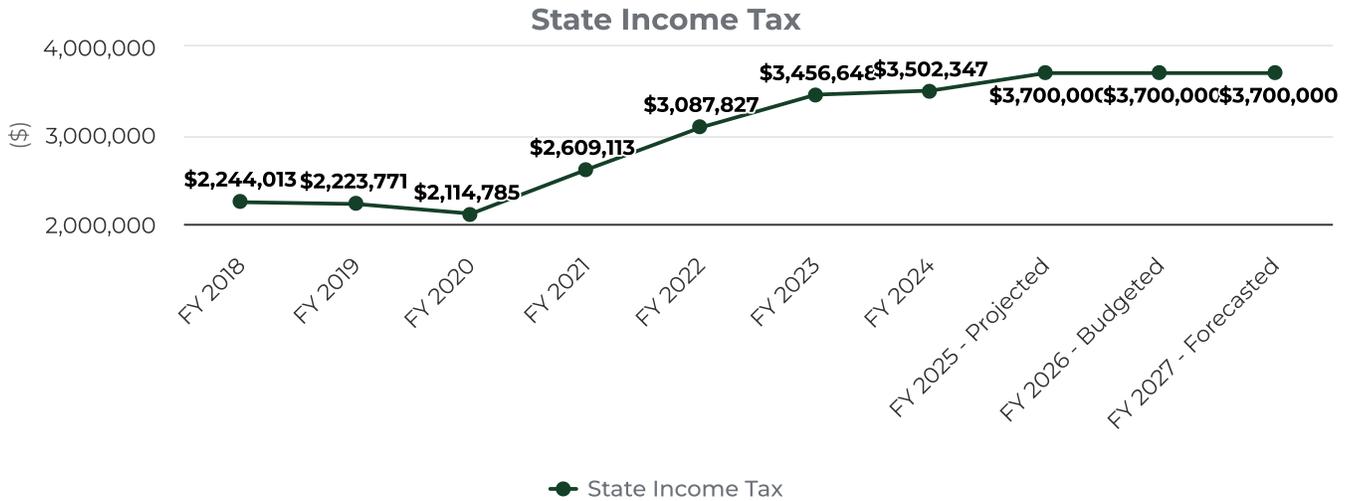


Non-Home Rule Sales Tax - Unrestricted

On March 20, 2018, the City gained a new revenue stream by passing a resolution for a city-wide referendum to impose an additional 0.5% non-home rule municipal retailer's occupation tax and non-home rule municipal service occupation tax. The additional 0.5% rate began collection on July 1, 2018. (This tax does not apply to sales of food, drugs, and medical appliances.) The State withholds 1.5% of collections to cover administration costs. Non-home rule sales taxes are expected to increase slightly from the FY 2025 totals. The City estimates to collect approximately \$2,900,000 for FY 2026.

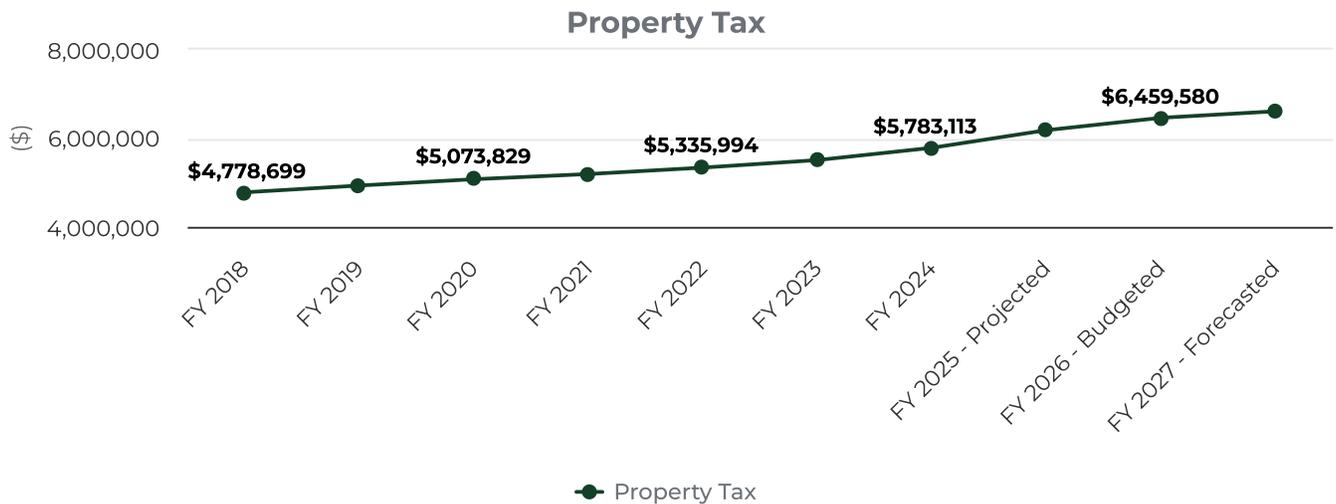
State Income Tax

The City currently receives State Income Tax revenues from the State of Illinois Local Government Distributive Fund (LGDF). LGDF is collected by the State and is distributed, on a per capita basis, one month after the liability occurs. State Income Tax is expected to increase from the current year estimates. There is always a threat of a reduction in LGDF, and this fiscal year will be no exception. The City estimates to collect approximately \$3,700,000 for FY 2026.



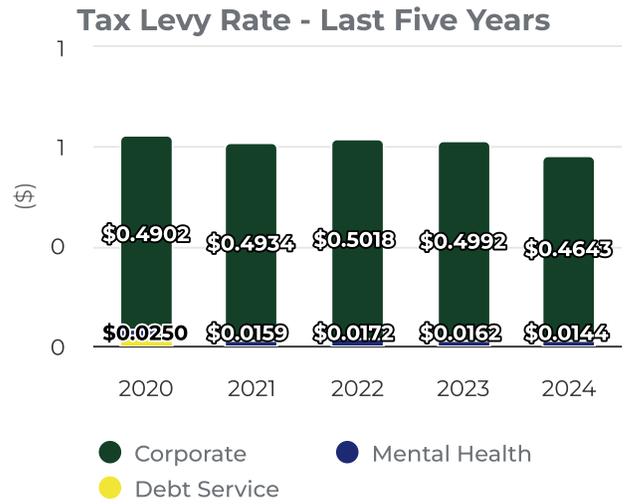
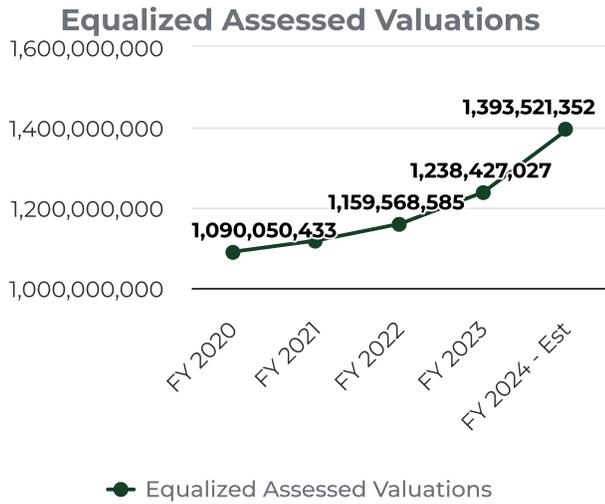
Ad Valorem Property Tax

Property taxes are collected on the assessed valuation of taxable real personal property. The City establishes a legal right to the property tax assessments upon the enactment of a tax levy ordinance by the City Council. These tax assessments are levied in December and attached as an enforceable lien on the property as of January 1 of the same year. Tax bills are prepared by Kane County around May and August of the following year and are due in June and September, respectively. Taxes are collected and remitted to the City by the County Treasurer. The 2024 property taxes are collected in 2025 and provide funding for the FY 2026 budget. The City estimates to collect approximately \$6,459,580 for FY 2026.



Kane County provides the Equalized Assessed Values (EAV) used in the calculation of property taxes necessary to fund the budget. Total assessed valuation in Geneva increased steadily during the early to mid-2000's then began a steady descent after Levy Year 2009 with a slow return since Levy Year 2014. The estimated 2024 equalized assessed valuation of \$1,393,521,352 shows an increase of \$155,094,325 or 12.5% over 2023.

Property Taxes are reflected in the General Fund and Geneva Community Mental Health Fund. Budgeted FY 2026 ad valorem property taxes total \$6,034,390 or 22.8% of current revenue in the General Fund. The Geneva Community Mental Health Fund has budgeted property tax revenues of \$200,000.

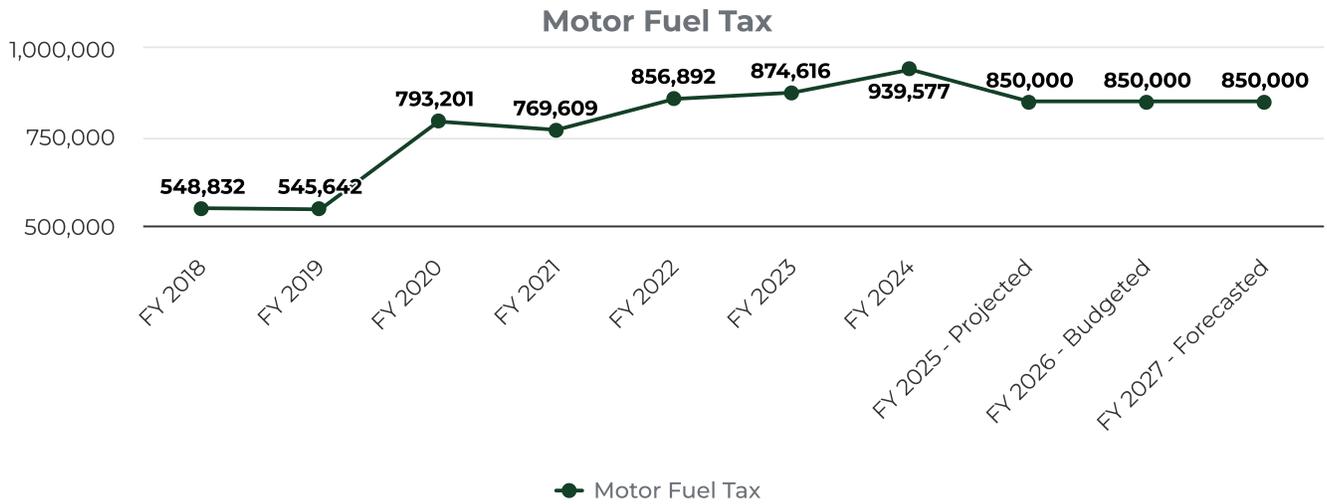


Other Revenue Sources

Motor Fuel Tax

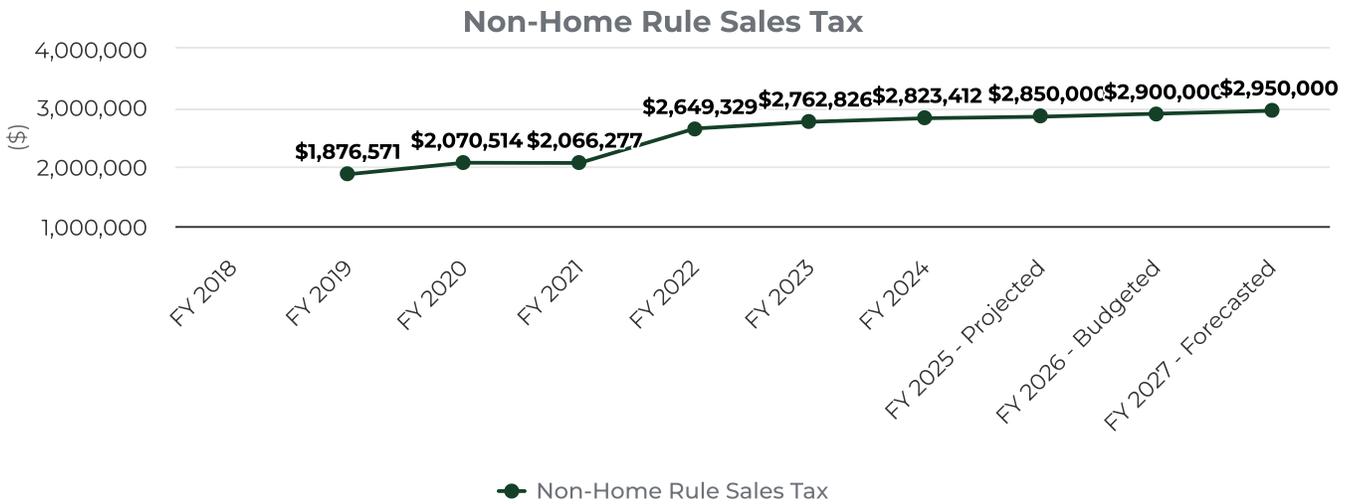
The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of the State, based upon the consumption of motor fuel. The Department of Transportation allocates this money according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

The FY 2025 projection is \$850,000. The FY 2026 budget estimate is \$850,000 in MFT revenues to be recorded in the MFT Special Revenue Fund. The City will use these funds towards the street improvement program.



Non-Home Rule Sales Tax - Restricted

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

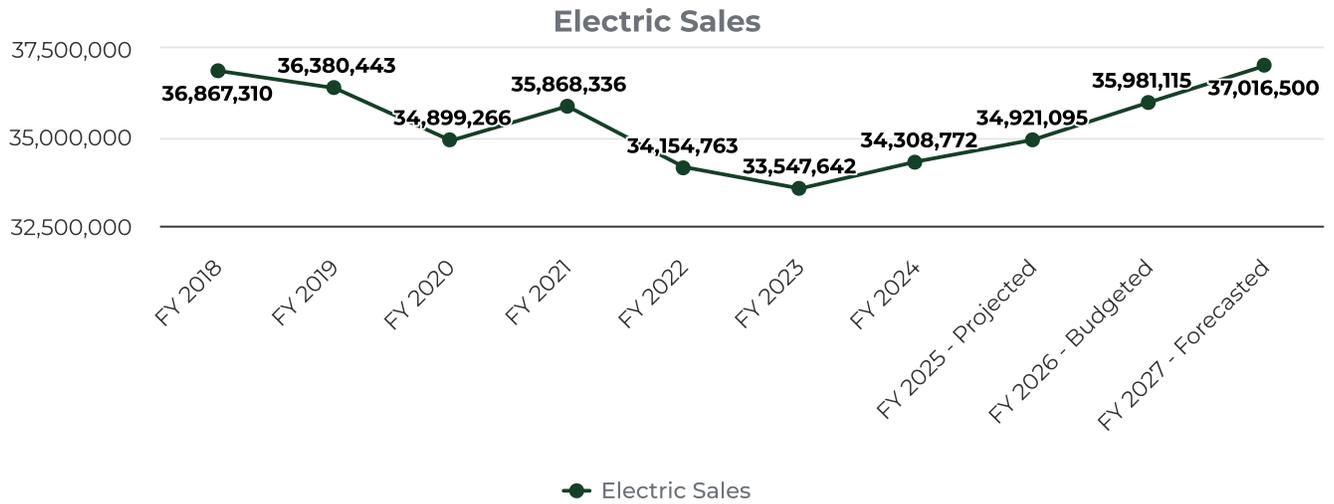


Electric Sales

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

The results of these studies have shown that utility rates continue to recover from the utility's projected costs of providing electric service. Therefore, rate adjustment recommendations from these studies have been revenue-neutral to the utility. The City is a partner in the Northern Illinois Municipal Power Agency (NIMPA), which owns part of a coal-fired generating facility in southern Illinois.

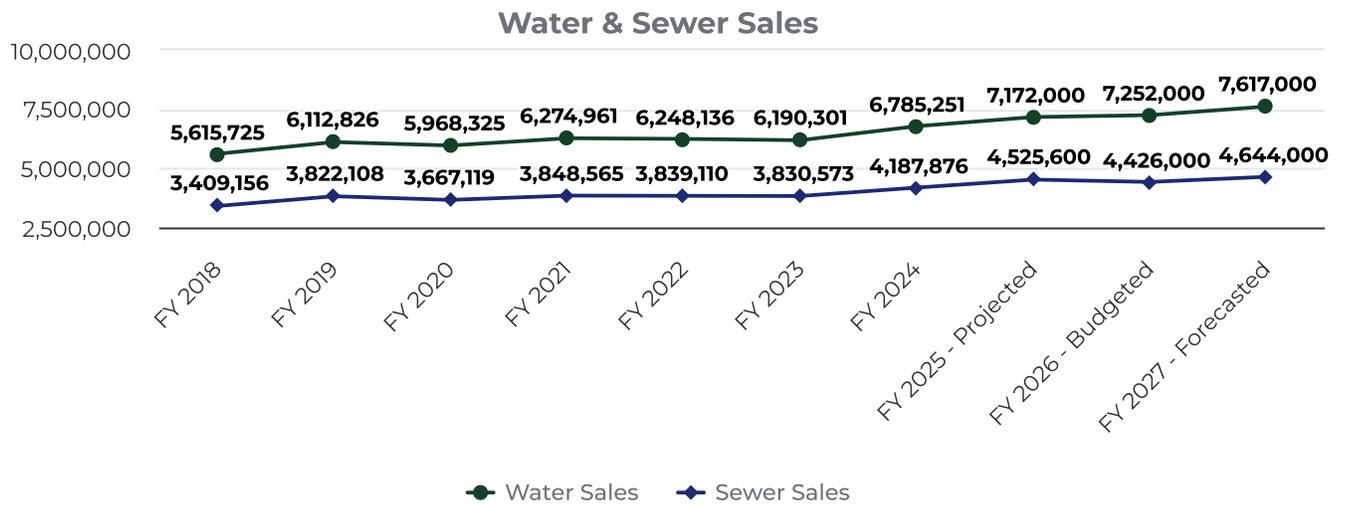
The City also generates power during peak demand time via the Geneva Generating Facility (GGF), a behind-the-meter natural gas-fired generating station, thereby limiting exposure to seasonal energy and capacity cost market fluctuations. As market costs vary, the PCA factor correspondingly adjusts revenues. The FY 2026 budget of \$35,981,115 is based on a flat market expectation. Further discussion on the rates can be found in the "Electric Fund" section of the Enterprise Fund.



Water & Sewer Sales

Water revenues are based on the number of cubic feet used by individual homes and businesses. Water rates are developed to recover the cost of providing potable water to the City users. The City pumps water from underground wells and treats it through a reverse osmosis system at the Water Treatment Plant.

The City conducted a rate study late in FY 2023. The city council approved new water/wastewater rates for FY 2024 through FY 2028. The FY 2026 increase is 5.0%. The FY 2026 budget for water sales is \$7,252,000. Sewer sales are largely based on water consumption and have generally followed the same trends. The FY 2026 budget for sewer sales is \$4,426,000. Further discussion on the rates can be found in this budget book's water/wastewater section.



Typical Tax Bill

Tax Levy Rate:	0.47790	Annual Tax Liability for City Services:	\$764.56
Market Value of Home:	\$480,000	To calculate the Annual Tax Bill, multiply the Assessed Baluation by the Tax Levy Rate and divide the result by 100.	
Assessed Valuation:	\$159,984	$\$159,984 \times 0.47790 = \$76,455.71;$ $\$76,455.71 \div 100 = \764.56	
To determine Assessed Valuation, multiply Market Value by 33.33%.		Monthly Expenses for City Services	\$63.71
$\$480,000 \times 33.33\% = \$159,984$		To determine the Monthly Tax Expenses for City services, divide the Tax Liability by 12 months:	
		$\$764.56 \div 12 = \63.71	

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.

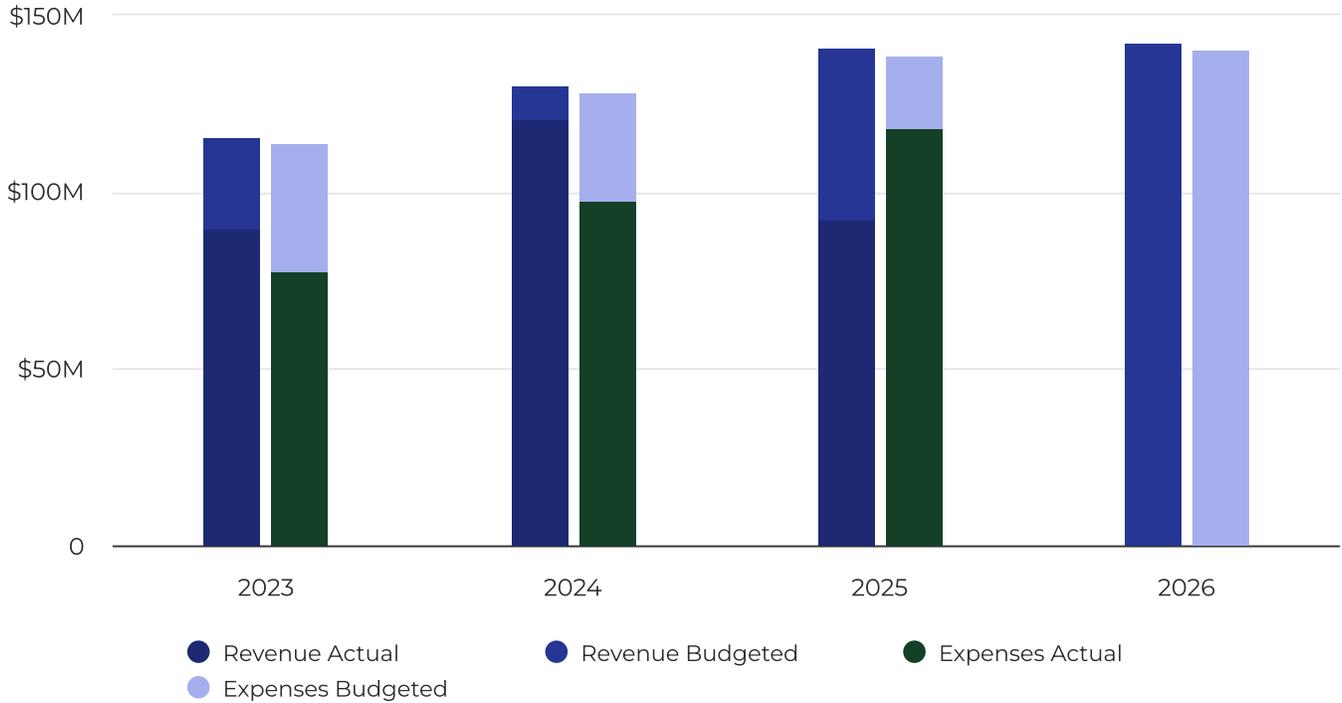


Budget Summary

A summary of the entire City of Geneva budget that provides a comprehensive view of the city's financial allocations. This summary offers a high-level snapshot of how the City allocates and manages financial resources to maintain operations, support growth, and invest in the development of the community.

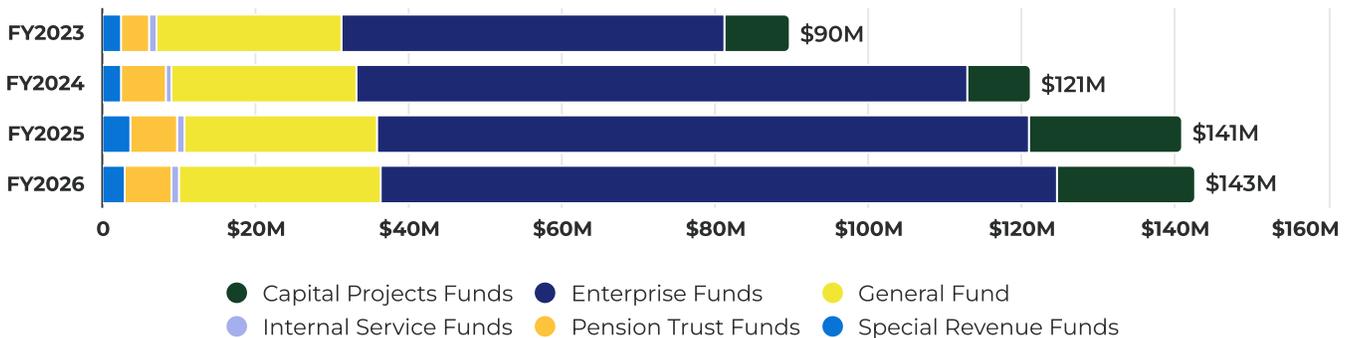
The City of Geneva is projecting \$142.7M of revenue in FY2026, which represents a 1.3% increase over the prior year. Budgeted expenditures are projected to increase by 1.3% or \$1.78M to \$140.4M in FY2026.

Revenues vs Expenditures Summary



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	\$18,146,460
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
Total Revenues	\$89,838,735	\$106,732,377	\$140,951,270	\$92,223,534	\$142,735,055

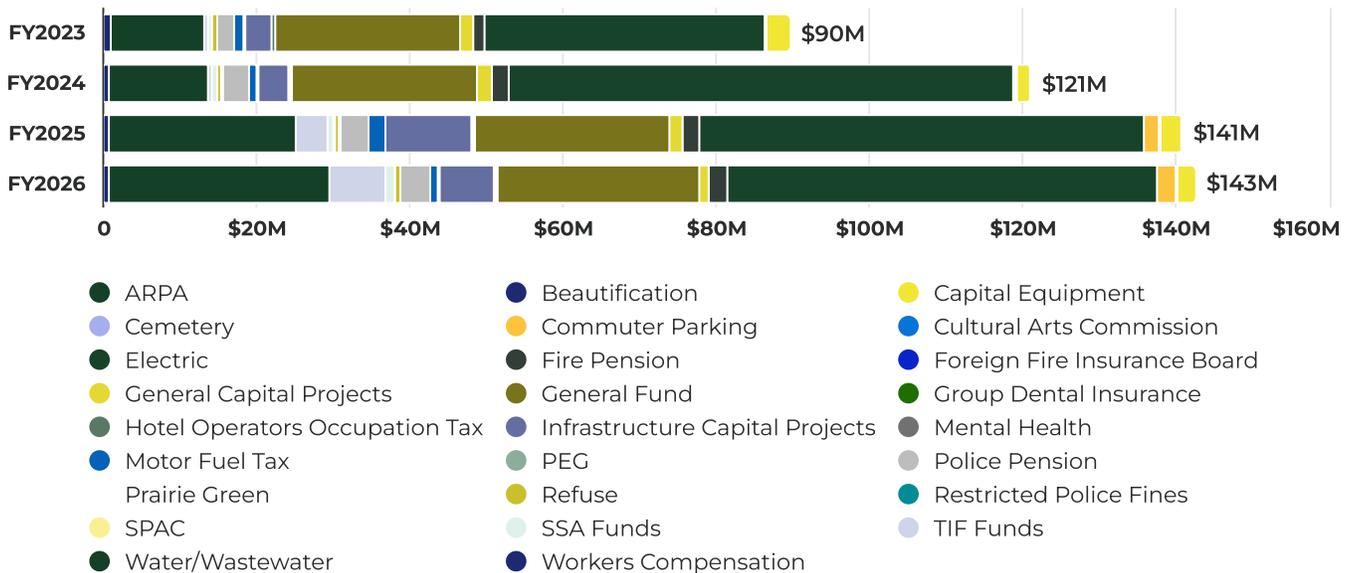
Category *(continued from above)*

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
Total Revenues	\$146,122,365

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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
General Capital Projects	\$1,629,067	\$2,460,921	\$1,672,000	\$60,000	\$1,161,500
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
Hotel Operators Occupation Tax	\$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
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
Total Revenues	\$89,838,735	\$106,732,377	\$140,951,270	\$92,223,534	\$142,735,055

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
Hotel Operators Occupation Tax	\$355,000
Capital Equipment	\$2,395,925
ARPA	-
Restricted Police Fines	\$49,100
PEG	\$30,525



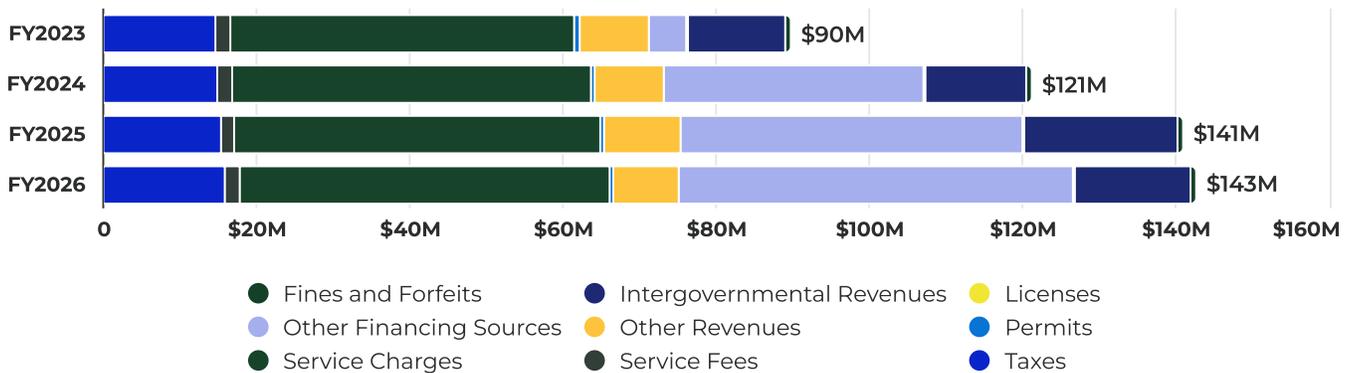
Category *(continued from above)*

FY 2027 Forecasted

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
Total Revenues	\$146,122,365

Revenues by Revenue Source Grouping

Historical Revenues by Revenue Source Grouping



Revenues by Category

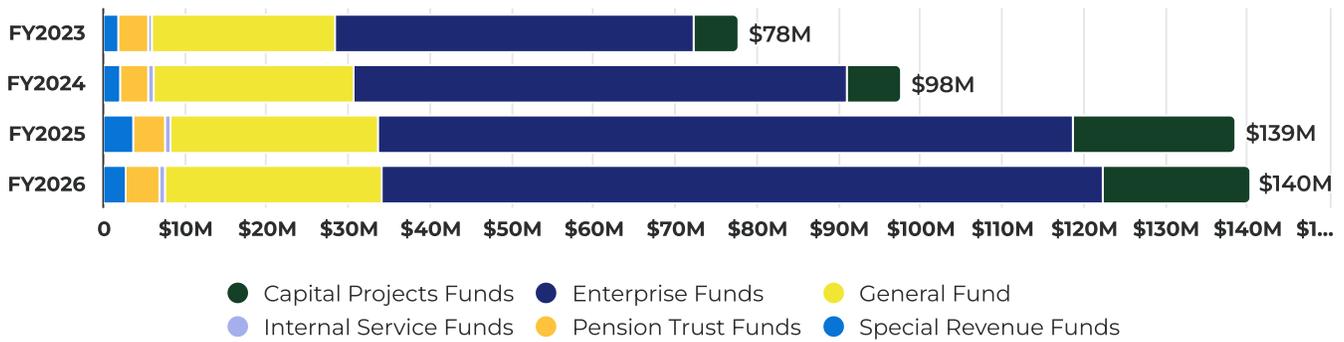
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Taxes	\$14,540,615	\$14,773,710	\$15,287,315	\$15,483,875	\$15,938,965
Licenses	\$231,140	\$197,870	\$217,525	\$207,475	\$202,025
Permits	\$669,183	\$473,202	\$440,900	\$447,800	\$443,800
Intergovernmental Revenues	\$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	\$51,579,935
Total Revenues	\$89,838,735	\$106,732,377	\$140,951,270	\$92,223,534	\$142,735,055



Category <i>(continued from above)</i>	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
Other Revenues	\$8,861,435
Other Financing Sources	\$54,778,890
Total Revenues	\$146,122,365

Expenditures by Fund Grouping

Historical Expenditures by Fund Summary



Expenditures by Fund Summary 1

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
Special Revenue Funds	\$1,751,384	\$1,349,371	\$3,698,540	\$3,276,844	\$2,840,330
Pension Trust Funds	\$3,650,714	\$3,554,619	\$3,747,475	\$3,836,865	\$3,929,415
Capital Projects Funds	\$5,330,122	\$5,712,988	\$19,900,605	\$14,216,383	\$18,146,460
Enterprise Funds	\$43,991,455	\$47,071,690	\$85,153,775	\$72,907,724	\$88,175,085
Internal Service Funds	\$572,039	\$647,092	\$874,830	\$610,105	\$877,405
Total Expenditures	\$77,658,890	\$82,561,928	\$138,644,390	\$118,386,336	\$140,426,750

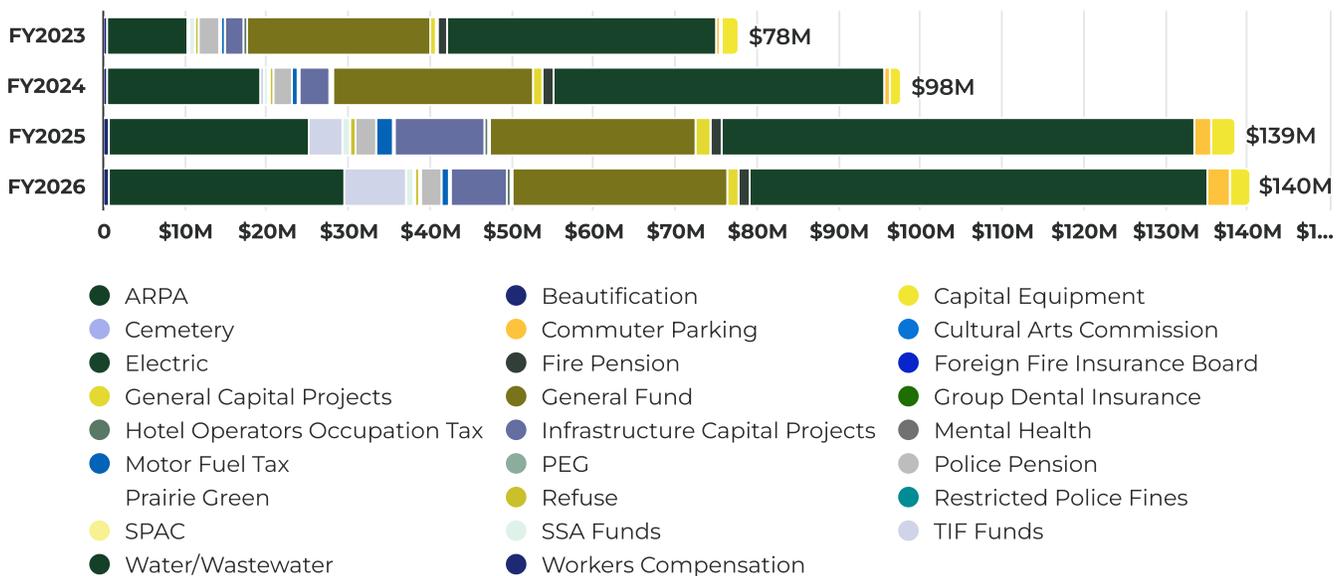
Category *(continued from above)*

FY 2027 Forecasted

General Fund	\$26,857,550
Special Revenue Funds	\$2,635,265
Pension Trust Funds	\$4,044,105
Capital Projects Funds	\$9,365,880
Enterprise Funds	\$99,661,335
Internal Service Funds	\$921,725
Total Expenditures	\$143,485,860

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	\$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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
General Capital Projects	\$698,915	\$335,785	\$1,672,000	\$1,187,730	\$1,161,500
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
Hotel Operators Occupation Tax	\$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
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
Total Expenditures	\$77,658,890	\$82,561,928	\$138,644,390	\$118,386,336	\$140,426,750

Category (continued from above)

FY 2027 Forecasted

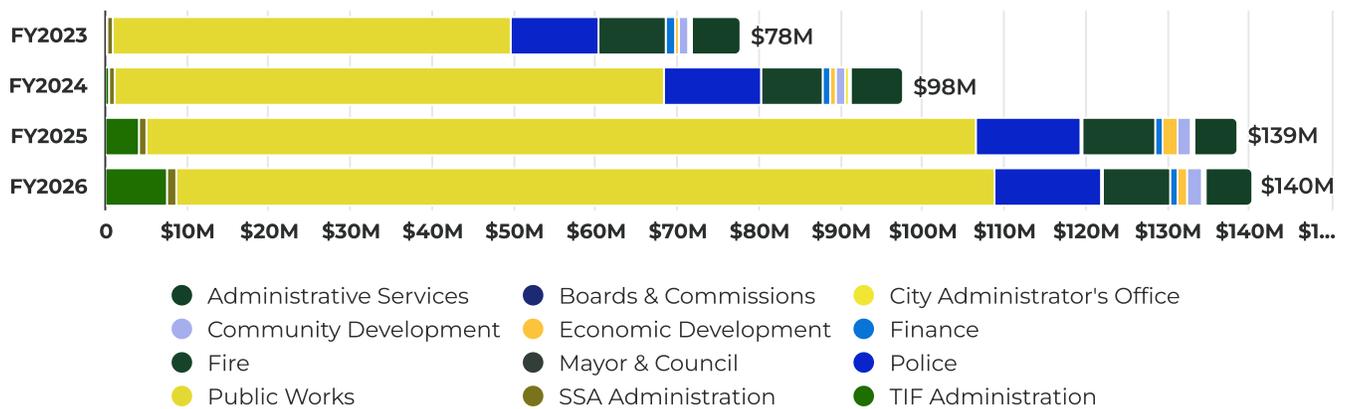
General Fund	\$26,857,550
Motor Fuel Tax	\$900,000
General Capital Projects	\$615,000
Cultural Arts Commission	-
Infrastructure Capital Projects	\$3,891,910
SPAC	\$11,750
Prairie Green	\$106,150
Beautification	\$28,720
Hotel Operators Occupation Tax	\$355,000
Capital Equipment	\$2,395,925
ARPA	-
Restricted Police Fines	\$49,100
PEG	\$30,525



Category <i>(continued from above)</i>	FY 2027 Forecasted
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
Total Expenditures	\$143,485,860

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
Mayor & Council	\$101,475	\$111,184	\$182,701	\$254,125	\$205,084
Boards & Commissions	\$244,776	\$307,653	\$251,945	\$252,720	\$262,495
City Administrator's Office	\$283,098	\$296,357	\$342,566	\$318,643	\$350,359
SSA Administration	\$576,946	\$456,208	\$773,085	\$710,521	\$1,074,165
Administrative Services	\$5,747,022	\$6,431,695	\$5,302,832	\$4,083,349	\$5,665,238
Finance	\$1,075,113	\$933,233	\$962,938	\$913,323	\$761,369
Community Development	\$1,149,563	\$1,066,860	\$1,405,615	\$1,245,430	\$1,674,168
Economic Development	\$493,574	\$189,705	\$1,892,735	\$689,634	\$1,282,961
TIF Administration	\$270,432	\$698,682	\$4,167,420	\$600,203	\$7,510,405

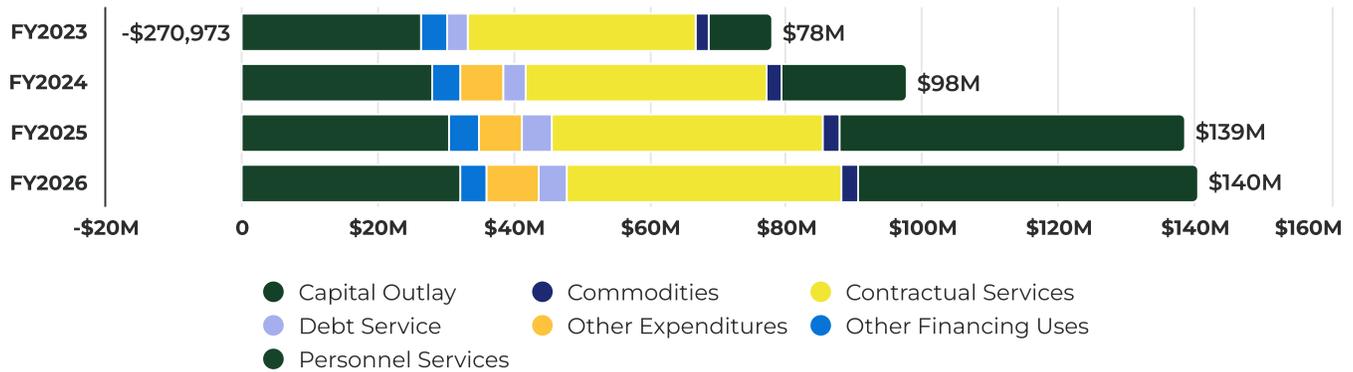


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Police	\$10,827,933	\$11,244,640	\$12,867,518	\$12,976,664	\$13,149,638
Fire	\$8,191,719	\$7,441,717	\$8,880,674	\$9,028,860	\$8,276,938
Public Works	\$48,697,240	\$53,383,994	\$101,614,361	\$87,312,864	\$100,213,930
Total Expenditures	\$77,658,890	\$82,561,928	\$138,644,390	\$118,386,336	\$140,426,750

Category <i>(continued from above)</i>	FY 2027 Forecasted
Mayor & Council	\$205,104
Boards & Commissions	\$259,670
City Administrator's Office	\$364,689
SSA Administration	\$969,860
Administrative Services	\$5,244,202
Finance	\$719,158
Community Development	\$1,326,222
Economic Development	\$1,135,615
TIF Administration	\$2,356,895
Police	\$13,410,249
Fire	\$8,373,571
Public Works	\$109,120,625
Total Expenditures	\$143,485,860

Expenditures by Expense Object Categories

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

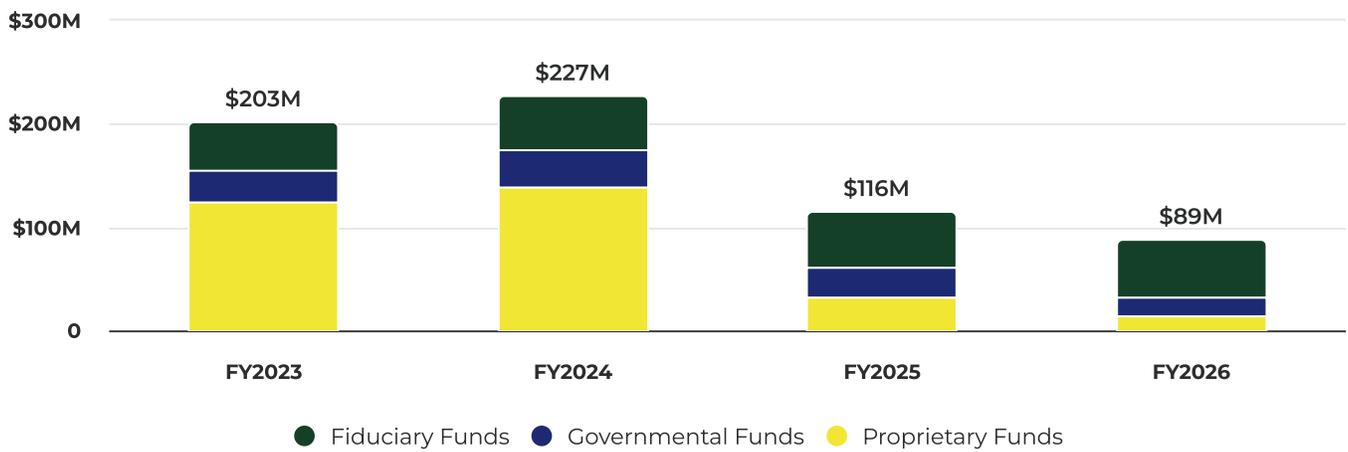
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Personnel Services	\$26,406,987	\$26,625,778	\$30,567,238	\$29,393,531	\$32,204,463
Contractual Services	\$33,532,747	\$34,673,800	\$39,884,132	\$34,816,060	\$40,317,827
Commodities	\$1,732,009	\$2,022,849	\$2,431,795	\$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	\$49,864,980
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
Total Expenditures	\$77,658,890	\$82,561,928	\$138,644,390	\$118,386,336	\$140,426,750



Category <i>(continued from above)</i>	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
Other Financing Uses	\$5,132,765
Total Expenditures	\$143,485,860

Fund Balance

Fund Balance Projections



*FY 2023 and FY 2024 reflect actual totals. FY 2025 and FY 2026 reflect estimated totals.

Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2024 vs. FY 2025 (\$ Change)	FY 2024 vs. FY 2025 (% Change)
Governmental Funds	\$30,183,391	\$35,104,257	\$29,315,430	\$18,082,925	-\$5,788,827	-16.49%
Proprietary Funds	\$125,430,931	\$139,934,414	\$32,169,709	\$14,695,054	-\$107,764,705	-77.01%
Fiduciary Funds	\$47,138,612	\$51,884,711	\$54,102,201	\$56,410,506	\$2,217,490	4.27%
Total Fund Balance	\$202,752,934	\$226,923,382	\$115,587,340	\$89,188,485	-\$111,336,042	-49.06%



Total By Fund Type

Revenues by Fund Grouping

Revenues by Fund Grouping

Category	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Budgeted vs. FY 2026 Budgeted (% Change)	FY 2025 Budgeted vs. FY 2026 Budgeted (\$ Change)
General Fund	\$25,269,165	\$25,293,120	\$26,458,055	4.70%	\$1,188,890
Special Revenue Funds	\$3,698,540	\$2,549,825	\$2,840,330	-23.20%	-\$858,210
Pension Trust Funds	\$6,054,355	\$6,054,355	\$6,237,720	3.03%	\$183,365
Capital Projects Funds	\$19,900,605	\$7,399,870	\$18,146,460	-8.81%	-\$1,754,145
Enterprise Funds	\$85,153,775	\$50,100,945	\$88,175,085	3.55%	\$3,021,310
Internal Service Funds	\$874,830	\$825,419	\$877,405	0.29%	\$2,575
Total Revenues	\$140,951,270	\$92,223,534	\$142,735,055	1.27%	\$1,783,785

Expenditures by Fund Grouping

Expenditures by Fund Grouping

Category	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2025 Budgeted vs. FY 2026 Budgeted (% Change)	FY 2025 Budgeted vs. FY 2026 Budgeted (\$ Change)
General Fund	\$25,269,165	\$23,538,415	\$26,458,055	4.70%	\$1,188,890
Special Revenue Funds	\$3,698,540	\$3,276,844	\$2,840,330	-23.20%	-\$858,210
Pension Trust Funds	\$3,747,475	\$3,836,865	\$3,929,415	4.86%	\$181,940
Capital Projects Funds	\$19,900,605	\$14,216,383	\$18,146,460	-8.81%	-\$1,754,145
Enterprise Funds	\$85,153,775	\$72,907,724	\$88,175,085	3.55%	\$3,021,310
Internal Service Funds	\$874,830	\$610,105	\$877,405	0.29%	\$2,575
Total Expenditures	\$138,644,390	\$118,386,336	\$140,426,750	1.29%	\$1,782,360

Governmental Funds

General Fund

The General Fund budget has increased by 4.7%, or \$1,188,890, compared to the FY 2025 budget. Budgeted revenues have risen primarily due to higher projected sales tax collections from local retailers, increased property tax revenues driven by rising property values, and an expected increase in the wage base contributing to higher state income tax allocations. On the expenditure side, the budget reflects increased transfers to the Capital Projects and General Capital Projects Funds, along with higher allocations for grant-related expenses, computer software, motor fuel, maintenance supplies, contributions to Tri-City Ambulance and Tri-Com, and increased funding for police and fire pension obligations.

Special Revenue Funds

Special Revenue Funds have decreased by 23.2%, or \$858,210, compared to the FY 2025 budget. The Motor Fuel Tax, SPAC, Hotel Operator Occupation Tax, Restricted Police Fines, Mental Health, and Foreign Fire Insurance Board Funds remain stable. The Beautification Fund reflects increased expenditures due to the addition of new land requiring landscaping and ongoing maintenance. PEG Fund revenues have declined as a result of reduced cable franchise fee collections. SSA Fund expenditures have increased due to higher maintenance costs.

Capital Projects Fund

The Capital Projects Funds have decreased by 8.8% or \$1,754,145, compared to the FY 2025 budget. The Prairie Green Fund has remained stable. General Capital Projects Fund has decreased by 30.5% or \$510,500 due to the completion of various projects. The Infrastructure Capital Projects Fund has decreased by 37.1% or \$4,112,020 as the City will receive grants to cover costs of projects. The Capital Equipment Fund has decreased by 16.5% or by \$477,910 due to reduced number of worn vehicles and equipment. The TIF Funds have increased by 80.2% or \$3,342,985 due to costs related to of TIF Incentive agreements and capital outlay projects for East State Street.

Proprietary Funds

Enterprise Funds

The Enterprise Fund budget has increased by 3.5%, or \$3,021,310. The Cemetery Fund remains stable. The Electric Fund budget has decreased by 3.3%, or \$1,923,710, compared to the FY 2025 budget, primarily due to a reduction in capital outlay expenditures. The Water/Wastewater Fund budget has increased by 17.5%, or \$4,280,680, driven by higher capital outlay costs, including sanitary sewer construction, engineering services, and water main replacements. The Refuse Fund shows a 4.1% increase, or \$24,355, due to rising costs for garbage disposal services and wages. The Commuter Parking Fund budget has increased significantly by 31.7%, or \$639,685, reflecting expenses related to parking lot improvements and resurfacing projects.

Internal Service Funds

The Internal Service Funds budget has increased by 0.4%, or \$2,575, compared to the FY 2025 budget. This modest increase is attributed to higher general insurance costs.

Fiduciary Funds

The Police and Fire Pension budgets have increased by 3%, or \$183,365, compared to the FY 2025 budget. This increase is primarily due to higher costs associated with retiree pension payments resulting from anticipated retirements.

Estimated Change in Fund Balance

City of Geneva, Illinois
Estimated Change in Fund Balance
Fiscal Year Ending April 30, 2024 & Estimated April 30, 2025-2027

	April 30, 2024		Estimated April 30, 2025	Estimated April 30, 2026	Estimated April 30, 2027
	Fund Balance	Change in Fund Balance	Fund Balance	Fund Balance	Fund Balance
Governmental Funds	35,104,257	(5,788,827)	29,315,430	18,082,925	16,490,605
General Fund	13,918,069	1,754,705	15,672,774	14,709,359	13,459,944
General (1)	13,918,069	1,754,705	15,672,774	14,709,359	13,459,944
Special Revenue Funds	5,939,406	(727,019)	5,212,387	5,116,997	5,213,772
Motor Fuel Tax	4,239,442	(966,605)	3,272,837	3,572,837	3,872,837
SPAC	28,809	4,235	33,044	34,214	35,634
Beautification (1)	27,817	(620)	27,197	21,102	16,082
Tourism (1)	485,647	230,047	715,694	650,329	653,554
ARPA (1)	130,924	100,000	230,924	280,924	280,924
Restricted Police Fines (1)	247,616	(18,395)	229,221	199,326	199,821
PEG (1)	191,028	(18,200)	172,828	191,828	178,303
Mental Health (1)	16,569	1,665	18,234	19,759	21,284
Foreign Fire Insurance (1)	158,087	40,585	198,672	240,232	281,792
SSA #1 (1)	4,901	11,439	16,340	(86,930)	(116,055)
SSA #4 (Randall Square) (1)	52,261	(2,700)	49,561	22,436	18,386
SSA #5 (Williamsburg) (1)	20,194	1,945	22,139	13,419	14,839
SSA #7 (Blackberry) (1)	7,638	5,760	13,398	9,128	15,148
SSA #9 (Geneva Knolls) (1)	15,763	(3,625)	12,138	(862)	(3,497)
SSA #11 (Eagle Brook) (1)	171,267	(47,780)	123,487	(150,848)	(385,708)
SSA #16 (Fisher Farms) (1)	69,870	(49,755)	20,115	49,015	74,695
SSA #18 (Wildwood) (1)	16,107	550	16,657	16,952	17,222
SSA #23 (Sunset Meadows) (1)	3,887	(1,115)	2,772	(8,538)	(9,993)
SSA #26 (Westhaven) (1)	51,471	(14,775)	36,696	41,836	47,151
SSA #32 (On Brentwood's Pond)	108	325	433	838	1,353
Capital Projects Funds	15,246,781	(6,816,513)	8,430,268	(1,743,432)	(2,183,112)
General Capital Projects	4,747,822	(1,127,730)	3,620,092	2,763,592	2,198,592
Infrastructure Capital Projects (1)	5,311,982	(4,926,745)	385,237	(3,127,743)	(3,556,153)
Prairie Green (1)	965,201	87,150	1,052,351	1,138,501	1,223,651
TIF #2 (1)	1,397,306	43,706	1,441,012	(1,695,343)	(2,370,658)
TIF #3 (1)	(328,889)	(68,169)	(397,058)	(3,501,508)	(4,611,138)
TIF #4 (1)	-	(15,200)	(15,200)	(20,700)	(25,700)
Capital Equipment	3,153,359	(809,525)	2,343,834	2,699,769	4,958,294
Proprietary Funds	139,934,414	(107,764,705)	32,169,709	14,695,054	7,516,619
Enterprise Funds	137,232,934	(107,990,279)	29,242,655	11,744,485	4,555,560
Electric (2)	52,620,308	(28,363,683)	24,256,625	8,570,010	3,601,800
Water/Wastewater (2)	73,908,067	(71,796,532)	2,111,535	2,361,535	31,535
Refuse (2)	309,877	(49,450)	260,427	212,922	161,717



Cemetery (2)	605,332	20,792	626,124	588,829	609,784
Commuter Parking (2)	9,789,349	(7,801,405)	1,987,944	11,189	150,724
Internal Service Funds	2,701,480	225,574	2,927,054	2,950,569	2,961,059
Group Dental Insurance	218,474	10,265	228,739	252,254	262,744
Workers Compensation	2,483,006	215,309	2,698,315	2,698,315	2,698,315
Fiduciary Funds	51,884,711	2,217,490	54,102,201	56,410,506	59,047,011
Trust and Agency Funds	51,884,711	2,217,490	54,102,201	56,410,506	59,047,011
Police Pension	31,566,587	1,319,505	32,886,092	34,299,642	36,067,857
Fire Pension	20,318,124	897,985	21,216,109	22,110,864	22,979,154
Grand Total	226,923,382	(111,336,042)	115,587,340	89,188,485	83,054,235

(1) Less: Reappropriation Revenue (Use of Reserves); or Less: Expenditure Source of Reserves

(2) Cash Balance: Less Reappropriation Revenue (Use of Reserves), Less Depreciation & Pension & OPEB Expense

General Fund

The General Fund is expected to increase to a fund balance of \$15,672,774 at the end of FY 2025 due to revenues coming in higher than expected in sales tax, non-home rule sales tax, and income taxes and is primarily due to continued economic growth. The City Council policy strives to maintain a General Fund reserve level of at least 25.0% of anticipated expenditures. The estimated April 30, 2025, and 2026 fund balances are 57.9% and 52.6%, respectively. The revenues and expenditures of this fund will be monitored to ensure the maintenance of sufficient fund reserves and compliance with City Council policy.

Special Revenue Funds

The Special Revenue Funds are estimated to decrease by 12.2% or by \$0.7M. The Motor Fuel Tax Fund is anticipated to decrease in fund balance in FY 2025 due to the City budgeting to spend the Rebuild Illinois Grants received for reconstruction projects. SSA # 1, #5, #7, #18, #32 are anticipated to increase in fund balance. SSA #1 is projected to have a lower cost of expenditures than anticipated. SSA #5 and #7 are projected to receive more property taxes than anticipated. SSA #4, #9, #11, #16, #23, and #26 are anticipated to decrease in fund balance due to increases in maintenance expenses.

Capital Projects Fund

The Capital Projects Fund are estimated to decrease by 44.7% or by \$6.8M. The General Capital Projects Fund is budgeted to decrease due to the continued investment in deferred maintenance of the City Buildings. The Infrastructure Capital Projects Fund is estimated to decrease due to the costs of road construction and water infrastructure improvements. Prairie Green Fund is estimated to continue to increase in fund balance due to an increase in rental income. TIF #2 is estimated to continue to increase in fund balance due to increasing future property taxes. TIF #3 and #4 are estimated to decrease in fund balance due to economic development incentive agreements. The Capital Equipment Fund is estimated



to decrease in fund balance due to the purchase of equipment and vehicles. Some of capital equipment has been approved and ordered, but must continue to be budgeted due to the supply-chain delay in receiving the goods.

Enterprise Funds

The Enterprise Funds are estimated to decrease by 77% or by \$107M. The Electric Fund net position is anticipated to decrease due to other financing revenue from bonds to cover capital projects. The Water/Wastewater Fund net position is anticipated to decrease due to covering costs associated with water infrastructure projects. The Refuse Fund net position is estimated to decrease due to rising costs of garbage disposal services and wages. The Cemetery Fund net position is estimated to increase due to the increase in sales from the columbarium in Oakhill Cemetery and lowered costs of operation of the cemeteries. The Commuter Parking Fund net position is estimated to decrease due to the parking lot purchase and is expected to increase starting in FY 2026 as the purchase is a one-time project.

Internal Service Funds

The Internal Service Funds are estimated to increase by 8.4% or \$0.2M. The Group Dental and Workers' Compensation Funds seek to increase their fund reserves each year to cover potential insurance losses. Insurance premiums are monitored to determine if they are adequate to meet future claims.

Trust and Agency Funds

The Trust and Agency Funds are estimated to increase by 4.3% or by \$2.2M. The Police and Fire Pensions seek to increase their fund reserves each year to cover future pension liabilities.

Funds Summary Overview

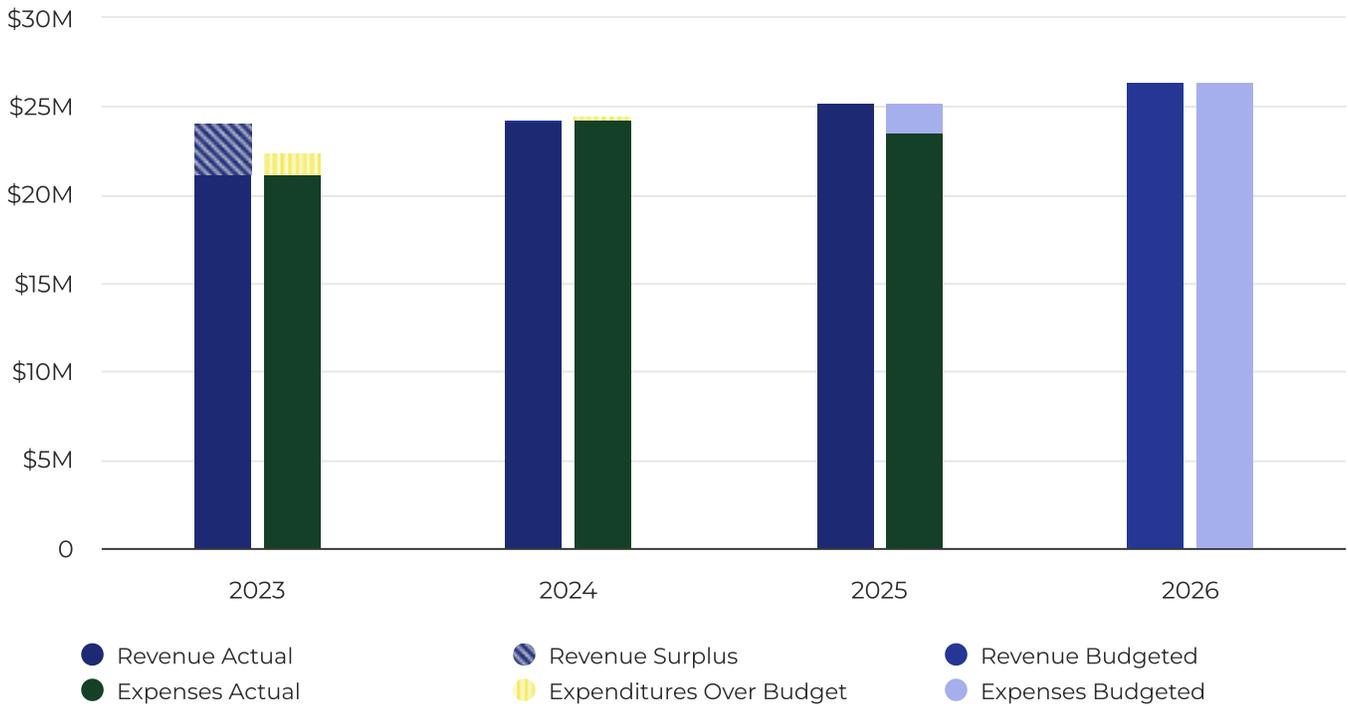
The following fund summary pages include all fund for the City of Geneva. The City's major funds are General, Electric, and Water/Wastewater. These three funds meet the GFOA Criteria.



General Fund

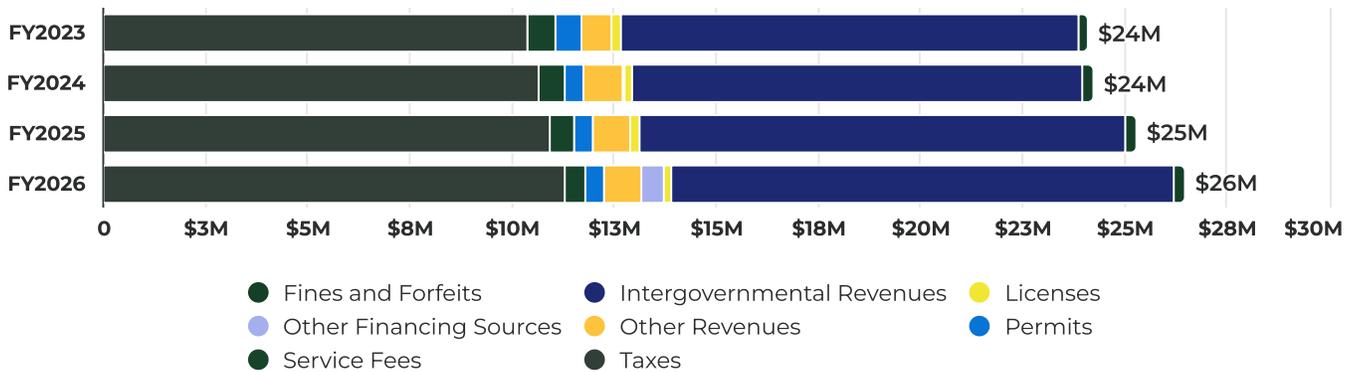
The General Fund accounts for resources traditionally associated with the City's operations, which are not required legally or by sound financial management to be accounted for in another fund. Organizational charts, descriptions, fiscal year goals, performance measures, personnel summaries, and detailed 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 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Taxes						
Property Tax	\$5,506,043	\$5,783,113	\$6,106,545	\$6,180,885	\$6,459,580	\$6,606,725
Simplified Telecommunications Tax	\$377,203	\$368,544	\$325,000	\$360,000	\$340,000	\$330,000
Municipal Utility Tax	\$1,631,381	\$1,417,484	\$1,595,000	\$1,490,000	\$1,490,000	\$1,490,000
Township Fire Tax	\$80,870	\$85,605	\$88,000	\$90,685	\$91,500	\$93,500
Auto Rental Tax	-	-	-	\$150	\$150	\$150
Non-Home Rule Sales Tax	\$2,762,826	\$2,823,412	\$2,800,000	\$2,850,000	\$2,900,000	\$2,950,000
Total Taxes	\$10,358,324	\$10,478,159	\$10,914,545	\$10,971,720	\$11,281,230	\$11,470,375
Licenses						
Business Licenses	\$231,140	\$197,870	\$217,525	\$207,475	\$202,025	\$202,025
Total Licenses	\$231,140	\$197,870	\$217,525	\$207,475	\$202,025	\$202,025
Permits						
Building Permits	\$646,117	\$453,432	\$429,400	\$431,800	\$431,800	\$431,800
Sign Permits	\$10,456	\$8,040	\$8,500	\$8,000	\$8,000	\$8,000
Overweight Permits	\$12,610	\$11,730	\$3,000	\$8,000	\$4,000	\$4,000
Total Permits	\$669,183	\$473,202	\$440,900	\$447,800	\$443,800	\$443,800
Intergovernmental Revenues						
Sales Tax	\$6,377,348	\$6,501,728	\$6,300,000	\$6,750,000	\$6,900,000	\$7,100,000
State Income Tax	\$3,456,648	\$3,502,347	\$3,400,000	\$3,700,000	\$3,700,000	\$3,700,000
Replacement Tax	\$319,460	\$230,996	\$175,000	\$157,000	\$157,000	\$157,000
Local Use Tax	\$875,004	\$806,886	\$850,000	\$800,000	\$780,000	\$760,000
Reimbursements	\$97,136	\$103,838	\$113,470	\$108,000	\$113,600	\$119,400
Federal Grants	\$55,132	\$60,384	\$2,760	\$345,760	\$629,310	\$2,670
State/Local Grants	-	\$90,008	\$1,083,600	-	-	-
Total Intergovernmental Revenues	\$11,180,728	\$11,296,186	\$11,924,830	\$11,860,760	\$12,279,910	\$11,839,070
Fines and Forfeits						
Circuit Court Fines	\$191,311	\$229,037	\$185,000	\$230,000	\$230,000	\$230,000
Parking Violations	\$9,463	\$26,893	\$20,000	\$25,000	\$25,000	\$25,000
Ordinance Fines	\$13,540	\$6,750	\$12,000	\$7,500	\$7,500	\$7,500
False Alarm Fines	\$3,675	\$13,650	\$9,000	\$10,000	\$9,000	\$9,000
Compliance Fines	\$6,000	\$7,250	\$7,000	\$500	\$500	\$500

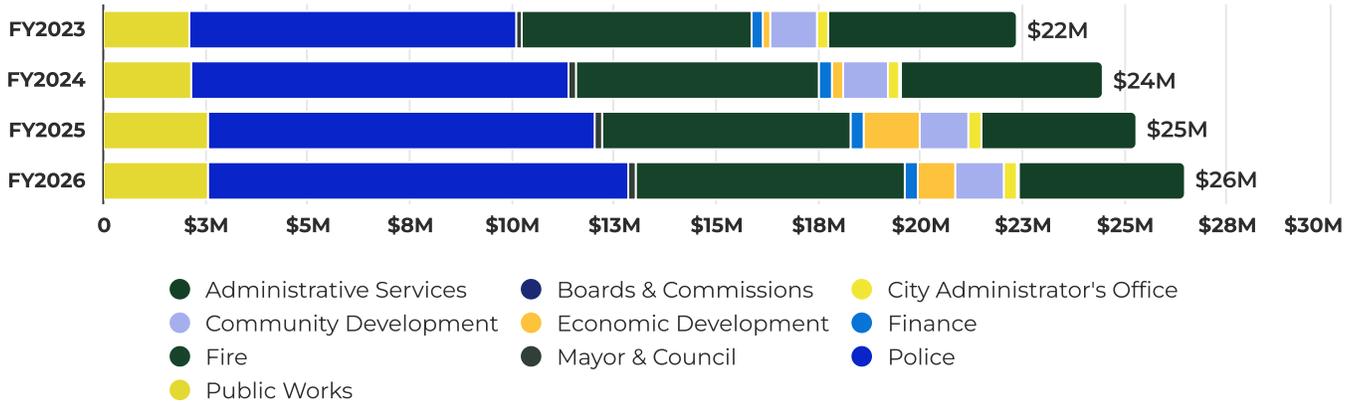


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Civil Law Violations	\$530	-	\$500	-	-	-
Total Fines and Forfeits	\$224,519	\$283,580	\$233,500	\$273,000	\$272,000	\$272,000
Service Fees						
General Government Fees	\$523,732	\$419,676	\$445,140	\$382,640	\$365,140	\$355,140
Community Development Fees	\$39,264	\$35,733	\$47,500	\$40,500	\$35,500	\$35,500
Public Safety Fees	\$138,798	\$119,313	\$135,225	\$140,225	\$130,225	\$130,225
Total Service Fees	\$701,794	\$574,723	\$627,865	\$563,365	\$530,865	\$520,865
Other Revenues						
Interest Income	\$320,072	\$732,251	\$600,000	\$650,000	\$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	\$10,000	\$15,000	\$10,000	\$10,000
Total Other Revenues	\$702,258	\$1,176,587	\$910,000	\$969,000	\$910,000	\$860,000
Other Financing Sources						
Interfund Transfers In	-	\$34,152	-	-	-	-
Lease Proceeds (GASB 87)	\$11,739	-	-	-	-	-
Interest Revenue (GASB 87)	\$1,816	-\$6,345	-	-	-	-
Reappropriation	-	-	-	-	\$538,225	\$1,249,415
Total Other Financing Sources	\$13,555	\$27,807	-	-	\$538,225	\$1,249,415
Total Revenues	\$24,081,501	\$24,508,113	\$25,269,165	\$25,293,120	\$26,458,055	\$26,857,550



Expenditures

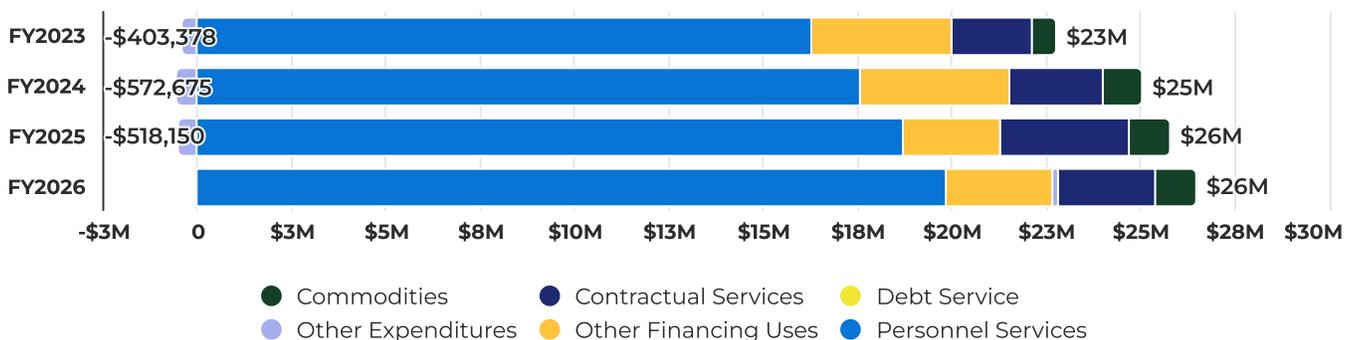
Historical Expenditures by Department



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
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
Total Expenditures	\$22,363,176	\$24,226,168	\$25,269,165	\$23,538,415	\$26,458,055	\$26,857,550

Historical Expenditures by Expense Object Categories

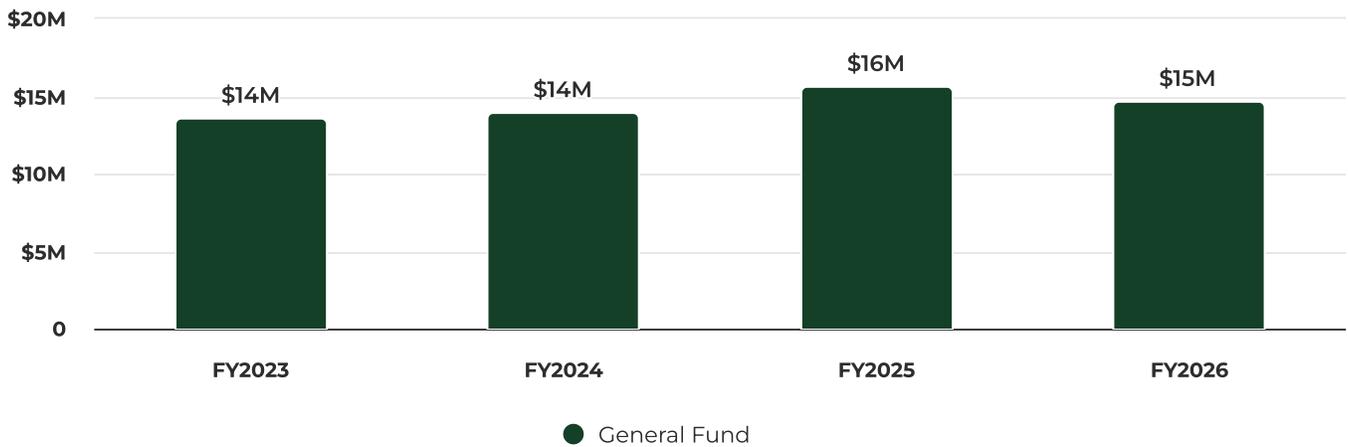


Expenditures by Expense Object Categories

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
Total Expenditures	\$22,363,176	\$24,226,168	\$25,269,165	\$23,538,415	\$26,458,055	\$26,857,550

Fund Balance

Fund Balance Projections



Financial Summary

Fund Balance	FY 2023	FY 2024	FY 2025	FY 2026	FY 2024 vs. FY 2025 (\$ Change)	FY 2024 vs. FY 2025 (% Change)
General Fund	\$13,636,125	\$13,918,069	\$15,672,774	\$14,709,359	\$1,754,705	12.61%
Total Fund Balance	\$13,636,125	\$13,918,069	\$15,672,774	\$14,709,359	\$1,754,705	12.61%

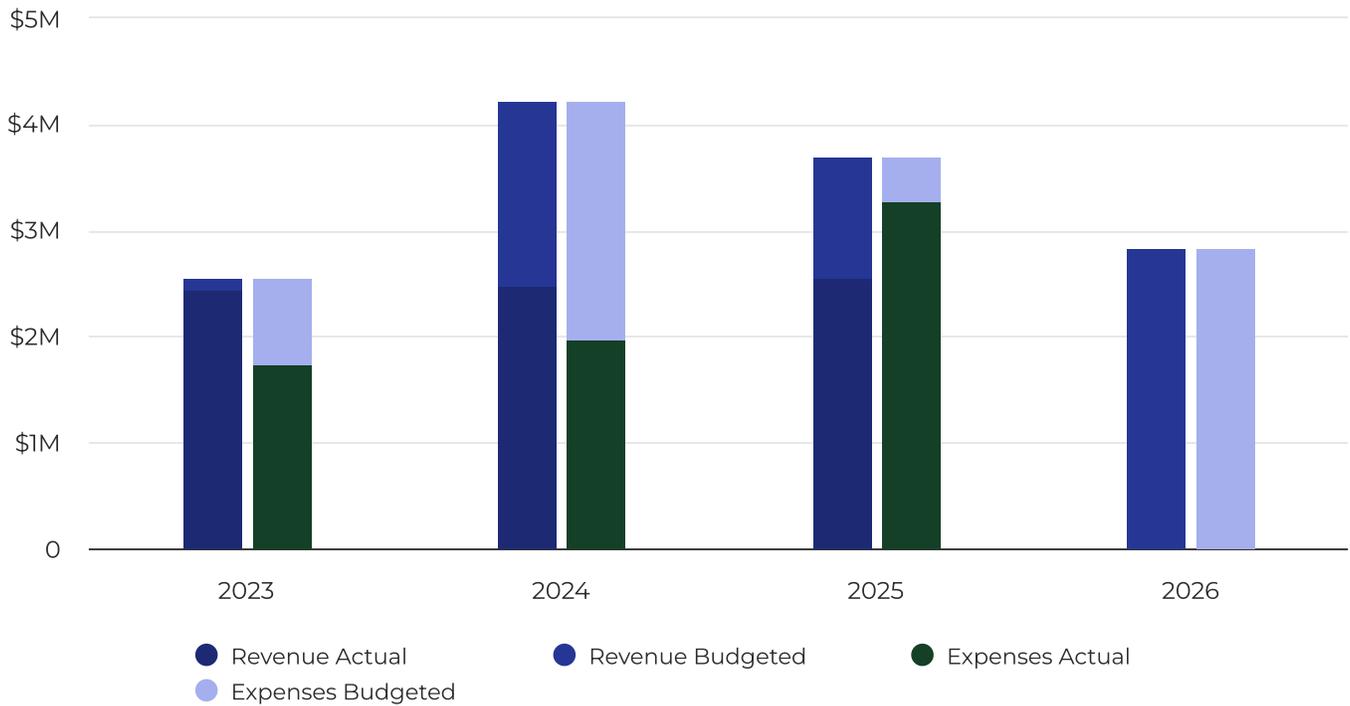


Special Revenue Funds



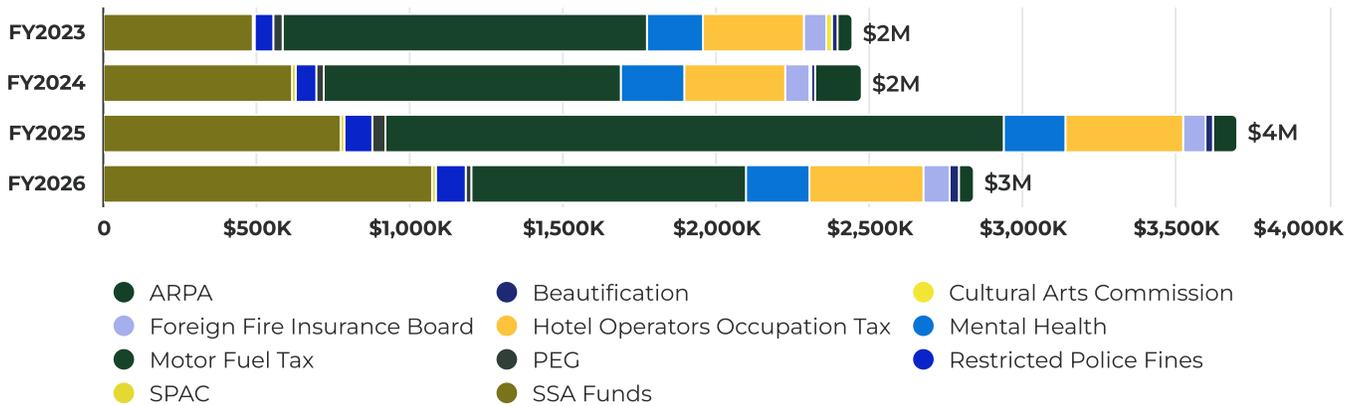
Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted by law or administrative action to expenditures for specified purposes.

Revenues vs Expenditures Summary



Revenues

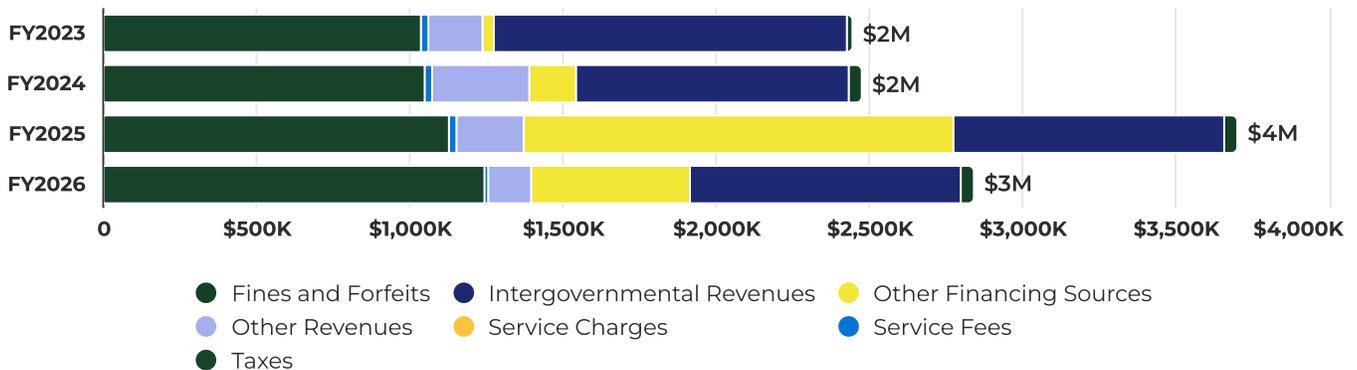
Historical Revenues by Fund



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
Hotel Operators Occupation Tax	\$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
Total Revenues	\$2,445,279	\$2,472,912	\$3,698,540	\$2,549,825	\$2,840,330	\$2,635,265

Historical Revenues by Revenue Source Grouping

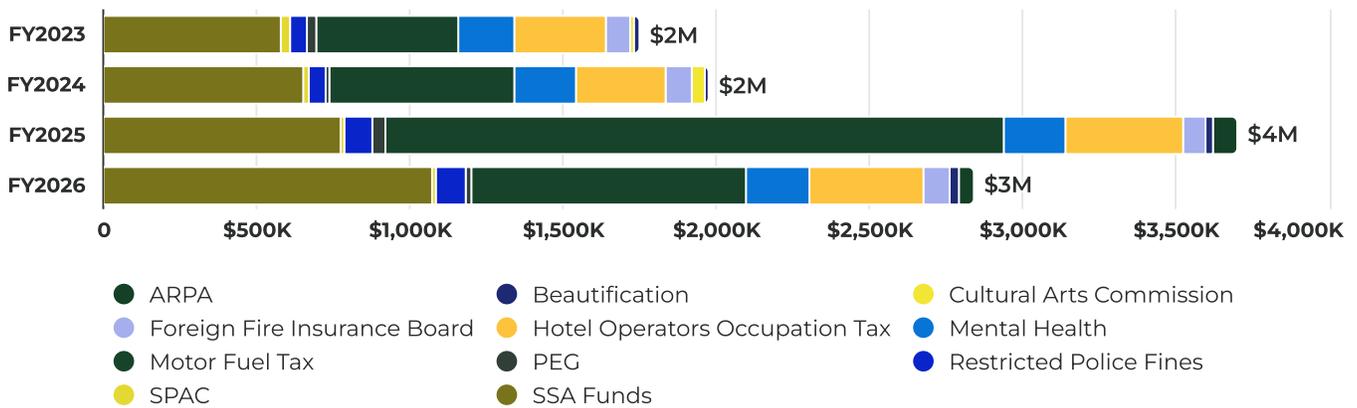


Revenues by Revenue Source Grouping

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

Expenditures

Historical Expenditures by Fund

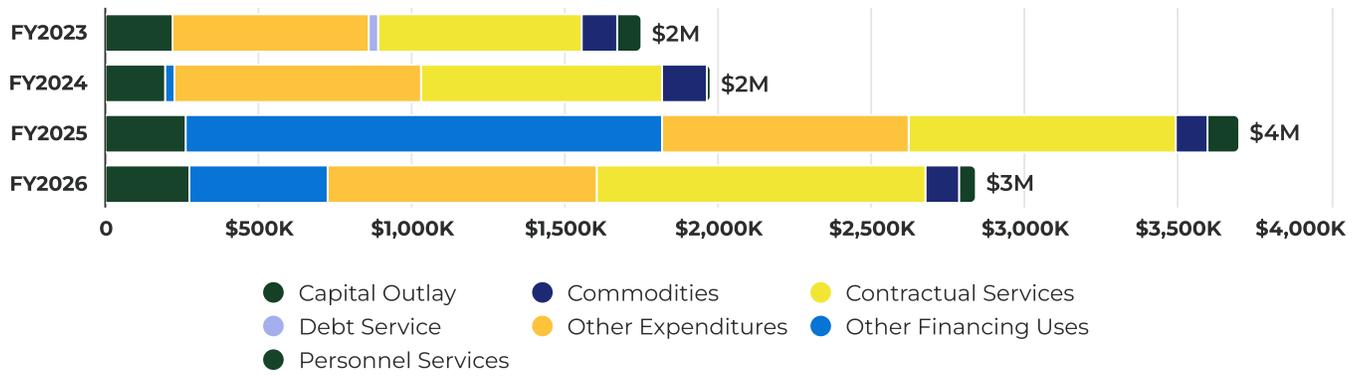


Expenditures by Fund

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
Hotel Operators Occupation Tax	\$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
Total Expenditures	\$1,751,384	\$1,349,371	\$3,698,540	\$3,276,844	\$2,840,330	\$2,635,265



Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

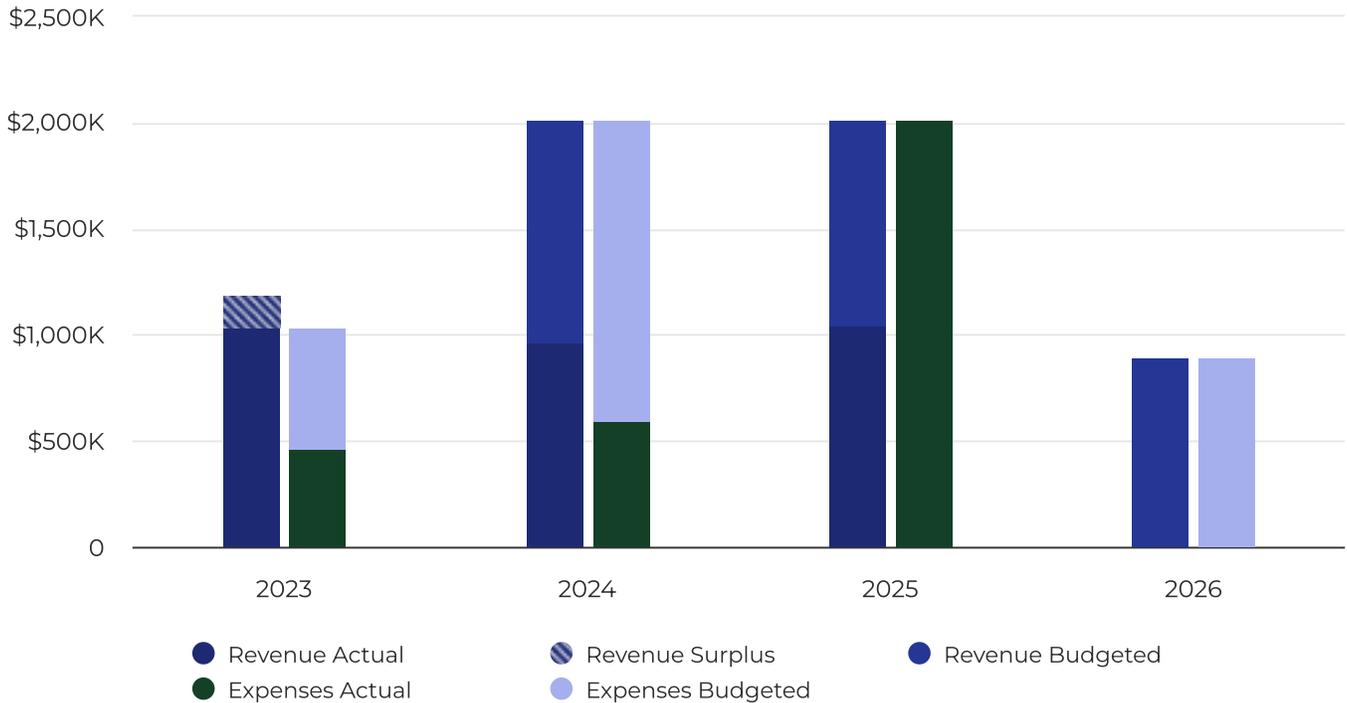
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$216,728	\$197,512	\$262,274	\$213,284	\$274,673	\$310,744
Contractual Services	\$668,952	\$343,144	\$875,151	\$650,260	\$1,072,807	\$943,446
Commodities	\$114,198	\$101,212	\$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
Total Expenditures	\$1,751,384	\$1,349,371	\$3,698,540	\$3,276,844	\$2,840,330	\$2,635,265

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).

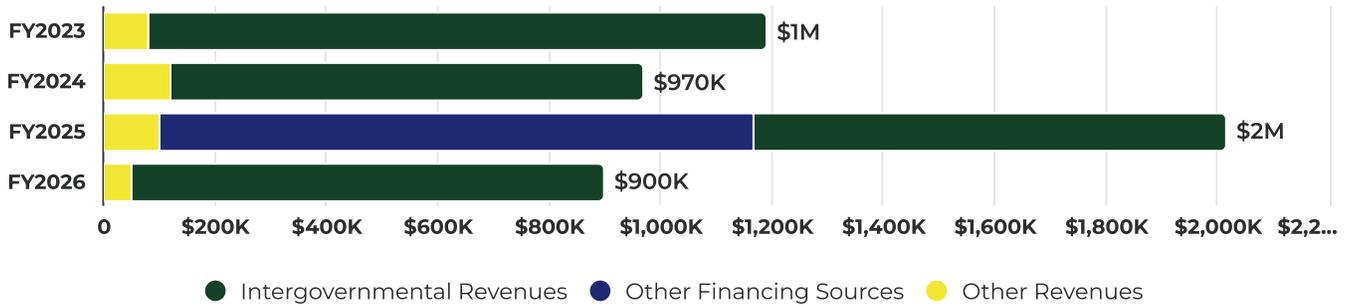
Revenues vs Expenditures Summary



Revenues

The Illinois Motor Fuel Tax rate for gasoline, gasoline products, propane, and gasohol is \$0.470 per gallon. Special fuels, such as diesel and biodiesel, are currently taxed at \$0.545 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

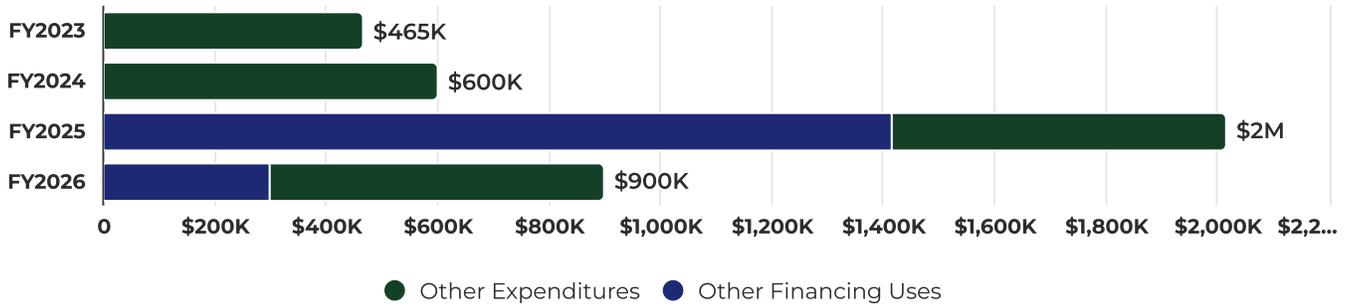
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Intergovernmental Revenues						
Motor Fuel Tax	\$874,616	\$939,577	\$850,000	\$850,000	\$850,000	\$850,000
State/Local Grants	\$236,101	-	-	-	-	-
Total Intergovernmental Revenues	\$1,110,717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

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
Other Expenditures						
Reimbursed MFT Expenditures	\$465,032	\$459,706	\$600,000	\$600,000	\$600,000	\$600,000
Total Other Expenditures	\$465,032	\$459,706	\$600,000	\$600,000	\$600,000	\$600,000
Other Financing Uses						
Interfund Transfers Out	-	-	\$1,416,605	\$1,416,605	-	-
Source of Reserves	-	-	-	-	\$300,000	\$300,000
Total Other Financing Uses	-	-	\$1,416,605	\$1,416,605	\$300,000	\$300,000
Total Expenditures	\$465,032	\$459,706	\$2,016,605	\$2,016,605	\$900,000	\$900,000

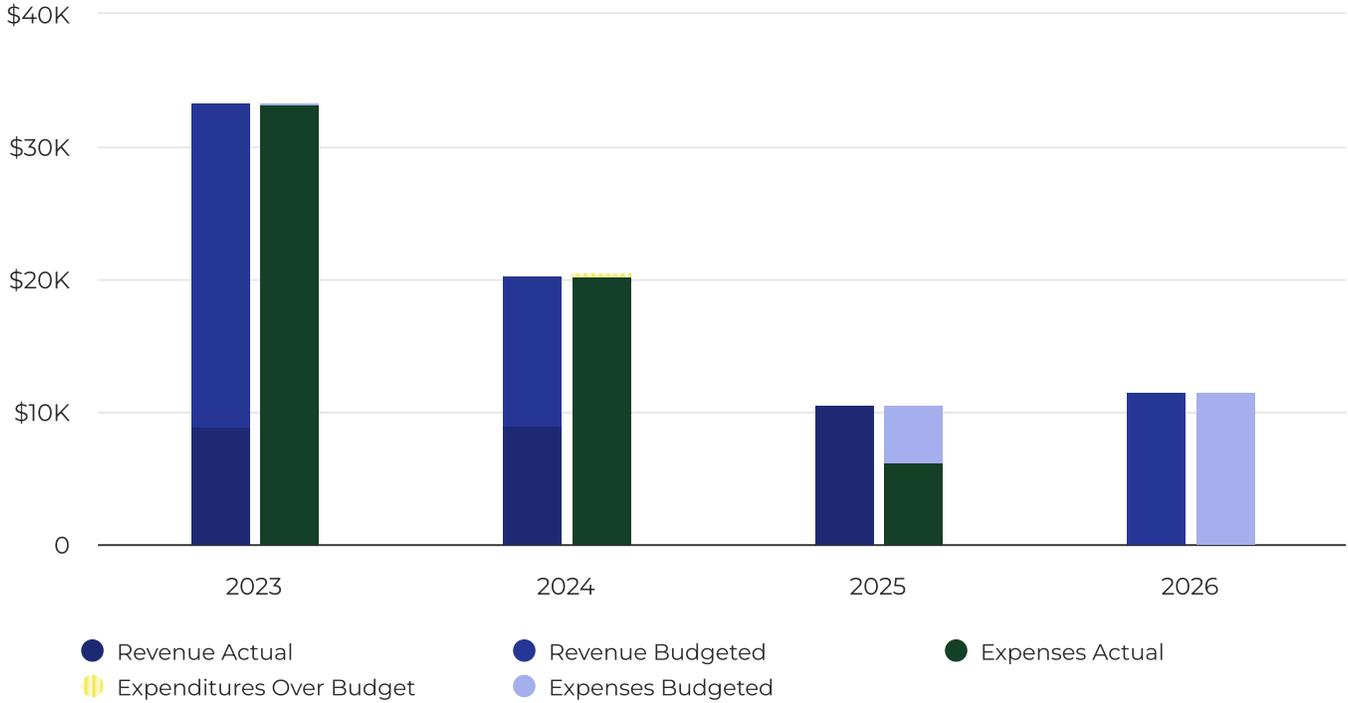


Strategic Plan Advisory Committee (SPAC) Fund



The Strategic Plan Advisory Committee preserves the life of the Strategic Plan document by prioritizing strategic communal goals, conveying them to City staff and elected officials, and where possible, assist in their implementation. Several sub-committees help to further the goals of SPAC, these include the Natural Resources Committee, International Cultural Exchange Committee, Bicycle & Pedestrian Committee and Student Government. This fund accounts for activities related to SPAC.

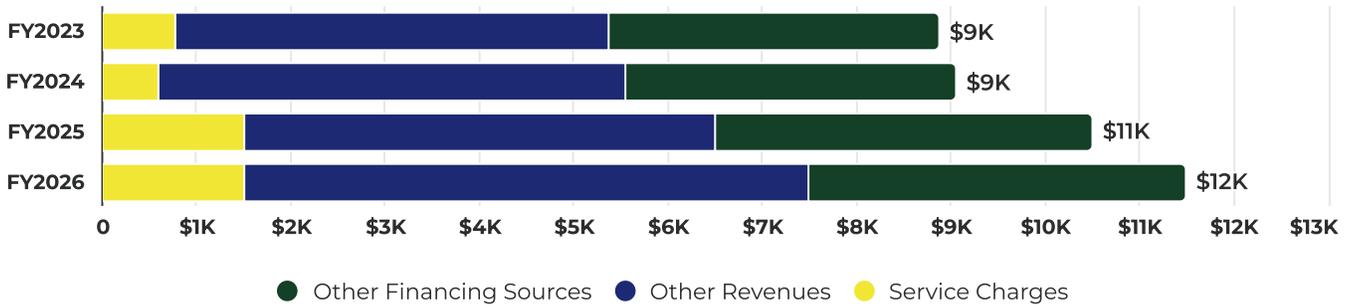
Revenues vs Expenditures Summary



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

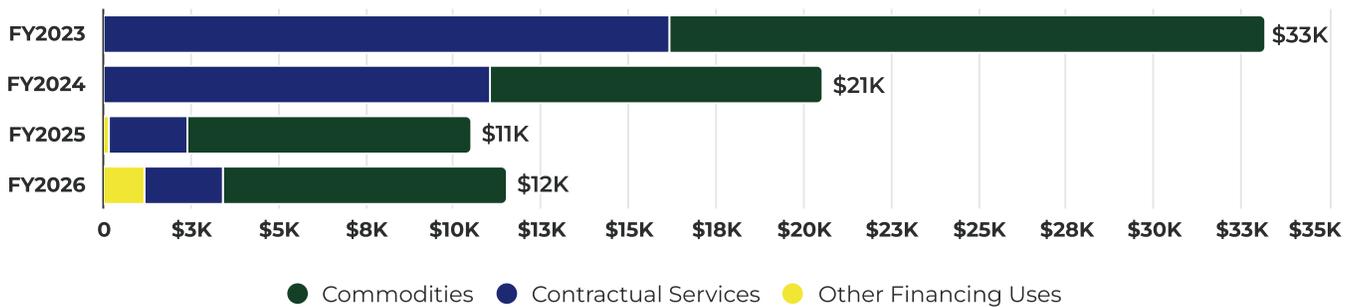
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Service Charges						
Sale of Materials	\$780	\$155	\$1,500	\$850	\$1,500	\$1,500
Total Service Charges	\$780	\$155	\$1,500	\$850	\$1,500	\$1,500
Other Revenues						
Interest Income	\$136	\$294	\$150	\$150	\$150	\$150
Donations	\$50	\$490	\$600	\$1,000	\$600	\$600
Special Event Fees	\$4,404	\$5,363	\$4,000	\$4,500	\$5,000	\$5,250
Miscellaneous	-	-	\$250	-	\$250	\$250



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Other Revenues	\$4,590	\$6,147	\$5,000	\$5,650	\$6,000	\$6,250
Other Financing Sources						
Interfund Transfers In	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000
Total Other Financing Sources	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000
Total Revenues	\$8,870	\$9,802	\$10,500	\$10,500	\$11,500	\$11,750

Expenditures

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

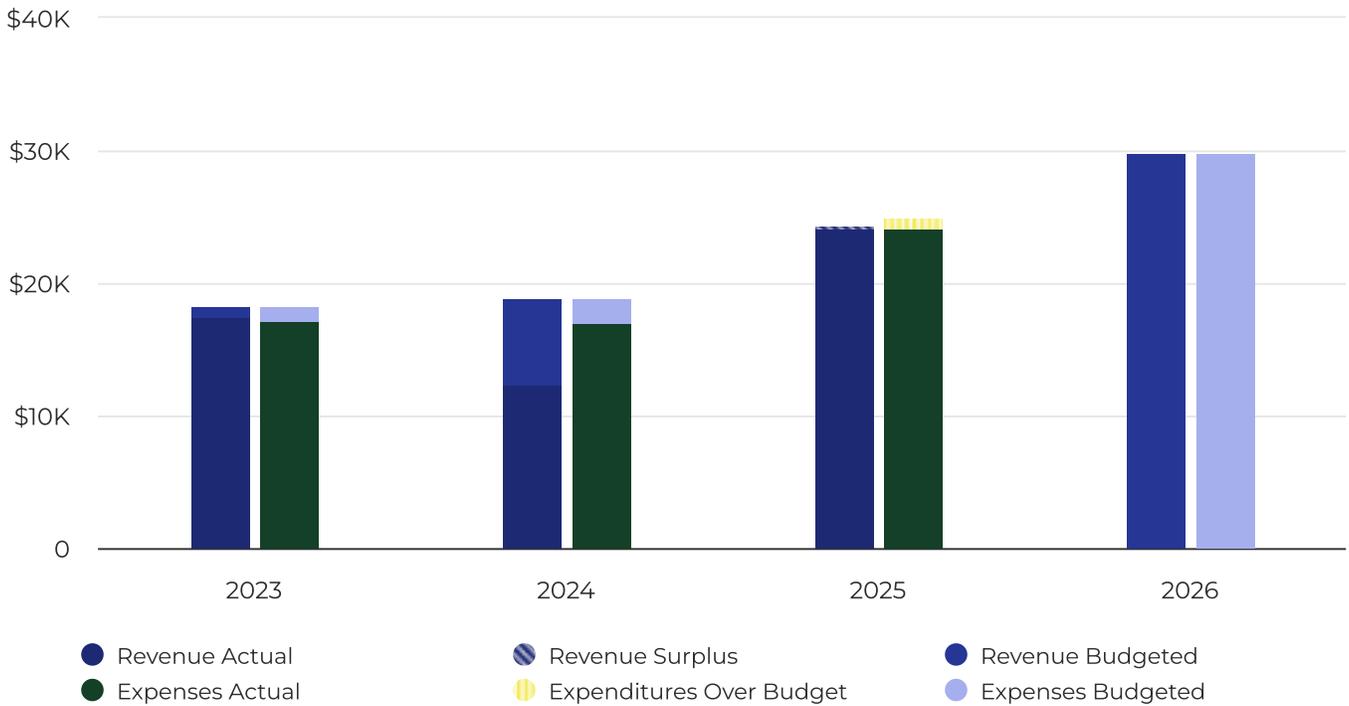
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services						
Banking Service	-	-	\$200	-	\$200	\$200
Other Professional Services	\$15,000	\$5,000	-	-	-	-
Postage	-	\$11	\$145	-	\$145	\$145
Printing	-	\$99	-	-	-	-
Dues & Subscriptions	\$100	\$100	\$100	\$100	\$100	\$100
Travel & Meals	\$1,072	\$1,380	\$1,800	\$1,600	\$1,800	\$1,800
Total Contractual Services	\$16,172	\$6,590	\$2,245	\$1,700	\$2,245	\$2,245
Commodities						
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
Total Commodities	\$17,007	\$7,379	\$8,085	\$4,565	\$8,085	\$8,085
Other Expenditures						
Community Relations	-	\$180	-	-	-	-
Total Other Expenditures	-	\$180	-	-	-	-
Other Financing Uses						
Source of Reserves	-	-	\$170	-	\$1,170	\$1,420
Total Other Financing Uses	-	-	\$170	-	\$1,170	\$1,420
Total Expenditures	\$33,180	\$14,149	\$10,500	\$6,265	\$11,500	\$11,750

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.

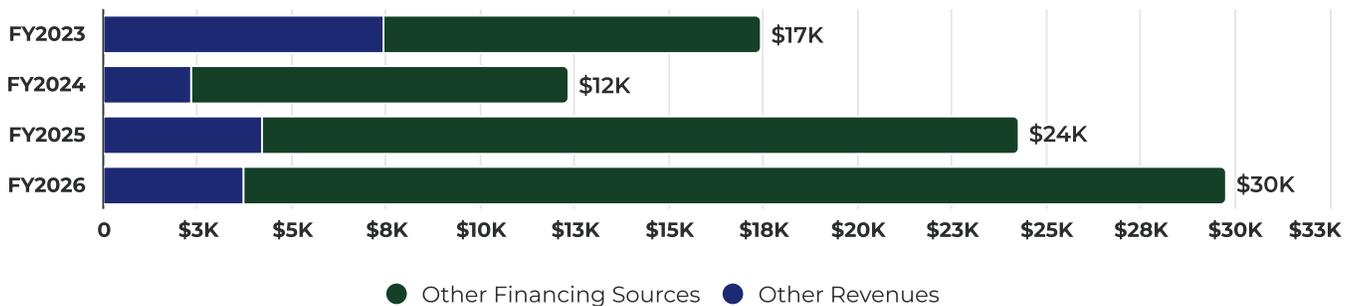
Planting Schedule

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 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Revenues						
Interest Income	\$421	\$910	\$700	\$700	\$700	\$700
Donations	\$7,035	\$4,645	\$3,500	\$3,650	\$3,000	\$3,000
Total Other Revenues	\$7,456	\$5,555	\$4,200	\$4,350	\$3,700	\$3,700
Other Financing Sources						

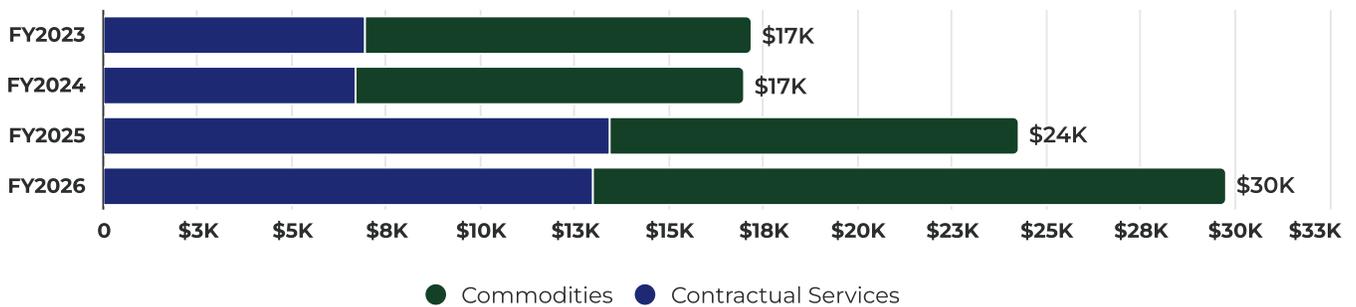


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Interfund Transfers In	\$10,000	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000
Reappropriation	-	-	\$70	-	\$6,095	\$5,020
Total Other Financing Sources	\$10,000	\$10,000	\$20,070	\$20,000	\$26,095	\$25,020
Total Revenues	\$17,456	\$15,555	\$24,270	\$24,350	\$29,795	\$28,720

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

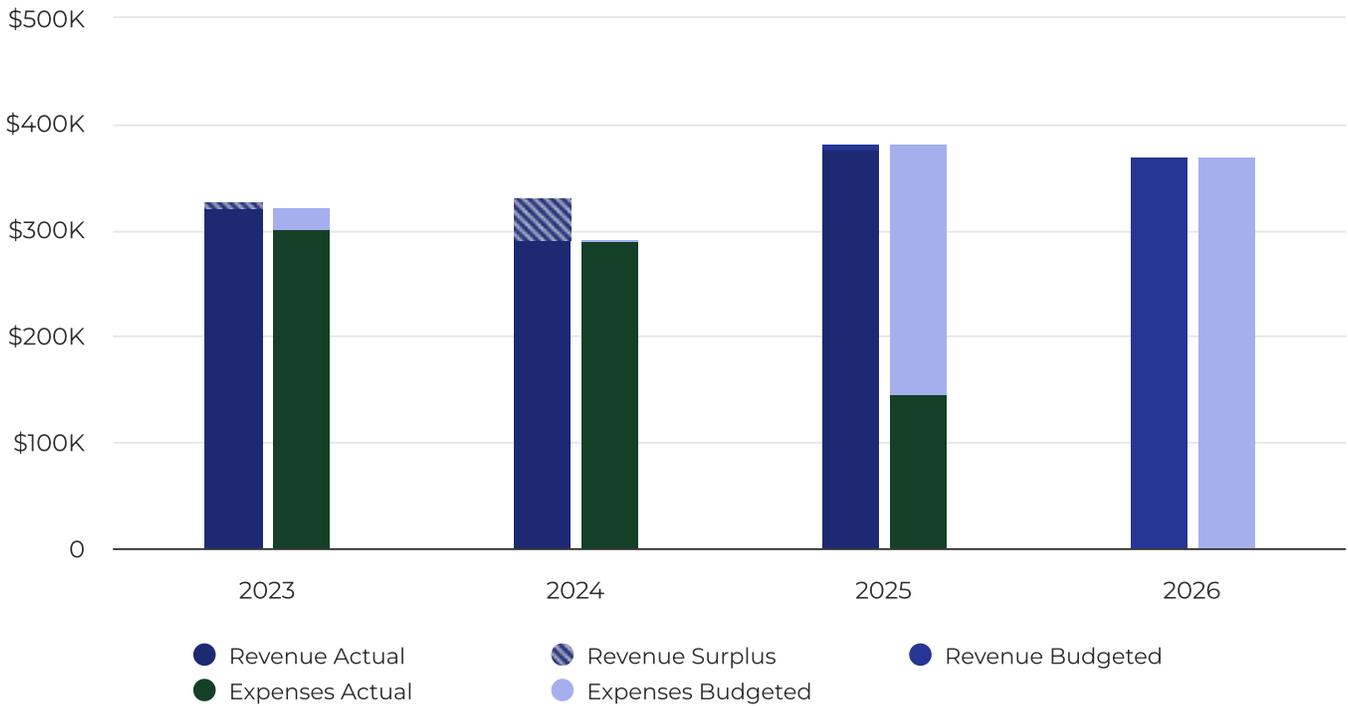
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services						
Maintenance Service	\$6,916	\$1,974	\$13,200	\$1,500	\$3,525	\$3,200
Banking Service	\$24	\$13	\$30	\$10	-	-
Postage	\$13	-	-	-	-	-
Printing	-	-	\$190	\$210	\$210	\$210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

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.

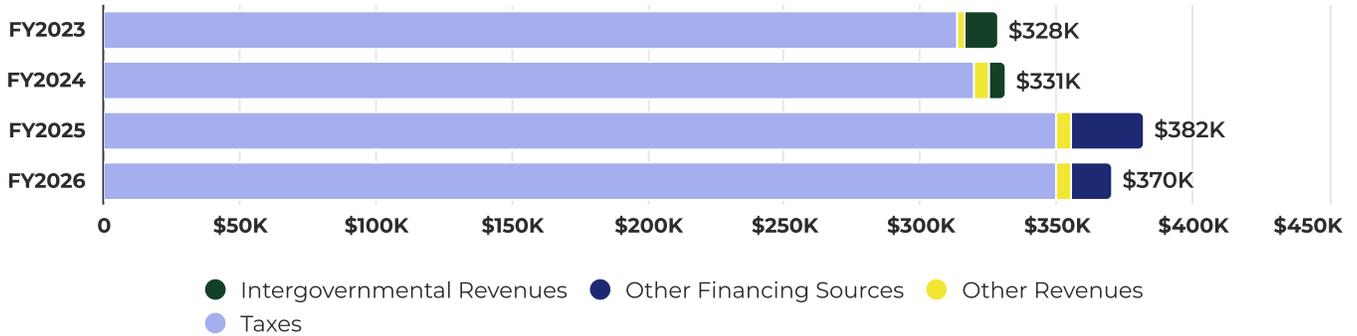
Revenues vs Expenditures Summary



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



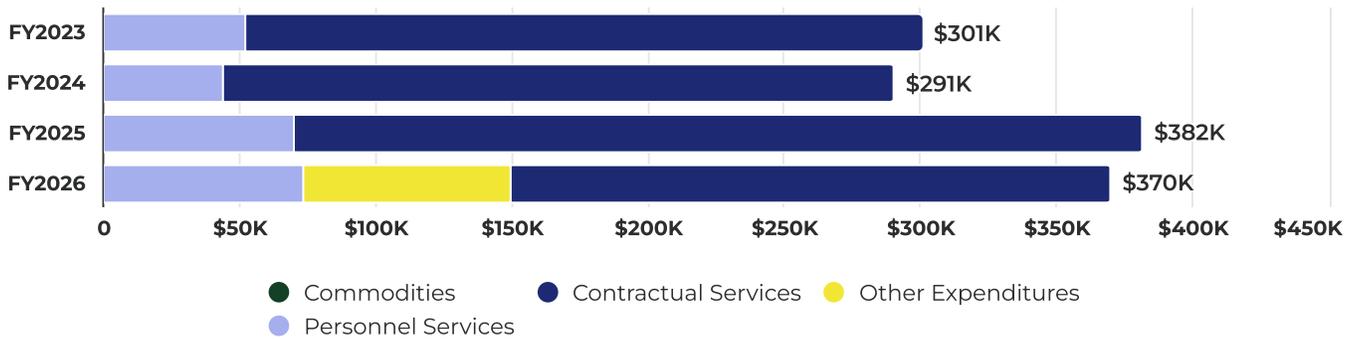
Revenues by Revenue Source Grouping

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



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
Personnel Services						
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
Total Personnel Services	\$52,239	\$44,550	\$69,813	\$47,028	\$73,527	\$76,457
Contractual Services						
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
Total Contractual Services	\$249,142	-\$1,565	\$311,827	\$99,425	\$220,488	\$224,968
Commodities						
Office Supplies	\$66	-	\$150	\$150	\$150	\$150
Operating Supplies	-	-	\$50	\$50	\$50	\$50
Per Copy Charges	-	-	\$150	\$100	\$150	\$150
Computer Software	-	-	\$85	-	-	-
Total Commodities	\$66	-	\$435	\$300	\$350	\$350
Capital Outlay						



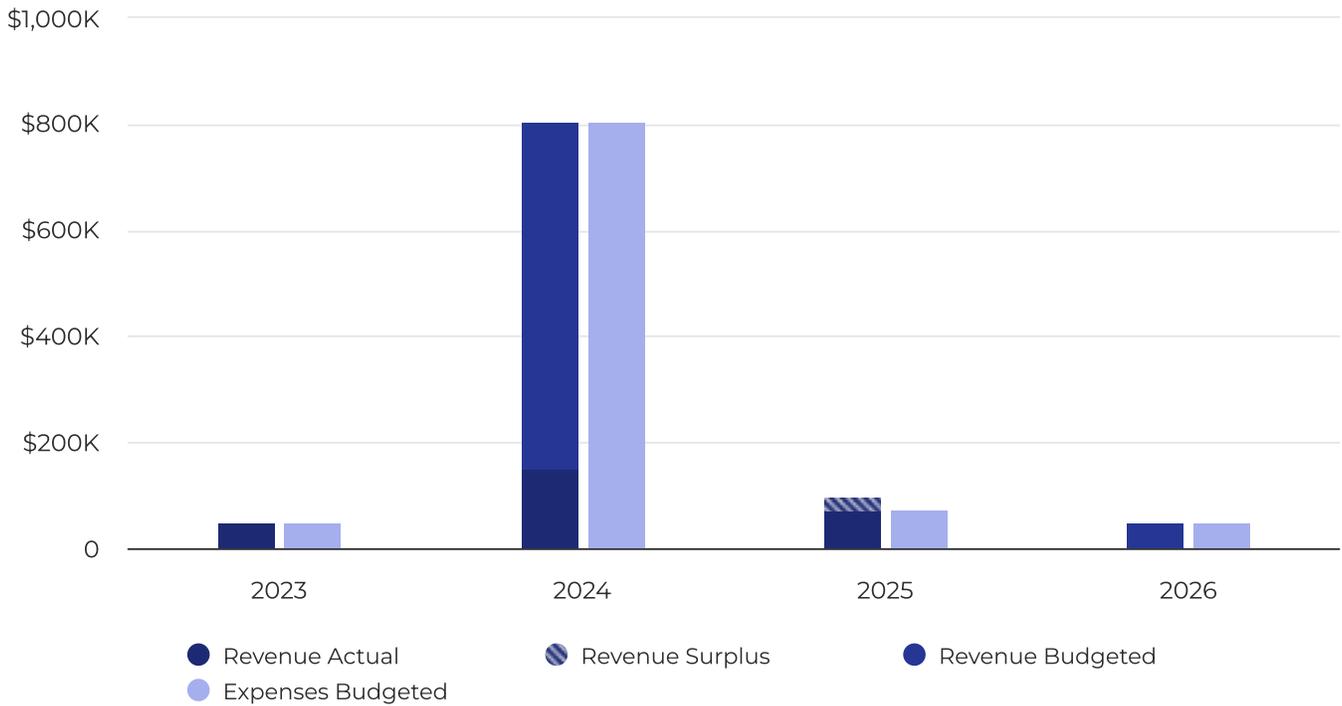
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Improvements Other than Buildings	-	\$3,490	-	-	-	-
Total Capital Outlay	-	\$3,490	-	-	-	-
Other Expenditures						
Grant Expense	-	-	-	-	\$76,000	-
Total Other Expenditures	-	-	-	-	\$76,000	-
Other Financing Uses						
Source of Reserves	-	-	-	-	-	\$53,225
Total Other Financing Uses	-	-	-	-	-	\$53,225
Total Expenditures	\$301,447	\$46,475	\$382,075	\$146,753	\$370,365	\$355,000

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.

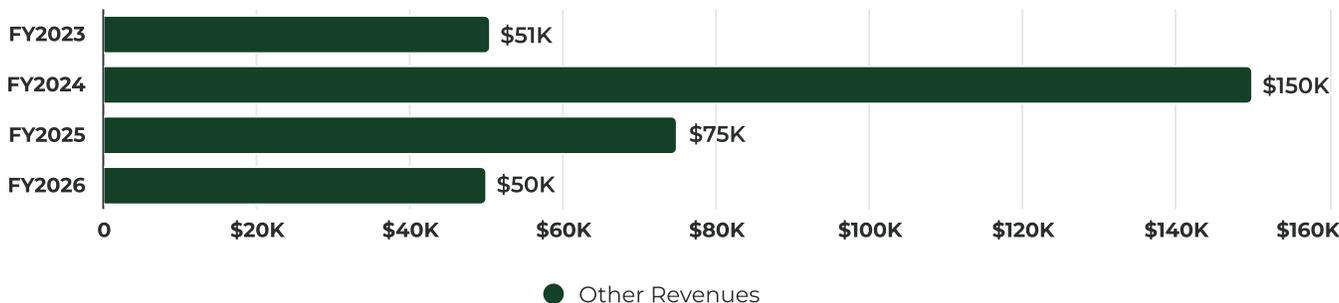
Revenues vs Expenditures Summary



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

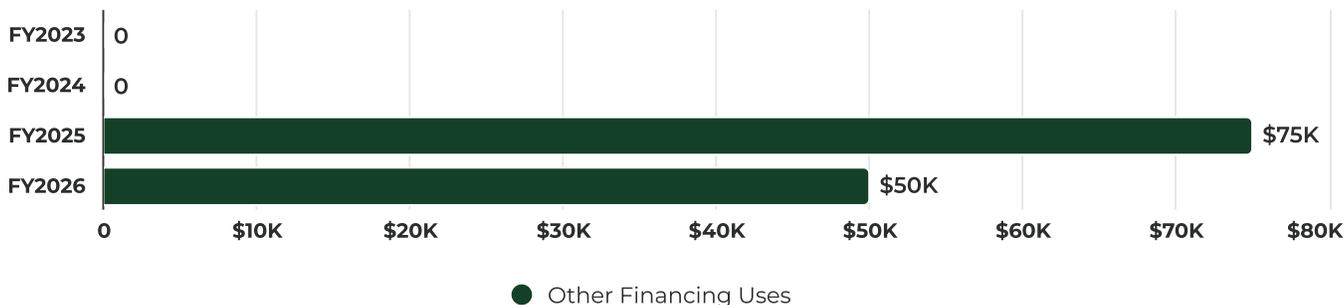


Revenues by Revenue Source Grouping

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

Expenditures

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

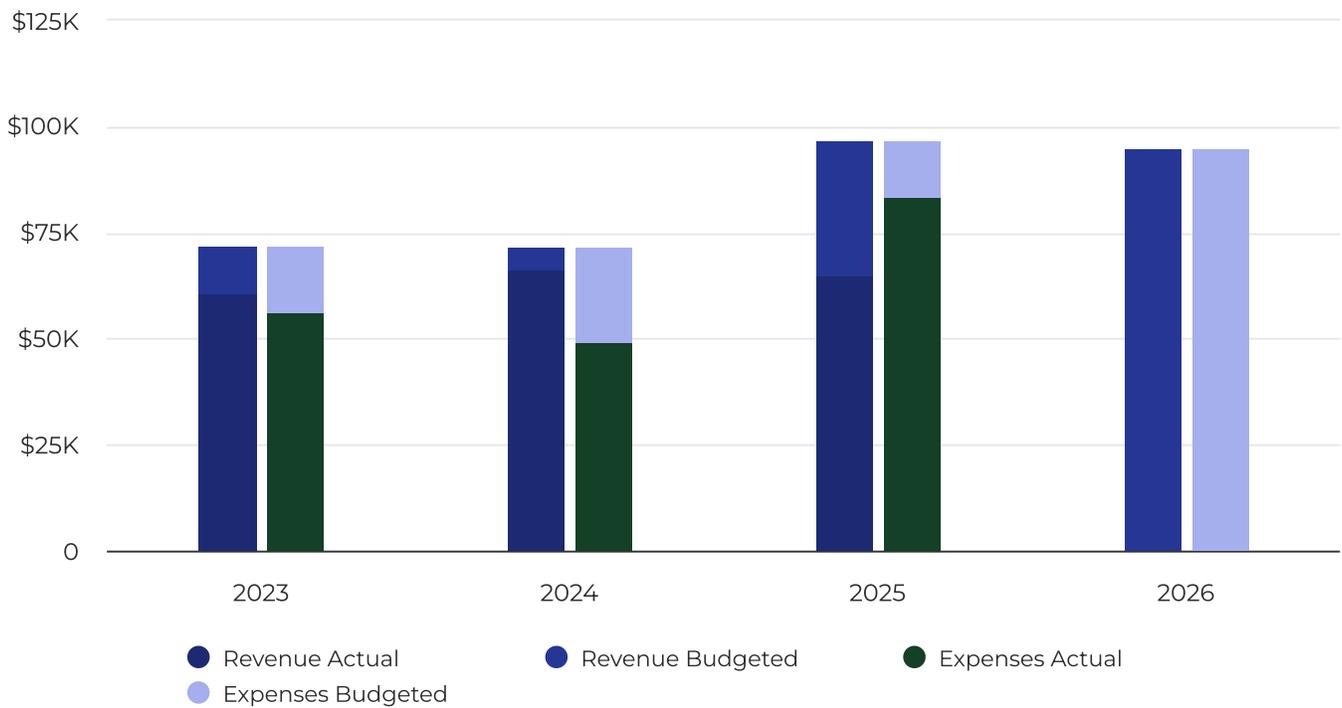
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Financing Uses						
Source of Reserves	-	-	\$75,000	-	\$50,000	-
Total Other Financing Uses	-	-	\$75,000	-	\$50,000	-
Total Expenditures	-	-	\$75,000	-	\$50,000	-

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.

Revenues vs Expenditures Summary



Restricted Police Fines Fund Statistics

Restricted Police Fines Fund Statis

	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

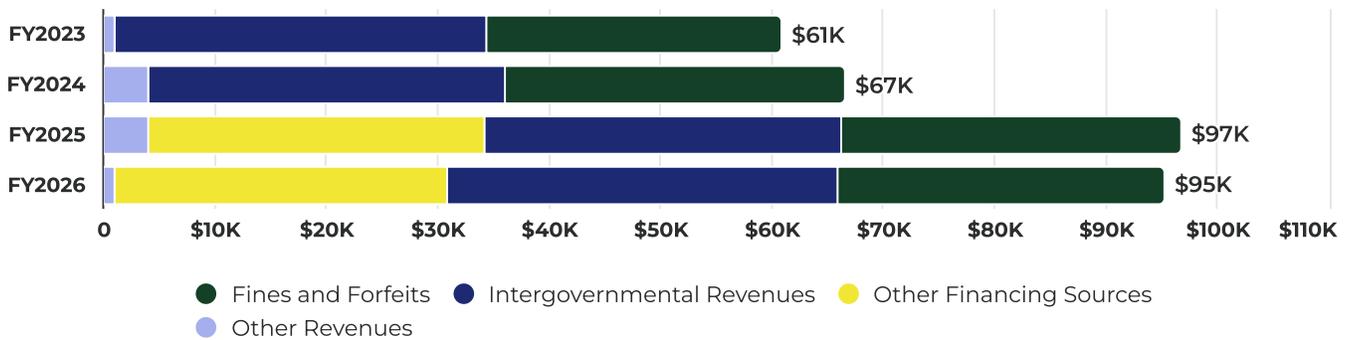
The total number of Drug/Narcotic Offenses reported to the State of Illinois represents the arrests for violations of the following acts: Cannabis Control Act, Controlled Substance Act, Hypodermic Syringes and Needles Act, and Drug Paraphernalia Act.

Source: City of Geneva Police Department

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 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Intergovernmental Revenues						
Sales Tax	\$33,302	\$33,692	\$32,000	\$35,000	\$35,000	\$35,000
Total Intergovernmental Revenues	\$33,302	\$33,692	\$32,000	\$35,000	\$35,000	\$35,000
Fines and Forfeits						
Restricted Police Fines	\$26,588	\$31,479	\$30,500	\$29,300	\$29,300	\$13,100
Total Fines and Forfeits	\$26,588	\$31,479	\$30,500	\$29,300	\$29,300	\$13,100
Other Revenues						
Interest Income	\$1,007	\$1,914	\$4,000	\$1,000	\$1,000	\$1,000
Total Other Revenues	\$1,007	\$1,914	\$4,000	\$1,000	\$1,000	\$1,000

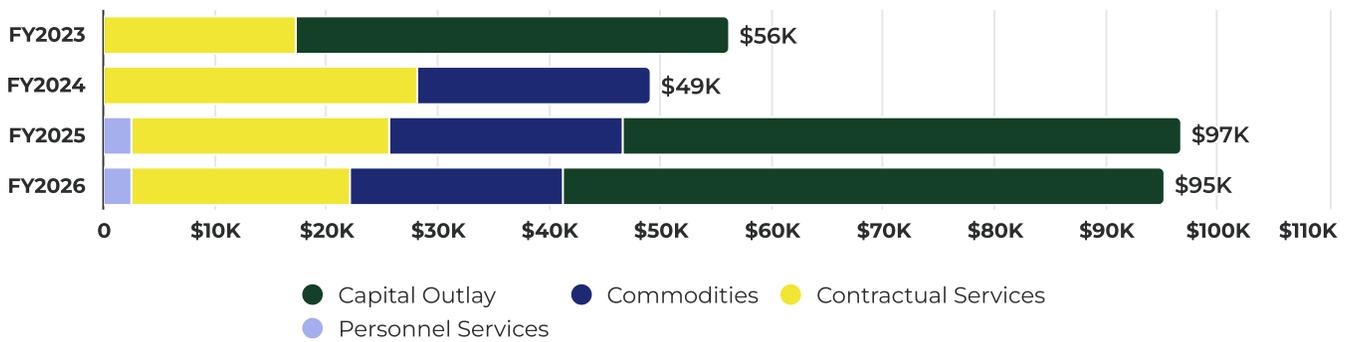


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Financing Sources						
Reappropriation	-	-	\$30,195	-	\$29,895	-
Total Other Financing Sources	-	-	\$30,195	-	\$29,895	-
Total Revenues	\$60,897	\$67,085	\$96,695	\$65,300	\$95,195	\$49,100

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
Personnel Services						
Overtime	-	-	\$2,500	\$1,000	\$2,500	\$2,500
Group Insurance	-	-	\$57	-	\$57	\$65
Medicare	-	-	\$36	-	\$36	\$36
Total Personnel Services	-	-	\$2,593	\$1,000	\$2,593	\$2,601
Contractual Services						
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
Total Contractual Services	\$17,353	\$13,232	\$23,102	\$23,100	\$19,602	\$28,004
Commodities						
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
Total Commodities	-	-	\$21,000	\$21,000	\$19,000	\$18,000
Capital Outlay						
Machinery & Equipment	-	-	\$50,000	\$38,595	\$54,000	-
Vehicles	\$38,868	-	-	-	-	-
Total Capital Outlay	\$38,868	-	\$50,000	\$38,595	\$54,000	-
Other Financing Uses						
Source of Reserves	-	-	-	-	-	\$495



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Other Financing Uses	-	-	-	-	-	\$495
Total Expenditures	\$56,221	\$13,232	\$96,695	\$83,695	\$95,195	\$49,100

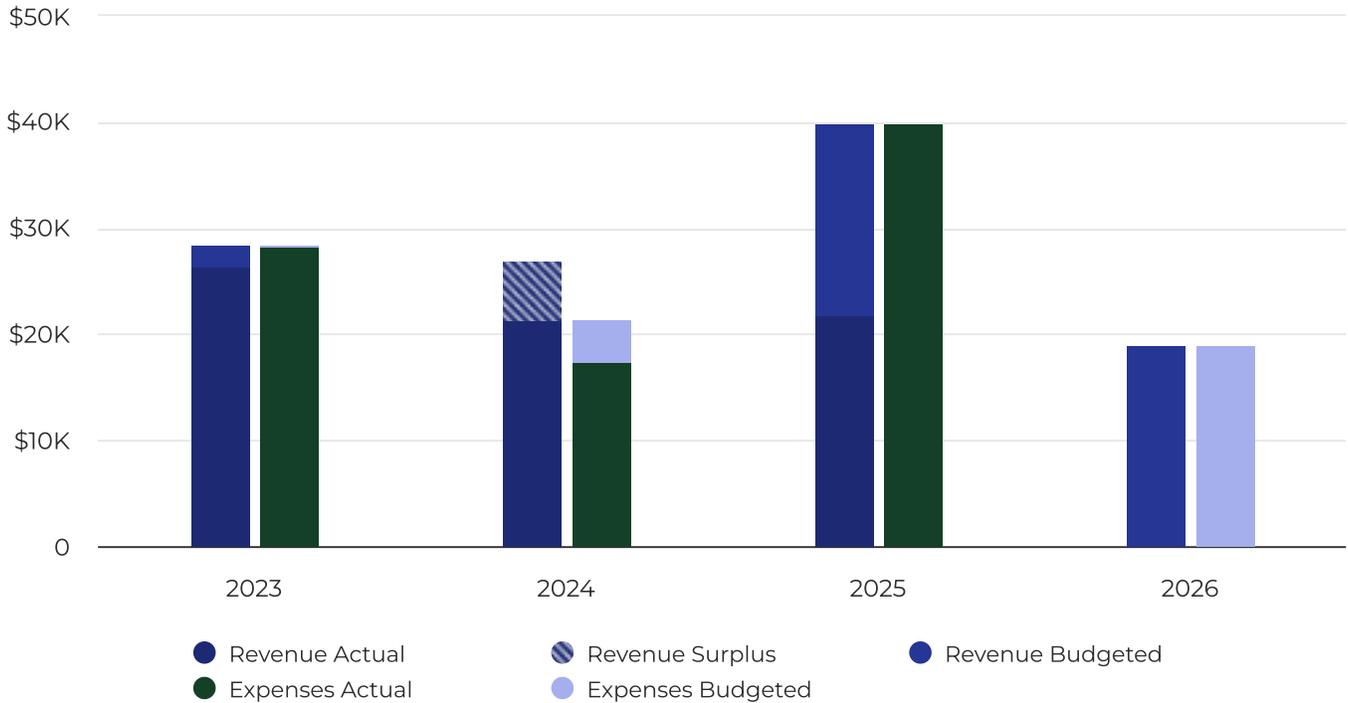


Public Education and Government (PEG) Access Television Fund



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”. Geneva Broadcast Network can be viewed on Comcast Channel 10, AT&T U-Verse Channel 99, or streamed live online on [YouTube](#).

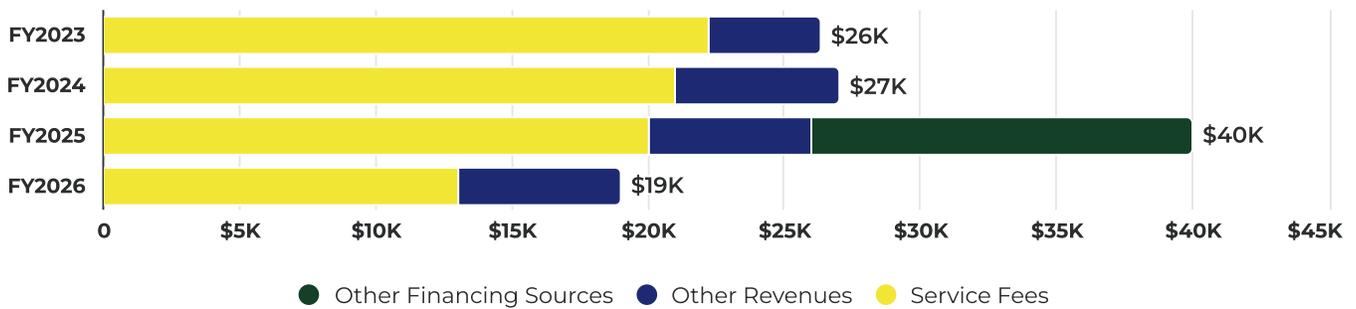
Revenues vs Expenditures Summary



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 discontinued offering cable services to their customers and terminated their cable franchise agreement with the City.

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						
General Government Fees	\$22,257	\$18,799	\$20,000	\$15,800	\$13,000	\$11,000
Total Service Fees	\$22,257	\$18,799	\$20,000	\$15,800	\$13,000	\$11,000
Other Revenues						
Interest Income	\$4,096	\$2,630	\$6,000	\$6,000	\$6,000	\$6,000
Total Other Revenues	\$4,096	\$2,630	\$6,000	\$6,000	\$6,000	\$6,000

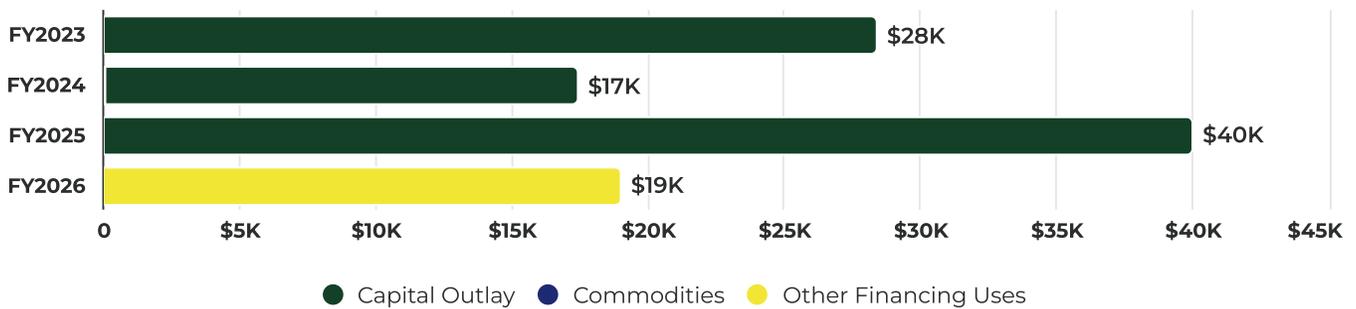


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Financing Sources						
Reappropriation	-	-	\$14,000	-	-	\$13,525
Total Other Financing Sources	-	-	\$14,000	-	-	\$13,525
Total Revenues	\$26,353	\$21,429	\$40,000	\$21,800	\$19,000	\$30,525

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

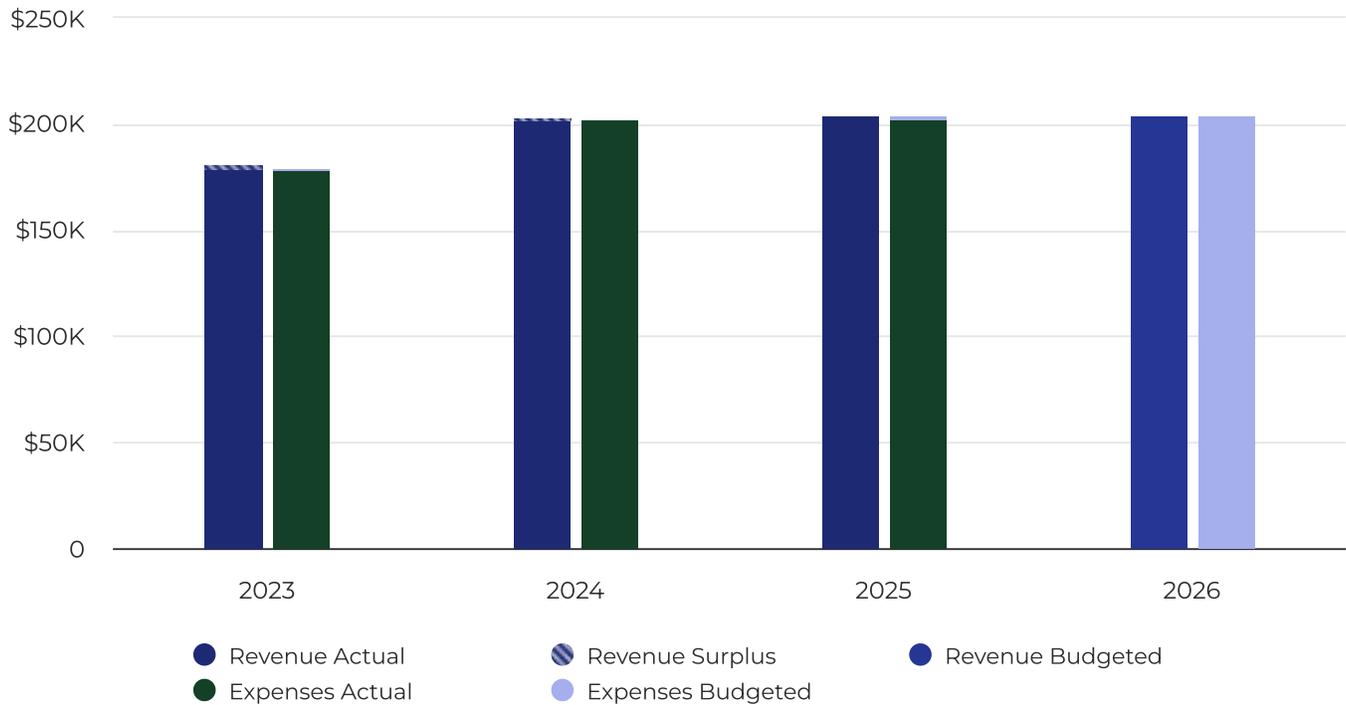
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Commodities						
Office Equipment	-	\$90	-	-	-	-
Total Commodities	-	\$90	-	-	-	-
Capital Outlay						
Buildings & Improvements	\$443	\$1,629	-	-	-	-
Computer Equipment	\$27,964	\$22,202	\$40,000	\$40,000	-	\$30,525
Total Capital Outlay	\$28,406	\$23,831	\$40,000	\$40,000	-	\$30,525
Other Financing Uses						
Source of Reserves	-	-	-	-	\$19,000	-
Total Other Financing Uses	-	-	-	-	\$19,000	-
Total Expenditures	\$28,406	\$23,921	\$40,000	\$40,000	\$19,000	\$30,525

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



FY 2025 Grant Recipients

Non-profit organizations that provide services to City of Geneva residents (who live within the corporate limits of the City) with intellectual or developmental disabilities, mental illness and substance abuse could be eligible to receive a grant as determined by the City of Geneva Community 708 Mental Health Board. The City has awarded a grant to the following organizations for FY 2025:

Geneva Community Mental Health Board FY 2025 Grant Recipients

	FY 2025
Association for Individual Development	\$34,330
Ecker Center for Behavioral Health	32,610
Tri-City Family Services	24,930
Lazarus House	18,430
The National Alliance on Mental Illness	13,715
Elderday Center	10,500
Fox Valley Hands of Hope	10,240
HorsePower Therapeutic Riding	8,640
Valley Sheltered Workshop	7,850
Fox Valley Special Recreation Foundation	7,410
Suicide Prevention Services	7,220
The Joshua Tree Community	6,940
Anderson Humane	4,245
DayOne Pact	4,215
Easterseals DuPage and Fox Valley	4,075
Northwestern Medicine Living Well Cancer Resource Center	3,075

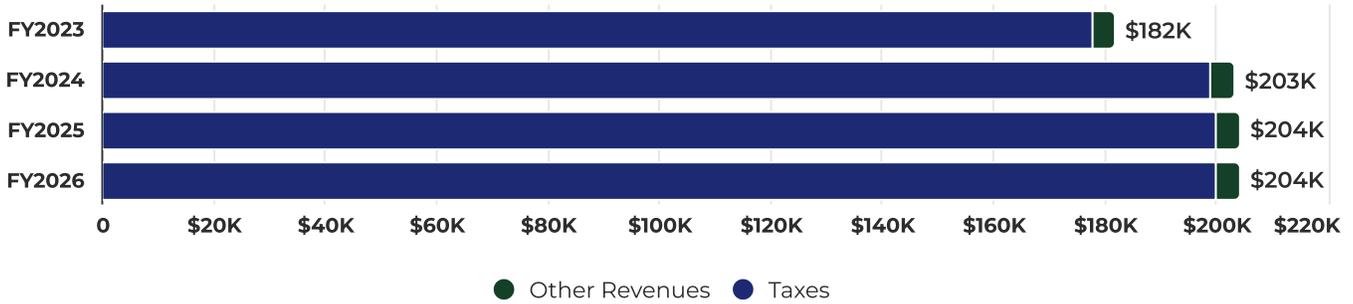


Second Act/Scene2	1,575
Total Number of Recipients: 17	\$200,000

Revenues

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

Historical Revenues by Revenue Source Grouping



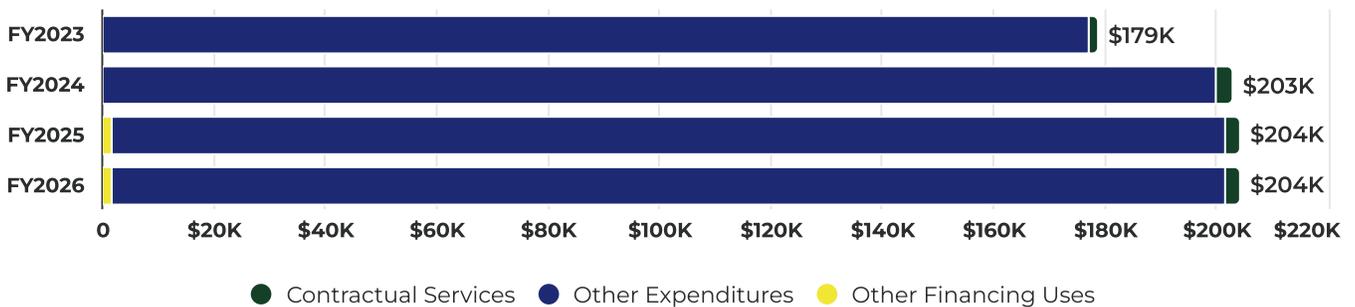
Revenues by Revenue Source Grouping

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

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

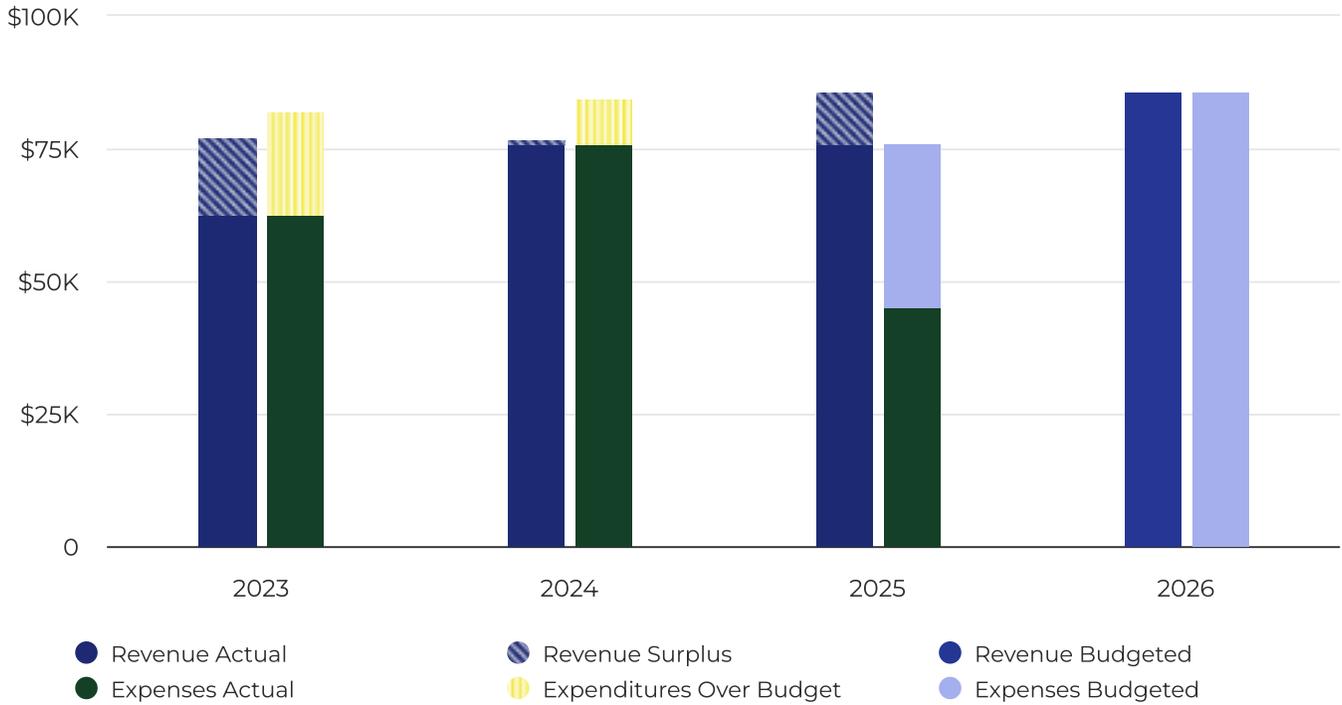
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services						
Other Professional Services	\$1,294	\$1,275	\$2,000	\$2,000	\$2,000	\$2,000
Dues & Subscriptions	\$500	\$500	\$775	\$775	\$775	\$775
Total Contractual Services	\$1,794	\$1,775	\$2,775	\$2,775	\$2,775	\$2,775
Other Expenditures						
Charitable Donations	\$177,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Employee Awards	-	-	-	\$60	-	-
Total Other Expenditures	\$177,000	\$200,000	\$200,000	\$200,060	\$200,000	\$200,000
Other Financing Uses						
Source of Reserves	-	-	\$1,525	-	\$1,525	\$1,525
Total Other Financing Uses	-	-	\$1,525	-	\$1,525	\$1,525
Total Expenditures	\$178,794	\$201,775	\$204,300	\$202,835	\$204,300	\$204,300

Foreign Fire Insurance Fund



The Geneva Foreign Fire Board was established in accordance with Illinois State Statute 65 ILCS 5/11-10-2. The Foreign Fire Insurance Fund accounts for restricted expenditures for the maintenance, use and benefit of the Fire Department. The Foreign Fire Insurance Board is composed of seven trustees; six members are elected at large by the sworn members of the department. The Fire Chief is required to hold the last trustee position per statute.

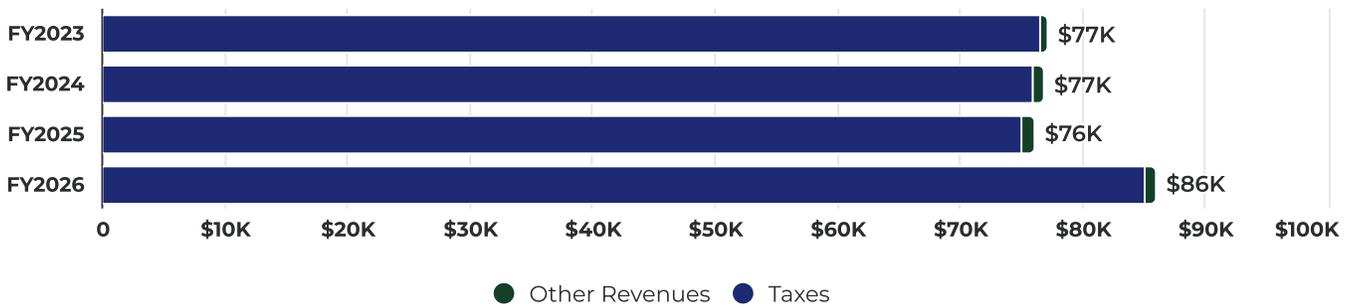
Revenues vs Expenditures Summary



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

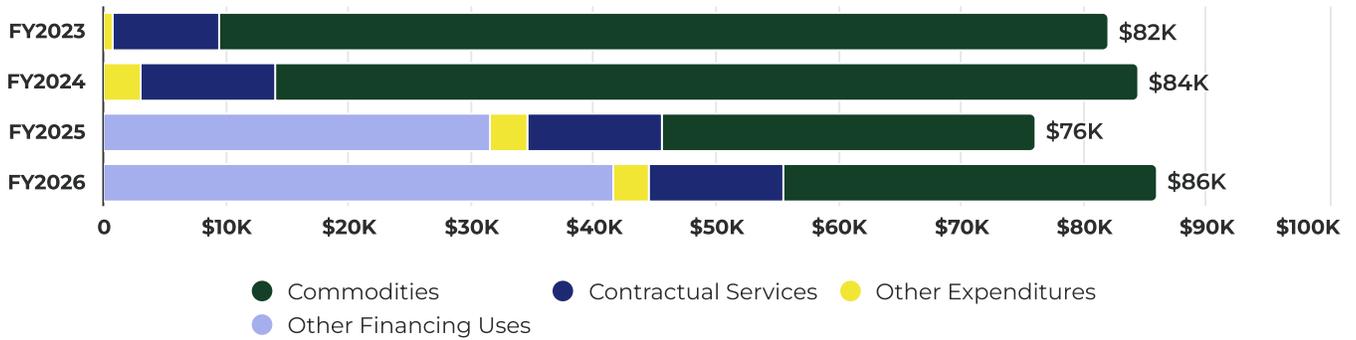
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Taxes						
Foreign Fire Insurance Tax	\$76,545	\$76,669	\$75,000	\$84,775	\$85,000	\$85,000
Total Taxes	\$76,545	\$76,669	\$75,000	\$84,775	\$85,000	\$85,000
Other Revenues						
Interest Income	\$8	\$14	\$10	\$10	\$10	\$10
Reimbursed Expenditures	\$518	\$20	\$1,000	\$1,000	\$1,000	\$1,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Miscellaneous	-	\$82	-	-	-	-
Total Other Revenues	\$526	\$116	\$1,010	\$1,010	\$1,010	\$1,010
Total Revenues	\$77,071	\$76,785	\$76,010	\$85,785	\$86,010	\$86,010

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
Contractual Services						
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
Total Contractual Services	\$8,571	\$1,101	\$10,950	\$10,950	\$10,950	\$10,950
Commodities						
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
Total Commodities	\$72,657	\$66,173	\$30,500	\$30,500	\$30,500	\$30,500
Other Expenditures						
Community Relations	-	-	\$1,000	\$1,000	\$1,000	\$1,000
Employee Awards	\$813	\$2,026	\$2,000	\$2,750	\$2,000	\$2,000
Total Other Expenditures	\$813	\$2,026	\$3,000	\$3,750	\$3,000	\$3,000
Other Financing Uses						
Source of Reserves	-	-	\$31,560	-	\$41,560	\$41,560
Total Other Financing Uses	-	-	\$31,560	-	\$41,560	\$41,560
Total Expenditures	\$82,041	\$69,300	\$76,010	\$45,200	\$86,010	\$86,010

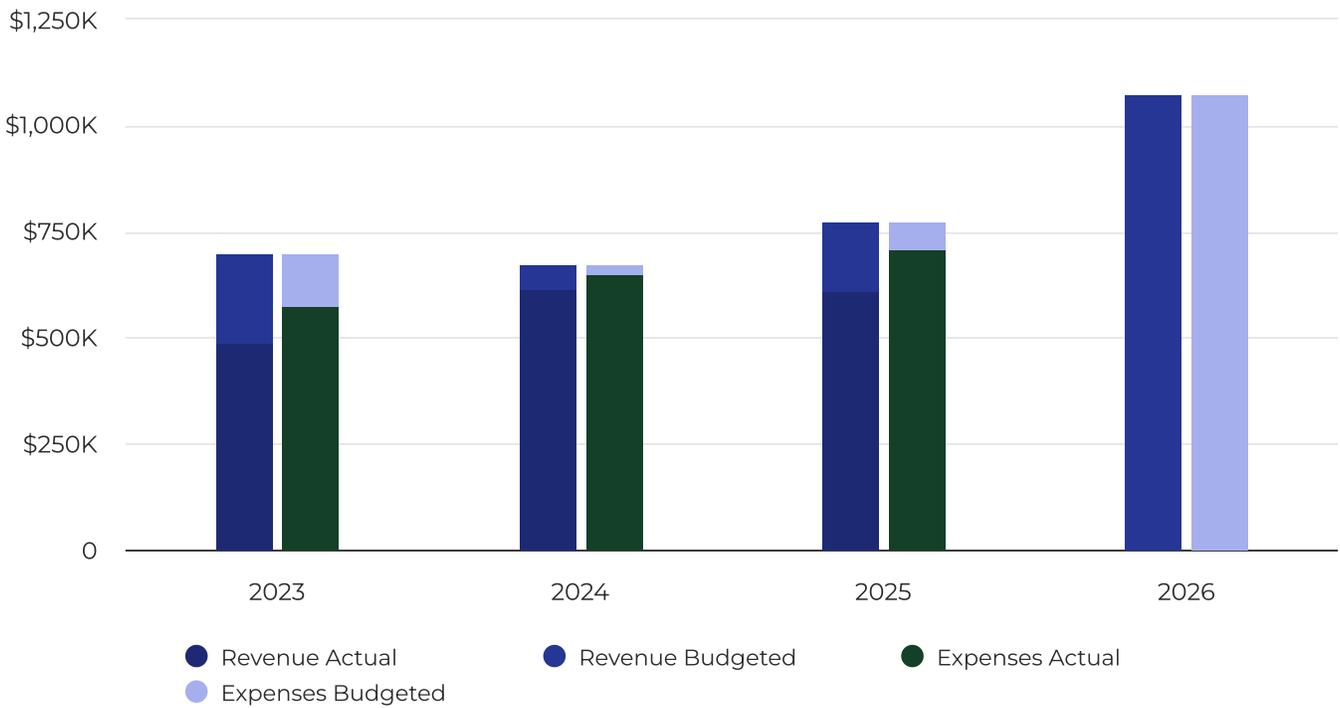


SSA Funds



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 SSAs 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.

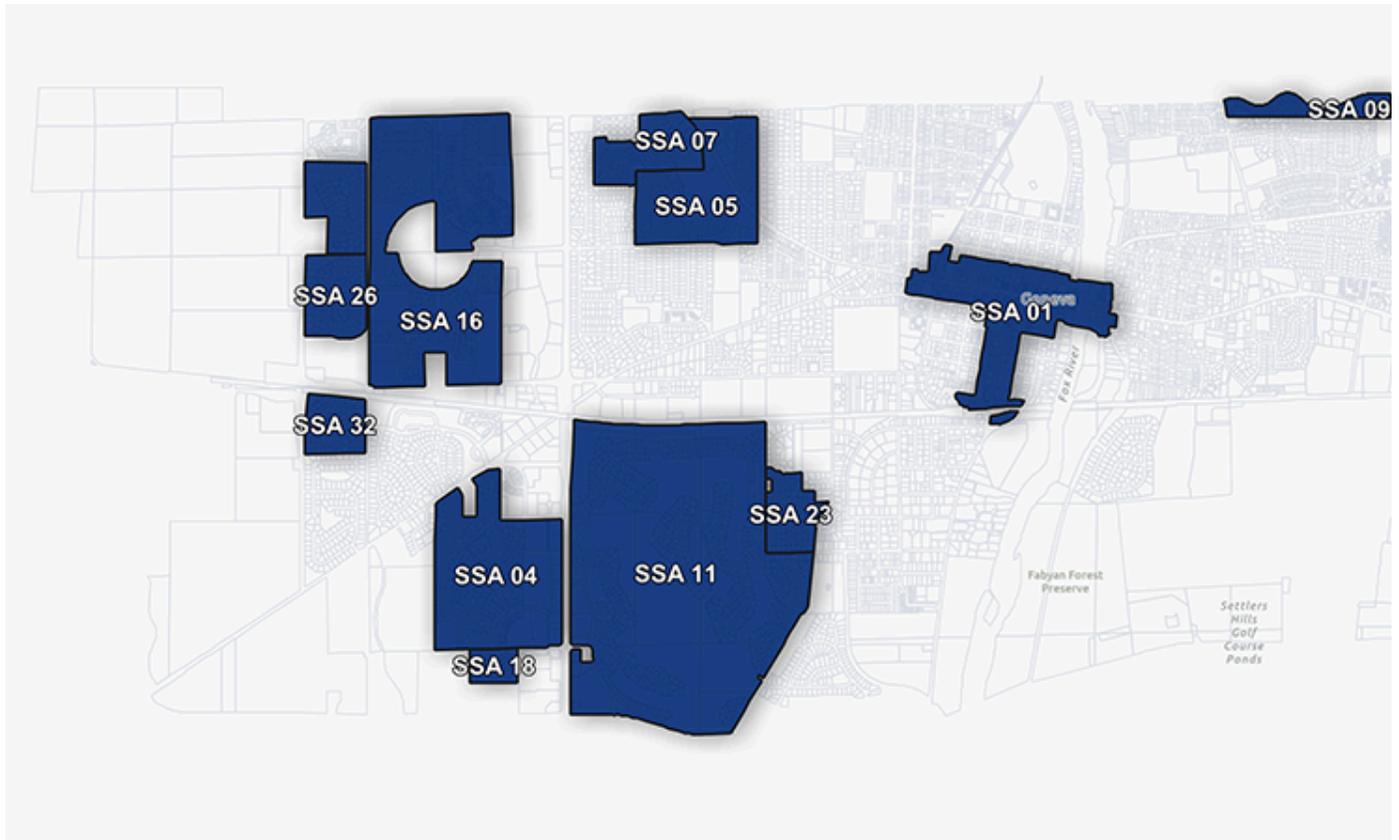
Revenues vs Expenditures Summary



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.

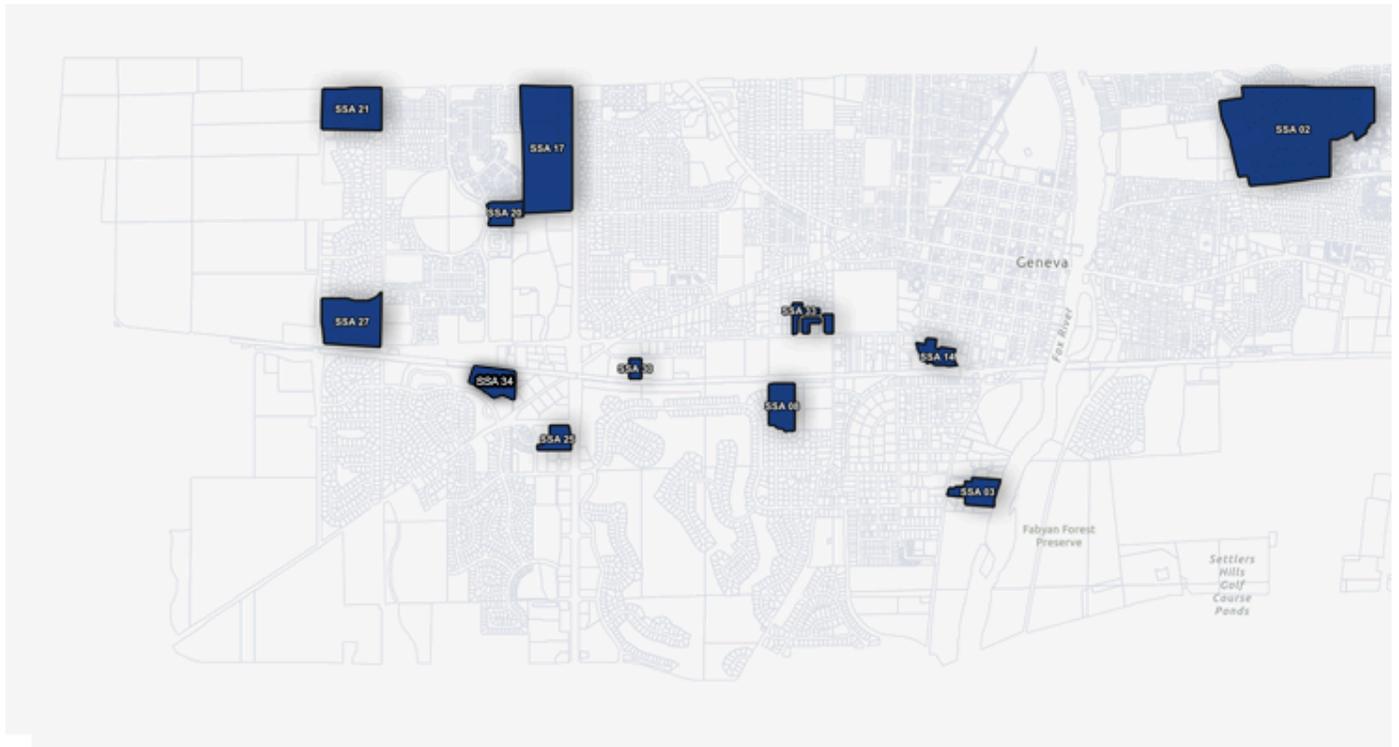
- **SSA #5 – Williamsburg**



- 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

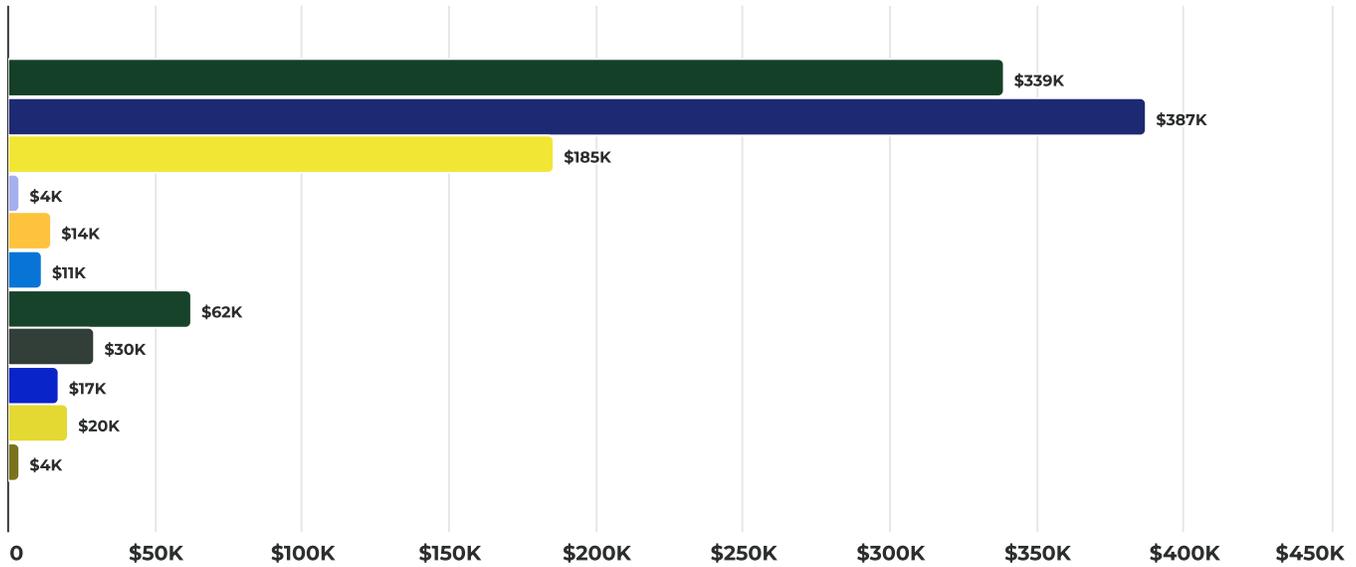




The City of Geneva currently has 15 inactive SSAs.

- 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

FY26 Expenditures by Fund



● SSA #1	\$338,890	31.55%
● SSA #11 (Eagle Brook)	\$386,990	36.03%
● SSA #16 (Fisher Farms)	\$185,430	17.26%
● SSA #18 (Wildwood)	\$3,860	0.36%
● SSA #23 (Sunset Meadows)	\$14,420	1.34%
● SSA #26 (Westhaven)	\$11,380	1.06%
● SSA #4 (Randall Square)	\$62,225	5.79%
● SSA #5 (Williamsburg)	\$29,500	2.75%
● SSA #7 (Blackberry)	\$17,420	1.62%
● SSA #9 (Geneva Knolls)	\$20,345	1.89%
● SSA# 32 (On Brentwood's Pond)	\$3,705	0.34%

Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
SSA #1	\$276,337	\$188,123	\$352,905	\$270,376	\$338,890	\$319,525
SSA #4 (Randall Square)	\$30,640	\$31,399	\$37,500	\$37,500	\$62,225	\$40,010
SSA #5 (Williamsburg)	\$16,160	\$15,450	\$28,645	\$18,645	\$29,500	\$21,820
SSA #7 (Blackberry)	\$6,817	\$6,334	\$17,065	\$7,065	\$17,420	\$13,810
SSA #9 (Geneva Knolls)	\$4,080	\$4,931	\$7,630	\$7,630	\$20,345	\$10,345
SSA #11 (Eagle Brook)	\$43,900	\$53,093	\$109,040	\$109,880	\$386,990	\$350,000
SSA #16 (Fisher Farms)	\$182,565	\$141,864	\$172,795	\$222,550	\$185,430	\$190,220
SSA #18 (Wildwood)	\$3,744	\$3,025	\$3,745	\$3,395	\$3,860	\$3,835
SSA #23 (Sunset Meadows)	\$3,714	\$3,255	\$14,235	\$4,235	\$14,420	\$4,615
SSA #26 (Westhaven)	\$5,688	\$5,435	\$25,945	\$25,945	\$11,380	\$11,865
SSA# 32 (On Brentwood's Pond)	\$3,300	\$3,300	\$3,580	\$3,300	\$3,705	\$3,815
Total Expenditures	\$576,946	\$456,208	\$773,085	\$710,521	\$1,074,165	\$969,860

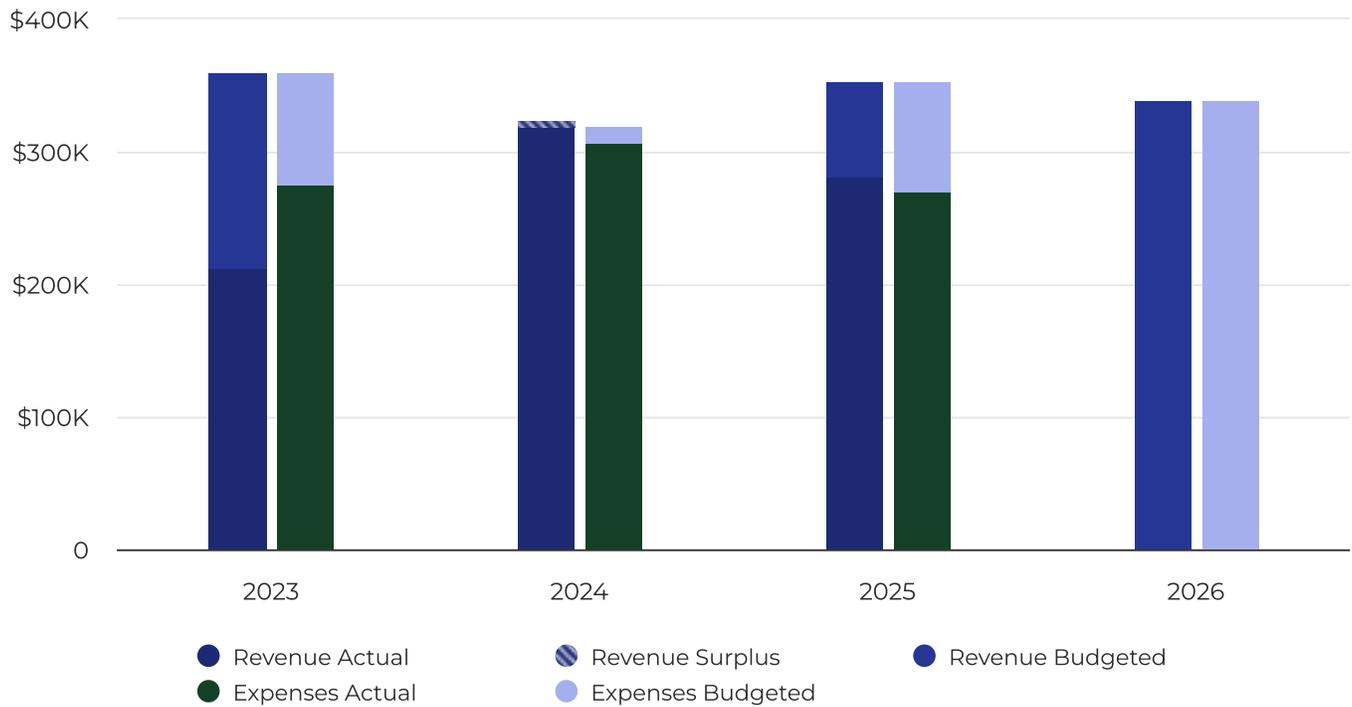


SSA #1: Downtown



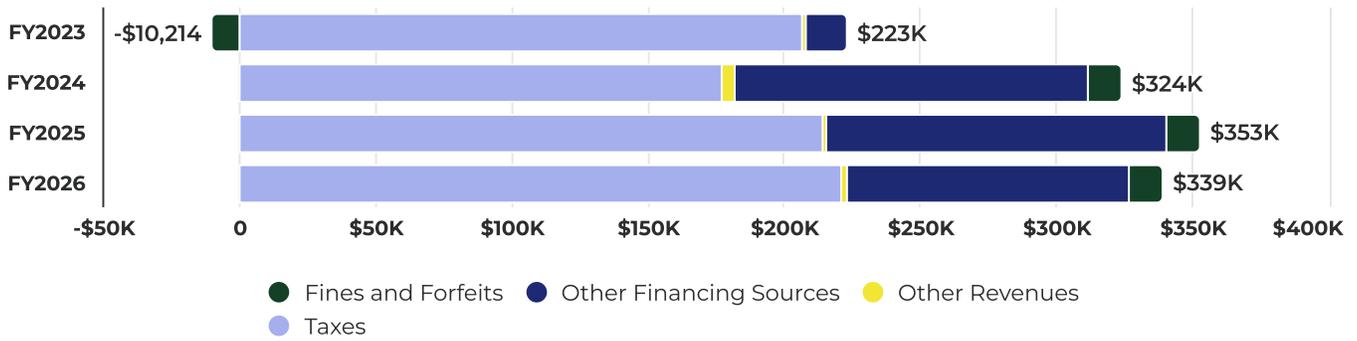
Located in the downtown historic district of the City. This fund accounts for the financing of maintenance, parking control, and capital improvement activities within SSA #1 and the repayment of SSA bonds.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping



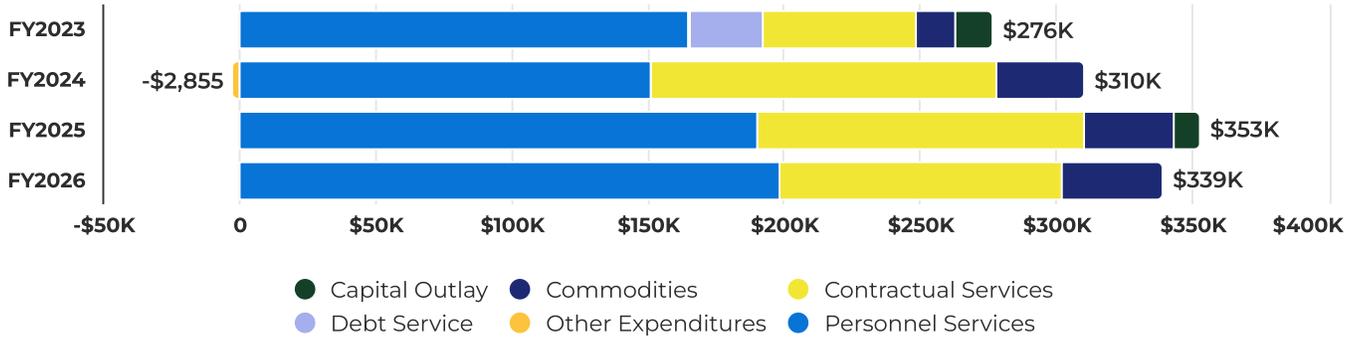
Revenues by Revenue Source Grouping

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



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						
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
Total Personnel Services	\$164,488	\$152,962	\$189,868	\$165,256	\$198,553	\$231,686
Contractual Services						
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
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
Total Contractual Services	\$56,511	\$36,115	\$120,287	\$57,745	\$103,227	\$50,729
Commodities						
Office Supplies	-	\$91	-	-	-	-
Computer Software	\$6,930	\$5,346	\$4,940	\$9,300	\$9,300	\$9,300



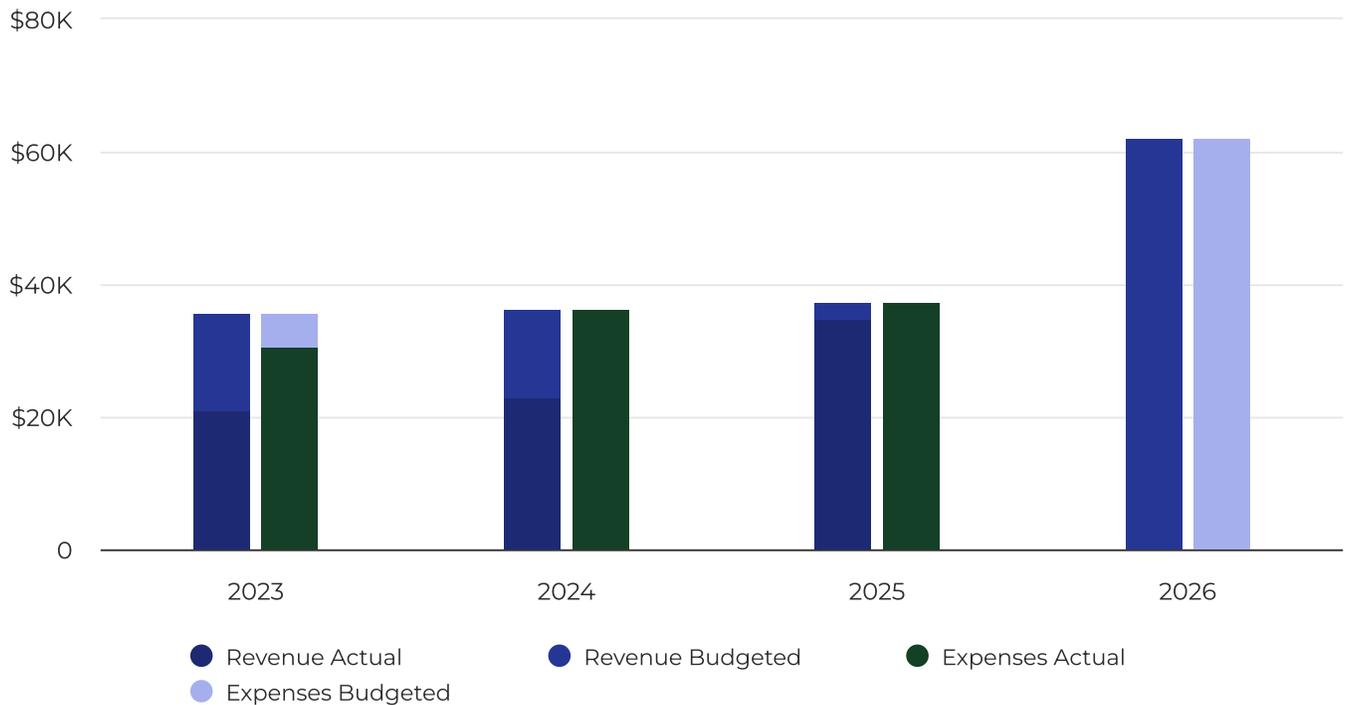
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Maintenance Supplies	\$5,066	\$3,729	\$11,760	\$11,760	\$11,760	\$11,760
Operating Supplies	\$1,299	\$6,985	\$15,525	\$15,525	\$15,525	\$15,525
Small Tools	\$881	-	\$525	\$525	\$525	\$525
Total Commodities	\$14,176	\$16,151	\$32,750	\$37,110	\$37,110	\$37,110
Debt Service						
Principal	\$26,000	-	-	-	-	-
Interest	\$627	-	-	-	-	-
Total Debt Service	\$26,627	-	-	-	-	-
Capital Outlay						
Vehicles	\$13,575	-	-	-	-	-
Machinery & Equipment	-	-	\$10,000	\$10,265	-	-
Total Capital Outlay	\$13,575	-	\$10,000	\$10,265	-	-
Other Expenditures						
Property Taxes	\$959	-\$17,105	-	-	-	-
Total Other Expenditures	\$959	-\$17,105	-	-	-	-
Total Expenditures	\$276,337	\$188,123	\$352,905	\$270,376	\$338,890	\$319,525

SSA #4: Randall Square



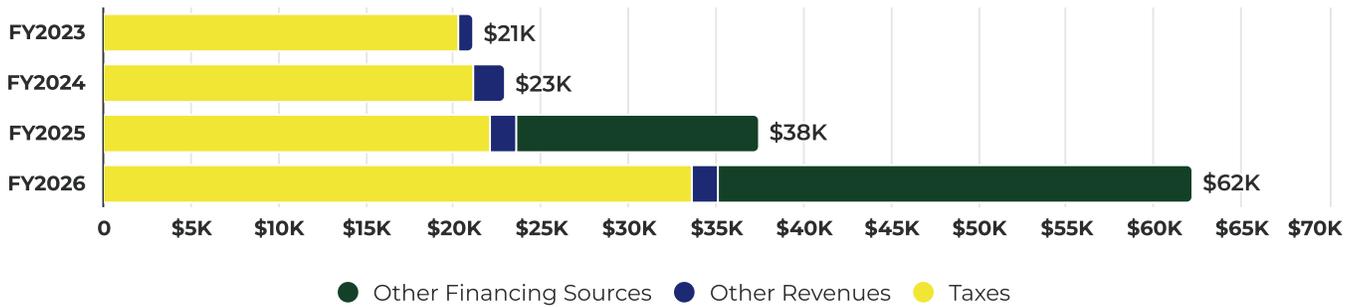
Located in the Randall Square subdivision. This fund accounts for the maintenance of the detention pond located within the Randall Square subdivision.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

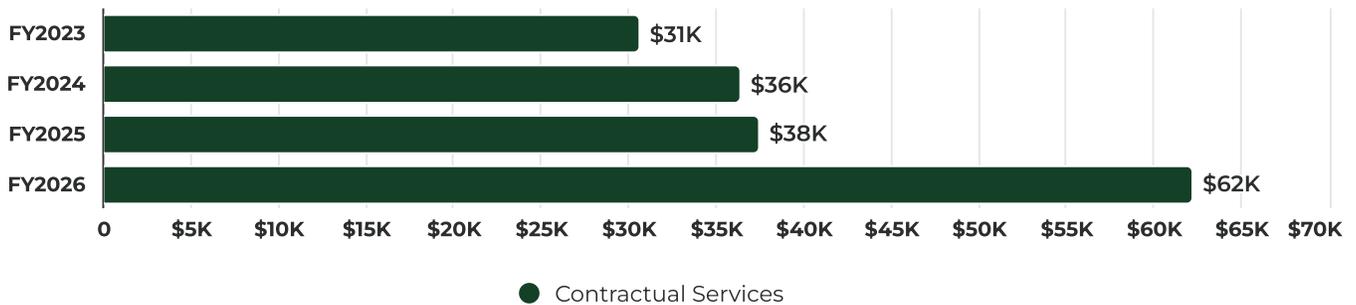


Revenues by Revenue Source Grouping

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

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
Contractual Services						
Maintenance Service	\$30,640	\$30,547	\$37,500	\$37,500	\$62,225	\$40,010
Total Contractual Services	\$30,640	\$30,547	\$37,500	\$37,500	\$62,225	\$40,010
Capital Outlay						
Land	-	\$852	-	-	-	-



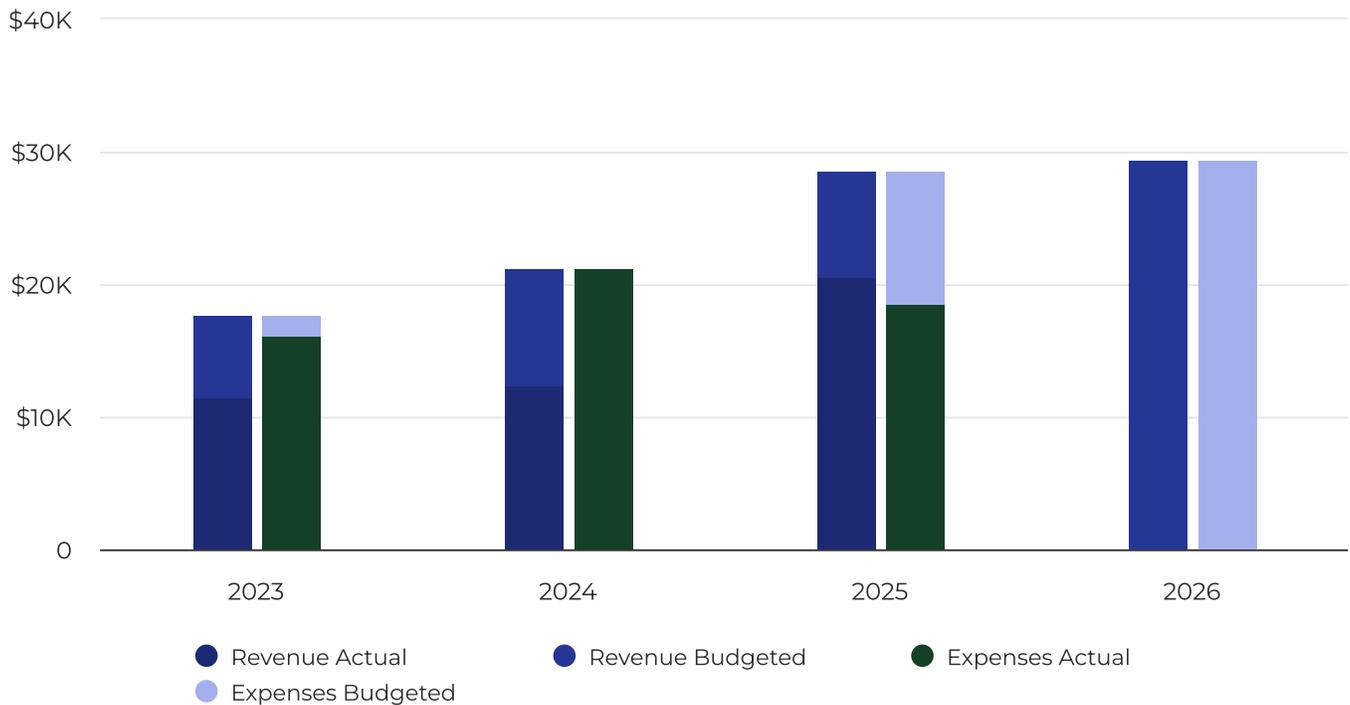
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Capital Outlay	-	\$852	-	-	-	-
Total Expenditures	\$30,640	\$31,399	\$37,500	\$37,500	\$62,225	\$40,010

SSA #5: Williamsburg



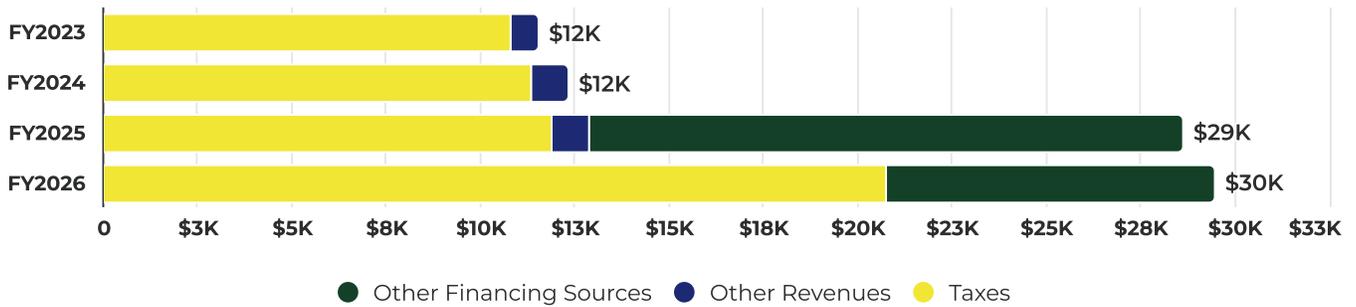
Located in the Williamsburg subdivision. This fund accounts for the maintenance of the detention pond located within the Williamsburg subdivision.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

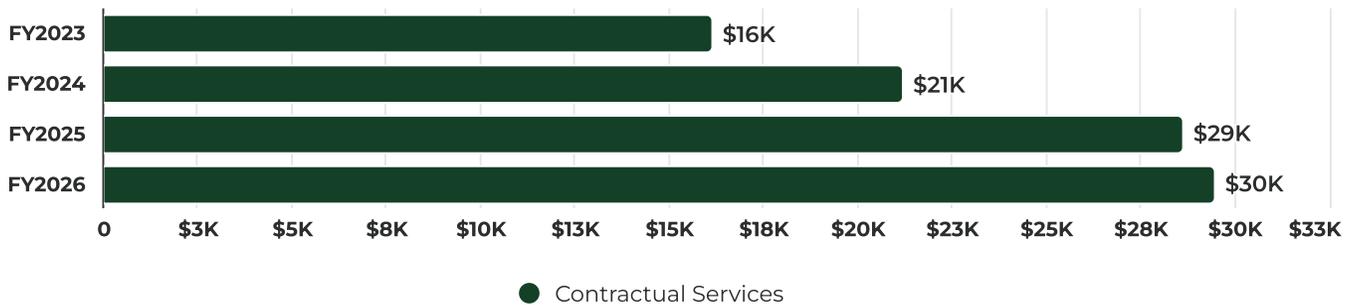


Revenues by Revenue Source Grouping

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

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
Contractual Services						
Maintenance Service	\$16,160	\$15,450	\$18,645	\$18,645	\$19,500	\$20,400
Other Contractual Services	-	-	\$10,000	-	\$10,000	-
Total Contractual Services	\$16,160	\$15,450	\$28,645	\$18,645	\$29,500	\$20,400



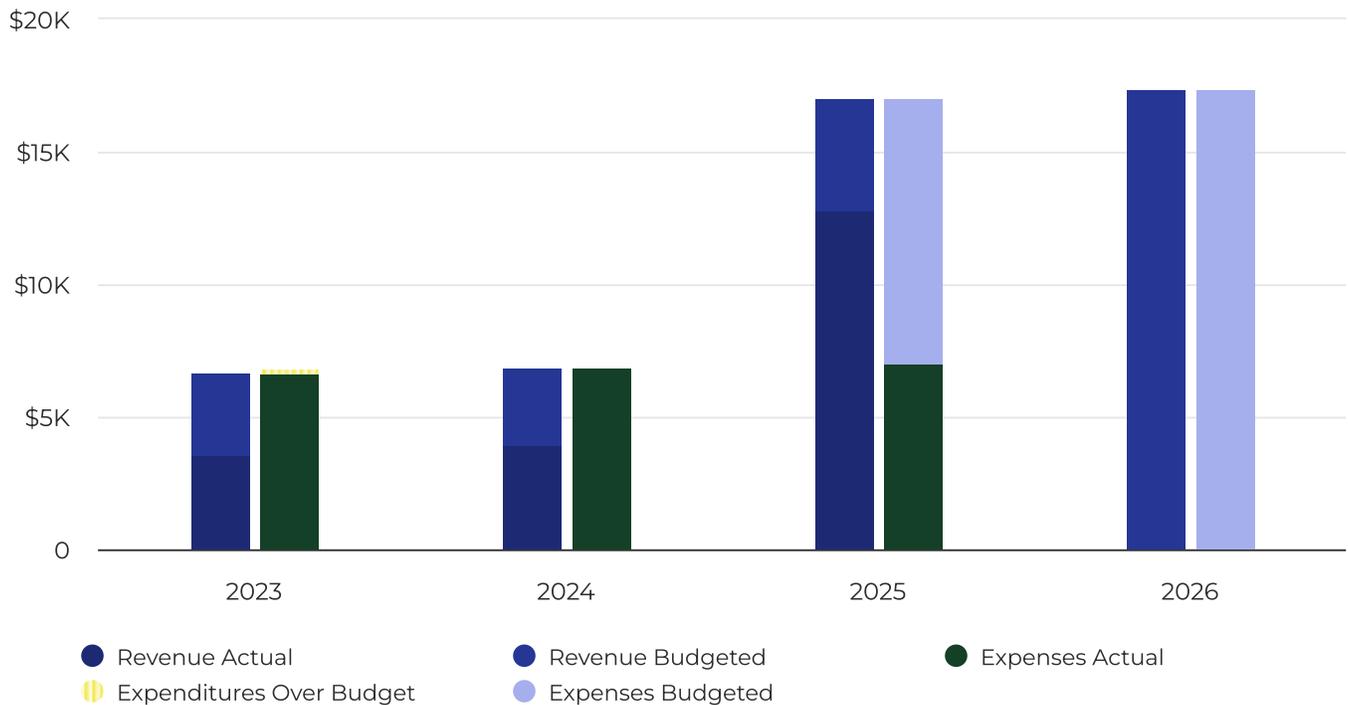
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Financing Uses						
Source of Reserves	-	-	-	-	-	\$1,420
Total Other Financing Uses	-	-	-	-	-	\$1,420
Total Expenditures	\$16,160	\$15,450	\$28,645	\$18,645	\$29,500	\$21,820

SSA #7: Blackberry



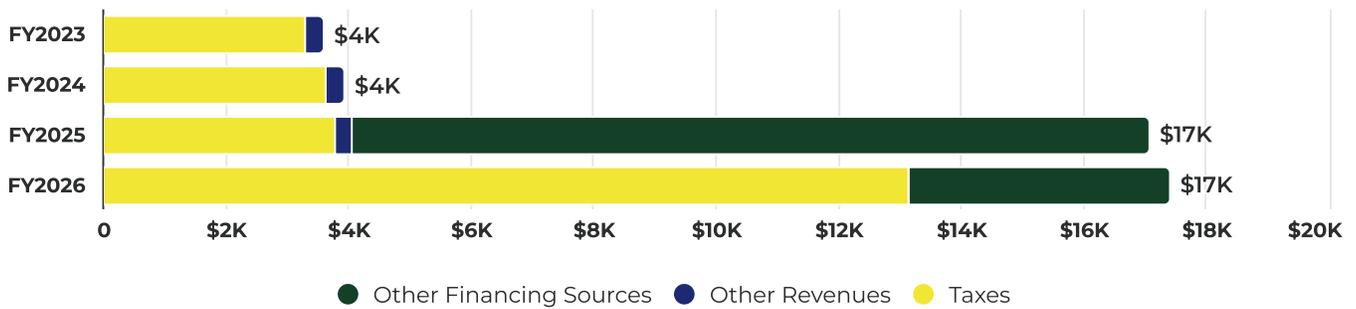
Located in the Blackberry subdivision. This fund accounts for the maintenance of the detention pond located within the Blackberry subdivision.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

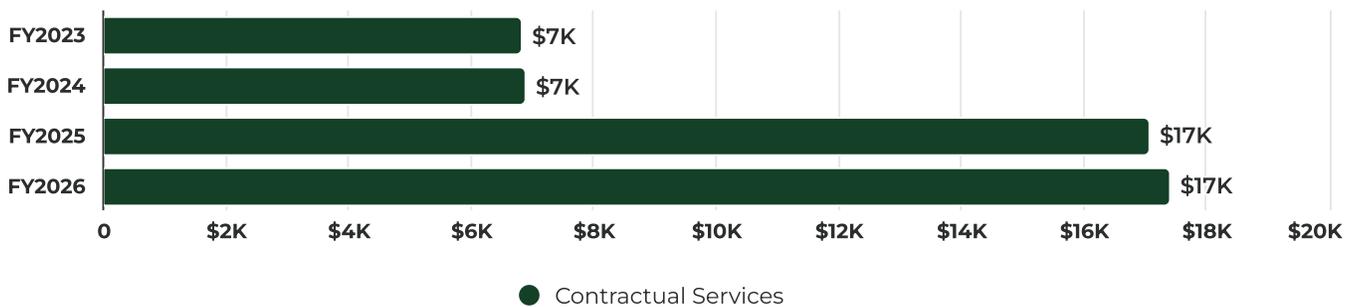


Revenues by Revenue Source Grouping

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

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
Contractual Services						
Maintenance Service	\$6,817	\$6,334	\$7,065	\$7,065	\$7,420	\$7,790
Other Contractual Services	-	-	\$10,000	-	\$10,000	-
Total Contractual Services	\$6,817	\$6,334	\$17,065	\$7,065	\$17,420	\$7,790



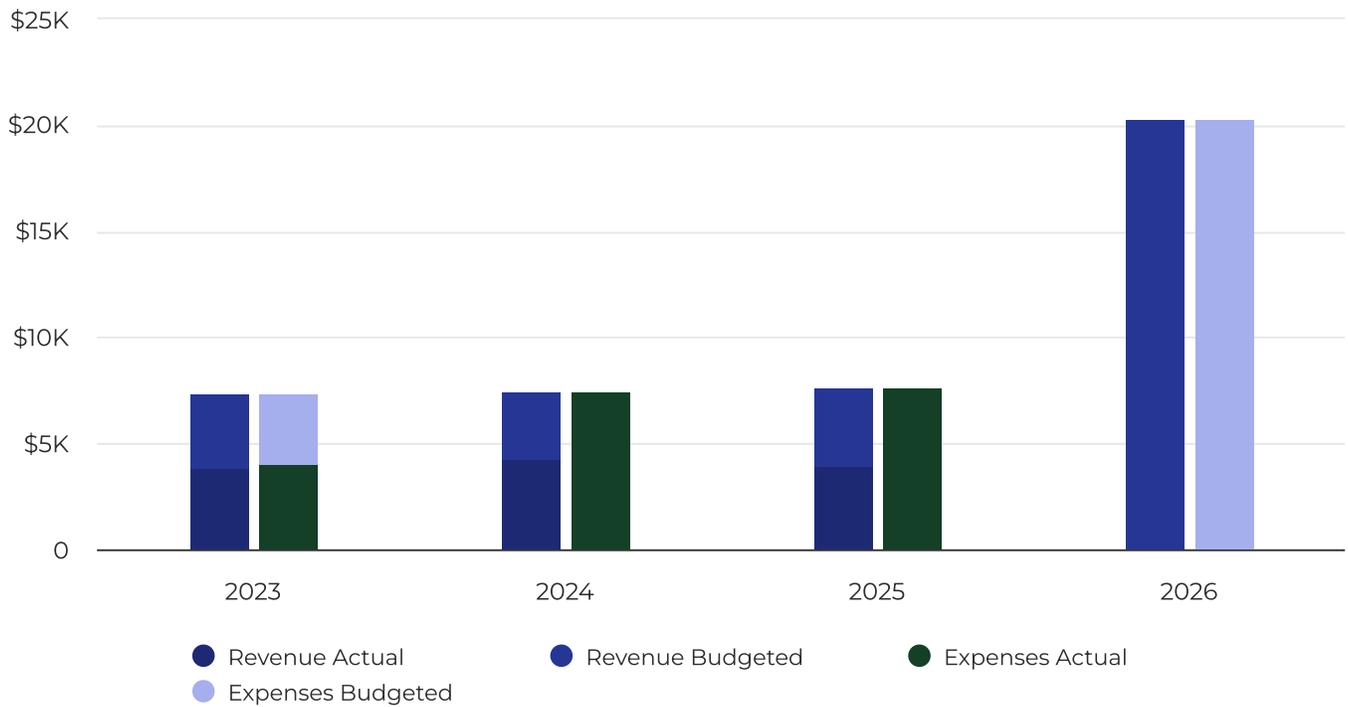
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Financing Uses						
Source of Reserves	-	-	-	-	-	\$6,020
Total Other Financing Uses	-	-	-	-	-	\$6,020
Total Expenditures	\$6,817	\$6,334	\$17,065	\$7,065	\$17,420	\$13,810

SSA #9: Geneva Knolls



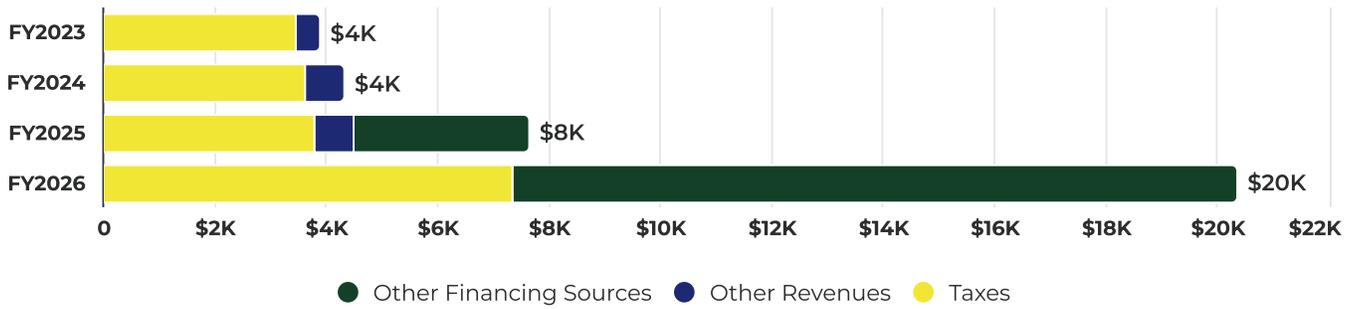
Located in the Geneva Knolls subdivision. This fund accounts for the maintenance of the detention pond located within the Geneva Knolls subdivision.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

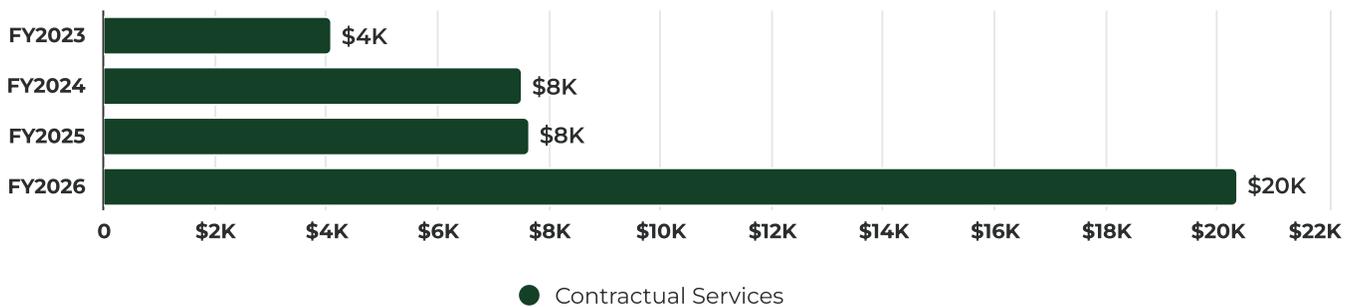


Revenues by Revenue Source Grouping

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

Expenditures

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

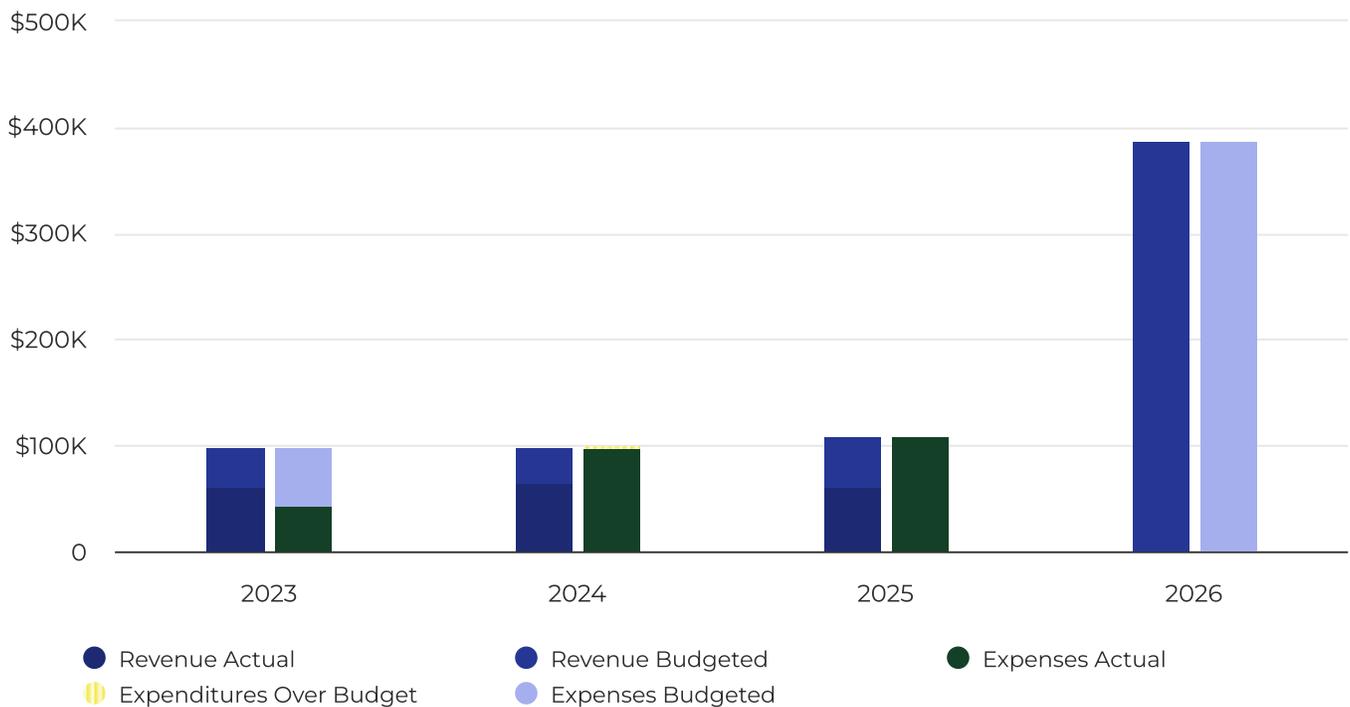
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services						
Maintenance Service	\$4,080	\$4,931	\$7,630	\$7,630	\$20,345	\$10,345
Total Contractual Services	\$4,080	\$4,931	\$7,630	\$7,630	\$20,345	\$10,345
Total Expenditures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

SSA #11: Eagle Brook



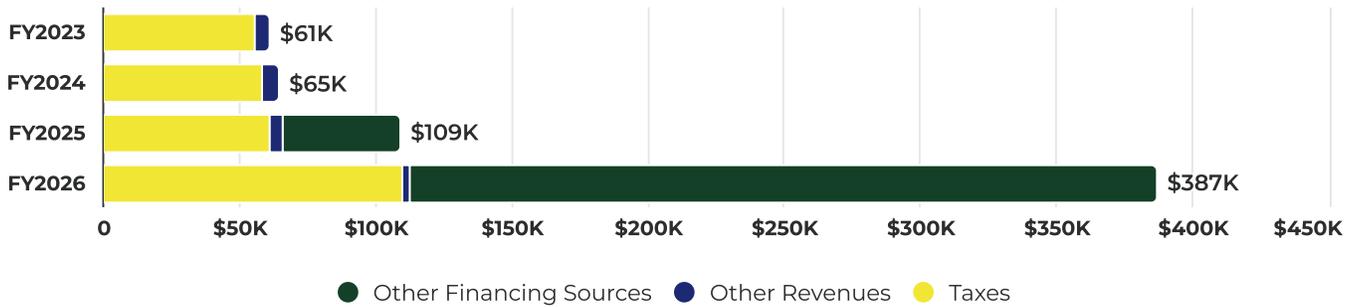
Located in the Eagle Brook subdivision. This fund accounts for the drainage, retention, and detention maintenance within the Eagle Brook subdivision.

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

Expenditures

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

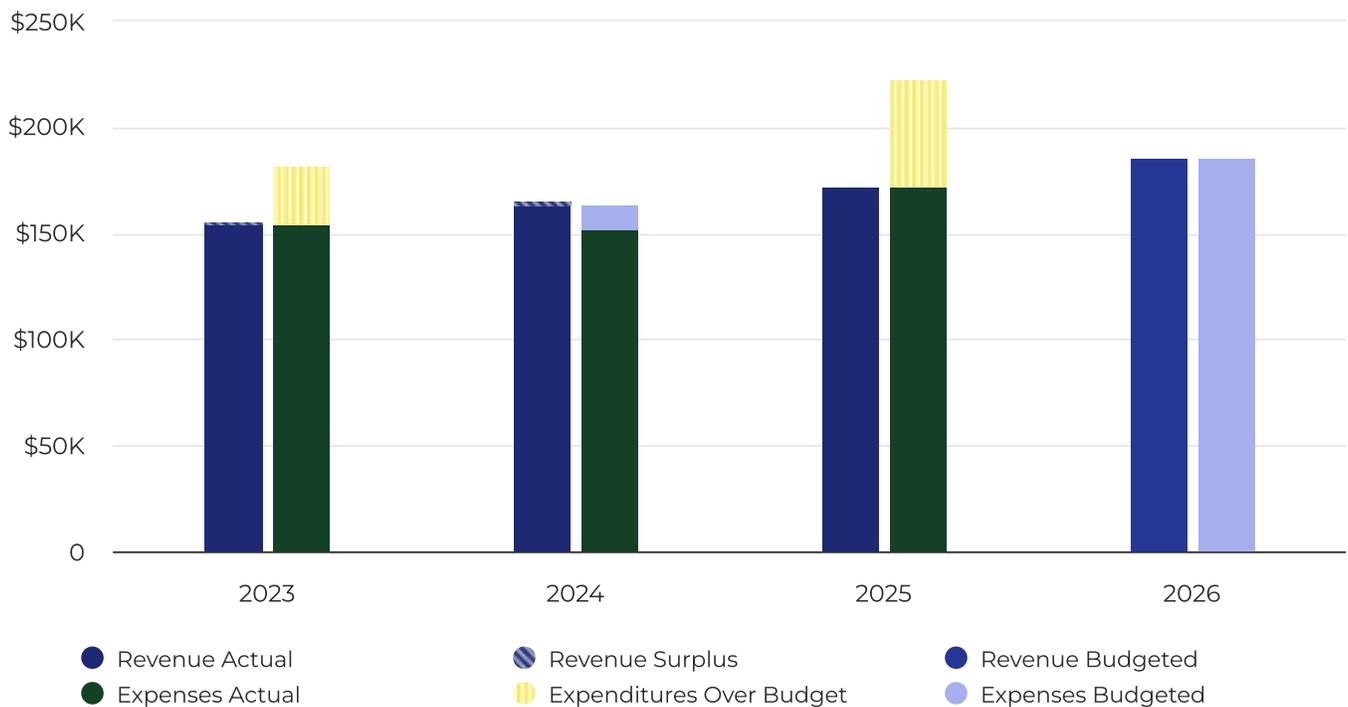
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services						
Maintenance Service	\$43,900	\$53,093	\$109,040	\$109,880	\$386,990	\$350,000
Total Contractual Services	\$43,900	\$53,093	\$109,040	\$109,880	\$386,990	\$350,000
Total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

SSA #16: Fisher Farms



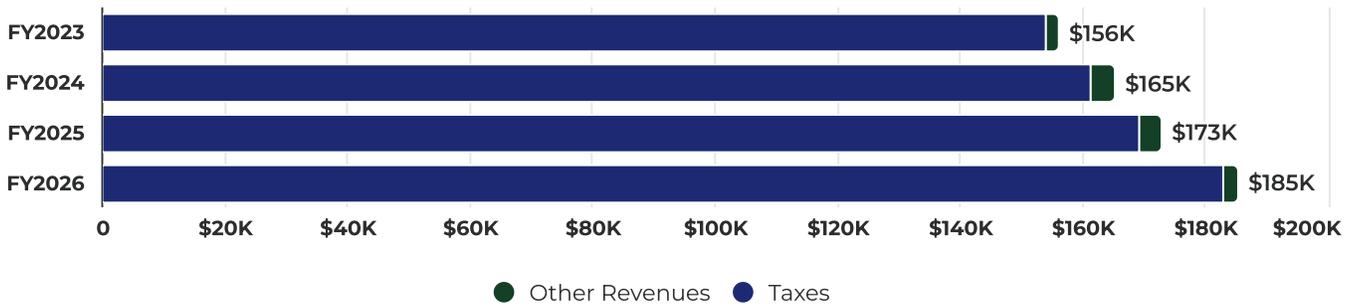
Located in the Fisher Farms subdivision of the City. This fund accounts for the retention and detention maintenance within the Fisher Farms subdivision.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

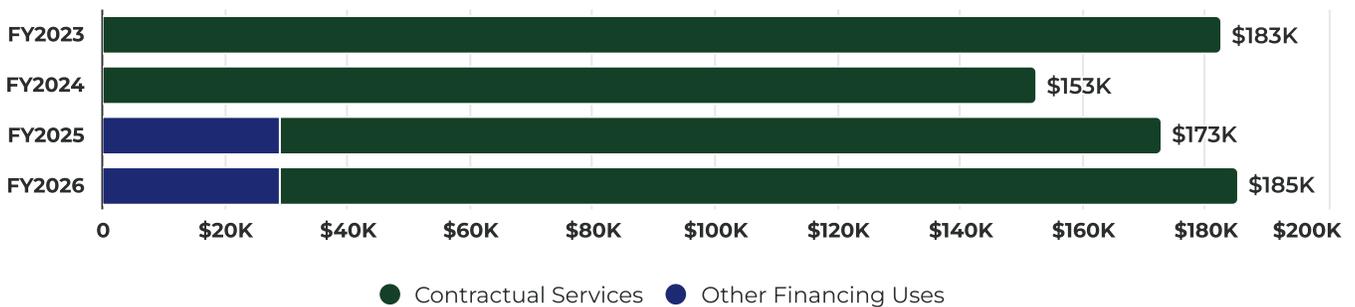


Revenues by Revenue Source Grouping

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

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
Contractual Services						
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
Total Contractual Services	\$182,565	\$141,864	\$143,790	\$222,550	\$156,530	\$164,540
Other Financing Uses						
Source of Reserves	-	-	\$29,005	-	\$28,900	\$25,680
Total Other Financing Uses	-	-	\$29,005	-	\$28,900	\$25,680



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Expenditures	\$182,565	\$141,864	\$172,795	\$222,550	\$185,430	\$190,220

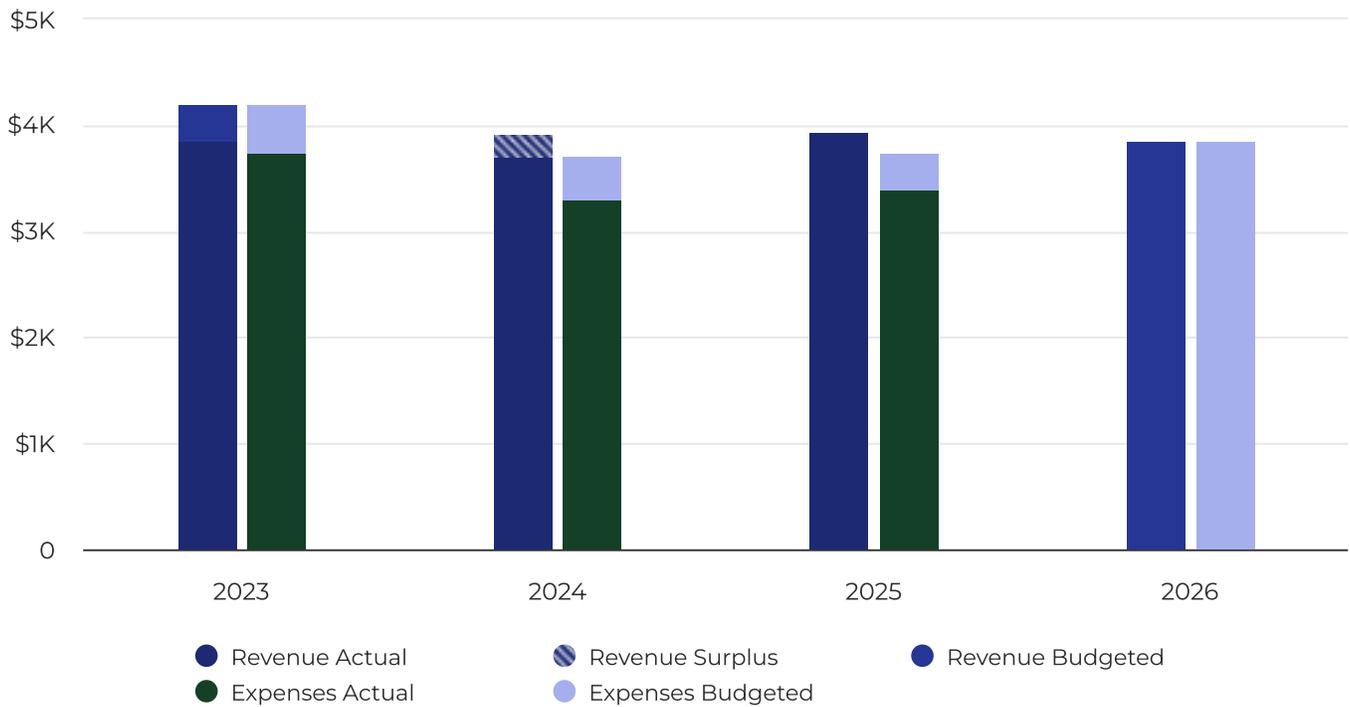


SSA #18: Wildwood



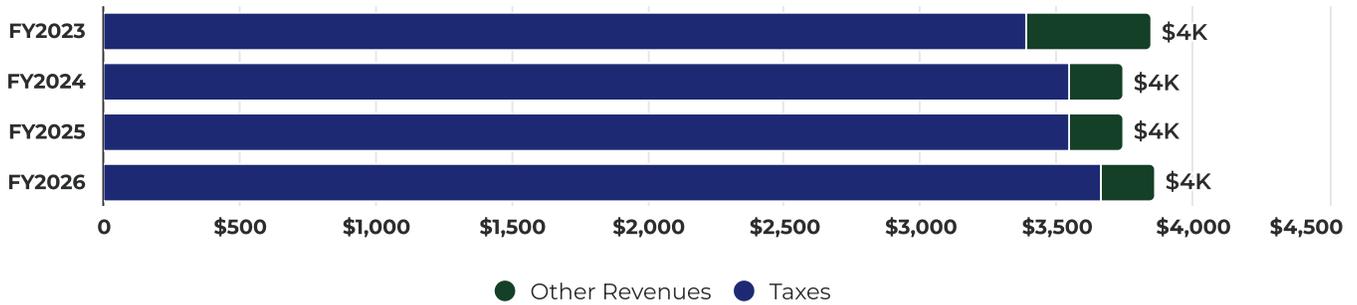
Located in the Wildwood subdivision. This fund accounts for the detention pond maintenance within the Wildwood subdivision.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

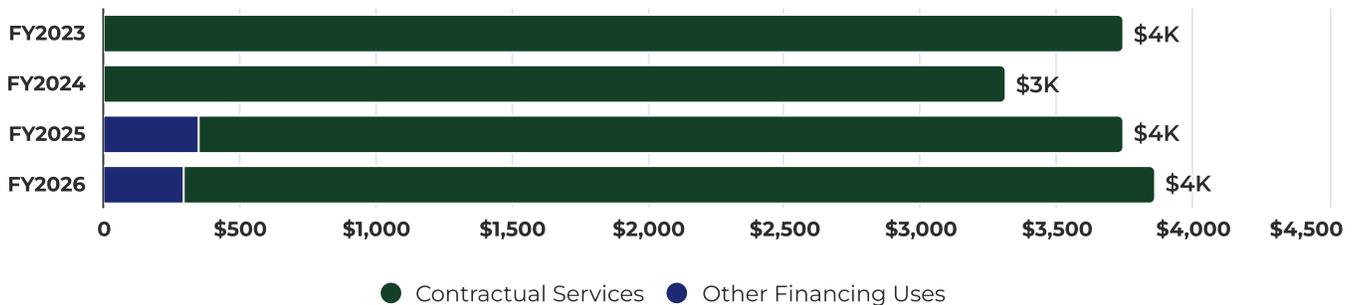


Revenues by Revenue Source Grouping

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

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
Contractual Services						
Maintenance Service	\$3,744	\$3,025	\$3,395	\$3,395	\$3,565	\$3,565
Total Contractual Services	\$3,744	\$3,025	\$3,395	\$3,395	\$3,565	\$3,565
Other Financing Uses						
Source of Reserves	-	-	\$350	-	\$295	\$270
Total Other Financing Uses	-	-	\$350	-	\$295	\$270
Total Expenditures	\$3,744	\$3,025	\$3,745	\$3,395	\$3,860	\$3,835

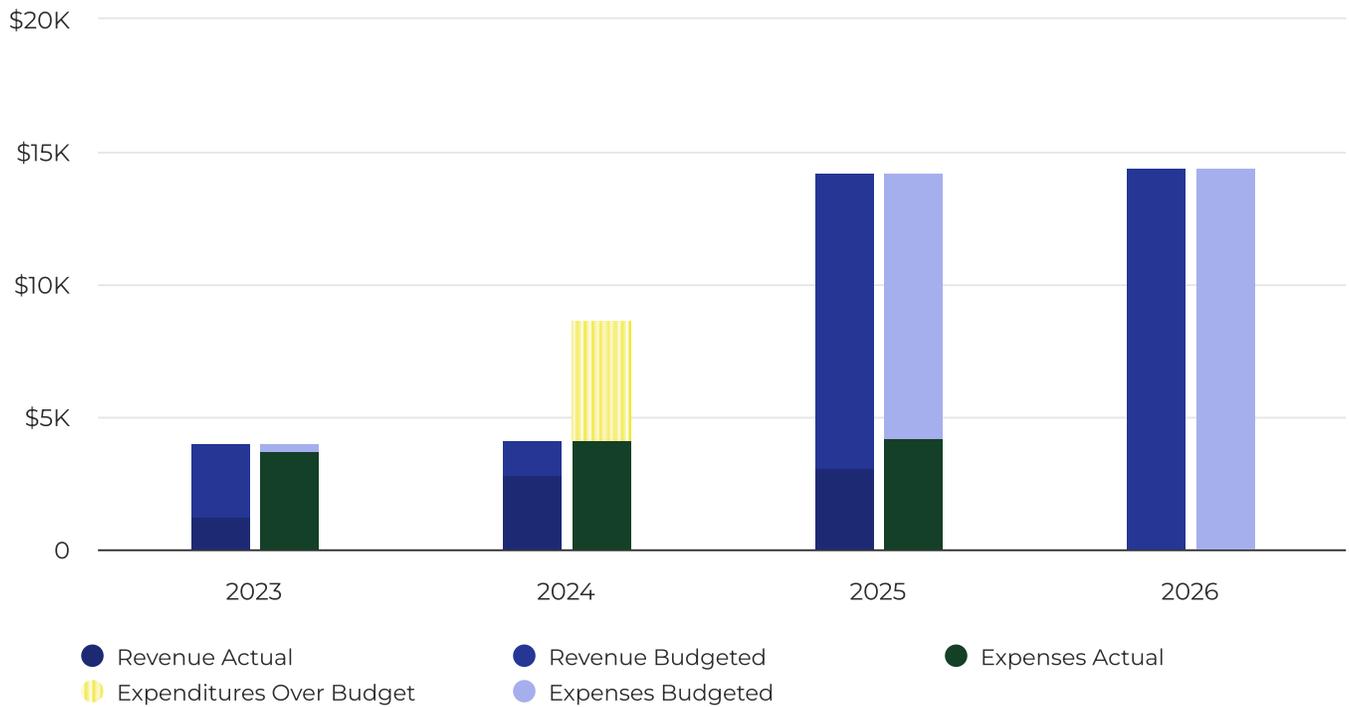


SSA #23: Sunset Meadows



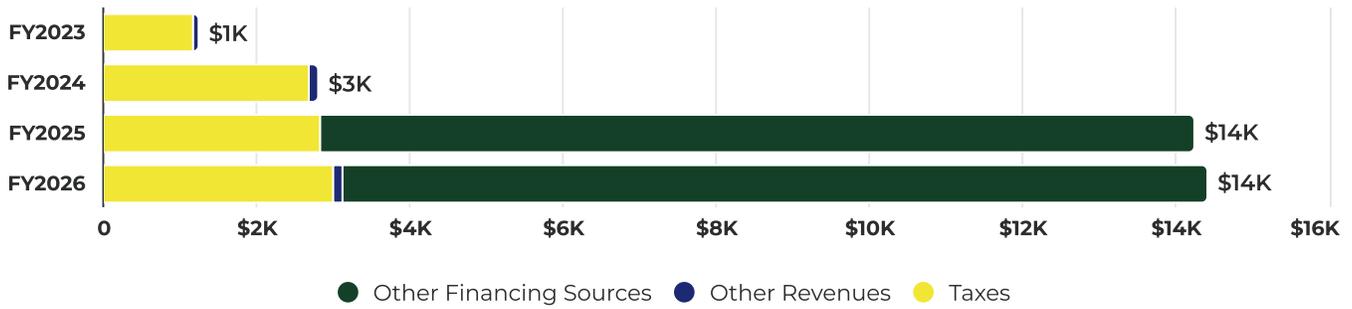
Located in the Sunset Meadows subdivision. This fund accounts for the detention pond maintenance within the Sunset Meadows subdivision.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

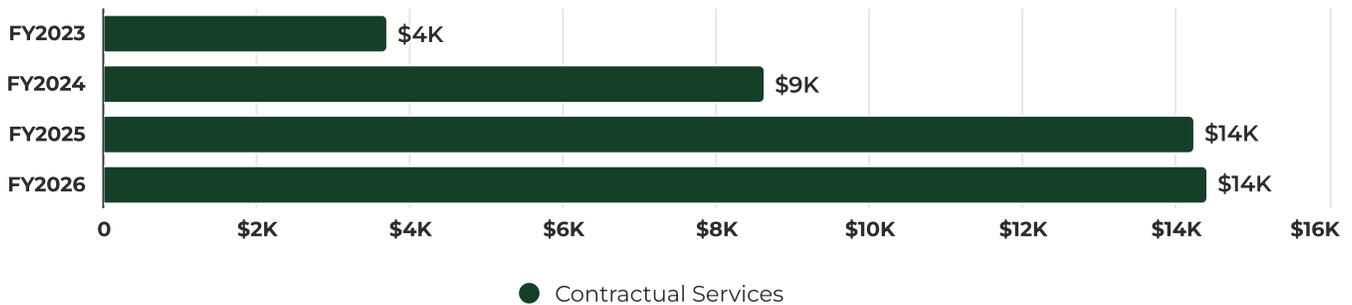


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Taxes						
Property Tax	\$1,159	\$2,682	\$2,820	\$2,820	\$3,010	\$3,160
Total Taxes	\$1,159	\$2,682	\$2,820	\$2,820	\$3,010	\$3,160
Other Revenues						
Interest Income	\$96	\$138	-	\$300	\$100	-
Total Other Revenues	\$96	\$138	-	\$300	\$100	-
Other Financing Sources						
Reappropriation	-	-	\$11,415	-	\$11,310	\$1,455
Total Other Financing Sources	-	-	\$11,415	-	\$11,310	\$1,455
Total Revenues	\$1,255	\$2,820	\$14,235	\$3,120	\$14,420	\$4,615

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
Contractual Services						
Maintenance Service	\$3,520	\$3,255	\$14,235	\$4,235	\$14,420	\$4,615
Publishing	\$194	-	-	-	-	-
Total Contractual Services	\$3,714	\$3,255	\$14,235	\$4,235	\$14,420	\$4,615
Total Expenditures	\$3,714	\$3,255	\$14,235	\$4,235	\$14,420	\$4,615

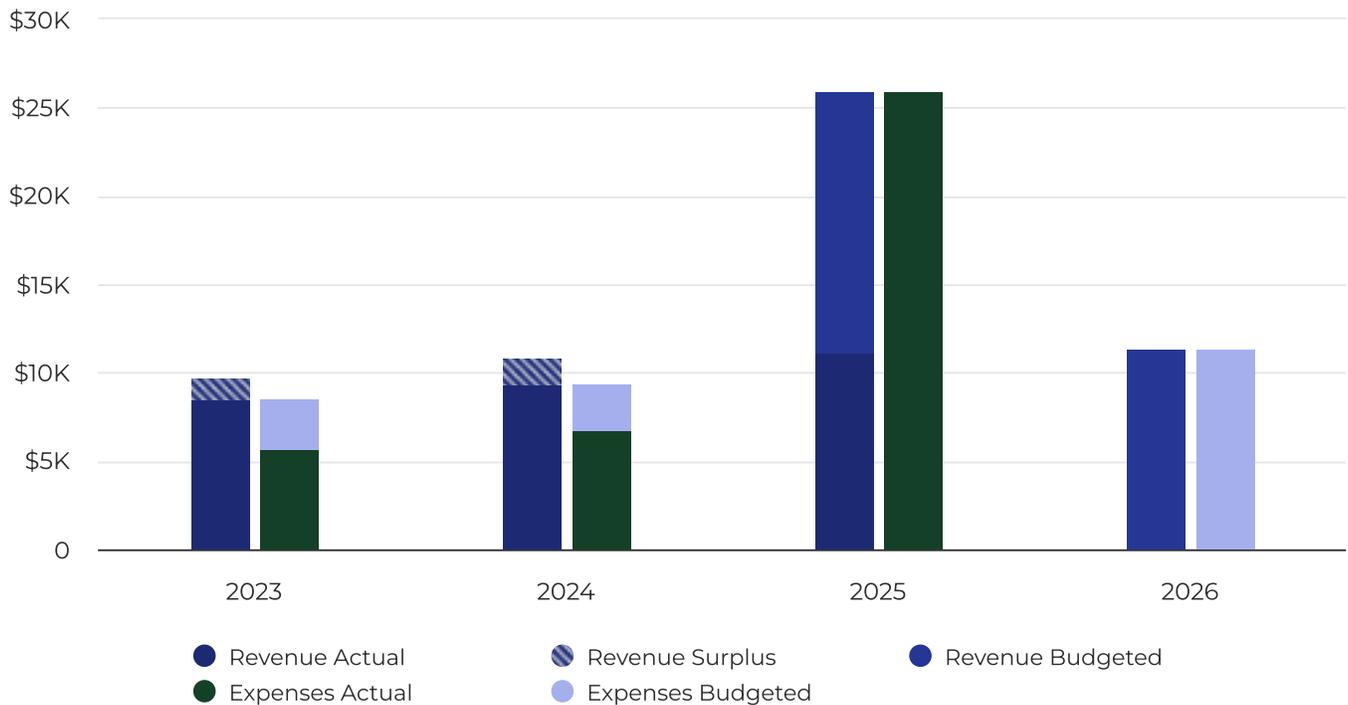


SSA #26: Westhaven



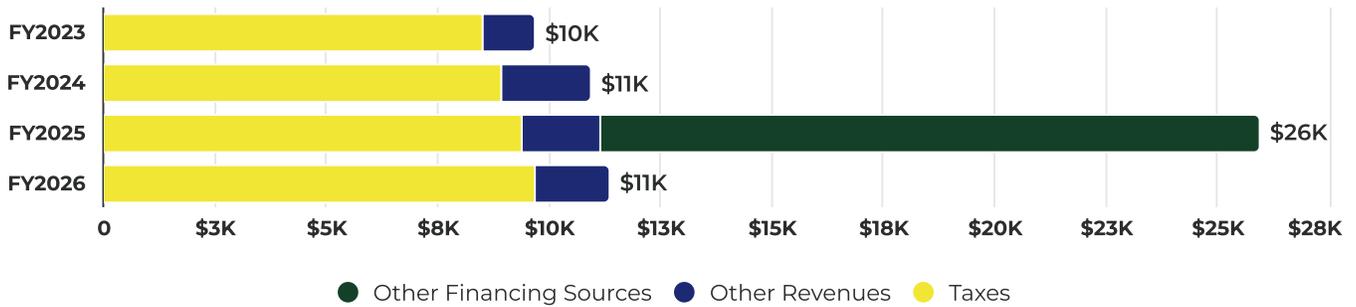
Located in the Westhaven subdivision. This fund accounts for the detention pond maintenance within the Westhaven subdivision.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

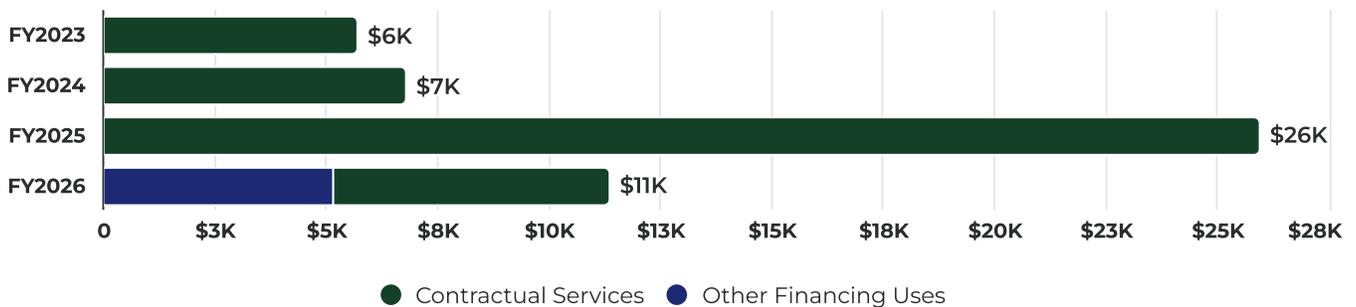


Revenues by Revenue Source Grouping

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

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
Contractual Services						
Maintenance Service	\$5,688	\$5,435	\$5,945	\$5,945	\$6,240	\$6,550
Engineering Service	-	-	\$20,000	\$20,000	-	-



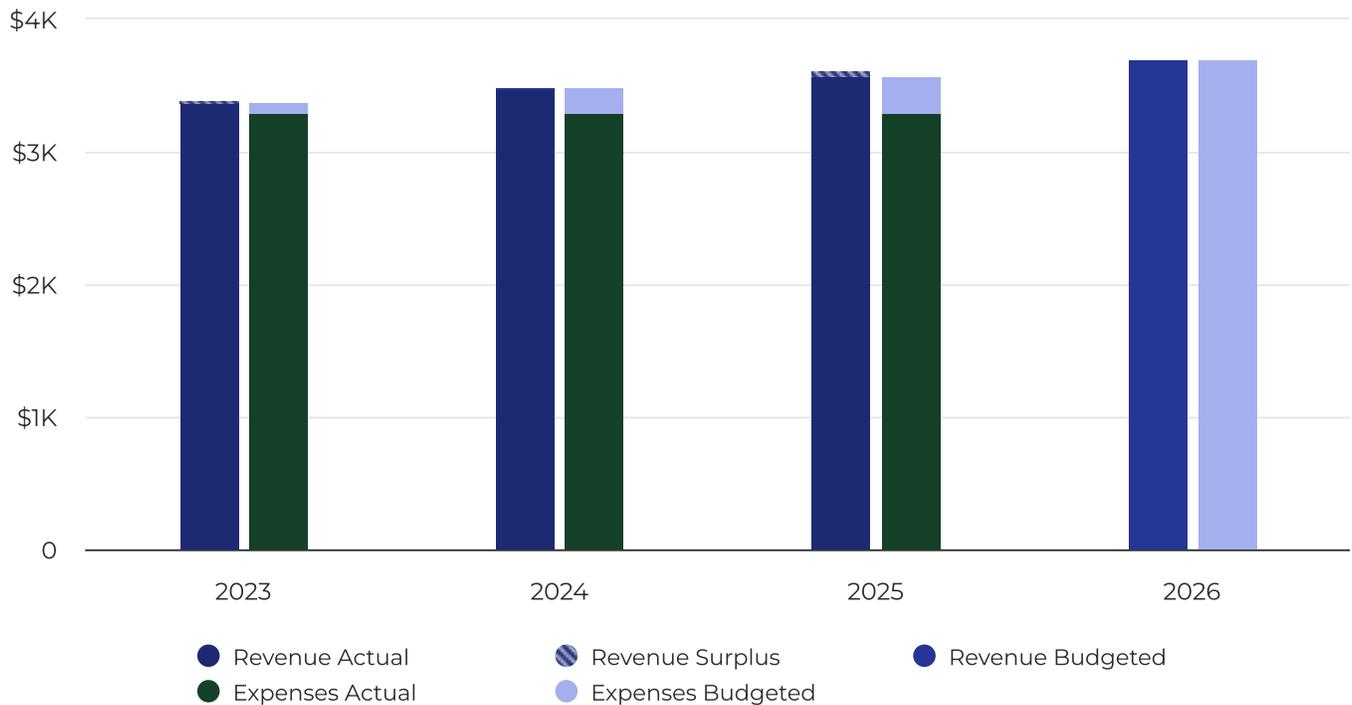
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Contractual Services	\$5,688	\$5,435	\$25,945	\$25,945	\$6,240	\$6,550
Other Financing Uses						
Source of Reserves	-	-	-	-	\$5,140	\$5,315
Total Other Financing Uses	-	-	-	-	\$5,140	\$5,315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

SSA# 32: On Brentwood's Pond



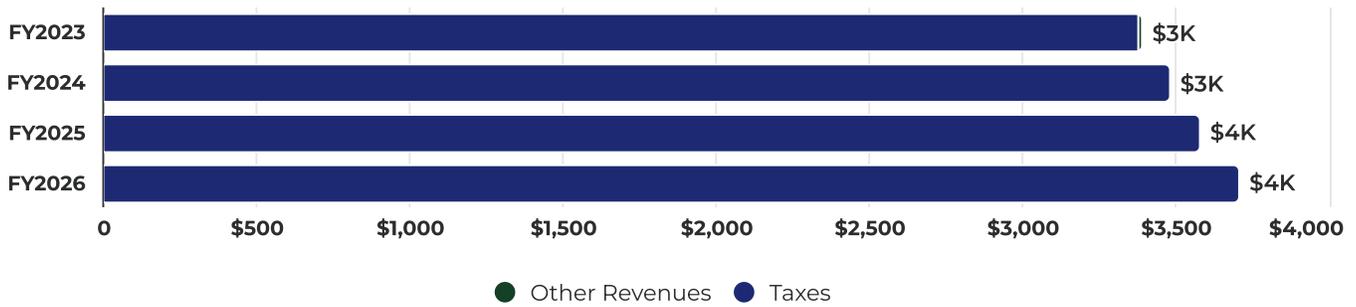
Located in the Brentwood's Pond subdivision. This fund accounts for the maintenance, repair, renewal, and replacement of storm and surface water retention basins.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

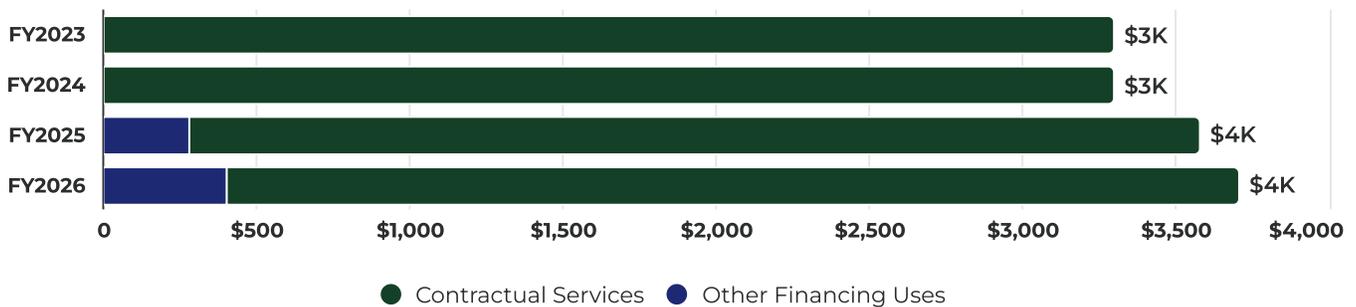


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Taxes						
Property Tax	\$3,375	\$3,470	\$3,580	\$3,585	\$3,705	\$3,815
Total Taxes	\$3,375	\$3,470	\$3,580	\$3,585	\$3,705	\$3,815
Other Revenues						
Interest Income	\$12	\$39	-	\$40	-	-
Total Other Revenues	\$12	\$39	-	\$40	-	-
Total Revenues	\$3,387	\$3,509	\$3,580	\$3,625	\$3,705	\$3,815

Expenditures

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

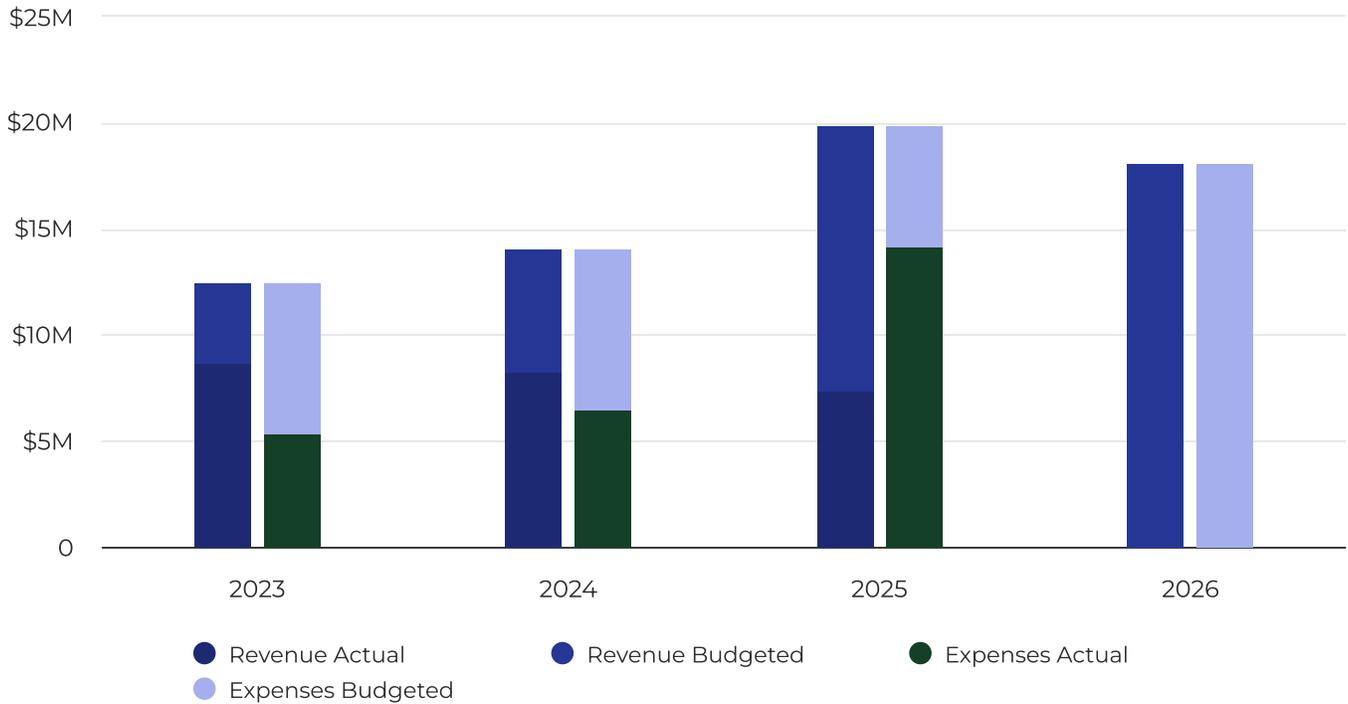
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services						
Maintenance Service	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
Total Contractual Services	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
Other Financing Uses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



Capital Projects Funds

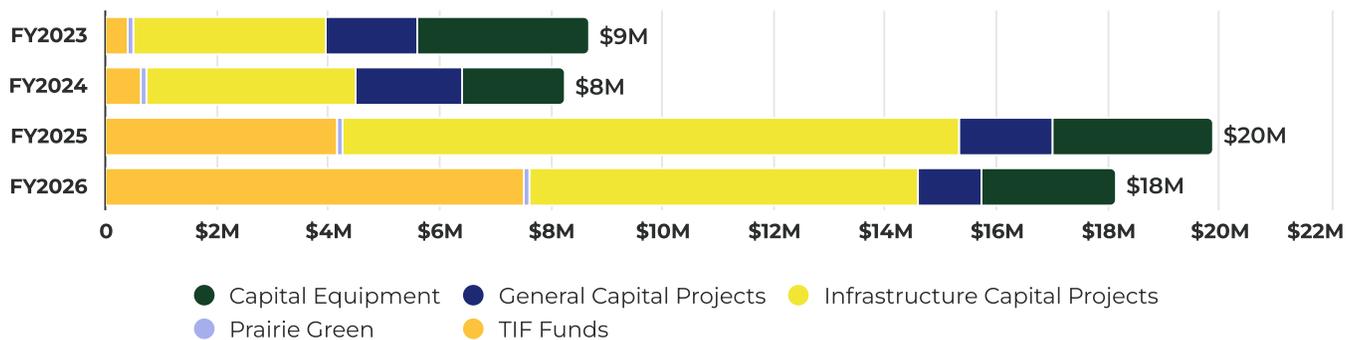
Capital Project Funds account for the capital expenditures of the city, excluding the enterprise funds.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Fund



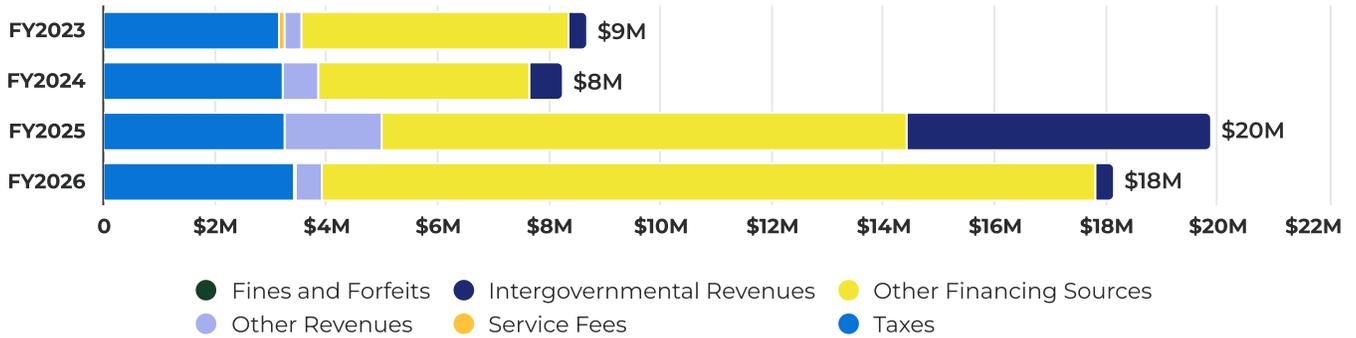
Revenues by Fund

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	\$1,161,500	\$615,000
Infrastructure Capital Projects	\$3,482,285	\$3,835,768	\$11,069,500	\$4,471,605	\$6,957,480	\$3,891,910



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Total Revenues	\$8,673,638	\$9,228,369	\$19,900,605	\$7,399,870	\$18,146,460	\$9,365,880

Historical Revenues by Revenue Source Grouping

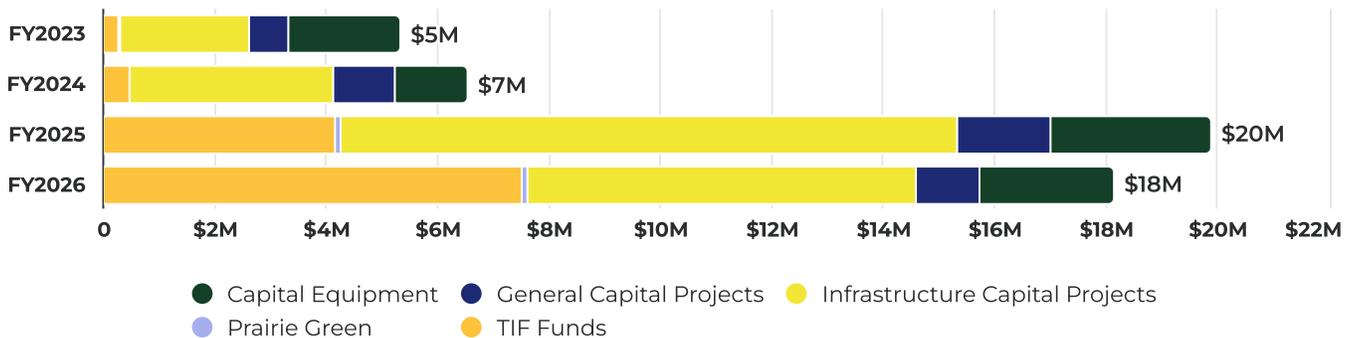


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Taxes	\$3,143,903	\$3,242,820	\$3,243,000	\$3,350,540	\$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	\$1,733,450	\$627,725	\$482,075	\$452,075
Other Financing Sources	\$4,790,204	\$4,452,679	\$9,435,780	\$3,416,605	\$13,865,785	\$5,083,355
Total Revenues	\$8,673,638	\$9,228,369	\$19,900,605	\$7,399,870	\$18,146,460	\$9,365,880

Expenditures

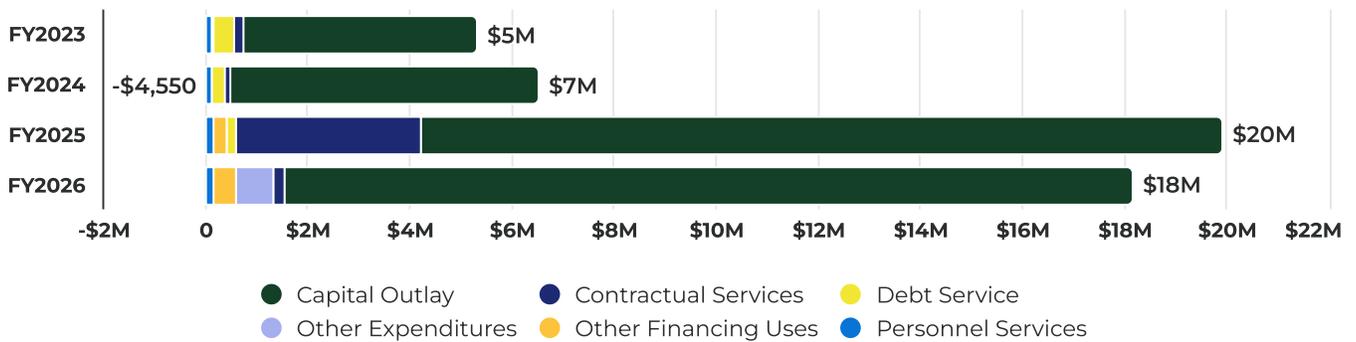
Historical Expenditures by Fund



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	\$1,161,500	\$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
Total Expenditures	\$5,330,122	\$5,712,988	\$19,900,605	\$14,216,383	\$18,146,460	\$9,365,880

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

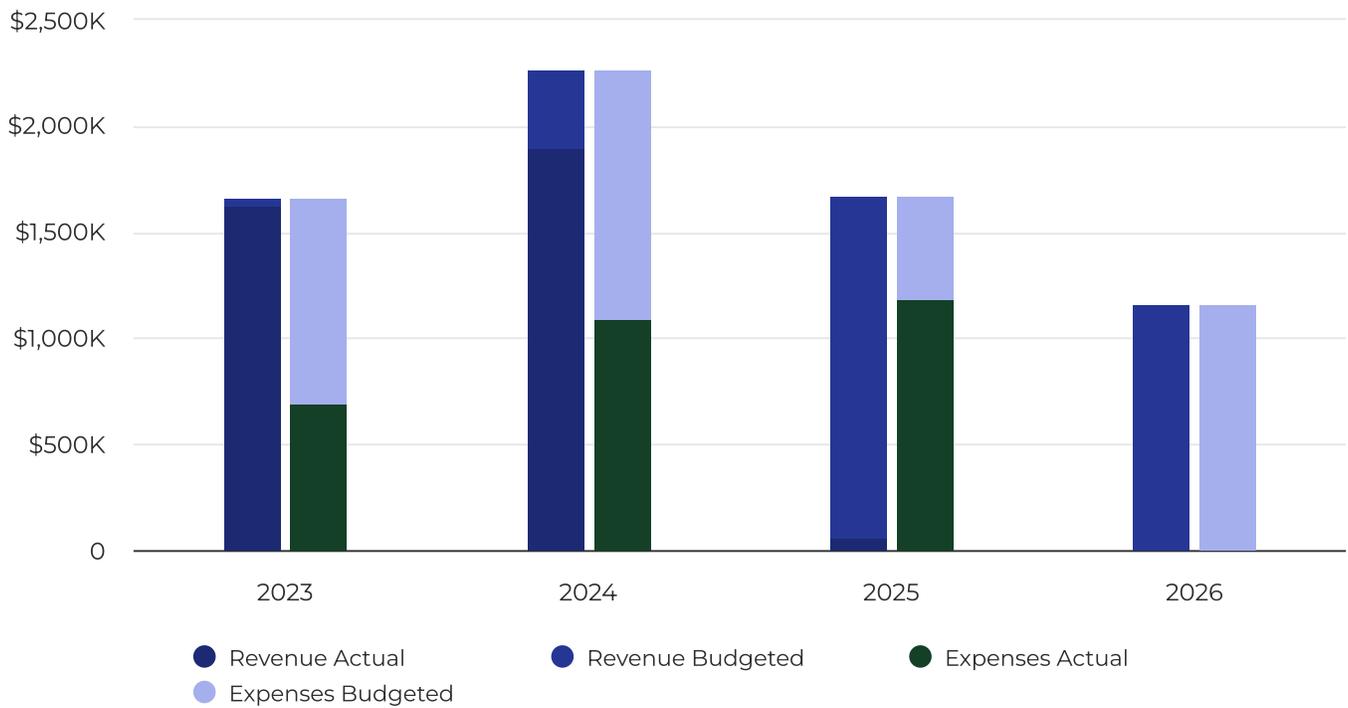
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$126,949	\$137,008	\$155,239	\$143,483	\$163,947	\$172,017
Contractual Services	\$166,340	\$158,759	\$3,607,406	\$173,790	\$246,543	\$285,973
Commodities	-	\$248	-	-	-	-
Debt Service	\$423,288	\$251,357	\$184,170	\$206,170	-	-
Capital Outlay	\$4,592,508	\$5,170,165	\$15,690,595	\$13,682,940	\$16,582,885	\$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
Total Expenditures	\$5,330,122	\$5,712,988	\$19,900,605	\$14,216,383	\$18,146,460	\$9,365,880

General Capital Projects Fund



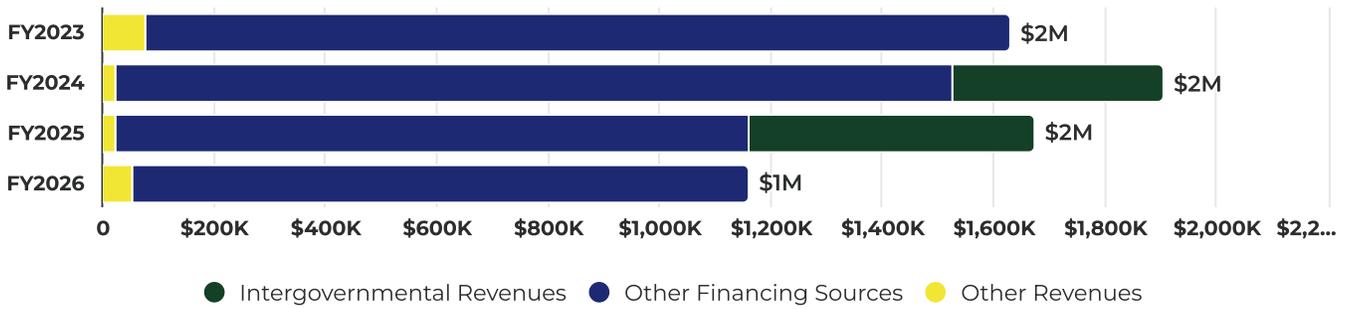
The General Capital Projects Fund accounts for the purchase of land, building repairs and improvements, for various special projects, and other capital improvements. Initial funding was provided by the closure of the Working Cash Fund and the transfer of the remaining funds. Resources are provided by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

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

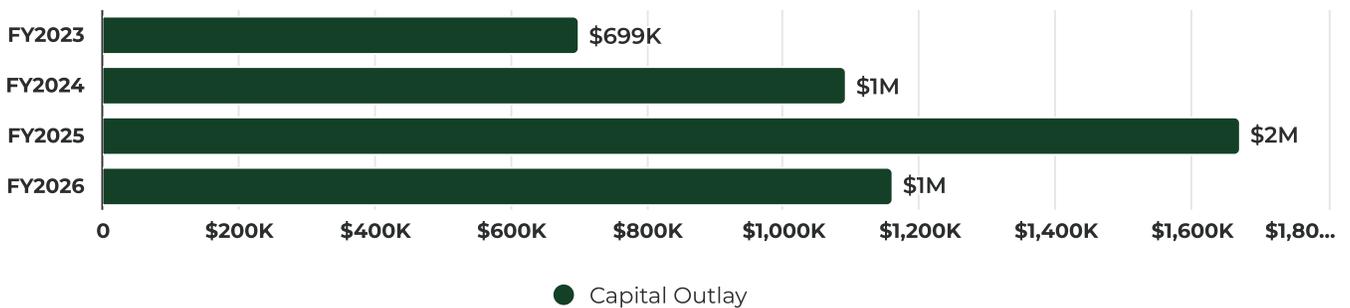


Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Intergovernmental Revenues						
Federal Grants	-	\$208,567	\$512,775	-	-	-
State/Local Grants	-	\$34,381	-	-	-	-
Total Intergovernmental Revenues	-	\$242,948	\$512,775	-	-	-
Other Revenues						
Interest Income	\$17,804	\$66,191	\$25,000	\$60,000	\$55,000	\$50,000
Reimbursed Expenditures	\$57,658	\$6	-	-	-	-
Total Other Revenues	\$75,462	\$66,197	\$25,000	\$60,000	\$55,000	\$50,000
Other Financing Sources						
Interfund Transfers In	\$1,553,605	\$2,151,777	-	-	\$500,000	-
Reappropriation	-	-	\$1,134,225	-	\$606,500	\$565,000
Total Other Financing Sources	\$1,553,605	\$2,151,777	\$1,134,225	-	\$1,106,500	\$565,000
Total Revenues	\$1,629,067	\$2,460,921	\$1,672,000	\$60,000	\$1,161,500	\$615,000

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
Contractual Services						
Publishing	-	\$20	-	-	-	-
Total Contractual Services	-	\$20	-	-	-	-
Capital Outlay						
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	-
Buildings & Improvements	\$8,506	\$151,226	\$15,000	\$44,300	\$15,000	\$15,000
Improvements Other than Buildings	\$150,022	\$3,091	-	-	\$120,000	-
Total Capital Outlay	\$698,915	\$335,765	\$1,672,000	\$1,187,730	\$1,161,500	\$615,000
Total Expenditures	\$698,915	\$335,785	\$1,672,000	\$1,187,730	\$1,161,500	\$615,000

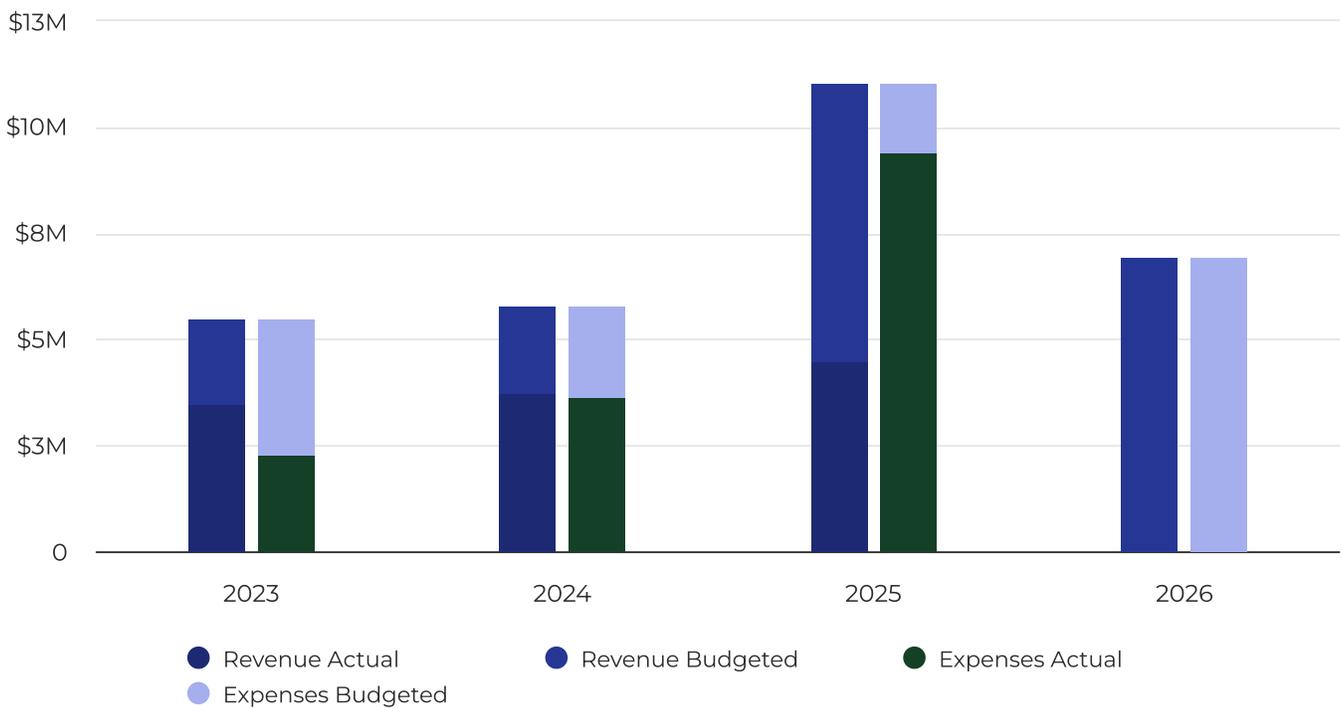


Infrastructure Capital Projects



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

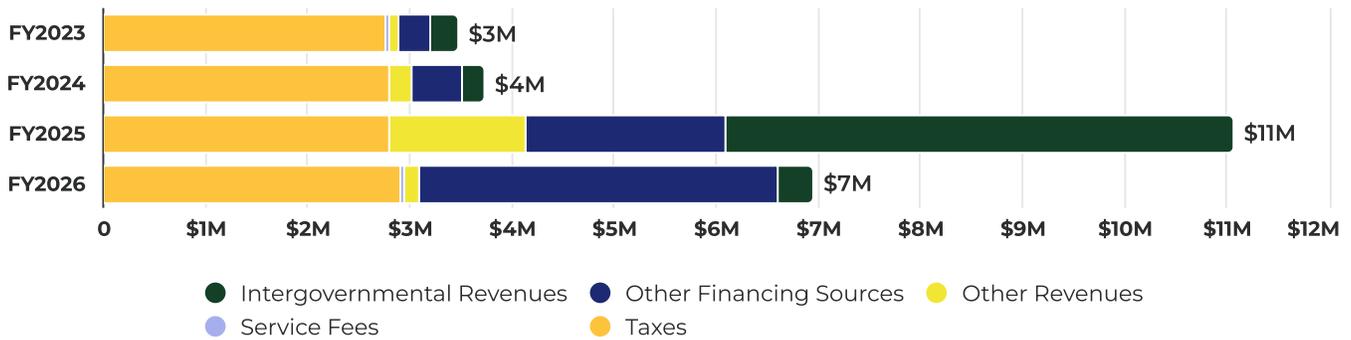
Revenues vs Expenditures Summary



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

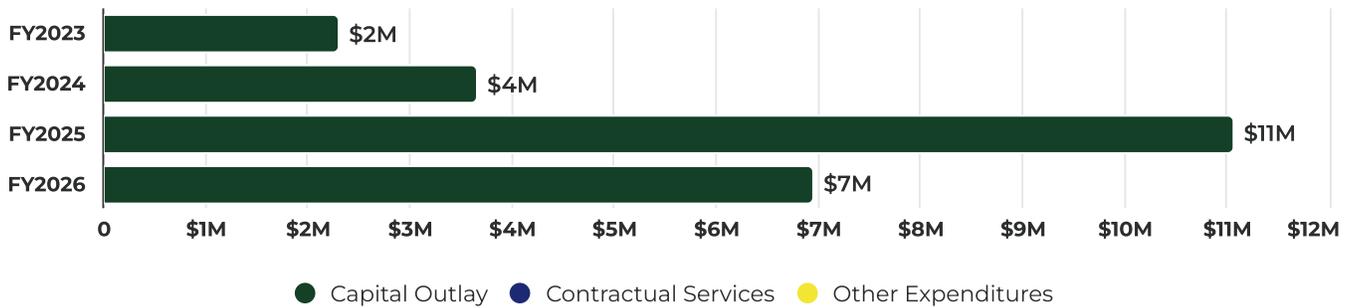
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Taxes						
Non-Home Rule Sales Tax	\$2,762,826	\$2,823,412	\$2,800,000	\$2,850,000	\$2,900,000	\$2,950,000
Total Taxes	\$2,762,826	\$2,823,412	\$2,800,000	\$2,850,000	\$2,900,000	\$2,950,000
Intergovernmental Revenues						
Federal Grants	\$289,027	\$110,973	-	-	-	-
State/Local Grants	-	\$157,421	\$4,970,600	-	\$348,500	\$348,500
Total Intergovernmental Revenues	\$289,027	\$268,394	\$4,970,600	-	\$348,500	\$348,500
Service Fees						
General Government Fees	\$28,880	\$1,800	\$5,000	\$5,000	\$36,000	\$5,000
Total Service Fees	\$28,880	\$1,800	\$5,000	\$5,000	\$36,000	\$5,000
Other Revenues						
Interest Income	\$78,889	\$211,802	\$180,000	\$200,000	\$160,000	\$160,000
Insurance & Property Damage	-	\$30,360	-	-	-	-
Reimbursed Expenditures	\$13,706	-	\$1,149,520	-	-	-
Miscellaneous	\$8,957	-	-	-	-	-
Total Other Revenues	\$101,552	\$242,162	\$1,329,520	\$200,000	\$160,000	\$160,000
Other Financing Sources						
Interfund Transfers In	\$300,000	\$500,000	\$1,416,605	\$1,416,605	-	-
Reappropriation	-	-	\$547,775	-	\$3,512,980	\$428,410



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Other Financing Sources	\$300,000	\$500,000	\$1,964,380	\$1,416,605	\$3,512,980	\$428,410
Total Revenues	\$3,482,285	\$3,835,768	\$11,069,500	\$4,471,605	\$6,957,480	\$3,891,910

Expenditures

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

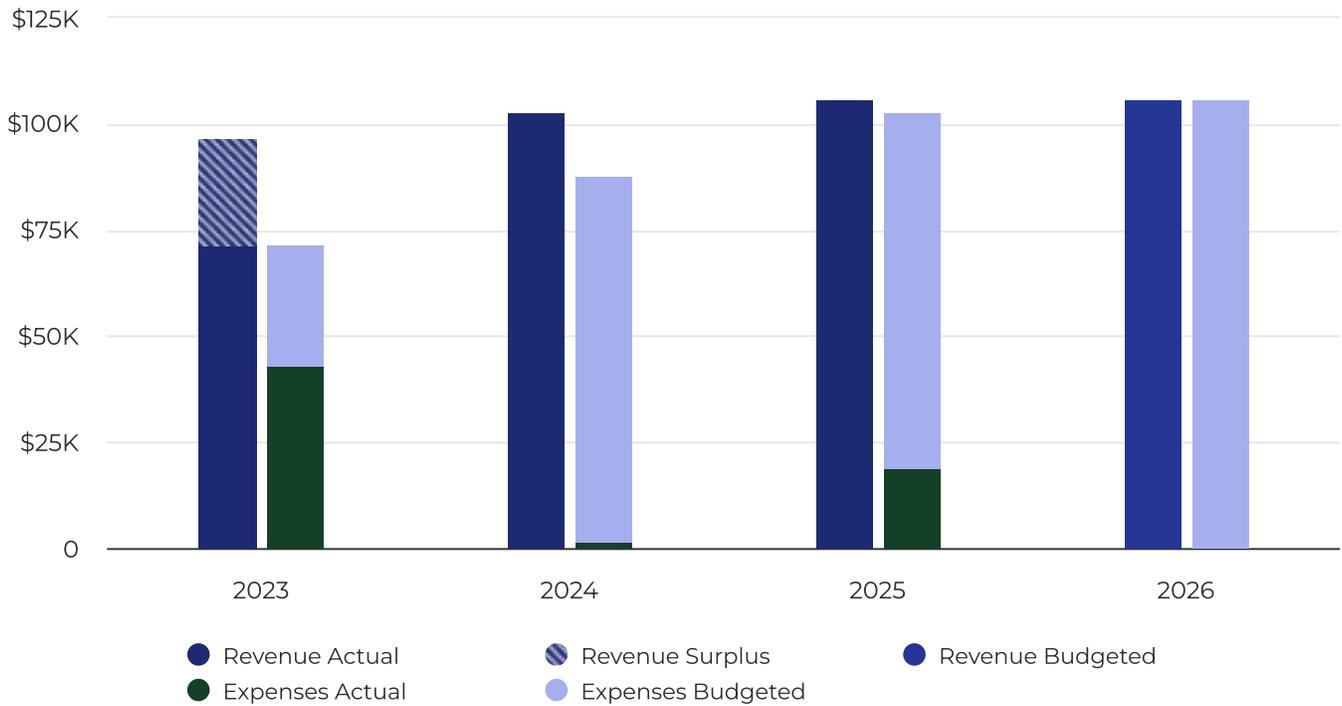
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services						
Banking Service	\$11	\$6,153	\$500	\$500	\$500	\$500
Total Contractual Services	\$11	\$6,153	\$500	\$500	\$500	\$500
Capital Outlay						
Improvements Other than Buildings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

Prairie Green Capital Project Fund



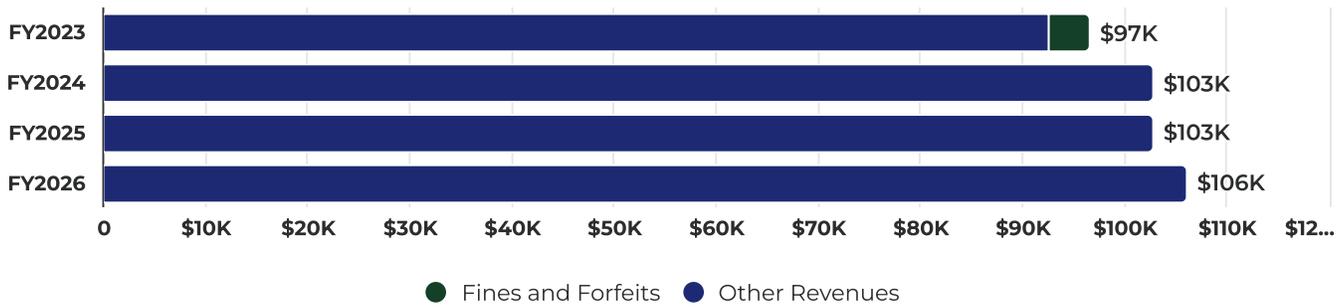
Prairie Green Preserve is a 580-acre publicly-owned prairie/wetland restoration and passive recreation site. The City rents the farmland to an owner for crop production. 106-acres of wetland were available for wetland credit purchases. As of December 31, 2024, 63 acres remain.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

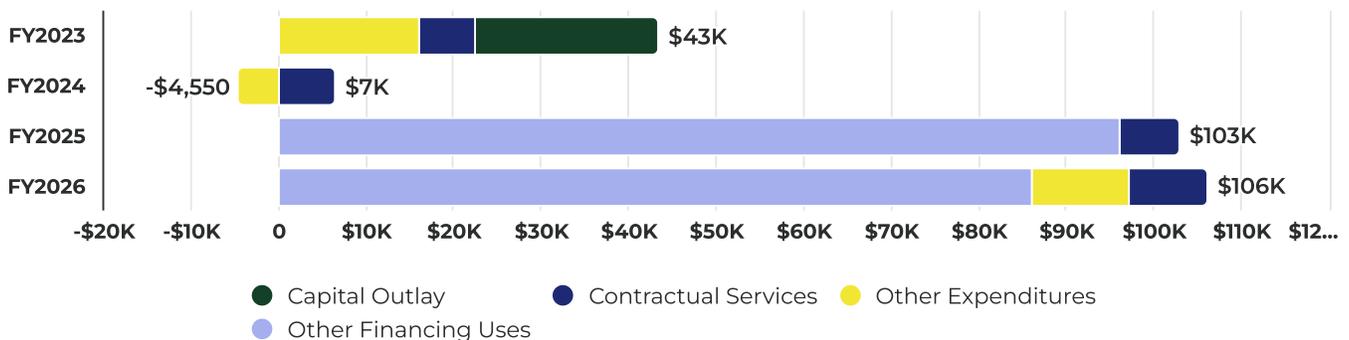


Revenues by Revenue Source Grouping

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

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
Contractual Services						
Maintenance Service	\$6,030	\$6,375	\$6,665	\$9,000	\$9,000	\$9,000



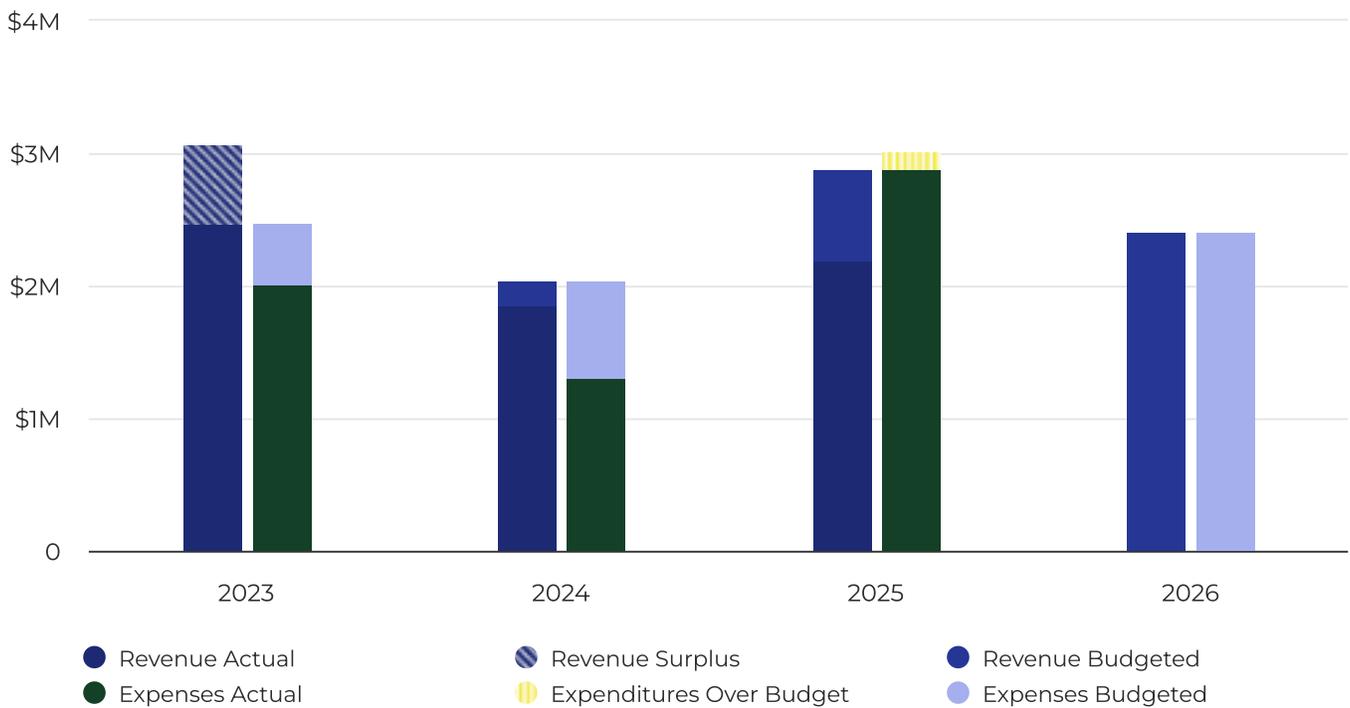
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Contractual Services	\$435	-	-	-	-	-
Total Contractual Services	\$6,465	\$6,375	\$6,665	\$9,000	\$9,000	\$9,000
Commodities						
Operating Supplies	-	\$248	-	-	-	-
Total Commodities	-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

Capital Equipment Fund



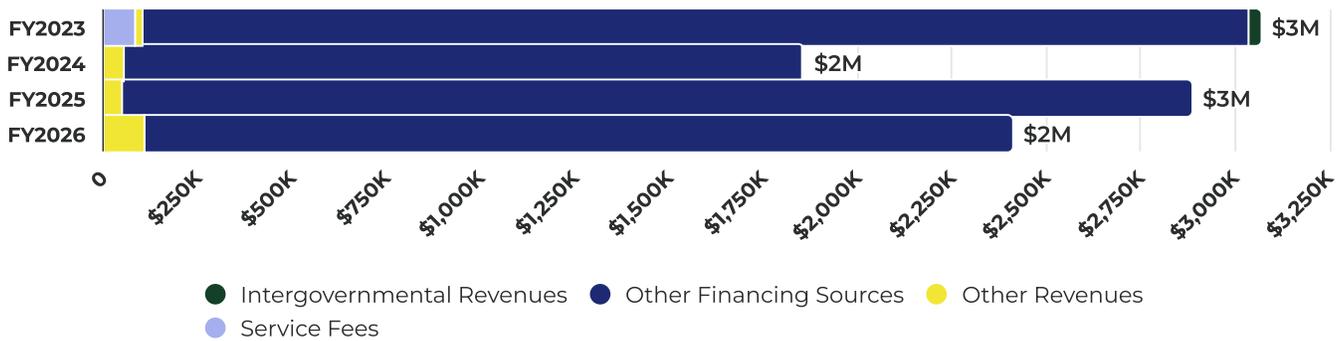
The Capital Equipment Fund accounts for the purchase of vehicles and equipment. Resources are provided by the sale of capital assets and transfers from the General Fund.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping



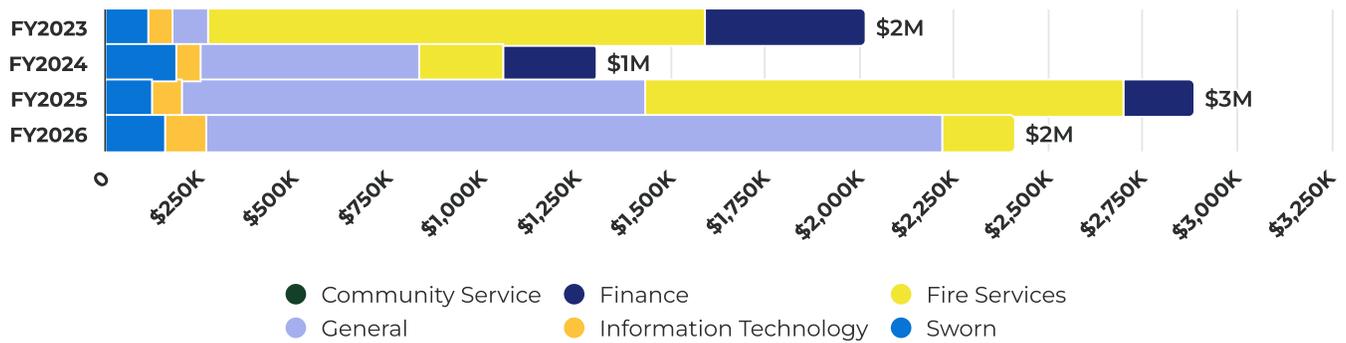
Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Intergovernmental Revenues						
State/Local Grants	\$33,968	\$2,226	-	-	-	-
Total Intergovernmental Revenues	\$33,968	\$2,226	-	-	-	-
Service Fees						
Community Development Fees	\$86,254	\$7,128	-	-	-	-
Total Service Fees	\$86,254	\$7,128	-	-	-	-
Other Revenues						
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
Total Other Revenues	\$15,710	\$149,412	\$47,080	\$201,575	\$110,925	\$95,925
Other Financing Sources						
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	-	-	-
Total Other Financing Sources	\$2,936,599	\$1,800,000	\$2,841,755	\$2,000,000	\$2,300,000	\$2,300,000
Total Revenues	\$3,072,531	\$1,958,766	\$2,888,835	\$2,201,575	\$2,410,925	\$2,395,925



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
General						
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
Total General	\$92,625	\$640,663	\$1,225,335	\$1,193,655	\$1,956,435	\$2,258,525
Information Technology						
Computer Equipment	\$67,331	\$59,919	\$78,760	\$100,445	\$104,990	\$92,400
Total Information Technology	\$67,331	\$59,919	\$78,760	\$100,445	\$104,990	\$92,400
Finance						
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	-	-
Total Finance	\$428,371	\$257,601	\$186,740	\$208,740	-	-
Sworn						
Machinery & Equipment	-	\$4,699	-	-	\$18,500	-
Vehicles	\$112,872	\$161,368	\$126,000	\$126,000	\$142,000	-
Total Sworn	\$112,872	\$166,067	\$126,000	\$126,000	\$160,500	-
Community Service						
Vehicles	\$1,000	-	-	-	-	-
Total Community Service	\$1,000	-	-	-	-	-
Fire Services						
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	-	-
Total Fire Services	\$1,316,146	\$195,476	\$1,272,000	\$1,382,260	\$189,000	\$45,000
Total Expenditures	\$2,018,346	\$1,319,727	\$2,888,835	\$3,011,100	\$2,410,925	\$2,395,925



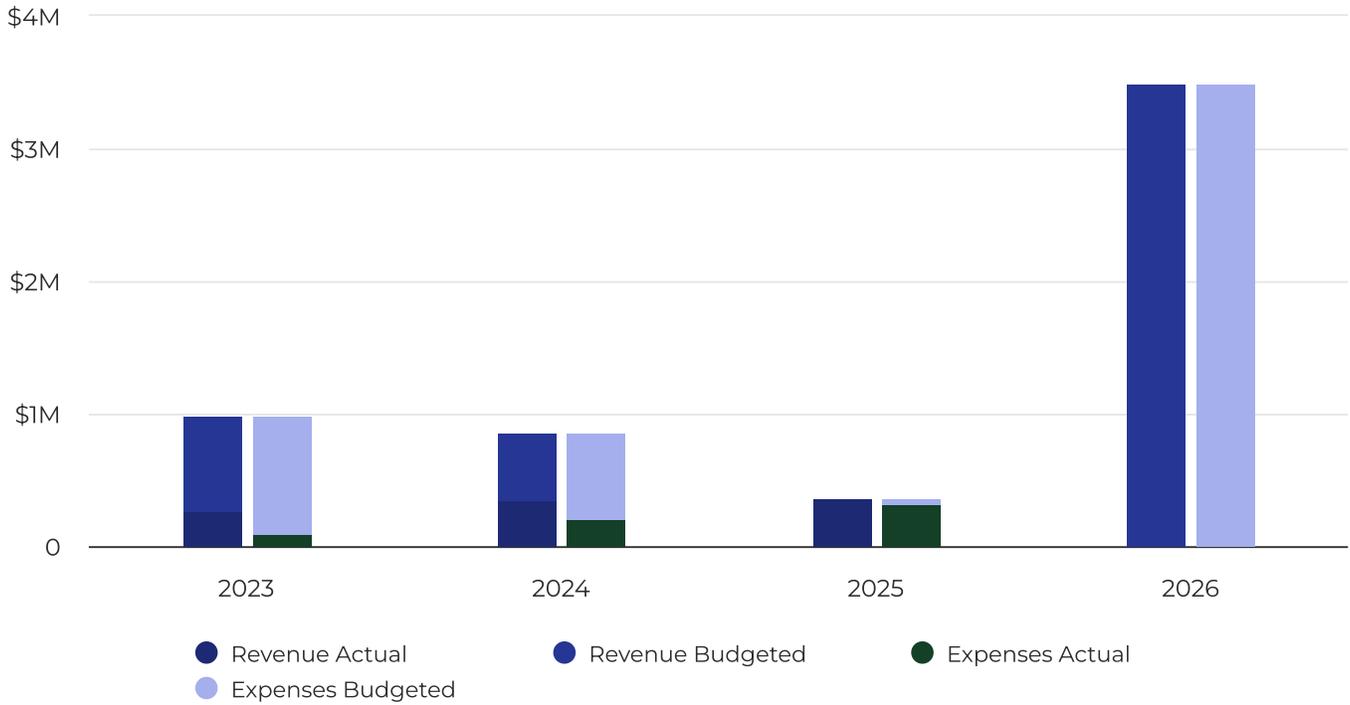
TIF #2 Fund



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.

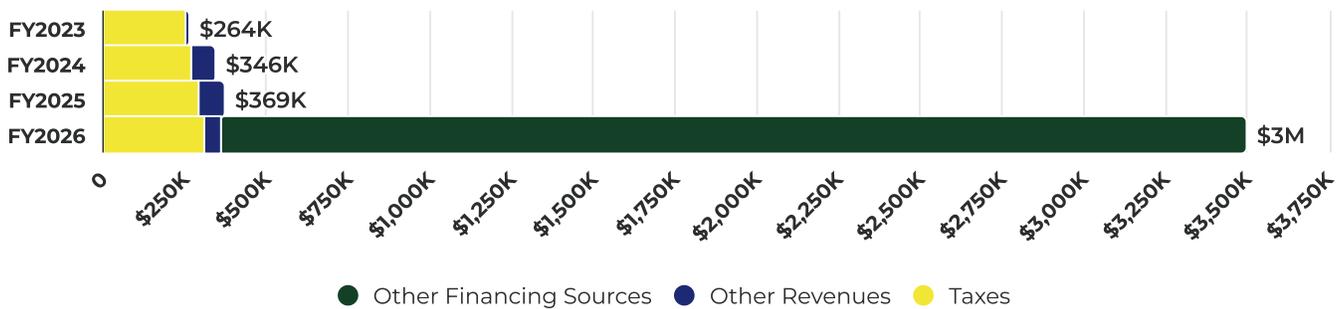
Revenues vs Expenditures Summary



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
Taxes						
Property Tax	\$252,511	\$267,616	\$290,000	\$301,420	\$310,000	\$317,750
Total Taxes	\$252,511	\$267,616	\$290,000	\$301,420	\$310,000	\$317,750
Intergovernmental Revenues						
State/Local Grants	-	\$224,801	-	-	-	-
Total Intergovernmental Revenues	-	\$224,801	-	-	-	-

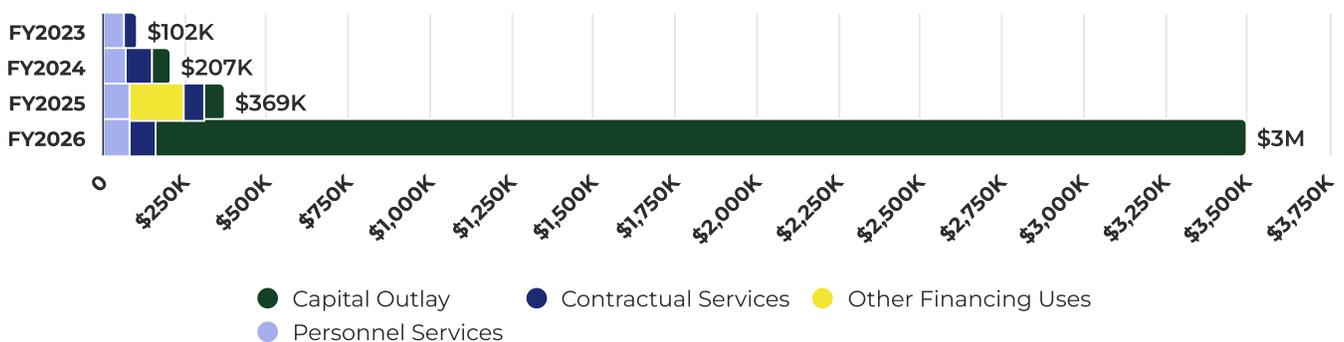


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Revenues						
Interest Income	\$11,632	\$50,782	\$31,000	\$60,000	\$50,000	\$40,000
Reimbursed Expenditures	-	-	\$48,000	-	-	-
Total Other Revenues	\$11,632	\$50,782	\$79,000	\$60,000	\$50,000	\$40,000
Other Financing Sources						
Reappropriation	-	-	-	-	\$3,136,355	\$675,315
Total Other Financing Sources	-	-	-	-	\$3,136,355	\$675,315
Total Revenues	\$264,142	\$543,199	\$369,000	\$361,420	\$3,496,355	\$1,033,065

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



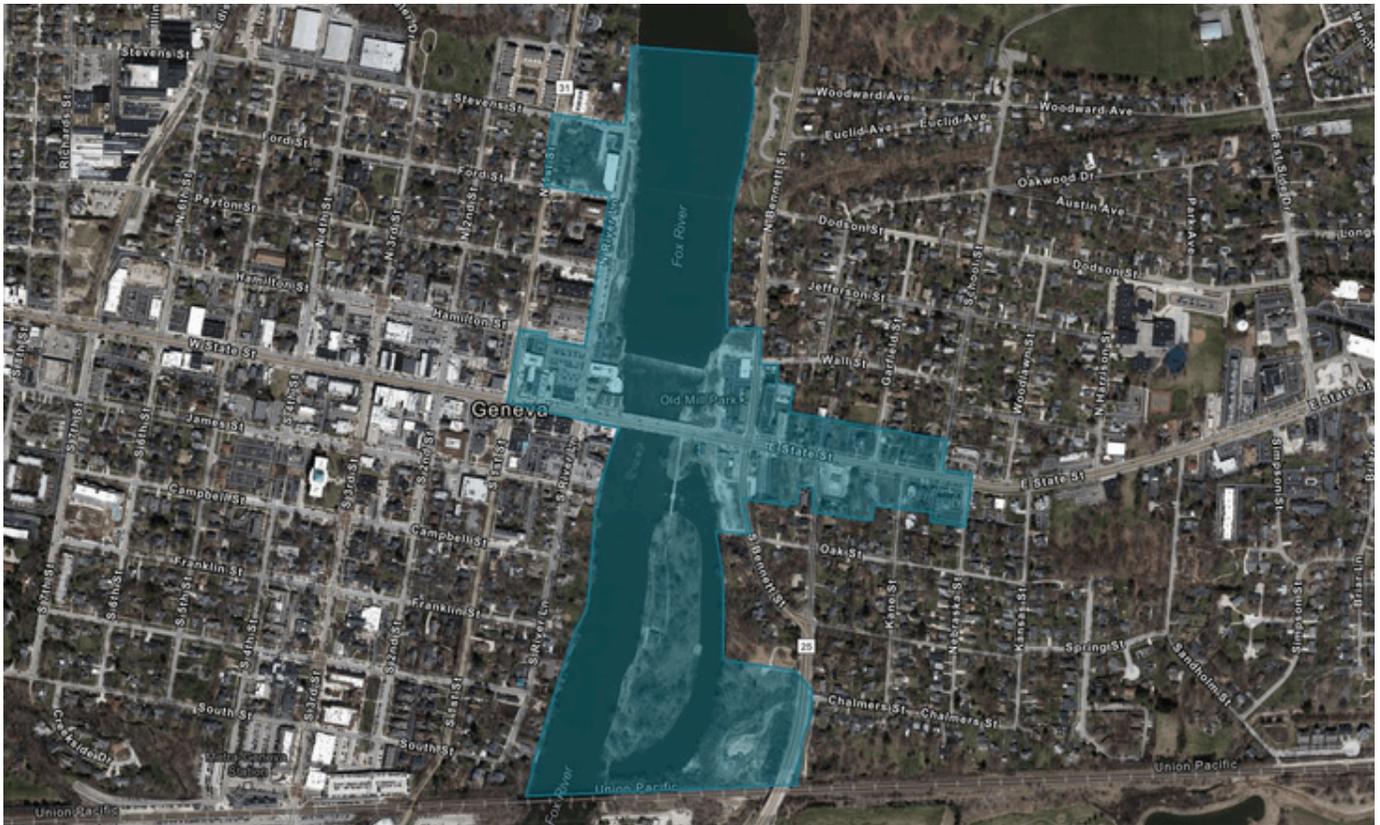
Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services						
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
Total Personnel Services	\$63,476	\$68,506	\$77,614	\$71,744	\$81,962	\$85,994
Contractual Services						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Training & Professional Development	-	-	-	-	\$500	\$500
Other Contractual Services	\$31,642	\$85,833	\$50,000	\$20,000	\$50,000	\$50,000
Total Contractual Services	\$38,276	\$89,814	\$64,376	\$35,970	\$79,373	\$59,086
Capital Outlay						
Improvements Other than Buildings	\$300	\$281,001	\$60,000	\$210,000	\$3,335,020	\$887,985
Total Capital Outlay	\$300	\$281,001	\$60,000	\$210,000	\$3,335,020	\$887,985
Other Financing Uses						
Source of Reserves	-	-	\$167,010	-	-	-
Total Other Financing Uses	-	-	\$167,010	-	-	-
Total Expenditures	\$102,052	\$439,321	\$369,000	\$317,714	\$3,496,355	\$1,033,065

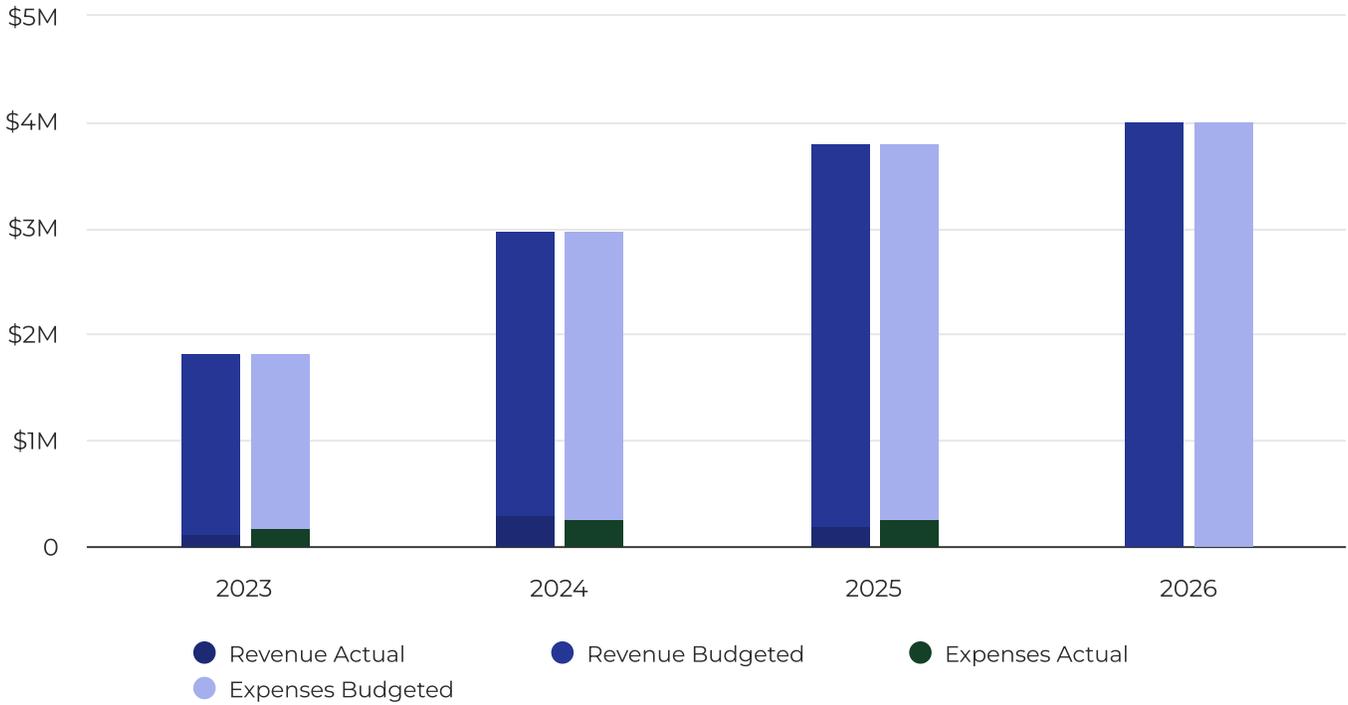
TIF #3 Fund



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.

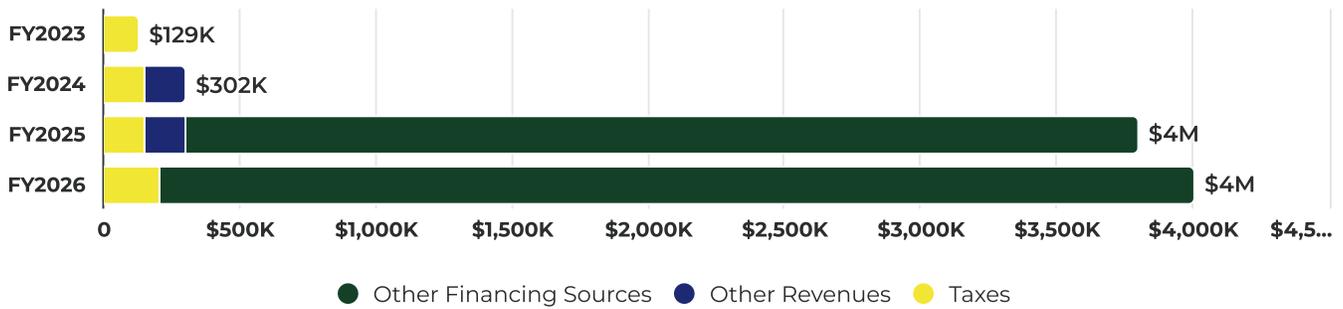
The redevelopment project area includes opportunity sites that are included in the Downtown Station Area Master Plan. This TIF district intends to provide the mechanisms necessary to support public and private development, strengthen the Fox River area as a neighborhood-level commercial and residential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

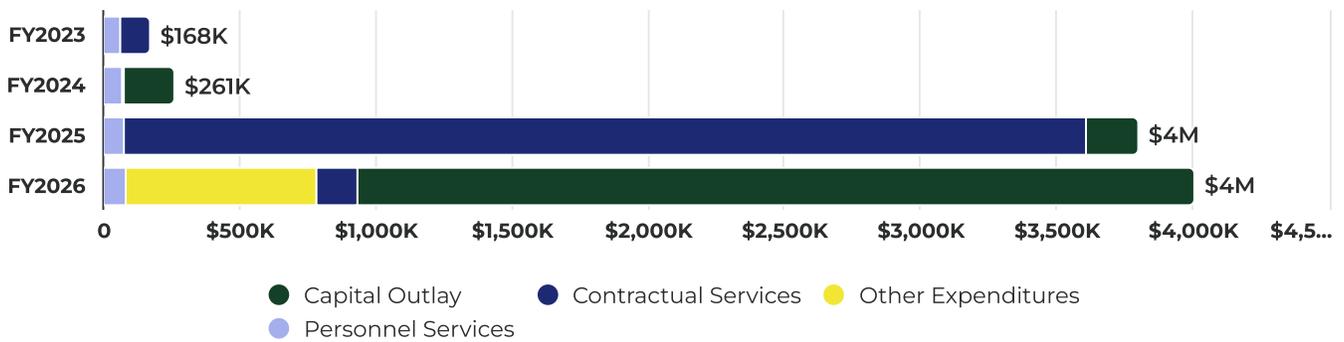
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Taxes						
Property Tax	\$128,567	\$151,792	\$153,000	\$199,120	\$204,100	\$209,200
Total Taxes	\$128,567	\$151,792	\$153,000	\$199,120	\$204,100	\$209,200
Intergovernmental Revenues						
State/Local Grants	-	\$153,195	-	-	-	-
Total Intergovernmental Revenues	-	\$153,195	-	-	-	-
Other Revenues						
Interest Income	\$430	\$589	-	-	-	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Reimbursed Expenditures	-	-	\$150,000	-	-	-
Total Other Revenues	\$430	\$589	\$150,000	-	-	-
Other Financing Sources						
Reappropriation	-	-	\$3,495,420	-	\$3,804,450	\$1,109,630
Total Other Financing Sources	-	-	\$3,495,420	-	\$3,804,450	\$1,109,630
Total Revenues	\$128,997	\$305,576	\$3,798,420	\$199,120	\$4,008,550	\$1,318,830

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						
Wages - Regular	\$48,290	\$54,102	\$60,326	\$56,635	\$64,023	\$67,269
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
Total Personnel Services	\$63,472	\$68,502	\$77,625	\$71,739	\$81,985	\$86,023
Contractual Services						
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
Total Contractual Services	\$104,908	\$49,685	\$3,533,295	\$110,550	\$152,170	\$212,387
Capital Outlay						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Improvements Other than Buildings	-	\$141,173	\$187,500	\$85,000	\$3,074,395	\$1,020,420
Total Capital Outlay	-	\$141,173	\$187,500	\$85,000	\$3,074,395	\$1,020,420
Other Expenditures						
TIF Incentative Agreements	-	-	-	-	\$700,000	-
Total Other Expenditures	-	-	-	-	\$700,000	-
Total Expenditures	\$168,380	\$259,360	\$3,798,420	\$267,289	\$4,008,550	\$1,318,830

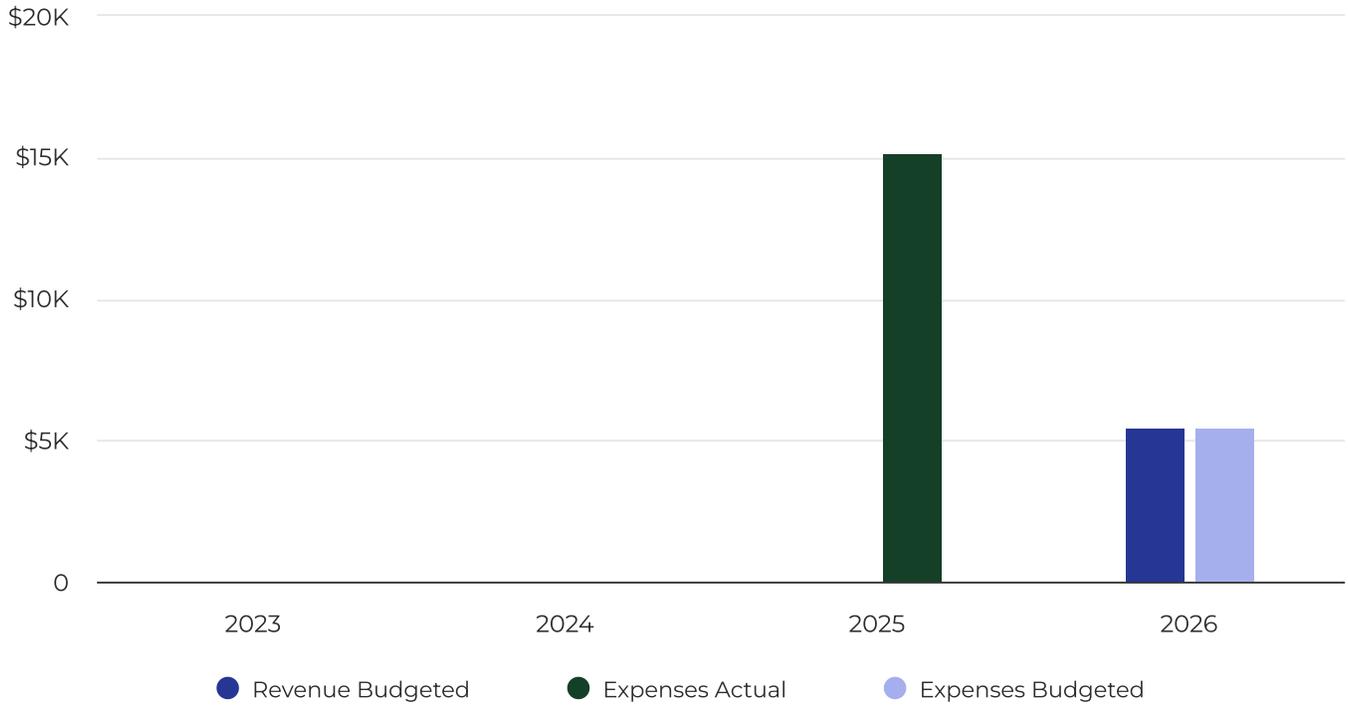
TIF #4 Fund



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
Other Financing Sources						
Reappropriation	-	-	-	-	\$5,500	\$5,000
Total Other Financing Sources	-	-	-	-	\$5,500	\$5,000
Total Revenues	-	-	-	-	\$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
Contractual Services						
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
Total Contractual Services	-	-	-	\$15,200	\$5,500	\$5,000
Total Expenditures	-	-	-	\$15,200	\$5,500	\$5,000

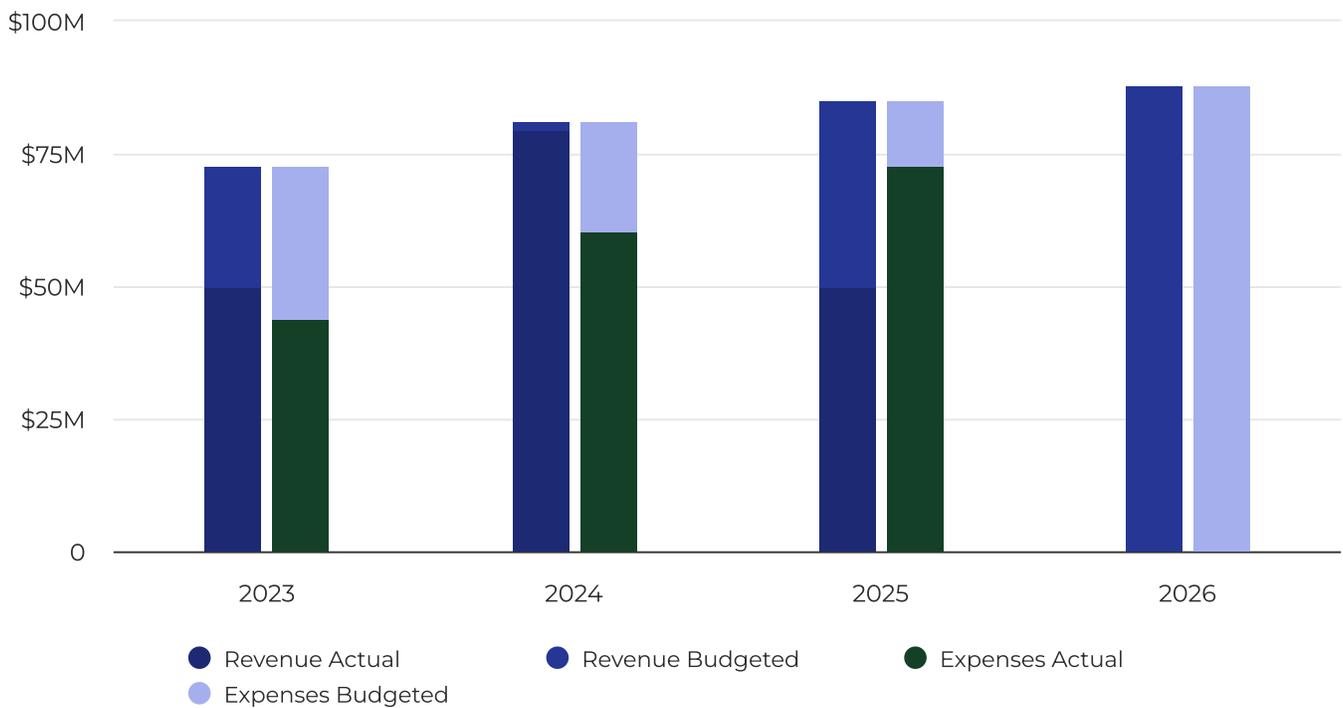


Enterprise Funds

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

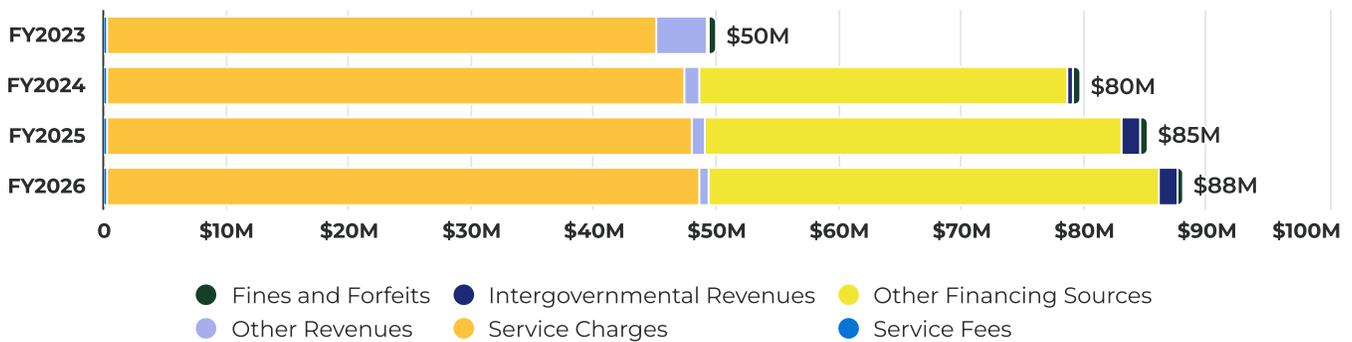
Historical Revenues by Fund



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
Total Revenues	\$49,988,698	\$61,273,420	\$85,153,775	\$50,100,945	\$88,175,085	\$99,661,335

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

Expenditures

Historical Expenditures by Fund

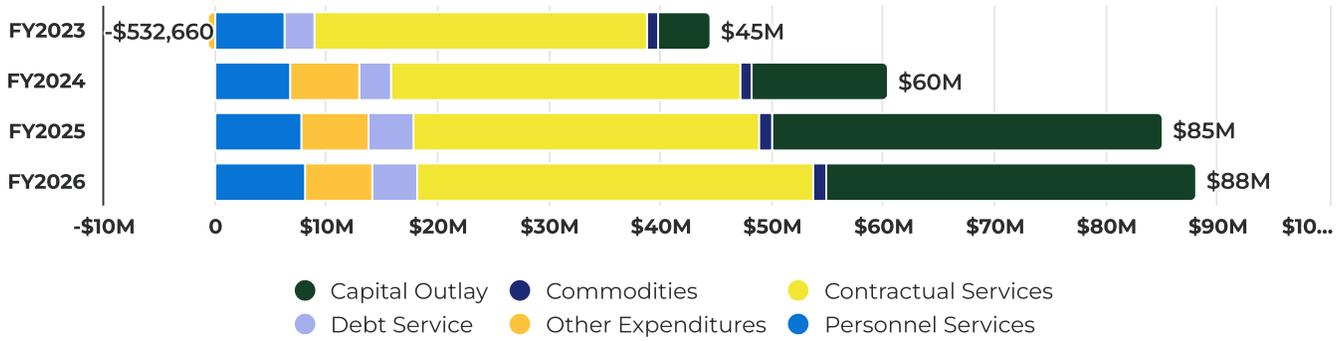


Expenditures by Fund

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
Total Expenditures	\$43,991,455	\$47,071,690	\$85,153,775	\$72,907,724	\$88,175,085	\$99,661,335



Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

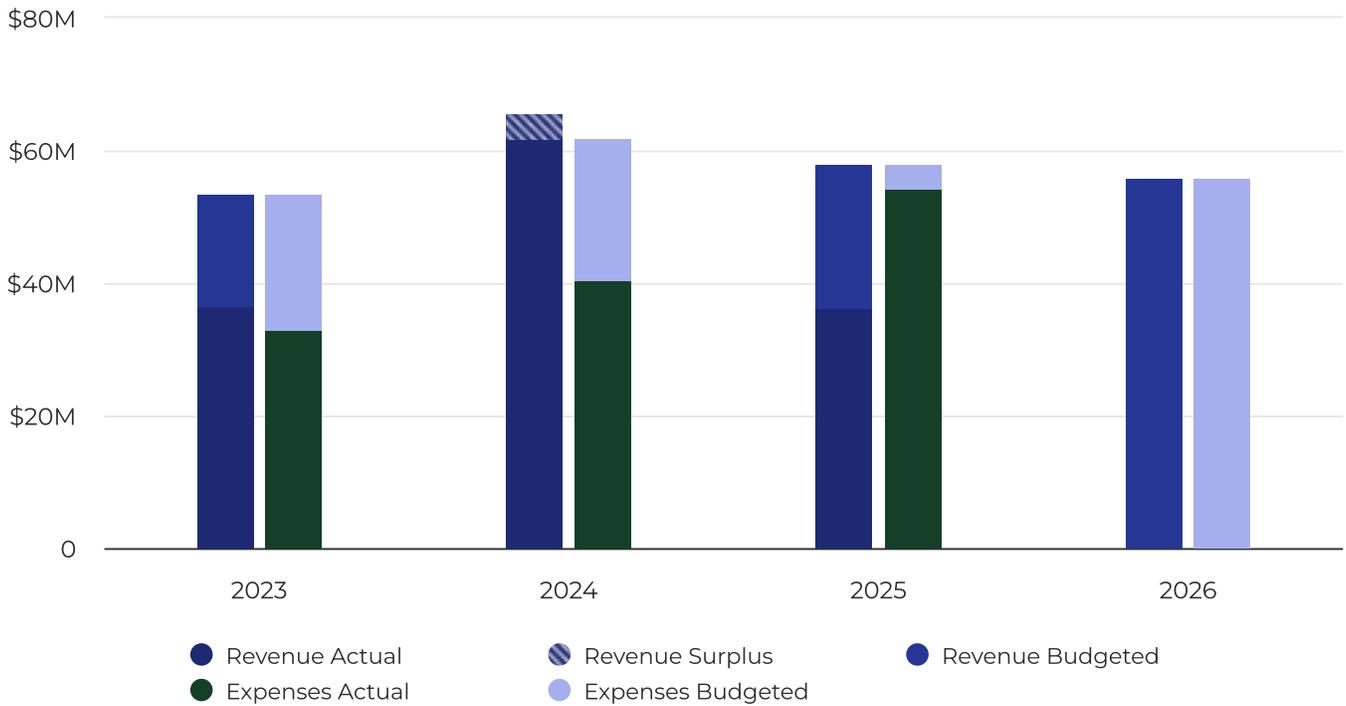
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$6,242,263	\$5,680,388	\$7,788,565	\$7,074,084	\$8,084,008	\$8,342,711
Contractual Services	\$29,897,542	\$31,158,677	\$31,017,390	\$30,816,120	\$35,487,047	\$35,382,064
Commodities	\$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
Total Expenditures	\$43,991,455	\$47,071,690	\$85,153,775	\$72,907,724	\$88,175,085	\$99,661,335



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, Northwestern 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). 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.

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

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

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

Large Industrial Rate - Non-Time of Day Demand greater than 2,000 kW	
Monthly Customer Charge	\$275.00
Energy Charge	\$0.03388



0-500 kWh	\$0.10720
500+ kWh	\$0.10720

Demand Charge, per kW	\$27.50
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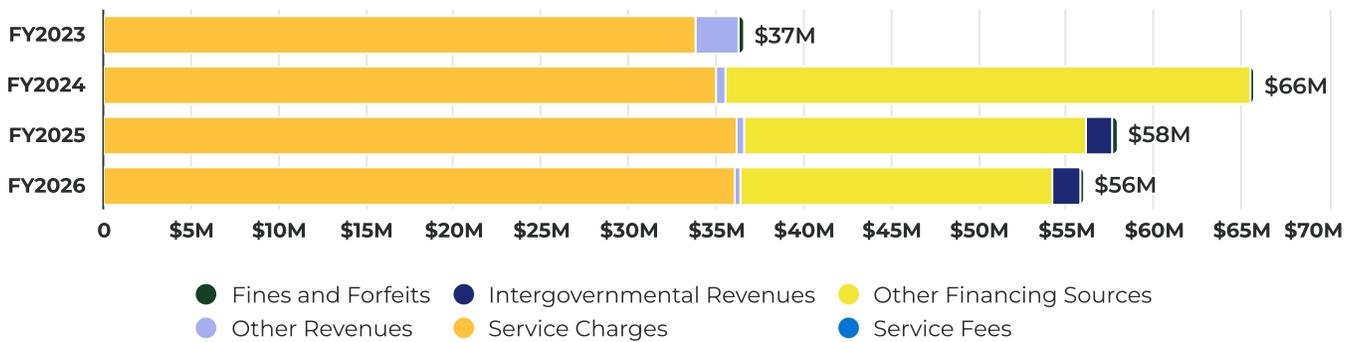
Medium General Service - Demand greater than 25kW but less than 400 kW	
Monthly Customer Charge	\$55.00
Energy Charge	\$0.03760
Demand Charge, per kW	\$23.00

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

Secondary Meter	2.00%
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Revenues

Historical Revenues by Revenue Source Grouping



Revenues by Revenue Source Grouping

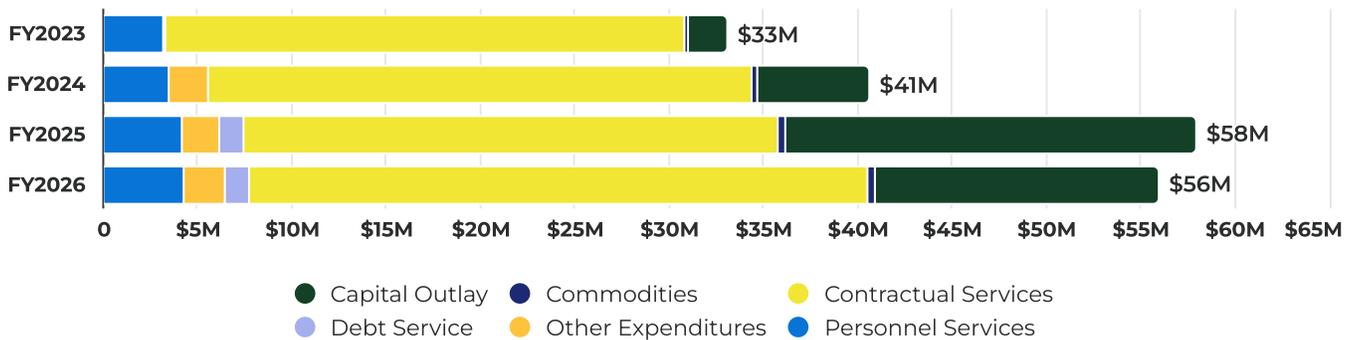
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Intergovernmental Revenues						
Federal Grants	-	-	\$296,355	-	\$296,355	-
State/Local Grants	-	\$5,338	\$1,270,020	-	\$1,270,020	-
Total Intergovernmental Revenues	-	\$5,338	\$1,566,375	-	\$1,566,375	-
Fines and Forfeits						
Penalties	\$346,217	\$252,374	\$275,000	\$200,000	\$200,000	\$200,000
Total Fines and Forfeits	\$346,217	\$252,374	\$275,000	\$200,000	\$200,000	\$200,000
Service Charges						
Electric Sales	\$33,547,642	\$34,308,772	\$35,981,115	\$34,921,095	\$35,981,115	\$37,016,500
Meter Sales	\$2,244	\$5,040	\$2,500	\$2,520	\$2,500	\$2,500
New Service Installation	\$202,676	\$177,681	\$150,000	\$10,000	\$10,000	\$10,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Service Charges	\$33,752,562	\$34,491,493	\$36,133,615	\$34,933,615	\$35,993,615	\$37,029,000
Service Fees						
Disconnection/Reconnection Fees	\$25,868	\$33,500	\$30,000	\$30,000	\$30,000	\$30,000
Total Service Fees	\$25,868	\$33,500	\$30,000	\$30,000	\$30,000	\$30,000
Other Revenues						
Interest Income	\$175,977	\$453,034	\$250,000	\$1,000,000	\$250,000	\$250,000
Rental Income	\$120,866	\$40,448	\$140,000	\$130,000	\$130,000	\$130,000
Insurance & Property Damage	\$29,780	\$92,046	-	\$55,000	-	-
Sale of Capital Assets	-	-	\$5,000	-	\$5,000	\$5,000
Reimbursed Expenditures	\$90,663	-	\$17,000	-	\$10,000	\$17,000
Donations	\$2,043,266	\$3,050,854	-	-	-	-
Miscellaneous	\$9,683	\$7,216	\$10,000	\$22,270	\$10,000	\$10,000
Total Other Revenues	\$2,470,236	\$3,643,597	\$422,000	\$1,207,270	\$405,000	\$412,000
Other Financing Sources						
Reappropriation	-	-	\$19,494,520	-	\$17,802,810	\$7,084,405
Total Other Financing Sources	-	-	\$19,494,520	-	\$17,802,810	\$7,084,405
Total Revenues	\$36,594,883	\$38,426,301	\$57,921,510	\$36,370,885	\$55,997,800	\$44,755,405

Expenditures

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

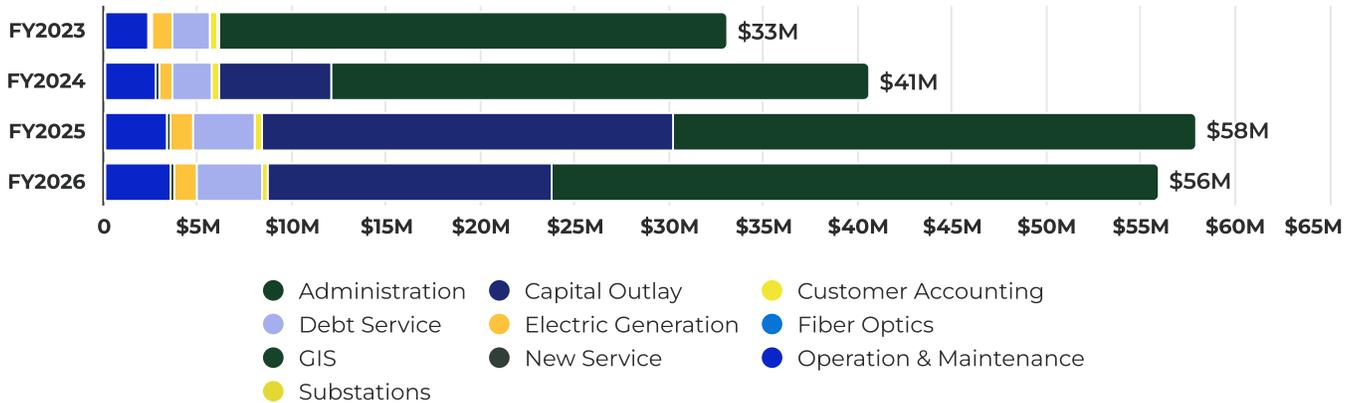
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services	\$3,136,603	\$2,957,396	\$4,151,968	\$3,705,205	\$4,301,232	\$4,389,476
Contractual Services	\$27,594,848	\$28,898,909	\$28,354,802	\$28,308,565	\$32,789,428	\$32,699,269
Commodities	\$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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Total Expenditures	\$33,061,162	\$34,999,116	\$57,921,510	\$54,420,090	\$55,997,800	\$44,755,405

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
Total Expenditures	\$33,061,162	\$34,999,116	\$57,921,510	\$54,420,090	\$55,997,800	\$44,755,405

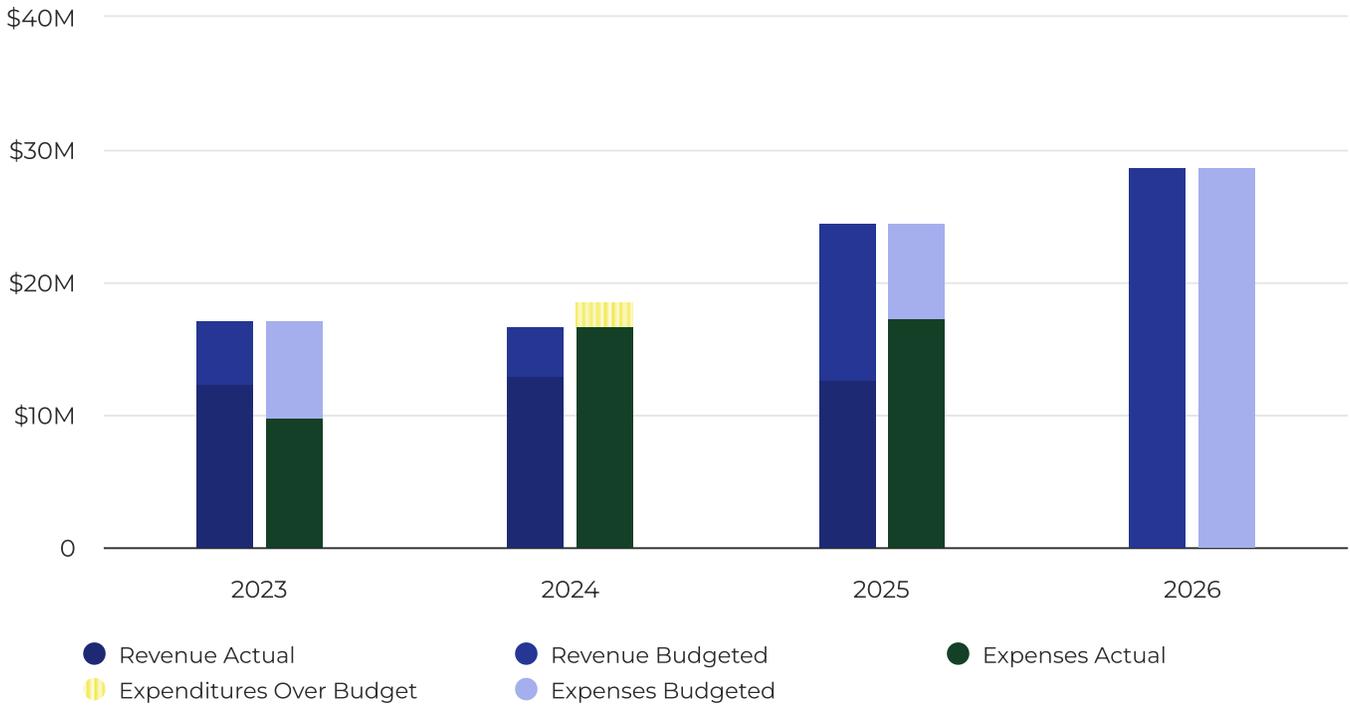


Water/Wastewater Fund

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 had not increased water or sewer rates since May 15, 2019.

Monthly Customer Charge		
Meter Size	Water	Sewer
3/4" Meter	\$17.64	\$11.48
1" Meter	\$25.98	\$16.88

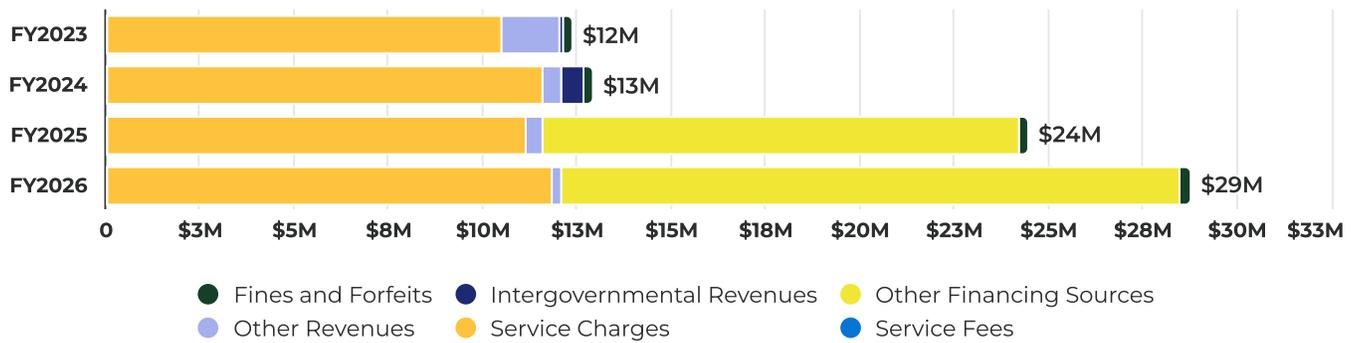
1 .5" Meter	\$46.61	\$30.31
2" Meter	\$71.46	\$46.49
3" Meter	\$129.49	\$84.25
4" Meter	\$212.37	\$138.17
6" Meter	\$419.42	\$272.88

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

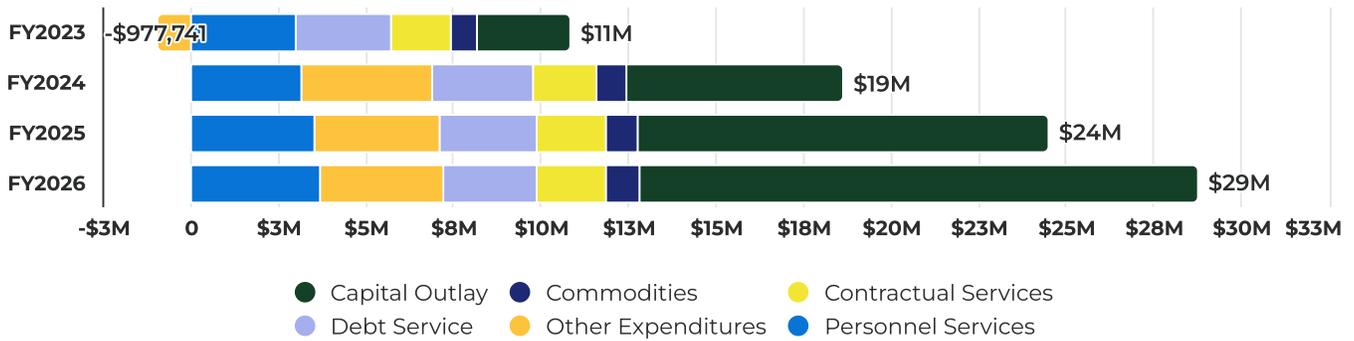
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Intergovernmental Revenues						
Federal Grants	\$129,485	\$570,515	-	-	-	-
Total Intergovernmental Revenues	\$129,485	\$570,515	-	-	-	-
Fines and Forfeits						
Penalties	\$105,853	\$110,358	\$100,000	\$100,000	\$100,000	\$100,000
Industrial Wastewater Surcharge	\$134,805	\$119,056	\$140,000	\$210,000	\$175,000	\$175,000
Total Fines and Forfeits	\$240,658	\$229,415	\$240,000	\$310,000	\$275,000	\$275,000
Service Charges						
Water Sales	\$6,190,301	\$6,785,251	\$6,766,850	\$7,172,000	\$7,252,000	\$7,617,000
Sewer Sales	\$3,830,573	\$4,187,876	\$4,178,435	\$4,525,600	\$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	\$25,000	\$20,000	\$20,000	\$20,000
Total Service Charges	\$10,469,543	\$11,145,479	\$11,089,820	\$11,837,135	\$11,817,535	\$12,400,535
Service Fees						
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	\$500	\$1,500	\$1,200	\$1,200
Total Service Fees	\$39,094	\$36,305	\$36,060	\$37,060	\$36,760	\$36,760
Other Revenues						
Interest Income	\$80,351	\$193,959	\$150,000	\$125,000	\$75,000	\$50,000
Rental Income	\$105,794	\$106,000	\$117,740	\$110,000	\$117,740	\$117,740
Insurance & Property Damage	\$3,713	\$185,520	-	-	-	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Sale of Capital Assets	-\$167,727	-	\$170,000	\$120,000	\$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	\$19,750	\$71,670	\$6,230	\$6,230
Total Other Revenues	\$1,512,077	\$9,685,883	\$465,735	\$434,915	\$217,215	\$192,215
Other Financing Sources						
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
Total Other Financing Sources	\$1,208	\$2,645	\$12,649,590	-	\$16,415,375	\$40,760,375
Total Revenues	\$12,392,065	\$21,670,242	\$24,481,205	\$12,619,110	\$28,761,885	\$53,664,885

Expenditures

Historical Expenditures by Expense Object Categories

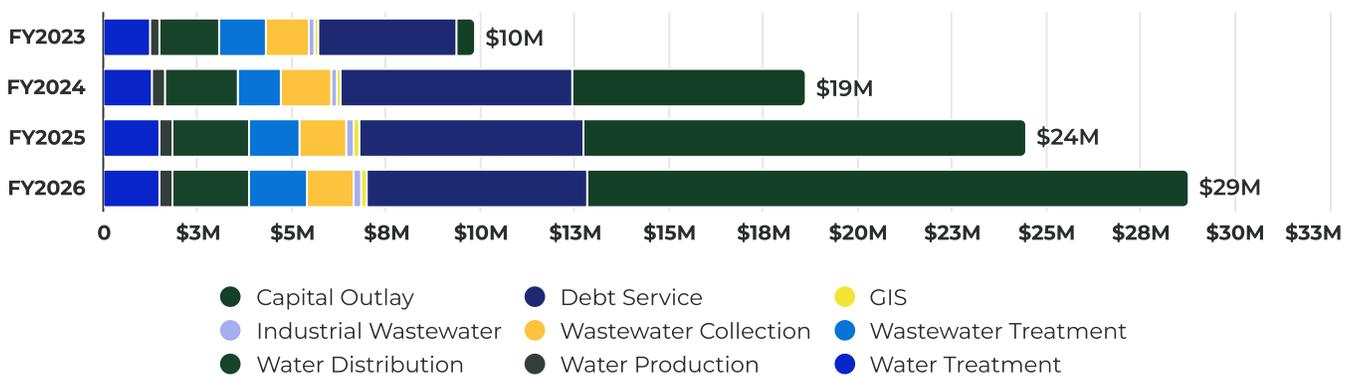


Expenditures by Expense Object Categories

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
Total Expenditures	\$9,835,889	\$10,960,168	\$24,481,205	\$17,265,879	\$28,761,885	\$53,664,885

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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Total Expenditures	\$9,835,889	\$10,960,168	\$24,481,205	\$17,265,879	\$28,761,885	\$53,664,885

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.

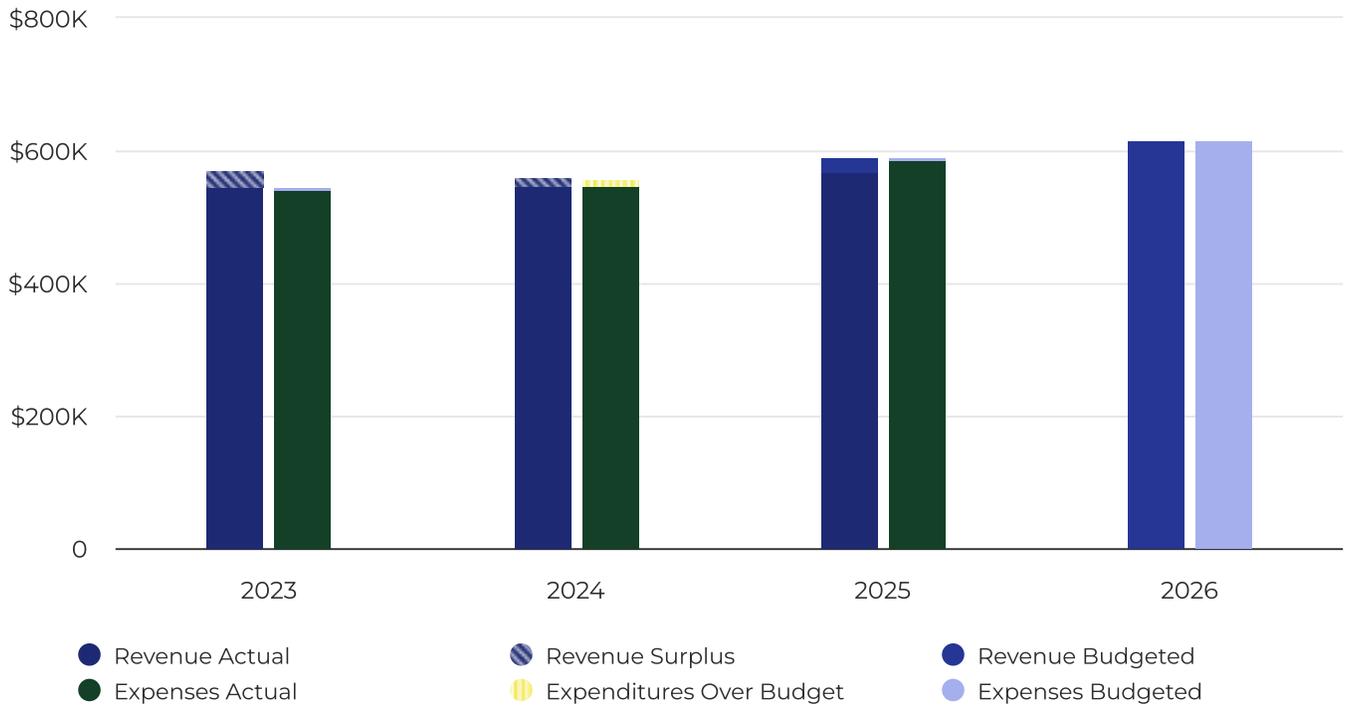
Brush Collection Program

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

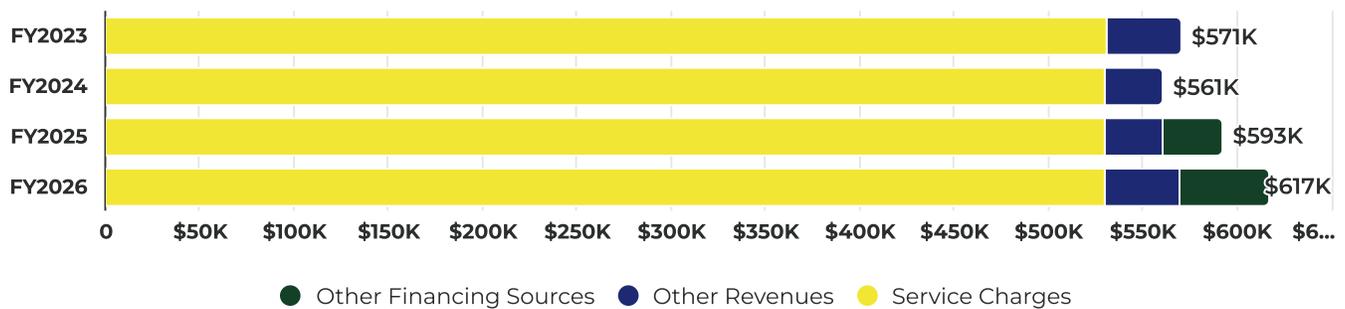
Leaf collection consists of curbside vacuums and leaf bag collections. The City is divided into three geographical zones. Each zone is collected three times during the five-week program using leaf vacuum equipment. Every street will be collected one time during each of the three separate pickups. Residents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

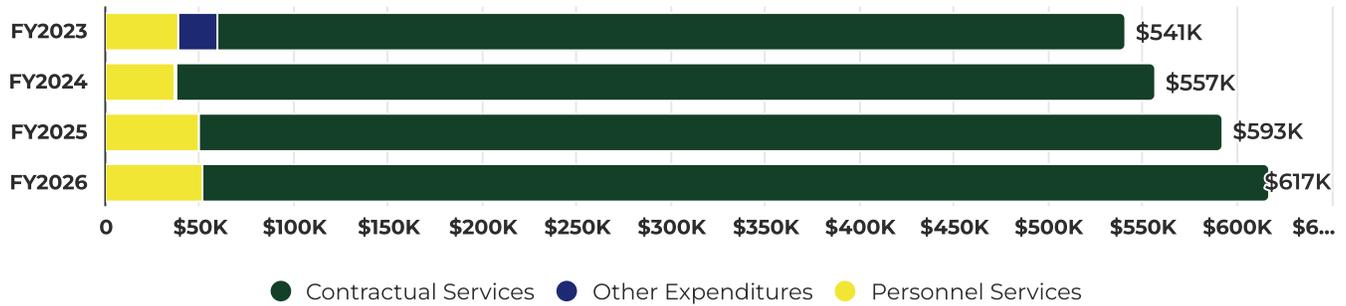
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Service Charges						
Refuse Charges	\$530,806	\$535,856	\$530,000	\$530,000	\$530,000	\$530,000
Total Service Charges	\$530,806	\$535,856	\$530,000	\$530,000	\$530,000	\$530,000
Other Revenues						
Interest Income	\$42	\$3,590	\$600	\$10,000	\$9,000	\$8,000
Miscellaneous	\$40,000	\$30,372	\$30,375	\$30,375	\$30,375	\$30,375
Total Other Revenues	\$40,042	\$33,962	\$30,975	\$40,375	\$39,375	\$38,375
Other Financing Sources						
Reappropriation	-	-	\$31,550	-	\$47,505	\$51,205



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Other Financing Sources	-	-	\$31,550	-	\$47,505	\$51,205
Total Revenues	\$570,847	\$569,818	\$592,525	\$570,375	\$616,880	\$619,580

Expenditures

Historical Expenditures by Expense Object Categories

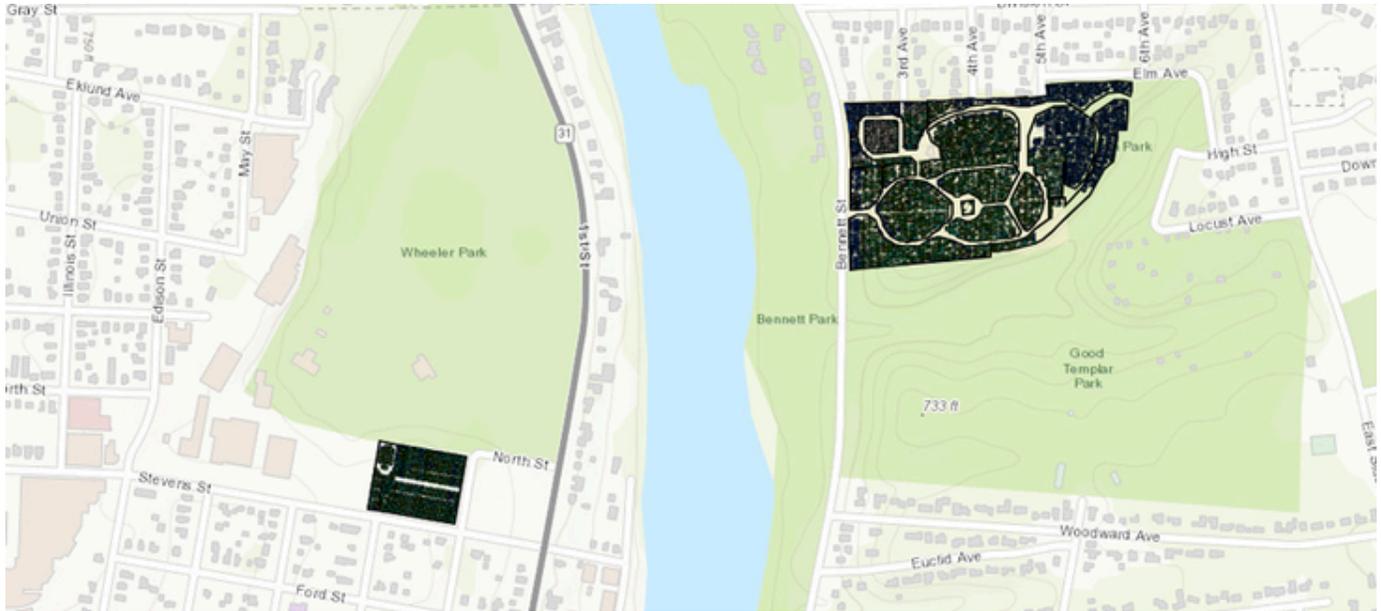


Expenditures by Expense Object Categories

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Personnel Services						
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
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	-	-	-	-
Total Personnel Services	\$39,112	\$32,125	\$49,250	\$44,498	\$51,479	\$54,176
Contractual Services						
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
Total Contractual Services	\$481,313	\$490,835	\$542,775	\$539,980	\$564,901	\$564,904
Other Expenditures						
Bad Debt	\$20,149	\$690	\$500	\$500	\$500	\$500
Total Other Expenditures	\$20,149	\$690	\$500	\$500	\$500	\$500
Total Expenditures	\$540,574	\$523,650	\$592,525	\$584,978	\$616,880	\$619,580



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](https://www.burialsearch.com).

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

Cemetery Rates	
Grave (Resident)	\$800
Grave (Non-Resident)	\$1,000
Grave Openings	\$850
Cremation Openings	\$400

Infant Openings	\$400
Saturday Funeral Fee - Grave	\$250
Saturday Funeral Fee - Cremation	\$150

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

Oak Hill Cemetery



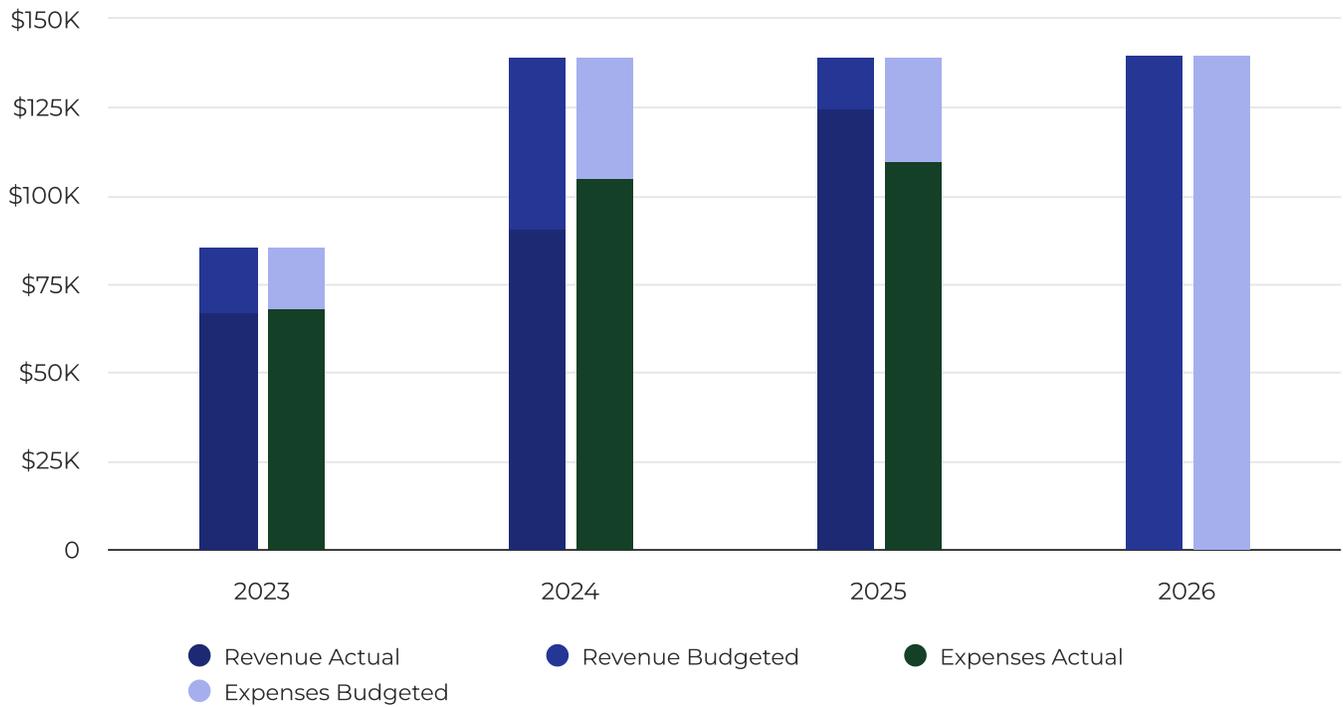
799 Bennett St.
Geneva, IL 60134

West Side Cemetery



301 Stevens St.
Geneva, IL 60134

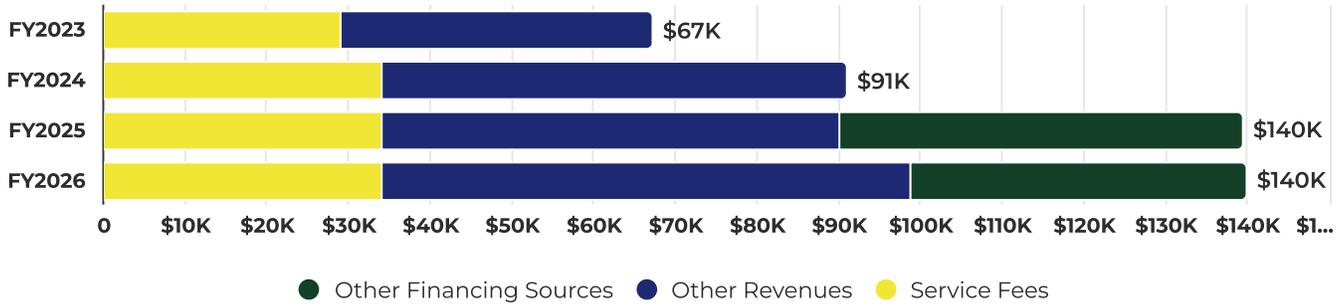
Revenues vs Expenditures Summary



Revenues

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

Historical Revenues by Revenue Source Grouping

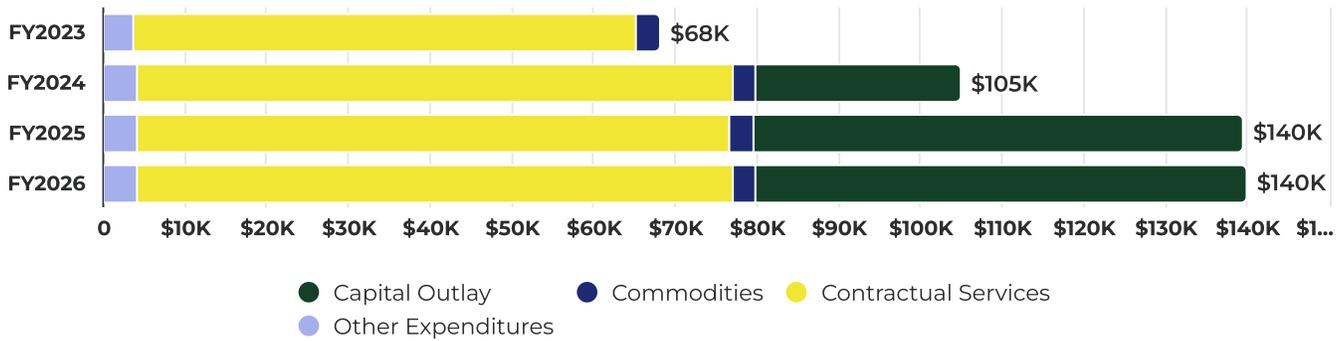


Revenues by Revenue Source Grouping

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

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
Contractual Services						
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
Total Contractual Services	\$61,428	\$60,541	\$72,545	\$72,590	\$72,845	\$72,845
Commodities						
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
Total Commodities	\$2,913	\$3,000	\$2,900	\$3,300	\$2,900	\$2,900
Capital Outlay						
Improvements Other than Buildings	-	-	\$60,000	\$30,000	\$60,000	-
Total Capital Outlay	-	-	\$60,000	\$30,000	\$60,000	-
Other Expenditures						
Depreciation	\$3,717	\$3,717	\$3,800	\$3,800	\$3,800	\$3,800
State/Federal Permit Fees	-	-	\$300	-	\$300	\$300
Total Other Expenditures	\$3,717	\$3,717	\$4,100	\$3,800	\$4,100	\$4,100
Other Financing Uses						
Source of Reserves	-	-	-	-	-	\$17,155
Total Other Financing Uses	-	-	-	-	-	\$17,155
Total Expenditures	\$68,058	\$67,258	\$139,545	\$109,690	\$139,845	\$97,000

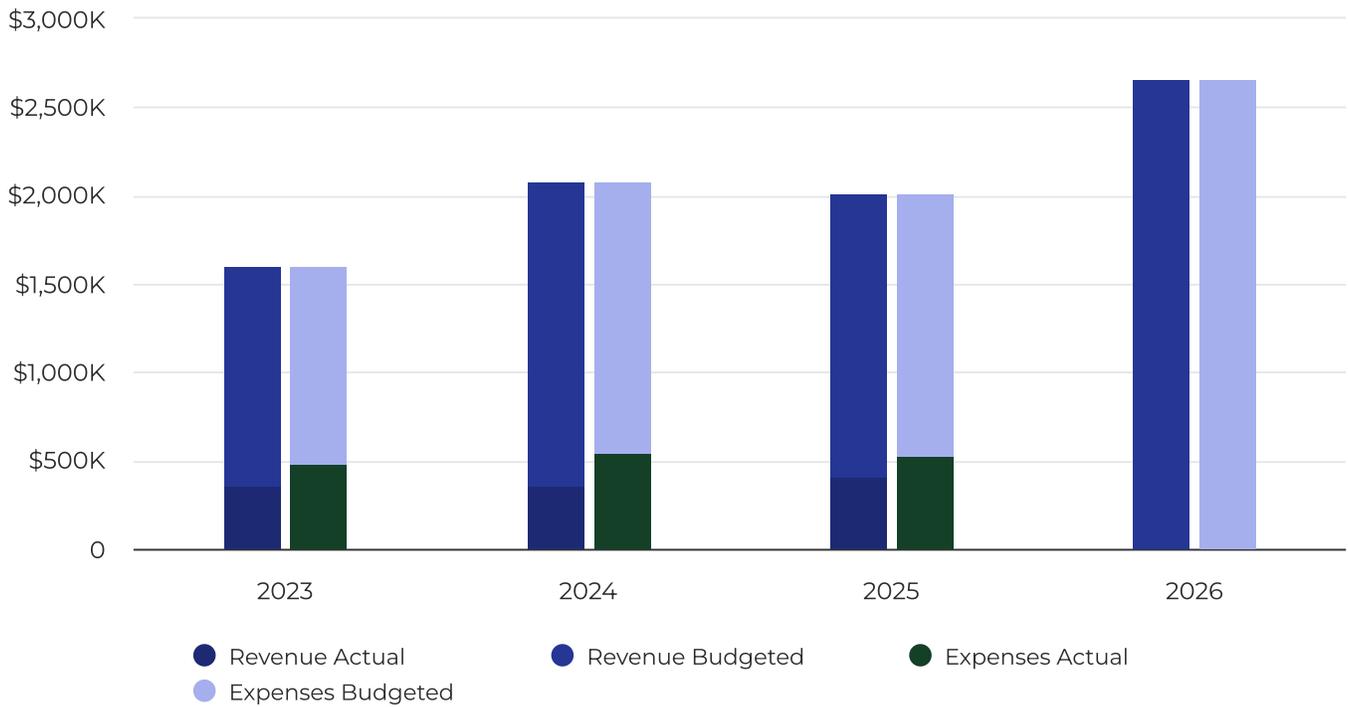


Commuter Parking Fund



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

Revenues vs Expenditures Summary

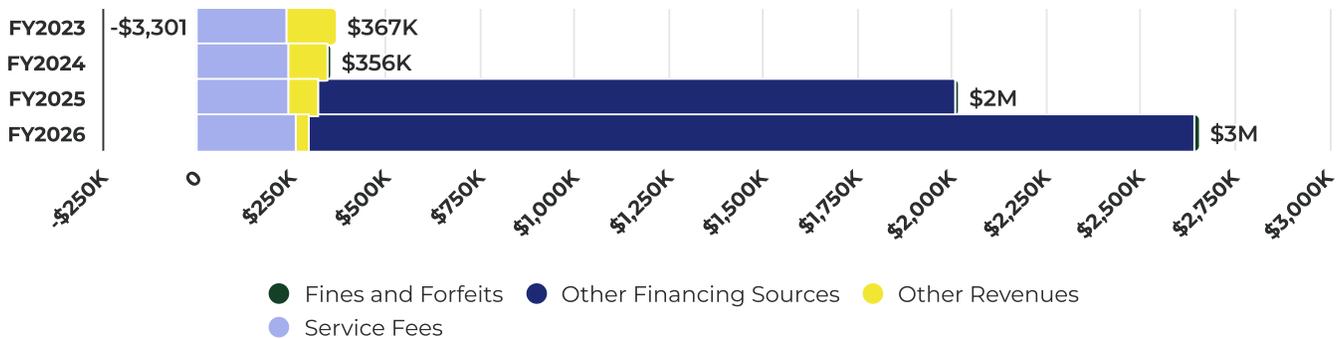


Revenues

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 lots. 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



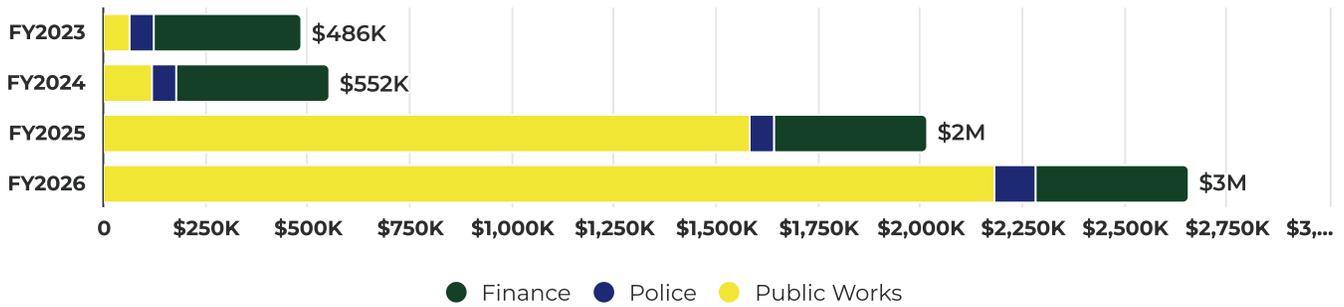
Revenues by Revenue Source Grouping

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Fines and Forfeits						
Parking Violations	-\$3,301	\$13,471	\$11,000	\$14,000	\$14,000	\$14,000
Total Fines and Forfeits	-\$3,301	\$13,471	\$11,000	\$14,000	\$14,000	\$14,000
Service Fees						
Parking Lot Fees	\$236,407	\$265,025	\$240,000	\$260,000	\$260,000	\$260,000
Total Service Fees	\$236,407	\$265,025	\$240,000	\$260,000	\$260,000	\$260,000
Other Revenues						
Interest Income	\$27,969	\$75,086	\$7,500	\$70,000	\$15,000	\$15,000
Sale of Capital Assets	-	\$22,895	-	-	-	-
Miscellaneous	\$102,500	\$75,729	\$71,670	\$71,670	\$17,920	-
Total Other Revenues	\$130,469	\$173,710	\$79,170	\$141,670	\$32,920	\$15,000
Other Financing Sources						
Reappropriation	-	-	\$1,688,820	-	\$2,351,755	\$235,465
Total Other Financing Sources	-	-	\$1,688,820	-	\$2,351,755	\$235,465
Total Revenues	\$363,575	\$452,207	\$2,018,990	\$415,670	\$2,658,675	\$524,465



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
Finance						
Depreciation	\$361,224	\$363,940	\$375,000	\$375,000	\$375,000	\$375,000
Total Finance	\$361,224	\$363,940	\$375,000	\$375,000	\$375,000	\$375,000
Police						
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	-
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	-	-	-	-
Total Police	\$59,530	\$51,627	\$62,894	\$61,001	\$101,607	\$66,311
Public Works						
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



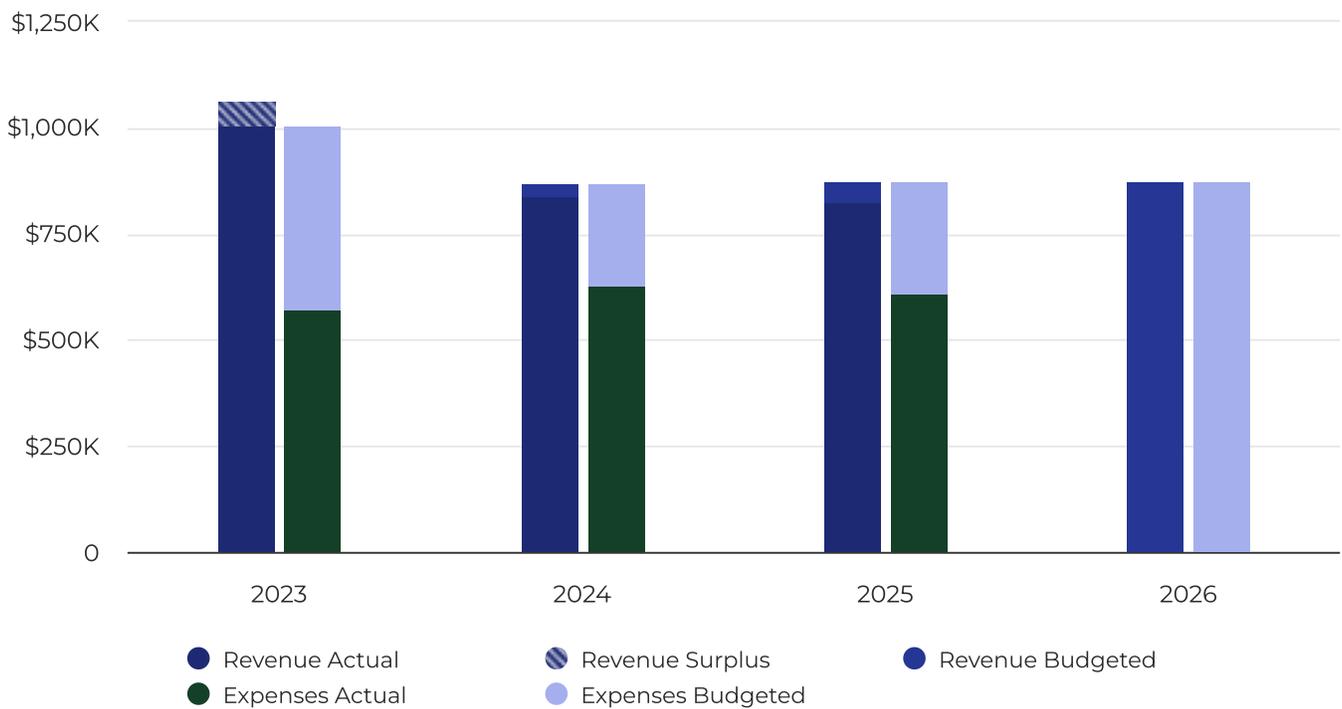
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Rentals	\$15,809	\$16,416	-	\$9,000	-	-
Other Contractual Services	\$405	\$405	\$500	\$500	\$500	\$500
Maintenance Supplies	\$532	\$2,750	\$2,000	\$2,000	\$2,000	\$2,000
Operating Supplies	\$8	\$412	\$500	\$500	\$500	\$500
Improvements Other than Buildings	\$16,430	\$23,130	\$1,500,000	-	\$2,100,000	-
Capitalized Assets	-\$30,005	-	-	-	-	-
Total Public Works	\$65,016	\$105,930	\$1,581,096	\$91,086	\$2,182,068	\$83,154
Total Expenditures	\$485,771	\$521,497	\$2,018,990	\$527,087	\$2,658,675	\$524,465

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.

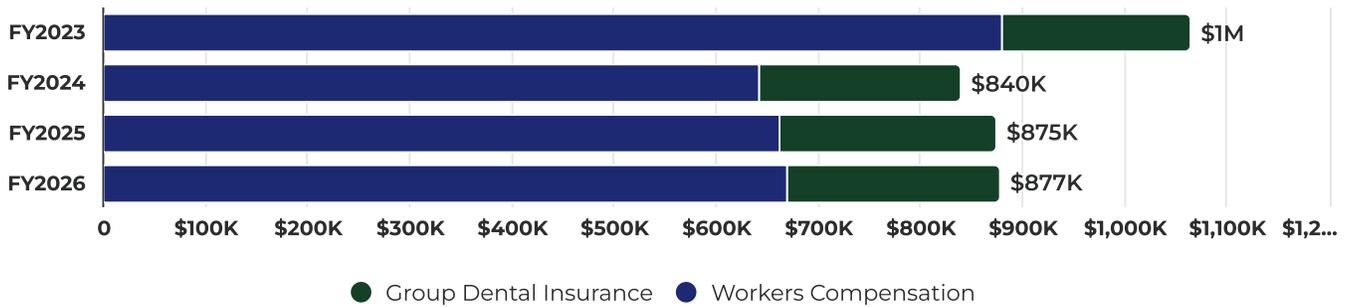


Revenues vs Expenditures Summary



Revenues

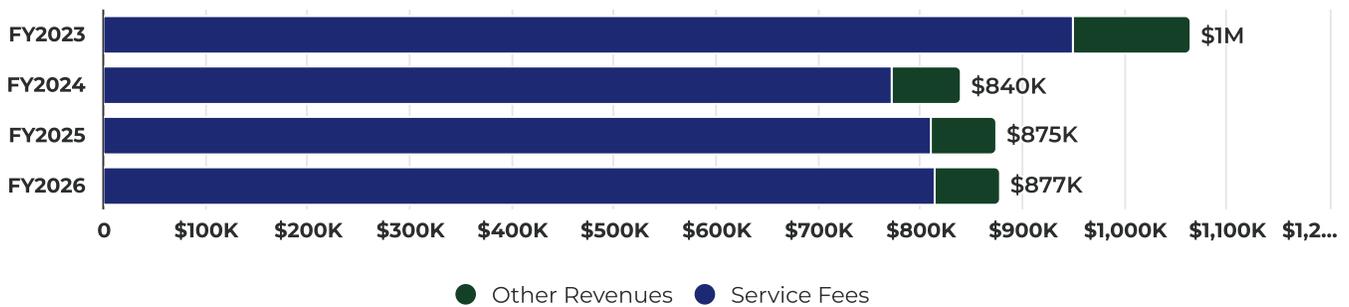
Historical Revenues by Fund



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
Total Revenues	\$1,064,215	\$948,845	\$874,830	\$825,419	\$877,405	\$921,725

Historical Revenues by Revenue Source Grouping



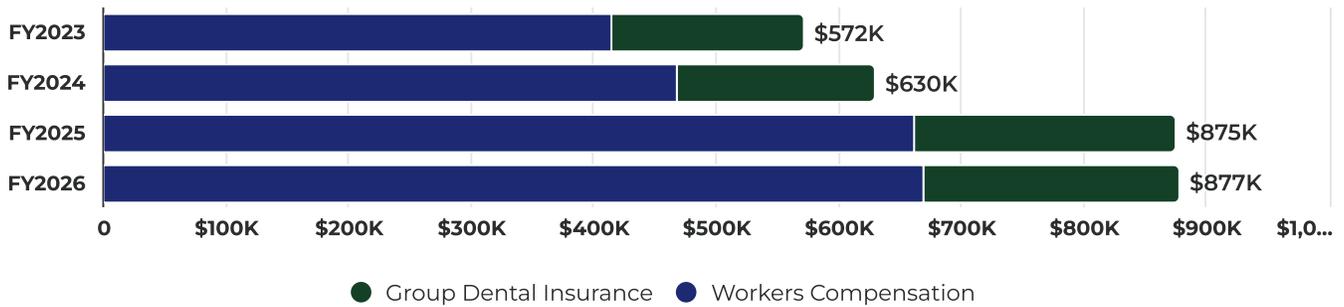
Revenues by Revenue Source Grouping

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
Total Revenues	\$1,064,215	\$948,845	\$874,830	\$825,419	\$877,405	\$921,725



Expenditures

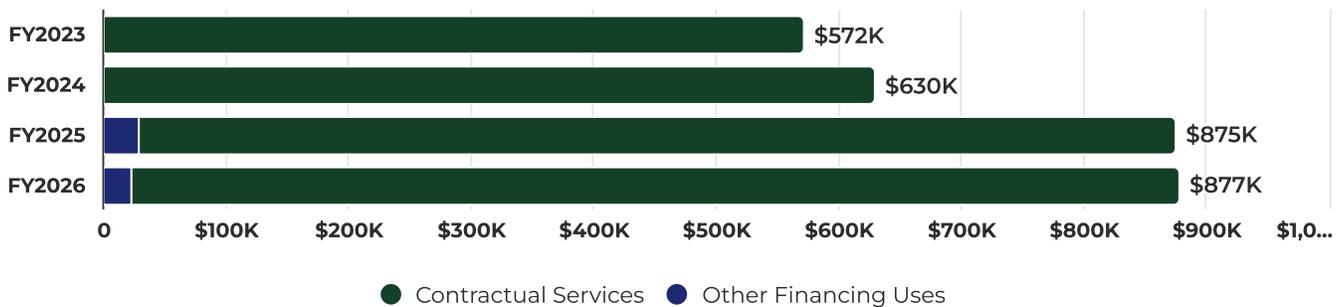
Historical Expenditures by Fund



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
Total Expenditures	\$572,039	\$647,092	\$874,830	\$610,105	\$877,405	\$921,725

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

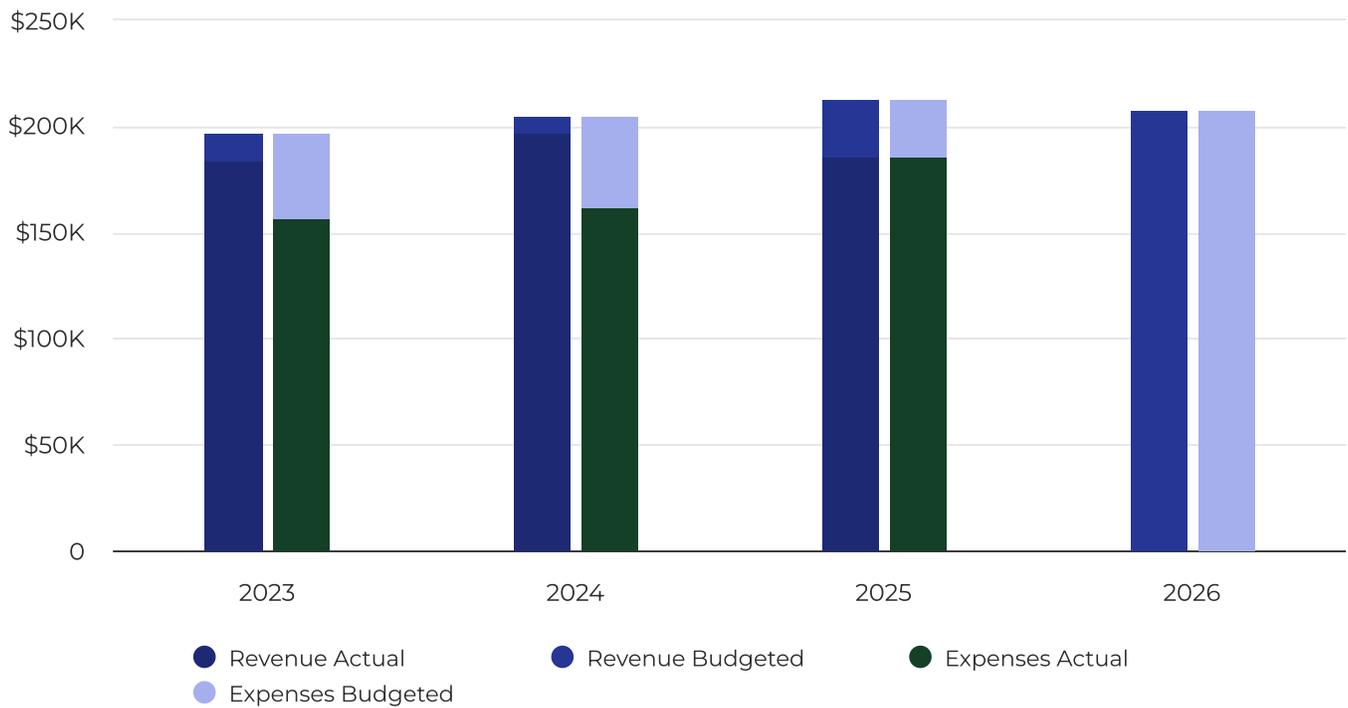
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Contractual Services	\$572,039	\$647,092	\$845,120	\$599,845	\$853,890	\$911,235
Other Financing Uses	-	-	\$29,710	\$10,260	\$23,515	\$10,490
Total Expenditures	\$572,039	\$647,092	\$874,830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

Group Dental Insurance Fund



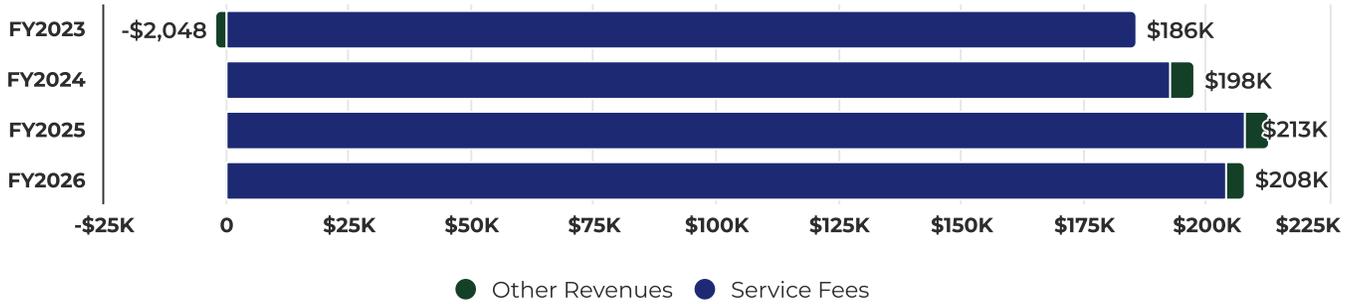
The Group Dental Insurance Fund accounts for the financing of dental insurance for City employees. The City is self-insured for dental claims and utilizes a third-party administrator to pay claims. Resources are provided by City and employee contributions.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

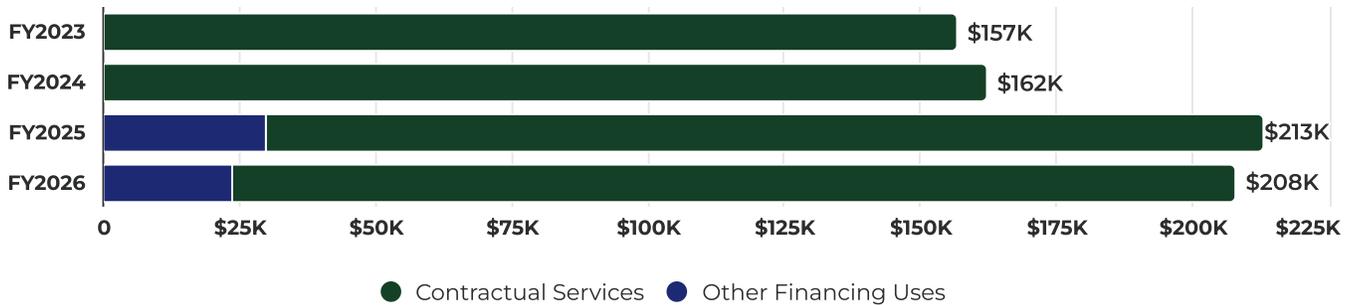


Revenues by Revenue Source Grouping

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

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
Contractual Services						
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
Total Contractual Services	\$156,813	\$184,818	\$183,190	\$175,645	\$184,350	\$191,175
Other Financing Uses						
Source of Reserves	-	-	\$29,710	\$10,260	\$23,515	\$10,490
Total Other Financing Uses	-	-	\$29,710	\$10,260	\$23,515	\$10,490



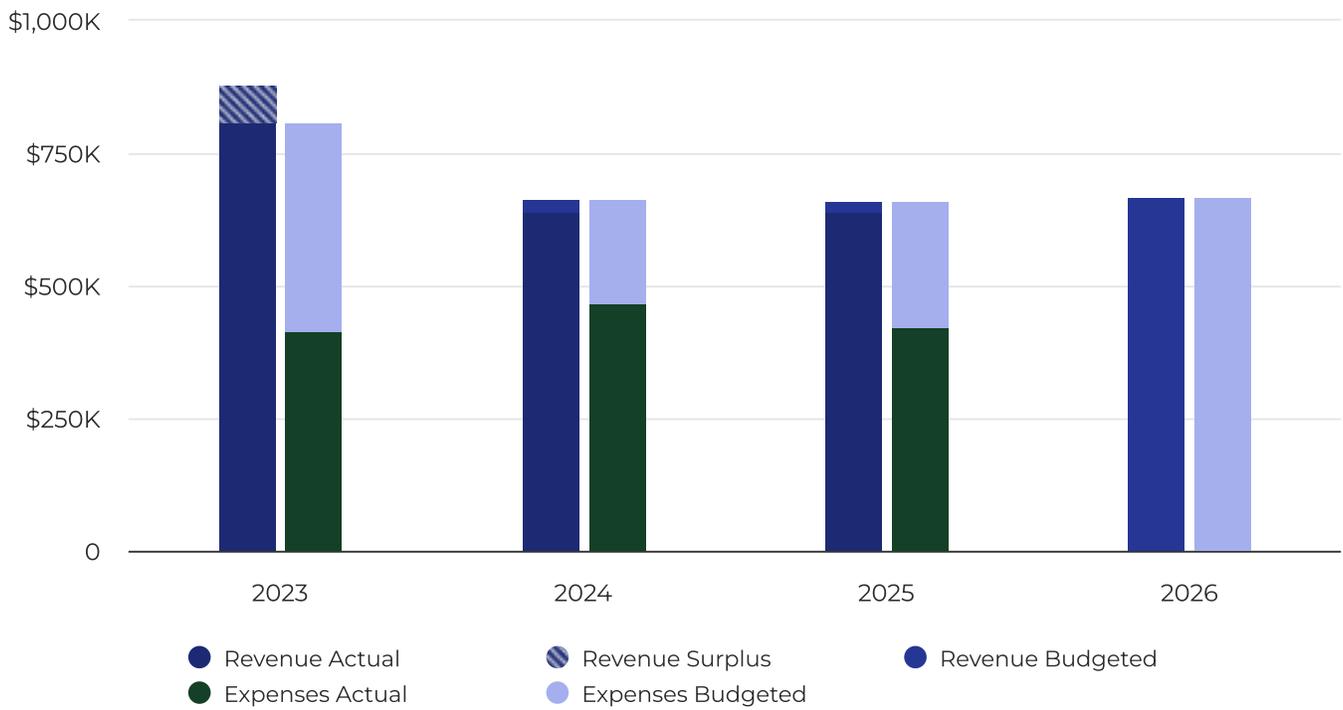
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Expenditures	\$156,813	\$184,818	\$212,900	\$185,905	\$207,865	\$201,665

Workers' Compensation Fund



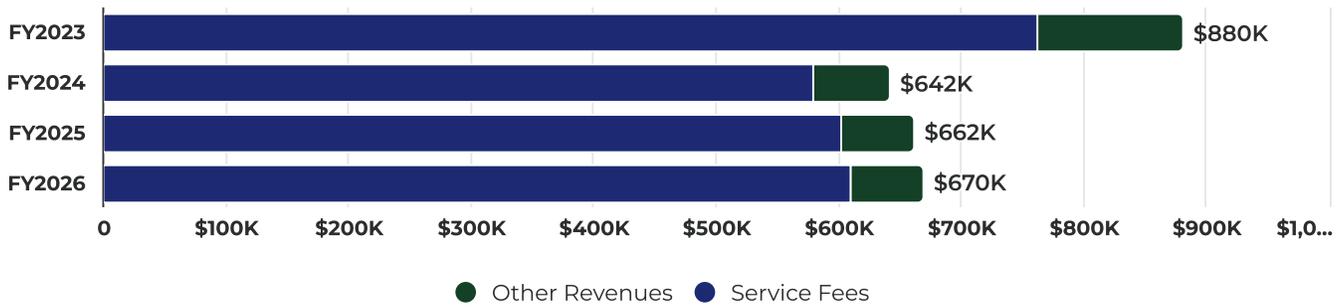
The Workers' Compensation Fund finances workers' compensation claims for City employees. The City is self-insured up to \$500,000 per claim and utilizes a third-party administrator to pay claims.

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Revenue Source Grouping

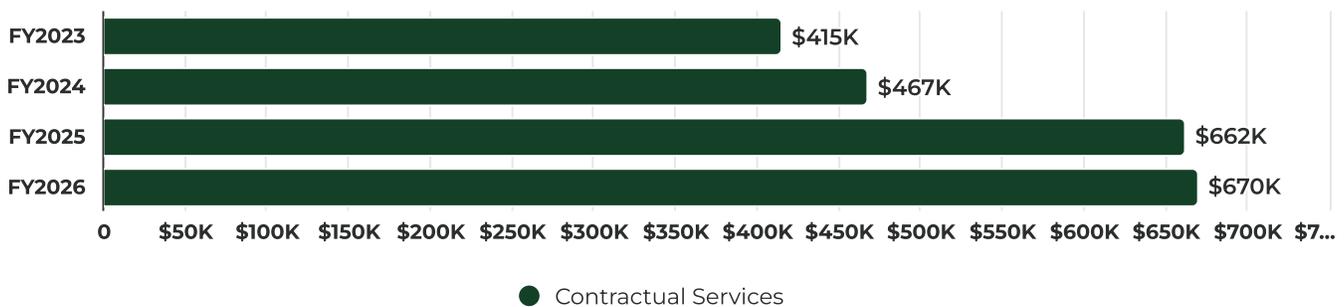


Revenues by Revenue Source Grouping

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

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
Contractual Services						
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

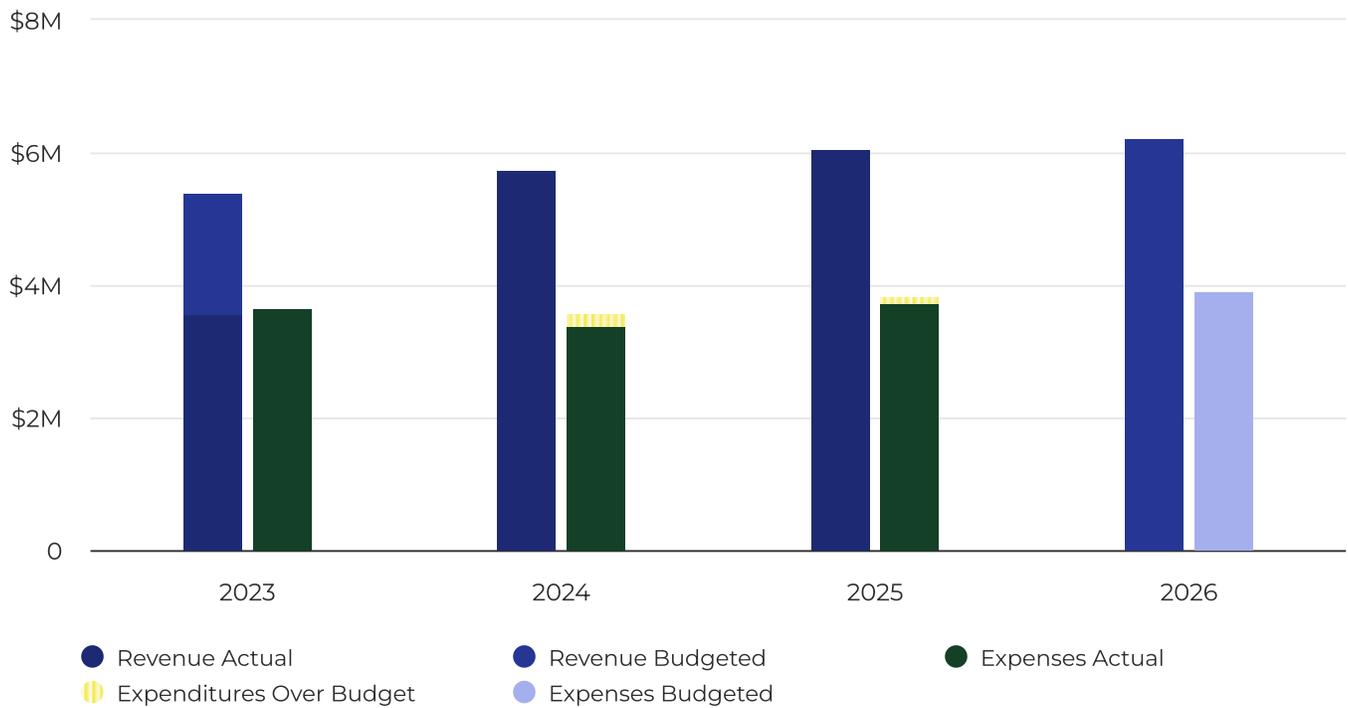
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Workers Compensation Claims	\$281,689	\$322,062	\$512,730	\$275,000	\$512,340	\$557,860
Total Contractual Services	\$415,226	\$462,274	\$661,930	\$424,200	\$669,540	\$720,060
Total Expenditures	\$415,226	\$462,274	\$661,930	\$424,200	\$669,540	\$720,060

Pension Trust Funds



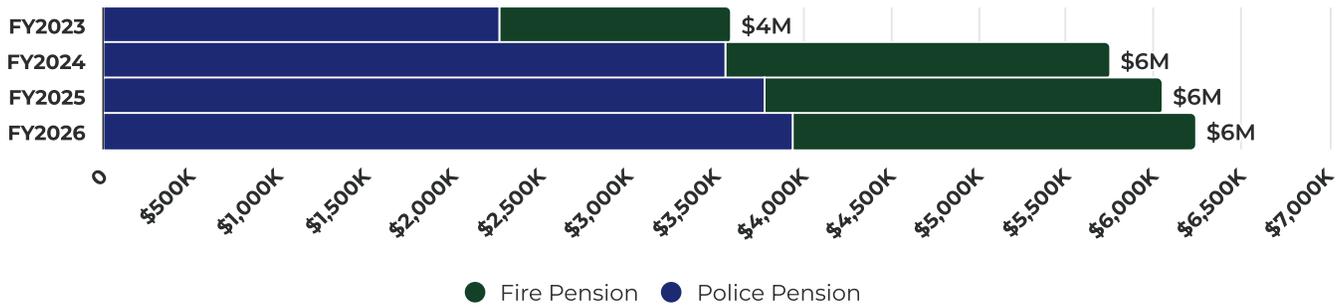
The Pension Trust Funds are trust and agency funds consisting of resources received and held by the City as trustee or agent to be expended or invested in accordance with the conditions of the trust or in its agency capacity. Pension Trust Funds are accounted for in essentially the same manner as proprietary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

Revenues vs Expenditures Summary



Revenues

Historical Revenues by Fund

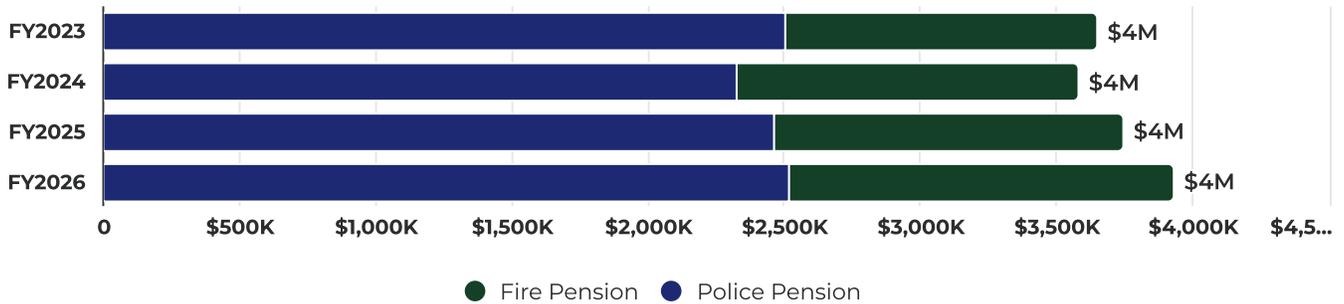


Revenues by Fund

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
Total Revenues	\$3,585,404	\$8,300,718	\$6,054,355	\$6,054,355	\$6,237,720	\$6,680,610

Expenditures

Historical Expenditures by Fund



Expenditures by Fund

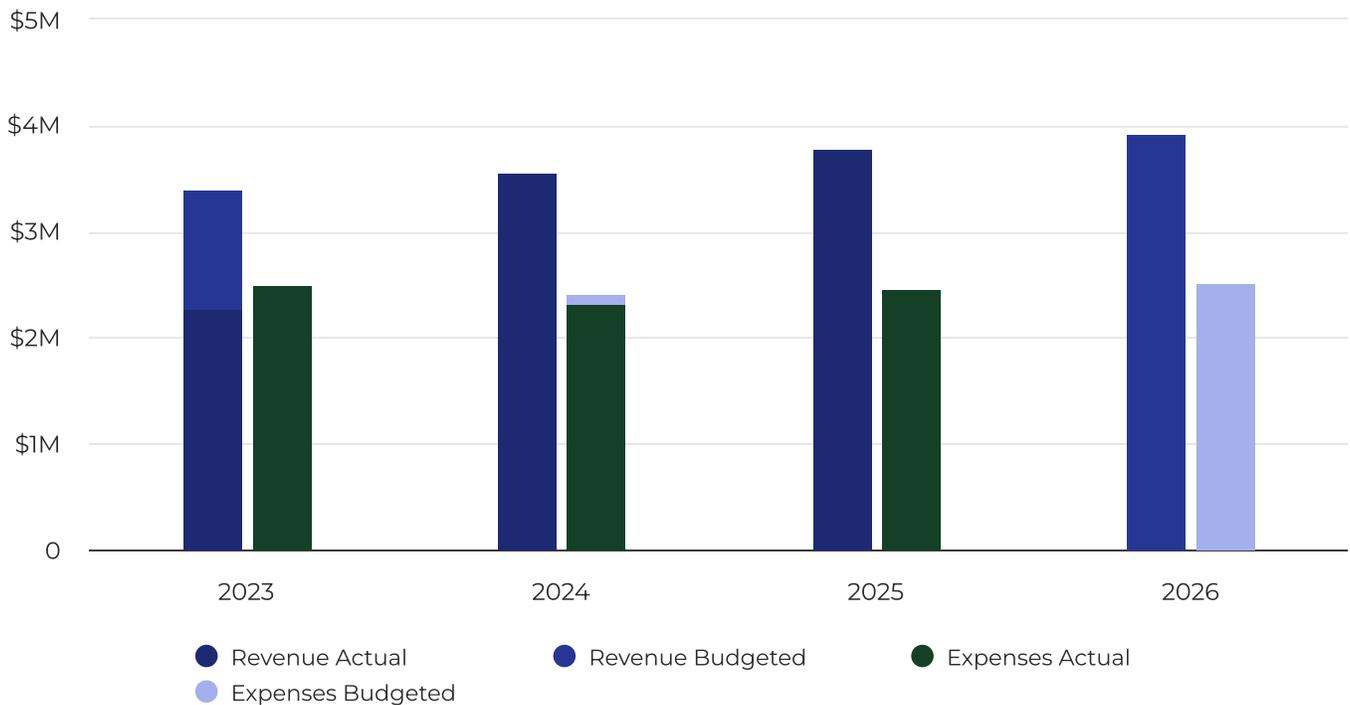
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Police Pension	\$2,505,468	\$2,302,555	\$2,464,705	\$2,457,085	\$2,519,790	\$2,593,690
Fire Pension	\$1,145,246	\$1,252,064	\$1,282,770	\$1,379,780	\$1,409,625	\$1,450,415
Total Expenditures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

Police Pension Fund



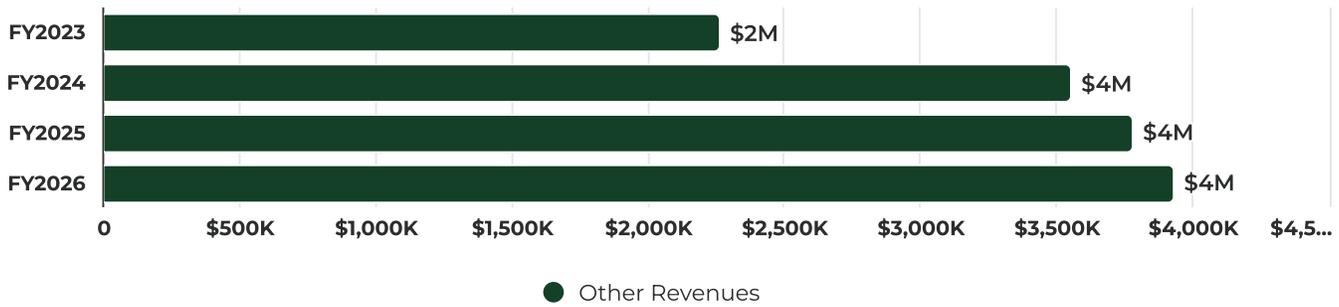
The Police Pension Fund is a defined benefit, single-employer public employees' retirement system in accordance with Illinois statutes. The Police Pension Fund is a pension trust fund which accounts for the accumulation of resources to be used for current and future retirement and disability annuity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

Revenues 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
Other Revenues						
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
Total Other Revenues	\$2,266,610	\$5,007,831	\$3,776,590	\$3,776,590	\$3,933,340	\$4,361,905
Total Revenues	\$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
Personnel Services						
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	-	-	-	-
Total Personnel Services	\$2,421,449	\$2,254,259	\$2,411,190	\$2,391,500	\$2,463,300	\$2,537,200
Contractual Services						
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	-	-



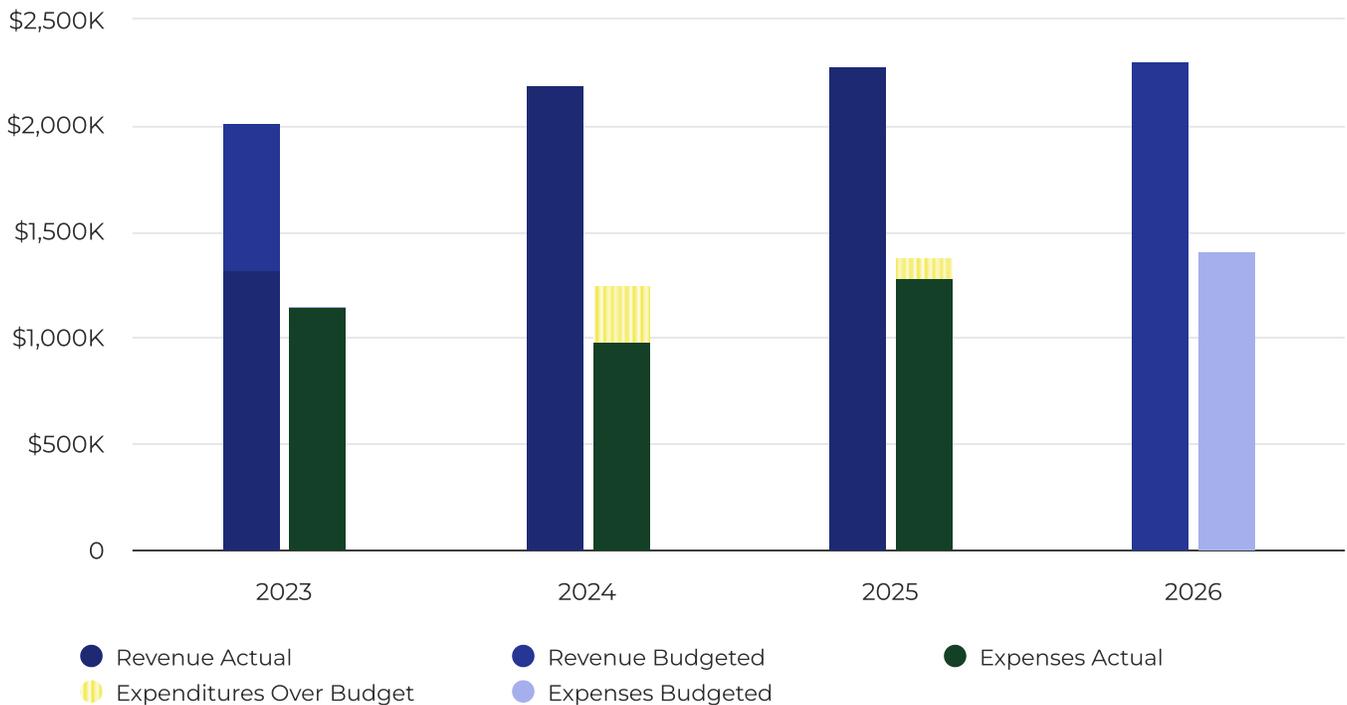
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Travel & Meals	-	\$839	\$100	\$100	\$100	\$100
Training & Professional Development	\$198	\$1,550	\$500	\$2,250	\$2,250	\$2,250
Liability Insurance	\$11,297	\$1,053	\$5,200	\$5,060	\$5,400	\$5,400
Other Contractual Services	\$14	-	\$2,000	\$8,640	\$2,000	\$2,000
Total Contractual Services	\$84,019	\$48,296	\$53,515	\$65,585	\$56,490	\$56,490
Total Expenditures	\$2,505,468	\$2,302,555	\$2,464,705	\$2,457,085	\$2,519,790	\$2,593,690

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 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
Other Revenues						
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
Total Other Revenues	\$1,318,794	\$3,292,888	\$2,277,765	\$2,277,765	\$2,304,380	\$2,318,705
Total Revenues	\$1,318,794	\$3,292,888	\$2,277,765	\$2,277,765	\$2,304,380	\$2,318,705

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						
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	-	-
Total Personnel Services	\$1,107,051	\$1,215,911	\$1,248,700	\$1,335,610	\$1,367,980	\$1,409,020
Contractual Services						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Total Contractual Services	\$38,195	\$36,154	\$34,070	\$44,170	\$41,645	\$41,395
Total Expenditures	\$1,145,246	\$1,252,064	\$1,282,770	\$1,379,780	\$1,409,625	\$1,450,415

Department Summaries

The following department summary pages include all departments in the City of Geneva. The summaries include mission statements, goals, performance measures, personnel information, and budget information for the different departments. 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.

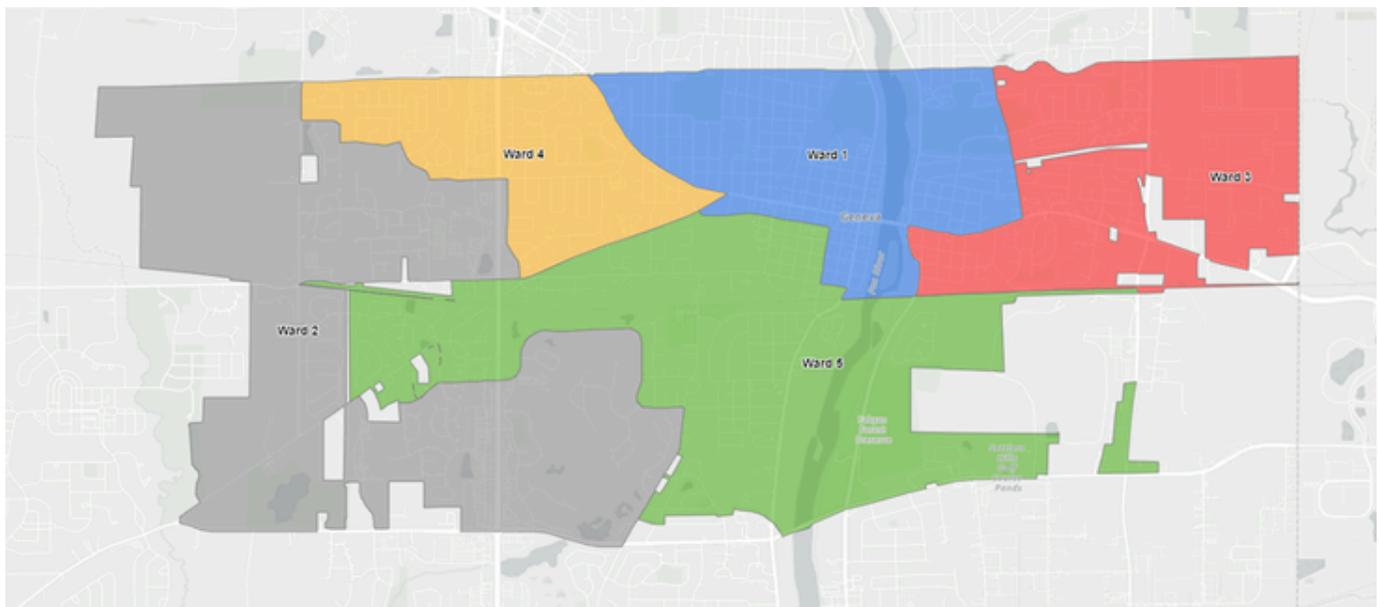
Terms of office are four-years commencing the first regular city council meeting in May, following the April election. The Mayor's responsibilities include presiding over the City Council meetings, Committee of the Whole meetings, and signing all documents on behalf of the City Council. The Mayor Pro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

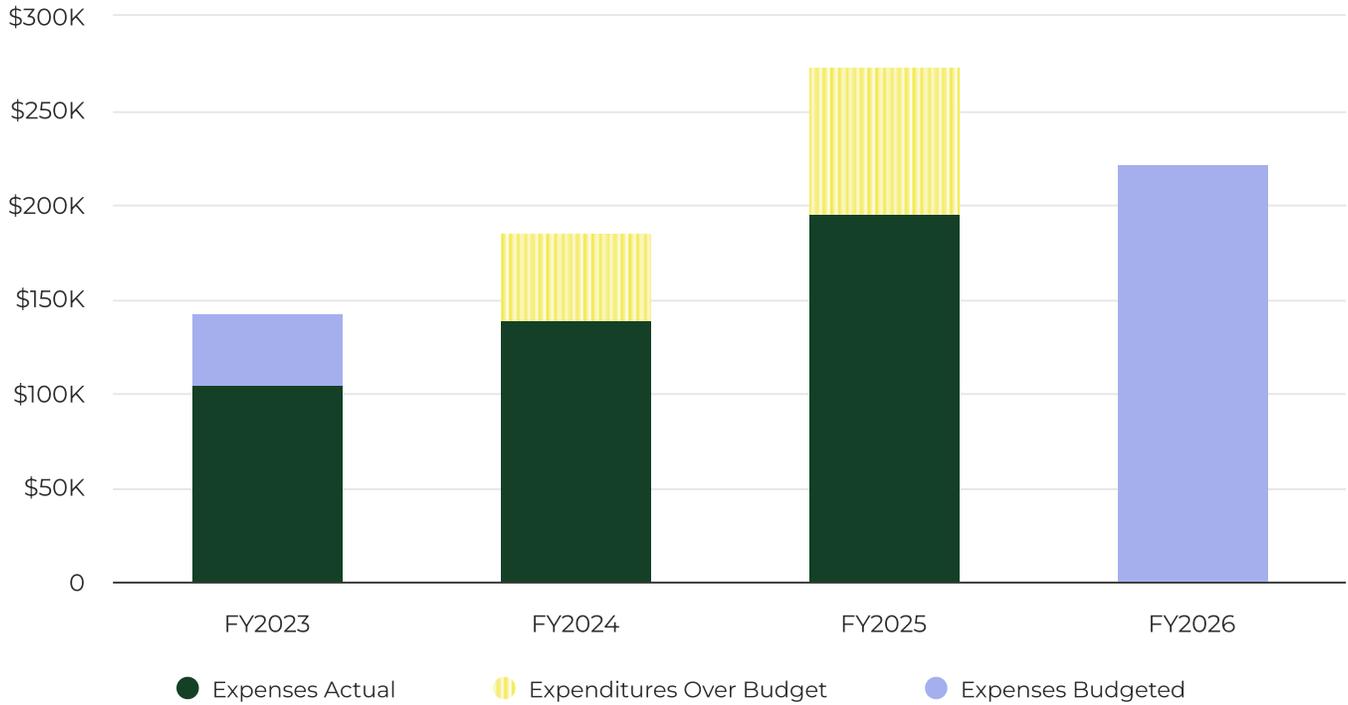
The Mayor with the advice and consent of the City Council, appoints a City Administrator as the administrative head of the City government, all department heads, and a City Attorney who serves as a legal advisor to the Council and other City officials. The Council enacts ordinances and resolutions and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



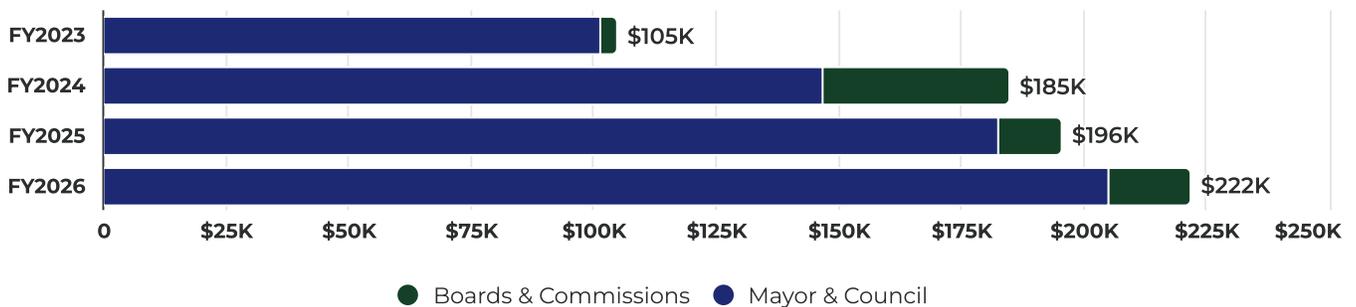
Historical Expenditures Across Department



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
Mayor & Council						
Wages - Part-Time/Seasonal	\$65,910	\$65,860	\$69,900	\$68,260	\$82,840	\$82,840



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Total Mayor & Council	\$101,475	\$111,184	\$182,701	\$254,125	\$205,084	\$205,104
Boards & Commissions						
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
Total Boards & Commissions	\$3,485	\$27,123	\$12,875	\$18,650	\$16,900	\$14,900
Total Expenditures	\$104,960	\$138,307	\$195,576	\$272,775	\$221,984	\$220,004

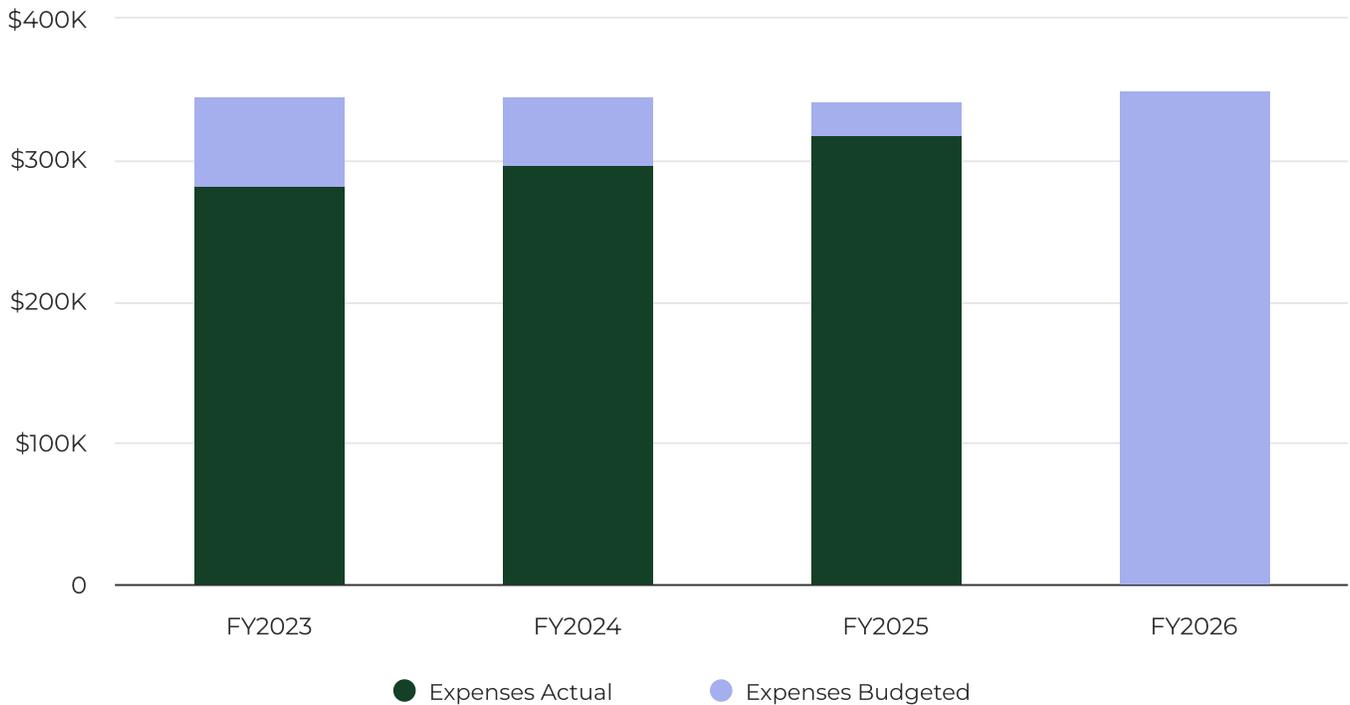




City Administrator's Office

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

Goal # 1	Evaluate and make recommendations regarding potential funding mechanisms to implement the Facilities Master Plan.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	SG-III

Goal # 2	Conduct an audit of Ride in Kane ridership and increase awareness of the program through outreach and communication activities.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	IE-I, SAWC-I, SAWC-II, QIS-I

Goal # 3	Assemble a comprehensive maintenance and replacement schedule of all city facility HVAC equipment and systems.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	SG-II, SG-III, ES-II, QIS-III

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

Goal # 5	Partner with various departments to provide awareness of city operations and specific initiatives through the creation of public service announcements.
Funding:	General Operating, Staff time
Completion Date:	4/1/2026
Strategic Plan:	IE-I, IE-II, SAWC-II, QIS-I

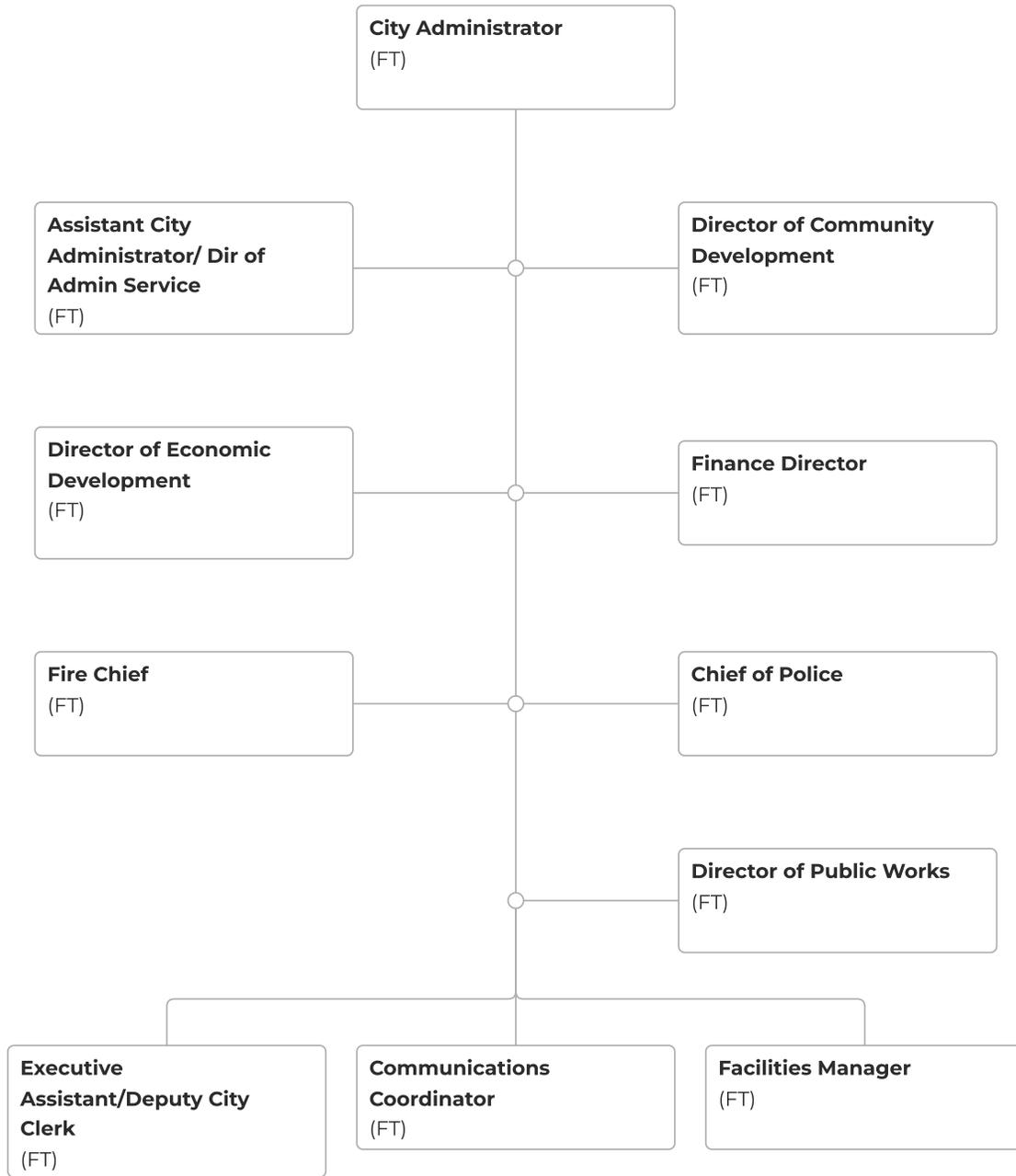


Performance Measures

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

Organizational Chart

City Administrator's Office



Personnel Summary

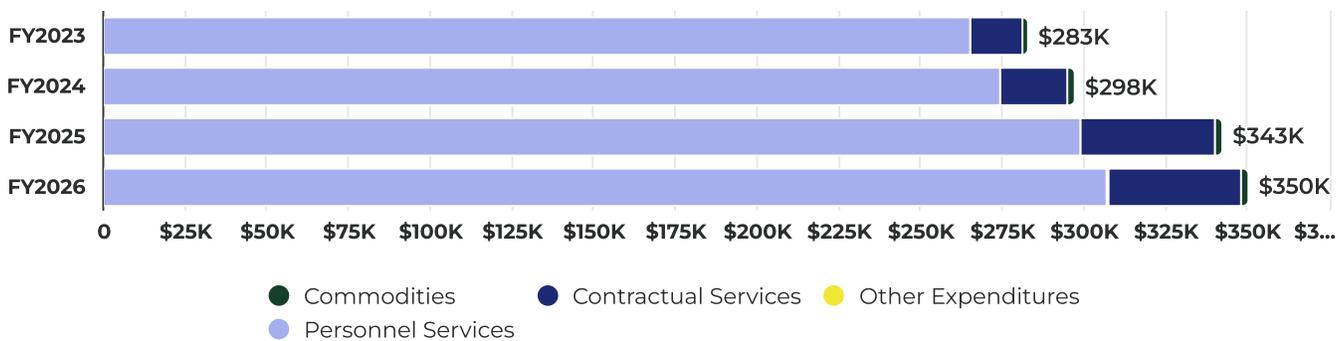
Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
City Administrator	1	1	1	1	1



Executive Assistant / Deputy City Clerk	1	1	1	1	1
Communications Coordinator	1	1	1	1	1
Facilities Manager	1	1	1	1	1
Part-Time					
Administrative Intern	1	1	1	-	-
Total	5	5	5	4	4

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
Personnel Services						
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
Total Personnel Services	\$265,444	\$280,403	\$298,991	\$291,293	\$307,259	\$321,289
Contractual Services						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Public Transportation	\$7,608	\$8,360	\$30,000	\$17,500	\$30,000	\$30,000
Other Contractual Services	\$130	-	-	-	-	-
Total Contractual Services	\$15,647	\$14,749	\$41,275	\$25,700	\$40,800	\$41,350
Commodities						
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
Total Commodities	\$2,007	\$955	\$2,300	\$1,650	\$2,100	\$2,050
Other Expenditures						
Employee Awards	-	\$250	-	-	\$200	-
Total Other Expenditures	-	\$250	-	-	\$200	-
Total Expenditures	\$283,098	\$296,357	\$342,566	\$318,643	\$350,359	\$364,689

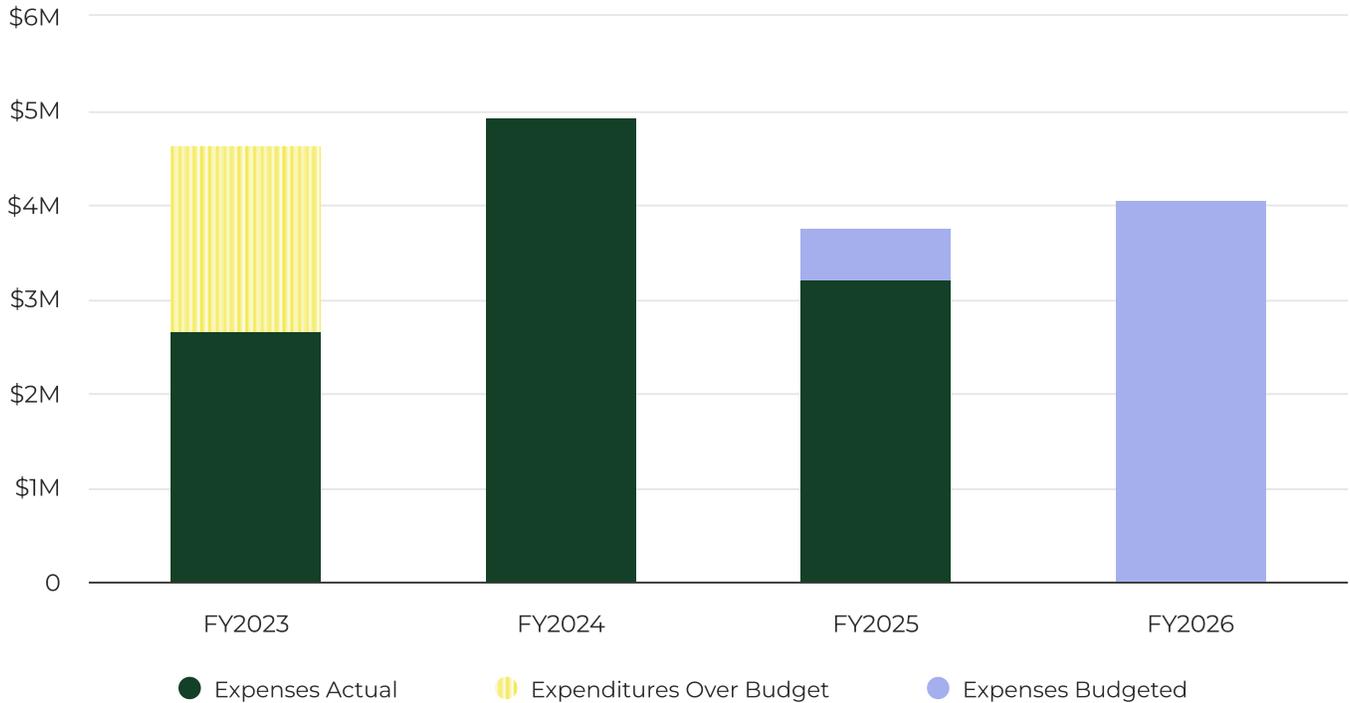


Administrative Services

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



Mission Statement

Provide quality services and programs to internal and external customers in the most effective and efficient manner possible. Assist Departments in developing and implementing strategies that leverage staff and technology resources to implement the City's strategic plan.

Goals

Goal # 1	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.
Funding:	General Operating, Staff time
Completion Date:	10/1/2025
Strategic Plan:	QIS-I, QIS-III
Goal # 2	Coordinate development and recommend guidelines for incorporating EV vehicles throughout the City's vehicle fleet, and plans for installations supporting infrastructure at City facilities.
Funding:	General Operating, Staff time
Completion Date:	9/1/2025



Strategic Plan:	ES-II, QIS-I
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Goal # 3	Work with the Strategic Plan Advisory Committee to develop and recommend a comprehensive mission and values statement for the organization.
Funding:	General Operating, Staff time
Completion Date:	9/1/2025
Strategic Plan:	IE-I

Goal # 4	Engage City Departments to evaluate and make recommendations regarding automated voice response phone systems for after-hours and emergency reporting and dispatching.
Funding:	General Operating, Staff time
Completion Date:	12/1/2025
Strategic Plan:	QIS-I, QIS-III

Goal # 5	Develop and implement recommendations for the future of City's Employee Assistance Program (EAP) benefits.
Funding:	General Operating, Staff time
Completion Date:	2/1/2026
Strategic Plan:	QIS-II

Performance Measures

Performance Measures	Strategic Plan	Type of Measure	FY 2022	FY 2023	FY 2024	Target FY 2025
Administration Division						
Ride in Kane Paratransit						
New Registrations	QIS-I	Output	19	22	26	30
Total Registered Riders	QIS-I	Output	236	246	270	300
Average Monthly One-way Rides	QIS-I	Output	98	107	154	175
Total Miles Ridden	QIS-I	Output	4003	6218	7480	7600
Information Technology Division						
Number of E-mail Accounts	SG-III, QIS	Output	256	265	290	290
Number of Desktops	SG-III, QIS-I	Output	132	142	145	145
Number of Laptops	SG-III, QIS-I	Output	70	70	70	70



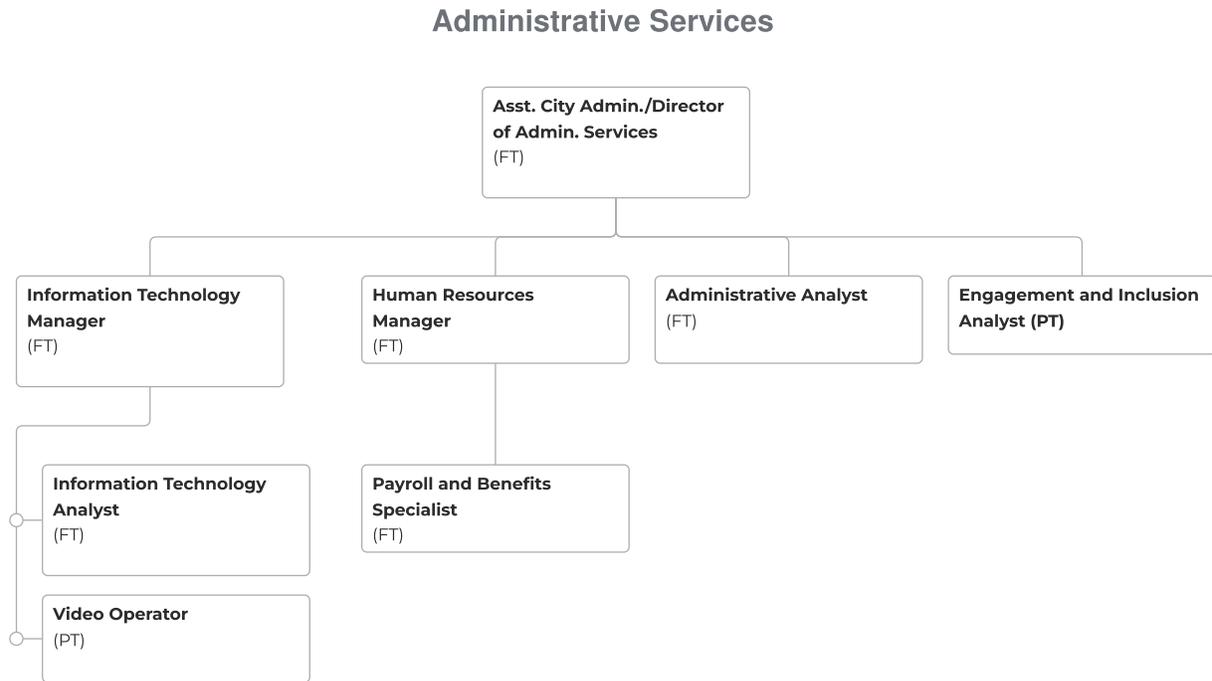
Number of Tablets	SG-III, QIS-I	Output	25	25	30	35
Number of Telephones	SG-III, QIS-I	Output	225	225	230	230
Number of Cell Devices/Phones	SG-III, QIS-I	Output	95	113	127	130
Number of Voice Mail Boxes	SG-III, QIS-I	Output	131	137	144	150
Number of City Sites on the Network	IE-III, QIS-I	Output	8	8	8	8
Miles of Optical Fiber Installed	SG-III, QIS-I	Output	20	20	20	20
Total E-mails Received	SG-III, QIS-I	Outcome	32,932,652	33,926,852	5,757,446	6,055,818
Total E-mails Allowed	SG-III, QIS-I	Outcome	9,000,000	8,481,713	1,993,611	2,093,292
Number of E-mails Blocked	SG-III, QIS-I	Outcome	24,120,000	25,445,138	3,773,757	3,962,445
Human Resources Division						
Sick Leave Hours Used per 1,000 Hours Worked	QIS-II	Efficiency	36	35	38	38
Number of Employee Grievances/Appeals per 100 Employees	QIS-II	Outcome	1	0	1	1
Number of Workers' Compensation Claims	QIS-II	Outcome	9	12	7	9
Turnover Rate: Total	QIS-II	Outcome	8%	8%	9%	8%
Turnover Rate: Voluntary	QIS-II	Outcome	100%	100%	94%	100%
Turnover Rate: Involuntary	QIS-II	Outcome	0%	0%	6%	0%
Total Full-Time Staff per 1,000 Residents*	QIS-II	Input	7.1	7.2	7.6	7.7
Non-Public Safety Full-Time Staff per 1,000 Residents*	QIS-II	Input	3.8	3.9	4	4.1
Public-Safety Full-Time Staff per 1,000 Residents*	QIS-II	Input	3.1	3.3	3.5	3.5
Liability/Property Claims Processed	QIS-II	Output	15	15	18	6
Average Number of Working Days to Complete External Recruitment	QIS-II	Efficiency	38	49	39	42
Total Number of Workdays Lost	QIS-II	Outcome	86	17	31	15



Number of Employee Training Programs Initiated	QIS-II	Output	7	5	5	6
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*Updated census population estimates effective FY 2023

Organizational Chart



Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Assistant City Administrator/Director of Administrative Services	1	1	1	1	1

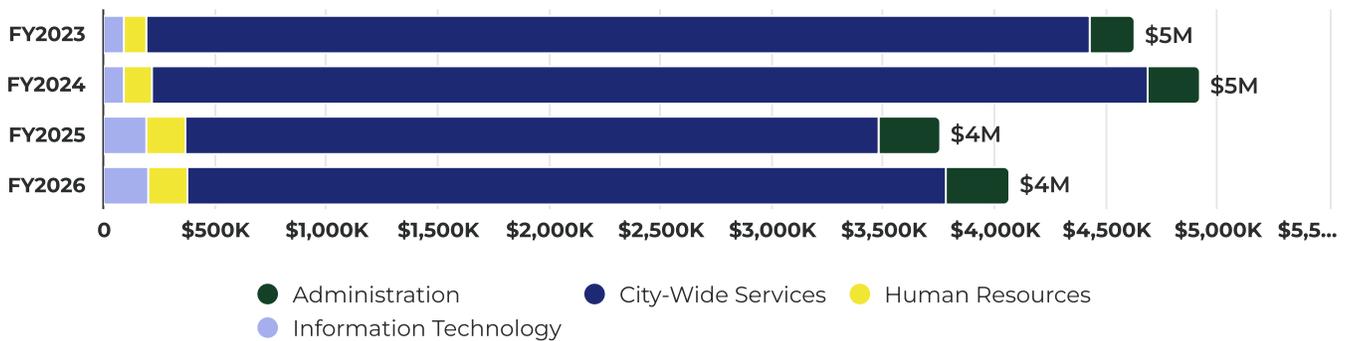


Administrative Analyst	1	1	1	1	1
Human Resources Generalist	1	1	-	-	-
Human Resources Manager	-	-	1	1	1
Information Technologies Analyst	1	1	1	1	1
Information Technologies Manager	1	1	1	1	1
Payroll & Benefits Specialist*	-	-	1	1	1
Part-Time					
Engagement and Inclusion Analyst	-	-	-	1	1
Payroll & Benefits Specialist *	-	1	-	-	-
Receptionist*	1	-	-	-	-
Video Operator	1	1	1	1	1
Total	7	7	7	8	8

*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. In FY 2025, the Payroll & Benefits Specialist was reclassified to a full-time position at 30 hours per week.

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
Administration						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Clothing	-	-	\$1,200	\$1,100	-	\$700
Per Copy Charges	\$237	\$163	\$250	\$200	\$250	\$250
Employee Awards	-	\$50	-	-	-	-
Total Administration	\$197,950	\$213,427	\$277,175	\$279,707	\$283,177	\$297,518
Information Technology						
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	-	-
Total Information Technology	\$94,864	\$106,449	\$192,389	\$189,721	\$198,415	\$206,144
Human Resources						
Wages - Regular	\$66,867	\$62,365	\$103,279	\$81,105	\$111,045	\$117,150
Wages - Part-Time/Seasonal	-	\$19,379	-	-	-	-



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total Human Resources	\$98,466	\$111,403	\$179,038	\$133,306	\$176,147	\$184,378
City-Wide Services						
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	-	-	-	-



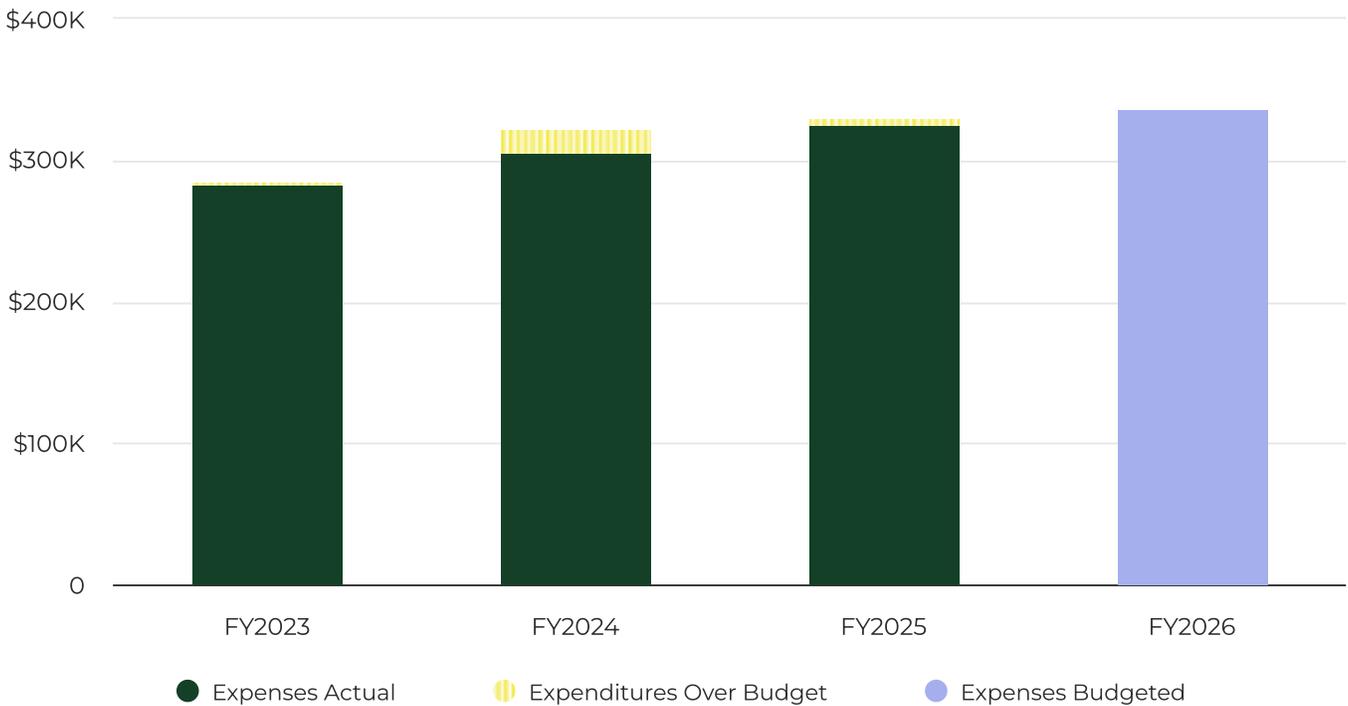
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Lease Expense (GASB 87)	\$11,739	-	-	-	-	-
Total City-Wide Services	\$4,234,528	\$5,125,884	\$3,108,640	\$2,598,065	\$3,406,104	\$2,911,512
Total Expenditures	\$4,625,808	\$5,557,163	\$3,757,242	\$3,200,799	\$4,063,843	\$3,599,552



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.

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

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

Goal # 2	Develop a dedicated Finance intranet page to house commonly used forms, policies, and ERP procedures.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	QIS-I

Goal # 3	Provide training to administrative personnel on how to create reports and analyze data using the enterprise resource planning (ERP) software.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	QIS-I

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

Performance Measures

Performance Measures	Strategic Plan	Type of Measure	FY 2022	FY 2023	FY 2024	Target FY 2025
% of utility accounts on e-bill	IE-III, ES-II, QIS-III	Output	15.4%	18.3%	22.2%	26.0%
% of utility accounts on bank drafting *	QIS-III	Output	20.5%	25.5%	24.9%	23.0%
% of utility account on reoccurring payment	QIS-III	Output	N/A	N/A	5.4%	7.0%
% of actual utility reads						
Electric	QIS-I, QIS-III	Efficiency	99.7%	99.9%	99.9%	99.9%
Water	QIS-I, QIS-III	Efficiency	99.7%	99.8%	99.9%	99.9%
% of delinquent Misc Billing receivables	QIS-I	Outcome	72.7%	61.8%	55.0%	50.0%
% of AP invoices processed within 45 days of invoice date	QIS-I	Efficiency	82.9%	86.0%	86.6%	88.0%
Maintain and/or increase Moody's Bond Rating	SG-II	Outcome	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, we expect bank drafting percentage to decrease in future years with increased reoccurring payments.

Organizational Chart

Finance Department

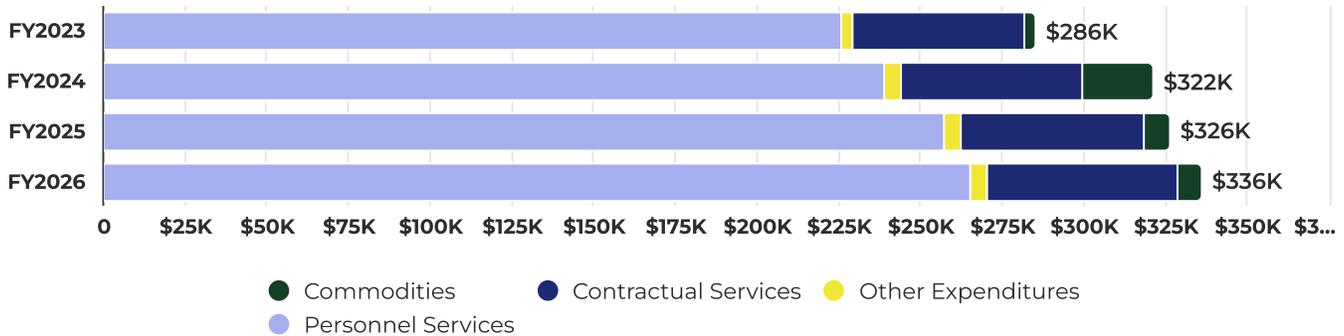


Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Finance Director	1	1	1	1	1
Accounting Supervisor	1	1	1	1	1
Accounts Payable Specialist	1	1	1	1	1
Accounts Receivable Specialist	1	1	1	1	1
Utility Billing Specialist	1	1	1	1	1
Part-Time					
Administrative Analyst	1	1	1	1	1
Total	6	6	6	6	6

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
Personnel Services						
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
Total Personnel Services	\$225,879	\$242,623	\$257,143	\$251,693	\$265,114	\$278,223
Contractual Services						
Accounting & Auditing Service	\$27,360	\$24,960	\$28,545	\$33,000	\$33,045	\$27,390



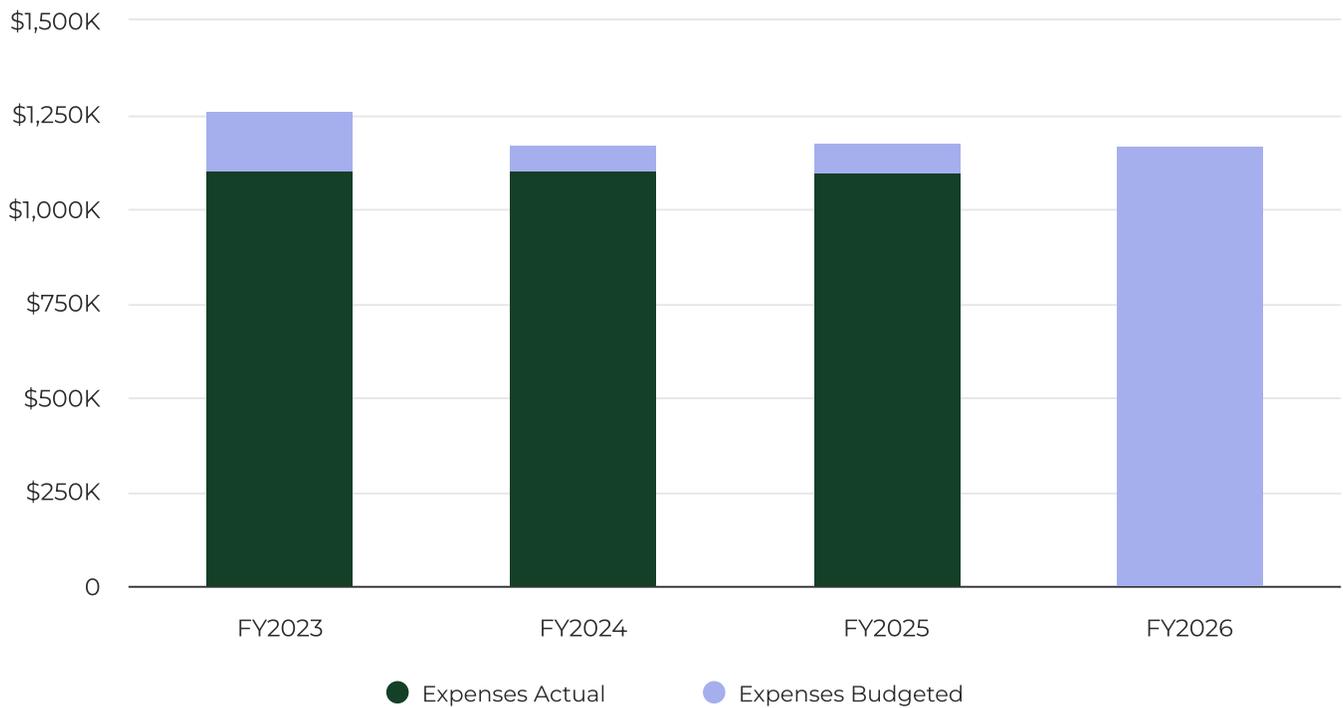
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Banking Service	\$18,649	\$11,501	\$17,000	\$15,000	\$15,000	\$15,000
Collection Service	\$7	\$2	\$50	\$50	\$50	\$50
Other Professional Services	-	\$3,154	-	-	-	-
Postage	\$2,065	\$1,775	\$2,100	\$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
Other Contractual Services	\$220	\$400	\$140	\$140	\$140	\$140
Total Contractual Services	\$52,590	\$48,256	\$56,180	\$59,950	\$58,180	\$52,525
Commodities						
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
Total Commodities	\$3,658	\$20,721	\$7,725	\$7,790	\$7,925	\$8,060
Other Expenditures						
Bad Debt	\$3,356	-\$340	\$5,000	\$10,000	\$5,000	\$5,000
Employee Awards	\$34	-	\$150	\$150	\$150	\$350
Inventory Gain/Loss	-	\$431	-	-	-	-
Total Other Expenditures	\$3,390	\$92	\$5,150	\$10,150	\$5,150	\$5,350
Total Expenditures	\$285,518	\$311,692	\$326,198	\$329,583	\$336,369	\$344,158



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



Mission Statement

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



Goals

Goal # 1	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.
Funding:	General Operating, Staff time
Completion Date:	10/31/2025
Strategic Plan:	PGEV-III

Goal # 2	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.
Funding:	General Operating, Staff time
Completion Date:	1/31/2026
Strategic Plan:	QIS-I

Goal # 3	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.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	QIS-I

Goal # 4	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.
Funding:	General Operating, Staff time
Completion Date:	7/31/2025
Strategic Plan:	QIS-I

Goal # 5	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.
Funding:	General Operating, Staff time
Completion Date:	7/31/2025



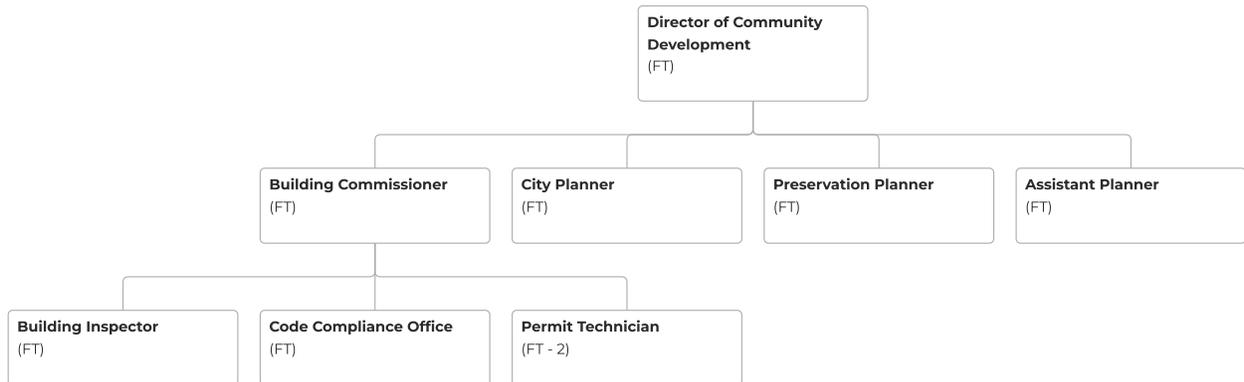
Strategic Plan:	IE-I
Goal # 6	Engage the community in historic preservation by offering tours of historic buildings to showcase their historical significance and renovation progress. Organize hands-on preservation workshops for Geneva residents. Celebrate Preservation Month in May with a Proclamation, community activities, and recognition of local preservation efforts.
Funding:	General Operating, Staff time
Completion Date:	7/31/2025
Strategic Plan:	IE-I, IE-II
Goal # 7	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.
Funding:	General Operating, Staff time; General Capital Projects, \$400,000 (consultant assistance)
Completion Date:	4/30/2026
Strategic Plan:	PGEV-III, SAWC-I, SAWC-III

Performance Measures

Performance Measures	Strategic Plan	Type of Measure	FY 2022	FY 2023	FY 2024	Target FY 2025
<i>Building Division</i>						
Number of Residential Permits	QIS-I	Output	1,144	1,566	1,302	976
Number of Commercial Permits	QIS-I	Output	137	160	139	123
Number of Other Permits	QIS-I	Output	756	667	606	581
Number of Inspections Completed	QIS-I	Output	4,407	3,986	3,250	2,836
Number of Code Enforcement Contacts	QIS-I	Output	1,060	776	717	750
Number of Code Enforcement Cases sent to Adjudication	QIS-I	Outcome	3	9	1	3
<i>Planning Division</i>						
Number of Planning & Zoning Commission Cases Reviewed	QIS-I, PGEV-III	Output	26	11	19	18
Number of Administrative Reviews of Historic Preservation Commission Cases	QIS-I	Output	94	115	103	106
Number of Commission Reviews of Historic Preservation Commission Cases	QIS-I	Output	26	25	29	28

Organizational Chart

Community Development Department



Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Director of Community Development	1	1	1	1	1
Assistant Planner	1	1	1	1	1
Building Commissioner	1	1	1	1	1
Building Inspector	1	1	1	1	1
City Planner	1	1	1	1	1
Code Compliance Officer	1	1	1	1	1
Permit Technician	2	2	2	2	2
Preservation Planner	1	1	1	1	1
Total	9	9	9	9	9

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
Building						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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	-	-	-	-
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
Total Building	\$705,636	\$669,929	\$762,787	\$697,843	\$759,032	\$792,714
Planning						
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



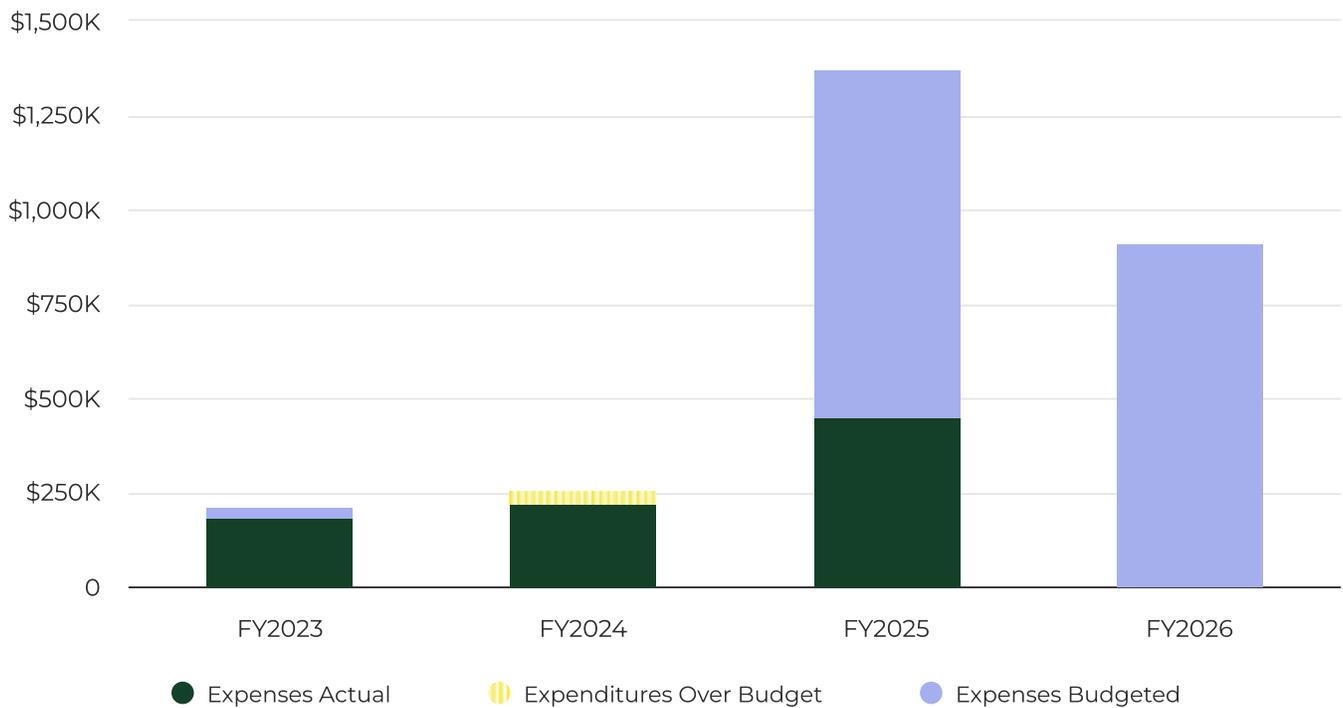
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Office Furniture	-	-	\$400	\$455	\$400	\$400
Operating Supplies	-	-	-	\$450	-	-
Clothing	-	\$54	-	\$100	\$240	\$240
Per Copy Charges	\$185	\$330	\$850	\$850	\$850	\$850
Books	-	\$10	\$200	\$200	\$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
Total Planning	\$400,625	\$394,859	\$414,978	\$403,587	\$408,986	\$427,358
Total Expenditures	\$1,106,261	\$1,064,788	\$1,177,765	\$1,101,430	\$1,168,018	\$1,220,072



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

Goal # 1	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.
Funding:	General Operating, Staff time; General Capital Projects, \$37,500; Commuter Parking, \$37,500
Completion Date:	4/30/2026
Strategic Plan:	PGEV-I, QIS-III

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

Goal # 3	Pursue and foster regional partnerships to grow the market area.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	PGEV-I

Goal # 4	Launch grant program to provide funding for programs desirable for the promotion of tourism and economic development.
Funding:	General Operating, Staff time; General Operating, \$82,000; Hotel Operator's Occupation Tax, Staff time; Hotel Operator's Occupation Tax, \$76,000
Completion Date:	6/30/2025
Strategic Plan:	PGEV-II

Performance Measures

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

Organizational Chart

Economic Development

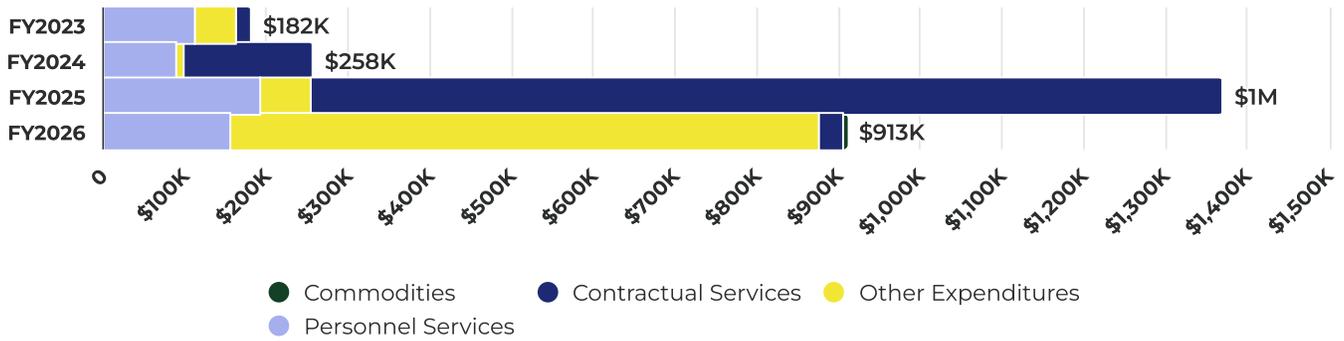


Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Director of Economic Development	1	1	1	1	1
Business Development Analyst	2	2	2	2	2
Total	3	3	3	3	3

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						
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
Total Personnel Services	\$111,860	\$76,388	\$191,315	\$79,926	\$156,051	\$161,760
Contractual Services						
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
Total Contractual Services	\$18,311	\$24,165	\$1,116,105	\$77,265	\$30,965	\$33,615
Commodities						
Office Supplies	-	\$165	\$500	\$400	\$500	\$500
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
Total Commodities	\$1,076	\$511	\$1,200	\$6,250	\$7,200	\$7,200
Other Expenditures						
Community Relations	-	\$4,267	\$10,440	\$10,240	\$10,240	\$10,240



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Employee Awards	-	\$50	\$100	\$100	-	-
Grant Expense	\$51,000	-	\$52,000	\$278,100	\$708,640	\$568,300
Total Other Expenditures	\$51,000	\$4,317	\$62,540	\$288,440	\$718,880	\$578,540
Total Expenditures	\$182,247	\$105,382	\$1,371,160	\$451,881	\$913,096	\$781,115



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



Mission Statement

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

Goals

Goal # 1	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.
Funding:	General Operating, Staff time
Completion Date:	4/1/2026
Strategic Plan:	IE-I, IE-II, SAWC-II, QIS-I

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

Goal # 3	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.
Funding:	General Operating, Staff time; General Capital Projects, \$37,500; Commuter Parking, \$37,500
Completion Date:	4/30/2026
Strategic Plan:	SG-III, PGEV-I, QIS-I

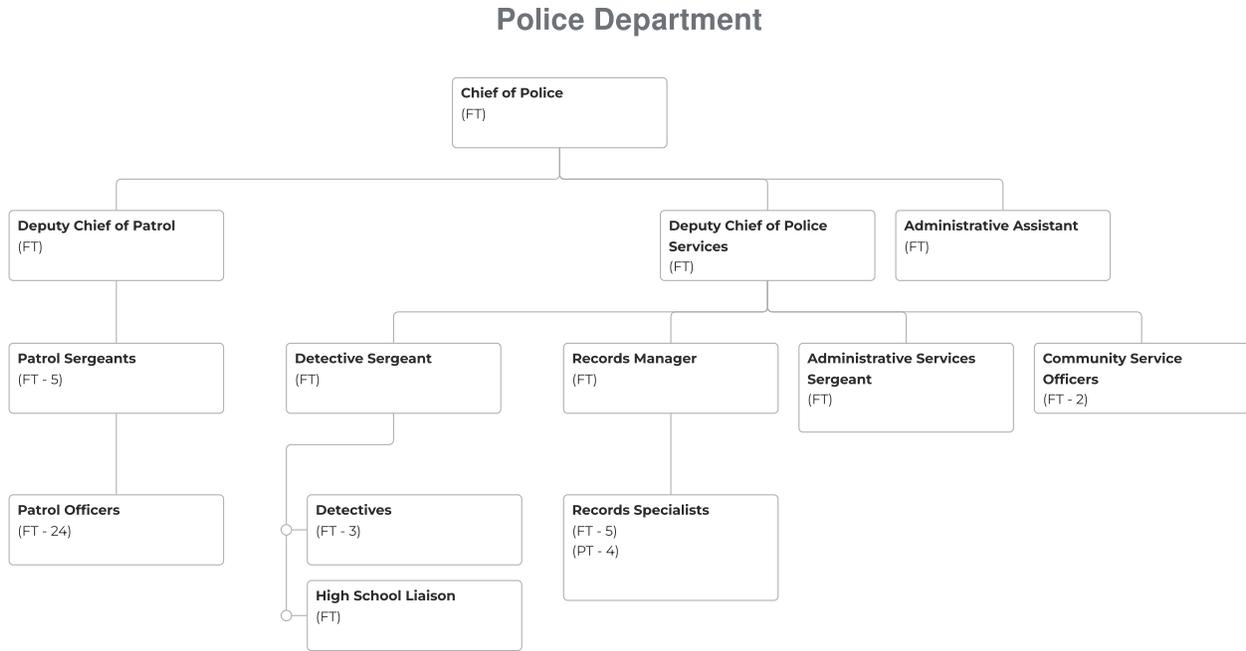
Goal # 4	Expand community outreach programs (e.g., National Night Out, Ice cream in the Park, Coffee with a Cop).
Funding:	General Operating, Staff time
Completion Date:	1/30/2026
Strategic Plan:	IE-I, IE-II, SAWC-II, QIS-I

Goal # 5	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%.
Funding:	General Operating, Staff time
Completion Date:	4/1/2026
Strategic Plan:	IE-I, IE-II, SAWC-II, QIS-I

Performance Measures

Performance Measures	Strategic Plan	Type of Measure	CY 2021	CY 2022	CY 2023	CY 2024
Number of Calls for Service	SAWC-II, QIS-I	Output	12,462	11,226	11,339	12,351
Number of Traffic Stops	SAWC-II, QIS-I	Output	4,710	5,694	5,757	7,543
Number of Parking Tickets Issued	SAWC-II, QIS-I	Output	2,538	4,041	4,696	4,644
Number of Accident Reports	SAWC-II, QIS-I	Output	736	774	775	748
Number of DUI Tickets Issued	SAWC-II, QIS-I	Output	37	50	51	36
Number of Domestic Battery Cases	SAWC-II, QIS-I	Output	31	39	32	26
Service Satisfaction Survey Results (Average out of 4.0 scale)	IE-II, SAWC-II, QIS-I	Outcome	4	4	4	4

Organizational Chart



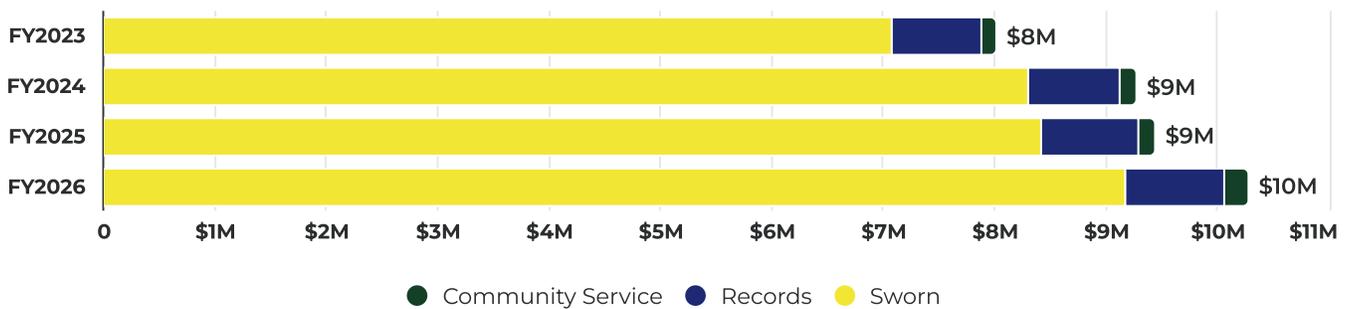
Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Chief of Police	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Community Service Officer	2	2	2	2	2
Deputy Police Chief	2	2	2	2	2
Police Officer	27	27	28	28	28
Police Sergeant	7	7	7	7	7
Records Manager	1	1	1	1	1
Records Specialist	5	5	5	5	5
Part-Time					
Records Specialist	4	4	4	4	4
Crossing Guard*	5	5	4	-	-
Total	55	55	55	51	51

*Beginning in FY 2026, the City will contract out Crossing Guard responsibilities.

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
Sworn						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total Sworn	\$7,070,863	\$7,743,842	\$8,414,647	\$8,547,601	\$9,179,262	\$9,523,281
Records						
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

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total Records	\$808,004	\$846,095	\$876,539	\$879,704	\$880,575	\$908,909
Community Service						
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

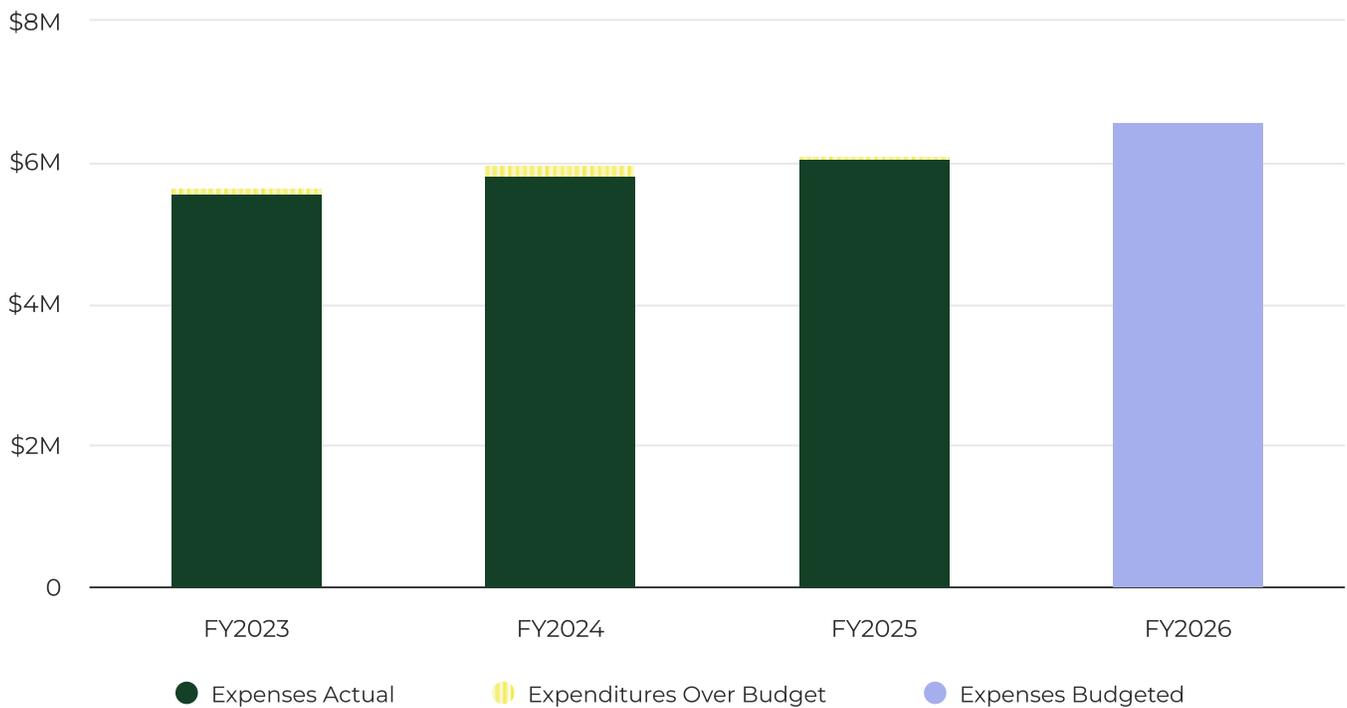
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Community Service	\$136,906	\$121,222	\$155,538	\$156,578	\$212,209	\$268,458
Total Expenditures	\$8,015,772	\$8,711,159	\$9,446,724	\$9,583,883	\$10,272,046	\$10,700,648



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 comprehensive emergency services.

Goals

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

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

Goal # 3	Update and revise the Life Safety/Company Inspection Program utilizing the proposed part-time inspector position, 7(g) and on-duty personnel.
Funding:	General operating, Staff time
Completion Date:	4/30/2026
CFAI Accreditation:	Category 11
Strategic Plan:	QIS-I

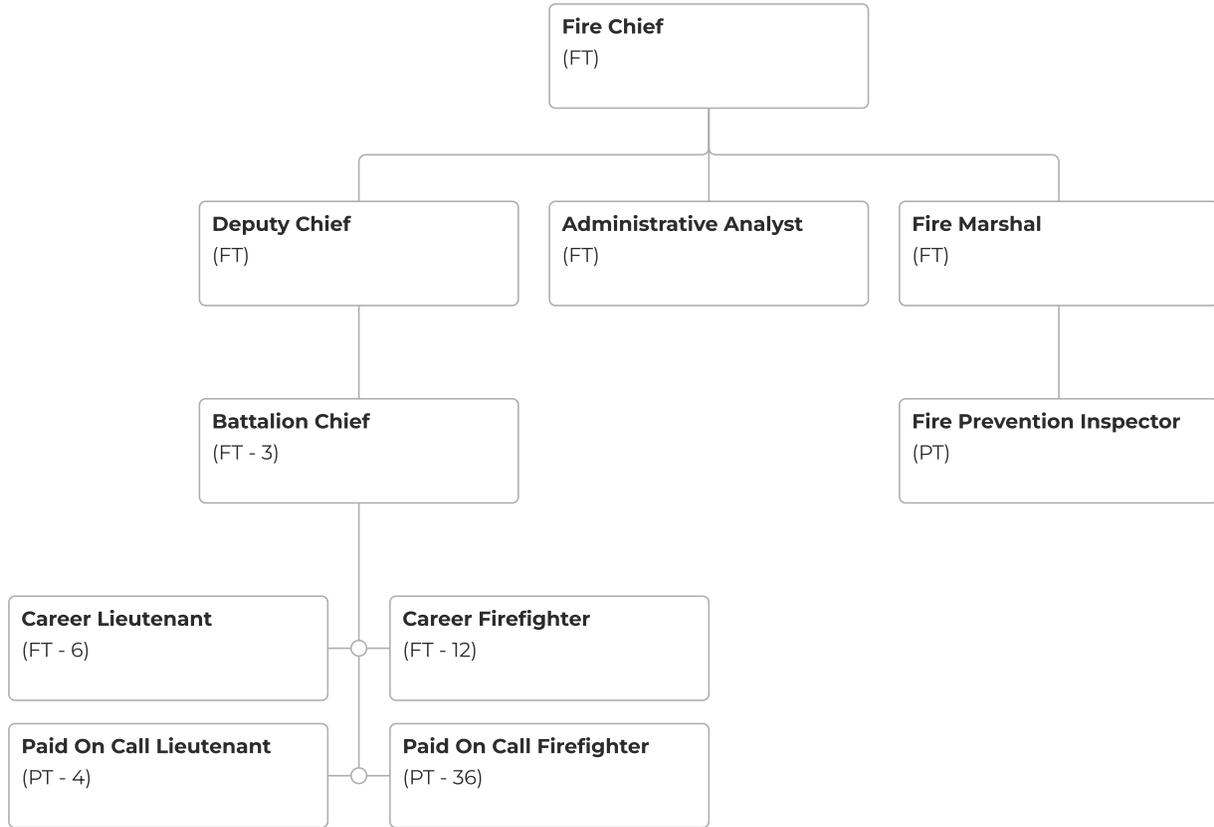
Goal # 4	Research, evaluate, and justify potential revisions to the part-time firefighting program.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
CFAI Accreditation:	Category 7
Strategic Plan:	QIS-II

Performance Measures

Performance Measures	Strategic Plan	Type of Measure	CY 2022	CY 2023	CY 2024	CY 2025 Target
Total Response Time – 1st Due	SAWC-II, QIS-I	Efficiency	7:23	7:18	6:55	6:30
Call Volume:						
Fire % of total	SAWC-II, QIS-I	Output	3	2	2	3
EMS % of total	SAWC-II, QIS-I	Output	67	69	68	70
Other % of total	SAWC-II, QIS-I	Output	30	29	30	28
Structure Fires (Geneva ERF)	SAWC-II, QIS-I	Output	4	4	3	0
Patient Transports	SAWC-II, QIS-I	Output	1,200	1,303	1,626	1,700
Training Hours	SAWC-II, QIS-I, QIS-II	Output	12,719	10,992	17,560	18,000

Organizational Chart

Fire Department



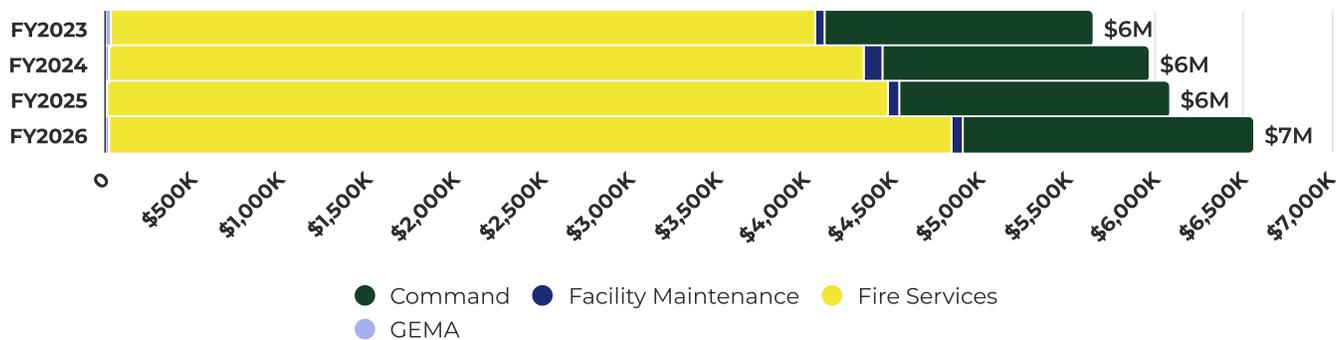
Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Fire Chief	1	1	1	1	1
Administrative Analyst	1	1	1	1	1
Deputy Fire Chief	1	1	1	1	1
Fire Battalion Chief	3	3	3	3	3
Fire Lieutenant	6	6	6	6	6
Fire Marshal	1	1	1	1	1
Firefighter	12	12	12	12	12
Part-Time					
Fire Prevention Inspector	-	-	-	1	1
Paid-On-Call Firefighter*	50	45	40	40	40
Total	75	70	65	66	66

*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
Command						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total Command	\$1,538,683	\$1,609,334	\$1,549,823	\$1,574,220	\$1,671,308	\$1,729,449
Fire Services						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Total Fire Services	\$4,014,199	\$4,180,836	\$4,458,716	\$4,443,150	\$4,815,805	\$4,976,177
Facility Maintenance						
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
Total Facility Maintenance	\$59,588	\$117,897	\$59,470	\$59,720	\$60,020	\$69,120
GEMA						
Maintenance Service	\$25,080	\$4,103	\$4,660	\$6,480	\$9,930	\$9,160
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
Total GEMA	\$35,815	\$16,810	\$11,885	\$14,100	\$18,670	\$17,400
Total Expenditures	\$5,648,285	\$5,924,877	\$6,079,894	\$6,091,190	\$6,565,803	\$6,792,146



Public Works

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

Historical Expenditures Across Department



Mission Statement

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

Goal # 1	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.
Funding:	Water/Wastewater Operating, Staff time
Completion Date:	12/30/2025
Strategic Plan:	IE-I, IE-II, QIS-III

Goal # 2	In coordination with the Communications Coordinator, prepare, record and publish quarterly video Public Service Announcements on topics relating Public Works.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	IE-I, IE-II, IE-III, QIS-I

Goal # 3	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.
Funding:	Infrastructure Capital Projects, Staff time; Infrastructure Capital Projects, \$50,000
Completion Date:	12/1/2025
Strategic Plan:	QIS-III, SAWC-I

Goal # 4	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.
Funding:	General Operating, Staff time
Completion Date:	7/31/2025
Strategic Plan:	QIS-I



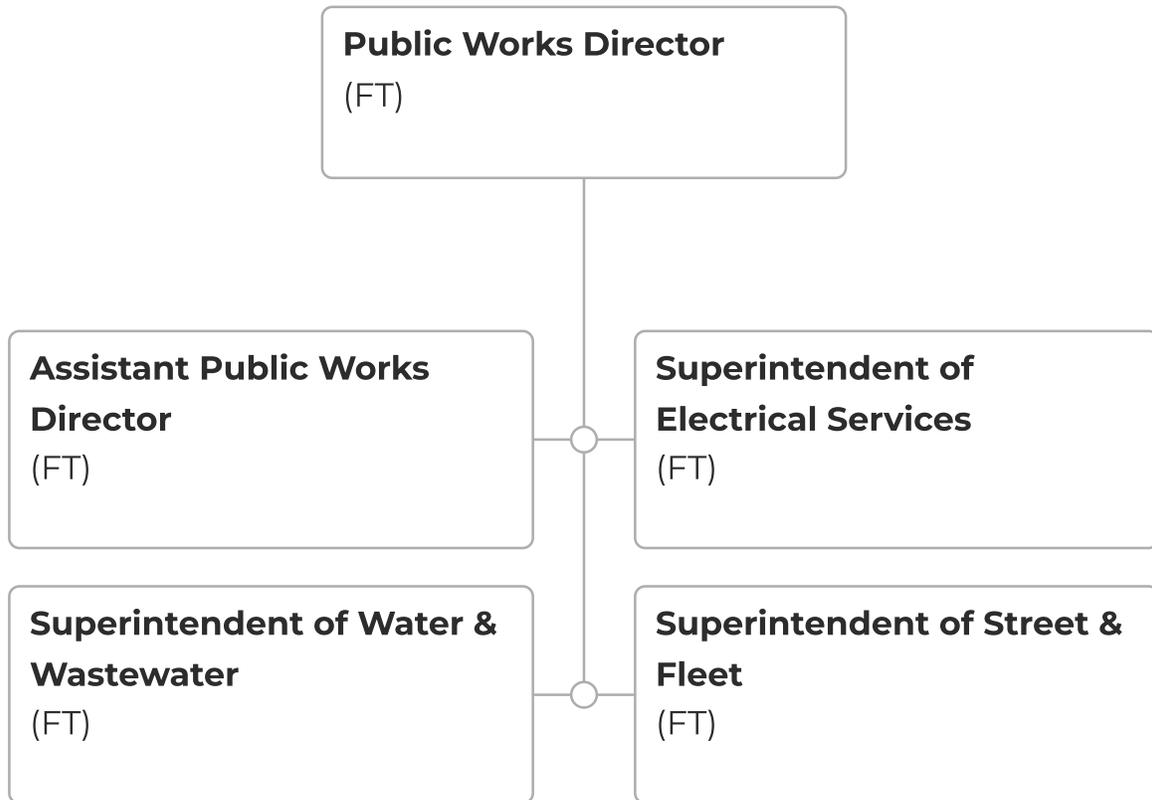
Goal # 5	Research and implement new standards for traffic control devices as established within the Manual on Uniform Traffic Control Devices for streets and highways, 11th edition.
Funding:	General Operating, Staff time
Completion Date:	12/1/2025
Strategic Plan:	QIS-III

Goal # 6	Research and develop a common archive tracking and standard for the department to utilize for paper, digital and video files.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	SG-III

Goal # 7	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.
Funding:	General Operating, Staff time
Completion Date:	4/30/2026
Strategic Plan:	SG-III

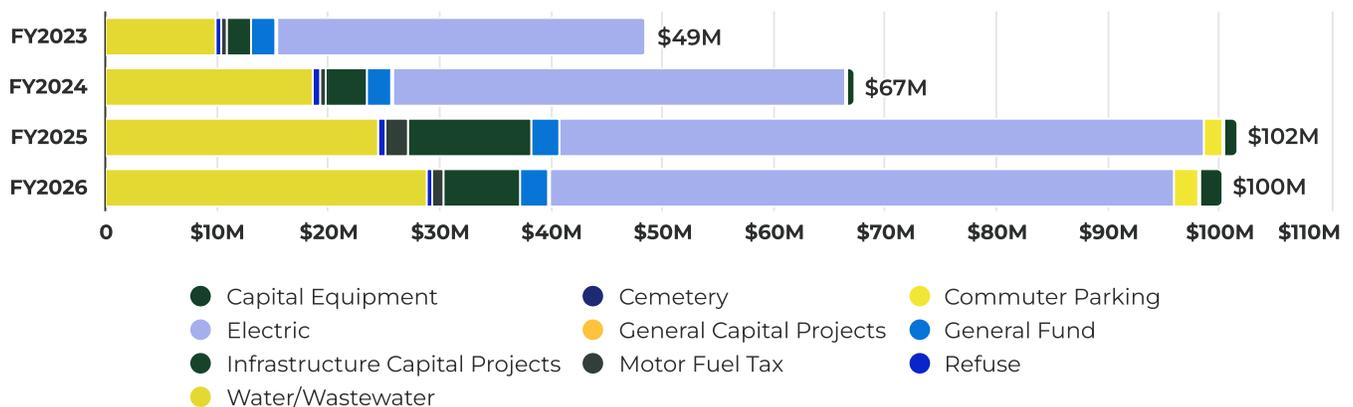
Organizational Chart

Public Works



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	\$135,000
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
Total Expenditures	\$48,697,240	\$53,383,994	\$101,614,361	\$87,312,864	\$100,213,930

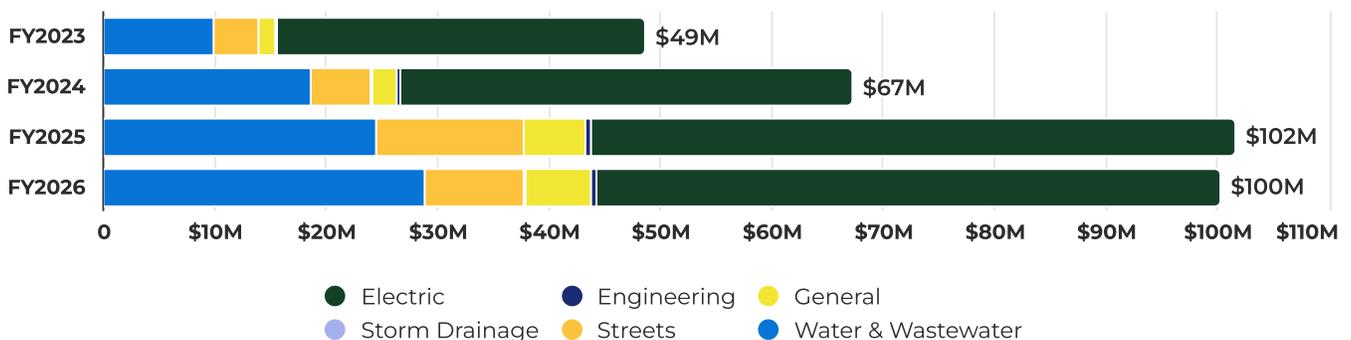
Category *(continued from above)*

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
Total Expenditures	\$109,120,625

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
General	\$1,389,834	\$1,951,544	\$5,570,106	\$4,040,314	\$5,930,228

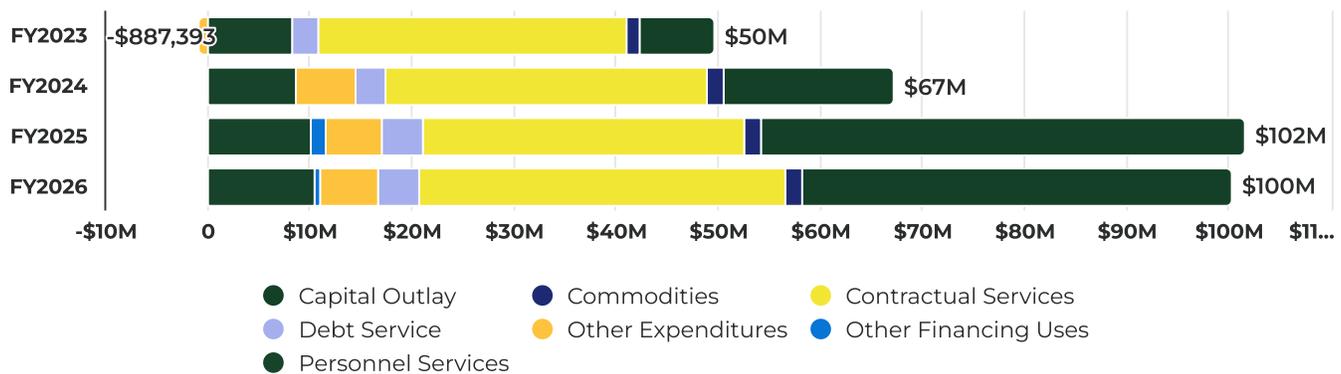


Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted
Streets	\$4,093,005	\$5,118,453	\$13,197,284	\$11,174,777	\$9,012,375
Engineering	\$258,152	\$295,717	\$376,493	\$335,300	\$433,509
Storm Drainage	\$59,198	\$58,996	\$67,763	\$76,504	\$78,133
Electric	\$33,061,162	\$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
Total Expenditures	\$48,697,240	\$53,383,994	\$101,614,361	\$87,312,864	\$100,213,930

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
Total Expenditures	\$109,120,625

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	\$41,920,575
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
Total Expenditures	\$48,697,240	\$53,383,994	\$101,614,361	\$87,312,864	\$100,213,930

Category <i>(continued from above)</i>	FY 2027 Forecasted
Personnel Services	\$10,929,179
Contractual Services	\$35,685,421



Category <i>(continued from above)</i>	FY 2027 Forecasted
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
Total Expenditures	\$109,120,625

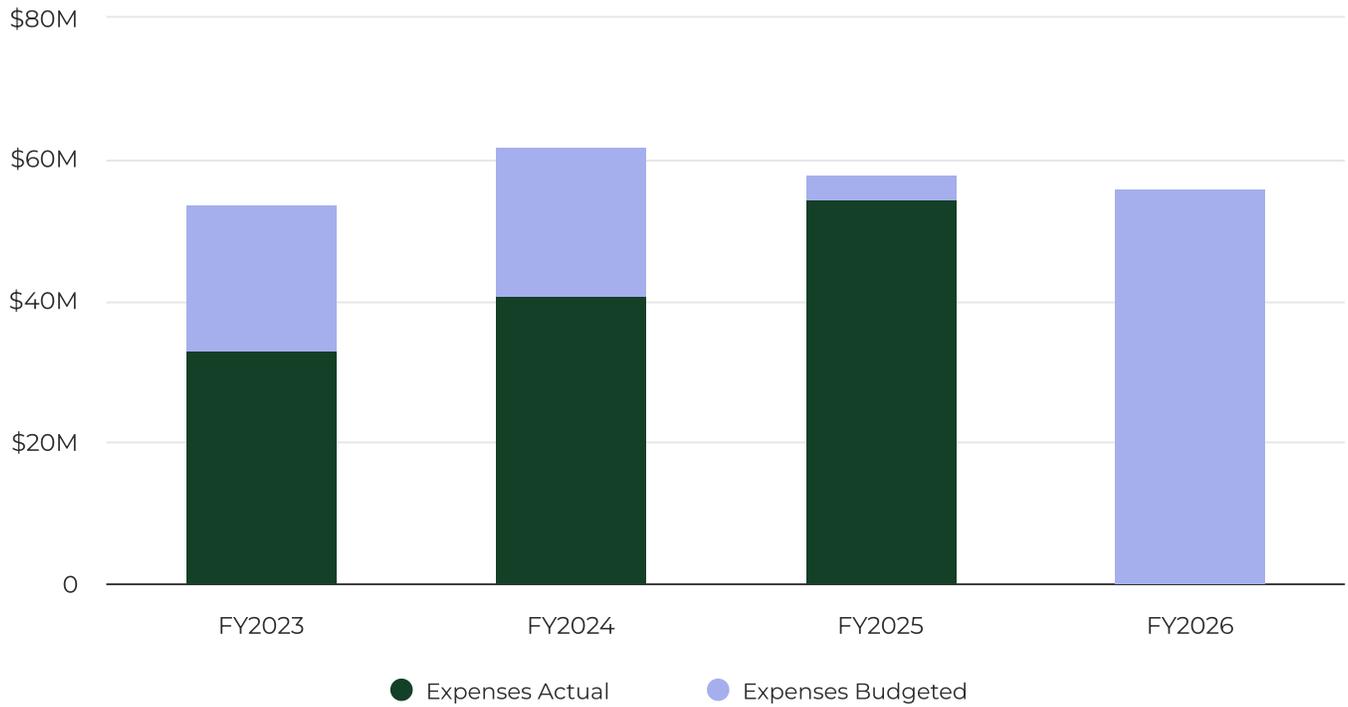


Electric Division

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.

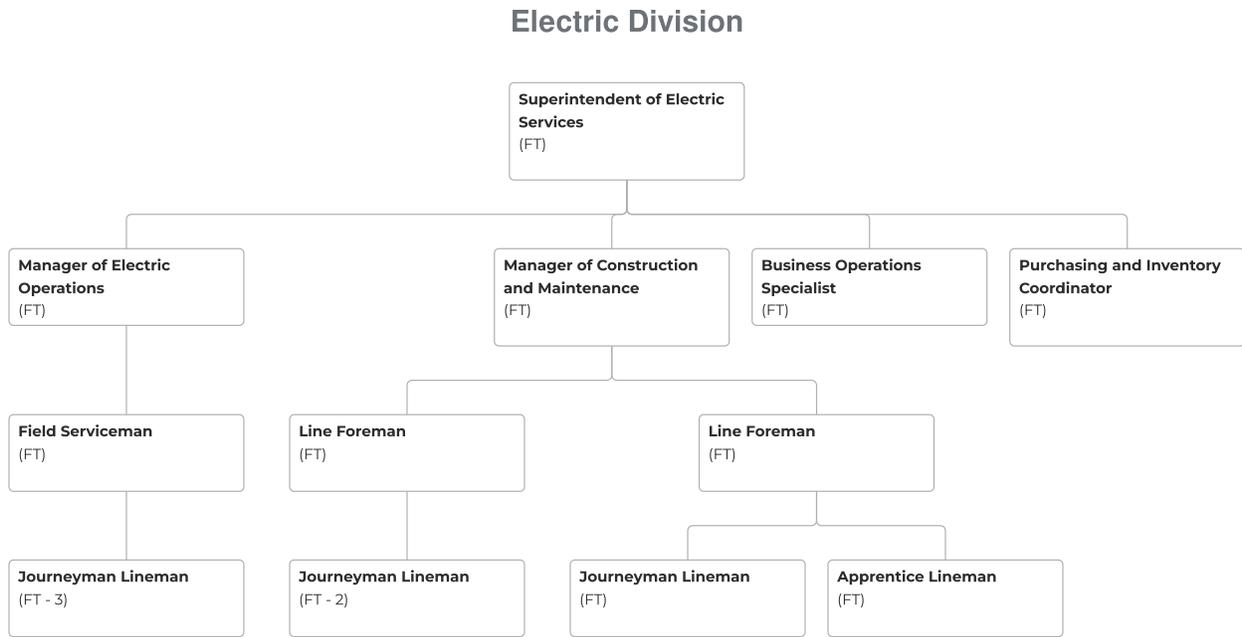


Performance Measures

Performance Measures	Strategic Plan	Type of Measure	CY 2022	CY 2023	CY 2024	CY 2025 Target
Average Number of Service Interruptions *	QIS-I, QIS-III	Outcome	0.67	0.158	0.643	<0.8
Average Length of Outage (Minutes)	QIS-I, QIS-III	Outcome	33.1	22.32	83.17	<40
Average Number of Days to Repair Street Lights	QIS-I, QIS-III	Efficiency	6	6.5	6	<10

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

Organizational Chart

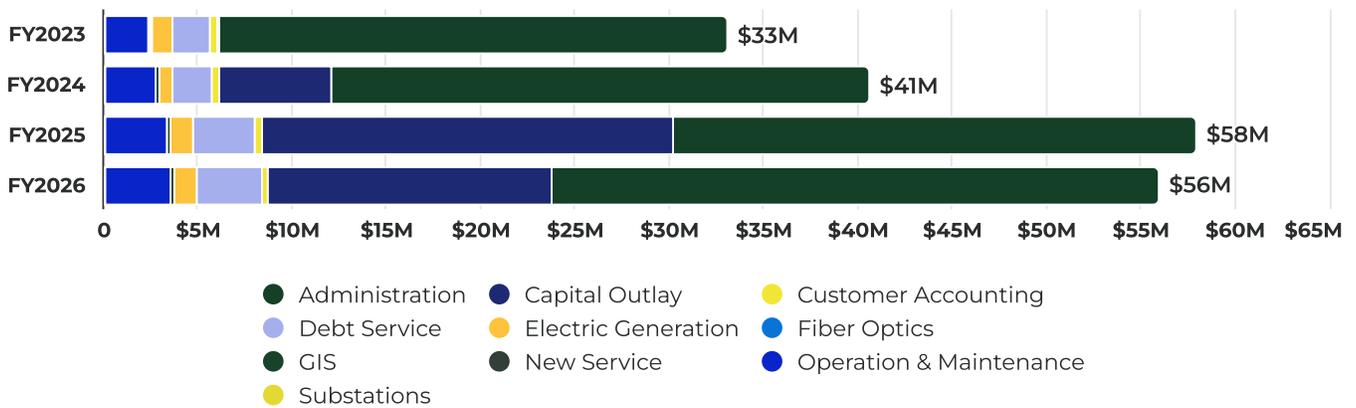


Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Superintendent of Electrical Services	1	1	1	1	1
Business Operations Specialist	1	1	1	1	1
Electric Apprentice	2	2	1	1	-
Field Serviceman	1	1	1	1	1
Foreman	2	2	2	2	2
Lineman	4	4	6	6	7
Manager of Distribution, Construction & Maintenance	1	1	1	1	1
Manager of Electrical Operations	1	1	1	1	1
Purchasing & Inventory Coordinator	1	1	1	1	1
Total	14	14	15	15	15

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
Administration						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total Administration	\$26,915,224	\$28,300,318	\$27,742,750	\$27,781,534	\$32,186,004	\$32,171,412



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Operation & Maintenance						
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 Services	\$5,401	\$6,969	\$7,395	\$6,770	\$7,570	\$7,570
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

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Employee Awards	\$260	\$300	\$625	\$625	\$550	\$450
Total Operation & Maintenance	\$2,292,659	\$2,287,757	\$3,286,177	\$2,913,565	\$3,485,454	\$3,484,603
Substations						
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
Total Substations	\$99,469	\$31,636	\$129,020	\$112,565	\$130,200	\$130,200
Customer Accounting						
Wages - Regular	\$70,704	\$56,533	\$71,736	\$71,005	\$76,670	\$80,890
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

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Total Customer Accounting	\$375,621	\$286,562	\$399,385	\$348,821	\$318,015	\$328,509
Electric Generation						
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
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
Total Electric Generation	\$1,170,390	\$1,083,356	\$1,154,195	\$1,074,954	\$1,205,025	\$1,200,600
New Service						
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	-	-	-	-
Total New Service	\$40,682	\$32,905	-	-	-	-
Fiber Optics						



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Total Fiber Optics	\$16,358	\$13,229	\$22,380	\$7,510	\$22,840	\$22,380
GIS						
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	-	-	-	-
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
Total GIS	\$94,431	\$81,648	\$124,823	\$98,501	\$111,337	\$115,851
Debt Service						
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	-	-	-	-



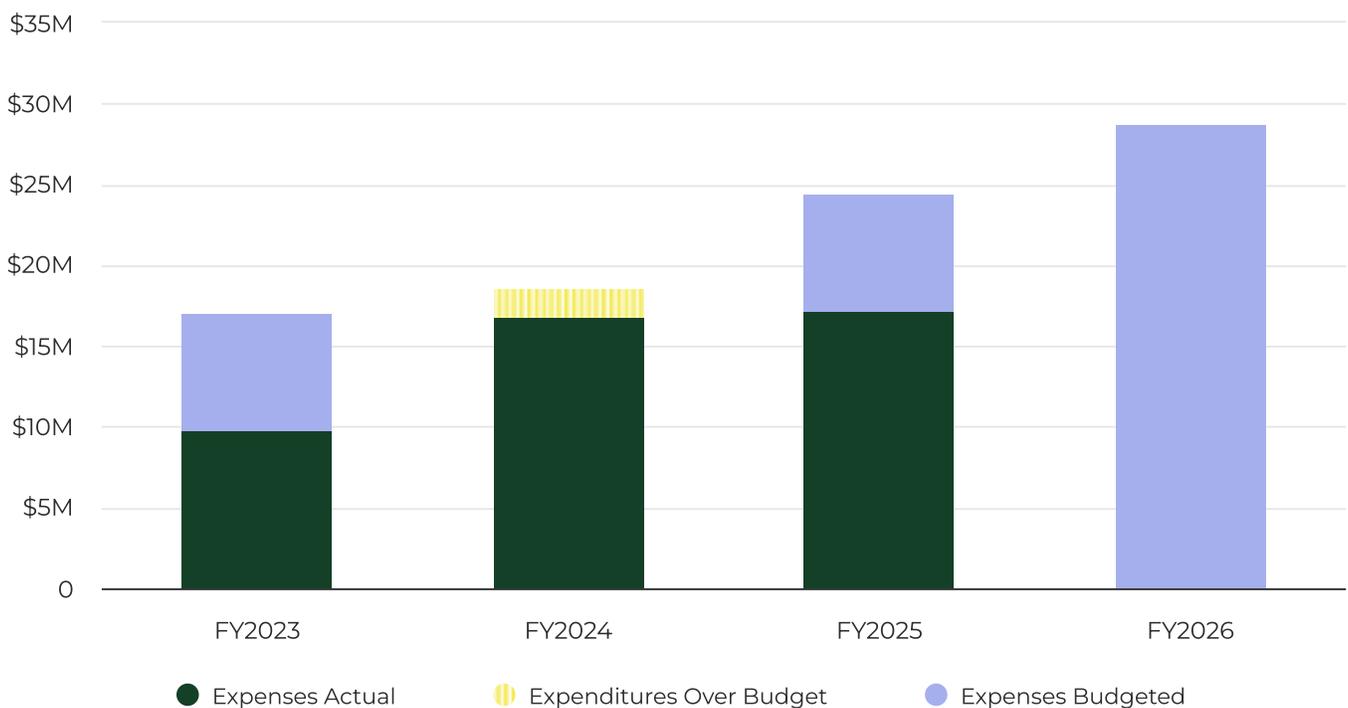
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Capitalized Assets	-\$11,903	-	-	-	-	-
Depreciation	\$1,948,076	\$1,993,506	\$2,000,000	\$2,000,000	\$2,100,000	\$2,250,000
Total Debt Service	\$1,948,975	\$2,600,080	\$3,280,475	\$3,233,840	\$3,418,300	\$4,568,300
Capital Outlay						
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	-	-	-	-
Amortization - Leases	\$9,824	\$9,824	-	-	-	-
Total Capital Outlay	\$107,354	\$281,625	\$21,782,305	\$18,848,800	\$15,120,625	\$2,733,550
Total Expenditures	\$33,061,162	\$34,999,116	\$57,921,510	\$54,420,090	\$55,997,800	\$44,755,405



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	Strategic Plan	Type of Measure	FY 2022	FY 2023	FY 2024	Target FY 2025
Number of Water Main Breaks Repaired	QIS-I, QIS-III	Output	23	24	33	50
Length of Water Mains Replaced (Ft)	QIS-I, QIS-III	Output	2,457	0	1,280	*0
Number Lead Water Services Replaced	QIS-I, QIS-III	Output	30	23	42	50
Total Gallons Wastewater Treated in Billions of Gallons	QIS-I, QIS-III	Outcome	1	1	1	1
Average Daily Wastewater Treated in Million Gallons Per Day	QIS-I, QIS-III	Outcome	3	3	3	3
Length of Sanitary Sewers Lined/Replaced (Ft)	QIS-I, QIS-III	Output	4,250	3,645	0	100
Snow Plowing (Hrs)	QIS-I, QIS-III	Output	368	451	508	450

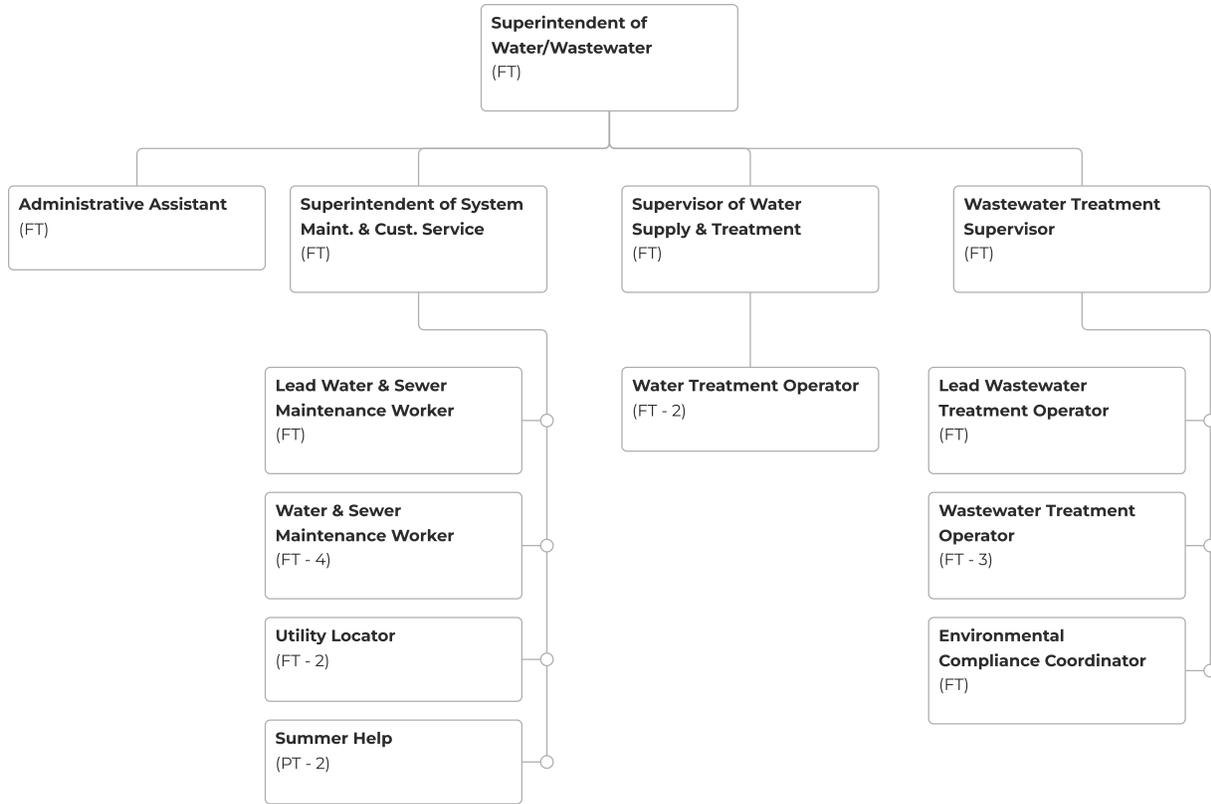
* Division Street was scheduled for replacement in FY25, but there is a delay in obtaining IEPA loan.

(continued from above) ↑



Organizational Chart

Water/Wastewater Division

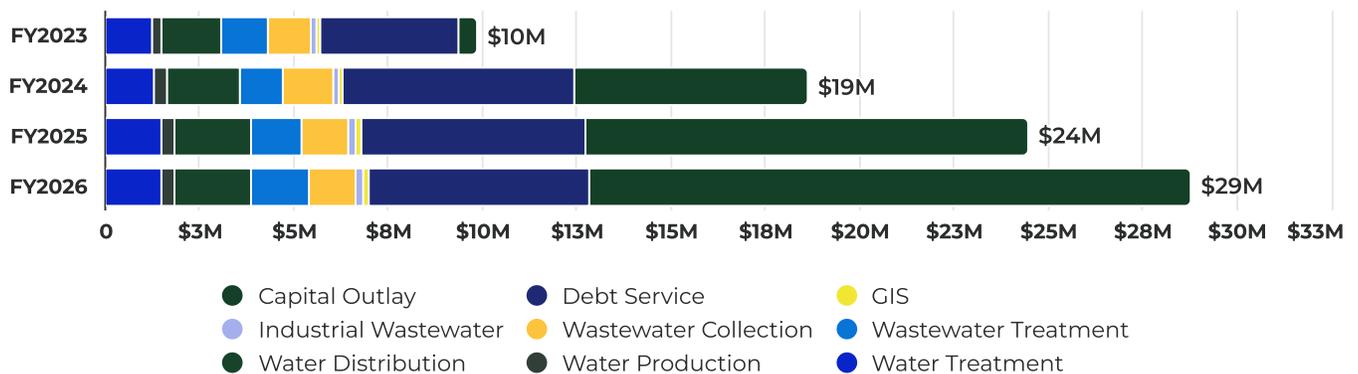


Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Superintendent of Water/Wastewater	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Supervisor of System Maintenance & Customer Service	1	1	1	1	1
Supervisor of Water Supply & Treatment	1	1	1	1	1
Wastewater Treatment Plant Supervisor	1	1	1	1	1
Lead Water & Sewer Maintenance Worker	1	1	1	1	1
Water & Sewer Maintenance Worker	4	4	4	4	4
Water Treatment Operator	2	2	3	3	3
Lead Wastewater Treatment Plant Operator	1	1	1	1	1
Wastewater Treatment Operator	3	3	3	3	3
Environmental Compliance Coordinator	-	-	-	1	1
Utility Locator	2	2	2	2	2
Part-Time					
Summer Help	2	2	2	2	2
Total	20	20	21	22	22

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						
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
Operating Supplies	\$92	\$64	\$300	\$300	\$300	\$300
Bad Debt	\$186	\$132	\$45	\$45	-	-
Total Water Production	\$225,744	\$246,160	\$331,305	\$252,360	\$318,251	\$318,508
Water Distribution						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total Water Distribution	\$1,586,898	\$1,757,454	\$2,046,440	\$1,950,210	\$2,061,831	\$2,128,858
Water Treatment						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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	-	-	-	-	-
Total Water Treatment	\$1,256,962	\$1,256,204	\$1,492,620	\$1,390,798	\$1,500,164	\$1,541,930
GIS						
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	-	-	-	\$50	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Services						
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
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
Total GIS	\$117,858	\$97,663	\$145,253	\$115,412	\$133,849	\$139,644
Wastewater Treatment						
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	\$263	\$111	\$630	\$630	\$630	\$630
Publishing	-	\$63	-	-	-	-
Dues & Subscriptions	\$130	\$95	\$175	\$175	\$175	\$175
Travel & Meals	-	\$537	\$600	\$600	\$600	\$600
Training & Professional Development	\$1,890	\$958	\$2,300	\$2,300	\$2,300	\$2,300
Utilities	\$198,150	\$201,352	\$222,450	\$205,000	\$230,000	\$230,000
Landfill Charges	\$83,245	\$39	\$87,000	\$90,000	\$87,000	\$87,000
Sewer Charges	\$59,830	\$63,780	\$62,000	\$62,000	\$65,000	\$70,000
Rentals	\$1,426	\$1,524	\$2,600	\$2,600	\$2,900	\$2,900



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Other Contractual Services	-	-	\$1,000	\$1,000	\$1,000	\$1,000
Maintenance Supplies	\$28,514	\$52,324	\$33,300	\$53,000	\$31,800	\$31,800
Office Supplies	\$1,481	\$1,053	\$1,500	\$1,000	\$1,000	\$1,000
Office Equipment	\$27	\$10	\$300	\$300	\$300	\$300
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	-
Total Wastewater Treatment	\$1,218,356	\$1,112,906	\$1,337,904	\$1,306,538	\$1,496,103	\$1,550,335
Wastewater Collection						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total Wastewater Collection	\$1,160,525	\$1,149,625	\$1,249,027	\$1,199,900	\$1,244,942	\$1,289,976
Industrial Wastewater						
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



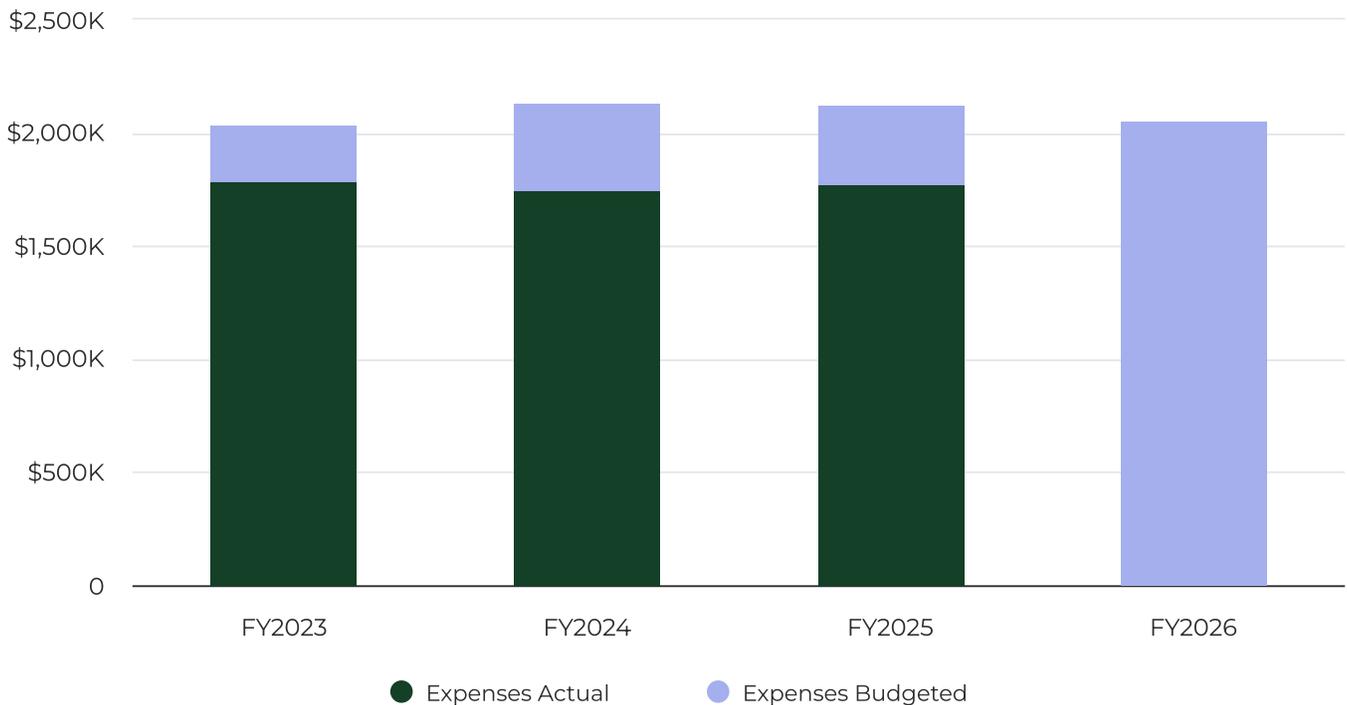
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Training & Professional Development	-	\$240	-	-	-	-
Maintenance Supplies	-	\$292	\$375	\$450	\$375	\$375
Office Supplies	\$421	\$108	\$240	\$240	\$240	\$240
Operating Supplies	\$3,400	\$549	\$7,200	\$7,200	\$7,200	\$7,200
Motor Fuel & Lubricants	\$776	\$969	\$1,285	\$1,250	\$1,250	\$1,250
Total Industrial Wastewater	\$132,628	\$122,768	\$196,176	\$190,091	\$212,605	\$219,059
Debt Service						
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	-	-	-	-
Total Debt Service	\$3,672,087	\$3,613,241	\$5,952,045	\$5,891,975	\$5,846,670	\$5,806,065
Capital Outlay						
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	-	-	-	-
Total Capital Outlay	\$464,832	\$1,604,147	\$11,730,435	\$4,968,595	\$15,947,470	\$40,670,510
Total Expenditures	\$9,835,889	\$10,960,168	\$24,481,205	\$17,265,879	\$28,761,885	\$53,664,885



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

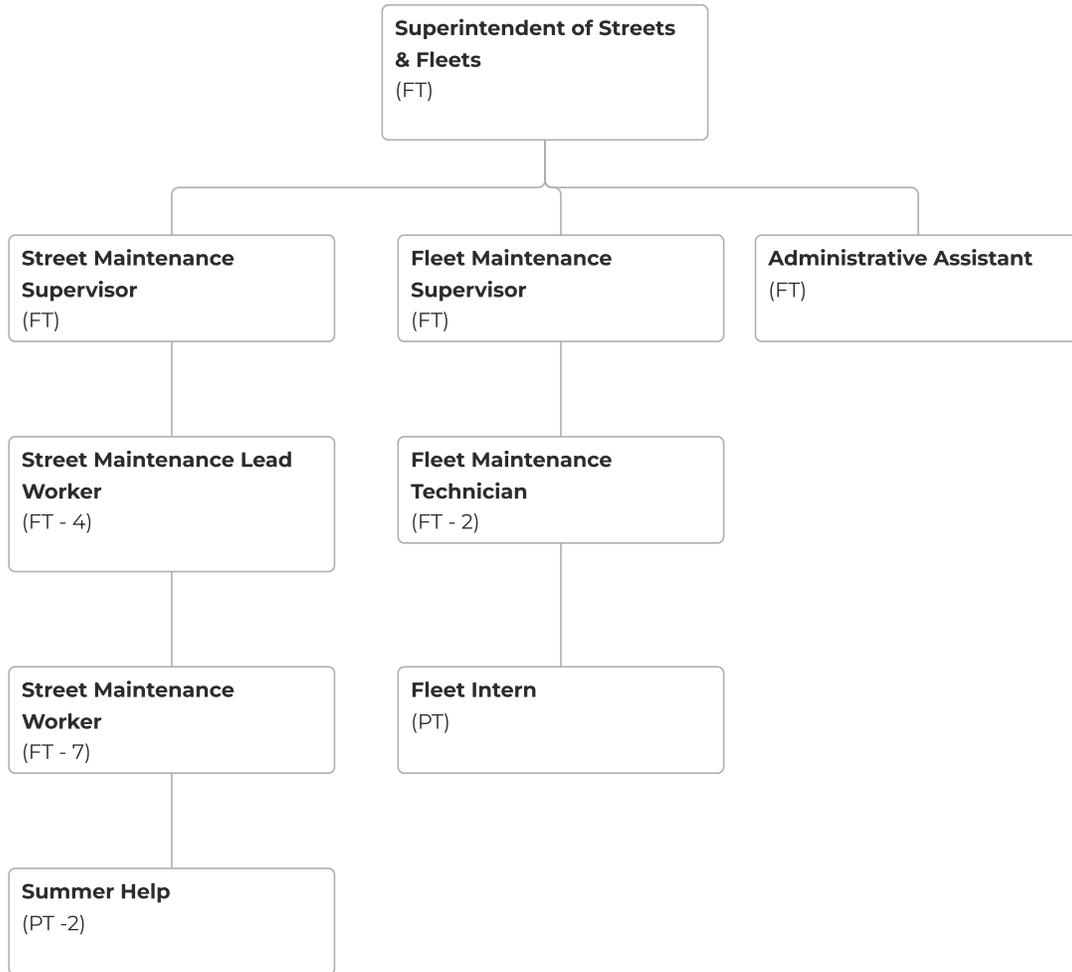
Dedicated to providing all associated programs, projects, and services in a timely, modernized manner with the highest level of quality to our customers, externally and internally at the most economical cost possible.

Performance Measures

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

Organizational Chart

Streets/Fleets Division

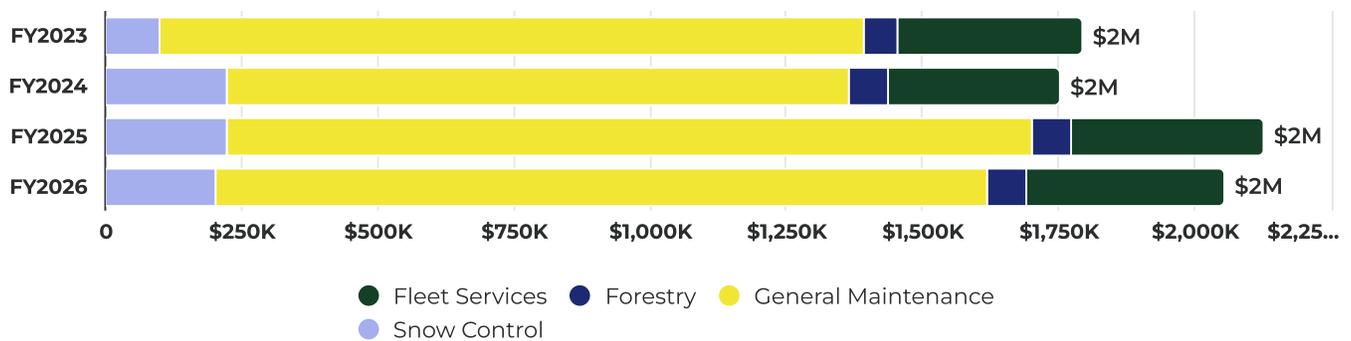


Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Superintendent of Streets and Fleet	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Fleet Maintenance Supervisor	1	1	1	1	1
Fleet Maintenance Technician	2	2	2	2	2
Street Maintenance Lead Worker	4	4	4	4	4
Street Maintenance Supervisor	1	1	1	1	1
Street Maintenance Worker	7	7	8	8	8
Part-Time					
Fleet Summer Intern	-	-	-	1	1
Streets Summer Help	2	2	2	2	2
Total	19	19	20	21	21

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
General Maintenance						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total General Maintenance	\$1,294,486	\$1,310,301	\$1,477,959	\$1,143,747	\$1,415,060	\$1,640,158
Snow Control						
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
Total Snow Control	\$99,571	\$110,040	\$224,105	\$223,605	\$202,650	\$224,105
Forestry						
Maintenance Service	\$113	\$17,359	\$2,000	\$1,500	\$2,000	\$2,000



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
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
Total Forestry	\$59,047	\$77,533	\$72,000	\$68,850	\$72,000	\$72,000
Fleet Services						
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
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
Total Fleet Services	\$340,773	\$263,858	\$353,720	\$340,225	\$365,185	\$374,210
Total Expenditures	\$1,793,878	\$1,761,731	\$2,127,784	\$1,776,427	\$2,054,895	\$2,310,473



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

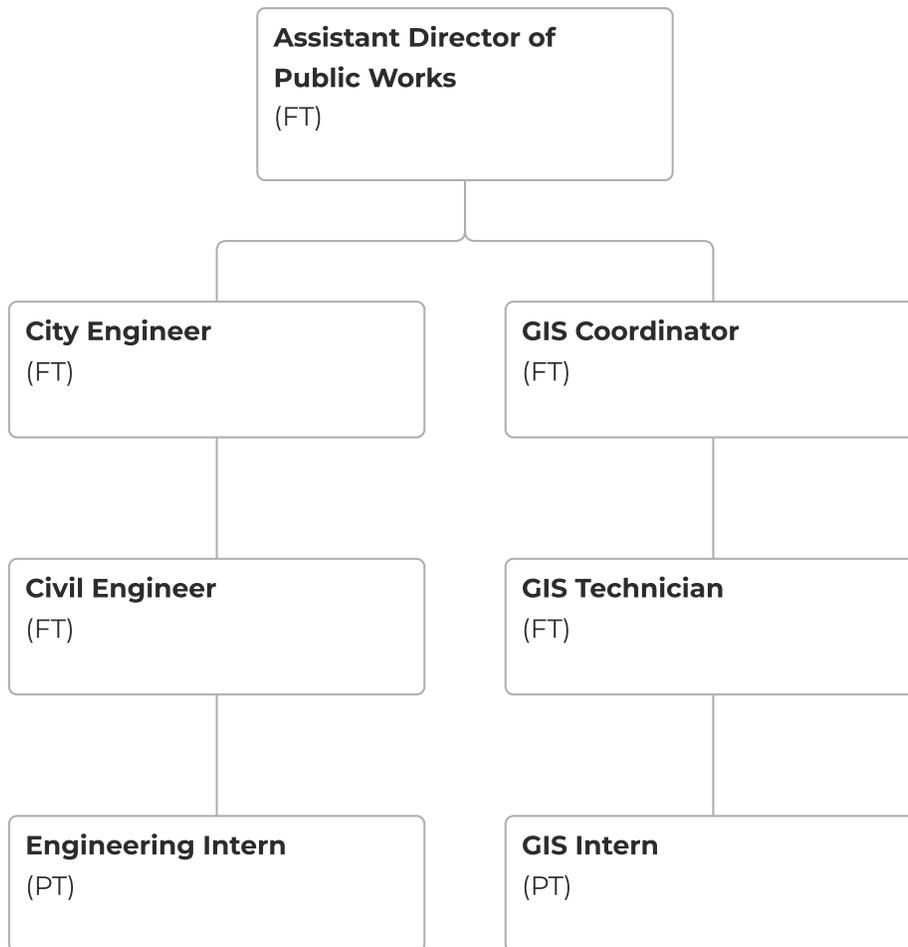
Performance Measures	Strategic Plan	Type of Measure	FY 2022	FY 2023	FY 2024	Target FY 2025
Sidewalk Replaced/Repaired (Sq. Ft)*	QIS-I, QIS-III	Output	8,950	10,000	37,500	30,000
Curb Removed/Replaced (L. Ft)	QIS-I, QIS-III	Output	2,100	2,500	9,350	10,000
Pavement Maintenance (L. Ft.)	QIS-I, QIS-III	Output	1,000	1,500	99,798	1,500
Roadway Resurfaced (Miles)	QIS-I, QIS-III	Output	4	4	8	8
Number of Drainage & Utility Structures Improved (Each)	QIS-I, QIS-III	Output	54	54	49	50
Sidewalk Repaired/Trip Hazard Removed (Each)	QIS-I, QIS-III	Output	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.

(continued from above)

Organizational Chart

Engineering & GIS Division

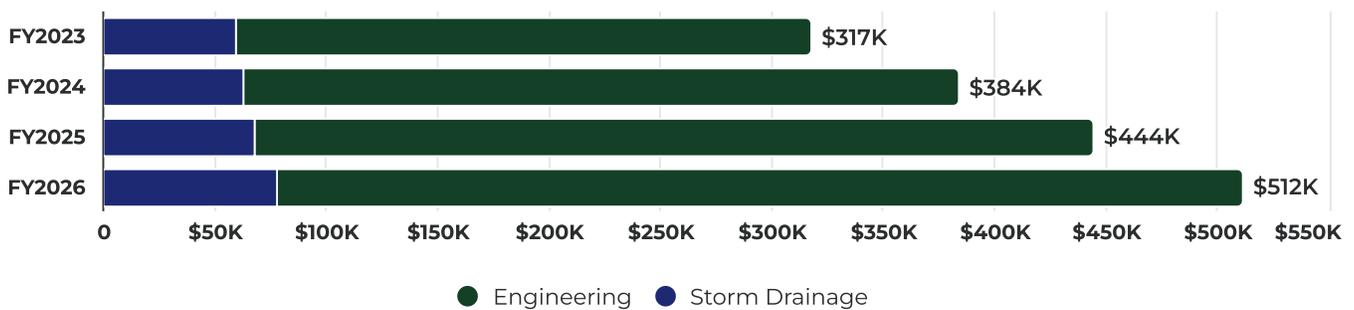


Personnel Summary

Position Title	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Full-Time					
Director of Public Works	1	1	1	1	1
Assistant Director of Public Works	-	1	1	1	1
City Engineer / Assistant Director of Public Works	1	-	-	-	-
City Engineer	-	1	1	1	1
Associate Civil Engineer	1	-	-	-	-
Civil Engineer	1	1	1	1	1
GIS Coordinator	1	1	1	1	1
GIS Technician	1	1	1	1	1
Part-Time					
Engineering Intern	1	1	1	1	1
GIS Intern	-	1	1	1	1
Total	7	8	8	8	8

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
Engineering						
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



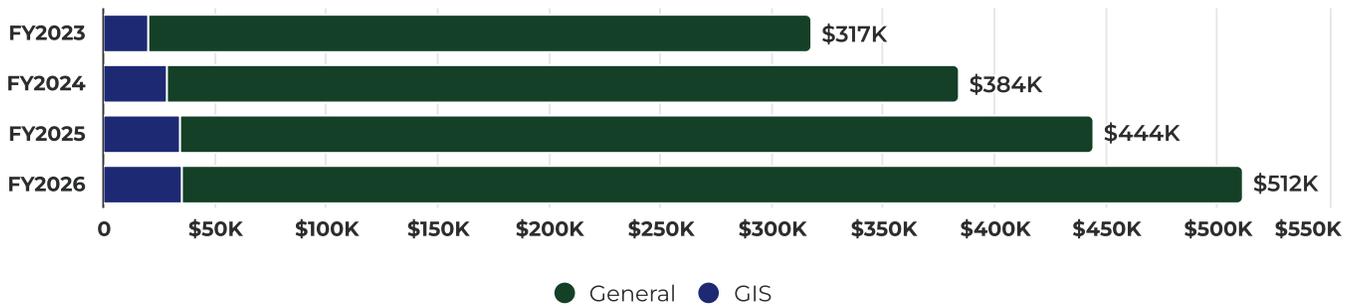
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Social Security	\$9,159	\$10,253	\$12,535	\$11,995	\$14,420	\$15,165
IMRF	\$13,613	\$12,056	\$14,948	\$15,385	\$18,396	\$20,305
Maintenance Service	\$1,600	\$1,576	\$1,810	\$1,415	\$1,810	\$1,810
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
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budgeted	FY 2025 Projected	FY 2026 Budgeted	FY 2027 Forecasted
Clothing	\$109	\$186	\$200	\$500	\$330	\$330
Computer Software	-	\$6,130	\$7,495	\$6,200	\$10,135	\$10,135
Total Engineering	\$258,152	\$295,717	\$376,493	\$335,300	\$433,509	\$443,658
Storm Drainage						
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
Total Storm Drainage	\$59,198	\$58,996	\$67,763	\$76,504	\$78,133	\$81,035
Total Expenditures	\$317,350	\$354,713	\$444,256	\$411,804	\$511,642	\$524,693

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
General						
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



Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total General	\$297,100	\$328,958	\$382,829	\$409,791	\$476,263	\$488,156
GIS						
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	-	-	-

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Projected	FY 2025 Budgeted	FY 2026 Budgeted	FY 2027 Forecasted
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
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
Total GIS	\$20,250	\$25,756	\$28,975	\$34,465	\$35,379	\$36,537
Total Expenditures	\$317,350	\$354,713	\$411,804	\$444,256	\$511,642	\$524,693

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:

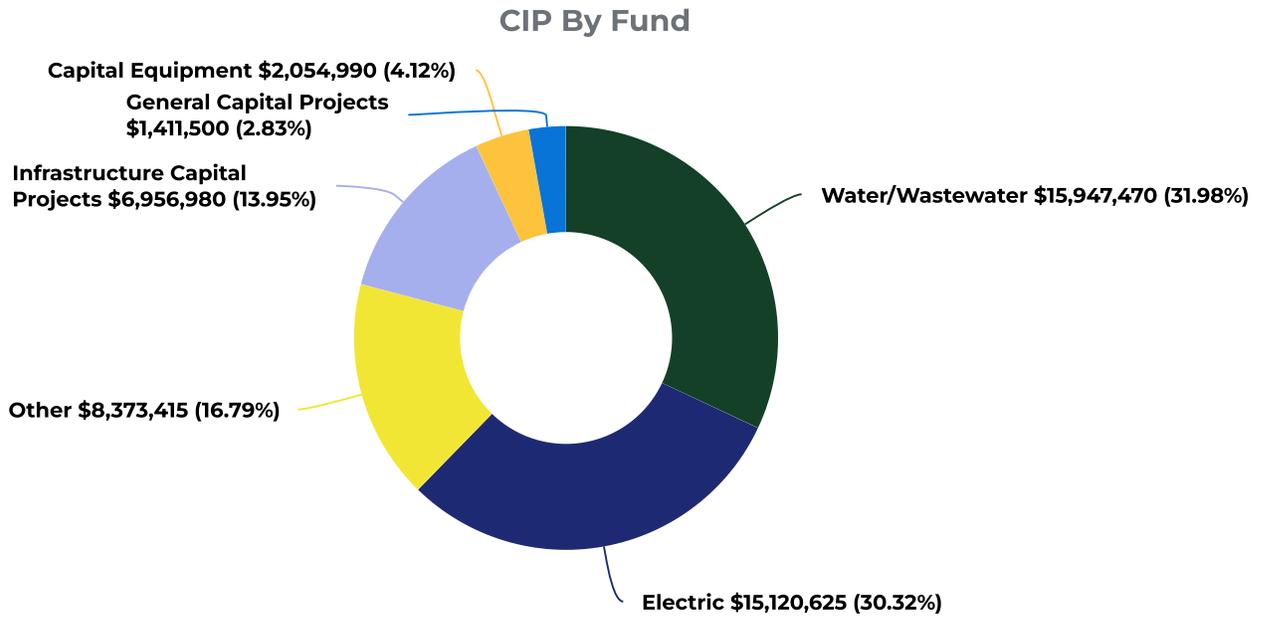
- Cost \$5,000 or more;
- Have an expected useful life of one year or more; and
- Becomes or preserves an asset of the City.

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

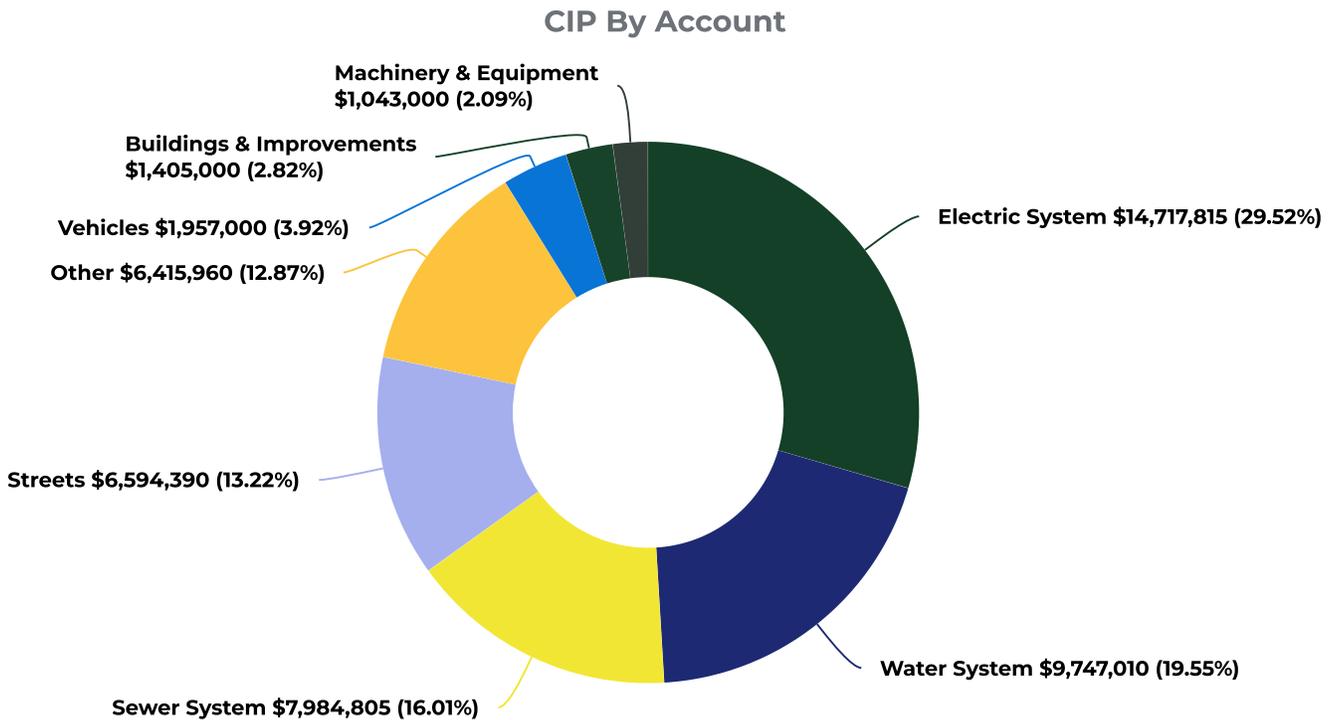


The total Capital Improvement Program for FY 2026 is \$49,864,980 and for FY 2027 is \$49,986,790. The following is a breakdown of FY 2026 by fund and by account:

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
- Annual Roadway Infrastructure Program which includes ADA upgrades

City of Geneva Master Plans

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

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



Funding Sources for Capital Improvement Projects

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

235 – Restricted Police Fines Fund

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

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

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

25X – SSA Funds

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

410 – General Capital Projects Fund

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

415 – Infrastructure Capital Projects Fund

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

420 – Prairie Green Fund

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



improvement projects within the preserve.

425 – TIF #2 Fund

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

426 – TIF #3 Fund

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

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.

One Year Plan

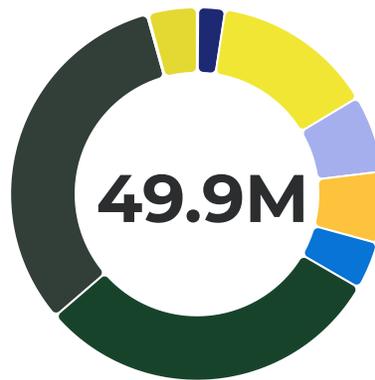
FY26 Total Capital Requested

\$49,864,980

FY26 Total Funding Requested

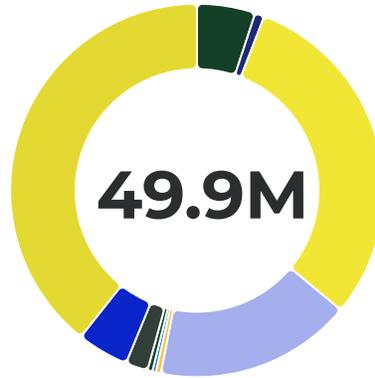
\$49,864,980

FY26 Total Funding Requested by Source



● 235 – Restricted Police Fines	\$54,000	0.11%
● 410 – General Capital Projects Fund	\$1,161,500	2.33%
● 415 – Infrastructure Capital Projects Fund	\$6,956,980	13.95%
● 425 – TIF #2 Fund	\$3,335,020	6.69%
● 426 – TIF #3 Fund	\$3,074,395	6.17%
● 430 – Capital Equipment Fund	\$2,054,990	4.12%
● 620 – Electric Fund	\$15,120,625	30.32%
● 630 – Water/Wastewater Fund	\$15,947,470	31.98%
● 659 – Cemetery Fund	\$60,000	0.12%
● 660 – Commuter Parking Fund	\$2,100,000	4.21%

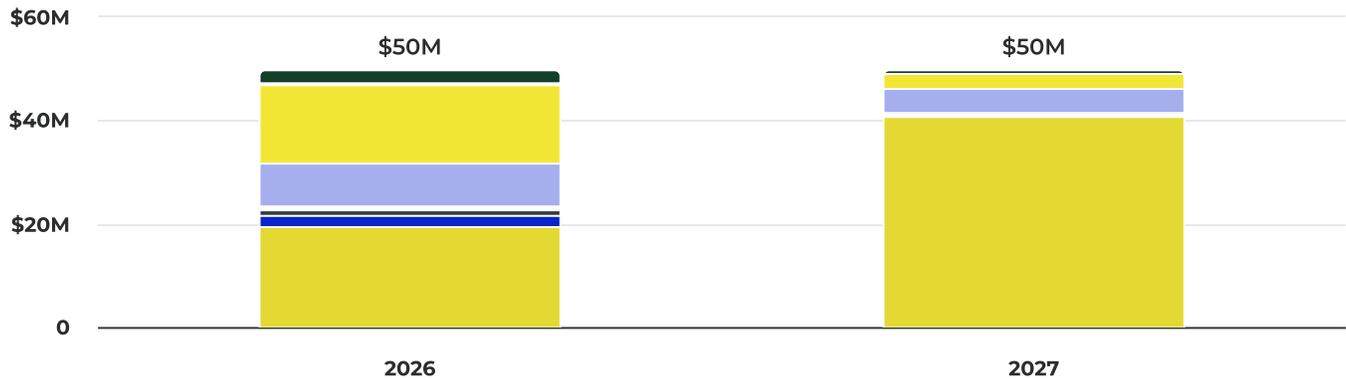
FY26 Total Funding Requested by Department



● City Administrator's Office	\$2,525,000	5.06%
● Community Development	\$400,000	0.80%
● Electric	\$15,047,815	30.18%
● Engineering	\$8,514,390	17.07%
● Fire	\$215,500	0.43%
● Information Technology	\$153,460	0.31%
● Police	\$214,500	0.43%
● Public Works	\$960,000	1.93%
● Streets	\$2,231,500	4.48%
● Water & Wastewater	\$19,602,815	39.31%

Capital Improvement Multi-Year Plan

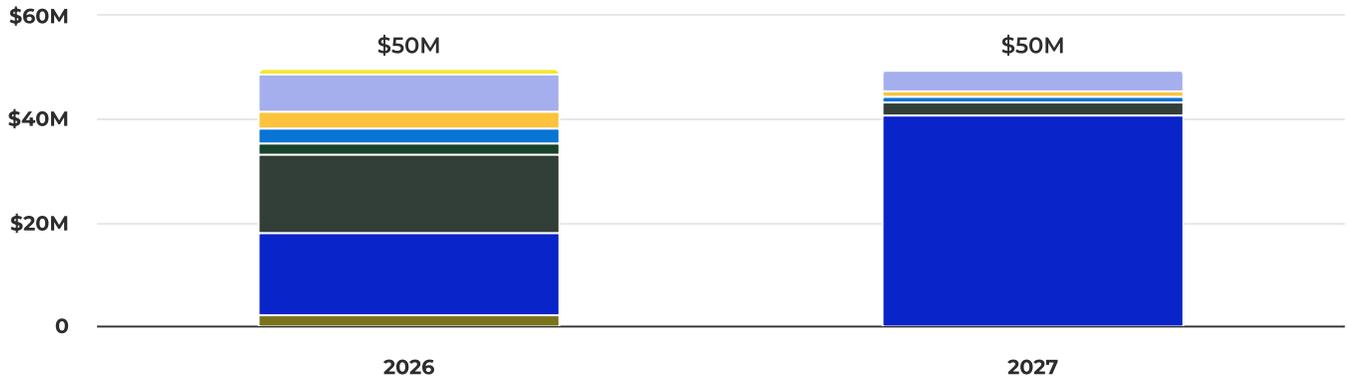
FY26 - FY27 Total Funding Requested by Department



Funding by Department Totals (all years)

● City Administrator's Office	\$3,525,000	3.53%
● Community Development	\$400,000	0.40%
● Electric	\$17,665,870	17.69%
● Engineering	\$13,392,090	13.41%
● 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	2.60%
● Water & Wastewater	\$60,476,815	60.57%

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	\$1,776,500	1.78%
415 – Infrastructure Capital Projects Fund	\$10,848,380	10.86%
425 – TIF #2 Fund	\$4,223,005	4.23%
426 – TIF #3 Fund	\$4,094,815	4.10%
430 – Capital Equipment Fund	\$2,192,390	2.20%
620 – Electric Fund	\$17,854,175	17.88%
630 – Water/Wastewater Fund	\$56,617,980	56.70%
659 – Cemetery Fund	\$60,000	0.06%
660 – Commuter Parking Fund	\$2,100,000	2.10%

FY26 - FY27 Capital Cost Breakdown

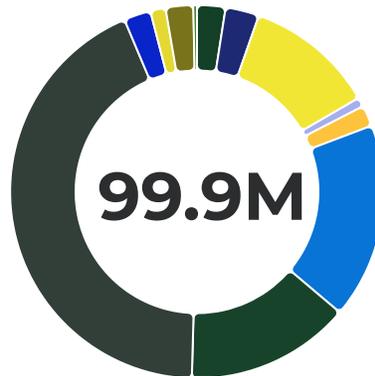


Capital Cost Totals (all years)

Capital Costs	\$99,851,770	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	2.46%
●	815.05 – Improvements Other Than Buildings - Other	\$2,917,500	2.92%
●	815.10 – Improvements Other Than Buildings - Streets	\$11,232,090	11.25%
●	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	16.95%
●	815.30 – Improvements Other Than Building - Water System	\$14,252,010	14.27%
●	815.35 – Improvements Other Than Buildings - Sewer System	\$43,149,805	43.21%
●	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	2.39%
●	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
Total 810 – Buildings & Improvements	\$1,405,000	\$1,050,000	\$2,455,000

815.05 – Improvements Other Than Buildings - Other

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



Project No. / Category	FY2026	FY2027	Total
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	\$100,000	\$0	\$100,000
Total 815.05 – Improvements Other Than Buildings - Other	\$1,752,500	\$1,165,000	\$2,917,500

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
Total 815.10 – Improvements Other Than Buildings - Streets	\$6,594,390	\$4,637,700	\$11,232,090

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
Total 815.15 – Improvements Other Than Buildings - Storm Sewers	\$400,000	\$400,000	\$800,000



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
Total 815.20 – Improvements Other Than Buildings - Culverts		\$1,800,000	\$0	\$1,800,000

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
Total 815.25 – Improvements Other Than Buildings - Electric System		\$14,717,815	\$2,203,055	\$16,920,870

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
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



Project No. / Category	FY2026	FY2027	Total
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
Total 815.30 – Improvements Other Than Building - Water System	\$9,747,010	\$4,505,000	\$14,252,010

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
Total 815.35 – Improvements Other Than Buildings - Sewer System	\$7,984,805	\$35,165,000	\$43,149,805

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
Total 815.40 – Improvements Other Than Buildings - Parking Lots	\$2,310,000	\$0	\$2,310,000

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



Project No. / Category	FY2026	FY2027	Total
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 III2	\$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
Total 820 – Machinery & Equipment	\$1,043,000	\$279,000	\$1,322,000

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



Project No. / Category	FY2026	FY2027	Total
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
Total 825 – Vehicles	\$1,957,000	\$425,000	\$2,382,000

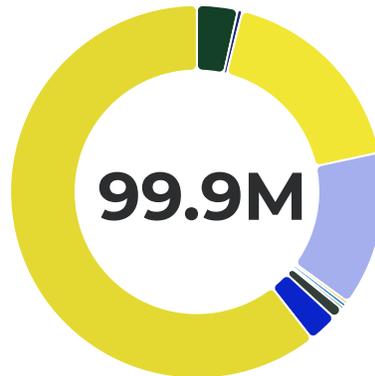
835 – Computers and Related Equipment

Project No. / Category	FY2026	FY2027	Total
835 Annual Computer Replacements	\$153,460	\$157,035	\$310,495
Total 835 – Computers and Related Equipment	\$153,460	\$157,035	\$310,495



Capital Improvement Plan - Departments

FY26 - FY27 Capital Costs by Department



● City Administrator's Office	\$3,525,000	3.53%
● Community Development	\$400,000	0.40%
● Electric	\$17,665,870	17.69%
● Engineering	\$13,392,090	13.41%
● 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	2.60%
● Water & Wastewater	\$60,476,815	60.57%

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
Total City Administrator's Office	\$2,525,000	\$1,000,000	\$3,525,000

Community Development

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

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
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



Project No. / Category	FY2026	FY2027	Total
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
Total Electric	\$15,047,815	\$2,618,055	\$17,665,870

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	\$100,000	\$0	\$100,000
815.20 State Street Bridge Railing Replacement	\$1,800,000	\$0	\$1,800,000
Total Engineering	\$8,514,390	\$4,877,700	\$13,392,090

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
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
Total Fire	\$215,500	\$45,000	\$260,500



Information Technology

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

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
Total Police	\$214,500	\$0	\$214,500

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
Total Public Works	\$960,000	\$50,000	\$1,010,000

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
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



Project No. / Category		FY2026	FY2027	Total
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
Total Streets		\$2,231,500	\$365,000	\$2,596,500
Water & Wastewater				
Project No. / Category		FY2026	FY2027	Total
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
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

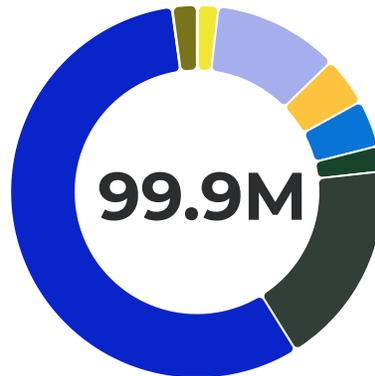


Project No. / Category	FY2026	FY2027	Total
825 Utility Truck Vehicle Replacement	\$85,000	\$0	\$85,000
820 Wastewater Treatment Plant Centrifuge Conveyor Gearbox Replacement	\$6,000	\$0	\$6,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	\$40,000	\$40,000	\$80,000
810 Wastewater 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
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
Total Water & Wastewater	\$19,602,815	\$40,874,000	\$60,476,815



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	\$1,776,500	1.78%
●	415 – Infrastructure Capital Projects Fund	\$10,848,380	10.86%
●	425 – TIF #2 Fund	\$4,223,005	4.23%
●	426 – TIF #3 Fund	\$4,094,815	4.10%
●	430 – Capital Equipment Fund	\$2,192,390	2.20%
●	620 – Electric Fund	\$17,854,175	17.88%
●	630 – Water/Wastewater Fund	\$56,617,980	56.70%
●	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
Total 235 – Restricted Police Fines	\$54,000	\$0	\$54,000

240 – PEG Fund

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

410 – General Capital Projects Fund

Project No. / Category	FY2026	FY2027	Total
815.05 Abandon Waste Oil Tank	\$20,000	\$0	\$20,000
810 City Wide Facility Repairs	\$600,000	\$600,000	\$1,200,000
815.05 Comprehensive Plan & Unified Development Ordinance	\$400,000	\$0	\$400,000



Project No. / Category	FY2026	FY2027	Total
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	\$100,000	\$0	\$100,000
Total 410 – General Capital Projects Fund	\$1,161,500	\$615,000	\$1,776,500

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
Total 415 – Infrastructure Capital Projects Fund	\$6,956,980	\$3,891,400	\$10,848,380

425 – TIF #2 Fund

Project No. / Category	FY2026	FY2027	Total
815.10 East State Street - Construction	\$1,401,075	\$806,670	\$2,207,745
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
Total 425 – TIF #2 Fund	\$3,335,020	\$887,985	\$4,223,005



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
Total 426 – TIF #3 Fund	\$3,074,395	\$1,020,420	\$4,094,815

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 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 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
Total 430 – Capital Equipment Fund	\$2,054,990	\$137,400	\$2,192,390

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



Project No. / Category	FY2026	FY2027	Total
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
Total 620 – Electric Fund	\$15,120,625	\$2,733,550	\$17,854,175

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
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



Project No. / Category	FY2026	FY2027	Total
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
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



Project No. / Category	FY2026	FY2027	Total
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
Total 630 – Water/Wastewater Fund	\$15,947,470	\$40,670,510	\$56,617,980

659 – Cemetery Fund

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

660 – Commuter Parking Fund

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 Traffic Topping Resurfacing Project for the 3rd Street Commuter Parking Lot	\$250,000	\$0	\$250,000
Total 660 – Commuter Parking Fund	\$2,100,000	\$0	\$2,100,000

Capital Projects

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
825	2026 - 2027	Water & Wastewater	825 – Vehicles	\$85,000
825	2026	Public Works	825 – Vehicles	\$140,000
825	2026	Public Works	825 – Vehicles	\$140,000
825	2026	Police	825 – Vehicles	\$71,000
825	2026	Police	825 – Vehicles	\$71,000
815.05	2026	Streets	815.05 – Improvements Other Than Buildings - Other	\$20,000
835	2026 - 2030	Information Technology	835 – Computers and Related Equipment	\$608,870
815.25	2026 - 2030	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$500,000
820	2026 - 2030	Fire	820 – Machinery & Equipment	\$25,000
815.25	2026 - 2030	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$2,800,000
815.10	2026 - 2030	Streets	815.10 – Improvements Other Than Buildings - Streets	\$500,000
815.10	2026 - 2030	Engineering	815.10 – Improvements Other Than Buildings - Streets	\$10,000,000
815.05	2026 - 2030	Engineering	815.05 – Improvements Other Than Buildings - Other	\$500,000
820	2026 - 2030	Electric	820 – Machinery & Equipment	\$150,000
820	2026 - 2030	Fire	820 – Machinery & Equipment	\$60,000
815.15	2026 - 2030	Water & Wastewater	815.15 – Improvements Other Than Buildings - Storm Sewers	\$750,000
815.05	2026 - 2030	Streets	815.05 – Improvements Other Than Buildings - Other	\$125,000
815.05	2026 - 2030	Streets	815.05 – Improvements Other Than Buildings - Other	\$300,000
815.05	2026 - 2030	Streets	815.05 – Improvements Other Than Buildings - Other	\$936,000
820	2026	Water & Wastewater	820 – Machinery & Equipment	\$50,000
820	2026	Police	820 – Machinery & Equipment	\$12,000
820	2026	Police	820 – Machinery & Equipment	\$8,000
820	2027	Electric	820 – Machinery & Equipment	\$125,000
820	2026	Police	820 – Machinery & Equipment	\$20,000
825	2026	Electric	825 – Vehicles	\$300,000



Project No. / Project Name	Years	Departments	Type	Total
810 City Wide Facility Repairs	2026 - 2030	City Administrator's Office	810 – Buildings & Improvements	\$5,000,000
815.05 Comprehensive Plan & Unified Development Ordinance	2026	Community Development	815.05 – Improvements Other Than Buildings - Other	\$400,000
815.05 Design Engineering	2026 - 2030	Engineering	815.05 – Improvements Other Than Buildings - Other	\$330,000
815.25 East State Street - Concrete Vault Lid	2026	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$40,000
815.10 East State Street - Construction	2026 - 2027	Engineering	815.10 – Improvements Other Than Buildings - Streets	\$6,562,090
815.35 East State Street - Sanitary Sewer	2026	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$1,399,805
815.30 East State Street - Water Main	2026	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$2,361,010
815.25 East State Street- Lighting	2026 - 2027	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$665,870
815.25 Electric Meter Replacement	2026 - 2030	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$50,000
820 EOC Upgrades	2026	Fire	820 – Machinery & Equipment	\$10,000
815.30 Fire Hydrant Replacement Program	2026 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$136,000
815.05 Fire Station 1 & 2 Replacement Doors	2026	Fire	815.05 – Improvements Other Than Buildings - Other	\$12,000
815.05 Fire Station 1 & 2 Water Bottle Filling Stations	2026	Fire	815.05 – Improvements Other Than Buildings - Other	\$7,000
815.05 Fire Station 1 Apparatus Door Window Replacement	2026	Fire	815.05 – Improvements Other Than Buildings - Other	\$7,500
815.40 Four Union Pacific Parking Lots	2026	City Administrator's Office	815.40 – Improvements Other Than Buildings - Parking Lots	\$1,500,000
815.25 Geneva Business Park III and Old Kirk Rd Construction	2026	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$255,000
810 Green Initiative - PW LED Lighting	2026 - 2028	Public Works	810 – Buildings & Improvements	\$15,000
815.40 Hamilton Street Parking Lot	2026	Streets	815.40 – Improvements Other Than Buildings - Parking Lots	\$350,000
820 Hurst eDraulic Equipment	2026	Fire	820 – Machinery & Equipment	\$60,000
815.25 Kautz Rd Substation	2026	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$745,000
815.10 Kautz Road (Longest Drive to Commerce Drive) Reconstruction	2026	Engineering	815.10 – Improvements Other Than Buildings - Streets	\$200,000
815.30 Kirk Road Water Tower Painting	2026	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$700,000
820 Knox Key Vault System	2026	Fire	820 – Machinery & Equipment	\$17,000
815.30 Lead Service Line Transition Plan Engineering	2026 - 2028	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$90,000
815.30 Lead Water Service Replacement	2026 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$150,000
815.25 LED Street Light Stock	2026 - 2030	Electric	815.25 – Improvements Other Than Buildings - Electric	\$500,000



Project No. / Project Name	Years	Departments	Type	Total	
820	Liberator Max Communication System	2026	Streets	System 820 – Machinery & Equipment	\$15,000
820	Lighting System for Patrol Rifles	2026	Police	820 – Machinery & Equipment	\$6,000
815.30	Mainline Water Valve Replacement Program	2026 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$75,000
820	Motorola Portable Radio	2026	Police	820 – Machinery & Equipment	\$6,500
815.30	New Water Treatment Plant Reservoir	2026 - 2027	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$2,500,000
820	Night Vision Headgear for SWAT Operators	2026	Police	820 – Machinery & Equipment	\$10,000
815.05	Oakhill Columbarium	2026	Public Works	815.05 – Improvements Other Than Buildings - Other	\$60,000
815.10	Parking Lot Development Plans	2026	City Administrator's Office	815.10 – Improvements Other Than Buildings - Streets	\$25,000
820	Personal Protective Equipment (PPE)	2026 - 2030	Fire	820 – Machinery & Equipment	\$165,000
815.25	Pole Storage and Wire Reel Storage	2026	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$150,000
815.40	Public Works Employee Parking Lot Repair	2026	Streets	815.40 – Improvements Other Than Buildings - Parking Lots	\$210,000
810	Public Works Team Goals	2026 - 2030	Public Works	810 – Buildings & Improvements	\$225,000
815.05	Randall Road Median Landscape Upgrade	2026	Streets	815.05 – Improvements Other Than Buildings - Other	\$30,000
815.35	Reed Rd. Sanitary Sewer Construction	2027	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$300,000
815.25	Remote Racking Equipment for Substations	2026	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$115,000
820	Replacement of 4-inch Trash Pumps	2026 - 2030	Water & Wastewater	820 – Machinery & Equipment	\$18,000
820	Replacement of Two Air Compressor Units at the Water Treatment Plant	2026	Water & Wastewater	820 – Machinery & Equipment	\$60,000
820	Replacement Vehicle Rescue Struts	2026	Fire	820 – Machinery & Equipment	\$20,000
820	Rescue Utility Saws	2026	Fire	820 – Machinery & Equipment	\$12,000
820	Reverse Osmosis Flow Control Units	2026 - 2029	Water & Wastewater	820 – Machinery & Equipment	\$152,500
815.30	Reverse Osmosis Membrane Filter Replacement	2026 - 2027	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$390,000
815.05	Route 31 Phase I Sidewalk Study	2026 - 2027	Engineering	815.05 – Improvements Other Than Buildings - Other	\$320,000
815.30	Sand Filter Manway Hatches Replacement	2026 - 2028	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$59,000
815.35	Sanitary Sewer Rehabilitation	2026 - 2029	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$1,120,000
815.35	Sanitary Sewer River Crossing Construction	2026 - 2027	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$12,735,000
815.05	Sanitary Sewer River Crossing Construction Engineering	2026 - 2027	Water & Wastewater	815.05 – Improvements Other Than Buildings - Other	\$985,000
815.25	SEMP Underground Feeders	2026	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$10,310,000

Project No. / Project Name	Years	Departments	Type	Total
825 Service Truck 1003	2026 - 2027	Electric	825 – Vehicles	\$120,000
825 Service Truck 1114	2026 - 2027	Electric	825 – Vehicles	\$140,000
825 Single Axle Dump Truck with Plow Vehicle Replacement 3043	2026	Public Works	825 – Vehicles	\$325,000
825 Single Axle Dump Truck with Plow Vehicle Replacement 3146	2026	Streets	825 – Vehicles	\$325,000
820 Skid Steer Auger Attachment	2026	Streets	820 – Machinery & Equipment	\$5,500
815.05 South 1st Street Retaining Wall	2026	Engineering	815.05 – Improvements Other Than Buildings - Other	\$100,000
815.10 South Street Phase I Engineering	2026	Public Works	815.10 – Improvements Other Than Buildings - Streets	\$245,000
820 Spare Shallow Well Motor	2026	Water & Wastewater	820 – Machinery & Equipment	\$55,000
820 Squad Car Radars	2026	Police	820 – Machinery & Equipment	\$10,000
815.20 State Street Bridge Railing Replacement	2026	Engineering	815.20 – Improvements Other Than Buildings - Culverts	\$1,800,000
815.15 Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	2026 - 2030	Water & Wastewater	815.15 – Improvements Other Than Buildings - Storm Sewers	\$500,000
815.15 Storm Sewer Infrastructure Rehabilitation Program	2026 - 2030	Water & Wastewater	815.15 – Improvements Other Than Buildings - Storm Sewers	\$750,000
815.25 Substation Improvements	2026 - 2030	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$500,000
815.25 Three-Phase Transformer Replacement	2026	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$700,000
815.40 Traffic Topping Resurfacing Project for the 3rd Street Commuter Parking Lot	2026	Streets	815.40 – Improvements Other Than Buildings - Parking Lots	\$250,000
815.25 Underground Cable Replacement	2026 - 2030	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$5,000,000
825 Upfit of Single Axle dumps with wing plows and spreaders	2026	Streets	825 – Vehicles	\$350,000
825 Utility Locator Vehicle (#2014)	2026 - 2027	Water & Wastewater	825 – Vehicles	\$80,000
825 Utility Locator Vehicle (#2016)	2026	Water & Wastewater	825 – Vehicles	\$80,000
825 Utility Truck Vehicle Replacement	2026	Water & Wastewater	825 – Vehicles	\$85,000
815.25 Voltage Conversion	2026 - 2029	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$400,000
820 Wastewater Treatment Plant Centrifuge Conveyor Gearbox Replacement	2026	Water & Wastewater	820 – Machinery & Equipment	\$6,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	2026 - 2028	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$120,000
810 Wastewater Treatment Plant Exterior Lighting Replacement	2026	Water & Wastewater	810 – Buildings & Improvements	\$30,000
815.35 Wastewater Treatment Plant Outside Concrete Replacement	2026	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$75,000



Project No. / Project Name	Years	Departments	Type	Total
815.35 Wastewater Treatment Plant Solids Handling Construction Engineering	2027 - 2028	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$3,000,000
825 Water & Sewer Maintenance Service Truck	2026	Water & Wastewater	825 – Vehicles	\$70,000
815.30 Water Main Infrastructure Replacement	2026 - 2029	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$10,370,000
815.30 Water Main Replacement Construction Engineering	2026 - 2029	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$1,020,000
815.30 Water Main Replacement Construction Engineering - Delnor	2026	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$55,000
815.30 Water Main Replacement Design Engineering	2026 - 2029	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$850,000
815.30 Water Main Replacement Division Street	2026	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$1,000,000
815.30 Water Meter Replacement Program	2026 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$250,000
815.30 Water Meters for New Construction Program	2026 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$75,000
810 Water Plant Chemical Room Painting	2026	Water & Wastewater	810 – Buildings & Improvements	\$325,000
815.30 Water System Leak Survey Program	2026 - 2029	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$140,000
815.30 Water System Model Update	2027	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$250,000
820 Well #6 MCC Construction	2026	Water & Wastewater	820 – Machinery & Equipment	\$150,000
815.30 Well #9 Utility Conversion	2026	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$200,000
820 Western Avenue Sanitary Lift Station Pump Replacement	2026	Water & Wastewater	820 – Machinery & Equipment	\$60,000
820 Wheel Loader Replacement G-3054	2026	Streets	820 – Machinery & Equipment	\$275,000
820 WTP Filter Actuator Valve Replacement	2026 - 2028	Water & Wastewater	820 – Machinery & Equipment	\$117,000
815.35 WWTP Solids Handling Improvement	2027 - 2028	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$53,000,000

810 – Buildings & Improvements

FY26 - FY30 810 – Buildings & Improvements Projects



Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
810 City Wide Facility Repairs	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
810 Green Initiative - PW LED Lighting	\$5,000	\$5,000	\$5,000	\$0	\$0	\$15,000
810 Public Works Team Goals	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000
810 Wastewater Treatment Plant Exterior Lighting Replacement	\$30,000	\$0	\$0	\$0	\$0	\$30,000
810 Water Plant Chemical Room Painting	\$325,000	\$0	\$0	\$0	\$0	\$325,000
Total Summary of Requests	\$1,405,000	\$1,050,000	\$1,050,000	\$1,045,000	\$1,045,000	\$5,595,000



City Wide Facility Repairs

Overview

Department	City Administrator's Office
Type	Capital Improvement
Project Number	810
Request Groups	410, 620, 630

Description

The maintenance and repair services to ensure public buildings remain safe, functional, and well-maintained with routine upkeep, ensuring municipal properties serve residents effectively and efficiently.

Details

Frequency: Multi-year

Strategic Plan Objective(s): SG-III

Type of Project: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$1M

Total Budget (all years)

\$5M

Project Total (to date)

\$5.5M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Repairs/Improvements	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000



Green Initiative - PW LED Lighting

Overview

Department	Public Works
Type	Capital Improvement
Project Number	810
Request Groups	620

Project Location

1800 South Street



Description

The transition to light-emitting diode (LED) lighting at the Public Works building. The lighting will provide increased sustainability and lowered energy usage.

Images



Green Initiative - PW LED Lighting

Details

Frequency: Multi-year

Strategic Plan Objective(s): ES-II

Type of Project: Other

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$5K

Total Budget (all years)

\$15K

Project Total (to date)

\$20K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Repairs/Improvements	\$5,000	\$5,000	\$5,000	\$15,000
Total	\$5,000	\$5,000	\$5,000	\$15,000



Public Works Team Goals

Overview

Department	Public Works
Type	Capital Improvement
Project Number	810
Request Groups	630, 410, 620

Description

The annual funding for the Public Works building for general repairs, with the cost shared by the Electric, Water/Wastewater, and General Capital Projects Fund.

Details

Frequency: Annually

Type of Project: Other

Strategic Plan Objective(s): SG-III

Annual Operating Expenses Impact: This project is estimated to decrease repair costs.

Capital Cost

FY2026 Budget

\$45K

Total Budget (all years)

\$225K

Project Total (to date)

\$270K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Other	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000
Total	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000



Wastewater Treatment Plant Exterior Lighting Replacement

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	810
Request Groups	630

Description

The replacement of multiple exterior lighting fixtures at the Wastewater Treatment Plant.

Details

Frequency: One-time

Type of Project: Replacement

Strategic Plan Objective(s): QIS-III, SG-III

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$30K

Total Budget (all years)

\$30K

Project Total

\$30K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Repairs/Improvements	\$30,000	\$30,000
Total	\$30,000	\$30,000



Water Plant Chemical Room Painting

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	810
Request Groups	630

Description

The repainting of the chemical room at the Water Treatment Plant due to the harsh environment, which resulted in rust appearing on the ceiling of the room.

Details

Frequency: One-time

Strategic Plan Objective(s): SG-III

Type of Project: Refurbishment

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$325K

Total Budget (all years)

\$325K

Project Total

\$325K

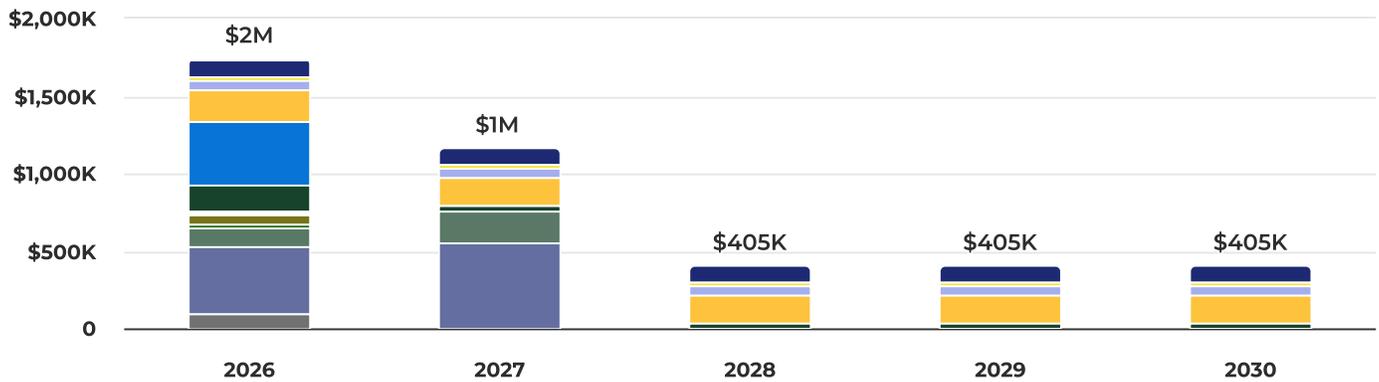
Detailed Breakdown

Category	FY2026 Requested	Total
Repairs/Improvements	\$325,000	\$325,000
Total	\$325,000	\$325,000



815.05 – Improvements Other Than Buildings - Other

FY26 - FY30 815.05 – Improvements Other Than Buildings - Other Projects



● Abandon Waste Oil Tank	\$20,000	0.48%
● Annual Sidewalk Improvement Program	\$500,000	12.10%
● Annual Streetscape & Median Maintenance Program	\$125,000	3.02%
● Annual Tree Maintenance Program	\$300,000	7.26%
● Annual Tree Replacement Program	\$936,000	22.65%
● Comprehensive Plan & Unified Development Ordinance	\$400,000	9.68%
● Design Engineering	\$330,000	7.99%
● Fire Station 1 & 2 Replacement Doors	\$12,000	0.29%
● Fire Station 1 & 2 Water Bottle Filling Stations	\$7,000	0.17%
● Fire Station 1 Apparatus Door Window Replacement	\$7,500	0.18%
● Oakhill Columbarium	\$60,000	1.45%
● Randall Road Median Landscape Upgrade	\$30,000	0.73%
● Route 31 Phase I Sidewalk Study	\$320,000	7.74%
● Sanitary Sewer River Crossing Construction Engineering	\$985,000	23.84%
● South 1st Street Retaining Wall	\$100,000	2.42%

Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.05 Abandon Waste Oil Tank	\$20,000	\$0	\$0	\$0	\$0	\$20,000
815.05 Annual Sidewalk Improvement Program	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000



Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.05 Annual Streetscape & Median Maintenance Program	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
815.05 Annual Tree Maintenance Program	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
815.05 Annual Tree Replacement Program	\$216,000	\$180,000	\$180,000	\$180,000	\$180,000	\$936,000
815.05 Comprehensive Plan & Unified Development Ordinance	\$400,000	\$0	\$0	\$0	\$0	\$400,000
815.05 Design Engineering	\$170,000	\$40,000	\$40,000	\$40,000	\$40,000	\$330,000
815.05 Fire Station 1 & 2 Replacement Doors	\$12,000	\$0	\$0	\$0	\$0	\$12,000
815.05 Fire Station 1 & 2 Water Bottle Filling Stations	\$7,000	\$0	\$0	\$0	\$0	\$7,000
815.05 Fire Station 1 Apparatus Door Window Replacement	\$7,500	\$0	\$0	\$0	\$0	\$7,500
815.05 Oakhill Columbarium	\$60,000	\$0	\$0	\$0	\$0	\$60,000
815.05 Randall Road Median Landscape Upgrade	\$30,000	\$0	\$0	\$0	\$0	\$30,000
815.05 Route 31 Phase I Sidewalk Study	\$120,000	\$200,000	\$0	\$0	\$0	\$320,000
815.05 Sanitary Sewer River Crossing Construction Engineering	\$425,000	\$560,000	\$0	\$0	\$0	\$985,000
815.05 South 1st Street Retaining Wall	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Total Summary of Requests	\$1,752,500	\$1,165,000	\$405,000	\$405,000	\$405,000	\$4,132,500



Abandon Waste Oil Tank

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.05
Request Groups	410

Description

The decommission and abandon the waste oil tank in place within the Fleet Department, in accordance with applicable regulations and safety standards.

Details

Type of Improvements Other Than

Buildings: Other

Frequency: One-time

Strategic Plan Objective(s): EMS-II, ES-II

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$20,000	\$20,000
Total	\$20,000	\$20,000



Annual Sidewalk Improvement Program

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.05
Request Groups	415
Estimated Start Date	05/1/2024
Estimated Completion Date	11/1/2024

Description

The City has an Annual Curb and Sidewalk Improvement Program to improve the condition of some of the curbs and sidewalks exhibiting cracks or uneven settlement. This sidewalk program also addresses ADA upgrades and the City Facility access. Locations are taken from resident service requests, known areas to be disturbed by City utility repairs and staff inspections. This is typically bid for both removal/replacements and grindings.

Details

Type of Improvements Other Than Buildings: Streets

Frequency: Annually

Strategic Plan Objective(s): QIS-I, QIS-III

Type of Project: Refurbishment

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$500K

Project Total (to date)

\$625K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000



Annual Streetscape & Median Maintenance Program

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.05
Request Groups	415

Description

The maintenance and upgrades to the downtown streetscape area. Improvements include brick crosswalks and addressing other hazards to pedestrians. Deterioration of brick crosswalks necessitates replacement, which will eliminate hazards and continue to keep the downtown area beautiful.

Images



Annual Streetscape & Median Maintenance Program

Details

Type of Improvements Other Than

Buildings: Other

Frequency: Annually

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$25K

Total Budget (all years)

\$125K

Project Total (to date)

\$150K**Detailed Breakdown**

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Total	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000



Annual Tree Maintenance Program

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.05
Request Groups	415

Description

An annual program to provide contractual tree trimming around power lines, the downtown area, and general assistance for public works staff that have been diverted to fighting the Emerald Ash Borer.

Images



Annual Tree Maintenance Program

Details

Type of Improvements Other Than

Buildings: Other

Frequency: Annually

Strategic Plan Objective(s): ES-I

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$60K

Total Budget (all years)

\$300K

Project Total (to date)

\$350K**Detailed Breakdown**

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
Total	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000



Annual Tree Replacement Program

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.05
Request Groups	415

Description

An annual parkway tree replacement program within City Right-of-Way, usually located between the sidewalk/property-line and curb.

Images



Annual Tree Replacement Program

Details

Type of Improvements Other Than

Buildings: Other

Frequency: Annually

Strategic Plan Objective(s): ES-I

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$216K

Total Budget (all years)

\$936K

Project Total (to date)

\$1.12M**Detailed Breakdown**

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$216,000	\$180,000	\$180,000	\$180,000	\$180,000	\$936,000
Total	\$216,000	\$180,000	\$180,000	\$180,000	\$180,000	\$936,000



Comprehensive Plan & Unified Development Ordinance

Overview

Department	Community Development
Type	Capital Improvement
Project Number	815.05
Request Groups	410
Estimated Start Date	04/15/2024
Estimated Completion Date	04/30/2026

Description

Consultant assistance to update the Comprehensive Plan, Zoning Ordinance, and Subdivision Regulations.

Details

Type of Improvements Other Than Buildings:

Other

Frequency: One-time

Strategic Plan Objective(s): QIS-I, SG-I, IE-I, IE-II, PGEV-II

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$400K

Total Budget (all years)

\$400K

Project Total

\$400K

Detailed Breakdown

Category	FY2026 Requested	Total
Other	\$400,000	\$400,000
Total	\$400,000	\$400,000



Design Engineering

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.05
Request Groups	415

Description

This funding will provide for miscellaneous design engineering using an outside consultant(s) for PW projects that cannot be completed with in-house staff due to time constraints, expertise in a specific field, or the size of the project exceeding staff resources.

Details

Type of Improvements Other Than

Buildings: Other

Frequency: Annually

Strategic Plan Objective(s): QIS-III, QIS-I

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$170K

Total Budget (all years)

\$330K

Project Total (to date)

\$510K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Engineering	\$170,000	\$40,000	\$40,000	\$40,000	\$40,000	\$330,000
Total	\$170,000	\$40,000	\$40,000	\$40,000	\$40,000	\$330,000



Fire Station 1 & 2 Replacement Doors

Overview

Department	Fire
Type	Capital Improvement
Project Number	815.05
Request Groups	410

Description

The replacement of steel doors located at Fire Station 1 and 2.

Details

Type of Improvements Other Than Buildings: Other

Frequency: One-time

Strategic Plan Objective(s): SG-III, QIS-III

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$12K

Total Budget (all years)

\$12K

Project Total

\$12K

Detailed Breakdown

Category	FY2026 Requested	Total
Planning	\$12,000	\$12,000
Total	\$12,000	\$12,000



Fire Station 1 & 2 Water Bottle Filling Stations

Overview

Department	Fire
Type	Capital Improvement
Project Number	815.05
Request Groups	410

Description

The purchase of water bottle filling stations to add to existing water fountain locations at Fire Stations 1 and 2.

Images



Details

Type of Improvements Other Than Buildings: Other

Frequency: One-time

Strategic Plan Objective(s): SG-III, QIS-I, QIS-III

Type of Project: New Construction

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$7K

Total Budget (all years)

\$7K

Project Total

\$7K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Planning	\$7,000	\$7,000
Total	\$7,000	\$7,000



Fire Station 1 Apparatus Door Window Replacement

Overview

Department	Fire
Type	Capital Improvement
Project Number	815.05
Request Groups	410

Description

The replacement 16 thermal pane windows in the apparatus bay garage doors at Fire Station 1 which suffered thermal seal failure.

Images



Details

Type of Improvements Other Than Buildings: Other

Frequency: One-time

Strategic Plan Objective(s): SG-III

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$7.5K

Total Budget (all years)

\$7.5K

Project Total

\$7.5K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment/Vehicle/Furnishings	\$7,500	\$7,500
Total	\$7,500	\$7,500



Oakhill Columbarium

Overview

Department	Public Works
Type	Capital Improvement
Project Number	815.05
Request Groups	659

Description

The construction of a columbarium garden at Oakhill Cemetery to provide a dedicated, respectful space for the inurnment of cremated remains and to expand interment options for the community.

Details

Type of Improvements Other Than

Buildings: Other

Frequency: Multi-year

Strategic Plan Objective(s): QIS-I

Type of Project: New Construction

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$60K

Total Budget (all years)

\$60K

Project Total

\$60K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Engineering	\$60,000	\$60,000
Total	\$60,000	\$60,000



Randall Road Median Landscape Upgrade

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.05
Request Groups	415

Description

The removal and installation of landscaping along the Randall Road medians.

Details

Type of Improvements Other Than

Buildings: Other

Frequency: Multi-year

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$30K

Total Budget (all years)

\$30K

Project Total

\$30K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$30,000	\$30,000
Total	\$30,000	\$30,000



Route 31 Phase I Sidewalk Study

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.05
Request Groups	415

Description

The Phase I study for installing and continuing the sidewalk from Fargo South to Fabyan Parkway.

Details

Type of Improvements Other Than Buildings: Other

Frequency: Multi-year

Strategic Plan Objective(s): QIS-III, QIS-I, SAWC-III

Type of Project: New Construction

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$120K

Total Budget (all years)

\$320K

Project Total

\$320K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Total
Engineering	\$0	\$200,000	\$200,000
Planning	\$120,000	\$0	\$120,000
Total	\$120,000	\$200,000	\$320,000



Sanitary Sewer River Crossing Construction Engineering

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.05
Request Groups	630

Description

The engineering of Sanitary Sewer River Crossing construction to effectively mitigate sanitary sewer overflow and improve maintenance capabilities and redundancy for the system.

Details

Type of Improvements Other Than Buildings: Other

Frequency: Multi-year

Strategic Plan Objective(s): QIS-I

Type of Project: New Construction

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$425K

Total Budget (all years)

\$985K

Project Total (to date)

\$1.41M

Detailed Breakdown

Category	FY2026 Requested	FY2027 Requested	Total
Engineering	\$425,000	\$560,000	\$985,000
Total	\$425,000	\$560,000	\$985,000



South 1st Street Retaining Wall

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.05
Request Groups	410

Description

The replacement of the historic retaining wall located on S. 1st St. between South St and Fulton St.

Details

Type of Improvements Other Than Buildings: Other
Frequency: One-time
Strategic Plan Objective(s): QIS-III

Type of Project: Refurbishment
Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$100K	\$100K	\$100K

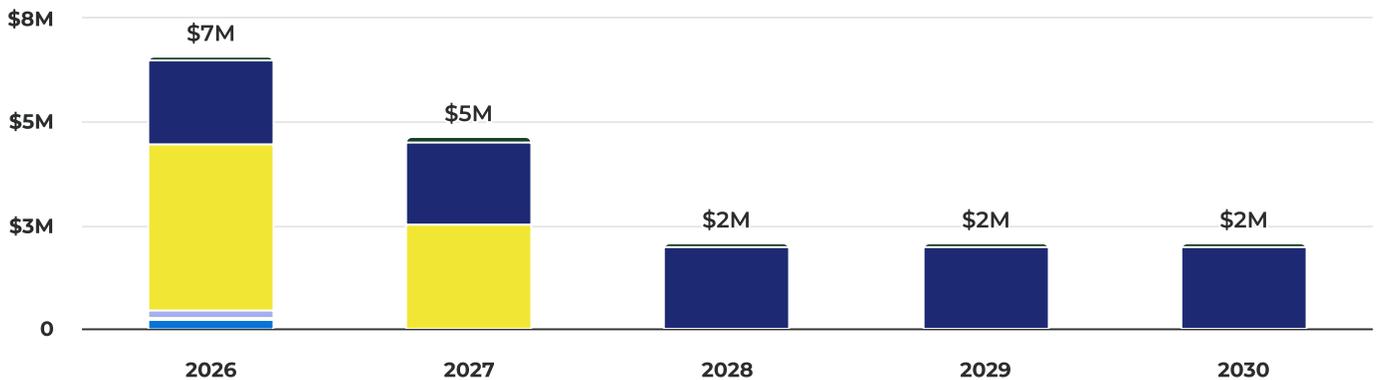
Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$100,000	\$100,000
Total	\$100,000	\$100,000



815.10 – Improvements Other Than Buildings - Streets

FY26 - FY30 815.10 – Improvements Other Than Buildings - Streets Projects



● Annual Pavement Markings Program	\$500,000	2.85%
● Annual Roadway Infrastructure Program	\$10,000,000	57.04%
● East State Street - Construction	\$6,562,090	37.43%
● Kautz Road (Longest Drive to Commerce Drive) Reconstruction	\$200,000	1.14%
● Parking Lot Development Plans	\$25,000	0.14%
● South Street Phase I Engineering	\$245,000	1.40%

Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.10 Annual Pavement Markings Program	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
815.10 Annual Roadway Infrastructure Program	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
815.10 East State Street - Construction	\$4,024,390	\$2,537,700	\$0	\$0	\$0	\$6,562,090
815.10 Kautz Road (Longest Drive to Commerce Drive) Reconstruction	\$200,000	\$0	\$0	\$0	\$0	\$200,000
815.10 Parking Lot Development Plans	\$25,000	\$0	\$0	\$0	\$0	\$25,000
815.10 South Street Phase I Engineering	\$245,000	\$0	\$0	\$0	\$0	\$245,000
Total Summary of Requests	\$6,594,390	\$4,637,700	\$2,100,000	\$2,100,000	\$2,100,000	\$17,532,090



Annual Pavement Markings Program

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.10
Request Groups	415

Description

The City has an Annual Pavement Markings Program to improve the condition of some of the stop bars, centerlines, edge lines, and other pavement markings.

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I, QIS-III

Type of Project: Resurface Current Road

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$500K

Project Total (to date)

\$635K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Engineering	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000



Annual Roadway Infrastructure Program

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.10
Request Groups	415

Description

The City's roadways deteriorate over time. This roadway improvement program also addresses ADA upgrades and the City water/sewer/electric utility improvements as needed.

Details

Frequency: Annually

Type of Project: Resurface Current Road

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$2M

Total Budget (all years)

\$10M

Project Total (to date)

\$14.5M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
Total	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000



East State Street - Construction

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.10
Request Groups	415, 425, 426
Estimated Start Date	05/1/2025
Estimated Completion Date	04/30/2027

Project Location



Description

The re-construction and limited widening of the East State Street corridor from North Bennett Street (IL RT25) east to Whitfield Drive, including new street lighting, traffic signalization modernization, EVT pre-emption, streetscape improvements, sidewalk replacement, bike path installation, new water main, sanitary sewer, storm sewer modernization and lead line service replacement.

Details

Frequency: Multi-year

Type of Project: New Road

Strategic Plan Objective(s): QIS-III, QIS-I

Annual Operating Expenses Impact: This project is estimated to increase maintenance costs.

Capital Cost

FY2026 Budget

\$4.02M

Total Budget (all years)

\$6.56M

Project Total

\$6.56M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Total
Construction/Maintenance	\$4,024,390	\$2,537,700	\$6,562,090
Total	\$4,024,390	\$2,537,700	\$6,562,090



Kautz Road (Longest Drive to Commerce Drive) Reconstruction

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.10
Request Groups	415
Estimated Completion Date	04/30/2025

Project Location



Description

The construction phase for this portion of Kautz Road is expected to begin in May 2024 and continue through the summer of 2024.

Details

Frequency: Multi-year

Type of Project: New Road

Strategic Plan Objective(s): EV-II, EMS-II, EMS-III, QL-I, EV-III, ES-I, ES-II, ES-III

Annual Operating Expenses Impact: This project is estimated to increase operating expenses.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total (to date)
\$200K	\$200K	\$7M

Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$200,000	\$200,000
Total	\$200,000	\$200,000



Parking Lot Development Plans

Overview

Department	City Administrator's Office
Type	Capital Improvement
Project Number	815.10
Request Groups	415

Project Location

109 James Street



Description

The development of site plans to revise the parkways, curbs, sidewalks, etc. for angled parking on the 100 block of James St. (south of City Hall & old Library).

Details

Frequency: Multi-year

Strategic Plan Objective(s): EMS-II, EV-III

Type of Project: Other

Annual Operating Expenses Impact: This project is estimated to increase maintenance costs.

Capital Cost

FY2026 Budget

\$25K

Total Budget (all years)

\$25K

Project Total (to date)

\$100K

Detailed Breakdown

Category	FY2026 Requested	Total
Design	\$25,000	\$25,000
Planning	\$0	\$0
Total	\$25,000	\$25,000



South Street Phase I Engineering

Overview

Department	Public Works
Type	Capital Improvement
Project Number	815.10
Request Groups	415

Description

The Phase I engineering for the South Street Reconstruction project, which includes planned roadway improvements such as storm sewer upgrades, road resurfacing, and the addition of a dedicated bike lane.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I, QIS-III

Type of Project: Resurface Current Road

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$245K

Total Budget (all years)

\$245K

Project Total

\$245K

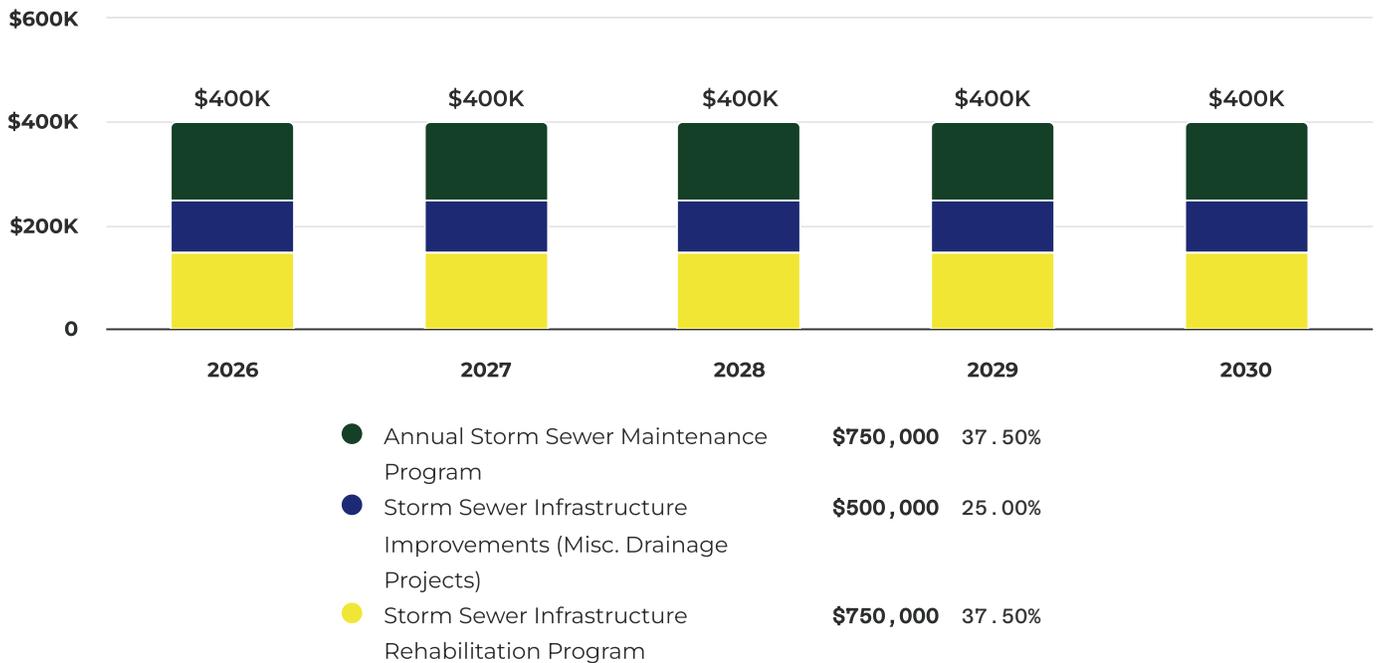
Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Planning	\$245,000	\$245,000
Total	\$245,000	\$245,000



815.15 – Improvements Other Than Buildings - Storm Sewers

FY26 - FY30 815.15 – Improvements Other Than Buildings - Storm Sewers Projects



Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.15 Annual Storm Sewer Maintenance Program	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
815.15 Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
815.15 Storm Sewer Infrastructure Rehabilitation Program	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Total Summary of Requests	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$2,000,000



Annual Storm Sewer Maintenance Program

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.15
Request Groups	415

Description

An annual maintenance program to clean and televise underground storm and drainage structures located throughout the City.

Images



Annual Storm Sewer
Maintenance Program

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I, QIS-III

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$150K

Total Budget (all years)

\$750K

Project Total (to date)

\$900K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000



Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)

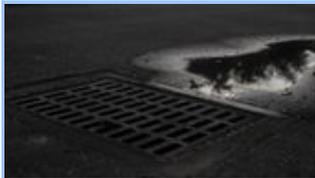
Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.15
Request Groups	415

Description

The annual improvement program for the installation of new or upgrading existing, drainage structures identified by staff.

Images



Storm Sewer Infrastructure
Improvements (Misc.
Drainage Projects)

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III, QIS-I

Type of Project: New Construction

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$500K

Project Total (to date)

\$950K**Detailed Breakdown**

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000



Storm Sewer Infrastructure Rehabilitation Program

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.15
Request Groups	415

Description

The annual program to repair and or line existing drainage conveyance structures identified by staff.

Images



Storm Sewer Infrastructure Rehabilitation Program

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I, QIS-III

Type of Project: Refurbishment

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$150K

Total Budget (all years)

\$750K

Project Total (to date)

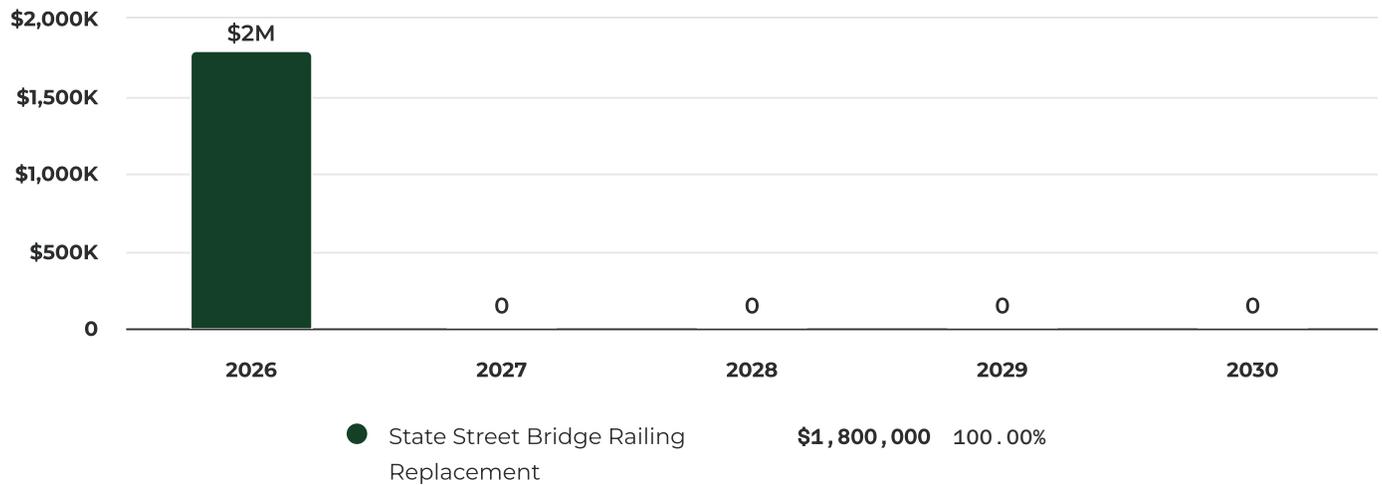
\$900K**Detailed Breakdown**

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Total	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000



815.20 – Improvements Other Than Buildings - Culverts

FY26 - FY30 815.20 – Improvements Other Than Buildings - Culverts Projects



Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.20 State Street Bridge Railing Replacement	\$1,800,000	\$0	\$0	\$0	\$0	\$1,800,000
Total Summary of Requests	\$1,800,000	\$0	\$0	\$0	\$0	\$1,800,000

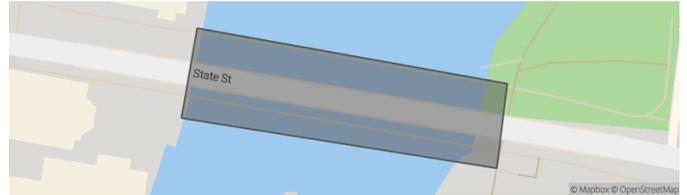


State Street Bridge Railing Replacement

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.20
Request Groups	415

Project Location



Description

The replacement of the failing bridge railings with an aesthetically pleasing and low-maintenance railing. In March 2022 the City secured an agreement with Bollinger, Lach, and Associates to design, prepare specifications, bid documents, permitting, and construction management to replace the State Street Bridge Railings.

Details

Frequency: One-time

Type of Project: Other

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to increase maintenance costs.

Capital Cost

FY2026 Budget

\$1.8M

Total Budget (all years)

\$1.8M

Project Total (to date)

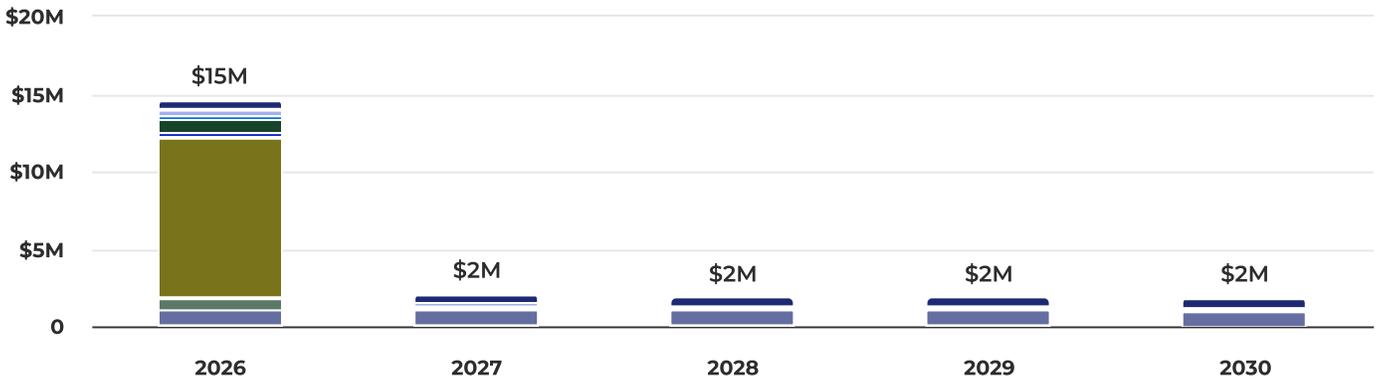
\$1.87M

Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$1,800,000	\$1,800,000
Design	\$0	\$0
Total	\$1,800,000	\$1,800,000

815.25 – Improvements Other Than Buildings - Electric System

FY26 - FY30 815.25 – Improvements Other Than Buildings - Electric System Projects



● Annual Electric Generation Equipment	\$500,000	2.20%
● Annual Line Supplies	\$2,800,000	12.32%
● East State Street - Concrete Vault Lid	\$40,000	0.18%
● East State Street- Lighting	\$665,870	2.93%
● Electric Meter Replacement	\$50,000	0.22%
● Geneva Business Park III and Old Kirk Rd Construction	\$255,000	1.12%
● Kautz Rd Substation	\$745,000	3.28%
● LED Street Light Stock	\$500,000	2.20%
● Pole Storage and Wire Reel Storage	\$150,000	0.66%
● Remote Racking Equipment for Substations	\$115,000	0.51%
● SEMP Underground Feeders	\$10,310,000	45.36%
● Substation Improvements	\$500,000	2.20%
● Three-Phase Transformer Replacement	\$700,000	3.08%
● Underground Cable Replacement	\$5,000,000	22.00%
● Voltage Conversion	\$400,000	1.76%

Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.25 Annual Electric Generation Equipment	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
815.25 Annual Line Supplies	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$2,800,000
815.25 East State Street - Concrete Vault Lid	\$40,000	\$0	\$0	\$0	\$0	\$40,000



Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.25 East State Street-Lighting	\$432,815	\$233,055	\$0	\$0	\$0	\$665,870
815.25 Electric Meter Replacement	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
815.25 Geneva Business Park III and Old Kirk Rd Construction	\$255,000	\$0	\$0	\$0	\$0	\$255,000
815.25 Kautz Rd Substation	\$745,000	\$0	\$0	\$0	\$0	\$745,000
815.25 LED Street Light Stock	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
815.25 Pole Storage and Wire Reel Storage	\$150,000	\$0	\$0	\$0	\$0	\$150,000
815.25 Remote Racking Equipment for Substations	\$115,000	\$0	\$0	\$0	\$0	\$115,000
815.25 SEMP Underground Feeders	\$10,310,000	\$0	\$0	\$0	\$0	\$10,310,000
815.25 Substation Improvements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
815.25 Three-Phase Transformer Replacement	\$700,000	\$0	\$0	\$0	\$0	\$700,000
815.25 Underground Cable Replacement	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
815.25 Voltage Conversion	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$400,000
Total Summary of Requests	\$14,717,815	\$2,203,055	\$1,970,000	\$1,970,000	\$1,870,000	\$22,730,870



Annual Electric Generation Equipment

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The annual procurement of generation supplies and services needed for replacement and repair.

Details

Frequency: Annually

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Strategic Plan Objective(s): QIS-I, QIS-III

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$500K

Project Total (to date)

\$600K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Other	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000



Annual Line Supplies

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The annual purchase of line supplies needed for replacement/repair of the electric system, including line equipment, wire & cable, street lights, switches, and transformers.

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III, QIS-I

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$560K

Total Budget (all years)

\$2.8M

Project Total (to date)

\$3.92M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Other	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$2,800,000
Total	\$560,000	\$560,000	\$560,000	\$560,000	\$560,000	\$2,800,000



East State Street - Concrete Vault Lid

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The purchase of a new vault lid to accommodate road expansion as part of the East State Street road project.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$40K

Total Budget (all years)

\$40K

Project Total

\$40K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Other	\$40,000	\$40,000
Total	\$40,000	\$40,000



East State Street- Lighting

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

Installation of new lighting to accommodate road expansion as part of the East State Street road project.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$433K

Total Budget (all years)

\$666K

Project Total

\$666K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Total
Construction/Maintenance	\$432,815	\$233,055	\$665,870
Other	\$0	\$0	\$0
Total	\$432,815	\$233,055	\$665,870



Electric Meter Replacement

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The replacement of older and nonfunctioning meters with radio read meters. Modern radiometers allow for more accurate electric use readings.

Details

Frequency: Annually

Type of Project: Other improvement

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$10K

Total Budget (all years)

\$50K

Project Total (to date)

\$70K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Other	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
Total	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000



Geneva Business Park III and Old Kirk Rd Construction

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The purchase of a new power transformer to be installed at Geneva Business Park (GBP) and the installation of two circuits along the east side of Kirk & Old Kirk Rd.

Details

Frequency: Multi-year

Type of Project: New Construction

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to increase operating expenses.

Capital Cost

FY2026 Budget

\$255K

Total Budget (all years)

\$255K

Project Total (to date)

\$6.87M

Detailed Breakdown

Category	FY2026 Requested	Total
Other	\$255,000	\$255,000
Total	\$255,000	\$255,000



Kautz Rd Substation

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The construction of a new 34 to 12.5kV electric substation to feed the SEMP area.

Details

Frequency: One-time

Strategic Plan Objective(s): ES-II, QIS-I, QIS-III, PGEV-II

Annual Operating Expenses Impact: This project is estimated to increase operating expenses.

Capital Cost

FY2026 Budget

\$745K

Total Budget (all years)

\$745K

Project Total (to date)

\$6.46M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$745,000	\$745,000
Total	\$745,000	\$745,000



LED Street Light Stock

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620
Estimated Start Date	05/1/2024
Estimated Completion Date	04/30/2025

Description

The purchase of LED lights to replace existing High Pressure Sodium (HPS) streetlights.

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$500K

Project Total

\$600K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Other	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000



Pole Storage and Wire Reel Storage

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

Reconstruction of pole storage bunks to improve accessibility and reduce safety hazards. Additionally, the purchase of wire reel racks to enhance the preservation of underground cable reels during storage.

Details

Frequency: One-time

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Strategic Plan Objective(s): QIS-I, QIS-III

Capital Cost

FY2026 Budget

\$150K

Total Budget (all years)

\$150K

Project Total

\$150K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$150,000	\$150,000
Total	\$150,000	\$150,000



Remote Racking Equipment for Substations

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The acquisition of remote racking equipment for substations to enable line crews to install or remove circuit breakers remotely. This significantly reduces the risk of injury from arc-flash incidents in the event of equipment failure during the racking process.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$115K

Total Budget (all years)

\$115K

Project Total

\$115K

Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$115,000	\$115,000
Total	\$115,000	\$115,000



SEMP Underground Feeders

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

Construct underground electric feeders to service loads in the SEMP area and tie them into existing infrastructure.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to increase operating expenses.

Capital Cost

FY2026 Budget

\$10.3M

Total Budget (all years)

\$10.3M

Project Total

\$10.3M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$10,310,000	\$10,310,000
Total	\$10,310,000	\$10,310,000



Substation Improvements

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The improvements of several transformers and various substations require maintenance and upgrades, including repainting to prevent corrosion, oil containment repairs, and other repairs due to frost heaving

Details

Frequency: Annually

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Strategic Plan Objective(s): QIS-I, QIS-III

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$500K

Project Total (to date)

\$700K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Other	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000



Three-Phase Transformer Replacement

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The purchase of a transformer to replace large 3-phase transformers that are subject to severe corrosion and rust.

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III, QIS-I

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$700K

Total Budget (all years)

\$700K

Project Total

\$700K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Other	\$700,000	\$700,000
Total	\$700,000	\$700,000



Underground Cable Replacement

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620
Estimated Start Date	05/1/2024
Estimated Completion Date	04/30/2025

Description

The replacement of aging underground electric cables at various locations throughout the City such as Dover Ridge and various small copper primary feeds.

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$1M

Total Budget (all years)

\$5M

Project Total (to date)

\$7M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Other	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000
Total	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000



Voltage Conversion

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The conversion of obsolete voltages supplied by the City to multiple commercial customers. As customers request upgrades, customers are required to convert to modern voltage transformers. The City will fund these costs to support business growth in the community where there is a public benefit.

Details

Frequency: Annually

Annual Operating Expenses Impact: This project is estimated to increase operating expenses.

Strategic Plan Objective(s): QIS-I, QIS-III

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$400K

Project Total (to date)

\$500K

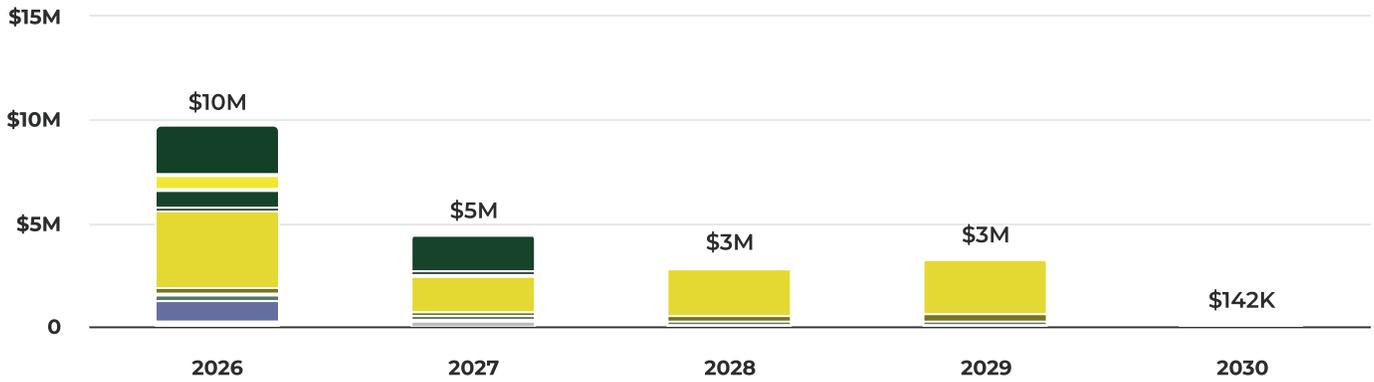
Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Other	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000



815.30 – Improvements Other Than Building - Water System

FY26 - FY30 815.30 – Improvements Other Than Building - Water System Projects



● East State Street - Water Main	\$2,361,010	11.42%
● Fire Hydrant Replacement Program	\$136,000	0.66%
● Kirk Road Water Tower Painting	\$700,000	3.39%
● Lead Service Line Transition Plan Engineering	\$90,000	0.44%
● Lead Water Service Replacement	\$150,000	0.73%
● Mainline Water Valve Replacement Program	\$75,000	0.36%
● New Water Treatment Plant Reservoir	\$2,500,000	12.09%
● Reverse Osmosis Membrane Filter Replacement	\$390,000	1.89%
● Sand Filter Manway Hatches Replacement	\$59,000	0.29%
● Water Main Infrastructure Replacement	\$10,370,000	50.17%
● Water Main Replacement Construction Engineering	\$1,020,000	4.93%
● Water Main Replacement Construction Engineering - Delnor	\$55,000	0.27%
● Water Main Replacement Design Engineering	\$850,000	4.11%
● Water Main Replacement Division Street	\$1,000,000	4.84%
● Water Meter Replacement Program	\$250,000	1.21%
● Water Meters for New Construction Program	\$75,000	0.36%



● Water System Leak Survey Program	\$140,000	0.68%
● Water System Model Update	\$250,000	1.21%
● Well #9 Utility Conversion	\$200,000	0.97%

Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.30 East State Street - Water Main	\$2,361,010	\$0	\$0	\$0	\$0	\$2,361,010
815.30 Fire Hydrant Replacement Program	\$23,000	\$25,000	\$27,000	\$29,000	\$32,000	\$136,000
815.30 Kirk Road Water Tower Painting	\$700,000	\$0	\$0	\$0	\$0	\$700,000
815.30 Lead Service Line Transition Plan Engineering	\$30,000	\$30,000	\$30,000	\$0	\$0	\$90,000
815.30 Lead Water Service Replacement	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
815.30 Mainline Water Valve Replacement Program	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
815.30 New Water Treatment Plant Reservoir	\$800,000	\$1,700,000	\$0	\$0	\$0	\$2,500,000
815.30 Reverse Osmosis Membrane Filter Replacement	\$185,000	\$205,000	\$0	\$0	\$0	\$390,000
815.30 Sand Filter Manway Hatches Replacement	\$18,000	\$20,000	\$21,000	\$0	\$0	\$59,000
815.30 Water Main Infrastructure Replacement	\$3,660,000	\$1,760,000	\$2,280,000	\$2,670,000	\$0	\$10,370,000
815.30 Water Main Replacement Construction Engineering	\$310,000	\$160,000	\$260,000	\$290,000	\$0	\$1,020,000
815.30 Water Main Replacement Construction Engineering - Delnor	\$55,000	\$0	\$0	\$0	\$0	\$55,000
815.30 Water Main Replacement Design Engineering	\$260,000	\$210,000	\$180,000	\$200,000	\$0	\$850,000
815.30 Water Main Replacement Division Street	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000
815.30 Water Meter Replacement Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
815.30 Water Meters for New Construction	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.30 Program Water System	\$35,000	\$35,000	\$35,000	\$35,000	\$0	\$140,000
815.30 Leak Survey Program	\$0	\$250,000	\$0	\$0	\$0	\$250,000
815.30 Water System Model Update	\$200,000	\$0	\$0	\$0	\$0	\$200,000
815.30 Well #9 Utility Conversion						
Total Summary of Requests	\$9,747,010	\$4,505,000	\$2,943,000	\$3,334,000	\$142,000	\$20,671,010



East State Street - Water Main

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630, 425, 426

Description

The replacement of the water main along with the reconstruction of East State Street.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$2.36M

Total Budget (all years)

\$2.36M

Project Total

\$2.36M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$2,361,010	\$2,361,010
Total	\$2,361,010	\$2,361,010



Fire Hydrant Replacement Program

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The annual program for the replacement of aging and hard-to-operate fire hydrants to maintain system reliability and ensure efficient access for emergency response operations.

Images



Fire Hydrant Replacement Program

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$23K

Total Budget (all years)

\$137K

Project Total (to date)

\$158K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment/Vehicle/Furnishings	\$23,000	\$25,000	\$27,000	\$30,000	\$32,000	\$137,000
Total	\$23,000	\$25,000	\$27,000	\$30,000	\$32,000	\$137,000



Kirk Road Water Tower Painting

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The repainting of the Kirk Road Water Tower to revitalize the worn-down appearance and protect the water tower from corrosion problems such as weather and coating degradation.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$700K

Total Budget (all years)

\$700K

Project Total

\$700K

Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$700,000	\$700,000
Total	\$700,000	\$700,000



Lead Service Line Transition Plan Engineering

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

Continuation of engineering services related to the required annual update for the lead service line replacement transition plan which will be submitted to the IEPA for approval.

Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-III, QIS-I

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$30K

Total Budget (all years)

\$90K

Project Total

\$90K

Detailed Breakdown

Category	FY2026 Requested	FY2027 Requested	FY2028 Requested	Total
Engineering	\$30,000	\$30,000	\$30,000	\$90,000
Total	\$30,000	\$30,000	\$30,000	\$90,000



Lead Water Service Replacement

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The replacement of lead water service lines on the publicly maintained portion of the water system to improve water quality and comply with regulatory standards.

Images



Lead Water Service Replacement

Details

Frequency: Annually

Type of Project: Improvement

Strategic Plan Objective(s): QIS-III

Annual Operating Expenses Impact: This project is estimated to increase operating expenses.

Capital Cost

FY2026 Budget

\$30K

Total Budget (all years)

\$150K

Project Total (to date)

\$180K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Total	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000



Mainline Water Valve Replacement Program

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The replacement of older hard-to-operate water distribution system valves. During valve exercising or daily operations, staff will document problems with any valves. Valves identified as unrepairable will be replaced.

Images



Mainline Water Valve Replacement Program

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I, QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$15K

Total Budget (all years)

\$75K

Project Total (to date)

\$90K**Detailed Breakdown**

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



New Water Treatment Plant Reservoir

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The construction of a new above ground reservoir to increase the capacity of finished water.

Details

Frequency: One-time

Type of Project: New Construction

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$800K

Total Budget (all years)

\$2.5M

Project Total

\$2.5M

Detailed Breakdown

Category	FY2026 Requested	FY2027 Requested	Total
Construction/Maintenance	\$0	\$1,700,000	\$1,700,000
Design	\$800,000	\$0	\$800,000
Total	\$800,000	\$1,700,000	\$2,500,000



Reverse Osmosis Membrane Filter Replacement

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The replacement of reverse osmosis membrane filters for RO Skid #3 to maintain optimal system performance and ensure continued water treatment efficiency.

Images



Reverse Osmosis
Membrane Filters

Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$185K

Total Budget (all years)

\$390K

Project Total (to date)

\$575K**Detailed Breakdown**

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Total
Equipment/Vehicle/Furnishings	\$185,000	\$205,000	\$390,000
Total	\$185,000	\$205,000	\$390,000



Sand Filter Manway Hatches Replacement

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The replacement of leaking manway hatches on the sand filters at the Water Treatment Plant.

Images



Manway Door

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$18K

Total Budget (all years)

\$59K

Project Total (to date)

\$75K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$18,000	\$20,000	\$21,000	\$59,000
Total	\$18,000	\$20,000	\$21,000	\$59,000



Water Main Infrastructure Replacement

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Project Location



Description

The annual replacement of aging water main infrastructure and associated lead water service lines to improve system reliability, reduce maintenance costs, and enhance water quality.

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$3.66M

Total Budget (all years)

\$10.4M

Project Total (to date)

\$11.4M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Construction/Maintenance	\$3,660,000	\$1,760,000	\$2,280,000	\$2,670,000	\$10,370,000
Total	\$3,660,000	\$1,760,000	\$2,280,000	\$2,670,000	\$10,370,000



Water Main Replacement Construction Engineering

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

Construction engineering services are needed during the water main construction to ensure specifications are followed.

Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-I, QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$310K

Total Budget (all years)

\$1.02M

Project Total

\$1.02M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Engineering	\$310,000	\$160,000	\$260,000	\$290,000	\$1,020,000
Total	\$310,000	\$160,000	\$260,000	\$290,000	\$1,020,000



Water Main Replacement Construction Engineering - Delnor

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The contracting with a consultant to provide construction engineering services for the water main replacement project at the Delnor Campus, ensuring proper oversight, quality control, and compliance throughout the construction process.

Details

Frequency: One-time

Type of Project: Improvement

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$55K

Total Budget (all years)

\$55K

Project Total

\$55K

Detailed Breakdown

Category	FY2026 Requested	Total
Engineering	\$55,000	\$55,000
Total	\$55,000	\$55,000



Water Main Replacement Design Engineering

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The design engineering for the preparation of plans and specifications for the replacement of the water main and lead service lines.

Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-I, QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$260K

Total Budget (all years)

\$850K

Project Total (to date)

\$1.02M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Design	\$260,000	\$210,000	\$180,000	\$200,000	\$850,000
Total	\$260,000	\$210,000	\$180,000	\$200,000	\$850,000



Water Main Replacement Division Street

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The replacement of water main on Division Street between Rt. 25 & East Side Drive.

Details

Frequency: One-time

Type of Project: Improvement

Strategic Plan Objective(s): QIS-III, QIS-I

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$1M

Total Budget (all years)

\$1M

Project Total

\$1M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$1,000,000	\$1,000,000
Total	\$1,000,000	\$1,000,000



Water Meter Replacement Program

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Project Location



Description

The replacement of older and nonfunctioning water meters with radiometers. Using water meters capable of remote reading through a fixed network eliminates sending out staff to read meters manually, reduces incorrect meter reads, and provides customer service tools such as identifying possible leaks inside the property.

Images



Water Meter

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III, QIS-I

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$50K

Total Budget (all years)

\$250K

Project Total (to date)

\$300K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment/Vehicle/Furnishings	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000



Water Meters for New Construction Program

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

The purchase of water meters for new construction/development within the City.

Images



Water Meters for New Construction

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-III, QIS-I

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$15K

Total Budget (all years)

\$75K

Project Total (to date)

\$90K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment/Vehicle/Furnishings	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000



Water System Leak Survey Program

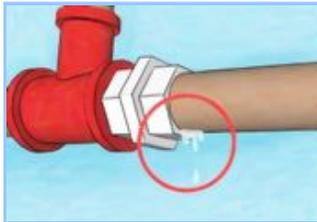
Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

A survey of the water system will identify leaks, repair leaks, and reduce the amount of unaccounted-for water loss.

Images



Water System Leak Survey Program

Details

Frequency: Annually

Type of Project: Improvement

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$35K

Total Budget (all years)

\$140K

Project Total (to date)

\$172K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Other	\$35,000	\$35,000	\$35,000	\$35,000	\$140,000
Total	\$35,000	\$35,000	\$35,000	\$35,000	\$140,000



Water System Model Update

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

Update the water system model to account for new industrial areas including SEMP.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III

Type of Project: Improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$250K

Project Total

\$250K

Detailed Breakdown

Category	FY2027 Requested	Total
Engineering	\$250,000	\$250,000
Total	\$250,000	\$250,000



Well #9 Utility Conversion

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.30
Request Groups	630

Description

Well #9 is a shallow well that is directly across from the Water Treatment Plant on Keslinger Rd. The well was built in unincorporated Geneva and is served by ComEd. Staff is proposing annexing the parcel of land and install cable to connect to Geneva electricity.

Details

Frequency: One-time

Type of Project: Improvement

Strategic Plan Objective(s): QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

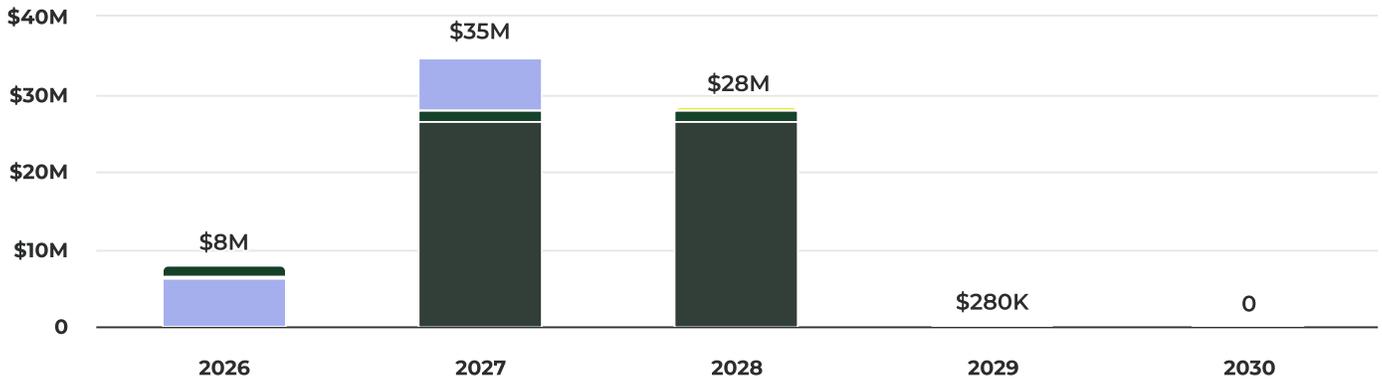
Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$200,000	\$200,000
Total	\$200,000	\$200,000



815.35 – Improvements Other Than Buildings - Sewer System

FY26 - FY30 815.35 – Improvements Other Than Buildings - Sewer System Projects



● East State Street - Sanitary Sewer	\$1,399,805	1.95%
● Reed Rd. Sanitary Sewer Construction	\$300,000	0.42%
● Sanitary Sewer Rehabilitation	\$1,120,000	1.56%
● Sanitary Sewer River Crossing Construction	\$12,735,000	17.75%
● Wastewater Treatment Plant Digester Gas Piping Replacement	\$120,000	0.17%
● Wastewater Treatment Plant Outside Concrete Replacement	\$75,000	0.10%
● Wastewater Treatment Plant Solids Handling Construction Engineering	\$3,000,000	4.18%
● WWTP Solids Handling Improvement	\$53,000,000	73.87%

Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.35 East State Street - Sanitary Sewer	\$1,399,805	\$0	\$0	\$0	\$0	\$1,399,805
815.35 Reed Rd. Sanitary Sewer Construction	\$0	\$300,000	\$0	\$0	\$0	\$300,000
815.35 Sanitary Sewer Rehabilitation	\$280,000	\$280,000	\$280,000	\$280,000	\$0	\$1,120,000
815.35 Sanitary Sewer River Crossing Construction	\$6,190,000	\$6,545,000	\$0	\$0	\$0	\$12,735,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	\$40,000	\$40,000	\$40,000	\$0	\$0	\$120,000



Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.35 Wastewater Treatment Plant Outside Concrete Replacement	\$75,000	\$0	\$0	\$0	\$0	\$75,000
815.35 Wastewater Treatment Plant Solids Handling Construction Engineering	\$0	\$1,500,000	\$1,500,000	\$0	\$0	\$3,000,000
815.35 WWTP Solids Handling Improvement	\$0	\$26,500,000	\$26,500,000	\$0	\$0	\$53,000,000
Total Summary of Requests	\$7,984,805	\$35,165,000	\$28,320,000	\$280,000	\$0	\$71,749,805



East State Street - Sanitary Sewer

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630, 425, 426

Description

The replacement of the sanitary sewer system along East State Street as a component of the East State Street reconstruction project.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III, QIS-I

Type of Project: New Construction

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$1.4M

Total Budget (all years)

\$1.4M

Project Total

\$1.4M

Detailed Breakdown

Category	FY2026 Requested	Total
Construction/Maintenance	\$1,399,805	\$1,399,805
Total	\$1,399,805	\$1,399,805



Reed Rd. Sanitary Sewer Construction

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

The Reed Rd Sanitary Sewer Construction Project relocates the sanitary sewer out of the county ROW. The relocation is required due to the reconstruction of the Kirk Rd. bridge.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III, QIS-I

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$300K

Project Total

\$300K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	Total
Construction/Maintenance	\$300,000	\$300,000
Total	\$300,000	\$300,000



Sanitary Sewer Rehabilitation

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

The rehabilitation of the sanitary sewer lines within the City to ensure the proper transportation of wastewater to treatment facilities is vital in preventing environmental contamination and leaks.

Details

Frequency: Annually

Type of Project: Refurbishment

Strategic Plan Objective(s): QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$280K

Total Budget (all years)

\$1.12M

Project Total (to date)

\$1.4M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Construction/Maintenance	\$280,000	\$280,000	\$280,000	\$280,000	\$1,120,000
Total	\$280,000	\$280,000	\$280,000	\$280,000	\$1,120,000



Sanitary Sewer River Crossing Construction

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

The construction of river-crossing pipes to effectively mitigate sanitary sewer overflow and improves maintenance capabilities and redundancy for the system.

Details

Frequency: Multi-year

Type of Project: New Construction

Strategic Plan Objective(s): QIS-I, QIS-III

Annual Operating Expenses Impact: This project is estimated to increase operating expenses.

Capital Cost

FY2026 Budget

\$6.19M

Total Budget (all years)

\$12.7M

Project Total (to date)

\$18.9M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Total
Construction/Maintenance	\$6,190,000	\$6,545,000	\$12,735,000
Total	\$6,190,000	\$6,545,000	\$12,735,000



Wastewater Treatment Plant Digester Gas Piping Replacement

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

The replacement of deteriorating gas piping in the basement of the digester to ensure safe operation, prevent potential hazards, and maintain compliance with safety regulations.

Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-III

Type of Project: Refurbishment

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$40K

Total Budget (all years)

\$120K

Project Total

\$120K

Detailed Breakdown

Category	FY2026 Requested	FY2027 Requested	FY2028 Requested	Total
Construction/Maintenance	\$40,000	\$40,000	\$40,000	\$120,000
Total	\$40,000	\$40,000	\$40,000	\$120,000



Wastewater Treatment Plant Outside Concrete Replacement

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

The replacement of concrete stairs that lead to the aeration basins and primary clarifier as the stairs have deteriorated. The replacement of concrete slabs between the grit chambers and primary clarifiers. Slabs have sunk and cracked, creating a safety hazard.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III, SG-III

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$75K	\$75K	\$75K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Construction/Maintenance	\$75,000	\$75,000
Total	\$75,000	\$75,000



Wastewater Treatment Plant Solids Handling Construction Engineering

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

Construction engineering services during the construction of solids handling improvements at the Wastewater Treatment Plant.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III

Type of Project: Other improvement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$3M

Project Total

\$3M

Detailed Breakdown

Category	FY2026 Requested	FY2027 Requested	FY2028 Requested	Total
Engineering	\$0	\$1,500,000	\$1,500,000	\$3,000,000
Total	\$0	\$1,500,000	\$1,500,000	\$3,000,000



WWTP Solids Handling Improvement

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

The improvements of solids handling at the Wastewater Plant. The improvements will maintain compliance with the Illinois Environmental Protection Agency Discharge Permit.

Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-III, QIS-I

Type of Project: New Construction

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$53M

Project Total

\$53M

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$0	\$26,500,000	\$26,500,000	\$53,000,000
Total	\$0	\$26,500,000	\$26,500,000	\$53,000,000



815.40 – Improvements Other Than Buildings - Parking Lots

FY26 - FY30 815.40 – Improvements Other Than Buildings - Parking Lots Projects



Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
815.40 Four Union Pacific Parking Lots	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000
815.40 Hamilton Street Parking Lot	\$350,000	\$0	\$0	\$0	\$0	\$350,000
815.40 Public Works Employee Parking Lot Repair	\$210,000	\$0	\$0	\$0	\$0	\$210,000
815.40 Traffic Topping Resurfacing Project for the 3rd Street Commuter Parking Lot	\$250,000	\$0	\$0	\$0	\$0	\$250,000
Total Summary of Requests	\$2,310,000	\$0	\$0	\$0	\$0	\$2,310,000



Four Union Pacific Parking Lots

Overview

Department	City Administrator's Office
Type	Capital Improvement
Project Number	815.40

Project Location



Description

The City entered into a Master Purchase and Sale Agreement for four Union Pacific Parking Lots on January 24, 2022. On December 5, 2022, the council signed an amendment extending the purchase date to no later than April 30, 2024. The project has been delayed, therefore the City will be requesting another extension to April 30, 2025. The purchase of the parking lots shall not occur until after the construction of the third rail and restoration of the parking lots per the construction easement.

Details

Frequency: Multi-year

Strategic Plan Objective(s): PGEV-III, QIS-III

Type of Project: Other

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$1.5M	\$1.5M	\$1.5M

Detailed Breakdown

Category	FY2026 Requested	Total
Other	\$1,500,000	\$1,500,000
Total	\$1,500,000	\$1,500,000

Hamilton Street Parking Lot

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.40

Project Location



Description

The reconstruction of the Hamilton Street Parking lot located behind Buttermilk and Foxfire.

Details

Frequency: One-time

Strategic Plan Objective(s): PGEV-I, QIS-III

Type of Project: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$350K

Total Budget (all years)

\$350K

Project Total

\$350K

Detailed Breakdown

Category	FY2026 Requested	Total
Repairs/Improvements	\$350,000	\$350,000
Total	\$350,000	\$350,000

Public Works Employee Parking Lot Repair

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.40

Description

The repair and replacement of the aging employee parking lot at Public Works to improve safety, accessibility, and overall infrastructure condition.

Details

Frequency: One-time

Type of Project: Refurbishment

Strategic Plan Objective(s): SG-III, QIS-III

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$210K

Total Budget (all years)

\$210K

Project Total

\$210K

Detailed Breakdown

Category	FY2026 Requested	Total
Other	\$140,000	\$140,000
Repairs/Improvements	\$70,000	\$70,000
Total	\$210,000	\$210,000



Traffic Topping Resurfacing Project for the 3rd Street Commuter Parking Lot

Overview

Department	Streets
Type	Capital Improvement
Project Number	815.40

Description

The removal and replacement of the traffic topping membrane covering the expansion joints and panels in the 3rd street parking garage.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-III

Type of Project: Refurbishment

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$250K

Total Budget (all years)

\$250K

Project Total

\$250K

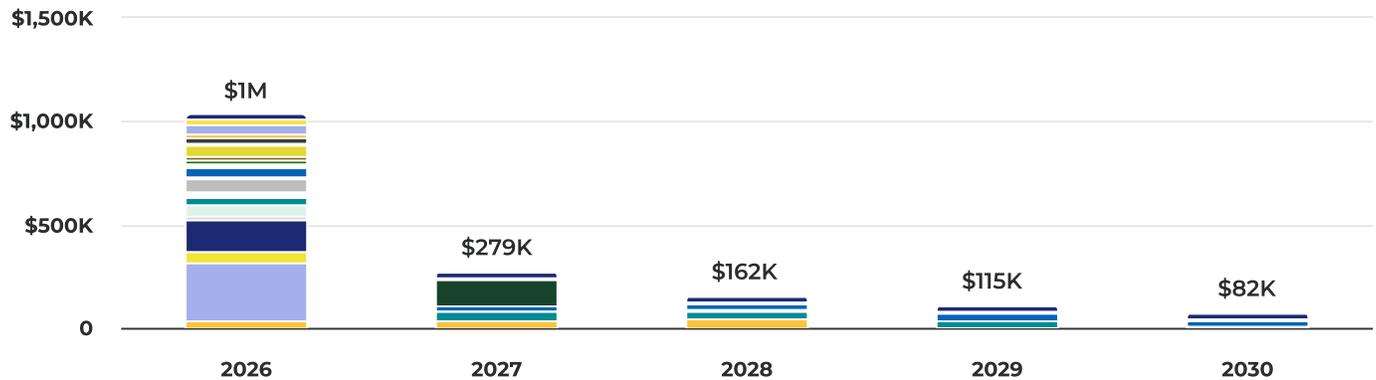
Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Repairs/Improvements	\$250,000	\$250,000
Total	\$250,000	\$250,000



820 – Machinery & Equipment

FY26 - FY30 820 – Machinery & Equipment Projects



● Annual Fire Hose Replacement	\$25,000	1.49%
● Annual Small Equipment Replacement	\$150,000	8.93%
● Annual Special Teams Equipment Replacement	\$60,000	3.57%
● Asphalt Hotbox	\$50,000	2.98%
● ATS Speed Display Unit	\$12,000	0.71%
● Automated External Defibrillators	\$8,000	0.48%
● Backhoe 1112	\$125,000	7.44%
● Breathalyzer	\$20,000	1.19%
● EOC Upgrades	\$10,000	0.60%
● Hurst eDraulic Equipment	\$60,000	3.57%
● Knox Key Vault System	\$17,000	1.01%
● Liberator Max Communication System	\$15,000	0.89%
● Lighting System for Patrol Rifles	\$6,000	0.36%
● Motorola Portable Radio	\$6,500	0.39%
● Night Vision Headgear for SWAT Operators	\$10,000	0.60%
● Personal Protective Equipment (PPE)	\$165,000	9.82%
● Replacement of 4-inch Trash Pumps	\$18,000	1.07%
● Replacement of Two Air Compressor Units at the Water Treatment Plant	\$60,000	3.57%
● Replacement Vehicle Rescue Struts	\$20,000	1.19%
● Rescue Utility Saws	\$12,000	0.71%
● Reverse Osmosis Flow Control Units	\$152,500	9.07%
● Skid Steer Auger Attachment	\$5,500	0.33%
● Spare Shallow Well Motor	\$55,000	3.27%
● Squad Car Radars	\$10,000	0.60%
● Wastewater Treatment Plant Centrifuge Conveyor Gearbox Replacement	\$6,000	0.36%



● Well #6 MCC Construction	\$150,000	8.93%
● Western Avenue Sanitary Lift Station Pump Replacement	\$60,000	3.57%
● Wheel Loader Replacement G-3054	\$275,000	16.36%
● WTP Filter Actuator Valve Replacement	\$117,000	6.96%

Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
820 Annual Fire Hose Replacement	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
820 Annual Small Equipment Replacement	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
820 Annual Special Teams Equipment Replacement	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
820 Asphalt Hotbox	\$50,000	\$0	\$0	\$0	\$0	\$50,000
820 ATS Speed Display Unit	\$12,000	\$0	\$0	\$0	\$0	\$12,000
820 Automated External Defibrillators	\$8,000	\$0	\$0	\$0	\$0	\$8,000
820 Backhoe III2	\$0	\$125,000	\$0	\$0	\$0	\$125,000
820 Breathalyzer	\$20,000	\$0	\$0	\$0	\$0	\$20,000
820 EOC Upgrades	\$10,000	\$0	\$0	\$0	\$0	\$10,000
820 Hurst eDrualic Equipment	\$60,000	\$0	\$0	\$0	\$0	\$60,000
820 Knox Key Vault System	\$17,000	\$0	\$0	\$0	\$0	\$17,000
820 Liberator Max Communication System	\$15,000	\$0	\$0	\$0	\$0	\$15,000
820 Lighting System for Patrol Rifles	\$6,000	\$0	\$0	\$0	\$0	\$6,000
820 Motorola Portable Radio	\$6,500	\$0	\$0	\$0	\$0	\$6,500
820 Night Vision Headgear for SWAT Operators	\$10,000	\$0	\$0	\$0	\$0	\$10,000
820 Personal Protective Equipment (PPE)	\$45,000	\$30,000	\$30,000	\$30,000	\$30,000	\$165,000
820 Replacement of 4-inch Trash Pumps	\$5,500	\$0	\$6,000	\$0	\$6,500	\$18,000
820 Replacement of Two Air Compressor Units at the Water Treatment Plant	\$60,000	\$0	\$0	\$0	\$0	\$60,000
820 Replacement Vehicle Rescue Struts	\$20,000	\$0	\$0	\$0	\$0	\$20,000



Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
820 Rescue Utility Saws	\$12,000	\$0	\$0	\$0	\$0	\$12,000
820 Reverse Osmosis Flow Control Units	\$32,500	\$40,000	\$40,000	\$40,000	\$0	\$152,500
820 Skid Steer Auger Attachment	\$5,500	\$0	\$0	\$0	\$0	\$5,500
820 Spare Shallow Well Motor	\$55,000	\$0	\$0	\$0	\$0	\$55,000
820 Squad Car Radars	\$10,000	\$0	\$0	\$0	\$0	\$10,000
820 Wastewater Treatment Plant Centrifuge Conveyor Gearbox Replacement	\$6,000	\$0	\$0	\$0	\$0	\$6,000
820 Well #6 MCC Construction	\$150,000	\$0	\$0	\$0	\$0	\$150,000
820 Western Avenue Sanitary Lift Station Pump Replacement	\$60,000	\$0	\$0	\$0	\$0	\$60,000
820 Wheel Loader Replacement G-3054	\$275,000	\$0	\$0	\$0	\$0	\$275,000
820 WTP Filter Actuator Valve Replacement	\$37,000	\$39,000	\$41,000	\$0	\$0	\$117,000
Total Summary of Requests	\$1,043,000	\$279,000	\$162,000	\$115,000	\$81,500	\$1,680,500

Annual Fire Hose Replacement

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The annual purchase of replacement fire hoses to meet the NFPA fire hose standards. Age, usage, and damage have diminished the current fire hose stock.

Images



Fire Hoses

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-1

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$5K

Total Budget (all years)

\$25K

Project Total (to date)

\$35K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Total	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000



Annual Small Equipment Replacement

Overview

Department	Electric
Type	Capital Equipment
Project Number	820
Request Groups	620

Description

The replacement of small equipment for the Electric Division to ensure operational efficiency, reduce downtime, and maintain reliability in service delivery.

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$30K

Total Budget (all years)

\$150K

Project Total (to date)

\$205K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Total	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000



Annual Special Teams Equipment Replacement

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The purchase of specialized equipment to replace expiring, worn and broken equipment for special operations teams (Hazmat, Technical Rescue and Water Rescue). Examples include rescue rope, Hazmat suits, rescue harnesses and rescue helmets.

Images



Fire Special Teams
Equipment

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$20K

Total Budget (all years)

\$60K

Project Total (to date)

\$80K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
Total	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000



Asphalt Hotbox

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	430, 630

Description

The purchase of a 4-ton asphalt hot box to replace unit G-3068, enhancing the efficiency of road repair and maintenance operations.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$50K

Total Budget (all years)

\$50K

Project Total

\$50K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$50,000	\$50,000
Total	\$50,000	\$50,000



ATS Speed Display Unit

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The ATS Speed Display Unit is a portable speed device. It can be affixed to an existing street sign. The unit identifies the posted speed limit as well as the speed of vehicles traveling past the unit. The data is captured by the unit and can be used to address speeding issues.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-1

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$12K	\$12K	\$12K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$12,000	\$12,000
Total	\$12,000	\$12,000



Automated External Defibrillators

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	235

Description

Each squad car is outfitted with an Automated External Defibrillator (AED). An AED is utilized by officers to administer a shock when officers are dispatched to, or encounter someone, who is in cardiac arrest.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$8K

Total Budget (all years)

\$8K

Project Total

\$8K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$8,000	\$8,000
Total	\$8,000	\$8,000



Backhoe 1112

Overview

Department	Electric
Type	Capital Equipment
Project Number	820
Request Groups	620

Description

The purchase of a backhoe, with a front loader and a rear digging arm, will enable the Electric Department to efficiently perform tasks such as trenching, excavating, and backfilling for underground utility installations and repairs.

Details

Frequency: One-time

New Purchase or Replacement: New

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$125K

Project Total

\$125K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	Total
Equipment	\$125,000	\$125,000
Total	\$125,000	\$125,000



Breathalyzer

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	235

Description

The breathalyzer is an instrument used to measure the amount of alcohol a person has in their system by analyzing their breath.

Details

Frequency: One-time

New Purchase or Replacement: New

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$20,000	\$20,000
Total	\$20,000	\$20,000

EOC Upgrades

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The upgrade of communications and management technology for the City of Geneva Emergency Operations Center (EOC) to enhance response capabilities and ensure effective coordination during emergencies.

Images



Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$10,000	\$10,000
Total	\$10,000	\$10,000



Hurst eDraulic Equipment

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The replacement of hydraulic rescue tool technology on the department's medium duty rescue and Station 2 front line engine.

Images



Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget
\$60K

Total Budget (all years)
\$60K

Project Total
\$60K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment	\$60,000	\$60,000
Total	\$60,000	\$60,000

Knox Key Vault System

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The purchase of the Knox Key System to secure master key for the rapid entry key lock box system used to access commercial and industrial occupancies in the community.

Images



Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$17K

Total Budget (all years)

\$17K

Project Total

\$17K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment	\$17,000	\$17,000
Total	\$17,000	\$17,000



Liberator Max Communication System

Overview

Department	Streets
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The Liberator Max communication system is a wireless headset communication device. This will be utilized by tree crews to perform trimming and removal work. This will allow all members of the crew to talk and hear each other while work is going on. This system is currently in use by the water department and comes highly recommended.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$15K

Total Budget (all years)

\$15K

Project Total

\$15K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$15,000	\$15,000
Total	\$15,000	\$15,000



Lighting System for Patrol Rifles

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	235

Description

The purchase of a lighting system for patrol rifles. Every squad car is equipped with a patrol rifle. Each patrol rifle is equipped with a lighting system to allow them to be utilized safely and effectively in no light/low light situations.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$6K

Total Budget (all years)

\$6K

Project Total

\$6K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$6,000	\$6,000
Total	\$6,000	\$6,000



Motorola Portable Radio

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

This is a portable radio that a police officer carries on their person. It is the direct method of communication between our dispatchers and police officers.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$6.5K

Total Budget (all years)

\$6.5K

Project Total

\$6.5K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$6,500	\$6,500
Total	\$6,500	\$6,500



Night Vision Headgear for SWAT Operators

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	235

Description

The purchase of night vision headgear for SWAT team operators, enabling effective operations in low-light or no-light scenarios to enhance tactical response capabilities.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment	\$10,000	\$10,000
Total	\$10,000	\$10,000



Personal Protective Equipment (PPE)

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The purchase of replacement personal protective equipment for the Fire Department personnel. According to NFPA 1851: Standard on Selection, Care, and Maintenance of Protective Ensembles for Structural Fire Fighting and Proximity Fire Fighting, state gear is to be retired 10 years after the date of manufacture.

Images



Personal Protective Equipment (PPE)

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$45K

Total Budget (all years)

\$165K

Project Total (to date)

\$195K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$45,000	\$30,000	\$30,000	\$30,000	\$30,000	\$165,000
Total	\$45,000	\$30,000	\$30,000	\$30,000	\$30,000	\$165,000



Replacement of 4-inch Trash Pumps

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

The replacement of 4-inch trash pumps used during water main breaks and severe rain events. Staff proposes to replace pumps that are no longer serviceable.

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$5.5K

Total Budget (all years)

\$18K

Project Total

\$18K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2028 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$5,500	\$6,000	\$6,500	\$18,000
Total	\$5,500	\$6,000	\$6,500	\$18,000



Replacement of Two Air Compressor Units at the Water Treatment Plant

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

The purchase of replacement air compressor units as the Water Treatment Plant has two air compressor units that provide air to operate numerous valves and pumps.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$60K	\$60K	\$60K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment	\$60,000	\$60,000
Total	\$60,000	\$60,000



Replacement Vehicle Rescue Struts

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The replacement Paratech X2 struts and required accessories to perform vehicle rescue stabilization.

Images



Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$20,000	\$20,000
Total	\$20,000	\$20,000

Rescue Utility Saws

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	420

Description

The replacement of gas-powered rescue and utility saws, which are essential for cutting through various materials during rescue operations, to improve operational efficiency, reduce maintenance costs, and enhance the safety and effectiveness of emergency responses.

Images



Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$12K

Total Budget (all years)

\$12K

Project Total

\$12K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Equipment	\$12,000	\$0	\$12,000
Total	\$12,000	\$0	\$12,000

Reverse Osmosis Flow Control Units

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

The replacement of flow control units on the reverse osmosis units at the Water Treatment Plant. The control units measure total permeate flow, total reject flow, and stage 2 & 3 permeate flow.

Images



Reverse Osmosis Flow
Control Units

Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$32.5K

Total Budget (all years)

\$153K

Project Total (to date)

\$183K**Detailed Breakdown**

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Equipment	\$32,500	\$40,000	\$40,000	\$40,000	\$152,500
Total	\$32,500	\$40,000	\$40,000	\$40,000	\$152,500



Skid Steer Auger Attachment

Overview

Department	Streets
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The purchase of an auger-style stump grinder attachment will provide an efficient and reliable tool for quickly removing tree stumps, saving time and labor on land clearing and maintenance projects.

Details

Frequency: One-time

New Purchase or Replacement: New

Strategic Plan Objective(s): QIS-1

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$5.5K

Total Budget (all years)

\$5.5K

Project Total

\$5.5K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$5,500	\$5,500
Total	\$5,500	\$5,500



Spare Shallow Well Motor

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

The purchase of a spare well motor to ensure immediate replacement capability in the event of a failure of an existing motor, minimizing downtime and maintaining system reliability.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$55K

Total Budget (all years)

\$55K

Project Total

\$55K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$55,000	\$55,000
Total	\$55,000	\$55,000



Squad Car Radars

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	235

Description

The purchase of radar equipment, including both handheld and permanently mounted units, to address speeding concerns within the community and enhance traffic enforcement capabilities

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$10,000	\$10,000
Total	\$10,000	\$10,000



Wastewater Treatment Plant Centrifuge Conveyor Gearbox Replacement

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

The replacement of the vertical conveyor gearbox for the Waste Water Treatment Plant to restore optimal functionality, improve operational efficiency, and prevent potential system downtime.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$6K

Total Budget (all years)

\$6K

Project Total

\$6K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$6,000	\$6,000
Total	\$6,000	\$6,000



Well #6 MCC Construction

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

The replacement of the Motor Control Electronics that operate the well.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$150K

Total Budget (all years)

\$150K

Project Total

\$150K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment	\$150,000	\$150,000
Total	\$150,000	\$150,000



Western Avenue Sanitary Lift Station Pump Replacement

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

The replacement of one of four pumps at the lift station, as the proposed pump has reached the end of its useful life and is beyond rehabilitation, ensuring continued reliable operation and preventing potential service disruptions.

Details

Frequency: One-time

Strategic Plan Objective(s): QIS-I, QIS-III

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$60K

Total Budget (all years)

\$60K

Project Total

\$60K

Detailed Breakdown

Category	FY2026 Requested	Total
Equipment	\$60,000	\$60,000
Total	\$60,000	\$60,000



Wheel Loader Replacement G-3054

Overview

Department	Streets
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The purchase of a replacement for the 2001 John Deere 624H Wheel Loader G-3054.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-I

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$275K

Total Budget (all years)

\$275K

Project Total

\$275K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Equipment	\$275,000	\$275,000
Total	\$275,000	\$275,000



WTP Filter Actuator Valve Replacement

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

The replacement of actuators and packing on filter valves at the Water Treatment Plant to maintain system efficiency, prevent leaks, and ensure consistent water treatment operations.

Images



WTP Filter Actuator Valve Replacement

Details

Frequency: Multi-year

Strategic Plan Objective(s): QIS-1

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is not estimated to have an impact on the annual operating budget.

Capital Cost

FY2026 Budget

\$37K

Total Budget (all years)

\$117K

Project Total (to date)

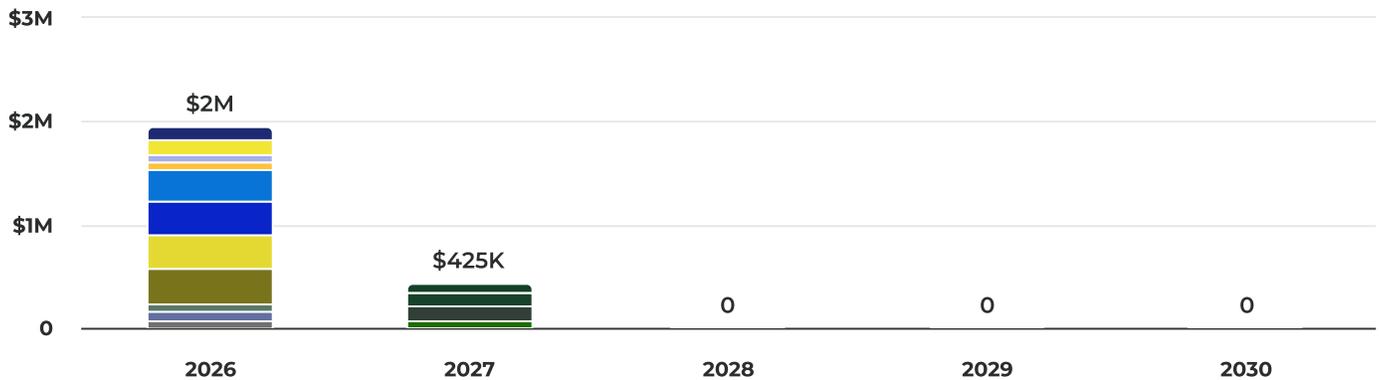
\$152K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Equipment	\$37,000	\$39,000	\$41,000	\$117,000
Total	\$37,000	\$39,000	\$41,000	\$117,000

825 – Vehicles

FY26 - FY30 825 – Vehicles Projects



● 1-Ton Dump Truck Replacement 2010	\$85,000	3.57%
● 1-Ton Vehicle Replacement G-3040	\$140,000	5.88%
● 1-Ton Vehicle Replacement G-3082	\$140,000	5.88%
● 2025-Police Interceptor SUV- A	\$71,000	2.98%
● 2025-Police Interceptor SUV- B	\$71,000	2.98%
● Bucket Truck 1006	\$300,000	12.59%
● Service Truck 1003	\$120,000	5.04%
● Service Truck 1114	\$140,000	5.88%
● Single Axle Dump Truck with Plow Vehicle Replacement 3043	\$325,000	13.64%
● Single Axle Dump Truck with Plow Vehicle Replacement 3146	\$325,000	13.64%
● Upfit of Single Axle dumps with wing plows and spreaders	\$350,000	14.69%
● Utility Locator Vehicle (#2014)	\$80,000	3.36%
● Utility Locator Vehicle (#2016)	\$80,000	3.36%
● Utility Truck Vehicle Replacement	\$85,000	3.57%
● Water & Sewer Maintenance Service Truck	\$70,000	2.94%

Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
825 1-Ton Dump Truck Replacement 2010	\$0	\$85,000	\$0	\$0	\$0	\$85,000
825 1-Ton Vehicle Replacement G-3040	\$140,000	\$0	\$0	\$0	\$0	\$140,000
825 1-Ton Vehicle Replacement G-3082	\$140,000	\$0	\$0	\$0	\$0	\$140,000
825 2025-Police Interceptor SUV- A	\$71,000	\$0	\$0	\$0	\$0	\$71,000



Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
825 2025-Police Interceptor SUV- B	\$71,000	\$0	\$0	\$0	\$0	\$71,000
825 Bucket Truck 1006	\$300,000	\$0	\$0	\$0	\$0	\$300,000
825 Service Truck 1003	\$0	\$120,000	\$0	\$0	\$0	\$120,000
825 Service Truck 1114	\$0	\$140,000	\$0	\$0	\$0	\$140,000
825 Single Axle Dump Truck with Plow Vehicle Replacement 3043	\$325,000	\$0	\$0	\$0	\$0	\$325,000
825 Single Axle Dump Truck with Plow Vehicle Replacement 3146	\$325,000	\$0	\$0	\$0	\$0	\$325,000
825 Upfit of Single Axle dumps with wing plows and spreaders	\$350,000	\$0	\$0	\$0	\$0	\$350,000
825 Utility Locator Vehicle (#2014)	\$0	\$80,000	\$0	\$0	\$0	\$80,000
825 Utility Locator Vehicle (#2016)	\$80,000	\$0	\$0	\$0	\$0	\$80,000
825 Utility Truck Vehicle Replacement	\$85,000	\$0	\$0	\$0	\$0	\$85,000
825 Water & Sewer Maintenance Service Truck	\$70,000	\$0	\$0	\$0	\$0	\$70,000
Total Summary of Requests	\$1,957,000	\$425,000	\$0	\$0	\$0	\$2,382,000

1-Ton Dump Truck Replacement 2010

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	825
Request Groups	630

Description

The purchase of a 1-ton dump truck to replace a high-mileage, worn unit currently in the fleet, ensuring continued operational efficiency and reliability.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-I

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$85K

Project Total

\$85K

Detailed Breakdown

Category	FY2026 Requested	FY2027 Requested	Total
Vehicle Cost	\$0	\$85,000	\$85,000
Total	\$0	\$85,000	\$85,000



1-Ton Vehicle Replacement G-3040

Overview

Department	Public Works
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

The purchase of a 1-ton vehicle replacement for G-3040.

Images



3040



3040



3040



3040



3040



3040

Details

Frequency: One-time

Strategic Plan Objective(s): EMS-II

New Purchase or Replacement: Replacement

New or Used Vehicle: New Vehicle

Useful Life: 10 or more years

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$140K

Total Budget (all years)

\$140K

Project Total

\$140K**Detailed Breakdown**

Category	FY2026 Requested	Total
Vehicle Cost	\$140,000	\$140,000
Total	\$140,000	\$140,000



1-Ton Vehicle Replacement G-3082

Overview

Department	Public Works
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

The purchase of a 1-ton vehicle replacement for G-3082

Details

Frequency: One-time	New or Used Vehicle: New Vehicle
Strategic Plan Objective(s): EMS-II	Useful Life: 10 or more years
New Purchase or Replacement: Replacement	Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$140K	\$140K	\$140K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$140,000	\$140,000
Total	\$140,000	\$140,000



2025-Police Interceptor SUV- A

Overview

Department	Police
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

This vehicle will replace a patrol vehicle that will have well in excess of 100,000 thousand miles upon replacement. This proposed vehicle replacement will allow us to maintain our regular squad car replacement schedule. The replacement of this vehicle allows for a reliable, safe vehicle to respond to calls for service and for traffic enforcement, along with a reduction in maintenance costs. This vehicle purchase assures that our officers are able to utilize safe and reliable vehicles under difficult driving conditions.

Details

Frequency: Multi-year	New or Used Vehicle: New Vehicle
Strategic Plan Objective(s): QIS-I	Useful Life: 4
New Purchase or Replacement: Replacement	Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$71K	\$71K	\$71K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$55,000	\$55,000
Other	\$16,000	\$16,000
Total	\$71,000	\$71,000



2025-Police Interceptor SUV- B

Overview

Department	Police
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

This vehicle will replace a patrol vehicle that will have well in excess of 100,000 thousand miles upon replacement. This proposed vehicle replacement will allow us to maintain our regular squad car replacement schedule. The replacement of this vehicle allows for a reliable, safe vehicle to respond to calls for service and for traffic enforcement, along with a reduction in maintenance costs. This vehicle purchase assures that our officers are able to utilize safe and reliable vehicles under difficult driving conditions.

Details

Frequency: Multi-year	New or Used Vehicle: New Vehicle
Strategic Plan Objective(s): QIS-I	Useful Life: 4
New Purchase or Replacement: Replacement	Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget	Total Budget (all years)	Project Total
\$71K	\$71K	\$71K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$55,000	\$55,000
Other	\$16,000	\$16,000
Total	\$71,000	\$71,000



Bucket Truck 1006

Overview

Department	Electric
Type	Capital Equipment
Project Number	825
Request Groups	620

Description

The purchase of a bucket truck, a specialized vehicle with an extendable hydraulic lift bucket, will enhance the Electric Department's safety and efficiency by providing a reliable tool for maintaining and repairing overhead electrical lines and equipment.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-1

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$300K

Total Budget (all years)

\$300K

Project Total

\$300K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$300,000	\$300,000
Total	\$300,000	\$300,000



Service Truck 1003

Overview

Department	Electric
Type	Capital Equipment
Project Number	825
Request Groups	620

Description

The purchase of a service truck, a fully equipped vehicle with tool storage, workbenches, and specialized equipment, will enhance the Electric Department's operational efficiency by enabling staff to perform on-site maintenance, emergency repairs, and routine servicing of utility infrastructure, reducing downtime and improving response times.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-I

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$120K

Project Total

\$120K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	Total
Vehicle Cost	\$0	\$120,000	\$120,000
Total	\$0	\$120,000	\$120,000



Service Truck 1114

Overview

Department	Electric
Type	Capital Equipment
Project Number	825
Request Groups	620

Description

The purchase of a service truck, a fully equipped vehicle with tool storage, workbenches, and specialized equipment, will enhance the Electric Department's operational efficiency by enabling staff to perform on-site maintenance, emergency repairs, and routine servicing of utility infrastructure, reducing downtime and improving response times.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-1

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$140K

Project Total

\$140K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	Total
Vehicle Cost	\$140,000	\$140,000
Total	\$140,000	\$140,000



Single Axle Dump Truck with Plow Vehicle Replacement 3043

Overview

Department	Public Works
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

The purchase of a single-axle dump truck replacement for G-3043 with plow, wing, and anti-icing capabilities.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-I

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$325K

Total Budget (all years)

\$325K

Project Total

\$325K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$325,000	\$325,000
Total	\$325,000	\$325,000



Single Axle Dump Truck with Plow Vehicle Replacement 3146

Overview

Department	Streets
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

The purchase of a single-axle dump truck replacement for G-3146 with plow, wing, and anti-icing capabilities.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-I

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$325K

Total Budget (all years)

\$325K

Project Total

\$325K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$325,000	\$325,000
Total	\$325,000	\$325,000



Upfit of Single Axle dumps with wing plows and spreaders

Overview

Department	Streets
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

This request is to finish the upfit of the two (2) Peterbilt cab and chassis that were purchased in FY 25. The upfit was budgeted in FY 25 but due to scheduling, will not take place until FY 26.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-I

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$350K

Total Budget (all years)

\$350K

Project Total

\$350K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$350,000	\$350,000
Total	\$350,000	\$350,000



Utility Locator Vehicle (#2014)

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	825
Request Groups	630, 620

Description

Utility locator vehicle is used by staff who mark the location of electric, fiber, water, sanitary, and storm water utilities when requests are entered through the J.U.L.I.E system submitted by residents, businesses, and contractors.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-I

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease operating expenses.

Capital Cost

FY2026 Budget

\$0

Total Budget (all years)

\$80K

Project Total

\$80K

Detailed Breakdown

Category	FY2026 Requested	FY2027 Requested	Total
Vehicle Cost	\$0	\$80,000	\$80,000
Total	\$0	\$80,000	\$80,000



Utility Locator Vehicle (#2016)

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	825
Request Groups	630, 620

Description

The purchase of a replacement utility truck used by Water & Sewer maintenance staff daily which carries necessary tools for repairs to the water distribution, sanitary collection, and storm sewer conveyance systems.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-I

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$80K

Total Budget (all years)

\$80K

Project Total

\$80K

Detailed Breakdown

Category	FY2026 Requested	Total
Vehicle Cost	\$80,000	\$80,000
Total	\$80,000	\$80,000



Utility Truck Vehicle Replacement

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	825
Request Groups	630

Description

The purchase of a replacement utility truck used by Water & Sewer maintenance staff daily which carries necessary tools for repairs to the water distribution, sanitary collection, and storm sewer conveyance systems.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): ES-III

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$85K

Total Budget (all years)

\$85K

Project Total

\$85K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	Total
Vehicle Cost	\$85,000	\$85,000
Total	\$85,000	\$85,000



Water & Sewer Maintenance Service Truck

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	825
Request Groups	630

Description

The purchase of an additional utility truck for the Water & Sewer Maintenance Team.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-I

Useful Life: 10 or more years

New Purchase or Replacement: New

Annual Operating Expenses Impact: This project is estimated to increase maintenance costs.

Capital Cost

FY2026 Budget

\$70K

Total Budget (all years)

\$70K

Project Total

\$70K

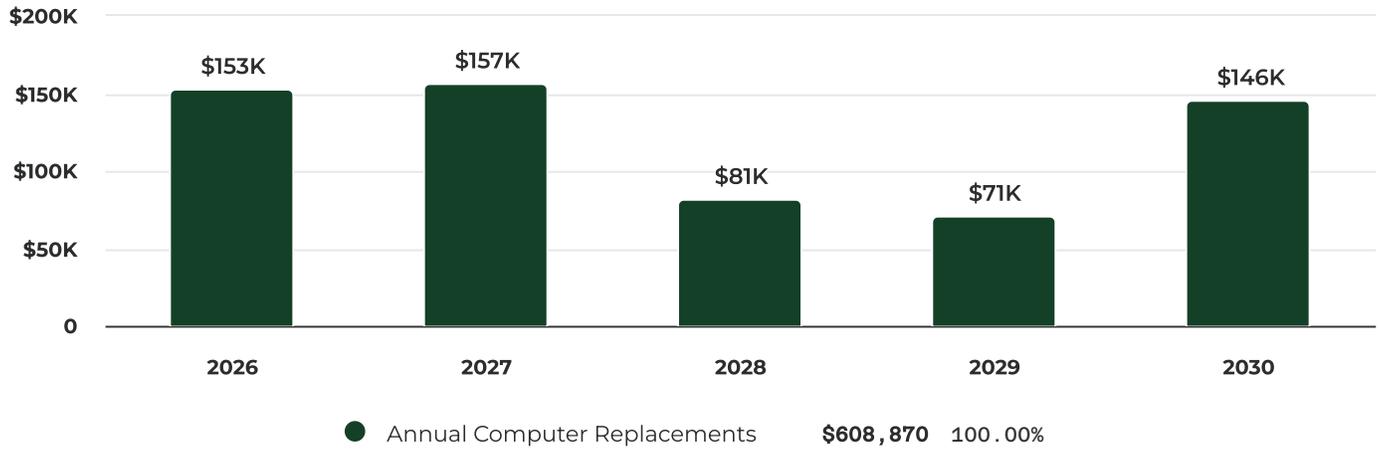
Detailed Breakdown

Category	FY2026 Requested	Total
Vehicle Cost	\$70,000	\$70,000
Total	\$70,000	\$70,000



835 – Computers and Related Equipment

FY26 - FY30 835 – Computers and Related Equipment Projects



Summary of Requests

Project No. / Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
835 Annual Computer Replacements	\$153,460	\$157,035	\$81,415	\$70,950	\$146,010	\$608,870
Total Summary of Requests	\$153,460	\$157,035	\$81,415	\$70,950	\$146,010	\$608,870

Annual Computer Replacements

Overview

Department	Information Technology
Type	Capital Equipment
Project Number	835
Request Groups	240, 630, 430, 620

Description

The annual purchase of replacement computers/server equipment across all City departments.

Images



Annual Computer Upgrades

Details

Frequency: Annually

Strategic Plan Objective(s): QIS-I

New Purchase or Replacement: Replacement

Annual Operating Expenses Impact: This project is estimated to decrease maintenance costs.

Capital Cost

FY2026 Budget

\$153K

Total Budget (all years)

\$609K

Project Total (to date)

\$679K

Detailed Breakdown

Category	FY2026 <i>Requested</i>	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$153,460	\$157,035	\$81,415	\$70,950	\$146,010	\$608,870
Total	\$153,460	\$157,035	\$81,415	\$70,950	\$146,010	\$608,870

Supplemental Information



Budget Resolution

RESOLUTION NO. 2025-12

A RESOLUTION ADOPTING THE CITY OF GENEVA FISCAL YEAR 2026 BUDGET

WHEREAS, the City of Geneva is authorized to operate under a budget system under the Illinois Municipal Code, 65 ILCS 5/8-2-9.1 to 9.10; and

WHEREAS, the City of Geneva adopted an annual budget system under Ordinance No. 90-36 dated September 17, 1990; and

WHEREAS, notice of Public Hearing was published in the Suburban Chronicle on January 22, 2025 and in the Fox Valley Daily Herald on January 27, 2025 and a copy of said notices are attached as Exhibit "A"; and

WHEREAS, the proposed FY 2026 Budget document was on the City's website for public inspection from January 9, 2025 to the present date; and

WHEREAS, the Public Hearing on the FY 2026 Budget for the City of Geneva was conducted by the corporate authorities at 7:00 p.m. on February 3, 2025;

NOW, THEREFORE BE IT RESOLVED by the Corporate Authorities of the City of Geneva, Kane County, that the FY 2026 Budget for the City of Geneva in the form and substance as attached hereto as "Exhibit B" is adopted in the total amount of \$142,735,055 in Revenues and \$140,426,750 in Expenses.

BE IT FURTHER RESOLVED that the City Administrator is authorized to file a certified copy of this Resolution and the FY 2026 Budget with the Kane County Clerk after its passage as in accordance with law.

PASSED by the Mayor and City Council of the City of Geneva, Kane County, Illinois, this 3rd day of February 2025.

AYES: 11 NAYS: 0 ABSENT: 0 ABSTAINING: 0 HOLDING OFFICE: 11

Mayor 

ATTEST:


City Clerk

Geneva Quick Facts

Age and Sex	
Under Age of 18	24.20%
Persons 65 Years and Over	17.10%
Education	
High School Grad or higher	96.40%
Bachelor's degree or higher	63.80%
Families & Living Arrangement	
Persons Per Household	2.59
Households	8,199
Health	
Persons without Health Insurance	3.60%
Housing	
Median Housing Price	\$415,800
Income & Poverty	
Median Household Income	\$136,621
Per Capita Income	\$70,240
Persons in Poverty	2.50%
Population Characteristics	
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 in the state, and 161 miles north of Springfield, the capitol of Illinois. The land area for the city is 10.92 sqMi.



Top Employers (2024)

Principal Employers

City of Geneva, Illinois

Name of Employer	2024	
	Employees	Rank
Northwestern Medicine Delnor Community Hospite	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

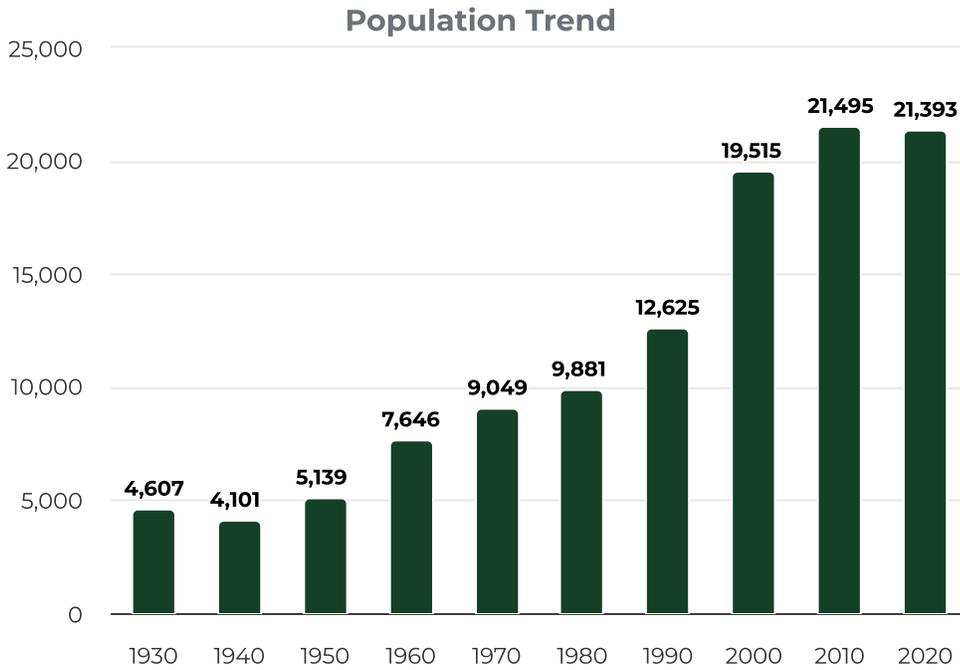
Source:

City of Geneva, Economic Development Departme



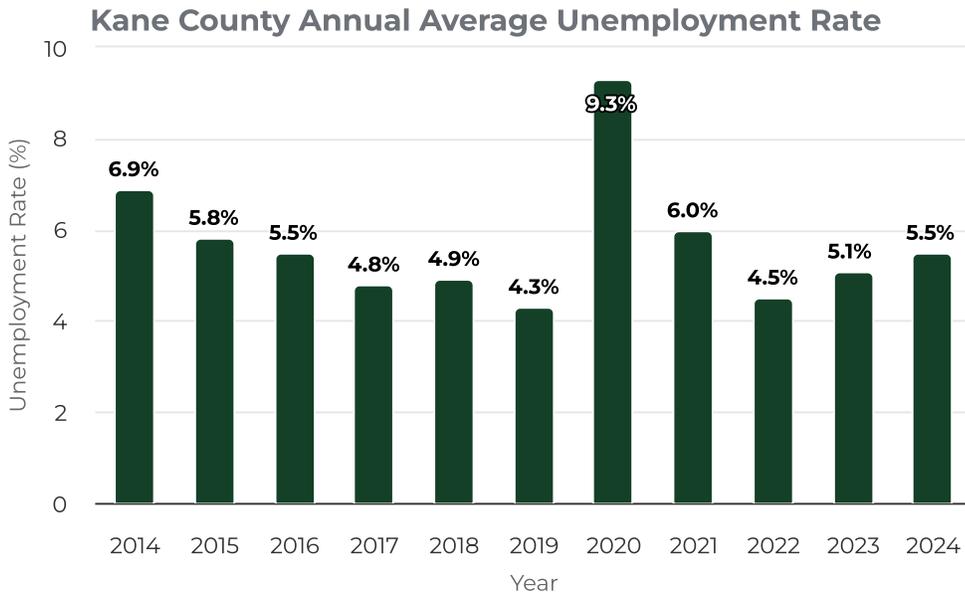
Population Trend

Source: US Census Bureau

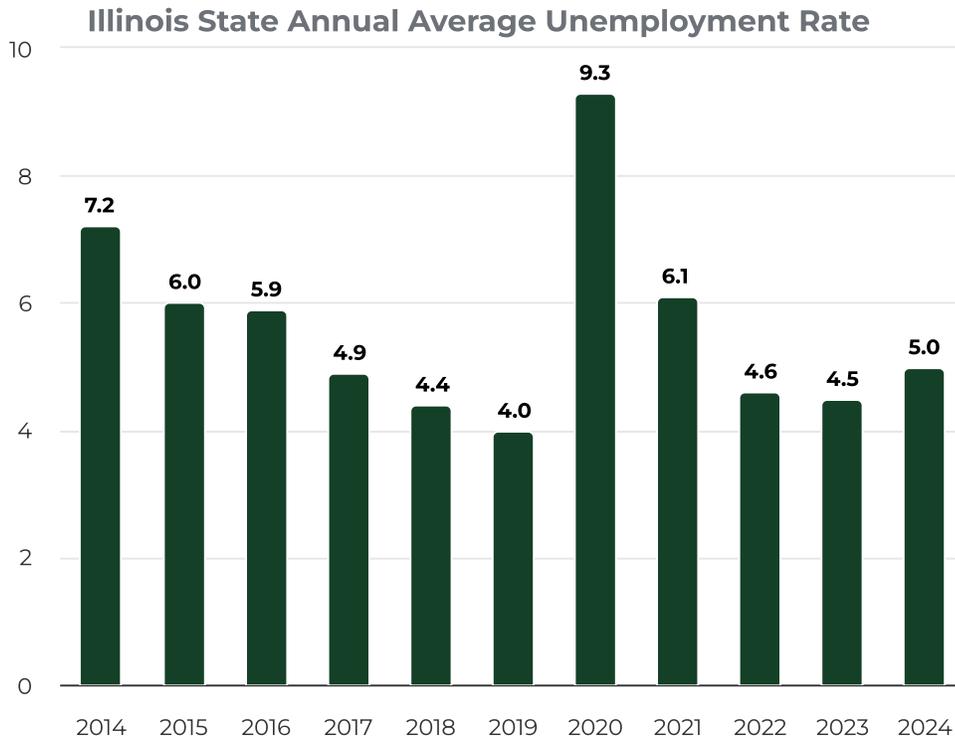


Kane County Annual Average Unemployment Rate

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

Principal Property Taxpayers

City of Geneva, Illinois

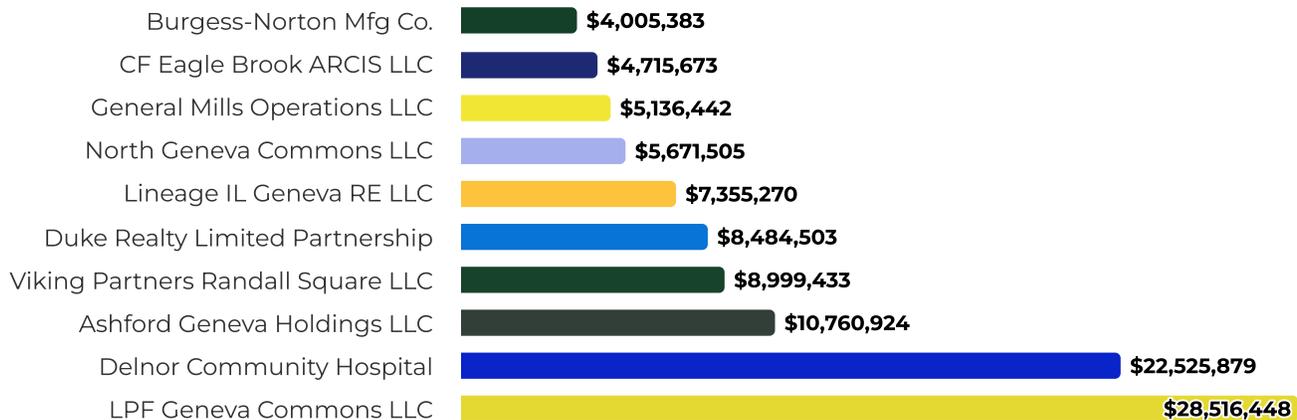
2023

Name of Property Owner	Business	Assessed Valuation	Percent of Total Assessed Valuation
LPF Geneva Commons LLC	Retail Outlet	\$28,516,448	2.30%
Delnor Community Hospital	Health Care	22,525,879	1.82%
Ashford Geneva Holdings LLC	Apartments	10,760,924	0.87%
Viking Partners Randall Square LL	Real Property	8,999,433	0.73%
Duke Realty Limited Partnership	Retail Property Ma	8,484,503	0.69%
Lineage IL Geneva RE LLC	Cold Food Storage	7,355,270	0.59%
North Geneva Commons LLC	Real Property	5,671,505	0.46%
General Mills Operations LLC	Real Property	5,136,442	0.41%
CF Eagle Brook ARCIS LLC	Real Property	4,715,673	0.38%
Burgess-Norton Mfg Co.	Real Property	4,005,383	0.32%
	Total	\$106,171,460	8.57%
	City EAV	1,238,427,027	

Source:

Office of the Kane County Clerk

Principal Property Taxpayers



(\$)



City Equalized Assessed Valuations

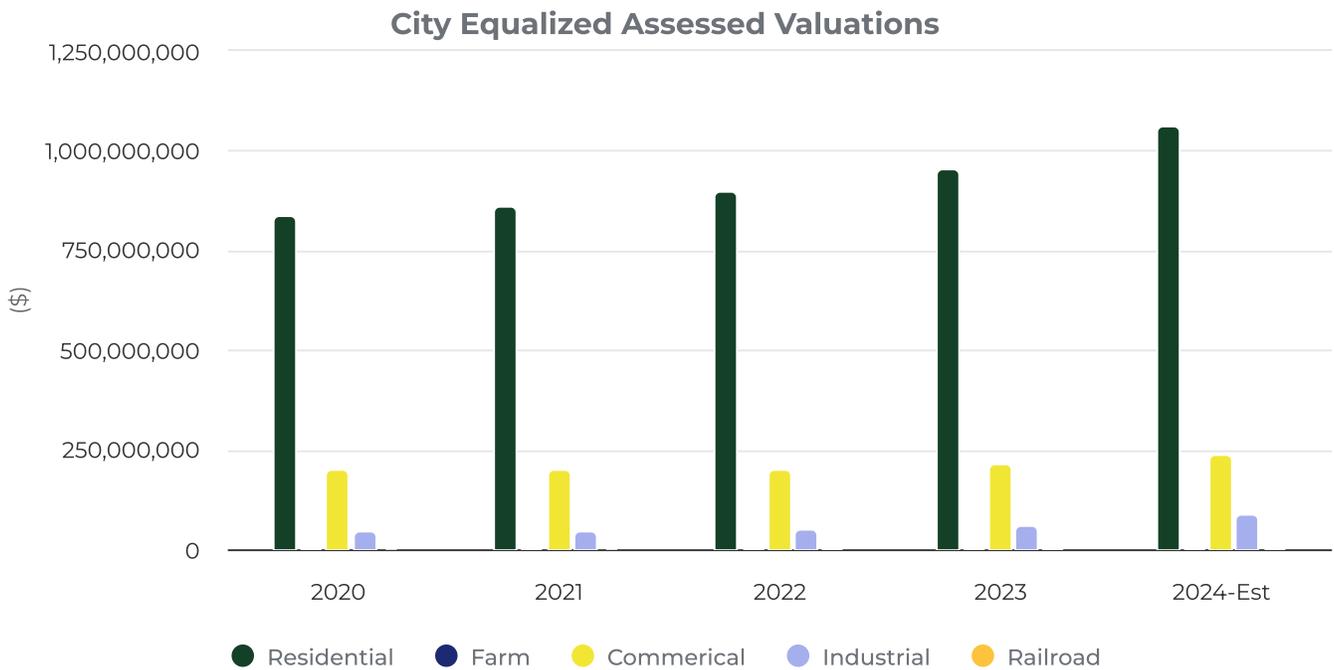
City Equalized Assessed Valuations

City of Geneva, Illinois

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
Total	\$1,090,050,433	\$1,118,012,039	\$1,159,568,585	\$1,238,427,027	\$1,393,521,352

Source:

Office of the K:



Detailed Overlapping Bonded Debt

Detailed Overlapping Bonded Debt

City of Geneva, Illinois

	Outstanding Debt	Applicable to City Percent (1)	Amount
Schools:			
School District No. 304	\$95,515,000	71.07%	\$67,882,511
Community College District No. 516	30,550,000	9.73%	2,972,515
Total Schools	\$126,065,000		\$70,855,026
Others:			
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
Total Others	\$135,958,635		\$21,897,318
Total Schools and Other Overlapping			\$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.



Statement of Bonded and Certificate Indebtedness

Statement of Bonded and Certificate Indebtedness

City of Geneva, Illinois

	<u>Amount Applicable</u>	<u>Ratio To</u>		<u>Per Capital</u>
		<u>Equalized Assessed</u>	<u>Estimated Actual</u>	
City EAV of Taxable Property, 2023	\$1,238,427,027	100.00%	33.33%	\$57,889
Estimated Actual Value, 2023	\$3,715,281,081	300.00%	100.00%	\$173,668
Direct Bonded Debt	\$35,540,000	2.87%	0.96%	\$1,661
Less: Self Supporting	(35,540,000)	(2.87%)	(0.96%)	(1,661)
Net Direct Bonded Debt	\$-	0.00%	0.00%	\$-
Overlapping Bonded Debt				
Schools (2)	\$70,855,026	5.72%	1.91%	\$3,312.07
All Others (2)	21,897,318	1.77%	0.59%	1,024
Total Overlapping Bonded Debt	\$92,752,344	7.49%	2.50%	\$4,336
Total Net Direct and Overlapping Bonded Debt	\$92,752,344	7.49%	2.50%	\$4,336
City of Geneva Population Per 2020 Census	21,393			

(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

The following tables outline a list of employable positions within the City of Geneva, detailing the number of employees in each role. The table includes the current budget year (FY 2026), the current fiscal year (FY 2025), and the prior fiscal year (FY 2024).

Elected Officials

Electric Official Positions	FY 2024	FY 2025	FY 2026
Aldersperson	10	10	10
City Clerk	1	1	1
City Treasurer	1	1	1
Mayor	1	1	1
Total Elected Official Positions	13	13	13

Full-Time Employees

Full-Time Positions	FY 2024	FY 2025	FY 2026
Accounting Supervisor	1	1	1
Accounts Payable Specialist	1	1	1
Accounts Receivable Specialist	1	1	1
Administrative Analyst	2	2	2
Administrative Assistant	3	3	3
Assistant City Administrator/Director of Administrative Services	1	1	1
Assistant Director of Public Works	-	1	1
Assistant Planner	1	1	1
Associate Civil Engineer	1	-	-
Building Commissioner	1	1	1
Building Inspector	1	1	1
Business Development Analyst	2	2	2
Business Operations Specialist	1	1	1
Chief of Police	1	1	1
City Administrator	1	1	1
City Engineer	1	1	1
City Planner	1	1	1
Civil Engineer	1	1	1
Code Compliance Officer	1	1	1
Communications Coordinator	1	1	1
Community Service Officer	2	2	2
Deputy Fire Chief	1	1	1
Deputy Police Chief	2	2	2
Director of Community Development	1	1	1
Director of Economic Development	1	1	1
Director of Public Works	1	1	1
Electric Apprentice	2	1	1



Electric Field Serviceman	1	1	1
Electric Foreman	2	2	2
Electric Lineman	6	7	6
Environmental Compliance Coordinator	-	-	1
Executive Assistant / Deputy City Clerk	1	1	1
Facilities Manager	1	1	1
Finance Director	1	1	1
Fire Battalion Chief	3	3	3
Fire Chief	1	1	1
Fire Lieutenant	6	6	6
Fire Marshal	1	1	1
Firefighter	12	12	12
Fleet Maintenance Supervisor	1	1	1
Fleet Maintenance Technician	2	2	2
GIS Coordinator	1	1	1
GIS Technician	1	1	1
Human Resources Generalist	1	-	-
Human Resources Manager	-	1	1
Information Technologies Analyst	1	1	1
Information Technologies Manager	1	1	1
Lead Wastewater Treatment Plant Operator	1	1	1
Lead Water and Sewer Maintenance Worker	1	1	1
Manager Electric Operations	1	1	1
Manager of Distribution, Construction, and Maintenance	1	1	1
Payroll and Benefits Specialist	-	1	1
Permit Technician	2	2	2
Police Officer	27	28	28
Police Sergeant	7	7	7
Preservation Planner	1	1	1
Purchasing and Inventory Coordinator	1	1	1



Records Manager	1	1	1
Records Specialist	5	5	5
Street Maintenance Lead Worker	4	4	4
Street Maintenance Supervisor	1	1	1
Street Maintenance Worker	8	8	8
Superintendent of Electrical Services	1	1	1
Superintendent of Streets & Fleet Maintenance	1	1	1
Superintendent of Water & Wastewater	1	1	1
Supervisor of System Maintenance and Customer Service	1	1	1
Supervisor of Water Supply and Treatment	1	1	1
Utility Billing Specialist	1	1	1
Utility Locator	2	2	2
Wastewater Treatment Operator	3	3	3
Wastewater Treatment Plant Supervisor	1	1	1
Water & Sewer Maintenance Worker	4	4	4
Water Treatment Operator	2	3	3
Total Full-Time Positions	155	158	158

Part-Time Employees

Part-Time Positions	FY 2024	FY 2025	FY 2026
Administrative Analyst	1	1	1
Administrative Intern	1	-	-
Crossing Guard	5	4	-
Engagement and Inclusion Analyst	-	1	1
Fire Prevention Inspector	-	-	1
Records Specialist	4	4	4
Paid-on-Call Firefighter	50	50	40
Payroll & Benefits Specialist	1	-	-
Summer Help/Intern	6	7	7
Video Operator	1	1	1
Total Part-Time Positions	69	68	55

Full-Time Employee Census

Full-Time Employee Census - Authorized

Department	FY	FY	FY	FY	FY	
	2022	2023	2024	2025	2026	
	F-T	F-T	F-T	F-T	F-T	FTE*
General Fund						
City Administrator's Office	4	4	4	4	4	2
Administrative Services	5	5	5	6	6	4
Community Development	8	9	9	9	9	7
Economic Development	2	3	3	3	3	1
Finance	5	5	5	5	5	2
Police	46	46	46	47	47	46
Fire	24	25	25	25	25	36
Public Works	24	24	24	24	24	18
Enterprise Funds						
Electric	14	14	14	15	15	26
Water/Wastewater	18	18	18	18	20	23
Miscellaneous Funds						
	-	-	-	-	-	5
Total Full-Time	150	153	153	156	158	170

*FTE estimate based upon fund allocation for wages

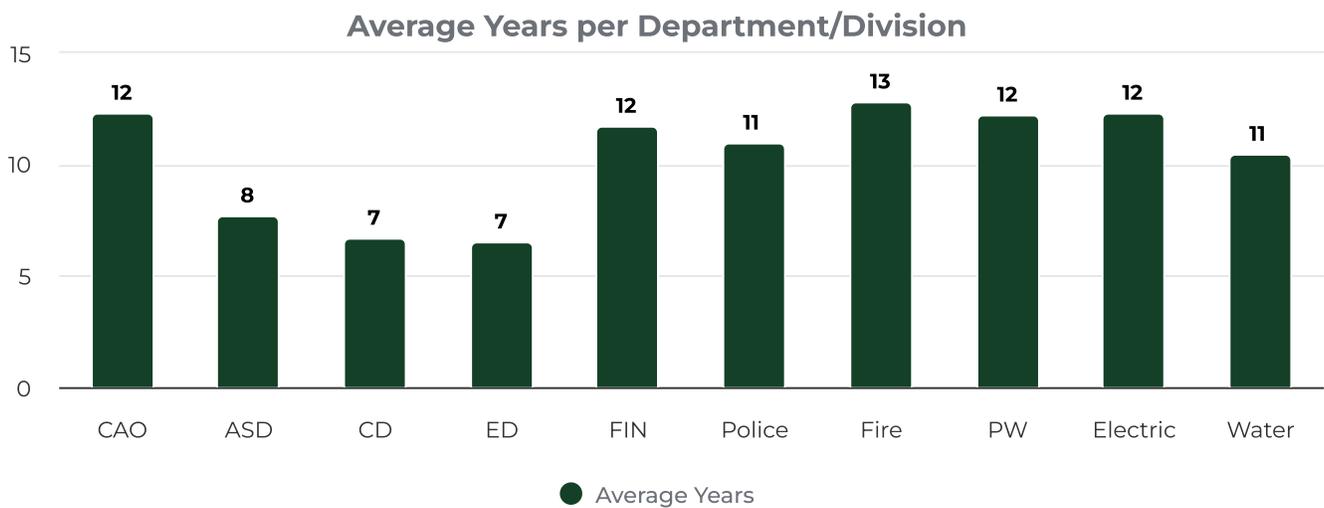
Note: As of January 1, 2025, there were 3 full-time vacancies



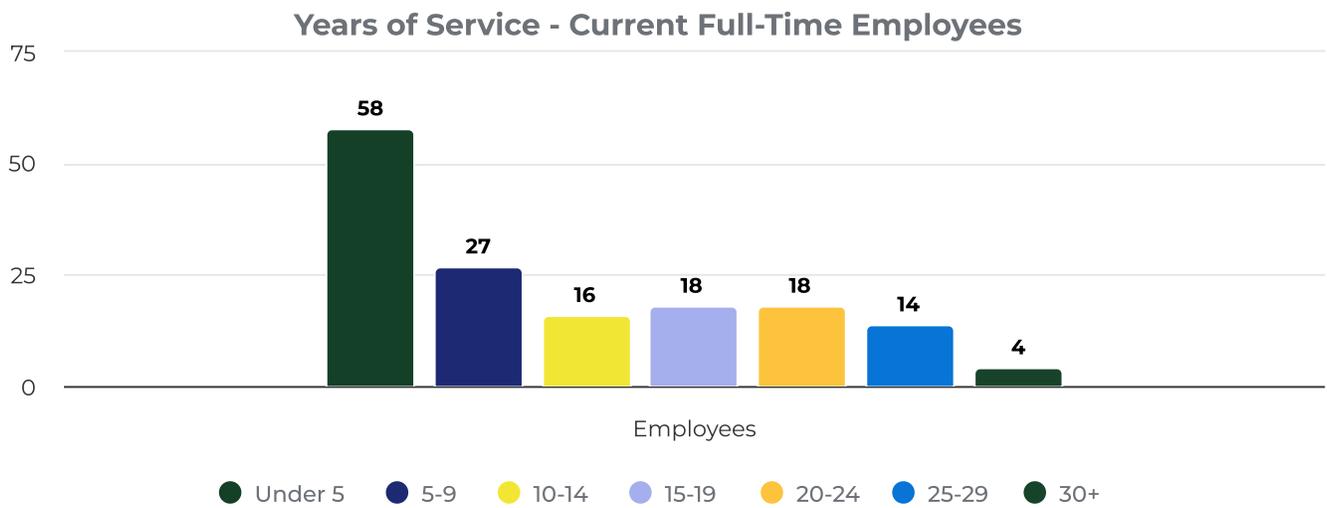
Average Years of Service of Current Full-Time Employees - By Fund

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
Water/Wastewater	19	199	10.4
Total Full-Time Employees	154	1720	11.2

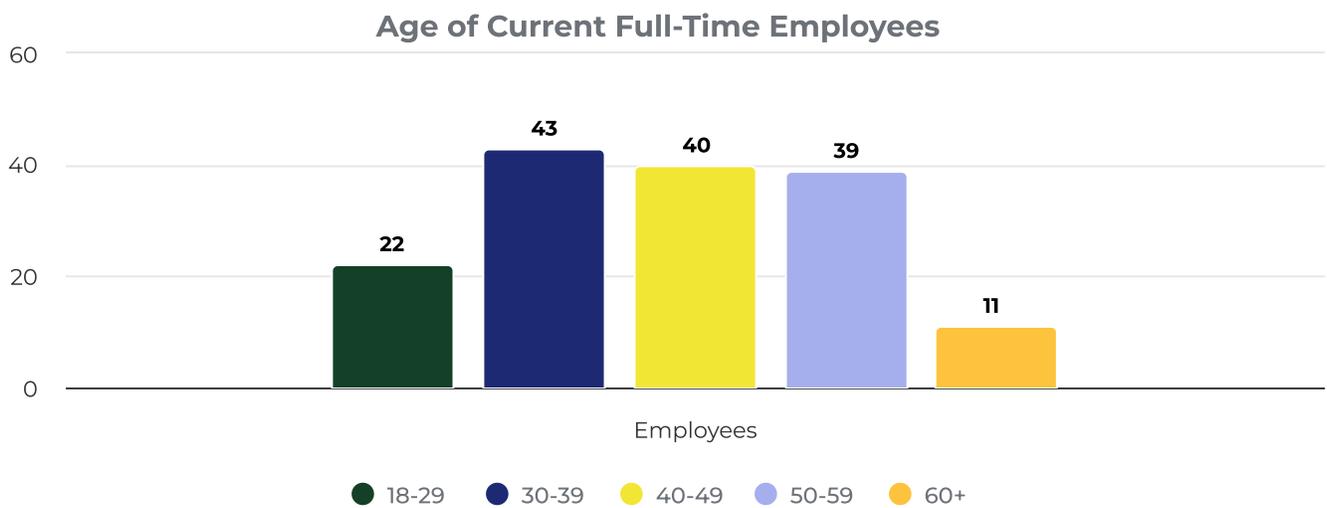
Average Years Per Department/Division



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
		\$82.20	\$98.64	\$115.08
14	Chief of Police	\$139,834	\$167,801	\$195,768
	Fire Chief	\$67.23	\$80.6740	\$94.12
	Director of Public Works			
	Asst. City Administrator / DOAS			
	Director of Community Development			
	Director of Economic Development			
	Finance Director			
13	Deputy Fire Chief	\$127,122	\$152,547	\$177,971
	Deputy Police Chief	\$61.12	\$73.34	\$85.56
12	Assistant Director of Public Works	\$115,566	\$138,679	\$161,792
	Superintendent of Electrical Services	\$55.56	\$66.67	\$77.78
11	City Engineer	\$105,060	\$126,072	\$147,084
	Fire Marshal	\$50.51	\$60.61	\$70.71
	Human Resources Manager			
	Information Technologies Manager			
	Manager of Electric Operations			
	Mgr. of Distribution, Construction, & Maint.			
	Superintendent of Streets & Fleets			
	Superintendent Water & Wastewater Building Commissioner			



10	Accounting Supervisor	\$96,792	\$113,657	\$130,584
	Civil Engineer	\$46.50	\$54.64	\$62.78
	Facilities Manager			
9	Fleet Maintenance Supervisor	\$90,825	\$106,719	\$122,614
	Street Maintenance Supervisor	\$43.67	\$51.31	\$58.95
	Supervisor of Maintenance & Customer Service			
	Supervisor of Water Supply and Treatment			
	Wastewater Treatment Supervisor			
8	City Planner	\$85,281	\$100,206	\$115,130
	GIS Coordinator	\$41.00	\$48.18	\$55.35
	IT Analyst			
	Preservation Planner			
	Records Manager			
7	Building Inspector	\$80,077	\$94,090	\$108,104
	Environmental Compliance Coordinator	\$38.50	\$45.24	\$51.97
	Lead Water/Sewer Maintenance Worker			
	Lead WW Treatment Plant Operator			
6	Administrative Analyst	\$75,190	\$88,348	\$101,506
	Assistant Planner	\$36.15	\$42.48	\$48.80
	Business Development Analyst			
	Communications Coordinator			
	Engagement and Inclusion Analyst			
5	Community Code Compliance Officer	\$71,631	\$84,166	\$96,702
	Fire Prevention Inspector	\$34.44	\$40.46	\$46.49
	Wastewater Treatment Operator			
	Water Treatment Operator			
4	Executive Assistant/Deputy Clerk	\$65,119	\$76,515	\$87,911
	GIS Technician	\$31.31	\$36.79	\$42.27
	Utility Locator			
	Water/Sewer Maintenance Worker			
3	Administrative Assistant	\$59,199	\$69,559	\$79,919
	Accounts Payable Specialist	\$28.46	\$33.44	\$38.42
	Accounts Receivable Specialist			
	Business Operations Specialist			



	Payroll and Benefits Specialist Records Specialist Utility Billing Specialist Permit Technician			
2	Community Service Officer	\$53,817 \$25.87	\$63,235 \$30.40	\$72,653 \$34.93

Grade	Public Safety	Minimum	Midpoint	Maximum
PS1	Police Sergeant	\$126,883 \$61.00	\$133,893 \$64.37	\$140,904 \$67.74

Grade	Public Safety – Fire	Minimum	Midpoint	Maximum
PS2	Fire Battalion Chief (2920 annual hours)	\$136,717 \$46.82	\$144,836 \$49.60	\$152,995 \$52.40

Appendix



Commonly Used Acronyms

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

DVP	Delivery-versus-payment
DVR	Digital Video Recorder
EAP	Employee Assistance Program
EAV	Equalized Assessed Valuation
EDD	Economic Development Department
EMS	Emergency Medical Services
EOC	Emergency Operations Center
ERF	Effective Response Force
ERT	Electronic Read Transmitter
ES	Environmental Stewardship
ES-I	Healthy and vibrant parkway tree canopy
ES-II	City operations reflect respect for the environment
ES-III	Residents actively work with the City to conserve resources
FCC	Federal Communications Commission
FDIC	Federal Deposit Insurance Corporation
FICA	Federal Insurance Contributions Act
FOIA	Freedom of Information Act
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board

GBN	Geneva Broadcast Network
GBP	Geneva Business Park
GEMA	Geneva Emergency Management Agency
GFOA	Government Finance Officers Association
GGF	Geneva Generation Facility
GIS	Geographic Information System
GPD	Geneva Police Department
HHW	Household Hazardous Waste
HPC	Historic Preservation Commission
IDOL	Illinois Department of Labor
IDOT	Illinois Department of Transportation
IE	Inform and Engage Residents
IE-I	Reliable communications foster public trust
IE-II	Effectively engage the community
IE-III	The City maintains a user-friendly website that serves residents and customers
IEPA	Illinois Environmental Protection Agency
ILEAS	Illinois Law Enforcement Alarm System
IMRF	Illinois Municipal Retirement Fund
IT	Information Technologies
ITEP	Illinois Transportation Enhancement Program
J.U.L.I.E.	Joint Utility Location Information & Excavation System

KDOT	Kane County Department of Transportation
LAFO	Local Agency Functional Overlay
LEED	Leadership in Energy and Environmental Design
LOIS	Location One Information System
LT	Lieutenant
MABAS	Mutual Aid Box Alarm System
METRA	Metropolitan Rail
MFT	Motor Fuel Tax
MPC	Metropolitan Council
NFPA	National Fire Protection Association
NIMPA	Northern Illinois Municipal Power Agency
NPDES	National Pollutant Discharge Elimination System
OSHA	Occupational Safety & Health Administration
PAFR	Popular Annual Financial Report
PCA	Power Cost Adjustment
PEG	Public, Educational, Government-access
PGEV	Purposeful Growth and Economic Vitality
PGEV-I	A thriving Downtown
PGEV-II	A diverse and resilient economy
PGEV-III	City attracts new investment & redevelopment
PJM	Pennsylvania New Jersey Maryland Interconnection, LLC

POC	Paid on Call
PPE	Personal Protective Equipment
PT	Part Time
PW	Public Works
QIS	Quality Infrastructure and Services
QIS-I	City provides consistent and reliable service
QIS-II	Employer of Choice
QIS-III	Dependable Infrastructure
RFP	Request for Proposal
RFQ	Request for Qualifications
RO	Reverse Osmosis
ROW	Right of Way
RTA	Regional Transportation Authority
RTO	Regional Transmission Organization
RTU	Remote Terminal Unit
SAWC	Safe, Active, and Welcoming Community
SAWC-I	Housing choices available for all individuals
SAWC-II	A sense of belonging for all
SAWC-III	Safe and connected bike and pedestrian routes
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus

SEC	Securities & Exchange Commission
SEMP	Southeast Master Plan
SG	Strong Governance
SG-I	Implementation of the Strategic Plan
SG-II	Enhance financial resiliency
SG-III	Facilities meet community needs
SIPC	Securities Investors Protection Corporation
SKCTA	Southern Kane County Training Association
SPAC	Strategic Plan Advisory Committee
SPCC	Spill Prevention and Countermeasure Plan
SSA	Special Service Area
TARP	Truck Access Route Program
TIF	Tax Increment Financing
TRT	Tactical Response Team
UPRR	Union Pacific Railroad
USEPA	United States Environmental Protection Agency
VFD	Variable Frequency Drive
WRME	Waste Management Renewable Energy
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

Glossary

Abatement	A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.
Account	A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.
Accounting System	The total structure of records and procedures which discover, record, classify, summarize and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organization components.
Accrual Basis of Accounting	A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.
Actuarial/Actuary	The methodology or person that makes determinations of required contributions to achieve future funding levels that address risk and time.
Ad Valorem (Property Tax)	A general tax on all real property not exempt from taxation by law. It is sometimes called an “ad valorem” property tax, which means (from Latin) it is based on value.
Adopted Budget	The proposed budget as initially and formally approved by the City Council.
Alternative Revenue Bonds	Bonds in which principal and interest are backed by enterprise fund earnings and the full faith & credit of the City. Traditionally, payments are paid by the enterprise fund.
Amended Budget	The adopted budget as formally adjusted by the City Council.
Amortization	The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.
Appraised Value	The estimate of value for real property, generally for the purpose of taxation.
Appropriation	The legal authorization to incur obligations and to make expenditures for specific purposes.
Arbitrage	Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.
Assessed Value	A value set upon real property for use as a basis for levying taxes.



Assets	Resources owned or held by a government that have monetary value.
Audit	An independent assessment of the fairness by which a company's financial statements are presented by its management.
Available Fund Balance	In a governmental fund, the balance of net financial resources that are proposed or approved for appropriation in the upcoming fiscal year.
Balanced Budget	Total expenditure allocations do not exceed total available resources.
Benefits	Payment to which participants may be entitled under a pension plan, including pension, death, and those due on termination of employment.
Bond	A written promise, generally under seal, to pay a specified sum of money called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.
Bond Anticipation Note (BAN)	Notes issued by the City to obtain temporary financing for projects that will eventually be financed on a long-term basis (and the BAN repaid) with bonds.
Bond Refinancing	The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.
Bonded Debt	Debt for which general obligation bonds or revenue bonds are issued.
Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.
Budget Adjustment	A change in budgeted expenditure authority for any City department that does not increase the published budget authority of any fund.
Budget Amendment	An increase in the approved budget expenditure authority at the fund level for a given year's budget.
Budget Authority	Authority provided by law that permits City departments to incur obligations requiring either immediate or future payment of money.
Budget Calendar	The schedule of essential dates or milestones which the City follows in the preparation, adoption, and administration of the budget.
Budget Deficit	The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

Budget Message	Introductory correspondence document from the City Administrator to City Council that articulates priorities and issues and describes significant changes in the proposed budget.
Budget Resolution	The official enactment by the City Council to legally authorize City staff to obligate and expend resources.
Budgetary Basis	This refers to the basis of accounting used to estimate financial sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
Budgetary Control	The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.
Building Permit Fees	Revenues derived from the issuance of building permits prior to construction in the City of Geneva.
Business Licenses	Certain businesses within City boundaries must be registered and pay a business license fee. The cost of the license depends on the type of business and other various factors. This fee is in addition to other applicable license fee.
Cable Franchise Fee	Franchise tax levied on a cable television company. This fee is assessed at 5% on all cable television service used and paid for within City limits.
Capital Assets	Assets of long-term character, which are intended to be held or used, such as land, building, machinery, furniture, and other equipment.
Capital Improvement Fund	A fund established for the purpose of financing capital improvement projects.
Capital Improvement Program (CIP)	A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.
Capital Outlay	Expenditures that result in the acquisition of, or addition to, capital assets.
Capital Projects	Major construction, acquisition, or renovation activities that add value to the City's physical assets or significantly increase their useful life. Also called capital improvements.
Carry Over	Year-end savings that may be re-appropriated in the following fiscal year to cover one-time expenses such as supplies, equipment, or special contracts.

Cash Basis	A basis of accounting in which transactions are recognized only when cash is received or spent.
Chart of Accounts	A listing of the asset, liability, equity, expenditure, and revenue accounts that are used in the accounting, operations, and budgeting process.
Commodity	An expendable item that is consumable or has a life span of under one year. Examples include office supplies, repair and replacement parts for equipment, supplies, salt, rock, gasoline, and oil.
Consumer Price Index (CPI)	A statistical description of price levels provided by the US Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).
Contingency	An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates, shortfalls in revenue, and similar eventualities.
Contractual Service	Services rendered to the City by private firms, individuals, or other governmental agencies. Examples include insurance, utility costs, printing services, and temporary employees.
Debt	An obligation resulting from the borrowing of money or the purchase of goods and services. Debt of governments include bonds, installment notes or agreements with financial institutions, notes payable to other government agencies such as the Illinois Environmental Protection Agency (IEPA), and tax anticipation/cash flow loans.
Debt Limit	The maximum amount of gross or net debt that is legally permitted by Illinois State Statute.
Debt Proceeds from Bonds	Funds available from the issuance of bonds.
Debt Ratio	Total debt divided by total assets.
Debt Service	Expenditures to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.
Debt Service Fund	A fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.
Deficit	The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.
Department	The basic organizational unit of the City, which is functionally unique in its services.

Depreciation	A calculation of the estimated decrease in value of physical assets due to usage and passage of time.
Disbursement	The expenditure of monies from an account.
Distinguished Budget Presentation Program	A voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.
Division	An organizational unit of the City that reports to a department.
Employee (or Fringe) Benefits	Contributions made by the City to employees in addition to compensation. Included are the City's share of costs for Social Security and the various pension, medical, and life insurance plans.
Encumbrance of Accounting	Refers to an accounting system in which purchase orders, contracts, and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation.
Enterprise Funds	Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business enterprise
Equalized Assessed Valuation (EAV)	The assessed valuation of real property raised or lowered by an equalizing factor as applied by a countywide and a statewide authority, so that all property is assessed at a consistent level for purposes of levying taxes. In Illinois, equalized valuation of real property is one-third of fair market value.
Expenditure	The actual outlay of or obligation to pay cash. This does not include encumbrances.
Expenses	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.
Fiduciary Funds	Funds established to account for assets held by the City in the capacity of a trustee or an agent.
Fiscal Policy	The City's policy with respect to revenues, spending, and debt management as these relate to City services, programs, and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the City's budget and its funding.
Fiscal Year	Defined as the twelve-month accounting period running from May 1 through April 30, and designated by the calendar year in which it ends.

Fleet	The vehicles owned and operated by the City.
Forecast	A projection of future revenues and/or expenses based on historical and current economic, financial and demographic information.
Forfeiture	The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.
Full Faith and Credit	A pledge of the City's taxing power to repay debt obligations.
Full-Time Equivalent (FTE)	The number of positions calculated on the basis that one FTE equates to a 40-hour workweek for twelve months. For example, two part-time positions working 20 hours for twelve months equals one FTE.
Functional Classification	A means of presenting budgetary data in terms of the major purposes being served. Each program or activity is placed in the same category (e.g. administration, fire, police) that best represents its major purpose, regardless of the spending agency or department.
Fund	A fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Accounting	The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its asset, liability, fund equity, revenue, and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are to be controlled.
Fund Balance	The fund equity of governmental funds.
Fund Equity	An equity account reflecting the unreserved accumulated earnings of the Enterprise Funds.
General Fund	The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
General Obligation Bonds	Bonds in which the full faith and credit of the issuing government are pledged.

General Revenue	The revenues of a government other than those derived from the retained earnings of an enterprise fund. If a portion of the net income in an enterprise fund is contributed to another non-enterprise fund, such as the corporate fund, the amounts transferred constitute general revenue of the government.
Generally Accepted Accounting Principles (GAAP)	Uniform standards and guidelines to financial accounting and reporting.
Geneva Emergency Management Agency (GEMA)	A volunteer agency of the City to assist City Departments and the general public in the case of an emergency, natural disaster, or other appropriate situation where their skills and resources would be needed.
Goal	A statement of broad direction, purpose, or intent based on the needs of the community.
Government Finance Officers Association (GFOA)	Professional organization whose mission is to advance excellence in public finance.
Governmental Accounting	The composite of analyzing, recording, summarizing reporting, and interpreting the financial transactions of governmental units and agencies.
Governmental Funds	General, Special Revenue, Debt Service, and Capital Project funds.
Grant	A contribution by one government unit to another. The contribution is usually made to aid in the support of a specified function.
Hotel/Motel Tax	For all hotels/motels conducting business within City limits, a 5.0% tax on all room rental receipts must be paid.
Inflation	A substantial rise in the general level of prices related to an increase in the volume of money, resulting in the loss of value of currency.
Infrastructure	Public domain capital assets including: roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the City.
Interfund Transfers	Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.
Intergovernmental Revenue	Revenue received from or through the Federal, State, County, local, or other Government.
Internal Billing	Accounting transactions that recover the expenses of one fund from another fund that received the service.

Internal Service Fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.
Investments	Cash held in interest-bearing accounts, securities, and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in governmental operations.
Levy	To impose taxes for the support of government activities.
Liability	Debt or other obligations arising in the past, which must be liquidated, renewed, or refunded at some future date.
Line Item Budget	A budget that allocates funds to specific cost centers, accounts, or objects (e.g., salaries and office supplies).
Liquor License	A fee assessed to any business selling alcoholic beverages within the City limits. The fee is dependent upon the class of the liquor license sought.
Long-Term Debt	Bonded debt and other long-term obligations, such as benefit accruals, due beyond one year.
Mandate	A requirement from a higher level of government that a lower level of government perform a task in a particular way or by a particular standard.
Materials and Supplies	Expendable materials and operating supplies necessary to conduct departmental operations.
Miscellaneous Revenue	Those revenues that are small in value and not individually categorized.
Mission Statement	The statement that identifies the particular purpose and function of a department.
Modified Accrual Basis of Accounting	Basis of accounting in which: (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which is recognized when due.
Municipal Code	A collection of laws, rules, and regulations that apply to the City and its Citizens.
Net Income	Proprietary funds in excess of operating revenues, non-operating revenues and transfers-in over operating expenses, non-operating expenses and transfers-out.

Non-Home Rule Sales Tax	A non-home rule municipality may impose a tax upon all persons engaged in the business of selling tangible personal property at retail in their jurisdiction. The City has a non-home rule sales tax of 1.0 % of which 0.5% is restricted to infrastructure.
Operating Budget	A financial plan that presents proposed expenditures for the fiscal year and estimates the revenues to fund them.
Operating Expenses	Fund expenses that are ordinary, recurring in nature, and directly related to the fund's primary service activities.
Operating Revenues	Funds that the City receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.
Ordinance	A formal, legislative enactment by the City that carries the full force and effect of the law within corporate boundaries of the City, unless in conflict with any higher form of law such as state or federal.
Outlays	Checks issued, interest accrued on public debt or other payments made, offset by refunds and reimbursements.
Pension Fund	These accounts are specific to the City's contributions to police and fire pensions. The amount budgeted is the actuarial amount calculated to be paid to each pension plan for the normal pension costs as well as to gradually fund the unfunded liabilities in each pension plan.
Pension Trust Fund	A trust fund used to account for public employee retirement systems. Pension trust funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required net position reserves.
Per Capita	A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.
Performance Measure	A quantitative or qualitative indicator used to assess how effectively an organization, program, or service is achieving its goals. It provides data to track progress, evaluate efficiency, and improve decision-making.
Performance Measures - Efficiency	Measure the cost per unit of output or outcome, providing insight into resource utilization and operational efficiency.
Performance Measures - Explanatory	Provides context regarding environmental or external factors that may influence an organization's performance. This information helps ensure a comprehensive understanding of reported measures and highlights variables that may affect outcomes.

Performance Measures - Input	Represent the resources—financial or otherwise—allocated to a specific service or program. These may include labor, materials, equipment, and supplies. Additionally, the demand for governmental services can be considered an input indicator.
Performance Measures - Outcome	Assess the effectiveness and impact of a program by evaluating whether the intended results have been achieved. These measures reflect the overall success and effectiveness of service delivery.
Performance Measures - Output	Indicate the quantity of units produced or services delivered by a program or service. Examples include the number of products or services provided, the number of customers served, and the level of activity required to deliver services.
Personal Property Replacement Tax (PPRT)	Revenues collected by the state of Illinois and paid to local governments to replace money that was lost by local governments when their powers to impose personal property taxes on corporations, partnerships, and other business entities were taken away. In 1979, a law was enacted to provide for statewide taxes to replace the monies lost to local governments.
Personnel Services	Items of expenditures in the operating budget for wages and benefits paid for services performed by City employees.
Photovoltaics	Field of semiconductor technology involving the direct conversion of electromagnetic radiation as sunlight, into electricity.
Productivity	A measure of the increase of service output of City programs compared to the per unit of resource input invested.
Property Tax	A tax that is based on a property's value imposed by the local government taxing districts (e.g., school districts, municipalities, counties) and administered by local officials (e.g., township assessors, chief county assessment officers, local boards of review, county collectors). The term Property Tax is used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest.
Proprietary Fund	Enterprise and internal service funds that are similar to corporate funds in that they are related to assets, liabilities, equities, revenues, expenses, and transfers determined by a business or quasi-business activity.
Reserve	(1) An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure; and (2) an account used to earmark a portion of fund equity as legally segregated for specific future use.
Resolution	A formal expression of the opinion or will of the City, or a statement of policy adopted by a vote of the City Council.

Restitution	Revenues collected in payment for damage to City property.
Revenue Bonds	Bonds in which principal and interest are paid exclusively from enterprise fund earnings.
Revenues	Money received into a fund from outside the fund that, together with fund balances, provide the financial resources for a given fiscal year.
Sales Tax	Tax imposed on taxable sales of all final goods. The City automatically receives a 1% retailer's occupation tax which is collected and distributed by the State for all purchases at businesses within City limits.
Special Assessment	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Assessment Funds	A fund used to account for the financing of public improvements or services deemed to benefit the properties against which special assessments are levied.
State Shared Revenue	Includes the City's portion of state sales tax revenues and state income tax receipts.
Strategic Objectives	Something to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific time frame.
Tax Increment Financing (TIF)	A method of financing used as an economic development tool established in accordance with state statute that allows future gains in incremental property tax revenue from a designated area to subsidize improvements within the same area by creating its own revenue stream.
Tax Levy	The total amount to be raised by general property taxes for a purpose specified in the tax levy ordinance.
Tax Rate Limit	The maximum rate at which a government may levy a tax. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common public benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments.
Telecommunications Tax	This tax of 6.0% is assessed on all local, intrastate, and interstate telecommunications services which either originate or are received within City boundaries.
User Charges or Fees	The payment of a fee for direct receipt of public service by the party benefiting from the service.

Variable Rate

A rate of interest subject to adjustment.

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CITY HALL

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GENEVA, IL 60134

FINANCE

15 S. FIRST STREET
GENEVA, IL 60134

FIRE

200 EAST SIDE DRIVE
GENEVA, IL 60134

POLICE

20 POLICE PLAZA
GENEVA, IL 60134

PUBLIC WORKS

1800 SOUTH STREET
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