

GENEVA, ILLINOIS

PROPOSED BUDGET & FINANCIAL PLAN



MAY 1, 2026
THROUGH
APRIL 30, 2027

Fiscal Year 2027

geneva.il.us



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**Fiscal Year 2027 Proposed
& 2028 Forecasted
Annual Budget**

For the fiscal year beginning May 1, 2026

Mayor

Kevin R. Burns

City Council

Anais Bowring
Brad Kosirog
Larry Furnish
Amy Mayer
Jeff Palmquist

William Malecki
Richard Marks
Dean Kilburg
Martha Paschke
Mark Reinecke

Acknowledgement

This document was prepared by a dedicated team of City staff members who worked collaboratively with professionalism, pride, and commitment to produce a meaningful and useful budget document for the benefit of the residents, business community, and the City of Geneva organization.

The following individuals are recognized for their significant contributions to the budget development process:

Alex Voigt, City Administrator
Ben McCready, Asst. City Administrator/Director of Administrative Services
Jennifer Milewski, Finance Director
Heather Collins-Mittman, Accounting Supervisor
Michael DeGrace, Administrative Analyst

The City also acknowledges the cooperation and support of the Senior Management Team and departmental staff, whose efforts and input were instrumental in the preparation of this budget.

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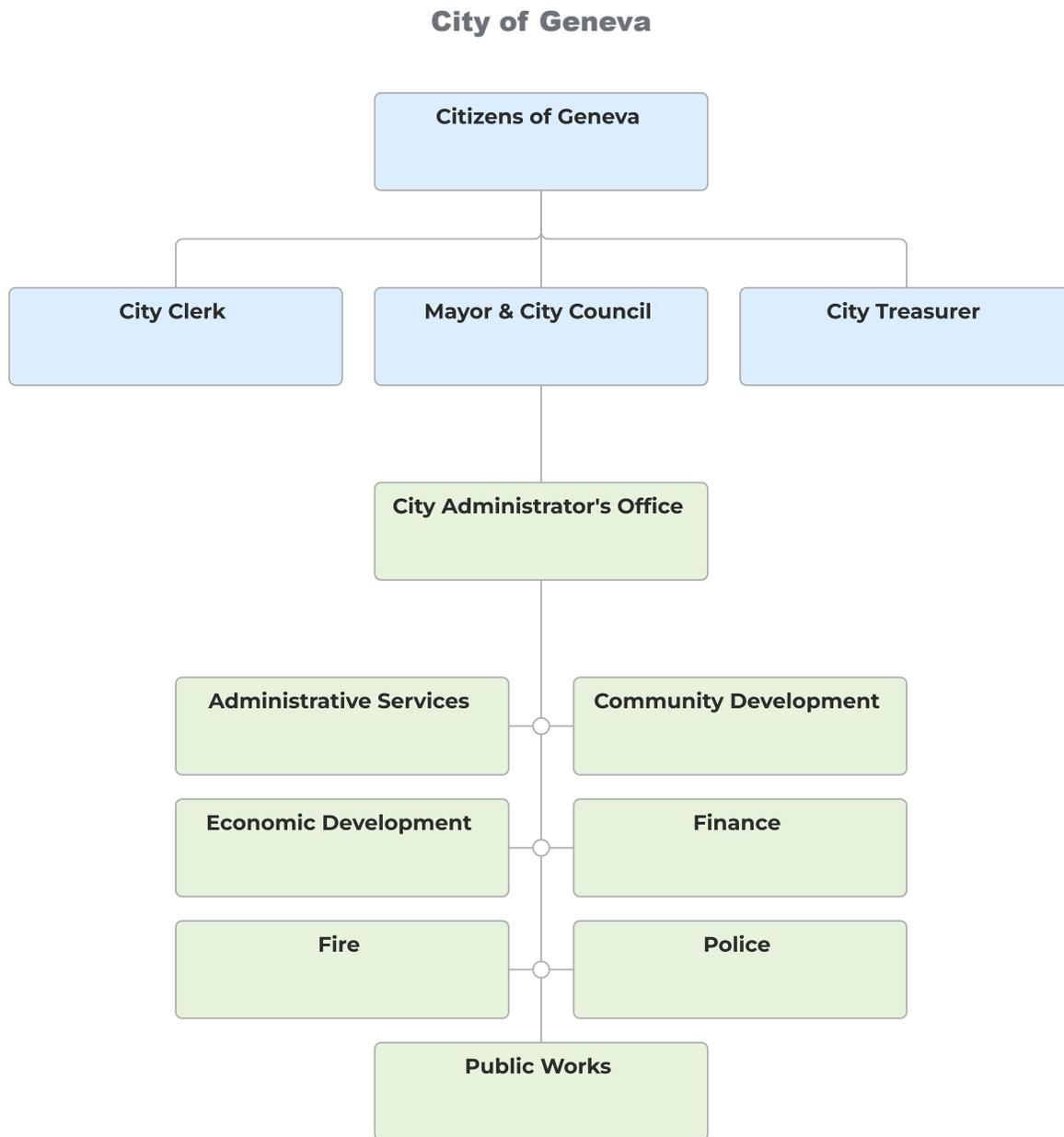


Digital Version



The City of Geneva is proud to present a digital version of the FY 2026-27 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.

Organizational Chart



Governing Body



Mayor
Kevin Burns
Term Expires 2029



Ward 1
Anais 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
Emily Rosen
Term Expires 2029

GFOA Distinguished Budget Award

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Geneva, Illinois, for its Annual Budget for the fiscal year beginning May 1, 2025. 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. We believe the current budget continues to conform to program requirements, and will be submitting this budget 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, 2025

Christopher P. Morrill

Executive Director

Financial



Budget Calendar

FY 2026-27 Budget Timeline	
August 2025	
<ul style="list-style-type: none"> Budget Schedule & Standards Released to Department Heads 	
	September 2025
	<ul style="list-style-type: none"> Computer & Personnel Request Forms Due Receive Estimated Property Tax from Kane County
October 2025	
<ul style="list-style-type: none"> SSA Meeting Capital & Special Project Request Forms Due 	
	November 2025
	<ul style="list-style-type: none"> Official Budget Kick-off during Strategic Plan Workshop Acceptance of FY2025 ACFR Recommend Approval of Est. Property Tax Levy Budget Meetings for All Departments and Divisions
December 2025	
<ul style="list-style-type: none"> Finalize Draft Budget Final Property Tax Levy to City Council Last Month to File Tax Levy with County Mission Statement, Goals/Objectives, Organizational Charts Due 	
	February 2026



- Present and Review Draft Budget with City Council
- Revisions to the Budget as Directed by City Council
- Follow-up Meetings with Department Heads as Needed
- Public Hearing for FY 2026-27 Budget
- Approval of Resolution Adopting the FY 2026-27 Budget

Financial Structure

City of Geneva FY 2026-27 Budget \$120,874,936					
Governmental Funds \$43,622,760			Proprietary Funds \$72,954,541		Fiduciary Funds \$4,297,635
General Fund \$25,262,995	Special Revenue Funds \$3,687,120	Capital Projects Funds \$14,672,645	Enterprise Funds \$72,090,193	Internal Service Funds \$864,348	Trust and Agency Funds \$4,297,635

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 fund on the financial statements. Strategic Plan Advisory Committee and Beautification funds are rolled into the General fund for financial statement reporting purposes.

Fund Structure

The City’s financial structure is composed of three primary fund types—Governmental Funds, Proprietary Funds, and Fiduciary Funds—as defined by generally accepted accounting principles (GAAP). These fund categories are used to segregate financial resources based on the nature of the activities they support and the legal or operational requirements governing their use, providing a clear framework for financial accountability and reporting.

Governmental Funds

Governmental Funds are used to account for activities primarily supported by taxes, intergovernmental revenues, and other non-exchange revenues. These funds report the acquisition, use, and balances of the City's expendable financial resources, along with the related liabilities, except for those accounted for in Proprietary Funds.

The General Fund is the primary operating fund of the City. It is used to account for all financial resources traditionally associated with governmental operations 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 that are legally or administratively restricted to expenditures for particular purposes. The City's 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 (SSA) Funds, a subset of Special Revenue Funds, are used to account for services provided within designated geographic areas and financed by a special property tax levy within those areas. The City's SSA Funds include:

- 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 Projects Funds are used to account for financial resources restricted, committed, or assigned for the acquisition or construction of major capital facilities and infrastructure, other than those financed through Proprietary Funds or Fiduciary Funds.

The City's Capital Projects Funds include:

- General Capital Projects
- Infrastructure Capital Projects
- Prairie Green
- Tax Increment Financing District #2 (TIF #2)
- Tax Increment Financing District #3 (TIF #3)
- Tax Increment Financing District #4 (TIF #4)
- Capital Equipment

The Cultural Arts Commission Fund, previously reported as a Special Revenue Fund, has been inactivated following the dissolution of the Cultural Arts Commission in Fiscal Year 2024.



Proprietary Funds

Proprietary Funds are used to account for services for which the City charges customers a fee. There are two types of Proprietary Funds: Enterprise Funds and Internal Service Funds. Enterprise Funds report the same functions presented as business-type activities in the government-wide financial statements and primarily provide services to customers external to the City organization. Internal Service Funds provide services to other City departments and agencies and charge fees on a cost-reimbursement basis.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business enterprise. The intent of the City in using Enterprise Funds is to determine the cost of providing goods or services to the general public on a continuing basis, including expenses and depreciation, and to recover those costs primarily through user charges.

The City's Enterprise Funds 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.

- 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 or agency capacity for the benefit of individuals, private organizations, or other governments. These funds are not available to support the City's own programs and are accounted for separately to ensure proper stewardship.

Trust and Agency Funds include resources received and held by the City as a trustee or agent, to be expended or invested in accordance with the terms of the trust or agency agreement. Pension Trust Funds are reported similarly to Proprietary Funds due to their ongoing operational nature.

The City's Trust Funds include:

- Police Pension Fund
- Firefighters' Pension Fund

Fund and Department Relationship

The following table illustrates the relationship between each fund type and the City departments they support. This overview demonstrates how financial resources are allocated and managed across various operational areas within the City.

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
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
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, except for 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 a 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 years' operating and capital budgets. Adequate fund balance reserves are kept to meet unexpected operating or capital demands and to cover any unanticipated revenue shortfalls.

Internal Controls

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

Budgetary Control

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

Typical Tax Bill

Tax Levy Rate:	0.45758	Annual Tax Liability for City Services:	\$ 732.05
Market Value of Home:	\$ 480,000	To calculate the Annual Tax Bill, multiply the Assessed Valuation by the Tax Levy Rate and divide the result by 100.	
Assessed Valuation:	\$ 159,984	$\$159,984 \times 0.45758 = \$73,205.00;$ $\$73,205.00 \div 100 = \732.05	
To determine Assessed Valuation, multiply Market Value by 33.33%.		To determine the Monthly Tax Expenses for City services, divide the Tax Liability by 12 months:	
$\$480,000 \times 33.33\% = \$159,984$		$\$732.05 \div 12 = \61.00	
		Monthly Expenses for City Services:	\$ 61.00

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

This section provides a snapshot of the City of Geneva’s overall budget, illustrating how financial resources are managed to maintain essential services, support economic growth, and invest in the community’s future.

Summary

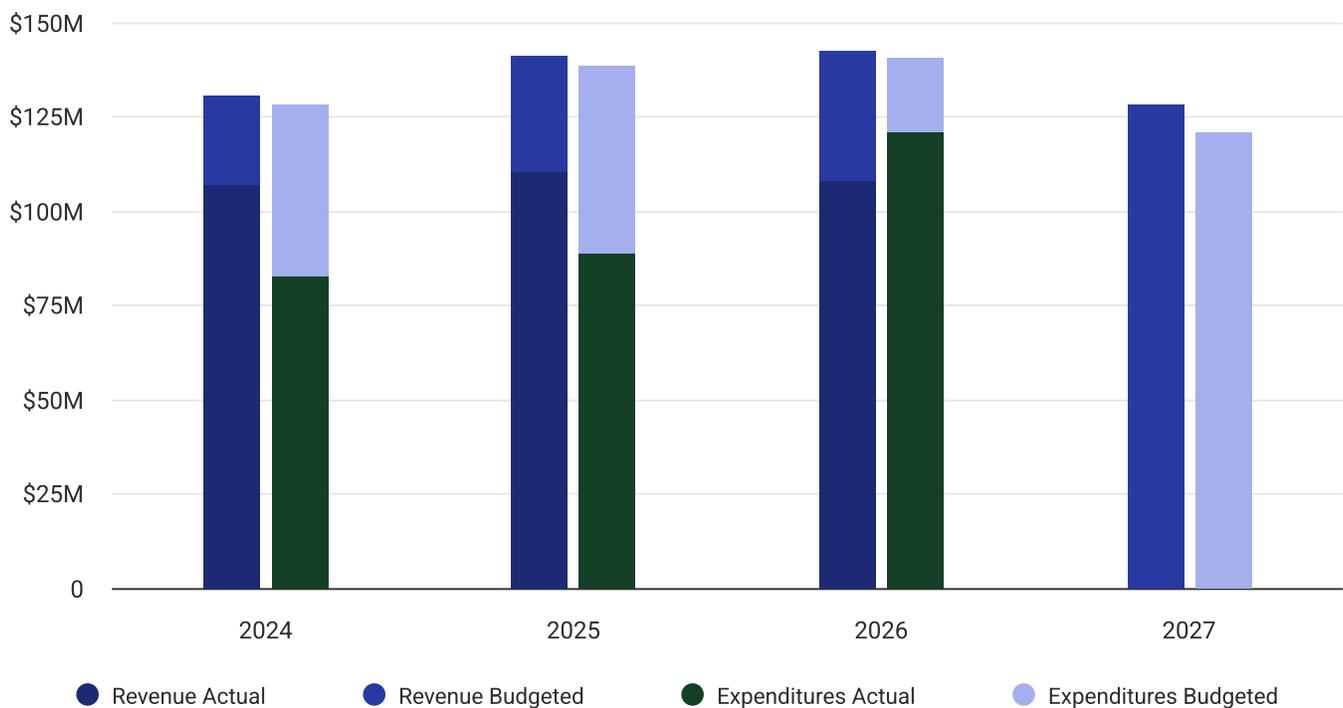
The total revenues for FY 2027 are \$128.3M representing a decrease of 10.1% from the previous year’s total of \$142.7M. The largest revenue category remains the Enterprise Funds, which account for \$72.1M or 56.2% of the total, but this is a decrease of \$16M or 18.2% compared to FY 2026.

The General Fund contributes \$25.3M, making up 19.7% of the total revenues, and has decreased by \$1.2M or 4.5% from the prior year. Capital Projects Funds total \$14.7M, representing 11.4% of the total, and have declined by \$3.5M or 19.1% compared to FY 2026.

In contrast, Pension Trust Funds show a significant increase to \$11.7M, which is 9.1% of the total and an increase of \$5.5 million or 87.7% from the previous year. This increase is driven by the positive performance of the City’s investment portfolio with the respective consolidated Pension Funds. Special Revenue Funds also increased to \$3.7M, accounting for 2.9% of the total and rising by \$0.8 million or 29.3% from FY2026. The main component of this increase is the recognition and spending of the remaining ARPA funds.

Internal Service Funds represent \$864,348 or 0.7% of the total revenues, showing a slight decrease of \$13,057 or 1.5% from the prior year. Overall, while most fund groupings experienced decreases in FY 2027, Pension Trust Funds and Special Revenue Funds saw notable increases, with anticipated increases in investment income and spend down of remaining ARPA funds.

Revenues vs Expenditures Summary



In FY 2027, the budgeted expenditures are \$120.9M, representing a decrease of 13.9% from the FY 2026 budgeted expenditures of \$140.4M. This marks a significant reduction compared to the prior period. Additional information highlighting these reductions can be found in the Enterprise Funds, which include completion of large capital projects and acquisitions of real property.



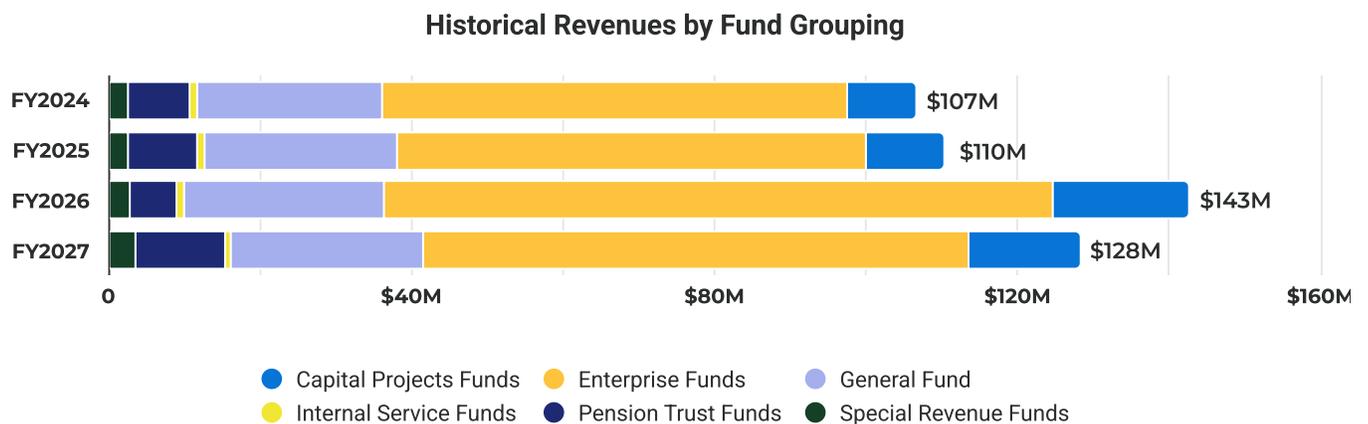
Comparing the FY 2027 budgeted amounts to FY 2026 estimated actuals, the FY 2027 expenditures budget is \$120.9M, slightly above the FY 2026 estimated actual expenditures of \$120.7M, which were 86.0% of the FY 2026 budgeted expenditures. The FY 2027 revenue budget of \$128.3M is above the FY 2026 estimated actual revenues of \$107.7M, which were 75.5% of the FY 2026 budgeted revenues.

Overall, the FY 2027 budget reflects a downward adjustment in both revenues and expenditures compared to the previous year's budget, with expenditures showing a larger percentage decrease than revenues.

Comprehensive Fund Summary

Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted
Revenues			
Taxes	\$15,938,965	\$15,916,066	\$16,845,960
Licenses	\$202,025	\$213,650	\$212,125
Permits	\$443,800	\$457,950	\$442,800
Intergovernmental Revenues	\$15,079,785	\$14,034,436	\$14,798,835
Fines and Forfeits	\$802,800	\$709,860	\$658,520
Service Charges	\$48,342,650	\$51,737,570	\$50,952,475
Service Fees	\$1,754,030	\$1,754,414	\$1,680,758
Other Revenues	\$8,591,065	\$17,192,223	\$13,843,682
Other Financing Sources	\$51,579,935	\$5,729,400	\$28,847,163
Total Revenues	\$142,735,055	\$107,745,569	\$128,282,318
Expenditures			
Personnel Services	\$32,204,463	\$31,064,637	\$33,612,768
Contractual Services	\$40,317,827	\$37,869,739	\$38,990,698
Commodities	\$2,505,500	\$2,408,304	\$2,583,143
Debt Service	\$4,014,970	\$4,016,417	\$5,152,520
Capital Outlay	\$49,864,980	\$37,372,492	\$30,497,082
Other Expenditures	\$7,781,415	\$5,451,651	\$7,687,400
Other Financing Uses	\$3,737,595	\$2,531,991	\$2,351,325
Total Expenditures	\$140,426,750	\$120,715,231	\$120,874,936
Total Revenues Less Expenditures	\$2,308,305	-\$12,969,662	\$7,407,382

Revenues by Fund Grouping

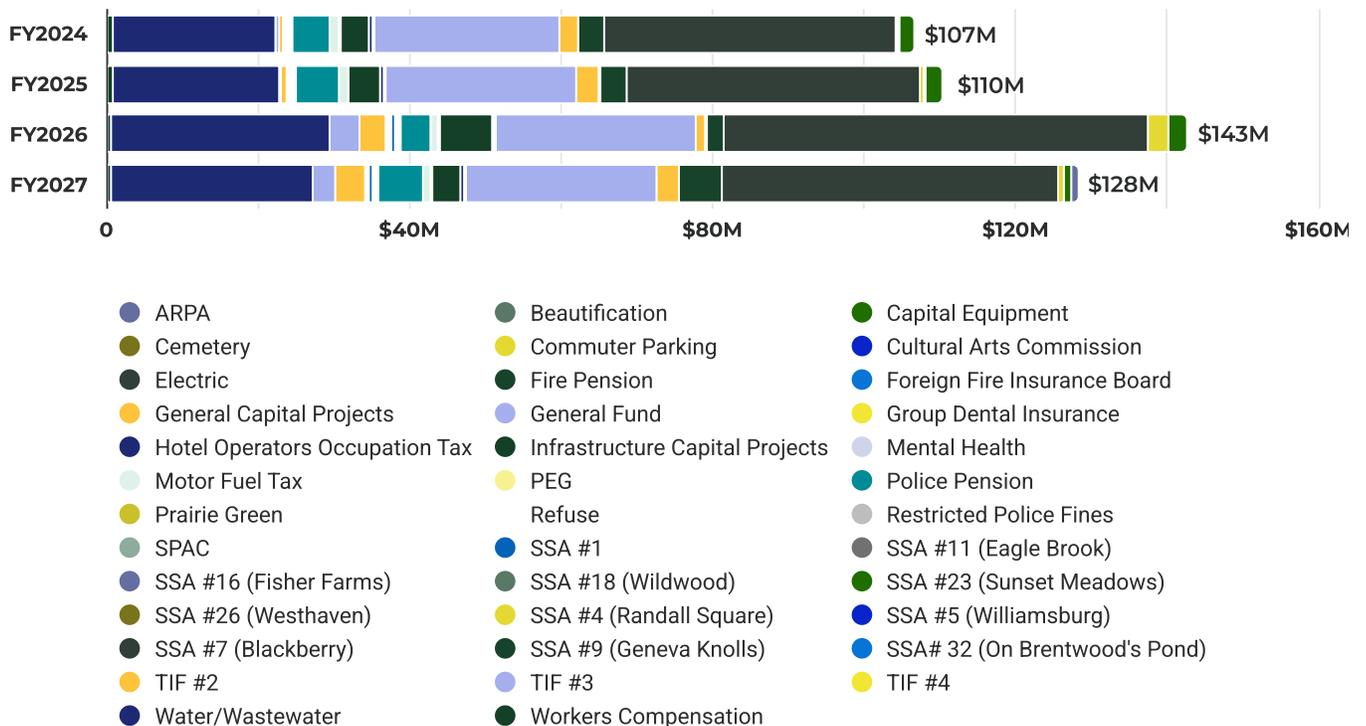


Revenues by Fund Summary

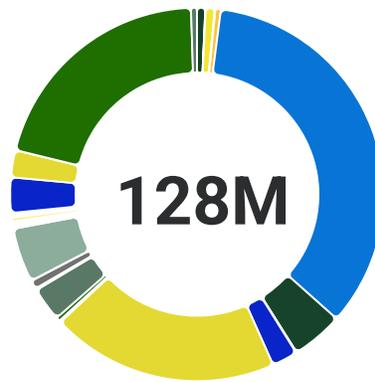
Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	\$26,458,055	\$24,676,901	\$25,262,995	-4.52%
Special Revenue Funds	\$2,840,330	\$2,453,421	\$3,687,120	29.81%
Pension Trust Funds	\$6,237,720	\$13,827,705	\$11,705,017	87.65%
Capital Projects Funds	\$18,146,460	\$6,601,407	\$14,672,645	-19.14%
Enterprise Funds	\$88,175,085	\$59,128,435	\$72,090,193	-18.24%
Internal Service Funds	\$877,405	\$1,057,700	\$864,348	-1.49%
Total Revenues	\$142,735,055	\$107,745,569	\$128,282,318	-10.13%

Revenues by Fund

Historical Revenues by Fund



FY 2027 Revenues by Fund



● ARPA	\$921,410	0.72%
● Beautification	\$28,730	0.02%
● Capital Equipment	\$1,007,855	0.79%
● Cemetery	\$88,000	0.07%
● Commuter Parking	\$584,878	0.46%
● Electric	\$44,297,741	34.53%
● Fire Pension	\$5,715,741	4.46%
● Foreign Fire Insurance Board	\$86,010	0.07%
● General Capital Projects	\$2,846,415	2.22%
● General Fund	\$25,262,995	19.69%
● Group Dental Insurance	\$201,665	0.16%
● Hotel Operators Occupation Tax	\$430,250	0.34%
● Infrastructure Capital Projects	\$3,763,755	2.93%
● Mental Health	\$203,000	0.16%
● Motor Fuel Tax	\$935,000	0.73%
● PEG	\$50,525	0.04%
● Police Pension	\$5,989,276	4.67%
● Prairie Green	\$106,150	0.08%
● Refuse	\$619,744	0.48%
● Restricted Police Fines	\$89,184	0.07%
● SPAC	\$10,630	0.01%
● SSA #1	\$407,720	0.32%
● SSA #11 (Eagle Brook)	\$191,840	0.15%
● SSA #16 (Fisher Farms)	\$197,135	0.15%
● SSA #18 (Wildwood)	\$4,310	0.00%
● SSA #23 (Sunset Meadows)	\$19,570	0.02%
● SSA #26 (Westhaven)	\$11,865	0.01%
● SSA #4 (Randall Square)	\$48,511	0.04%
● SSA #5 (Williamsburg)	\$23,460	0.02%
● SSA #7 (Blackberry)	\$15,215	0.01%
● SSA #9 (Geneva Knolls)	\$8,940	0.01%
● SSA# 32 (On Brentwood's Pond)	\$3,815	0.00%
● TIF #2	\$3,929,410	3.06%
● TIF #3	\$2,994,880	2.33%
● TIF #4	\$24,180	0.02%
● Water/Wastewater	\$26,499,830	20.66%
● Workers Compensation	\$662,683	0.52%



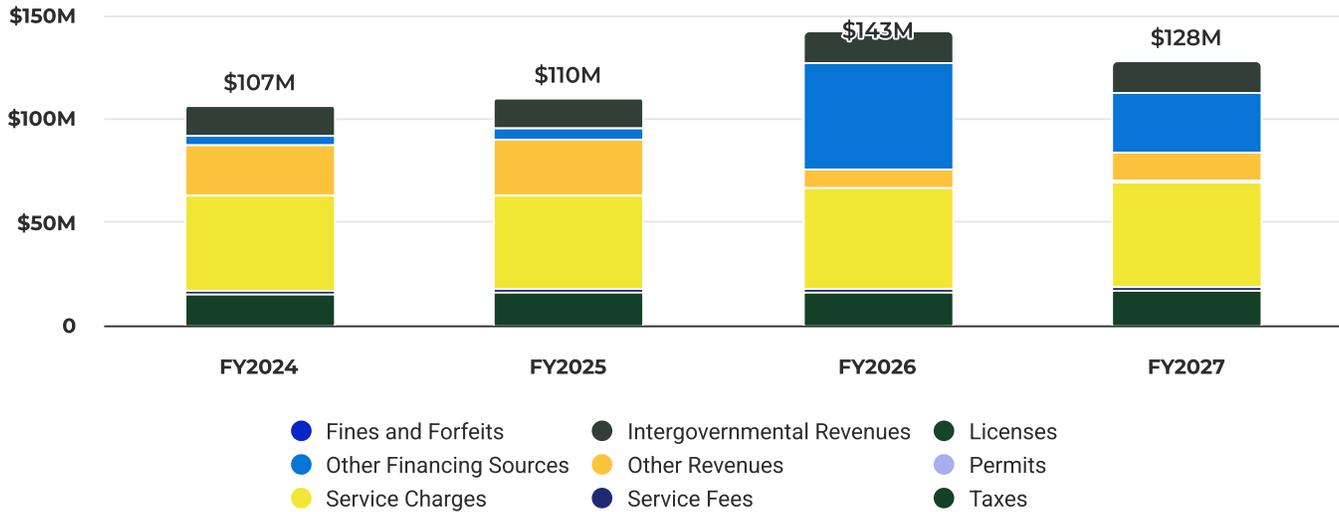
Revenues by Fund

Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	\$26,458,055	\$24,676,901	\$25,262,995	-4.52%
Motor Fuel Tax	\$900,000	\$1,020,000	\$935,000	3.89%
SPAC	\$11,500	\$16,071	\$10,630	-7.57%
Beautification	\$29,795	\$22,050	\$28,730	-3.57%
Hotel Operators Occupation Tax	\$370,365	\$339,000	\$430,250	16.17%
ARPA	\$50,000	\$42,000	\$921,410	1,742.82%
Restricted Police Fines	\$95,195	\$47,800	\$89,184	-6.31%
PEG	\$19,000	\$20,000	\$50,525	165.92%
Mental Health	\$204,300	\$204,073	\$203,000	-0.64%
Foreign Fire Insurance Board	\$86,010	\$105,860	\$86,010	0.00%
SSA #1	\$338,890	\$240,120	\$407,720	20.31%
SSA #4 (Randall Square)	\$62,225	\$35,400	\$48,511	-22.04%
SSA #5 (Williamsburg)	\$29,500	\$20,790	\$23,460	-20.47%
SSA #7 (Blackberry)	\$17,420	\$13,500	\$15,215	-12.66%
SSA #9 (Geneva Knolls)	\$20,345	\$8,045	\$8,940	-56.06%
SSA #11 (Eagle Brook)	\$386,990	\$118,155	\$191,840	-50.43%
SSA #16 (Fisher Farms)	\$185,430	\$178,031	\$197,135	6.31%
SSA #18 (Wildwood)	\$3,860	\$4,160	\$4,310	11.66%
SSA #23 (Sunset Meadows)	\$14,420	\$3,210	\$19,570	35.71%
SSA #26 (Westhaven)	\$11,380	\$11,380	\$11,865	4.26%
SSA# 32 (On Brentwood's Pond)	\$3,705	\$3,776	\$3,815	2.97%
General Capital Projects	\$1,161,500	\$242,915	\$2,846,415	145.06%
Infrastructure Capital Projects	\$6,957,480	\$3,098,680	\$3,763,755	-45.90%
Prairie Green	\$106,150	\$106,150	\$106,150	0.00%
TIF #2	\$3,496,355	\$357,997	\$3,929,410	12.39%
TIF #3	\$4,008,550	\$254,402	\$2,994,880	-25.29%
TIF #4	\$5,500	\$8,991	\$24,180	339.64%
Capital Equipment	\$2,410,925	\$2,532,272	\$1,007,855	-58.20%
Electric	\$55,997,800	\$41,234,095	\$44,297,741	-20.89%
Water/Wastewater	\$28,761,885	\$16,932,100	\$26,499,830	-7.86%
Refuse	\$616,880	\$565,540	\$619,744	0.46%
Cemetery	\$139,845	\$92,700	\$88,000	-37.07%
Commuter Parking	\$2,658,675	\$304,000	\$584,878	-78.00%
Group Dental Insurance	\$207,865	\$207,871	\$201,665	-2.98%
Workers Compensation	\$669,540	\$849,829	\$662,683	-1.02%
Police Pension	\$3,933,340	\$8,183,236	\$5,989,276	52.27%
Fire Pension	\$2,304,380	\$5,644,469	\$5,715,741	148.04%
Total Revenues	\$142,735,055	\$107,745,569	\$128,282,318	-10.13%

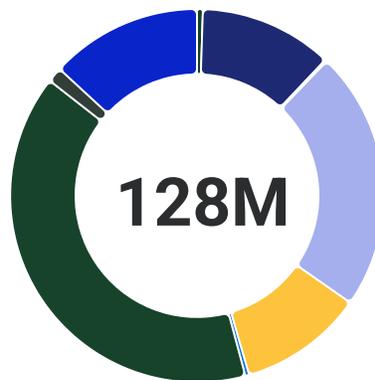


Revenues by Revenue Source Grouping

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Object



Object	Amount	Percentage
Fines and Forfeits	\$658,520	0.51%
Intergovernmental Revenues	\$14,798,835	11.54%
Licenses	\$212,125	0.17%
Other Financing Sources	\$28,847,163	22.49%
Other Revenues	\$13,843,682	10.79%
Permits	\$442,800	0.35%
Service Charges	\$50,952,475	39.72%
Service Fees	\$1,680,758	1.31%
Taxes	\$16,845,960	13.13%

Revenues by Category

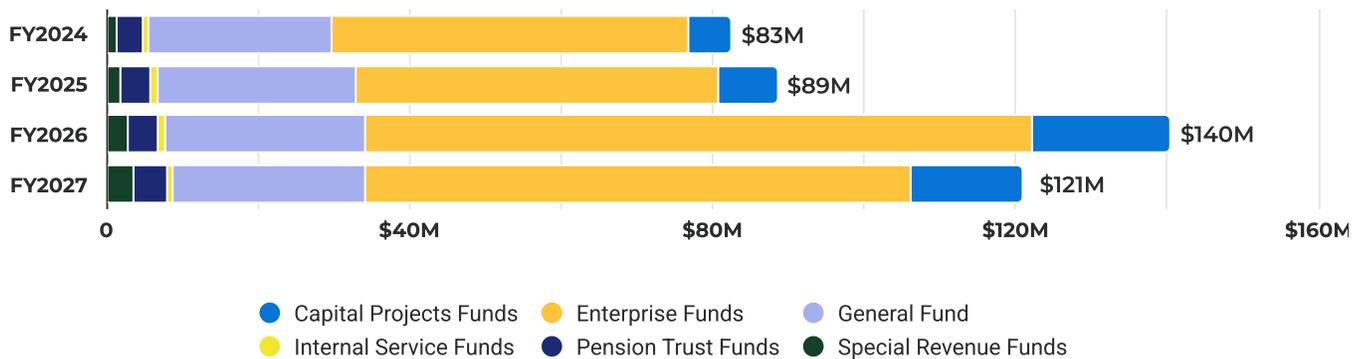
Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Taxes	\$15,938,965	\$15,916,066	\$16,845,960	5.69%
Licenses	\$202,025	\$213,650	\$212,125	5.00%
Permits	\$443,800	\$457,950	\$442,800	-0.23%
Intergovernmental Revenues	\$15,079,785	\$14,034,436	\$14,798,835	-1.86%
Fines and Forfeits	\$802,800	\$709,860	\$658,520	-17.97%



Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Service Charges	\$48,342,650	\$51,737,570	\$50,952,475	5.40%
Service Fees	\$1,754,030	\$1,754,414	\$1,680,758	-4.18%
Other Revenues	\$8,591,065	\$17,192,223	\$13,843,682	61.14%
Other Financing Sources	\$51,579,935	\$5,729,400	\$28,847,163	-44.07%
Total Revenues	\$142,735,055	\$107,745,569	\$128,282,318	-10.13%

Expenditures by Fund Grouping

Historical Expenditures by Fund Summary

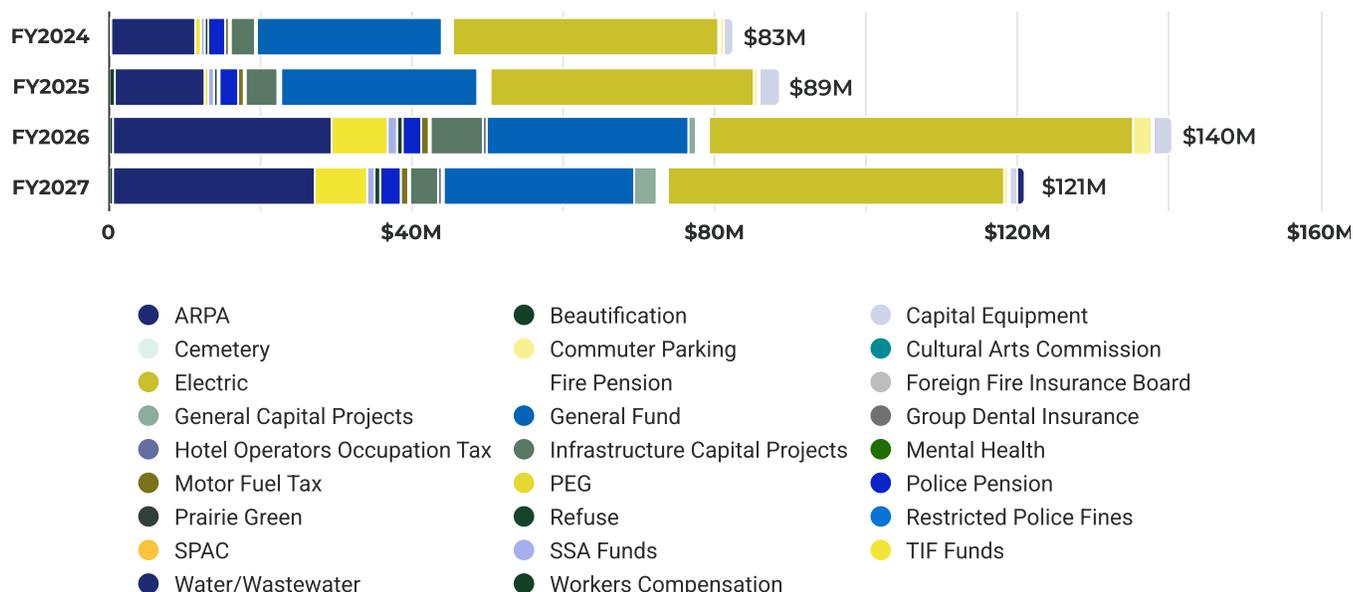


Expenditures by Fund Summary

Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	\$26,458,055	\$25,613,997	\$25,262,995	-4.52%
Special Revenue Funds	\$2,840,330	\$2,266,552	\$3,687,120	29.81%
Pension Trust Funds	\$3,929,415	\$4,057,189	\$4,297,635	9.37%
Capital Projects Funds	\$18,146,460	\$11,286,358	\$14,672,645	-19.14%
Enterprise Funds	\$88,175,085	\$76,433,724	\$72,090,193	-18.24%
Internal Service Funds	\$877,405	\$1,057,411	\$864,348	-1.49%
Total Expenditures	\$140,426,750	\$120,715,231	\$120,874,936	-13.92%

Expenditures by Fund

Historical Expenditures by Fund



Expenditures by Fund

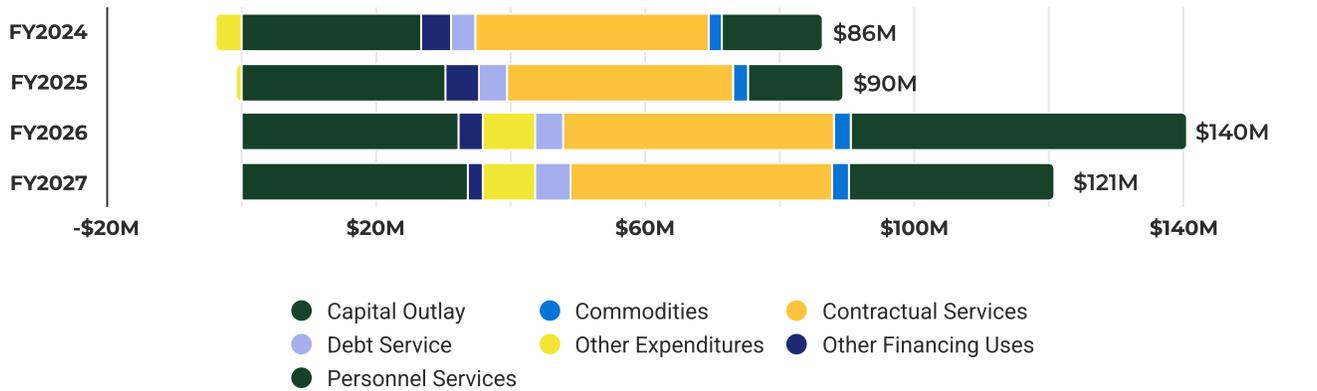
Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	\$26,458,055	\$25,613,997	\$25,262,995	-4.52%
Motor Fuel Tax	\$900,000	\$600,000	\$935,000	3.89%
General Capital Projects	\$1,161,500	\$1,240,415	\$2,846,415	145.06%
Infrastructure Capital Projects	\$6,957,480	\$6,957,305	\$3,763,755	-45.90%
SPAC	\$11,500	\$9,375	\$10,630	-7.57%
Prairie Green	\$106,150	\$18,780	\$106,150	0.00%
Beautification	\$29,795	\$29,315	\$28,730	-3.57%
Hotel Operators Occupation Tax	\$370,365	\$483,258	\$430,250	16.17%
Capital Equipment	\$2,410,925	\$1,077,098	\$1,007,855	-58.20%
ARPA	\$50,000	\$38,000	\$921,410	1,742.82%
Restricted Police Fines	\$95,195	\$75,093	\$89,184	-6.31%
PEG	\$19,000	\$1,000	\$50,525	165.92%
Mental Health	\$204,300	\$201,500	\$203,000	-0.64%
Foreign Fire Insurance Board	\$86,010	\$47,996	\$86,010	0.00%
SSA Funds	\$1,074,165	\$781,015	\$932,381	-13.20%
TIF Funds	\$7,510,405	\$1,992,760	\$6,948,470	-7.48%
Electric	\$55,997,800	\$53,042,081	\$44,297,741	-20.89%
Water/Wastewater	\$28,761,885	\$20,557,128	\$26,499,830	-7.86%
Refuse	\$616,880	\$616,457	\$619,744	0.46%
Cemetery	\$139,845	\$135,440	\$88,000	-37.07%
Commuter Parking	\$2,658,675	\$2,082,618	\$584,878	-78.00%
Group Dental Insurance	\$207,865	\$207,871	\$201,665	-2.98%
Workers Compensation	\$669,540	\$849,540	\$662,683	-1.02%
Police Pension	\$2,519,790	\$2,684,764	\$2,776,115	10.17%
Fire Pension	\$1,409,625	\$1,372,425	\$1,521,520	7.94%



Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Total Expenditures	\$140,426,750	\$120,715,231	\$120,874,936	-13.92%

Expenditures by Expense Object Categories

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Personnel Services	\$32,204,463	\$31,064,637	\$33,612,768	4.37%
Contractual Services	\$40,317,827	\$37,869,739	\$38,990,698	-3.29%
Commodities	\$2,505,500	\$2,408,304	\$2,583,143	3.10%
Debt Service	\$4,014,970	\$4,016,417	\$5,152,520	28.33%
Capital Outlay	\$49,864,980	\$37,372,492	\$30,497,082	-38.84%
Other Expenditures	\$7,781,415	\$5,451,651	\$7,687,400	-1.21%
Other Financing Uses	\$3,737,595	\$2,531,991	\$2,351,325	-37.09%
Total Expenditures	\$140,426,750	\$120,715,231	\$120,874,936	-13.92%



Total By Fund Type

Revenues by Fund Grouping

Revenues by Fund Grouping

Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	\$26,458,055	\$24,676,901	\$25,262,995	-4.52%
Special Revenue Funds	\$2,840,330	\$2,453,421	\$3,687,120	29.81%
Pension Trust Funds	\$6,237,720	\$13,827,705	\$11,705,017	87.65%
Capital Projects Funds	\$18,146,460	\$6,601,407	\$14,672,645	-19.14%
Enterprise Funds	\$88,175,085	\$59,128,435	\$72,090,193	-18.24%
Internal Service Funds	\$877,405	\$1,057,700	\$864,348	-1.49%
Total Revenues	\$142,735,055	\$107,745,569	\$128,282,318	-10.13%

Expenditures by Fund Grouping

Expenditures by Fund Grouping

Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	\$26,458,055	\$25,613,997	\$25,262,995	-4.52%
Special Revenue Funds	\$2,840,330	\$2,266,552	\$3,687,120	29.81%
Pension Trust Funds	\$3,929,415	\$4,057,189	\$4,297,635	9.37%
Capital Projects Funds	\$18,146,460	\$11,286,358	\$14,672,645	-19.14%
Enterprise Funds	\$88,175,085	\$76,433,724	\$72,090,193	-18.24%
Internal Service Funds	\$877,405	\$1,057,411	\$864,348	-1.49%
Total Expenditures	\$140,426,750	\$120,715,231	\$120,874,936	-13.92%

Governmental Funds

General Fund

The FY 2027 General Fund budget is balanced, with both revenues and expenditures budgeted at \$25.3M. This represents a decrease of \$1.2M, or 4.5%, from the Fiscal Year 2026 adopted budget of \$26.5M. The reduction follows a period of budgetary growth, as the Fiscal Year 2026 budget reflected a 4.7% increase over the prior year.

Budgeted General Fund revenues for FY 2027 total \$25.3M, modestly exceeding the estimated \$24.7M expected to be received by the end of FY 2026. Projected FY 2026 revenues were 2.4% lower than the prior year and are anticipated to represent 93.3% of the FY 2026 adopted budget.

Revenue declines are driven primarily by reductions in intergovernmental revenues, most notably the Local Use Tax, which is projected to decrease by 74.4%, and Federal grant revenues, which are budgeted at \$2,670 for FY 2027. Fines and fees are also budgeted below FY 2026 levels, reflecting a 45.1% reduction as Circuit Court fine revenues are projected to fall significantly short of targets. Service fees and other revenues were modestly reduced by 11.0% and 5.3%, respectively.

These revenue reductions are partially offset by increases in property taxes, sales tax, income tax, and non-home rule sales tax; however, the overall declines exceed the projected revenue growth.

Compared to projected FY 2026 year-end results, budgeted General Fund expenditures for FY 2027 represent a decrease from the estimated \$25.6M in FY 2026 expenditures. Projected FY 2026 expenditures are 8.8% higher than the prior fiscal year and are expected to total 96.8% of the FY 2026 adopted budget.

The reduction in expenditures for FY 2027 is primarily attributable to decreased transfers to capital funds.

Overall, the FY 2027 General Fund budget reflects a contraction in both revenues and expenditures of approximately 4.5% compared to the Fiscal Year 2026 adopted budget, in response to projected year-end expenditures exceeding estimated year-end revenues.

Special Revenue Funds

In the FY 2027 Special Revenue Funds, budgeted expenditures total \$3.7M, representing an increase of \$0.9M, or 29.8%, compared to the FY 2026 adopted budget of \$2.8M. Budgeted revenues for FY 2027 are also \$3.7M, reflecting a comparable increase of 29.8% over the prior year. This one-time increase is driven by the recognition and planned expenditure of remaining American Rescue Plan Act (ARPA) funds, which are required to be fully expended during FY 2027.

When comparing FY 2026 actual results to budgeted amounts, actual revenues totaled \$2.5 million, or 86.4% of the \$2.8 million budget, representing a 3.7% decrease from the prior fiscal year. Actual expenditures for FY 2026 were \$2.3 million, or 79.8% of the budgeted amount, reflecting a 30.8% decrease from the prior year.

Overall, the FY 2027 Special Revenue Funds budget reflects a temporary increase in both revenues and expenditures compared to FY 2026, attributable to the final year of ARPA spending. Budgeted activity is expected to return to lower, more typical levels in subsequent fiscal years following the completion of ARPA-funded programs.

Capital Projects Fund

In the Capital Projects Funds for FY 2027, the budgeted expenditures are set at \$14.7M, representing a 19.1% decrease from the 2026 budgeted expenditures of \$18.1 million. Similarly, the budgeted revenues for FY 2027 are also \$14.7M. However, this includes planned use



of fund balances to fill gaps between revenues and expenses.

Comparing FY 2026 estimated actuals to budgeted amounts provides additional context: estimated actual revenues for 2026 were \$6.6M, which is 36.4% of the budgeted \$18.1M and a 10.8% decrease from the prior period. Estimated actual expenditures for FY 2026 are \$11.3M, or 62.2% of the budgeted \$18.1M, marking a 20.61% decrease from the prior period.

Major projects budgeted in the Capital Projects Funds for FY 2027 include East State Street Reconstruction, Downtown Pavilion Construction, final payment for Kautz Road, and Phase I of the HVAC mechanical system replacement at the Public Works Facility. Additional project details are provided in the Capital Projects section of this budget book.

Overall, the FY 2027 budget continues the downward trend in both revenues and expenditures seen in FY 2026, with both categories decreasing by 19.1% from the previous year's budgeted figures.

Proprietary Funds

Enterprise Funds

In FY 2027, the Enterprise Funds budget shows a decrease in both expenditures and revenues compared to the FY 2026 budget related to the completion of capital projects in the Electric Fund and parking lot acquisitions in the Commuter Fund. The expenditures budget is set at \$72.1M, which is an 18.2% decrease from the FY 2026 budgeted expenditures of \$88.2 million. Similarly, the revenue budget for FY 2027 is also \$72.1M with the planned use of reserves, reflecting an 18.2% decrease from the FY 2026 budgeted revenue of \$88.2M.

Comparing the FY 2026 estimated actuals to the budgeted amounts, estimated actual revenues are \$59.1M, which was 67.1% of the budgeted \$88.2M and represented an 18.0% increase from the prior period. Revenue shortfalls are related to IEPA loan timing and awards for the Water and Wastewater Fund. Estimated actual expenditures for FY 2026 are \$76.4M, 86.7% of the budgeted \$88.2M, and increased by 4.8% from the prior period.

The FY 2027 budget reflects a significant reduction in both revenues and expenditures compared to the FY 2026 budget, following a year when actual revenues and expenditures were below budgeted levels but showed growth from the prior period. Both utilities will see a rate increase as defined by their respective adopted rate structures.

Internal Service Funds

In the Internal Service Funds, the 2026 budgeted expenditures and revenues were both \$877,405, reflecting a slight increase of 0.3% from the prior period. Estimated actual revenues for 2026 are expected to rise significantly to \$1.1M, a 28.1% increase from the prior period and 120.6% of the budgeted amount. Similarly, actual expenditures in 2026 also reached \$1.1M, marking a 73.3% increase from the prior period and 120.5% of the budgeted figure driven primarily by worker's compensation claims.

For the 2027 budget year, both expenditures and revenues are budgeted at \$864,348, representing a decrease of 1.5% from the 2026 budgeted amounts. This reduction follows the substantial actual increases seen in 2026, with the 2027 budgeted figures slightly below the previous year's budgeted levels but without actuals available yet for comparison.

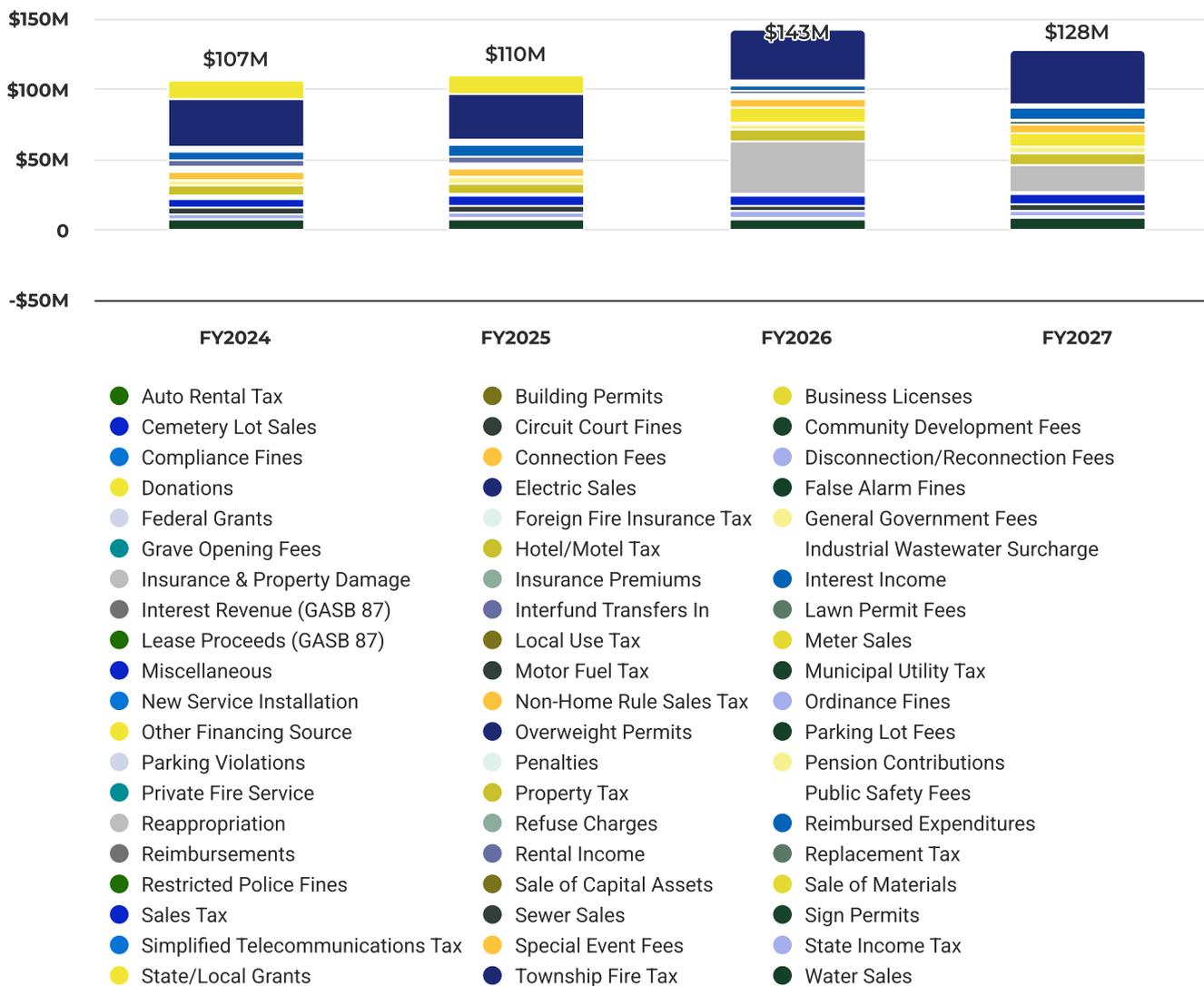
Fiduciary Funds

In the Pension Trust Funds Revenues vs Expenditures Summary, the FY 2026 estimated actual revenues significantly exceeded the budgeted amount due to positive experience of consolidated investment portfolio income, reaching \$13.8M, which is a 128.4% increase from the prior period and 221.7% of the budgeted revenue of \$6.2 million. Estimated actual expenditures for 2026 are \$4.1M, a 5.7% increase from the prior period due mainly to a cost of living increase for retirees and banking fees. Estimated actual expenditures are 103.3% of the budgeted expenditures of \$3.9M.

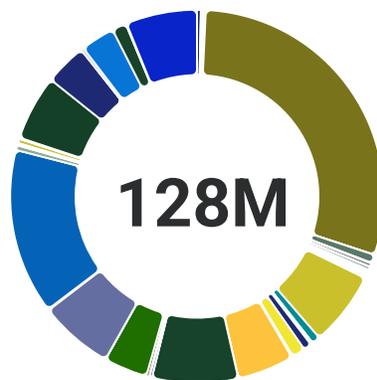
Looking ahead to the FY 2027 budget, expenditures are planned at \$4.3M, representing a 9.4% increase from the FY 2026 budgeted expenditures of \$3.9M. Budgeted revenues for FY 2027 are set at \$11.7M, which is an 87.7% increase from the FY 2026 budgeted revenue of \$6.2M. This indicates a substantial planned increase in investment income revenues compared to the previous budget year, while expenditures are also expected to rise but at a more moderate rate.

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY 2027 Revenues by Revenue Source



● Auto Rental Tax	\$80	0.00%
● Building Permits	\$430,800	0.34%
● Business Licenses	\$212,125	0.17%
● Cemetery Lot Sales	\$45,000	0.04%
● Circuit Court Fines	\$102,420	0.08%
● Community Development Fees	\$27,500	0.02%
● Compliance Fines	\$300	0.00%
● Connection Fees	\$119,535	0.09%
● Disconnection/Reconnection Fees	\$31,200	0.02%
● Donations	\$3,600	0.00%
● Electric Sales	\$37,597,040	29.31%
● False Alarm Fines	\$9,000	0.01%
● Federal Grants	\$924,080	0.72%
● Foreign Fire Insurance Tax	\$85,000	0.07%
● General Government Fees	\$367,000	0.29%
● Grave Opening Fees	\$34,000	0.03%
● Hotel/Motel Tax	\$350,000	0.27%
● Industrial Wastewater Surcharge	\$175,000	0.14%
● Insurance Premiums	\$800,348	0.62%
● Interest Income	\$8,267,360	6.44%
● Interfund Transfers In	\$918,626	0.72%
● Lawn Permit Fees	\$1,000	0.00%
● Local Use Tax	\$200,000	0.16%
● Meter Sales	\$22,500	0.02%
● Miscellaneous	\$57,780	0.05%
● Motor Fuel Tax	\$875,000	0.68%
● Municipal Utility Tax	\$1,470,000	1.15%
● New Service Installation	\$150,000	0.12%
● Non-Home Rule Sales Tax	\$6,300,000	4.91%
● Ordinance Fines	\$7,500	0.01%
● Other Financing Source	\$9,545,600	7.44%
● Overweight Permits	\$5,500	0.00%
● Parking Lot Fees	\$260,000	0.20%
● Parking Violations	\$59,000	0.05%
● Penalties	\$300,000	0.23%
● Pension Contributions	\$4,815,417	3.75%
● Private Fire Service	\$34,560	0.03%
● Property Tax	\$8,240,780	6.42%
● Public Safety Fees	\$125,150	0.10%

● Reappropriation	\$18,382,937	14.33%
● Refuse Charges	\$530,000	0.41%
● Reimbursed Expenditures	\$176,245	0.14%
Reimbursements	\$100,000	0.08%
● Rental Income	\$448,150	0.35%
● Replacement Tax	\$120,000	0.09%
● Restricted Police Fines	\$5,300	0.00%
● Sale of Capital Assets	\$25,000	0.02%
● Sale of Materials	\$500	0.00%
● Sales Tax	\$7,232,000	5.64%
● Sewer Sales	\$4,644,000	3.62%
● Sign Permits	\$6,500	0.01%
● Simplified Telecommunications Tax	\$306,000	0.24%
● Special Event Fees	\$5,130	0.00%
● State Income Tax	\$3,765,000	2.93%
● State/Local Grants	\$1,582,755	1.23%
● Township Fire Tax	\$94,100	0.07%
● Water Sales	\$7,888,900	6.15%

Revenues by Revenue Source

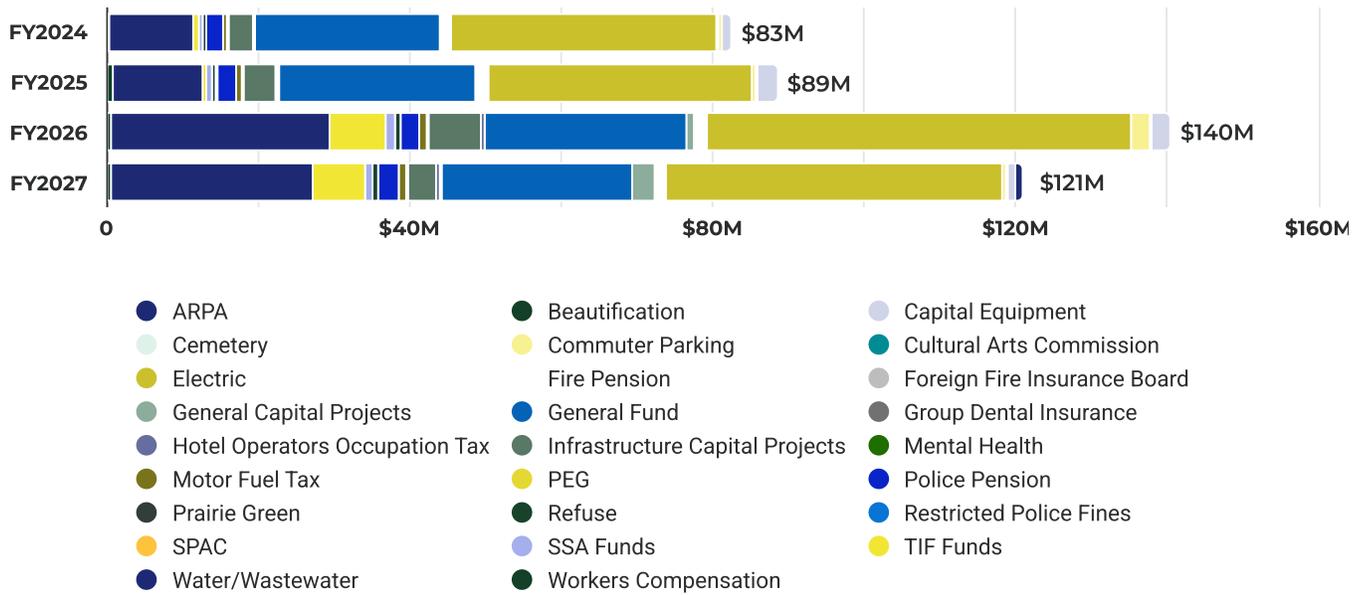
Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Property Tax	\$7,782,315.00	\$7,786,290.00	\$8,240,780.00	5.89%
Foreign Fire Insurance Tax	\$85,000.00	\$105,842.00	\$85,000.00	0.00%
Simplified Telecommunications Tax	\$340,000.00	\$314,000.00	\$306,000.00	-10.00%
Municipal Utility Tax	\$1,490,000.00	\$1,482,000.00	\$1,470,000.00	-1.34%
Hotel/Motel Tax	\$350,000.00	\$335,000.00	\$350,000.00	0.00%
Township Fire Tax	\$91,500.00	\$92,854.00	\$94,100.00	2.84%
Auto Rental Tax	\$150.00	\$80.00	\$80.00	-46.67%
Non-Home Rule Sales Tax	\$5,800,000.00	\$5,800,000.00	\$6,300,000.00	8.62%
Business Licenses	\$202,025.00	\$213,650.00	\$212,125.00	5.00%
Building Permits	\$431,800.00	\$441,200.00	\$430,800.00	-0.23%
Sign Permits	\$8,000.00	\$6,800.00	\$6,500.00	-18.75%
Overweight Permits	\$4,000.00	\$9,950.00	\$5,500.00	37.50%
Sales Tax	\$6,935,000.00	\$6,935,000.00	\$7,232,000.00	4.28%
State Income Tax	\$3,700,000.00	\$3,750,000.00	\$3,765,000.00	1.76%
Replacement Tax	\$157,000.00	\$130,000.00	\$120,000.00	-23.57%
Local Use Tax	\$780,000.00	\$240,000.00	\$200,000.00	-74.36%
Motor Fuel Tax	\$850,000.00	\$875,000.00	\$875,000.00	2.94%
Reimbursements	\$113,600.00	\$120,898.00	\$100,000.00	-11.97%
Federal Grants	\$925,665.00	\$495,603.00	\$924,080.00	-0.17%
State/Local Grants	\$1,618,520.00	\$1,487,935.00	\$1,582,755.00	-2.21%
Circuit Court Fines	\$230,000.00	\$100,000.00	\$102,420.00	-55.47%
Parking Violations	\$51,500.00	\$62,000.00	\$59,000.00	14.56%
Ordinance Fines	\$7,500.00	\$8,300.00	\$7,500.00	0.00%
False Alarm Fines	\$9,000.00	\$9,000.00	\$9,000.00	0.00%
Penalties	\$300,000.00	\$342,460.00	\$300,000.00	0.00%
Compliance Fines	\$500.00	\$300.00	\$300.00	-40.00%
Restricted Police Fines	\$29,300.00	\$12,800.00	\$5,300.00	-81.91%



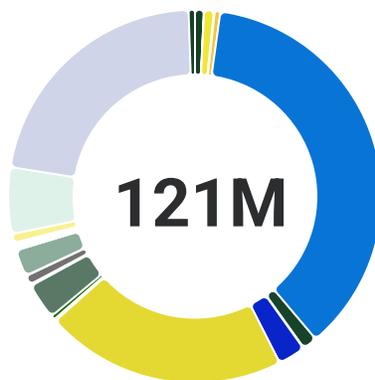
Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Industrial Wastewater Surcharge	\$175,000.00	\$175,000.00	\$175,000.00	0.00%
Electric Sales	\$35,981,115.00	\$38,072,045.00	\$37,597,040.00	4.49%
Water Sales	\$7,252,000.00	\$7,616,405.00	\$7,888,900.00	8.78%
Sewer Sales	\$4,426,000.00	\$4,724,735.00	\$4,644,000.00	4.93%
Refuse Charges	\$530,000.00	\$530,000.00	\$530,000.00	0.00%
Connection Fees	\$119,535.00	\$623,175.00	\$119,535.00	0.00%
Meter Sales	\$22,500.00	\$40,460.00	\$22,500.00	0.00%
New Service Installation	\$10,000.00	\$130,250.00	\$150,000.00	1,400.00%
Sale of Materials	\$1,500.00	\$500.00	\$500.00	-66.67%
General Government Fees	\$414,140.00	\$417,827.00	\$367,000.00	-11.38%
Community Development Fees	\$35,500.00	\$33,772.00	\$27,500.00	-22.54%
Public Safety Fees	\$130,225.00	\$129,150.00	\$125,150.00	-3.90%
Grave Opening Fees	\$34,000.00	\$30,000.00	\$34,000.00	0.00%
Private Fire Service	\$34,560.00	\$34,560.00	\$34,560.00	0.00%
Lawn Permit Fees	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
Parking Lot Fees	\$260,000.00	\$260,000.00	\$260,000.00	0.00%
Insurance Premiums	\$813,405.00	\$813,405.00	\$800,348.00	-1.61%
Disconnection/Reconnection Fees	\$31,200.00	\$34,700.00	\$31,200.00	0.00%
Pension Contributions	\$4,062,720.00	\$4,554,004.00	\$4,815,417.00	18.53%
Interest Income	\$3,737,910.00	\$11,727,989.00	\$8,267,360.00	121.18%
Rental Income	\$463,890.00	\$448,150.00	\$448,150.00	-3.39%
Insurance & Property Damage	-	\$10,000.00	-	0.00%
Sale of Capital Assets	\$25,000.00	\$54,500.00	\$25,000.00	0.00%
Reimbursed Expenditures	\$169,245.00	\$270,614.00	\$176,245.00	4.14%
Donations	\$3,600.00	\$10,053.00	\$3,600.00	0.00%
Special Event Fees	\$5,000.00	\$5,131.00	\$5,130.00	2.60%
Cemetery Lot Sales	\$48,000.00	\$48,000.00	\$45,000.00	-6.25%
Miscellaneous	\$75,700.00	\$63,782.00	\$57,780.00	-23.67%
Interfund Transfers In	\$2,824,000.00	\$2,324,000.00	\$918,626.00	-67.47%
Other Financing Source	\$11,570,000.00	\$3,405,400.00	\$9,545,600.00	-17.50%
Reappropriation	\$37,185,935.00	-	\$18,382,937.00	-50.56%
Total Revenues	\$142,735,055.00	\$107,745,569.00	\$128,282,318.00	-10.13%

Expenditures by Fund

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



● ARPA	\$921,410	0.76%
● Beautification	\$28,730	0.02%
● Capital Equipment	\$1,007,855	0.83%
● Cemetery	\$88,000	0.07%
● Commuter Parking	\$584,878	0.48%
● Electric	\$44,297,741	36.65%
● Fire Pension	\$1,521,520	1.26%
● Foreign Fire Insurance Board	\$86,010	0.07%
● General Capital Projects	\$2,846,415	2.35%
● General Fund	\$25,262,995	20.90%
● Group Dental Insurance	\$201,665	0.17%
● Hotel Operators Occupation Tax	\$430,250	0.36%
● Infrastructure Capital Projects	\$3,763,755	3.11%
● Mental Health	\$203,000	0.17%
● Motor Fuel Tax	\$935,000	0.77%
● PEG	\$50,525	0.04%
● Police Pension	\$2,776,115	2.30%
● Prairie Green	\$106,150	0.09%
● Refuse	\$619,744	0.51%
● Restricted Police Fines	\$89,184	0.07%
● SPAC	\$10,630	0.01%
● SSA Funds	\$932,381	0.77%
● TIF Funds	\$6,948,470	5.75%
● Water/Wastewater	\$26,499,830	21.92%
● Workers Compensation	\$662,683	0.55%

Expenditures by Fund

Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund	\$26,458,055	\$25,613,997	\$25,262,995	-4.52%
Motor Fuel Tax	\$900,000	\$600,000	\$935,000	3.89%
General Capital Projects	\$1,161,500	\$1,240,415	\$2,846,415	145.06%
Infrastructure Capital Projects	\$6,957,480	\$6,957,305	\$3,763,755	-45.90%
SPAC	\$11,500	\$9,375	\$10,630	-7.57%
Prairie Green	\$106,150	\$18,780	\$106,150	0.00%
Beautification	\$29,795	\$29,315	\$28,730	-3.57%
Hotel Operators Occupation Tax	\$370,365	\$483,258	\$430,250	16.17%
Capital Equipment	\$2,410,925	\$1,077,098	\$1,007,855	-58.20%



Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
ARPA	\$50,000	\$38,000	\$921,410	1,742.82%
Restricted Police Fines	\$95,195	\$75,093	\$89,184	-6.31%
PEG	\$19,000	\$1,000	\$50,525	165.92%
Mental Health	\$204,300	\$201,500	\$203,000	-0.64%
Foreign Fire Insurance Board	\$86,010	\$47,996	\$86,010	0.00%
SSA Funds	\$1,074,165	\$781,015	\$932,381	-13.20%
TIF Funds	\$7,510,405	\$1,992,760	\$6,948,470	-7.48%
Electric	\$55,997,800	\$53,042,081	\$44,297,741	-20.89%
Water/Wastewater	\$28,761,885	\$20,557,128	\$26,499,830	-7.86%
Refuse	\$616,880	\$616,457	\$619,744	0.46%
Cemetery	\$139,845	\$135,440	\$88,000	-37.07%
Commuter Parking	\$2,658,675	\$2,082,618	\$584,878	-78.00%
Group Dental Insurance	\$207,865	\$207,871	\$201,665	-2.98%
Workers Compensation	\$669,540	\$849,540	\$662,683	-1.02%
Police Pension	\$2,519,790	\$2,684,764	\$2,776,115	10.17%
Fire Pension	\$1,409,625	\$1,372,425	\$1,521,520	7.94%
Total Expenditures	\$140,426,750	\$120,715,231	\$120,874,936	-13.92%

Funds Summary Overview

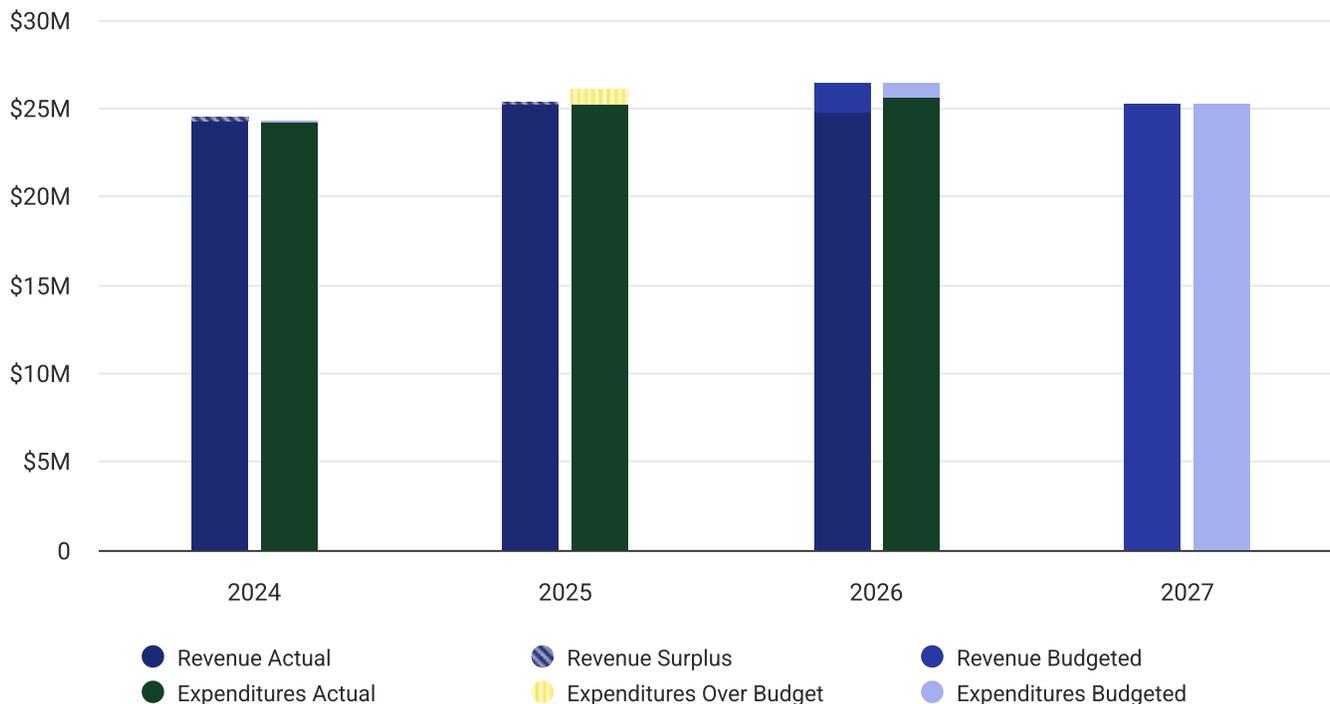
The following fund summary pages present all funds of the City of Geneva. The City's major funds include the General, Electric, and Water/Wastewater Funds, which meet the Government Finance Officers Association (GFOA) criteria for major fund reporting.



General Fund

The General Fund is the City’s primary operating fund and is used to account for all financial resources not required to be accounted for in another fund by legal, regulatory, or sound financial management practices. Detailed information for the departments included in the General Fund—including organizational charts, departmental narratives, fiscal year objectives, performance measures, staffing summaries, and line-item budgets—is provided in the “Department Summary” section of this budget document.

Revenues vs Expenditures Summary



The FY 2027 General Fund budget is balanced, with both revenues and expenditures budgeted at \$25.3M. This represents a decrease of \$1.2M, or 4.5%, from the Fiscal Year 2026 adopted budget of \$26.5M. The reduction follows a period of budgetary growth, as the Fiscal Year 2026 budget reflected a 4.7% increase over the prior year.

Budgeted General Fund revenues for FY 2027 total \$25.3M, modestly exceeding the estimated \$24.7M expected to be received by the end of FY 2026. Projected FY 2026 revenues were 2.4% lower than the prior year and are anticipated to represent 93.3% of the FY 2026 adopted budget.

Revenue declines are driven primarily by reductions in intergovernmental revenues, most notably the Local Use Tax, which is projected to decrease by 74.4%, and Federal grant revenues, which are budgeted at \$2,670 for FY 2027. Fines and fees are also budgeted below FY 2026 levels, reflecting a 45.1% reduction as Circuit Court fine revenues are projected to fall significantly short of targets. Service fees and other revenues were modestly reduced by 11.0% and 5.3%, respectively.

These revenue reductions are partially offset by increases in property taxes, sales tax, income tax, and non-home rule sales tax; however, the overall declines exceed the projected revenue growth.

Compared to projected FY 2026 year-end results, budgeted General Fund expenditures for FY 2027 represent a decrease from the estimated \$25.6M in FY 2026 expenditures. Projected FY 2026 expenditures are 8.8% higher than the prior fiscal year and are expected to total 96.8% of the FY 2026 adopted budget.



The reduction in expenditures for FY 2027 is primarily attributable to decreased transfers to capital funds.

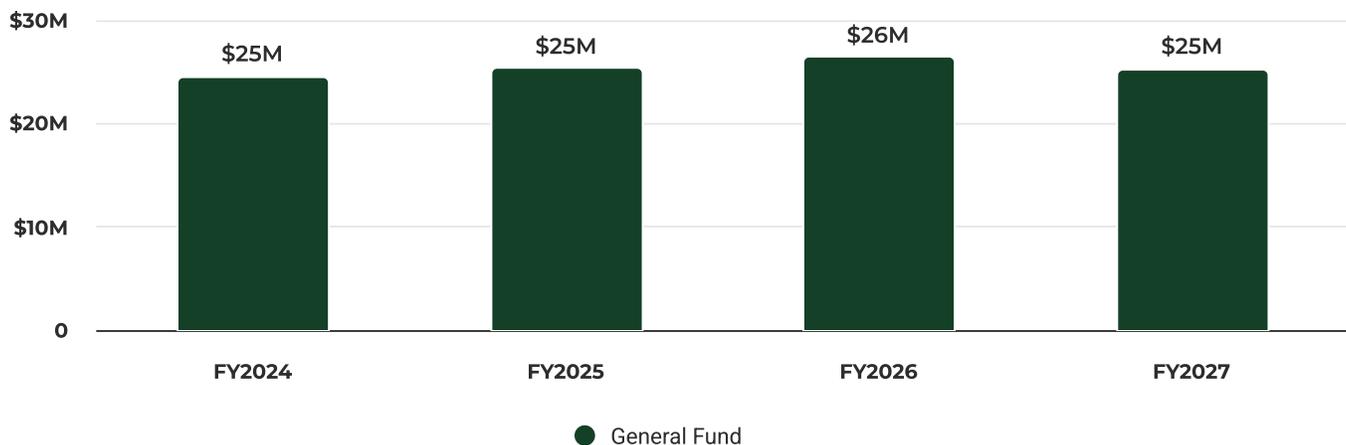
Overall, the FY 2027 General Fund budget reflects a contraction in both revenues and expenditures of approximately 4.5% compared to the Fiscal Year 2026 adopted budget, in response to projected year-end expenditures exceeding estimated year-end revenues.

Comprehensive Fund Summary

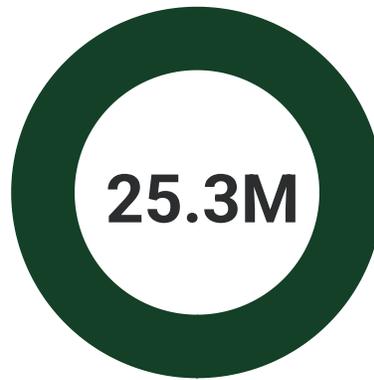
Comprehensive Fund Summary

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Beginning Fund Balance	\$13,636,125	\$13,918,069	\$13,138,979	\$13,138,979	\$12,201,883	\$12,201,883
Revenues						
Taxes	\$10,478,159	\$11,007,227	\$11,281,230	\$11,205,425	\$11,736,530	\$11,882,150
Licenses	\$197,870	\$214,000	\$202,025	\$213,650	\$212,125	\$212,125
Permits	\$473,202	\$505,483	\$443,800	\$457,950	\$442,800	\$442,800
Intergovernmental Revenues	\$11,296,186	\$11,573,887	\$12,279,910	\$11,302,146	\$11,387,670	\$11,372,670
Fines and Forfeits	\$283,580	\$273,114	\$272,000	\$147,600	\$149,220	\$156,800
Service Fees	\$574,723	\$539,698	\$530,865	\$525,477	\$472,650	\$462,650
Other Revenues	\$1,176,587	\$1,078,546	\$910,000	\$824,653	\$862,000	\$862,000
Other Financing Sources	\$27,807	\$118,612	\$538,225	-	-	-
Total Revenues	\$24,508,113	\$25,310,566	\$26,458,055	\$24,676,901	\$25,262,995	\$25,391,195
Expenditures						
Personnel Services	\$17,140,700	\$18,408,093	\$19,850,555	\$19,502,949	\$20,894,848	\$22,103,288
Contractual Services	\$2,281,679	\$2,365,616	\$2,559,405	\$2,606,757	\$2,765,430	\$2,637,920
Commodities	\$744,109	\$862,397	\$1,084,105	\$1,045,710	\$1,089,866	\$1,087,932
Debt Service	\$20,640	\$136,069	-	-	-	-
Other Expenditures	-\$446,767	-\$356,518	\$139,990	\$134,581	-\$405,775	-\$489,500
Other Financing Uses	\$4,485,808	\$4,674,000	\$2,824,000	\$2,324,000	\$918,626	\$51,555
Total Expenditures	\$24,226,168	\$26,089,656	\$26,458,055	\$25,613,997	\$25,262,995	\$25,391,195
Total Revenues Less Expenditures	\$281,944	-\$779,091	-	-\$937,096	-	-
Ending Fund Balance	\$13,918,069	\$13,138,979	\$13,138,979	\$12,201,883	\$12,201,883	\$12,201,883

Historical Revenues by Fund



FY 2027 Revenues by Fund



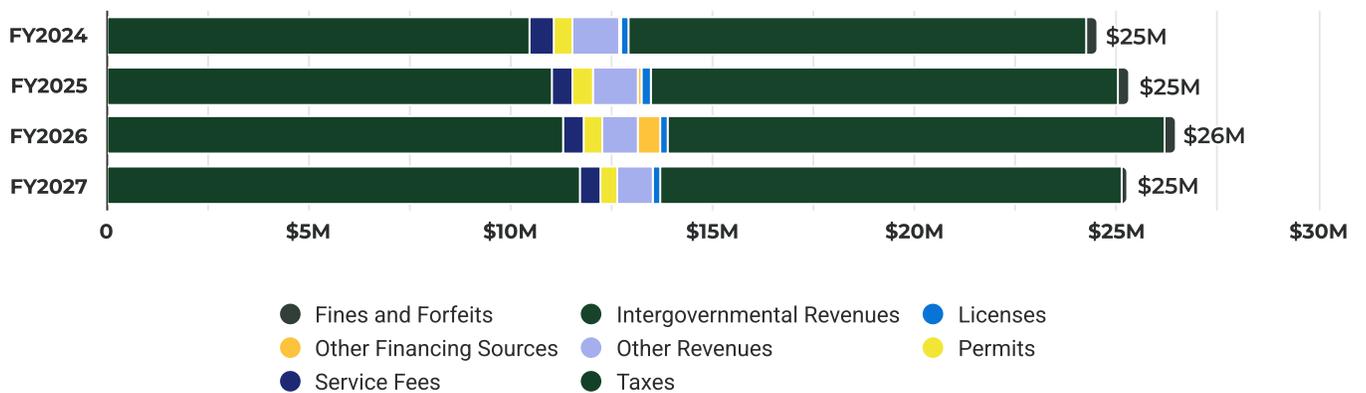
● General Fund **\$25,262,995** 100.00%

Revenues by Fund

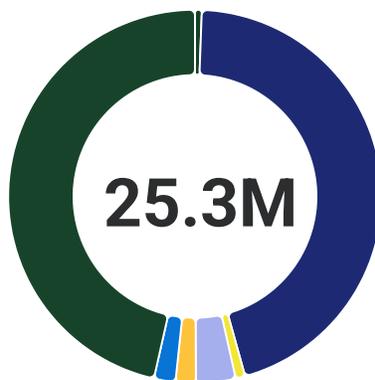
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
General Fund	\$24,508,113	\$25,310,566	\$26,458,055	\$24,676,901	\$25,262,995	\$25,391,195
Total Revenues	\$24,508,113	\$25,310,566	\$26,458,055	\$24,676,901	\$25,262,995	\$25,391,195

Revenues by Source

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Fines and Forfeits	\$149,220	0.59%
● Intergovernmental Revenues	\$11,387,670	45.08%
● Licenses	\$212,125	0.84%
● Other Revenues	\$862,000	3.41%
● Permits	\$442,800	1.75%
● Service Fees	\$472,650	1.87%
● Taxes	\$11,736,530	46.46%

Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
General Fund	\$10,478,159	\$11,007,227	\$11,281,230	\$11,205,425	\$11,736,530	\$11,882,150
Property Tax	\$5,783,113	\$6,171,684	\$6,459,580	\$6,416,491	\$6,716,350	\$6,892,570
Property Tax	\$5,783,113	\$6,171,684	\$6,459,580	\$6,416,491	\$6,716,350	\$6,892,570
Simplified Telecommunications Tax	\$368,544	\$322,605	\$340,000	\$314,000	\$306,000	\$275,400
Simplified Telecommunications Tax	\$368,544	\$322,605	\$340,000	\$314,000	\$306,000	\$275,400
Municipal Utility Tax	\$1,417,484	\$1,472,158	\$1,490,000	\$1,482,000	\$1,470,000	\$1,470,000
Municipal Utility Tax	\$1,417,484	\$1,472,158	\$1,490,000	\$1,482,000	\$1,470,000	\$1,470,000
Township Fire Tax	\$85,605	\$90,680	\$91,500	\$92,854	\$94,100	\$94,100
Township Fire Tax	\$85,605	\$90,680	\$91,500	\$92,854	\$94,100	\$94,100
Auto Rental Tax	-	\$85	\$150	\$80	\$80	\$80
Auto Rental Tax	-	\$85	\$150	\$80	\$80	\$80
Non-Home Rule Sales Tax	\$2,823,412	\$2,950,014	\$2,900,000	\$2,900,000	\$3,150,000	\$3,150,000
Non-Home Rule Sales Tax	\$2,823,412	\$2,950,014	\$2,900,000	\$2,900,000	\$3,150,000	\$3,150,000
Total Taxes	\$10,478,159	\$11,007,227	\$11,281,230	\$11,205,425	\$11,736,530	\$11,882,150
Licenses						
General Fund	\$197,870	\$214,000	\$202,025	\$213,650	\$212,125	\$212,125
Business Licenses	\$197,870	\$214,000	\$202,025	\$213,650	\$212,125	\$212,125
Business Licenses	\$197,870	\$214,000	\$202,025	\$213,650	\$212,125	\$212,125
Total Licenses	\$197,870	\$214,000	\$202,025	\$213,650	\$212,125	\$212,125
Permits						
General Fund	\$473,202	\$505,483	\$443,800	\$457,950	\$442,800	\$442,800
Building Permits	\$453,432	\$489,796	\$431,800	\$441,200	\$430,800	\$430,800



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Building Permits	\$453,432	\$489,796	\$431,800	\$441,200	\$430,800	\$430,800
Sign Permits	\$8,040	\$5,736	\$8,000	\$6,800	\$6,500	\$6,500
Sign Permits	\$8,040	\$5,736	\$8,000	\$6,800	\$6,500	\$6,500
Overweight Permits	\$11,730	\$9,950	\$4,000	\$9,950	\$5,500	\$5,500
Overweight Permits	\$11,730	\$9,950	\$4,000	\$9,950	\$5,500	\$5,500
Total Permits	\$473,202	\$505,483	\$443,800	\$457,950	\$442,800	\$442,800
Intergovernmental Revenues						
General Fund	\$11,296,186	\$11,573,887	\$12,279,910	\$11,302,146	\$11,387,670	\$11,372,670
Sales Tax	\$6,501,728	\$6,949,165	\$6,900,000	\$6,900,000	\$7,200,000	\$7,200,000
Sales Tax	\$6,501,728	\$6,949,165	\$6,900,000	\$6,900,000	\$7,200,000	\$7,200,000
State Income Tax	\$3,502,347	\$3,718,198	\$3,700,000	\$3,750,000	\$3,765,000	\$3,765,000
State Income Tax	\$3,502,347	\$3,718,198	\$3,700,000	\$3,750,000	\$3,765,000	\$3,765,000
Replacement Tax	\$230,996	\$141,828	\$157,000	\$130,000	\$120,000	\$115,000
Replacement Tax	\$230,996	\$141,828	\$157,000	\$130,000	\$120,000	\$115,000
Local Use Tax	\$806,886	\$559,085	\$780,000	\$240,000	\$200,000	\$190,000
Local Use Tax	\$806,886	\$559,085	\$780,000	\$240,000	\$200,000	\$190,000
Reimbursements	\$103,838	\$107,746	\$113,600	\$120,898	\$100,000	\$100,000
Reimbursements	\$103,838	\$107,746	\$113,600	\$120,898	\$100,000	\$100,000
Federal Grants	\$60,384	\$97,865	\$629,310	\$161,248	\$2,670	\$2,670
Federal Grants	\$60,384	\$97,865	\$629,310	\$161,248	\$2,670	\$2,670
State/Local Grants	\$90,008	-	-	-	-	-
State/Local Grants	\$90,008	-	-	-	-	-
Total Intergovernmental Revenues	\$11,296,186	\$11,573,887	\$12,279,910	\$11,302,146	\$11,387,670	\$11,372,670
Fines and Forfeits						
General Fund	\$283,580	\$273,114	\$272,000	\$147,600	\$149,220	\$156,800
Circuit Court Fines	\$229,037	\$216,882	\$230,000	\$100,000	\$102,420	\$110,000
Circuit Court Fines	\$229,037	\$216,882	\$230,000	\$100,000	\$102,420	\$110,000
Parking Violations	\$26,893	\$32,197	\$25,000	\$30,000	\$30,000	\$30,000
Parking Violations	\$26,893	\$32,197	\$25,000	\$30,000	\$30,000	\$30,000
Ordinance Fines	\$6,750	\$7,395	\$7,500	\$8,300	\$7,500	\$7,500
Ordinance Fines	\$6,750	\$7,395	\$7,500	\$8,300	\$7,500	\$7,500
False Alarm Fines	\$13,650	\$16,400	\$9,000	\$9,000	\$9,000	\$9,000
False Alarm Fines	\$13,650	\$16,400	\$9,000	\$9,000	\$9,000	\$9,000
Compliance Fines	\$7,250	\$240	\$500	\$300	\$300	\$300
Compliance Fines	\$7,250	\$240	\$500	\$300	\$300	\$300
Total Fines and Forfeits	\$283,580	\$273,114	\$272,000	\$147,600	\$149,220	\$156,800
Service Fees						
General Fund	\$574,723	\$539,698	\$530,865	\$525,477	\$472,650	\$462,650
General Government Fees	\$419,676	\$352,314	\$365,140	\$368,827	\$320,000	\$310,000
General Government Fees	\$419,676	\$352,314	\$365,140	\$368,827	\$320,000	\$310,000
Community Development Fees	\$35,733	\$35,935	\$35,500	\$27,500	\$27,500	\$27,500
Community Development Fees	\$35,733	\$35,935	\$35,500	\$27,500	\$27,500	\$27,500
Public Safety Fees	\$119,313	\$151,449	\$130,225	\$129,150	\$125,150	\$125,150
Public Safety Fees	\$119,313	\$151,449	\$130,225	\$129,150	\$125,150	\$125,150

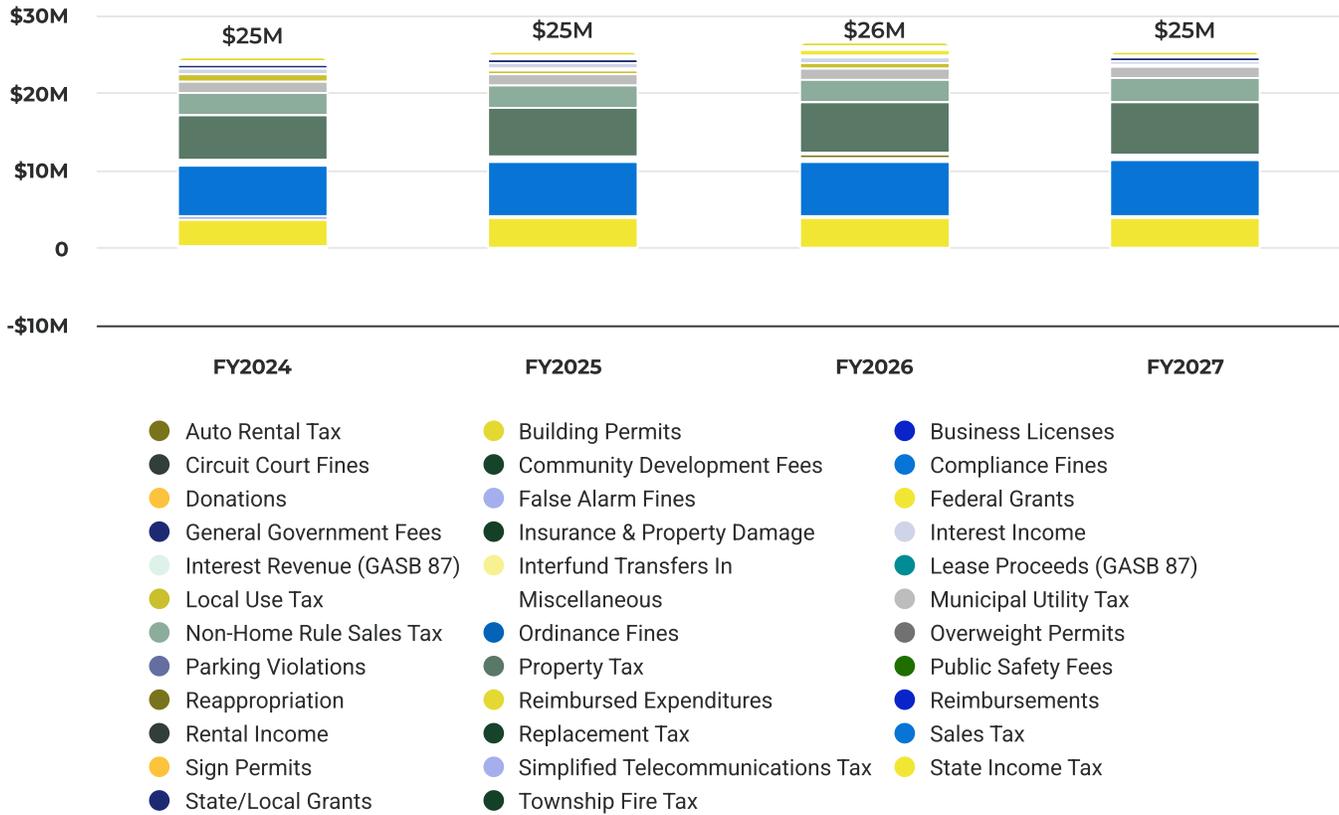


Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Total Service Fees	\$574,723	\$539,698	\$530,865	\$525,477	\$472,650	\$462,650
Other Revenues						
General Fund	\$1,176,587	\$1,078,546	\$910,000	\$824,653	\$862,000	\$862,000
Interest Income	\$732,251	\$725,466	\$600,000	\$600,000	\$550,000	\$550,000
Interest Income	\$732,251	\$725,466	\$600,000	\$600,000	\$550,000	\$550,000
Rental Income	\$175,728	\$152,125	\$150,000	\$152,000	\$152,000	\$152,000
Rental Income	\$175,728	\$152,125	\$150,000	\$152,000	\$152,000	\$152,000
Insurance & Property Damage	\$28,314	\$32,136	-	\$10,000	-	-
Insurance & Property Damage	\$28,314	\$32,136	-	\$10,000	-	-
Reimbursed Expenditures	\$204,598	\$148,422	\$150,000	\$50,000	\$150,000	\$150,000
Reimbursed Expenditures	\$204,598	\$148,422	\$150,000	\$50,000	\$150,000	\$150,000
Donations	\$238	\$1,339	-	\$2,653	-	-
Donations	\$238	\$1,339	-	\$2,653	-	-
Miscellaneous	\$35,458	\$19,059	\$10,000	\$10,000	\$10,000	\$10,000
Miscellaneous	\$35,458	\$19,059	\$10,000	\$10,000	\$10,000	\$10,000
Total Other Revenues	\$1,176,587	\$1,078,546	\$910,000	\$824,653	\$862,000	\$862,000
Other Financing Sources						
General Fund	\$27,807	\$118,612	\$538,225	-	-	-
Lease Proceeds (GASB 87)	-	\$109,965	-	-	-	-
Lease Proceeds (GASB 87)	-	\$109,965	-	-	-	-
Interest Revenue (GASB 87)	-\$6,345	\$8,646	-	-	-	-
Interest Revenue (GASB 87)	-\$6,345	\$8,646	-	-	-	-
Interfund Transfers In	\$34,152	-	-	-	-	-
Interfund Transfers In	\$34,152	-	-	-	-	-
Reappropriation	-	-	\$538,225	-	-	-
Reappropriation	-	-	\$538,225	-	-	-
Total Other Financing Sources	\$27,807	\$118,612	\$538,225	-	-	-
Total Revenues	\$24,508,113	\$25,310,566	\$26,458,055	\$24,676,901	\$25,262,995	\$25,391,195

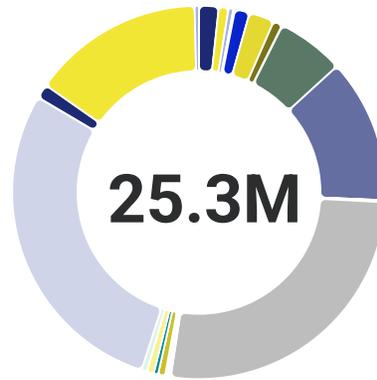


Revenues by Revenue Source

Historical Revenues by Revenue Source



FY 2027 Revenues by Revenue Source



● Auto Rental Tax	\$80	0.00%
● Building Permits	\$430,800	1.71%
● Business Licenses	\$212,125	0.84%
● Circuit Court Fines	\$102,420	0.41%
● Community Development Fees	\$27,500	0.11%
● Compliance Fines	\$300	0.00%
● False Alarm Fines	\$9,000	0.04%
● Federal Grants	\$2,670	0.01%
● General Government Fees	\$320,000	1.27%
● Interest Income	\$550,000	2.18%
● Local Use Tax	\$200,000	0.79%
● Miscellaneous	\$10,000	0.04%
● Municipal Utility Tax	\$1,470,000	5.82%
● Non-Home Rule Sales Tax	\$3,150,000	12.47%
● Ordinance Fines	\$7,500	0.03%
● Overweight Permits	\$5,500	0.02%
● Parking Violations	\$30,000	0.12%
● Property Tax	\$6,716,350	26.59%
● Public Safety Fees	\$125,150	0.50%
● Reimbursed Expenditures	\$150,000	0.59%
● Reimbursements	\$100,000	0.40%
● Rental Income	\$152,000	0.60%
● Replacement Tax	\$120,000	0.48%
● Sales Tax	\$7,200,000	28.50%
● Sign Permits	\$6,500	0.03%
● Simplified Telecommunications Tax	\$306,000	1.21%
● State Income Tax	\$3,765,000	14.90%
● Township Fire Tax	\$94,100	0.37%

Revenues by Revenue Source

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Lease Proceeds (GASB 87)	-	\$109,965.38	-	-	-	-
Interest Revenue (GASB 87)	-\$6,344.99	\$8,646.35	-	-	-	-
Property Tax	\$5,783,113.36	\$6,171,684.09	\$6,459,580.00	\$6,416,491.00	\$6,716,350.00	\$6,892,570.00
Simplified Telecommunications Tax	\$368,544.44	\$322,605.06	\$340,000.00	\$314,000.00	\$306,000.00	\$275,400.00
Municipal Utility Tax	\$1,417,484.23	\$1,472,157.85	\$1,490,000.00	\$1,482,000.00	\$1,470,000.00	\$1,470,000.00
Township Fire Tax	\$85,605.06	\$90,680.35	\$91,500.00	\$92,854.00	\$94,100.00	\$94,100.00

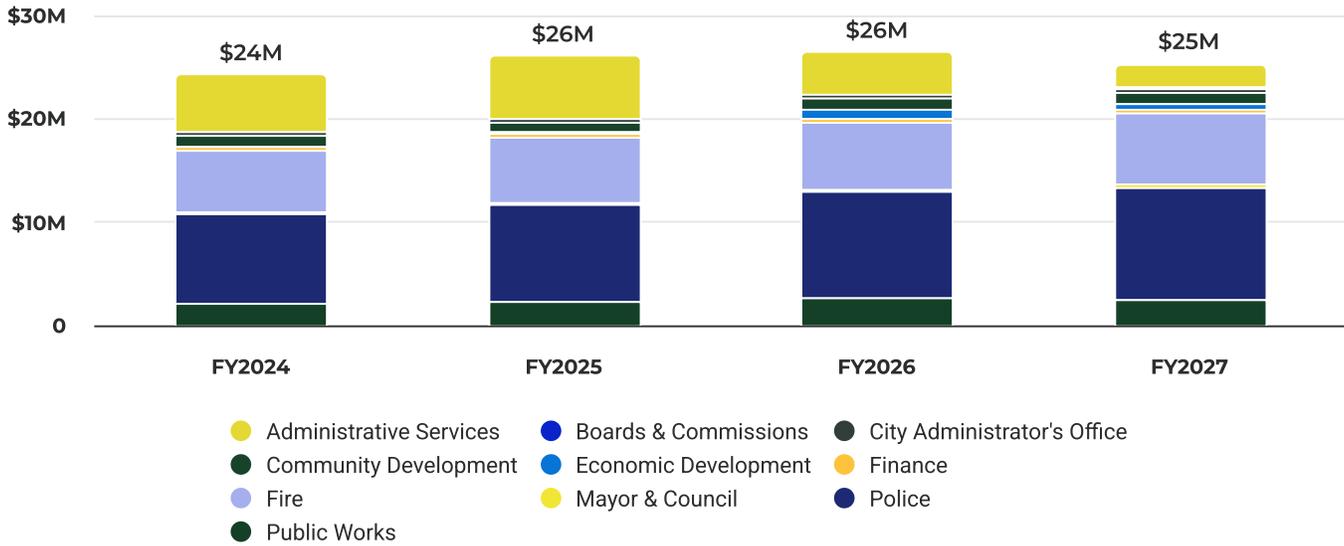


Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Auto Rental Tax	-	\$85.40	\$150.00	\$80.00	\$80.00	\$80.00
Non-Home Rule Sales Tax	\$2,823,411.78	\$2,950,013.95	\$2,900,000.00	\$2,900,000.00	\$3,150,000.00	\$3,150,000.00
Business Licenses	\$197,870.00	\$214,000.00	\$202,025.00	\$213,650.00	\$212,125.00	\$212,125.00
Building Permits	\$453,431.84	\$489,796.41	\$431,800.00	\$441,200.00	\$430,800.00	\$430,800.00
Sign Permits	\$8,040.00	\$5,736.10	\$8,000.00	\$6,800.00	\$6,500.00	\$6,500.00
Overweight Permits	\$11,730.00	\$9,950.00	\$4,000.00	\$9,950.00	\$5,500.00	\$5,500.00
Sales Tax	\$6,501,727.92	\$6,949,164.60	\$6,900,000.00	\$6,900,000.00	\$7,200,000.00	\$7,200,000.00
State Income Tax	\$3,502,346.55	\$3,718,197.82	\$3,700,000.00	\$3,750,000.00	\$3,765,000.00	\$3,765,000.00
Replacement Tax	\$230,995.57	\$141,828.34	\$157,000.00	\$130,000.00	\$120,000.00	\$115,000.00
Local Use Tax	\$806,886.21	\$559,085.34	\$780,000.00	\$240,000.00	\$200,000.00	\$190,000.00
Reimbursements	\$103,838.00	\$107,745.50	\$113,600.00	\$120,898.00	\$100,000.00	\$100,000.00
Federal Grants	\$60,383.75	\$97,865.09	\$629,310.00	\$161,248.00	\$2,670.00	\$2,670.00
State/Local Grants	\$90,007.58	-	-	-	-	-
Circuit Court Fines	\$229,037.22	\$216,882.06	\$230,000.00	\$100,000.00	\$102,420.00	\$110,000.00
Parking Violations	\$26,892.50	\$32,197.04	\$25,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Ordinance Fines	\$6,750.00	\$7,395.00	\$7,500.00	\$8,300.00	\$7,500.00	\$7,500.00
False Alarm Fines	\$13,650.00	\$16,400.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
Compliance Fines	\$7,250.00	\$240.00	\$500.00	\$300.00	\$300.00	\$300.00
General Government Fees	\$419,676.17	\$352,314.04	\$365,140.00	\$368,827.00	\$320,000.00	\$310,000.00
Community Development Fees	\$35,733.40	\$35,935.00	\$35,500.00	\$27,500.00	\$27,500.00	\$27,500.00
Public Safety Fees	\$119,313.10	\$151,448.80	\$130,225.00	\$129,150.00	\$125,150.00	\$125,150.00
Interest Income	\$732,250.83	\$725,466.09	\$600,000.00	\$600,000.00	\$550,000.00	\$550,000.00
Rental Income	\$175,727.93	\$152,124.83	\$150,000.00	\$152,000.00	\$152,000.00	\$152,000.00
Insurance & Property Damage	\$28,314.00	\$32,135.83	-	\$10,000.00	-	-
Reimbursed Expenditures	\$204,598.43	\$148,421.98	\$150,000.00	\$50,000.00	\$150,000.00	\$150,000.00
Donations	\$237.99	\$1,338.75	-	\$2,653.00	-	-
Miscellaneous	\$35,457.50	\$19,058.62	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Interfund Transfers In	\$34,152.21	-	-	-	-	-
Reappropriation	-	-	\$538,225.00	-	-	-
Total Revenues	\$24,508,112.58	\$25,310,565.67	\$26,458,055.00	\$24,676,901.00	\$25,262,995.00	\$25,391,195.00



Expenditures

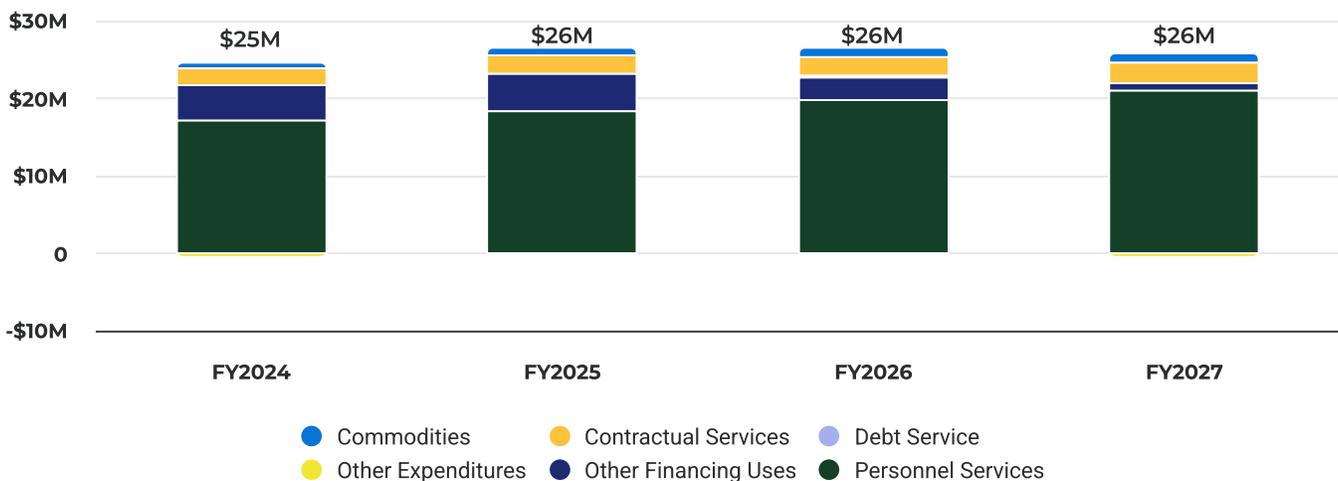
Historical Expenditures by Department



Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Mayor & Council	\$111,184	\$212,528	\$205,084	\$195,760	\$256,294	\$211,192
Boards & Commissions	\$27,123	\$22,587	\$16,900	\$10,975	\$24,650	\$12,100
City Administrator's Office	\$296,357	\$332,060	\$350,359	\$358,381	\$364,295	\$382,461
Administrative Services	\$5,557,163	\$6,094,064	\$4,063,843	\$3,645,316	\$2,287,187	\$1,445,129
Finance	\$311,692	\$300,261	\$336,369	\$317,334	\$352,386	\$370,915
Community Development	\$1,064,788	\$1,024,388	\$1,168,018	\$1,106,521	\$1,229,608	\$1,290,171
Economic Development	\$105,382	\$137,889	\$913,096	\$836,523	\$480,410	\$401,488
Police	\$8,711,159	\$9,422,901	\$10,272,046	\$10,228,664	\$10,912,117	\$11,552,462
Fire	\$5,924,877	\$6,265,208	\$6,565,803	\$6,557,287	\$6,932,972	\$7,223,273
Public Works	\$2,116,444	\$2,277,769	\$2,566,537	\$2,357,236	\$2,423,076	\$2,502,004
Total Expenditures	\$24,226,168	\$26,089,656	\$26,458,055	\$25,613,997	\$25,262,995	\$25,391,195

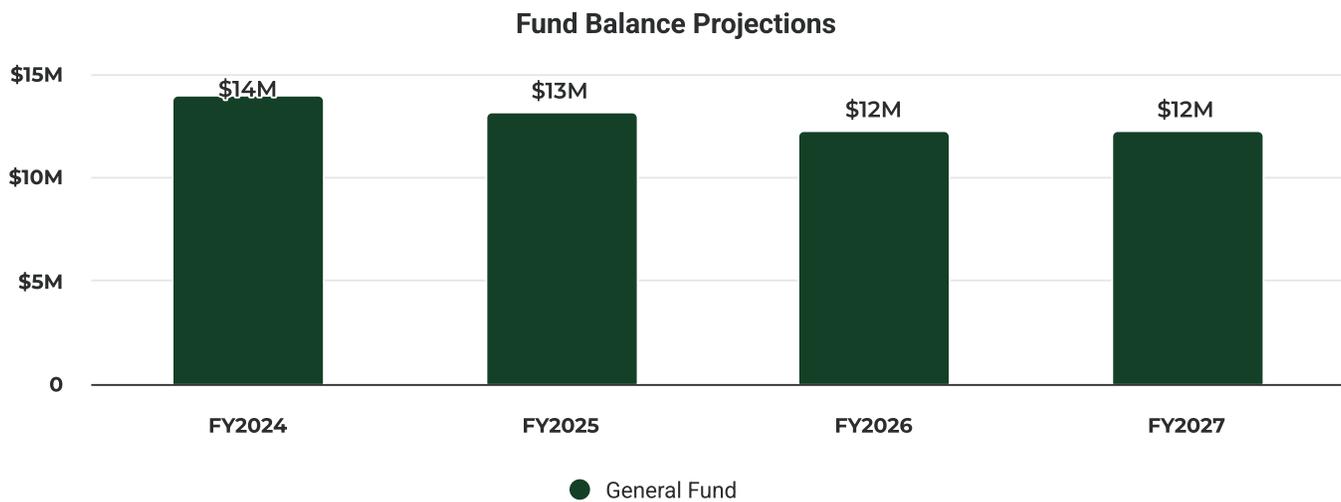
Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services	\$17,140,700	\$18,408,093	\$19,850,555	\$19,502,949	\$20,894,848	\$22,103,288
Contractual Services	\$2,281,679	\$2,365,616	\$2,559,405	\$2,606,757	\$2,765,430	\$2,637,920
Commodities	\$744,109	\$862,397	\$1,084,105	\$1,045,710	\$1,089,866	\$1,087,932
Debt Service	\$20,640	\$136,069	-	-	-	-
Other Expenditures	-\$446,767	-\$356,518	\$139,990	\$134,581	-\$405,775	-\$489,500
Other Financing Uses	\$4,485,808	\$4,674,000	\$2,824,000	\$2,324,000	\$918,626	\$51,555
Total Expenditures	\$24,226,168	\$26,089,656	\$26,458,055	\$25,613,997	\$25,262,995	\$25,391,195

Fund Balance



For FY2027, the General Fund's fund balance projection remains steady at \$12.2 million, representing 100% of the total fund balance. This amount shows no change from the previous year, FY2026, where the fund balance was also \$12.2 million. Notably, the General Fund is expected to experience a decrease of \$937,096, or 7.13%, in FY2026 compared to its prior value, but this decline stabilizes in FY2027 with no further increase or decrease.

Financial Summary

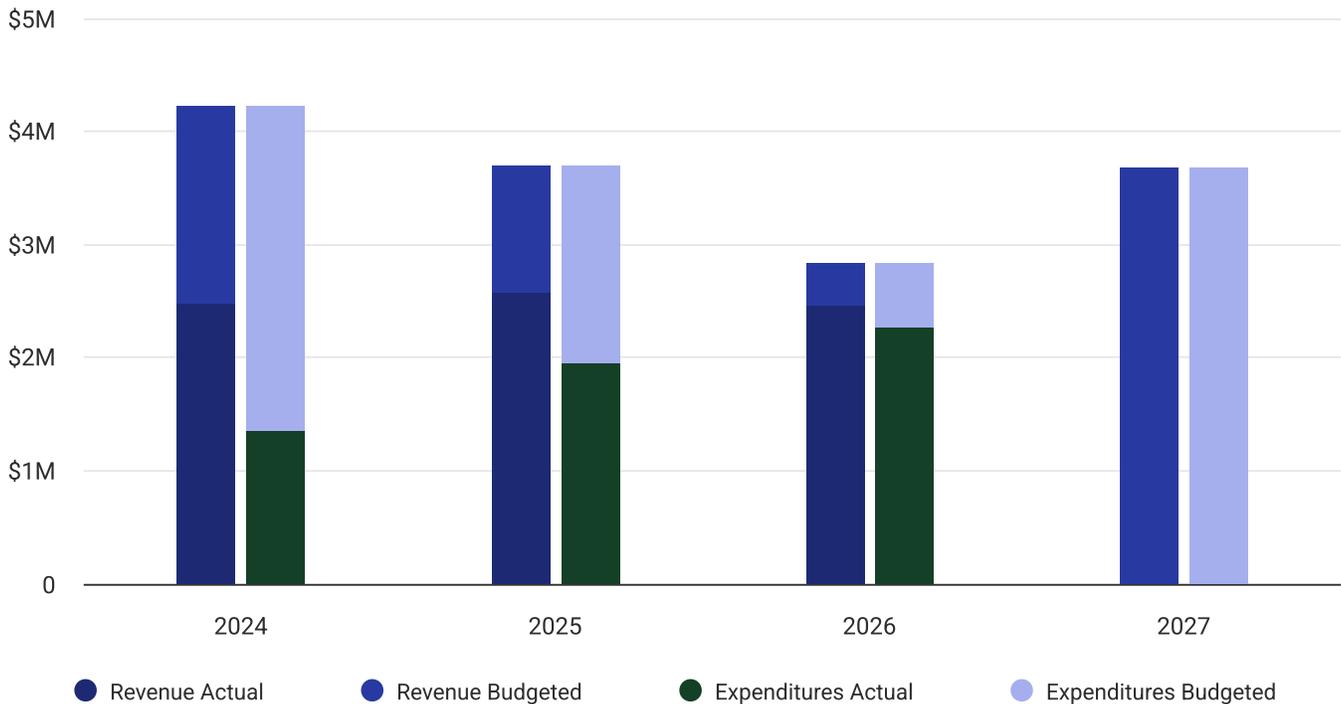
Fund Balance	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
General Fund	\$12,201,883	\$12,201,883	0.00%	-
Total Fund Balance	\$12,201,883	\$12,201,883	-	-

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



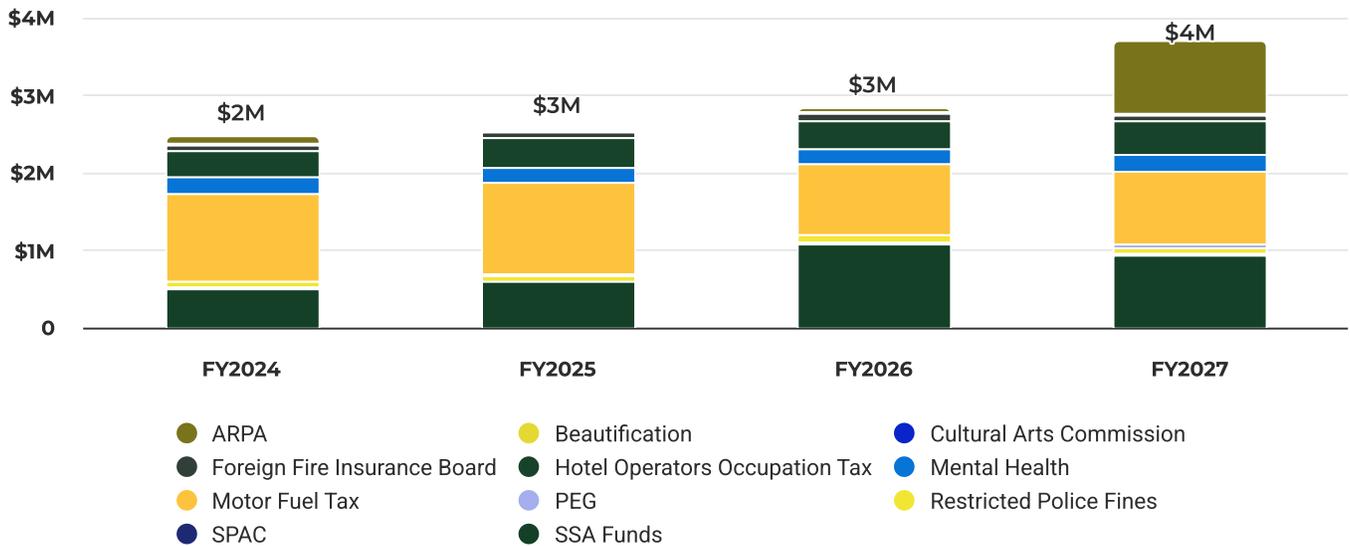
In the FY 2027 Special Revenue Funds, budgeted expenditures total \$3.7M, representing an increase of \$0.9M, or 29.8%, compared to the FY 2026 adopted budget of \$2.8M. Budgeted revenues for FY 2027 are also \$3.7M, reflecting a comparable increase of 29.8% over the prior year. This one-time increase is driven by the recognition and planned expenditure of remaining American Rescue Plan Act (ARPA) funds, which are required to be fully expended during FY 2027.

When comparing FY 2026 actual results to budgeted amounts, actual revenues totaled \$2.5 million, or 86.4% of the \$2.8 million budget, representing a 3.7% decrease from the prior fiscal year. Actual expenditures for FY 2026 were \$2.3 million, or 79.8% of the budgeted amount, reflecting a 30.8% decrease from the prior year.

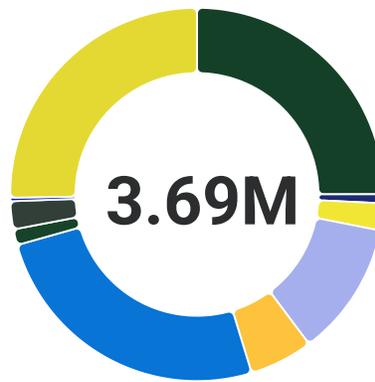
Overall, the FY 2027 Special Revenue Funds budget reflects a temporary increase in both revenues and expenditures compared to FY 2026, attributable to the final year of ARPA spending. Budgeted activity is expected to return to lower, more typical levels in subsequent fiscal years following the completion of ARPA-funded programs.

Revenues

Historical Revenues by Fund



FY 2027 Revenues by Fund



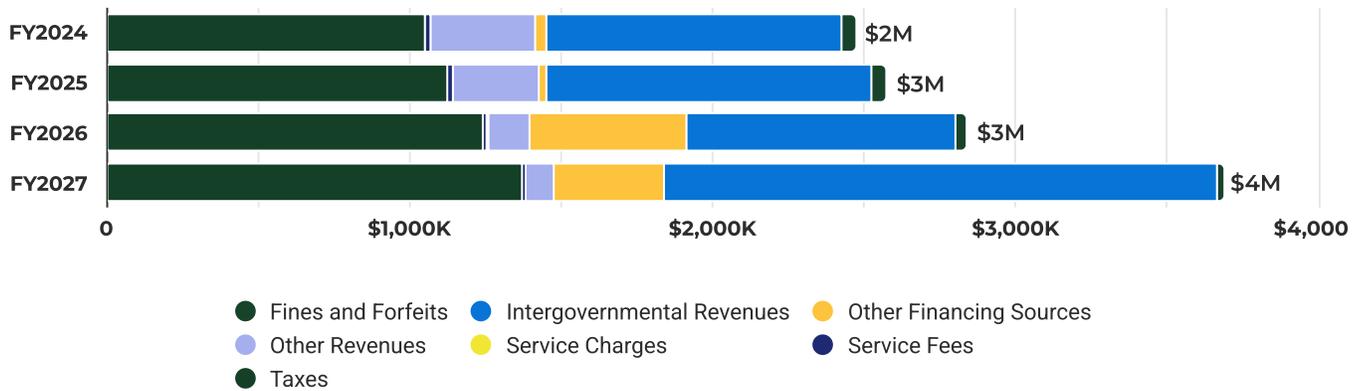
● ARPA	\$921,410	24.99%
● Beautification	\$28,730	0.78%
● Foreign Fire Insurance Board	\$86,010	2.33%
● Hotel Operators Occupation Tax	\$430,250	11.67%
● Mental Health	\$203,000	5.51%
● Motor Fuel Tax	\$935,000	25.36%
● PEG	\$50,525	1.37%
● Restricted Police Fines	\$89,184	2.42%
● SPAC	\$10,630	0.29%
● SSA Funds	\$932,381	25.29%

Revenues by Fund

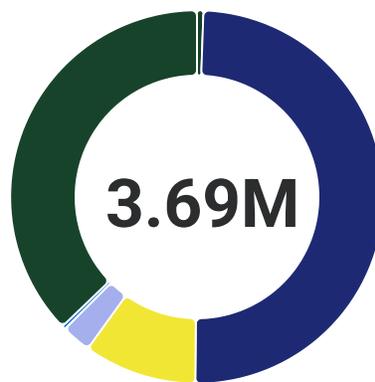
Category	FY 2025 Actual	FY 2024 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Motor Fuel Tax	\$1,168,311	\$1,127,511	\$900,000	\$1,020,000	\$935,000	\$925,000
Cultural Arts Commission	-	\$11,475	-	-	-	-
SPAC	\$10,997	\$9,802	\$11,500	\$16,071	\$10,630	\$10,630
Beautification	\$24,989	\$15,555	\$29,795	\$22,050	\$28,730	\$28,730
Hotel Operators Occupation Tax	\$370,954	\$338,862	\$370,365	\$339,000	\$430,250	\$482,589
ARPA	\$29,706	\$99,228	\$50,000	\$42,000	\$921,410	-
Restricted Police Fines	\$65,033	\$67,085	\$95,195	\$47,800	\$89,184	\$94,093
PEG	\$24,698	\$21,429	\$19,000	\$20,000	\$50,525	\$16,000
Mental Health	\$203,667	\$203,636	\$204,300	\$204,073	\$203,000	\$203,000
Foreign Fire Insurance Board	\$85,881	\$76,785	\$86,010	\$105,860	\$86,010	\$86,010
SSA Funds	\$590,545	\$501,545	\$1,074,165	\$636,567	\$932,381	\$935,845
Total Revenues	\$2,574,783	\$2,472,912	\$2,840,330	\$2,453,421	\$3,687,120	\$2,781,897



Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



Revenue Source	Amount	Percentage
Fines and Forfeits	\$20,300	0.55%
Intergovernmental Revenues	\$1,828,410	49.59%
Other Financing Sources	\$361,015	9.79%
Other Revenues	\$94,640	2.57%
Service Charges	\$500	0.01%
Service Fees	\$11,000	0.30%
Taxes	\$1,371,255	37.19%

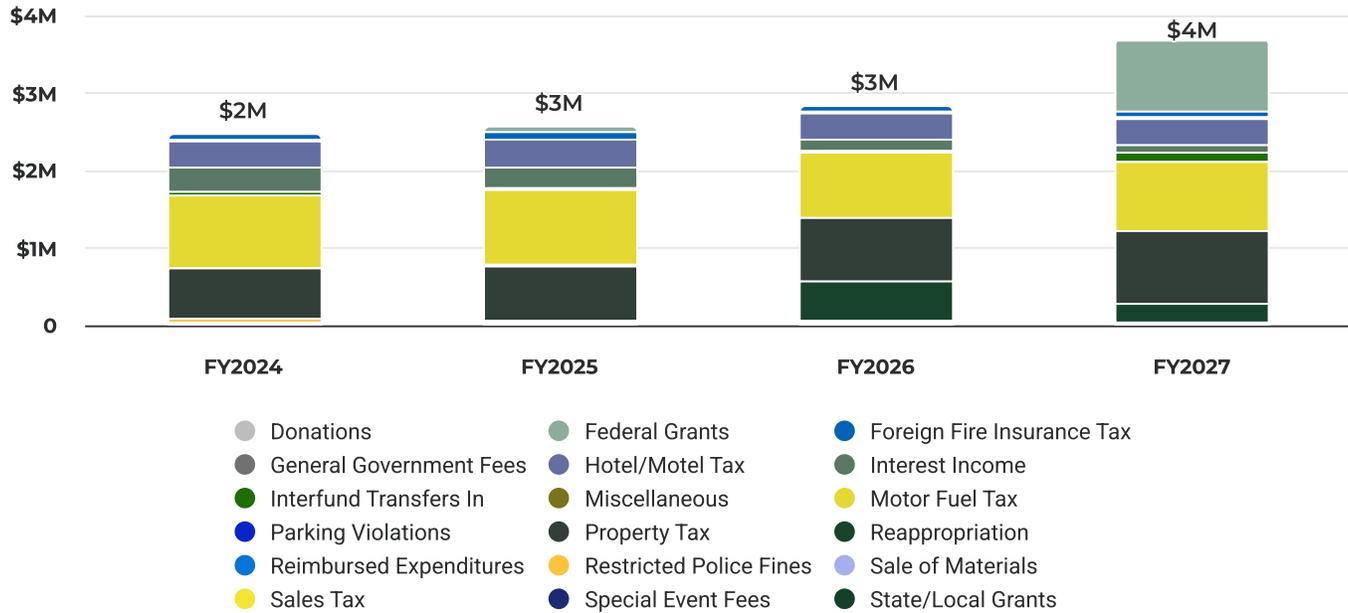
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes	\$1,052,732	\$1,126,843	\$1,243,635	\$1,240,362	\$1,371,255	\$1,502,590
Intergovernmental Revenues	\$979,491	\$1,074,541	\$885,000	\$948,000	\$1,828,410	\$907,000
Fines and Forfeits	\$44,951	\$47,895	\$41,800	\$28,800	\$20,300	\$20,300
Service Charges	\$155	\$372	\$1,500	\$500	\$500	\$500
Service Fees	\$18,799	\$16,987	\$13,000	\$13,000	\$11,000	\$10,000
Other Revenues	\$342,753	\$284,144	\$138,010	\$198,759	\$94,640	\$84,640
Other Financing Sources	\$34,031	\$24,000	\$517,385	\$24,000	\$361,015	\$256,867
Total Revenues	\$2,472,912	\$2,574,783	\$2,840,330	\$2,453,421	\$3,687,120	\$2,781,897

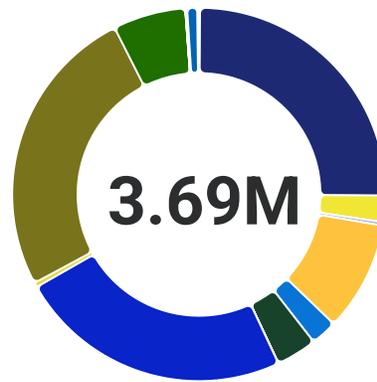


Revenues by Revenue Source

Historical Revenues by Revenue Source



FY 2027 Revenues by Revenue Source



● Donations	\$3,600	0.10%
● Federal Grants	\$921,410	24.99%
● Foreign Fire Insurance Tax	\$85,000	2.31%
● General Government Fees	\$11,000	0.30%
● Hotel/Motel Tax	\$350,000	9.49%
● Interest Income	\$84,660	2.30%
● Interfund Transfers In	\$130,000	3.53%
● Miscellaneous	\$250	0.01%
● Motor Fuel Tax	\$875,000	23.73%
● Parking Violations	\$15,000	0.41%
● Property Tax	\$936,255	25.39%
● Reappropriation	\$231,015	6.27%
● Reimbursed Expenditures	\$1,000	0.03%
● Restricted Police Fines	\$5,300	0.14%
● Sale of Materials	\$500	0.01%
● Sales Tax	\$32,000	0.87%
● Special Event Fees	\$5,130	0.14%

Revenues by Revenue Source

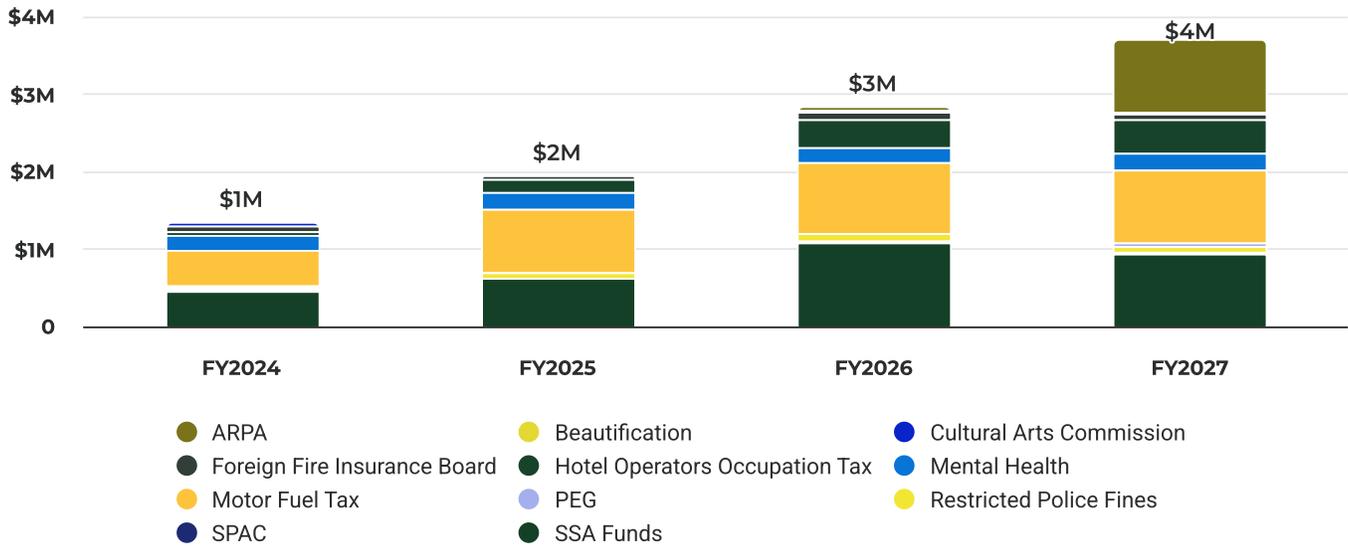
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Property Tax	\$649,237.05	\$698,850.01	\$808,635.00	\$799,520.00	\$936,255.00	\$1,067,590.00
Foreign Fire Insurance Tax	\$76,668.89	\$84,774.63	\$85,000.00	\$105,842.00	\$85,000.00	\$85,000.00
Hotel/Motel Tax	\$326,826.12	\$343,218.66	\$350,000.00	\$335,000.00	\$350,000.00	\$350,000.00
Sales Tax	\$33,692.47	\$33,178.61	\$35,000.00	\$35,000.00	\$32,000.00	\$32,000.00
Motor Fuel Tax	\$939,577.08	\$966,934.36	\$850,000.00	\$875,000.00	\$875,000.00	\$875,000.00
Federal Grants	-	\$74,427.76	-	\$38,000.00	\$921,410.00	-
State/Local Grants	\$6,221.49	-	-	-	-	-
Parking Violations	\$13,471.25	\$16,040.97	\$12,500.00	\$16,000.00	\$15,000.00	\$15,000.00
Restricted Police Fines	\$31,479.35	\$31,854.29	\$29,300.00	\$12,800.00	\$5,300.00	\$5,300.00
Sale of Materials	\$155.00	\$372.22	\$1,500.00	\$500.00	\$500.00	\$500.00
General Government Fees	\$18,798.76	\$16,986.80	\$13,000.00	\$13,000.00	\$11,000.00	\$10,000.00
Interest Income	\$329,407.63	\$272,624.15	\$128,160.00	\$185,978.00	\$84,660.00	\$74,660.00
Reimbursed Expenditures	\$2,765.54	\$987.73	\$1,000.00	-	\$1,000.00	\$1,000.00
Donations	\$5,135.00	\$9,652.60	\$3,600.00	\$7,400.00	\$3,600.00	\$3,600.00
Special Event Fees	\$5,362.91	\$779.14	\$5,000.00	\$5,131.00	\$5,130.00	\$5,130.00
Miscellaneous	\$82.00	\$100.59	\$250.00	\$250.00	\$250.00	\$250.00
Interfund Transfers In	\$34,031.08	\$24,000.00	\$24,000.00	\$24,000.00	\$130,000.00	\$24,000.00



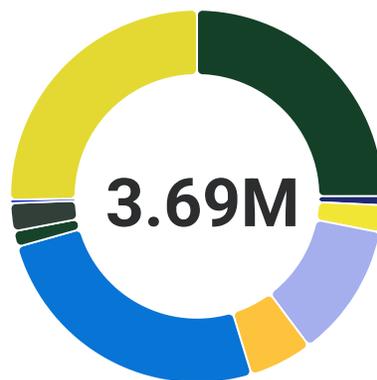
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Reappropriation	-	-	\$493,385.00	-	\$231,015.00	\$232,867.00
Total Revenues	\$2,472,911.62	\$2,574,782.52	\$2,840,330.00	\$2,453,421.00	\$3,687,120.00	\$2,781,897.00

Expenditures

Historical Expenditures by Fund



FY 2027 Expenditures by Fund

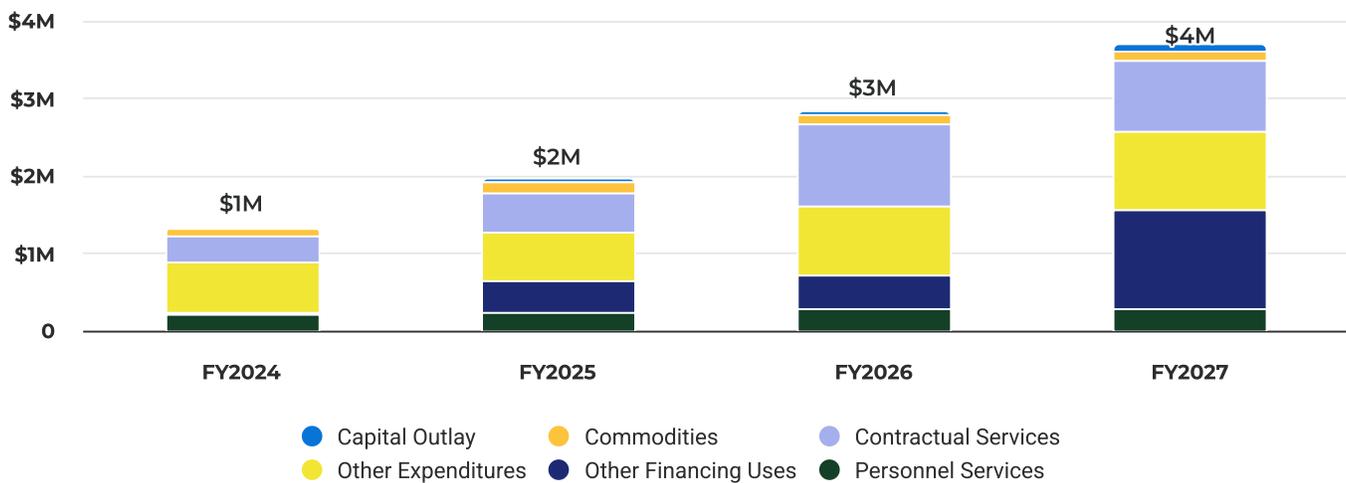


ARPA	\$921,410	24.99%
Beautification	\$28,730	0.78%
Foreign Fire Insurance Board	\$86,010	2.33%
Hotel Operators Occupation Tax	\$430,250	11.67%
Mental Health	\$203,000	5.51%
Motor Fuel Tax	\$935,000	25.36%
PEG	\$50,525	1.37%
Restricted Police Fines	\$89,184	2.42%
SPAC	\$10,630	0.29%
SSA Funds	\$932,381	25.29%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)	FY 2028 Forecasted
Motor Fuel Tax	\$459,706	\$831,395	\$900,000	\$600,000	\$935,000	3.89%	\$925,000
Cultural Arts Commission	\$44,598	-	-	-	-	-	-
SPAC	\$14,149	\$6,871	\$11,500	\$9,375	\$10,630	-7.57%	\$10,630
Beautification	\$20,007	\$16,483	\$29,795	\$29,315	\$28,730	-3.57%	\$28,730
Hotel Operators Occupation Tax	\$46,475	\$171,643	\$370,365	\$483,258	\$430,250	16.17%	\$482,589
ARPA	-	-	\$50,000	\$38,000	\$921,410	1,742.82%	-
Restricted Police Fines	\$13,232	\$57,611	\$95,195	\$75,093	\$89,184	-6.31%	\$94,093
PEG	\$23,921	\$2,229	\$19,000	\$1,000	\$50,525	165.92%	\$16,000
Mental Health	\$201,775	\$201,344	\$204,300	\$201,500	\$203,000	-0.64%	\$203,000
Foreign Fire Insurance Board	\$69,300	\$50,411	\$86,010	\$47,996	\$86,010	0.00%	\$86,010
SSA Funds	\$456,208	\$616,405	\$1,074,165	\$781,015	\$932,381	-13.20%	\$845,845
Total Expenditures	\$1,349,371	\$1,954,393	\$2,840,330	\$2,266,552	\$3,687,120	29.81%	\$2,691,897

Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2028 Forecasted	FY 2027 Budgeted
Personnel Services	\$197,512	\$217,607	\$274,673	\$236,221	\$301,465	\$285,883
Contractual Services	\$343,144	\$522,383	\$1,072,807	\$948,507	\$848,338	\$900,658
Commodities	\$101,212	\$137,525	\$111,855	\$117,740	\$114,040	\$119,030
Capital Outlay	\$28,172	\$41,085	\$54,000	\$48,084	\$115,900	\$90,525
Other Expenditures	\$645,178	\$618,886	\$879,000	\$878,000	\$1,028,000	\$1,028,000
Other Financing Uses	\$34,152	\$416,907	\$447,995	\$38,000	\$284,154	\$1,263,024
Total Expenditures	\$1,349,371	\$1,954,393	\$2,840,330	\$2,266,552	\$2,691,897	\$3,687,120



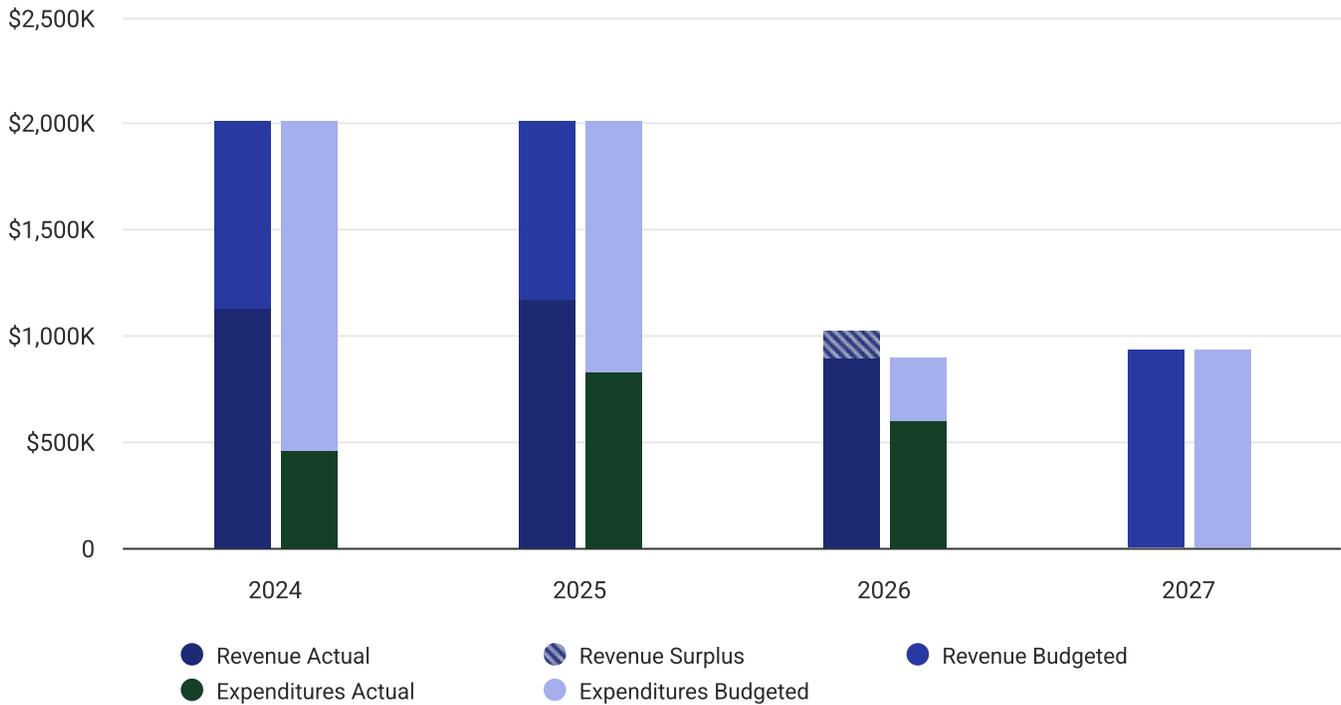
Motor Fuel Tax



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).

Summary

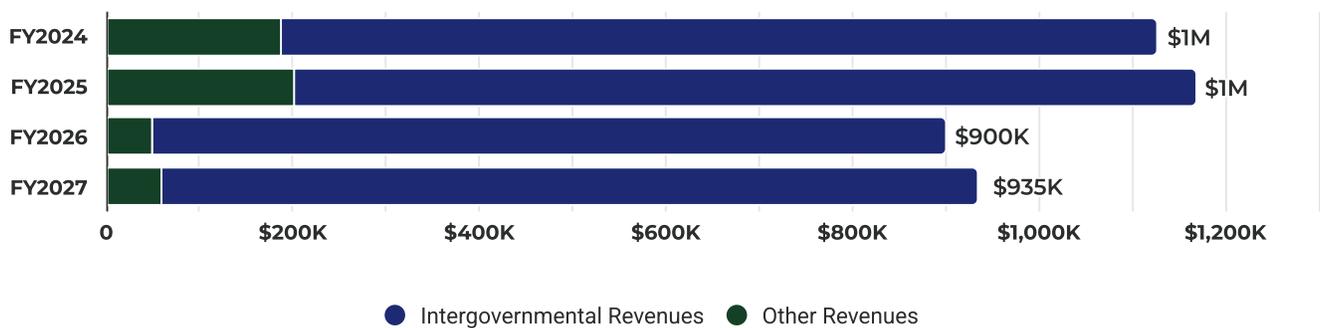
Revenues vs Expenditures Summary



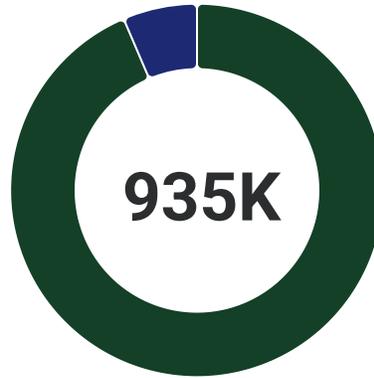
Revenues

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



FY 2027 Revenues by Revenue Source Grouping



● Intergovernmental Revenues	\$875,000	93.58%
● Other Revenues	\$60,000	6.42%

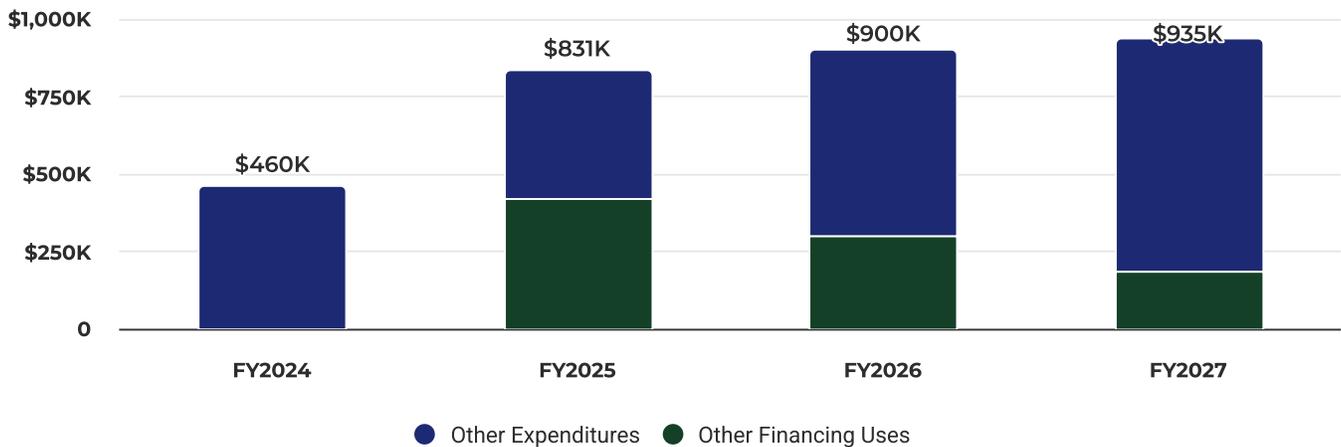
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Intergovernmental Revenues						
Motor Fuel Tax	\$939,577	\$966,934	\$850,000	\$875,000	\$875,000	\$875,000
Total Intergovernmental Revenues	\$939,577	\$966,934	\$850,000	\$875,000	\$875,000	\$875,000
Other Revenues						
Interest Income	\$187,934	\$201,377	\$50,000	\$145,000	\$60,000	\$50,000
Total Other Revenues	\$187,934	\$201,377	\$50,000	\$145,000	\$60,000	\$50,000
Total Revenues	\$1,127,511	\$1,168,311	\$900,000	\$1,020,000	\$935,000	\$925,000

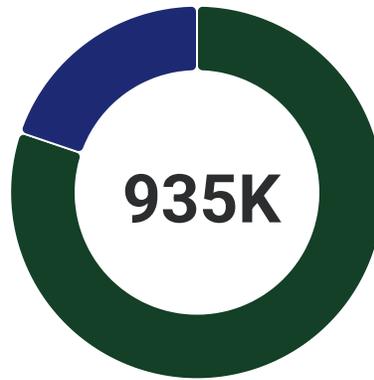
Expenditures

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

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



● Other Expenditures	\$750,000	80.21%
● Other Financing Uses	\$185,000	19.79%

Expenditures by Expense Object Categories

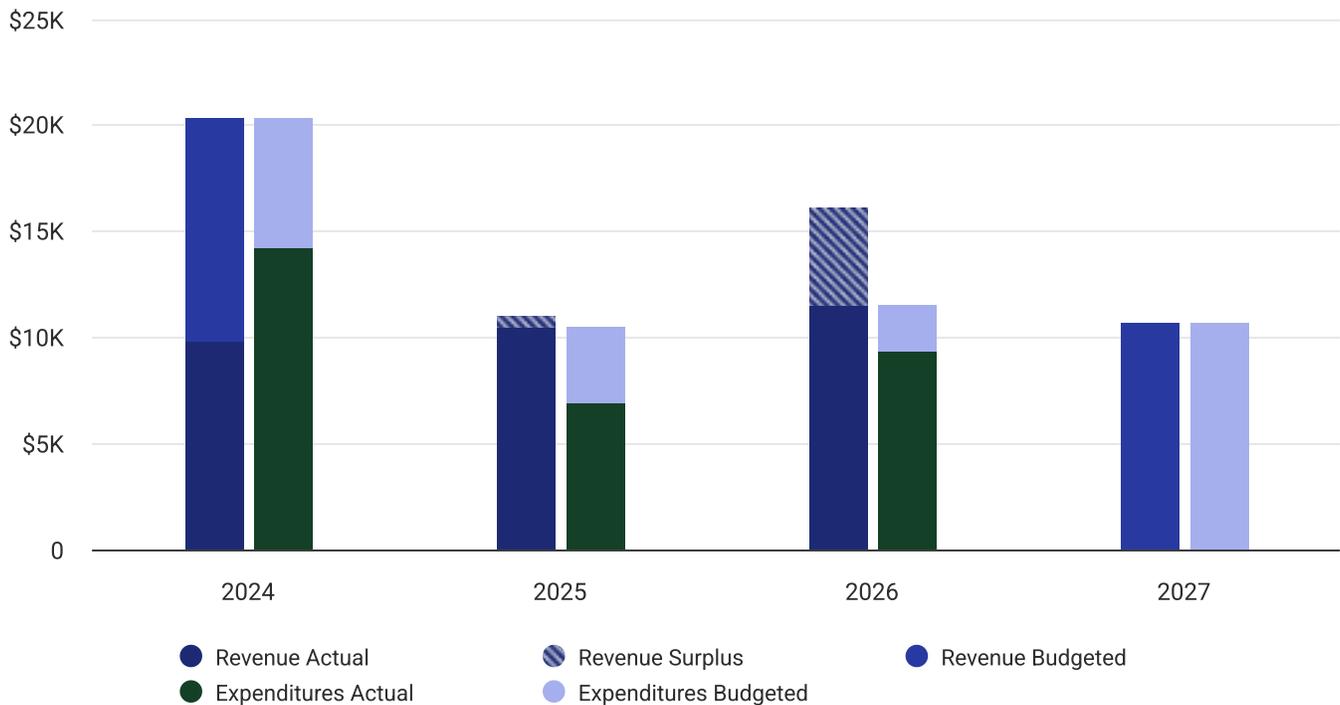
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Expenditures						
Reimbursed MFT Expenditures	\$459,706	\$414,488	\$600,000	\$600,000	\$750,000	\$750,000
Total Other Expenditures	\$459,706	\$414,488	\$600,000	\$600,000	\$750,000	\$750,000
Other Financing Uses						
Interfund Transfers Out	-	\$416,907	-	-	-	-
Source of Reserves	-	-	\$300,000	-	\$185,000	\$175,000
Total Other Financing Uses	-	\$416,907	\$300,000	-	\$185,000	\$175,000
Total Expenditures	\$459,706	\$831,395	\$900,000	\$600,000	\$935,000	\$925,000

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.

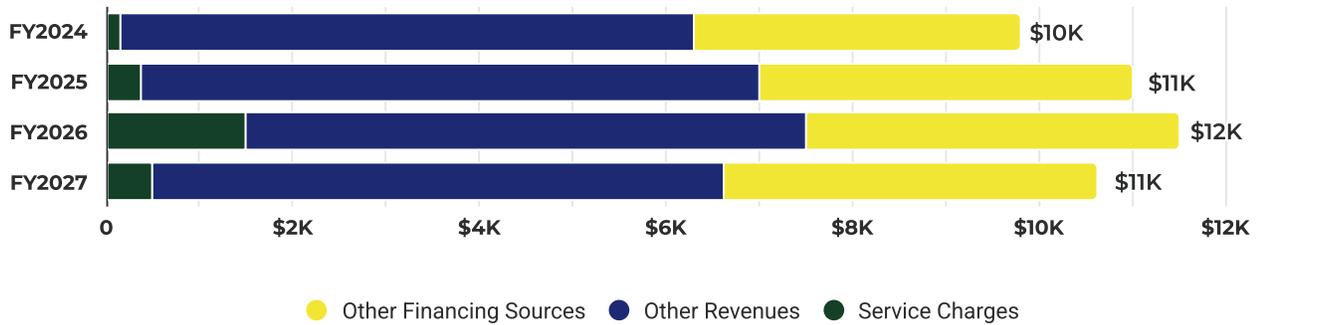
Revenues vs Expenditures Summary



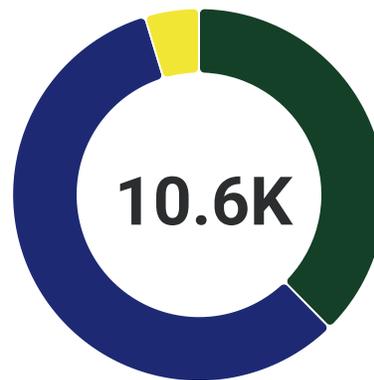
Revenues

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

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Other Financing Sources	\$4,000	37.63%
● Other Revenues	\$6,130	57.67%
● Service Charges	\$500	4.70%

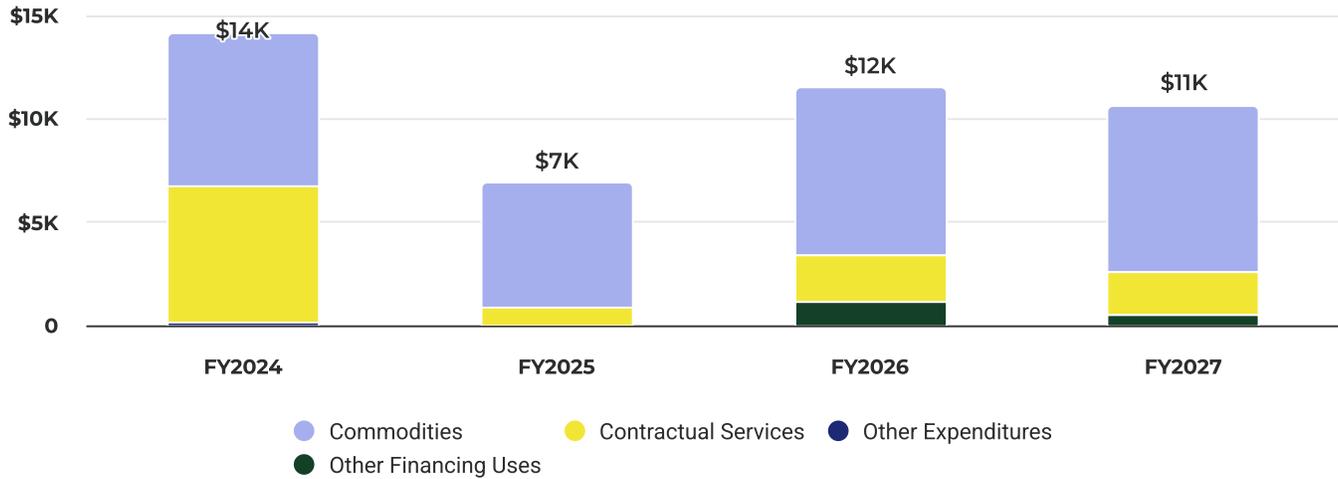
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Service Charges						
Sale of Materials	\$155	\$372	\$1,500	\$500	\$500	\$500
Total Service Charges	\$155	\$372	\$1,500	\$500	\$500	\$500
Other Revenues						
Interest Income	\$294	\$288	\$150	\$190	\$150	\$150
Donations	\$490	\$5,558	\$600	\$6,000	\$600	\$600
Special Event Fees	\$5,363	\$779	\$5,000	\$5,131	\$5,130	\$5,130
Miscellaneous	-	-	\$250	\$250	\$250	\$250
Total Other Revenues	\$6,147	\$6,625	\$6,000	\$11,571	\$6,130	\$6,130
Other Financing Sources						
Interfund Transfers In	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Total Other Financing Sources	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Total Revenues	\$9,802	\$10,997	\$11,500	\$16,071	\$10,630	\$10,630

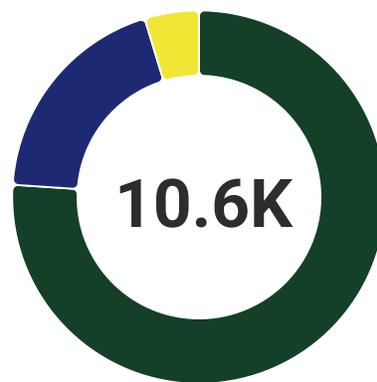


Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Commodities	\$8,085	76.06%
Contractual Services	\$2,045	19.24%
Other Financing Uses	\$500	4.70%

Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)	FY 2028 Forecasted
Contractual Services							
Banking Service	-	-	\$200	-	-	-	-
Other Professional Services	\$5,000	-	-	-	-	0.00%	-
Postage	\$11	-	\$145	\$15	\$145	0.00%	\$145
Printing	\$99	-	-	-	-	0.00%	-
Dues & Subscriptions	\$100	\$100	\$100	\$100	\$100	0.00%	\$100
Travel & Meals	\$1,380	\$775	\$1,800	\$1,800	\$1,800	0.00%	\$1,800
Total Contractual Services	\$6,590	\$875	\$2,245	\$1,915	\$2,045	-8.91%	\$2,045
Commodities							
Office Supplies	-	-	\$60	\$60	\$60	0.00%	\$60



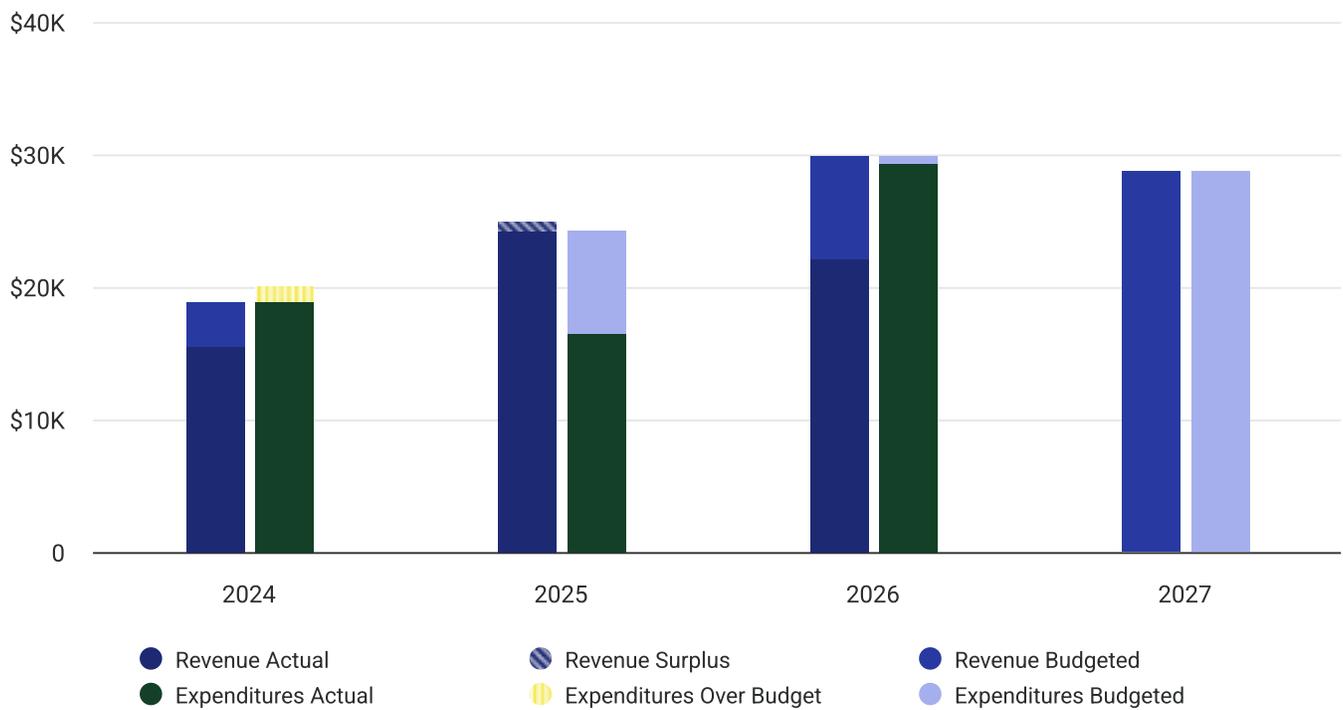
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)	FY 2028 Forecasted
Operating Supplies	\$7,379	\$5,996	\$8,000	\$7,400	\$8,000	0.00%	\$8,000
Per Copy Charges	-	-	\$25	-	\$25	0.00%	\$25
Total Commodities	\$7,379	\$5,996	\$8,085	\$7,460	\$8,085	0.00%	\$8,085
Other Expenditures							
Community Relations	\$180	-	-	-	-	0.00%	-
Total Other Expenditures	\$180	-	-	-	-	0.00%	-
Other Financing Uses							
Source of Reserves	-	-	\$1,170	-	\$500	-57.26%	\$500
Total Other Financing Uses	-	-	\$1,170	-	\$500	-57.26%	\$500
Total Expenditures	\$14,149	\$6,871	\$11,500	\$9,375	\$10,630	-7.57%	\$10,630

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



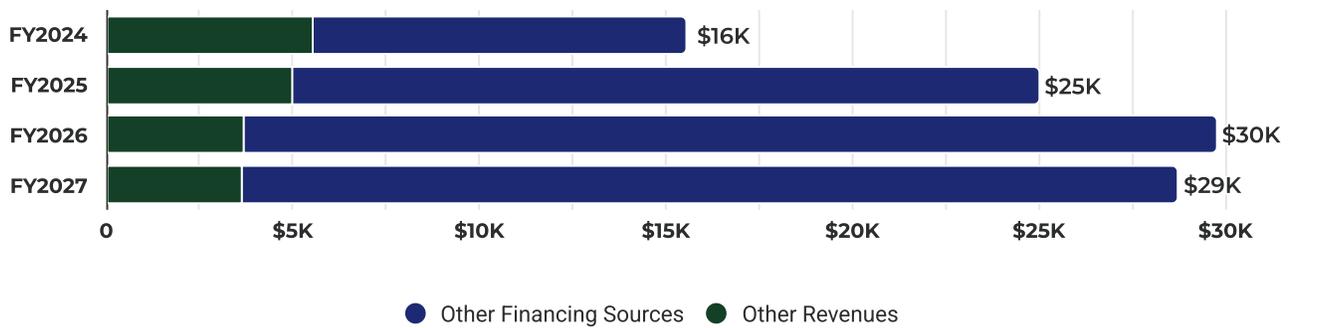


The Beautification Committee has dedicated volunteers who plant a wide range of flowers, three times per year in order to enhance the beauty in Geneva. They also clean, deadhead, weed, prune, and water their areas during the growing season. You can find a list of gardens and how you can volunteer on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

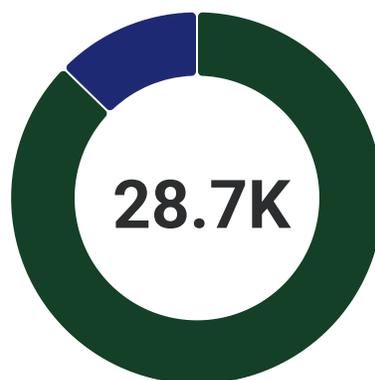
Revenues

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

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Other Financing Sources	\$25,080	87.30%
● Other Revenues	\$3,650	12.70%

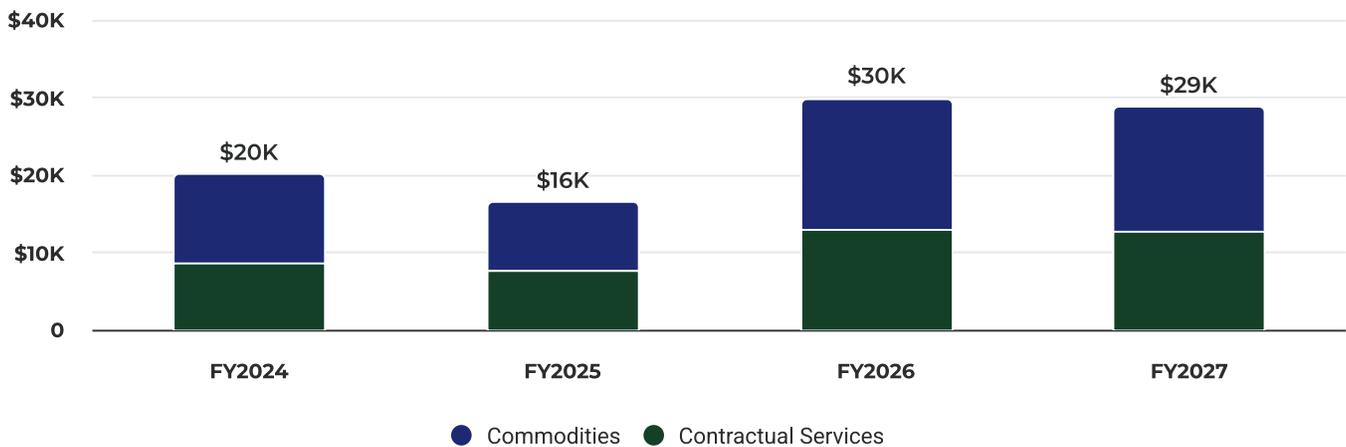
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Revenues						
Interest Income	\$910	\$894	\$700	\$650	\$650	\$650
Donations	\$4,645	\$4,095	\$3,000	\$1,400	\$3,000	\$3,000
Total Other Revenues	\$5,555	\$4,989	\$3,700	\$2,050	\$3,650	\$3,650
Other Financing Sources						
Interfund Transfers In	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Reappropriation	-	-	\$6,095	-	\$5,080	\$5,080
Total Other Financing Sources	\$10,000	\$20,000	\$26,095	\$20,000	\$25,080	\$25,080
Total Revenues	\$15,555	\$24,989	\$29,795	\$22,050	\$28,730	\$28,730

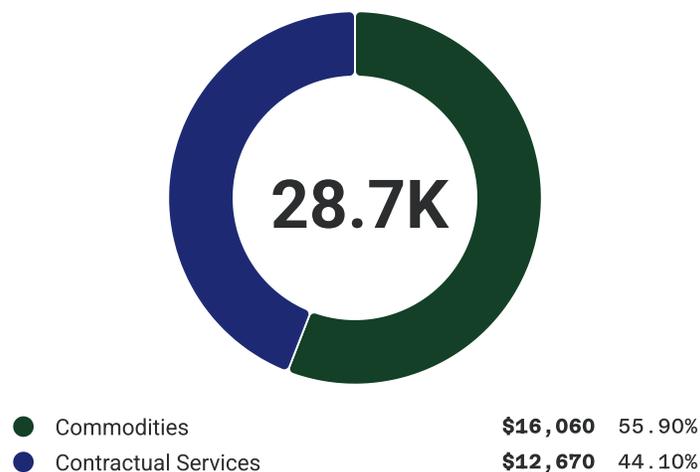
Expenditures

This fund accounts for the purchase and maintenance of flowers and plants.

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

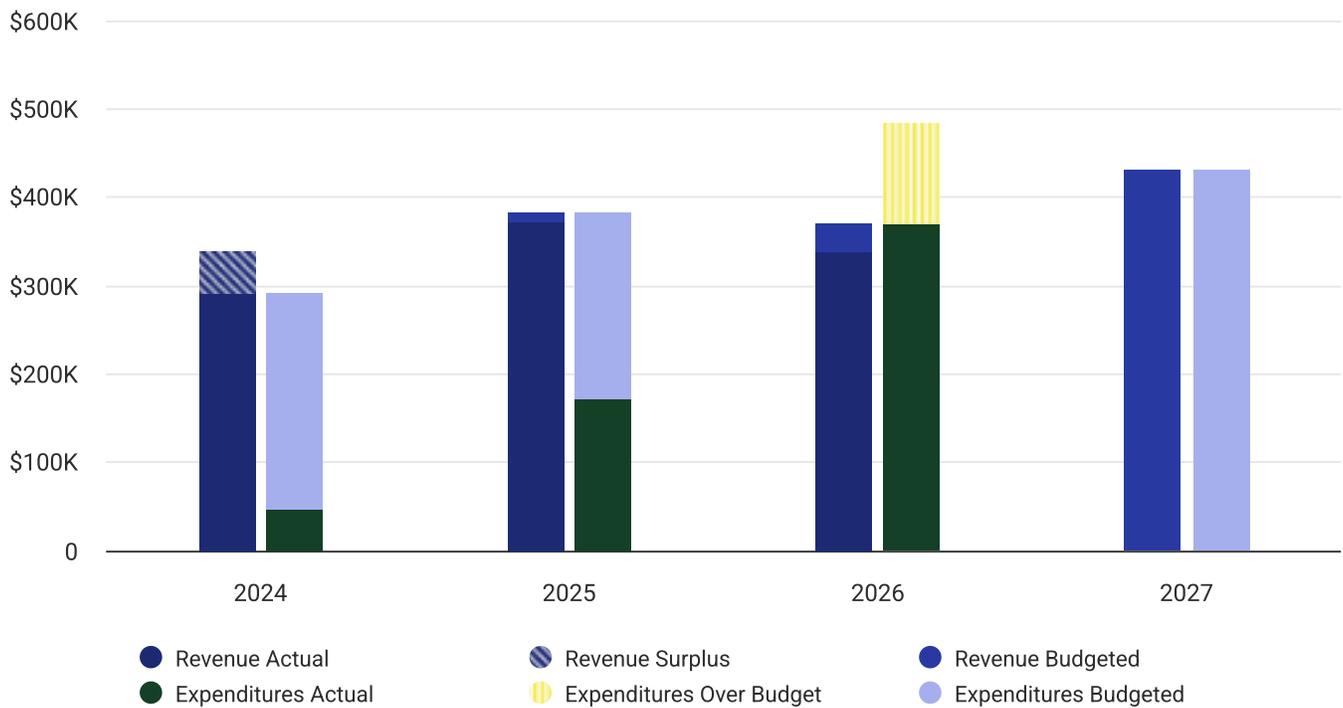
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$1,974	-	\$3,525	\$3,500	\$3,200	\$3,200
Banking Service	\$13	\$5	-	\$5	\$10	\$10
Printing	-	-	\$210	-	\$210	\$210
Other Contractual Services	\$6,607	\$7,545	\$9,250	\$9,250	\$9,250	\$9,250
Total Contractual Services	\$8,594	\$7,550	\$12,985	\$12,755	\$12,670	\$12,670
Commodities						
Operating Supplies	\$11,414	\$8,933	\$16,810	\$16,560	\$16,060	\$16,060
Total Commodities	\$11,414	\$8,933	\$16,810	\$16,560	\$16,060	\$16,060
Total Expenditures	\$20,007	\$16,483	\$29,795	\$29,315	\$28,730	\$28,730

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. The City works 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.

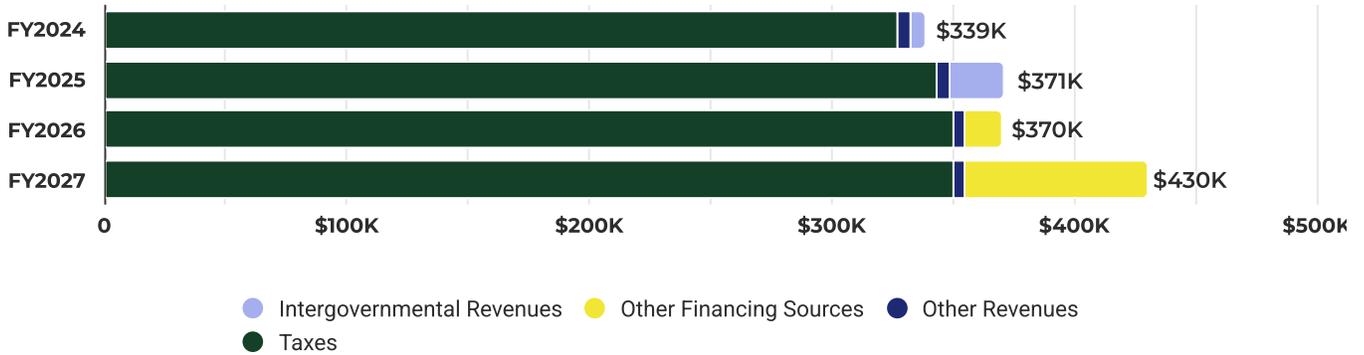
Revenues vs Expenditures Summary



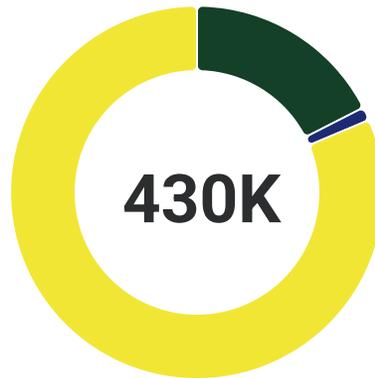
Revenues

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

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



Other Financing Sources	\$75,250	17.49%
Other Revenues	\$5,000	1.16%
Taxes	\$350,000	81.35%

Revenues by Revenue Source Grouping

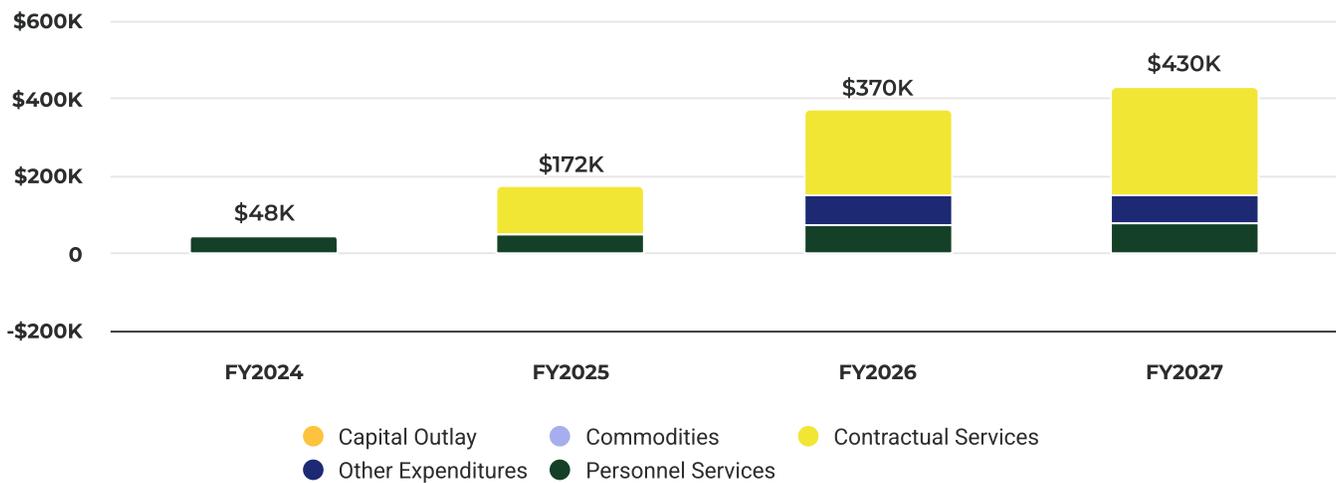
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)	FY 2028 Forecasted
Taxes							
Hotel/Motel Tax	\$326,826	\$343,219	\$350,000	\$335,000	\$350,000	0.00%	\$350,000
Total Taxes	\$326,826	\$343,219	\$350,000	\$335,000	\$350,000	0.00%	\$350,000
Intergovernmental Revenues							
Federal Grants	-	\$22,018	-	-	-	0.00%	-
State/Local Grants	\$6,221	-	-	-	-	0.00%	-
Total Intergovernmental Revenues	\$6,221	\$22,018	-	-	-	0.00%	-
Other Revenues							
Interest Income	\$5,814	\$5,718	\$5,000	\$4,000	\$5,000	0.00%	\$5,000
Total Other Revenues	\$5,814	\$5,718	\$5,000	\$4,000	\$5,000	0.00%	\$5,000



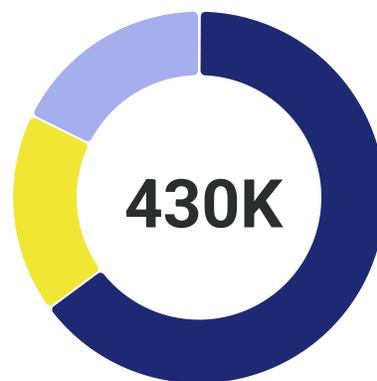
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)	FY 2028 Forecasted
Other Financing Sources							
Reappropriation	-	-	\$15,365	-	\$75,250	389.75%	\$127,589
Total Other Financing Sources	-	-	\$15,365	-	\$75,250	389.75%	\$127,589
Total Revenues	\$338,862	\$370,954	\$370,365	\$339,000	\$430,250	16.17%	\$482,589

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Commodities	\$350	0.08%
Contractual Services	\$278,678	64.77%
Other Expenditures	\$75,000	17.43%
Personnel Services	\$76,222	17.72%

Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services						

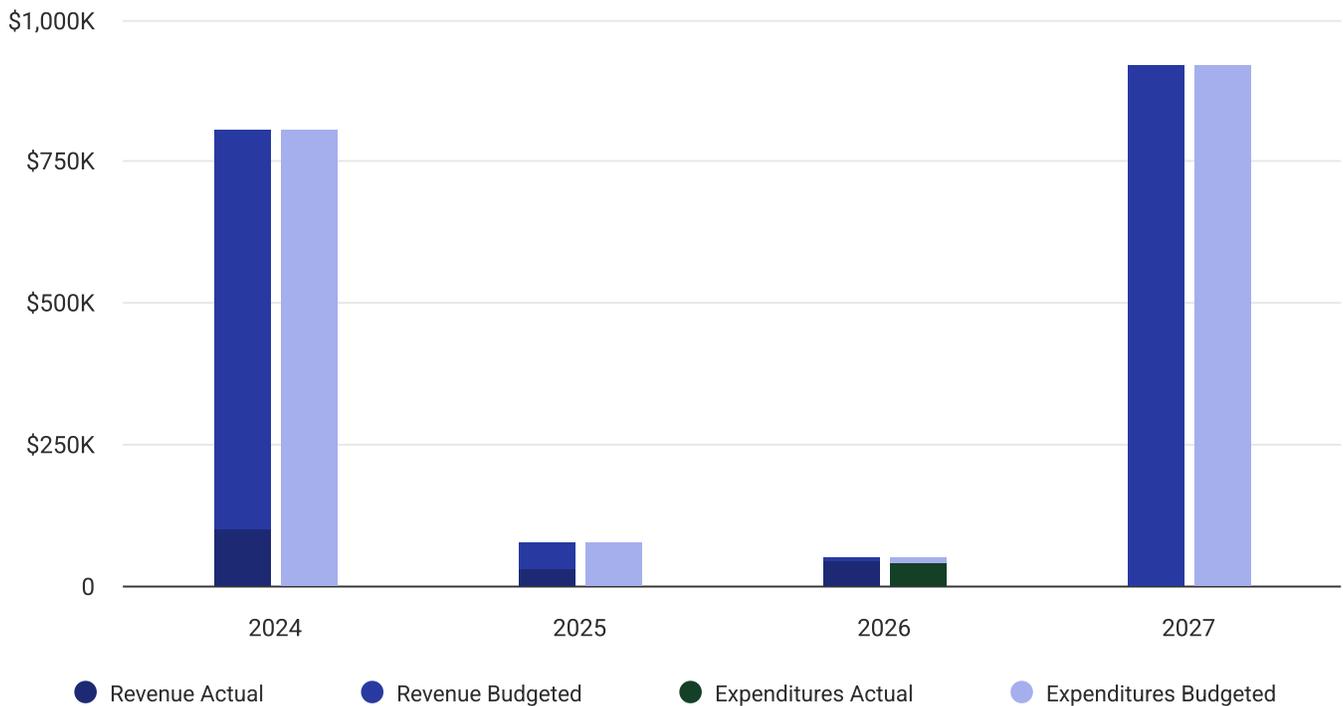
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Wages - Regular	\$34,416	\$37,186	\$54,667	\$38,120	\$56,527	\$59,131
Group Insurance	\$5,122	\$5,193	\$10,293	\$5,364	\$10,725	\$11,731
Medicare	\$482	\$522	\$792	\$535	\$820	\$858
Social Security	\$2,062	\$2,233	\$3,348	\$2,290	\$3,464	\$3,549
IMRF	\$2,467	\$2,702	\$4,427	\$2,988	\$4,686	\$4,852
Total Personnel Services	\$44,550	\$47,836	\$73,527	\$49,297	\$76,222	\$80,121
Contractual Services						
Maintenance Service	\$6,922	\$17,022	\$7,800	\$17,411	\$16,560	\$3,500
Legal Service	\$2,461	\$1,079	\$353	\$100	\$300	\$300
Other Professional Services	-	\$77,598	\$175,920	\$175,000	\$192,000	\$192,000
Postage	-	-	\$50	-	-	-
Printing	\$1,155	-	\$500	\$500	\$2,500	\$2,500
Dues & Subscriptions	\$249	\$184	\$215	\$450	\$280	\$280
Travel & Meals	\$68	\$4	\$150	\$150	\$150	\$150
Training & Professional Development	-	-	\$200	\$100	\$200	\$200
Program Support	-\$25,595	\$22,018	\$27,800	-	\$59,188	\$60,688
Other Contractual Services	\$13,175	\$5,775	\$7,000	\$165,000	\$7,000	\$17,000
Other Contractual Services	-	-	\$500	-	\$500	\$500
Total Contractual Services	-\$1,565	\$123,681	\$220,488	\$358,711	\$278,678	\$277,118
Commodities						
Office Supplies	-	\$126	\$150	\$100	\$150	\$150
Operating Supplies	-	-	\$50	\$50	\$50	\$50
Per Copy Charges	-	-	\$150	\$100	\$150	\$150
Total Commodities	-	\$126	\$350	\$250	\$350	\$350
Capital Outlay						
Improvements Other than Buildings	\$3,490	-	-	-	-	\$50,000
Total Capital Outlay	\$3,490	-	-	-	-	\$50,000
Other Expenditures						
Grant Expense	-	-	\$76,000	\$75,000	\$75,000	\$75,000
Total Other Expenditures	-	-	\$76,000	\$75,000	\$75,000	\$75,000
Total Expenditures	\$46,475	\$171,643	\$370,365	\$483,258	\$430,250	\$482,589

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.

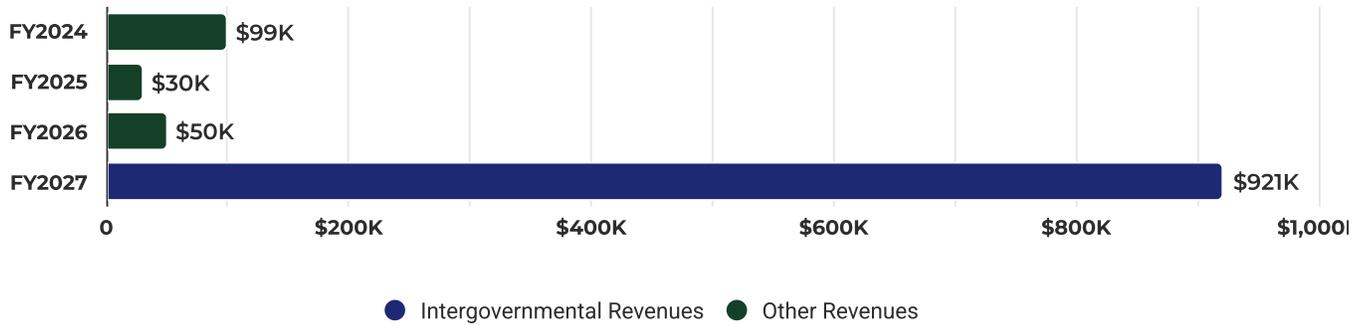
Revenues vs Expenditures Summary



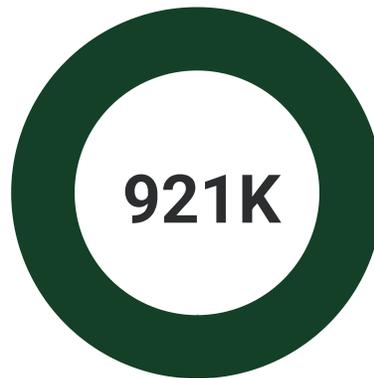
Revenues

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



FY 2027 Revenues by Revenue Source Grouping



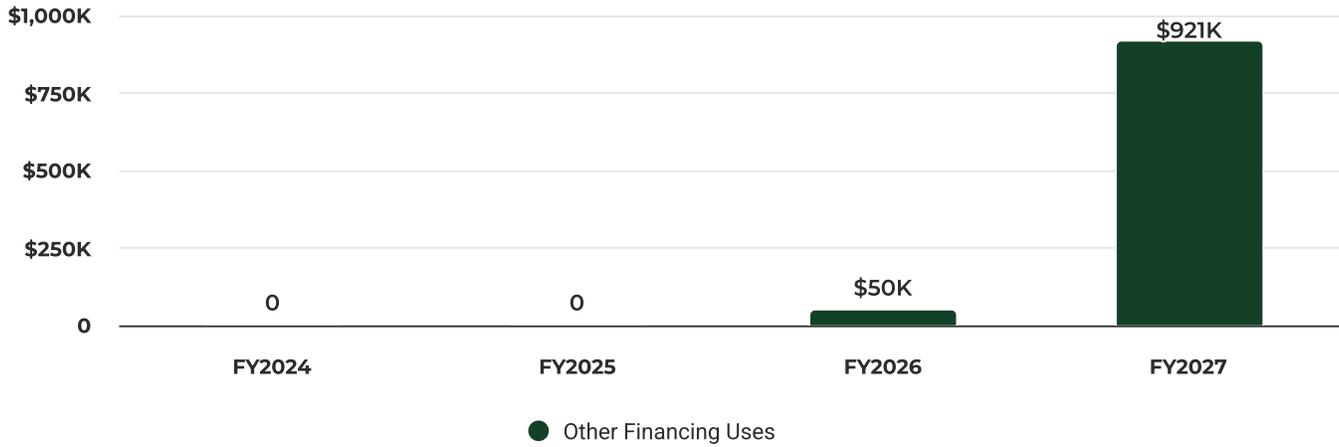
● Intergovernmental Revenues **\$921,410** 100.00%

Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Intergovernmental Revenues						
Federal Grants	-	-	-	\$38,000	\$921,410	-
Total Intergovernmental Revenues	-	-	-	\$38,000	\$921,410	-
Other Revenues						
Interest Income	\$99,228	\$29,706	\$50,000	\$4,000	-	-
Total Other Revenues	\$99,228	\$29,706	\$50,000	\$4,000	-	-
Total Revenues	\$99,228	\$29,706	\$50,000	\$42,000	\$921,410	-

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

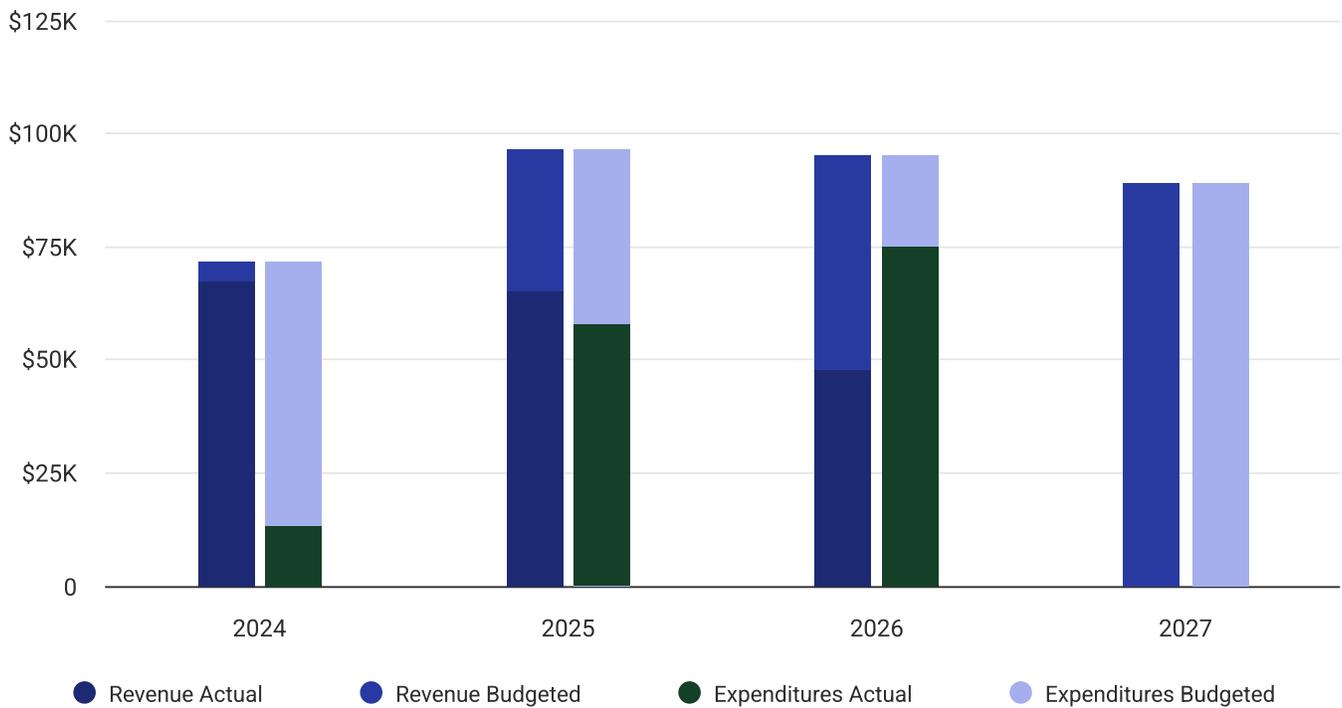
Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Other Financing Uses				
Interfund Transfers Out	-	\$38,000	\$921,410	-
Source of Reserves	\$50,000	-	-	-
Total Other Financing Uses	\$50,000	\$38,000	\$921,410	1,742.82%
Total Expenditures	\$50,000	\$38,000	\$921,410	1,742.82%

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.

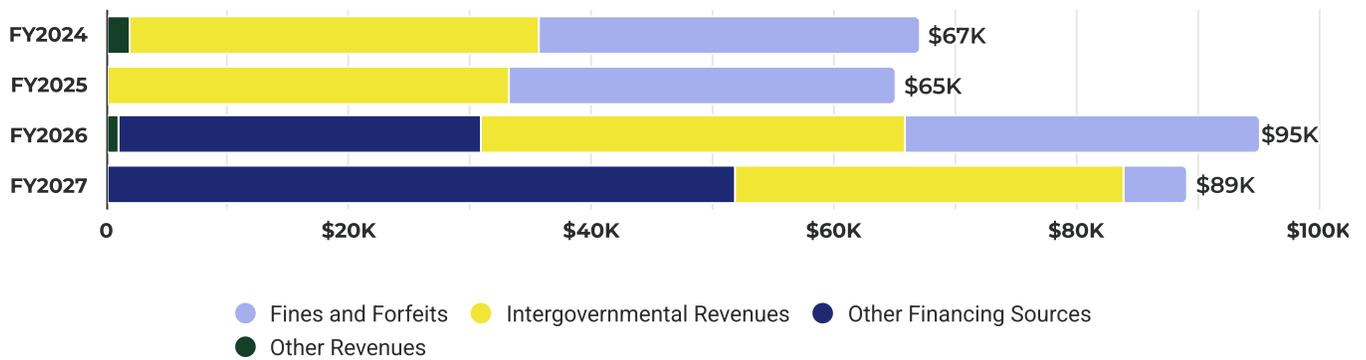
Revenues vs Expenditures Summary



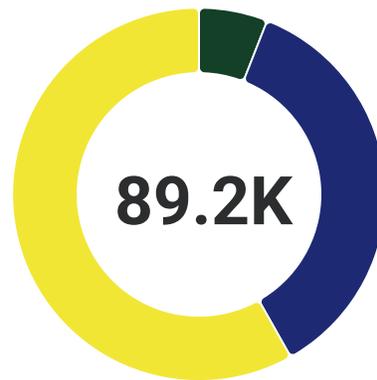
Revenues

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



FY 2027 Revenues by Revenue Source Grouping



● Fines and Forfeits	\$5,300	5.94%
● Intergovernmental Revenues	\$32,000	35.88%
● Other Financing Sources	\$51,884	58.18%

Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Intergovernmental Revenues						
Sales Tax	\$33,692	\$33,179	\$35,000	\$35,000	\$32,000	\$32,000
Total Intergovernmental Revenues	\$33,692	\$33,179	\$35,000	\$35,000	\$32,000	\$32,000
Fines and Forfeits						
Restricted Police Fines	\$31,479	\$31,854	\$29,300	\$12,800	\$5,300	\$5,300
Total Fines and Forfeits	\$31,479	\$31,854	\$29,300	\$12,800	\$5,300	\$5,300
Other Revenues						
Interest Income	\$1,914	-	\$1,000	-	-	-
Total Other Revenues	\$1,914	-	\$1,000	-	-	-
Other Financing Sources						
Reappropriation	-	-	\$29,895	-	\$51,884	\$56,793
Total Other Financing Sources	-	-	\$29,895	-	\$51,884	\$56,793

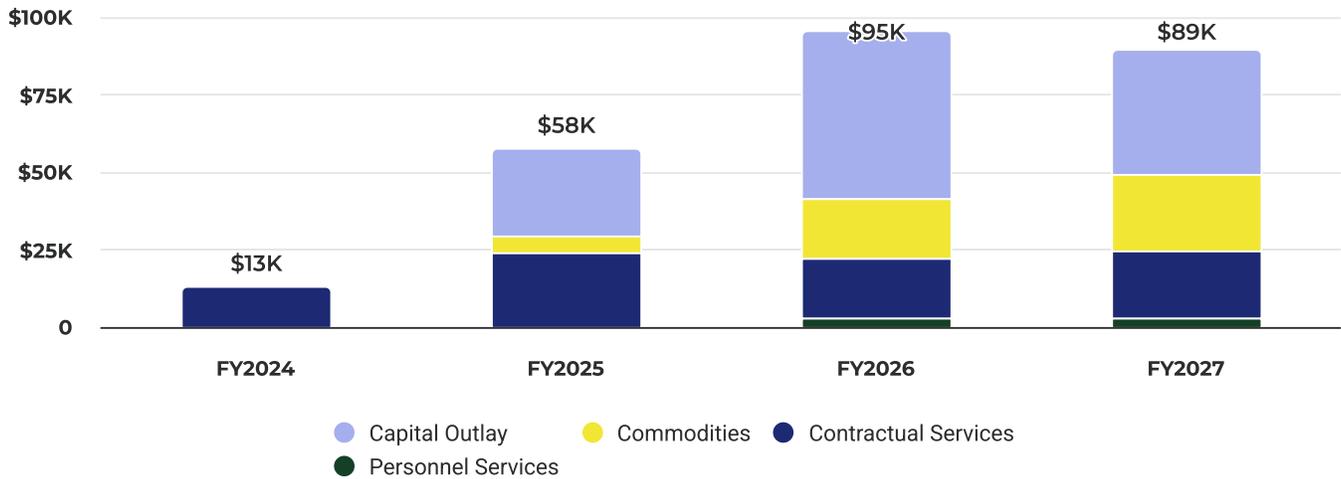


Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Total Revenues	\$67,085	\$65,033	\$95,195	\$47,800	\$89,184	\$94,093

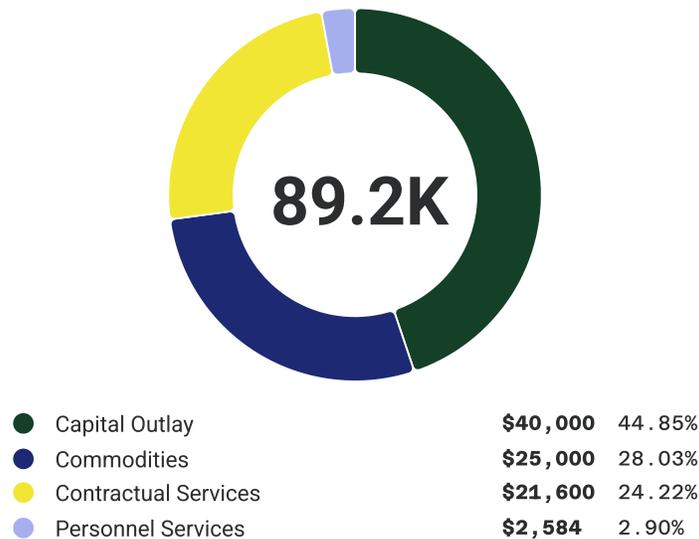
Expenditures

The Restricted Police Fines Fund accounts for maintenance, training, and equipment purchases for the Police Department. In FY 2027, the budget includes capital purchases for handheld squad car radars, night vision goggles, and ballistic shields for squad cars.

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services						
Overtime	-	-	\$2,500	\$2,500	\$2,500	\$2,500
Group Insurance	-	-	\$57	\$57	\$48	\$57
Medicare	-	-	\$36	\$36	\$36	\$36

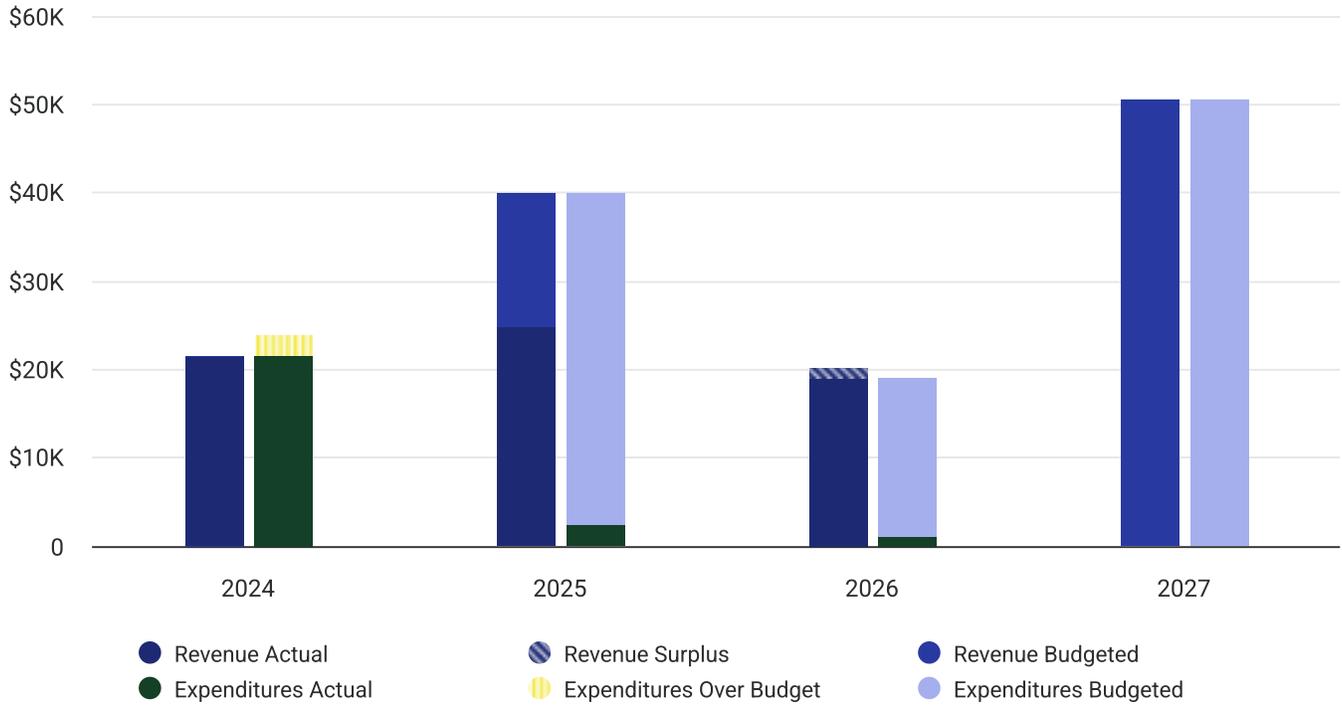
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Total Personnel Services	-	-	\$2,593	\$2,593	\$2,584	\$2,593
Contractual Services						
Maintenance Service	\$13,232	\$23,764	\$17,102	\$19,500	\$18,500	\$18,500
Training & Professional Development	-	-	\$2,500	\$2,000	\$3,100	\$1,000
Total Contractual Services	\$13,232	\$23,764	\$19,602	\$21,500	\$21,600	\$19,500
Commodities						
Maintenance Supplies	-	\$252	\$6,000	\$6,000	\$10,000	\$10,000
Operating Supplies	-	-	\$5,000	\$5,000	\$6,000	\$6,000
Clothing	-	\$5,000	\$8,000	\$5,000	\$9,000	\$2,000
Total Commodities	-	\$5,252	\$19,000	\$16,000	\$25,000	\$18,000
Capital Outlay						
Machinery & Equipment	-	\$28,595	\$54,000	\$35,000	\$40,000	\$54,000
Total Capital Outlay	-	\$28,595	\$54,000	\$35,000	\$40,000	\$54,000
Total Expenditures	\$13,232	\$57,611	\$95,195	\$75,093	\$89,184	\$94,093

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](#).

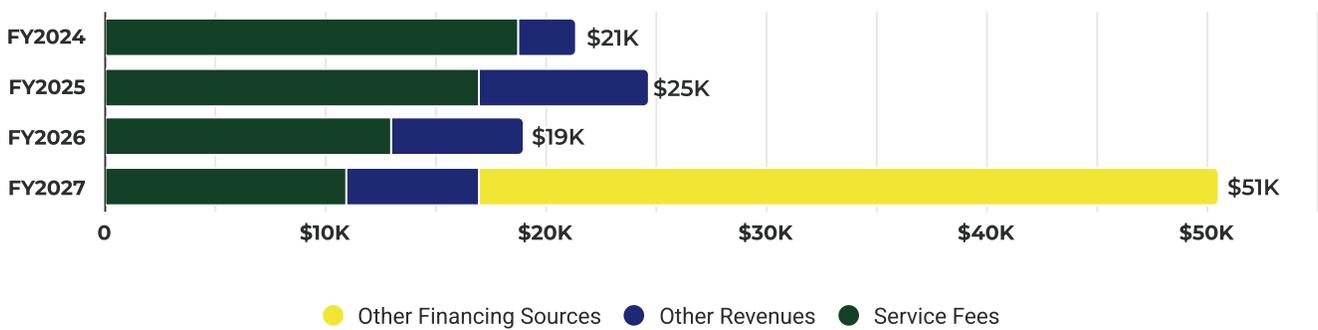
Revenues vs Expenditures Summary



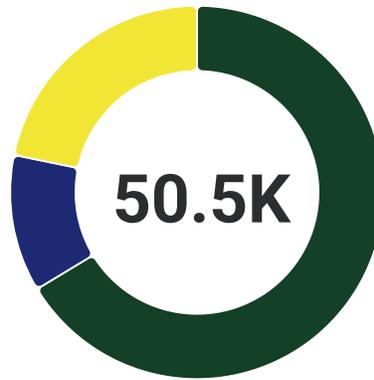
Revenues

The primary revenue sources for this fund are cable television franchise fees from providers serving the community and interest earnings on investments. Historical trends indicate a decline in franchise fee revenues, and with Metronet’s termination of its cable franchise agreement, revenue projections are expected to continue to contract.

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Other Financing Sources	\$33,525	66.35%
● Other Revenues	\$6,000	11.88%
● Service Fees	\$11,000	21.77%

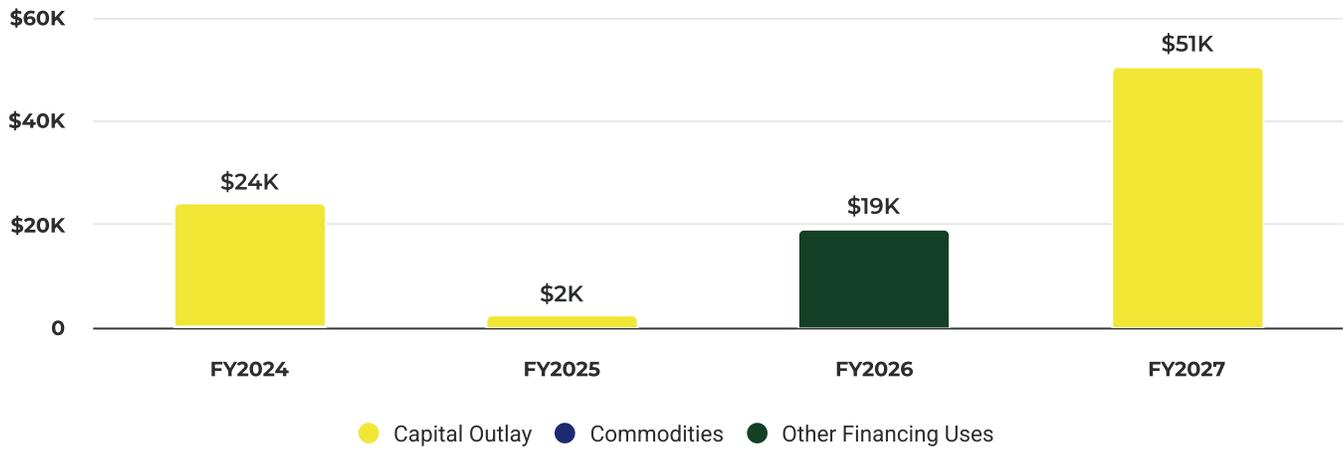
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Service Fees						
General Government Fees	\$18,799	\$16,987	\$13,000	\$13,000	\$11,000	\$10,000
Total Service Fees	\$18,799	\$16,987	\$13,000	\$13,000	\$11,000	\$10,000
Other Revenues						
Interest Income	\$2,630	\$7,711	\$6,000	\$7,000	\$6,000	\$6,000
Total Other Revenues	\$2,630	\$7,711	\$6,000	\$7,000	\$6,000	\$6,000
Other Financing Sources						
Reappropriation	-	-	-	-	\$33,525	-
Total Other Financing Sources	-	-	-	-	\$33,525	-
Total Revenues	\$21,429	\$24,698	\$19,000	\$20,000	\$50,525	\$16,000

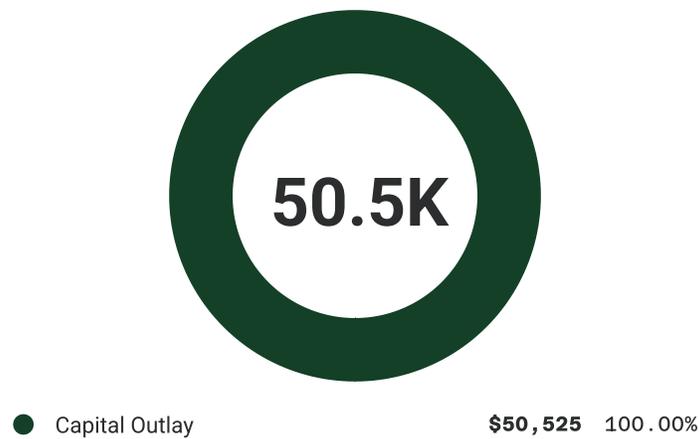
Expenditures

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



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

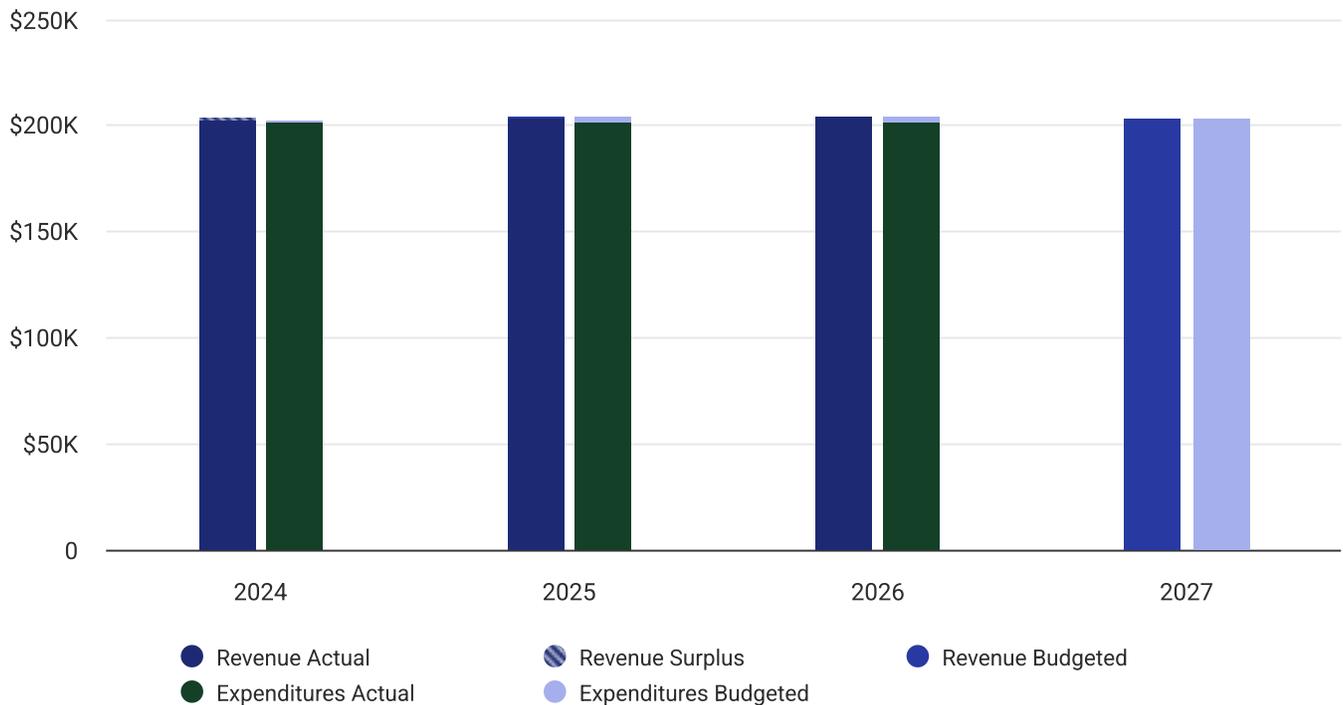
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Commodities						
Office Equipment	\$90	-	-	-	-	-
Total Commodities	\$90	-	-	-	-	-
Capital Outlay						
Buildings & Improvements	\$1,629	\$72	-	-	\$20,000	-
Computer Equipment	\$22,202	\$2,157	-	\$1,000	\$30,525	\$11,900
Total Capital Outlay	\$23,831	\$2,229	-	\$1,000	\$50,525	\$11,900
Other Financing Uses						
Source of Reserves	-	-	\$19,000	-	-	\$4,100
Total Other Financing Uses	-	-	\$19,000	-	-	\$4,100
Total Expenditures	\$23,921	\$2,229	\$19,000	\$1,000	\$50,525	\$16,000

Geneva Community Mental Health Fund



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

Revenues vs Expenditures Summary



FY 2026 Grant Recipients

Nonprofit organizations that provide services to Geneva residents with intellectual or developmental disabilities, mental illness, or substance-use disorders may be eligible to receive grant funding, as determined by the City of Geneva Community 708 Mental Health Board. For FY 2026, the City awarded grants to the following organizations:

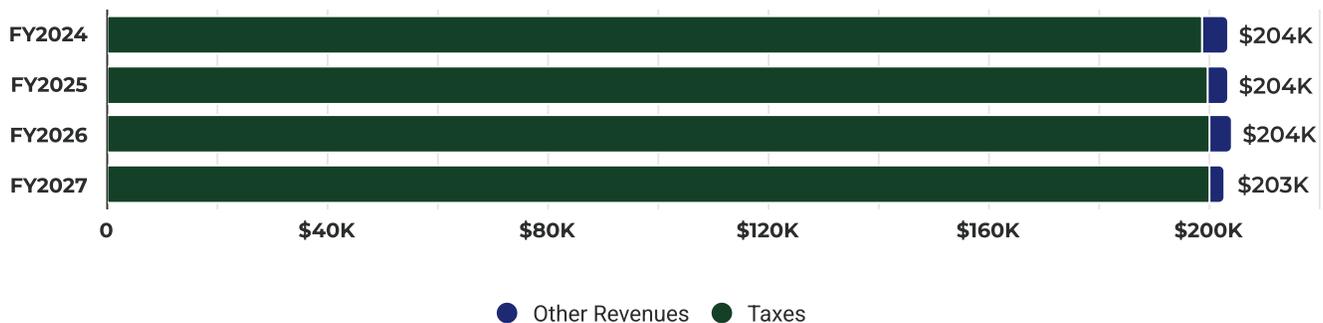
Geneva Community Mental Health Board FY 2026 Grant Recipients

	FY 2026
Association for Individual Development	\$ 32,068
Ecker Center for Behavioral Health	26,640
Tri-City Family Services	24,124
Lazarus House	18,897
Lighthouse Foundation	14,283
NAMI KDK	13,340
Elderday Center	10,168
Fox Valley Special Recreation Foundation	9,068
Valley Sheltered Workshop	9,354
Fox Valley Hands of Hope	8,354
Suicide Prevention Services	7,583
Horse Power	6,890
The Joshua Tree Community	6,411
DayOne Pact	4,997
Anderson Humane	4,497
Easterseals DuPage and Fox Valley	3,326
Total Number of Recipients: 16	\$ 200,000

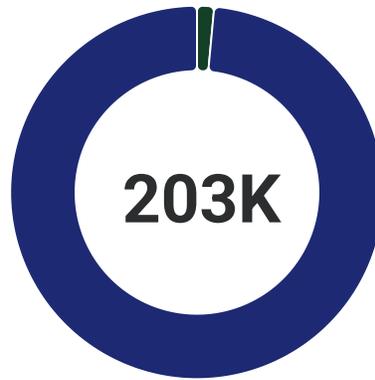
Revenues

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

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Other Revenues	\$3,000	1.48%
● Taxes	\$200,000	98.52%

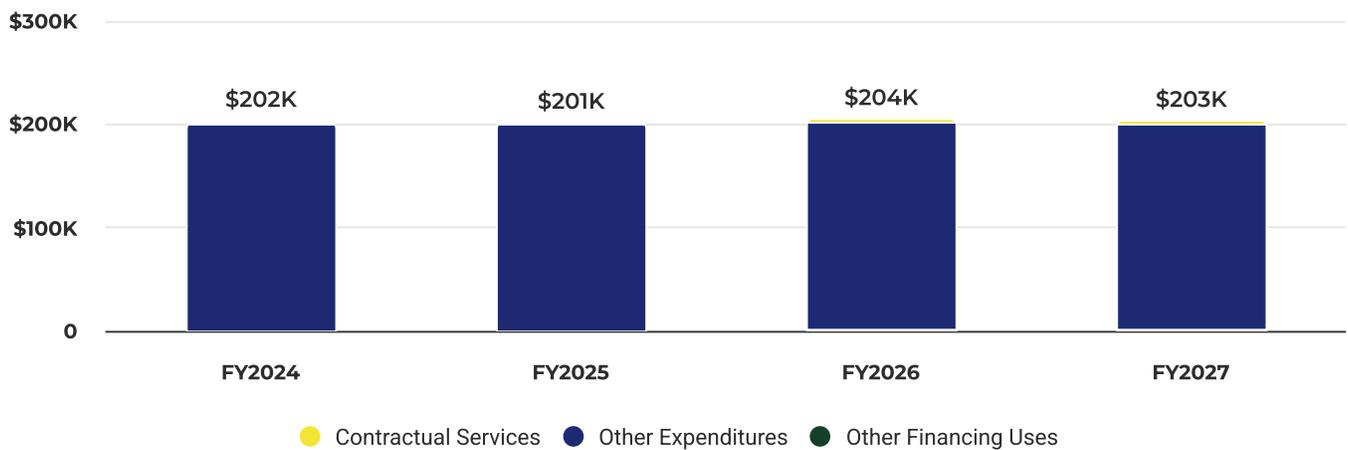
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$198,783	\$199,677	\$200,000	\$199,773	\$200,000	\$200,000
Total Taxes	\$198,783	\$199,677	\$200,000	\$199,773	\$200,000	\$200,000
Other Revenues						
Interest Income	\$4,853	\$3,990	\$4,300	\$4,300	\$3,000	\$3,000
Total Other Revenues	\$4,853	\$3,990	\$4,300	\$4,300	\$3,000	\$3,000
Total Revenues	\$203,636	\$203,667	\$204,300	\$204,073	\$203,000	\$203,000

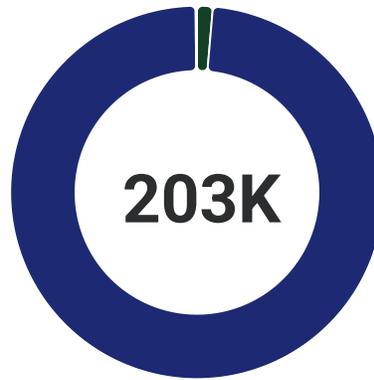
Expenditures

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



FY 2027 Expenditures by Expense Object Categories



<ul style="list-style-type: none"> ● Contractual Services ● Other Expenditures ● Other Financing Uses 	<table border="0"> <tr> <td style="font-weight: bold;">\$2,775</td> <td style="font-weight: bold;">1.37%</td> </tr> <tr> <td style="font-weight: bold;">\$200,000</td> <td style="font-weight: bold;">98.52%</td> </tr> <tr> <td style="font-weight: bold;">\$225</td> <td style="font-weight: bold;">0.11%</td> </tr> </table>	\$2,775	1.37%	\$200,000	98.52%	\$225	0.11%
\$2,775	1.37%						
\$200,000	98.52%						
\$225	0.11%						

Expenditures by Expense Object Categories

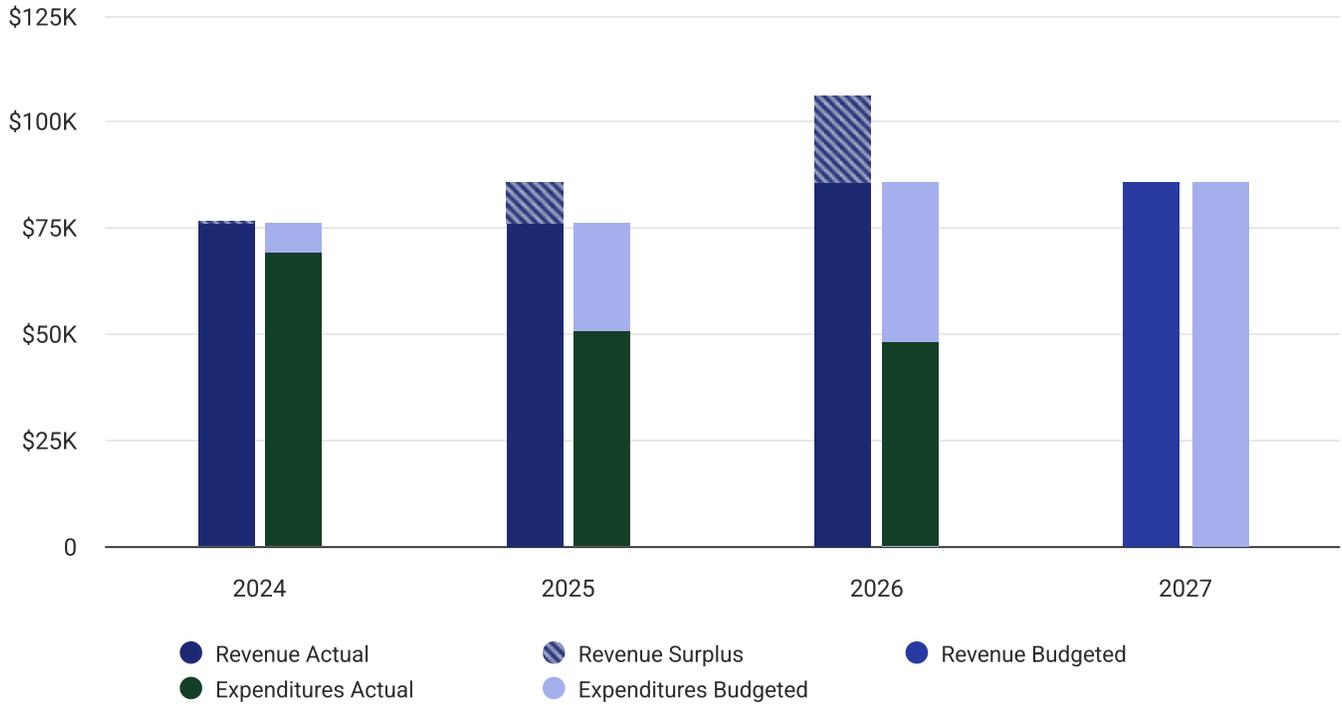
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Other Professional Services	\$1,275	\$788	\$2,000	\$1,000	\$2,000	\$2,000
Dues & Subscriptions	\$500	\$500	\$775	\$500	\$775	\$775
Total Contractual Services	\$1,775	\$1,288	\$2,775	\$1,500	\$2,775	\$2,775
Other Expenditures						
Charitable Donations	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Employee Awards	-	\$56	-	-	-	-
Total Other Expenditures	\$200,000	\$200,056	\$200,000	\$200,000	\$200,000	\$200,000
Other Financing Uses						
Source of Reserves	-	-	\$1,525	-	\$225	\$225
Total Other Financing Uses	-	-	\$1,525	-	\$225	\$225
Total Expenditures	\$201,775	\$201,344	\$204,300	\$201,500	\$203,000	\$203,000

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.

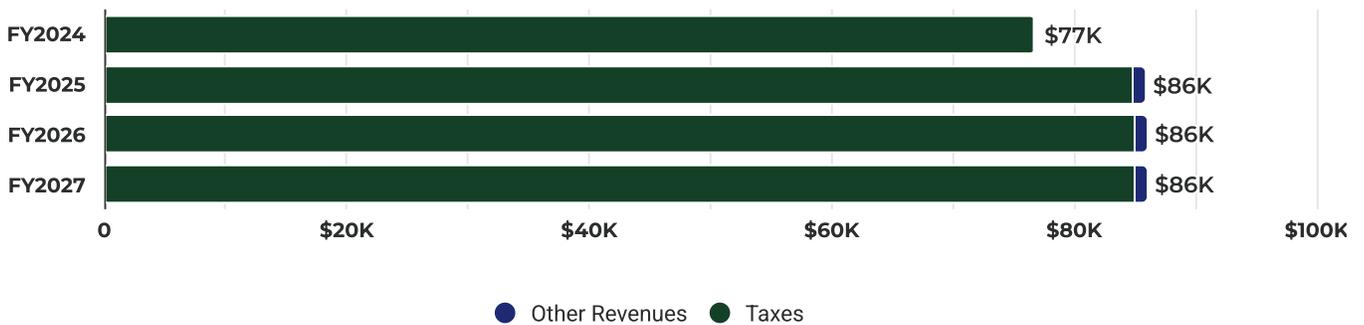
Revenues vs Expenditures Summary



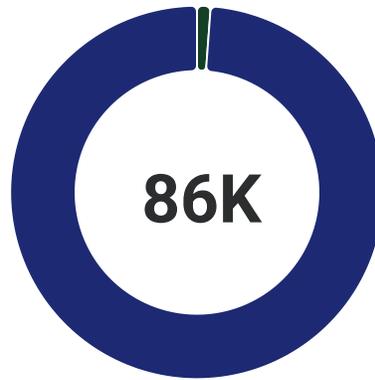
Revenues

Resources come from the City’s portion of the 2% insurance tax on fire insurance policies sold by out-of-state insurance companies. FY 2027 budget revenues are equal to FY 2026 revenues. Although the FY 2026 estimated actuals reflect a nearly \$20,000 increase in the Foreign Fire Insurance Tax, it is unknown if this revenue surge is an anomaly. As such, keeping the revenue targets the same as FY 2026, ensures proper fiscal restraint.

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



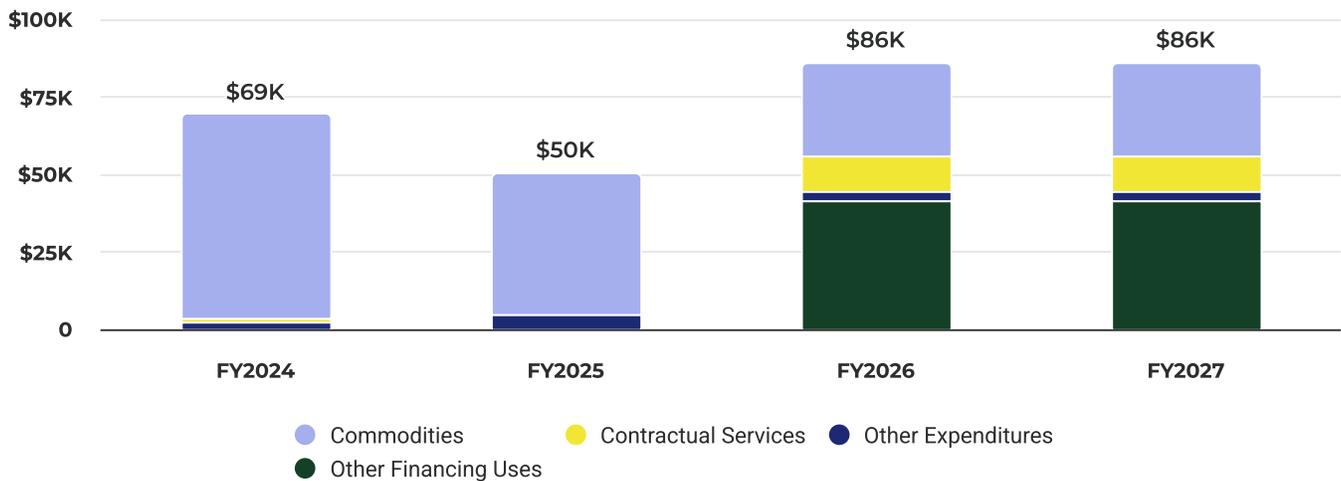
● Other Revenues	\$1,010	1.17%
● Taxes	\$85,000	98.83%

Revenues by Revenue Source Grouping

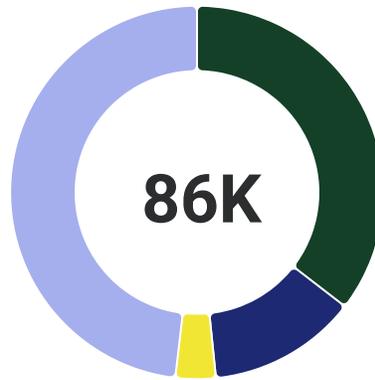
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Foreign Fire Insurance Tax	\$76,669	\$84,775	\$85,000	\$105,842	\$85,000	\$85,000
Total Taxes	\$76,669	\$84,775	\$85,000	\$105,842	\$85,000	\$85,000
Other Revenues						
Interest Income	\$14	\$19	\$10	\$18	\$10	\$10
Reimbursed Expenditures	\$20	\$988	\$1,000	-	\$1,000	\$1,000
Miscellaneous	\$82	\$101	-	-	-	-
Total Other Revenues	\$116	\$1,107	\$1,010	\$18	\$1,010	\$1,010
Total Revenues	\$76,785	\$85,881	\$86,010	\$105,860	\$86,010	\$86,010

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



● Commodities	\$30,500	35.46%
● Contractual Services	\$11,110	12.92%
● Other Expenditures	\$3,000	3.49%
● Other Financing Uses	\$41,400	48.13%

Expenditures by Expense Object Categories

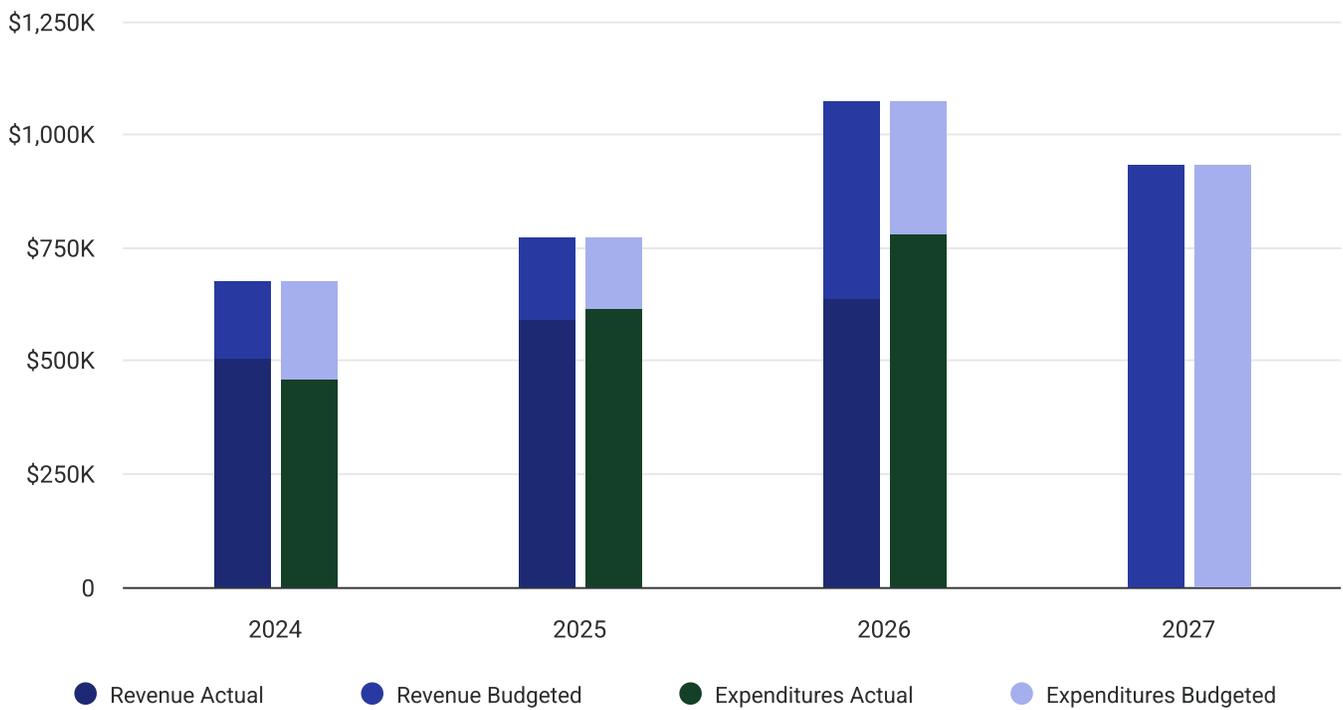
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Banking Service	\$99	\$117	\$100	\$255	\$250	\$275
Dues & Subscriptions	\$147	-	\$100	\$110	\$110	\$110
Travel & Meals	-	-	\$500	-	\$500	\$500
Training & Professional Development	\$625	-	\$10,000	\$2,000	\$10,000	\$10,000
General Insurance	\$230	\$230	\$250	-	\$250	\$250
Other Contractual Services	-	-	-	\$2,271	-	-
Total Contractual Services	\$1,101	\$347	\$10,950	\$4,636	\$11,110	\$11,135
Commodities						
Maintenance Supplies	-	-	\$500	\$45	\$500	\$500
Office Equipment	-	\$3,198	-	\$12,315	-	-
Operating Supplies	\$58,489	\$38,729	\$20,000	\$25,000	\$20,000	\$20,000
Clothing	\$7,684	\$3,795	\$10,000	\$3,000	\$10,000	\$10,000
Total Commodities	\$66,173	\$45,722	\$30,500	\$40,360	\$30,500	\$30,500
Other Expenditures						
Community Relations	-	\$542	\$1,000	\$1,000	\$1,000	\$1,000
Employee Awards	\$2,026	\$3,800	\$2,000	\$2,000	\$2,000	\$2,000
Total Other Expenditures	\$2,026	\$4,342	\$3,000	\$3,000	\$3,000	\$3,000
Other Financing Uses						
Source of Reserves	-	-	\$41,560	-	\$41,400	\$41,375
Total Other Financing Uses	-	-	\$41,560	-	\$41,400	\$41,375
Total Expenditures	\$69,300	\$50,411	\$86,010	\$47,996	\$86,010	\$86,010

SSA Funds



A Special Service Area (SSA) is a financing mechanism that allows the ongoing maintenance costs of a defined, contiguous area within the City to be borne by that area rather than by the City as a whole. The City has twenty-six SSAs, eleven of which are currently active. A dormant SSA may be activated when a developer or homeowners association discontinues its maintenance responsibilities within the 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 SSA's.

- **SSA #1 – Downtown**
 - This SSA is 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**
 - This SSA is 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**
 - This SSA is 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**
 - This SSA is 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**

- This SSA is 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**
 - This SSA is 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**
 - This SSA is 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**
 - This SSA is 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**
 - This SSA is 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**
 - This SSA is 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**
 - This SSA is 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 16 inactive SSA's.

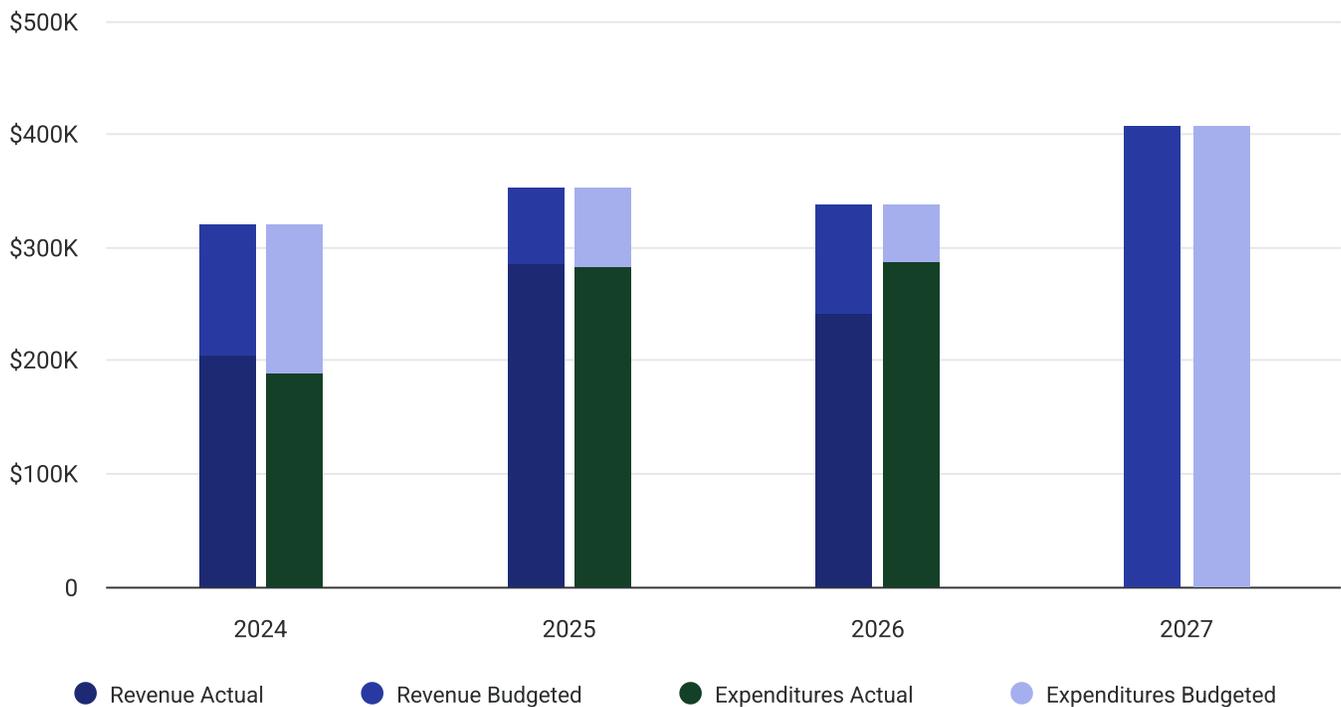
- SSA #2 – Geneva East
- SSA #3 – McLaughlin Subdivision
- SSA #8 – Sunset Meadows III
- SSA #12 – Averill Road Extension
- SSA #14 – Creekside Drive
- SSA #17 – Fisher Farms Commercial Area A
- SSA #20 – Fisher Farms Commercial Area C
- SSA #21 – Fisher Farms Commercial Area D
- SSA #25 – 1000 Randall 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
- SSA #37 – Geneva Crossing

SSA #1: Downtown



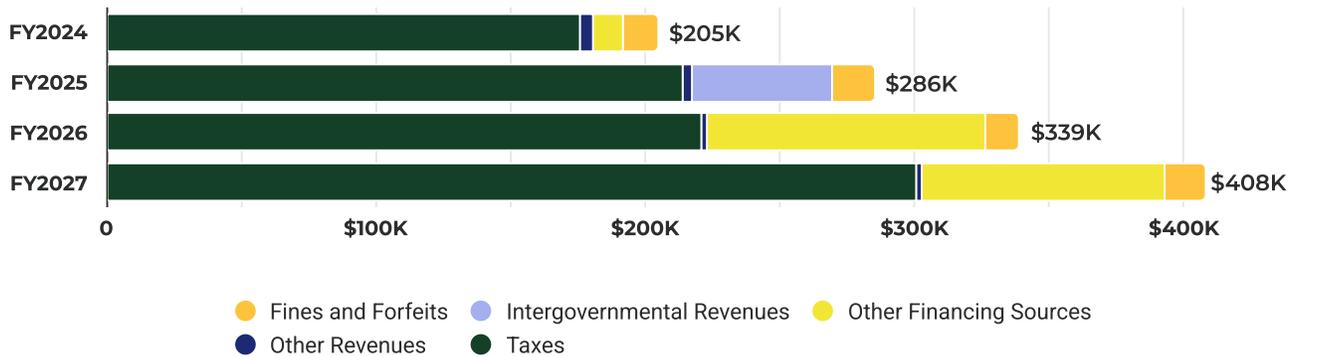
This Special Service Area is located in the downtown historic district of the City. This fund accounts for the financing of maintenance, parking control, and capital improvement activities within SSA #1.

Revenues vs Expenditures Summary

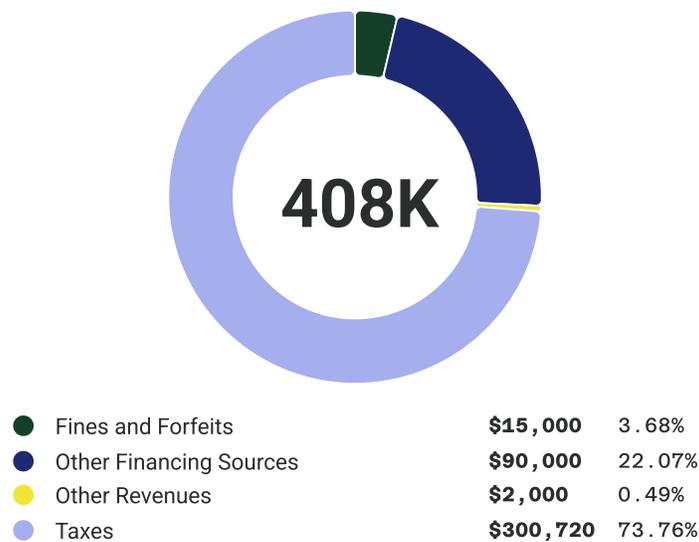


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



Revenues by Revenue Source Grouping

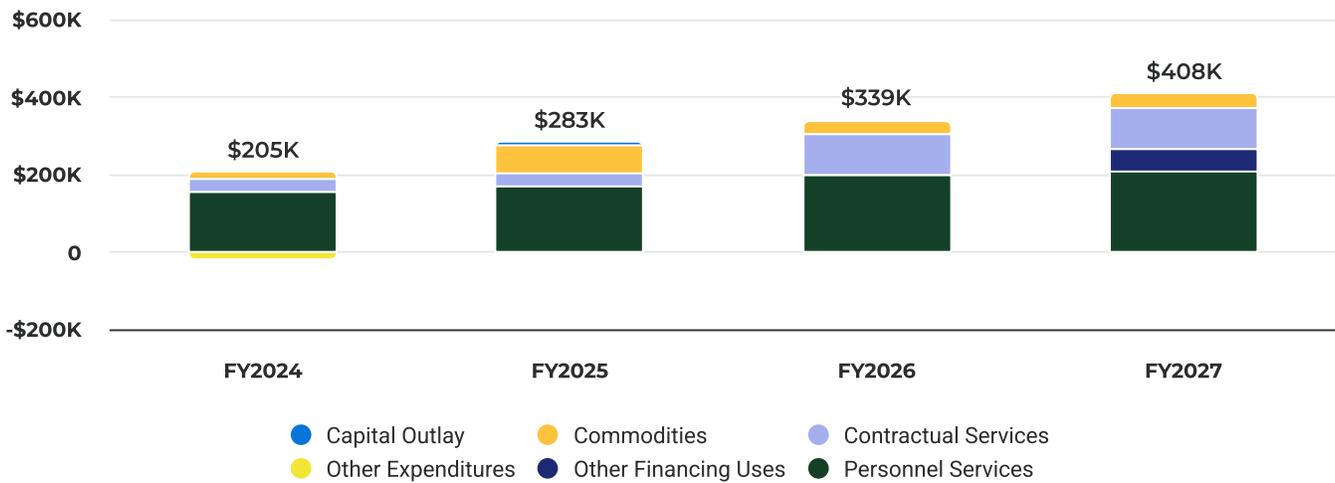
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$175,832	\$213,900	\$221,120	\$221,120	\$300,720	\$390,830
Total Taxes	\$175,832	\$213,900	\$221,120	\$221,120	\$300,720	\$390,830
Intergovernmental Revenues						
Federal Grants	-	\$52,410	-	-	-	-
Total Intergovernmental Revenues	-	\$52,410	-	-	-	-
Fines and Forfeits						
Parking Violations	\$13,471	\$16,041	\$12,500	\$16,000	\$15,000	\$15,000
Total Fines and Forfeits	\$13,471	\$16,041	\$12,500	\$16,000	\$15,000	\$15,000
Other Revenues						
Interest Income	\$2,347	\$3,280	\$2,000	\$3,000	\$2,000	\$2,000
Reimbursed Expenditures	\$2,746	-	-	-	-	-
Total Other Revenues	\$5,092	\$3,280	\$2,000	\$3,000	\$2,000	\$2,000



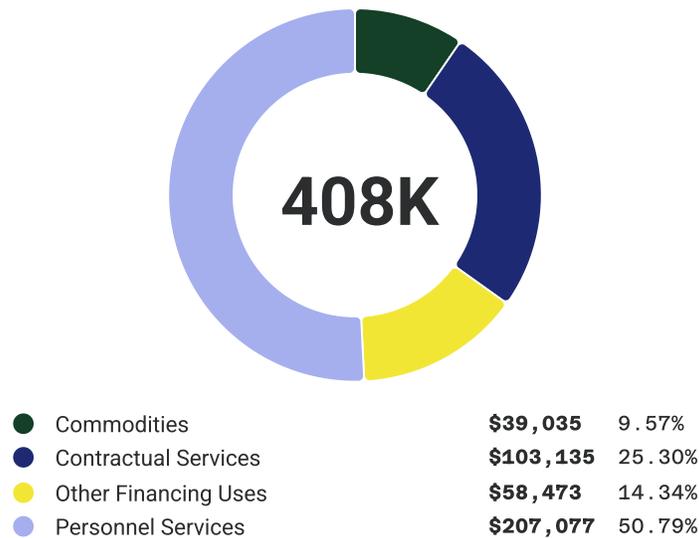
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Financing Sources						
Interfund Transfers In	\$10,531	-	-	-	\$90,000	-
Reappropriation	-	-	\$103,270	-	-	-
Total Other Financing Sources	\$10,531	-	\$103,270	-	\$90,000	-
Total Revenues	\$204,927	\$285,631	\$338,890	\$240,120	\$407,720	\$407,830

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services						
Wages - Regular	\$27,874	\$30,097	\$31,075	\$30,880	\$32,930	\$34,521



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Group Insurance	\$7,723	\$9,137	\$10,545	\$9,497	\$10,907	\$11,997
Medicare	\$387	\$414	\$450	\$423	\$477	\$501
Social Security	\$1,653	\$1,770	\$1,927	\$1,815	\$2,042	\$2,140
IMRF	\$1,978	\$2,158	\$2,516	\$2,420	\$2,731	\$2,800
Wages - Regular	\$71,851	\$76,935	\$94,555	\$87,950	\$97,839	\$101,905
Wages - Part-Time/Seasonal	\$3,015	\$6,784	\$11,776	\$7,610	\$12,920	\$12,920
Overtime	\$348	-	-	\$1,500	-	-
Stand-By	\$1,336	\$2,626	-	\$1,000	-	-
Group Insurance	\$26,234	\$27,802	\$30,069	\$27,463	\$30,734	\$34,602
Medicare	\$1,047	\$1,201	\$1,541	\$1,325	\$1,606	\$1,665
Social Security	\$4,402	\$5,042	\$6,446	\$5,545	\$6,778	\$6,971
IMRF	\$5,116	\$5,805	\$7,653	\$6,903	\$8,113	\$8,729
Total Personnel Services	\$152,962	\$169,771	\$198,553	\$184,331	\$207,077	\$218,751
Contractual Services						
Legal Service	\$4,716	-	-	-	-	-
Legal Service	\$377	-	-	-	-	-
Banking Service	\$126	\$167	\$252	\$200	\$250	\$275
Collection Service	-	-	-	-	\$50	\$50
Postage	\$900	\$1,016	\$1,200	\$1,200	\$1,200	\$1,400
Printing	\$925	\$837	\$1,000	\$1,000	\$1,010	\$1,025
Other Contractual Services	-	-	\$52,500	\$15,000	\$50,000	-
Maintenance Service	\$4,063	\$13,542	\$29,875	\$29,875	\$31,360	\$32,935
Publishing	\$1,066	-	-	-	-	-
Recording Fees	\$80	\$58	-	-	-	-
Travel & Meals	-	-	-	\$75	\$20	\$20
Garbage Disposal	\$17,544	\$15,506	\$16,900	\$16,900	\$17,745	\$18,630
Rentals	\$6,319	-	\$1,500	\$1,500	\$1,500	\$1,500
Total Contractual Services	\$36,115	\$31,126	\$103,227	\$65,750	\$103,135	\$55,835
Commodities						
Office Supplies	\$91	-	-	-	-	-
Computer Software	\$5,346	\$9,283	\$9,300	\$9,300	\$9,765	\$10,255
Maintenance Supplies	\$3,729	\$5,470	\$11,760	\$11,760	\$12,345	\$12,960
Operating Supplies	\$6,985	\$56,656	\$15,525	\$15,525	\$16,375	\$17,255
Small Tools	-	\$86	\$525	\$525	\$550	\$575
Total Commodities	\$16,151	\$71,495	\$37,110	\$37,110	\$39,035	\$41,045
Capital Outlay						
Machinery & Equipment	-	\$10,261	-	-	-	-
Total Capital Outlay	-	\$10,261	-	-	-	-
Other Expenditures						
Property Taxes	-\$17,105	-	-	-	-	-
Total Other Expenditures	-\$17,105	-	-	-	-	-
Other Financing Uses						
Source of Reserves	-	-	-	-	\$58,473	\$2,199
Total Other Financing Uses	-	-	-	-	\$58,473	\$2,199
Total Expenditures	\$188,123	\$282,652	\$338,890	\$287,191	\$407,720	\$317,830

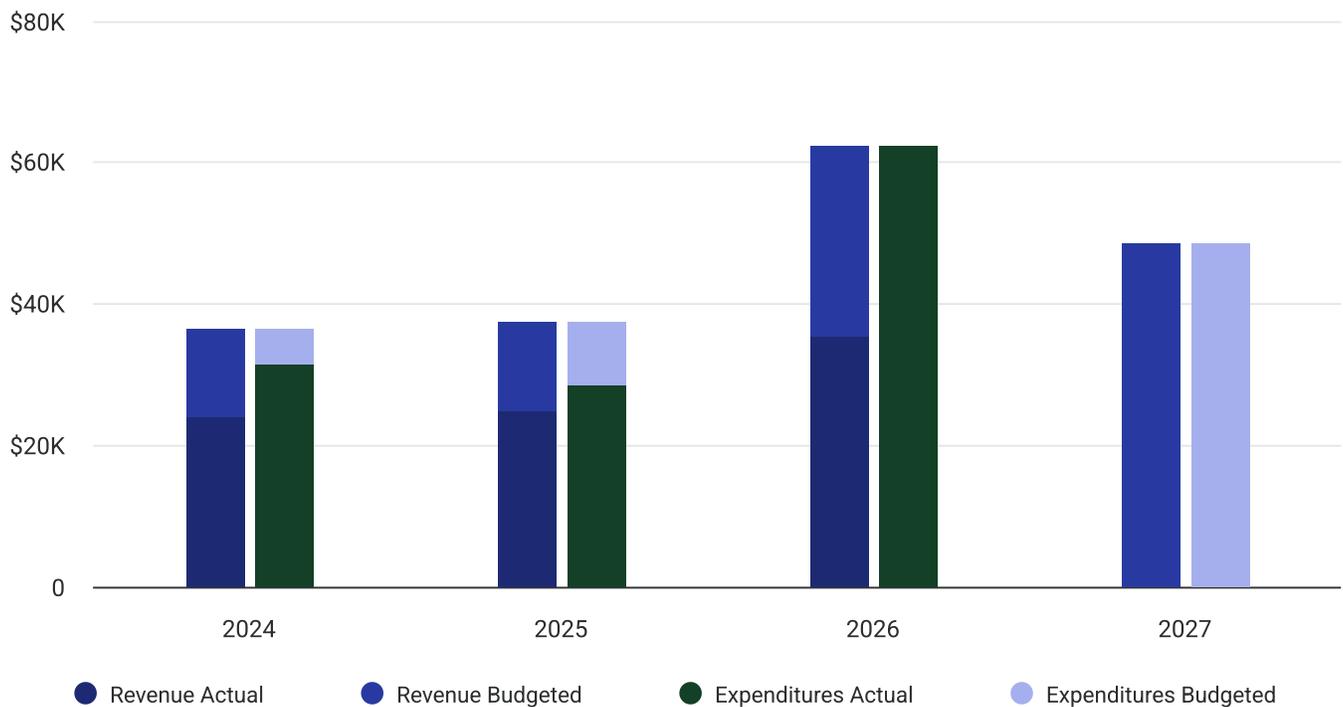


SSA #4: Randall Square



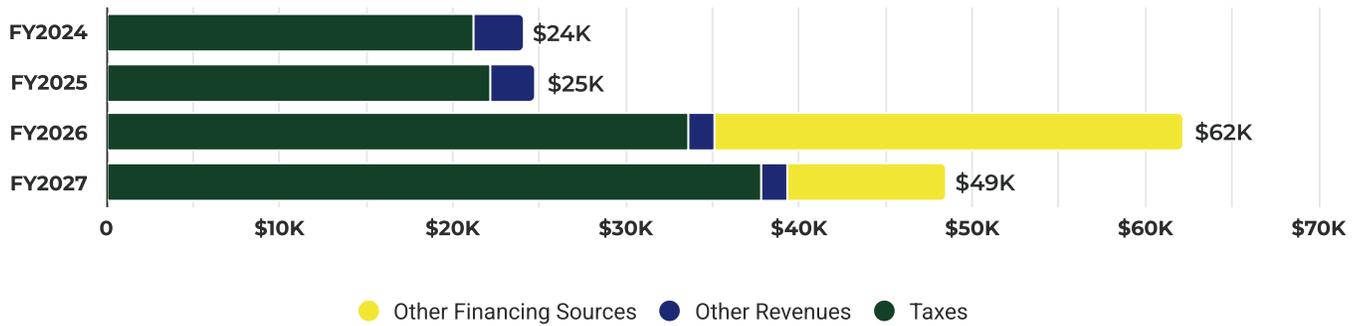
This Service Area is located in the Randall Square subdivision. This fund accounts for the maintenance of the detention pond located within the Randall Square subdivision.

Revenues vs Expenditures Summary

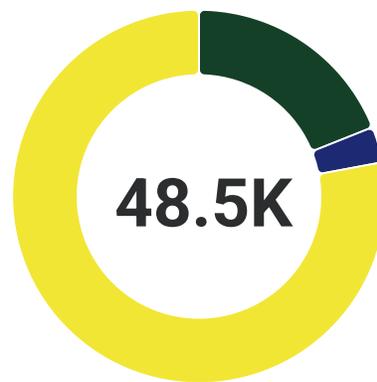


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



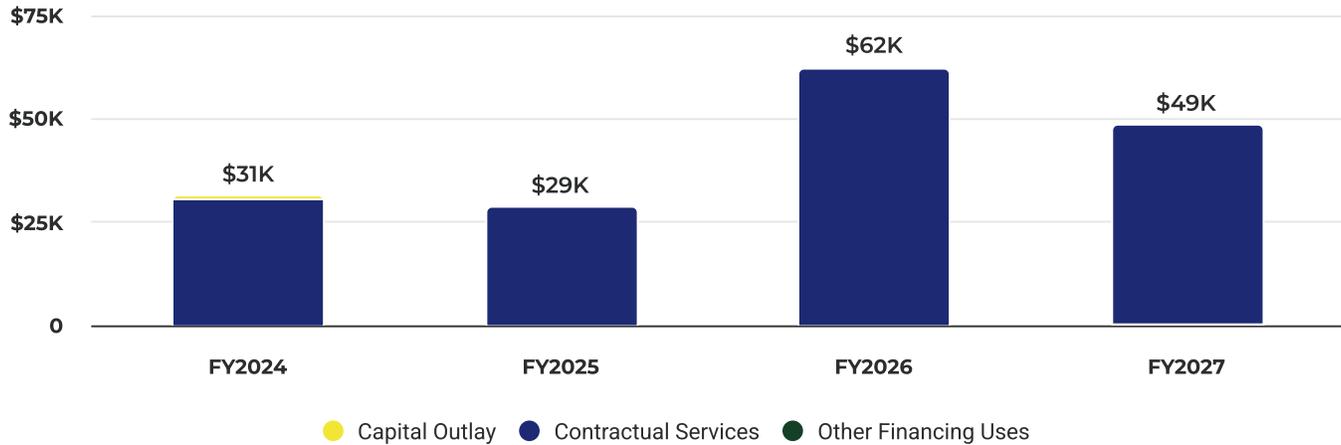
● Other Financing Sources	\$9,196	18.96%
● Other Revenues	\$1,500	3.09%
● Taxes	\$37,815	77.95%

Revenues by Revenue Source Grouping

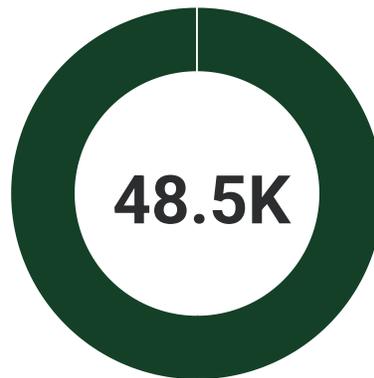
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$21,166	\$22,169	\$33,600	\$33,600	\$37,815	\$43,050
Total Taxes	\$21,166	\$22,169	\$33,600	\$33,600	\$37,815	\$43,050
Other Revenues						
Interest Income	\$2,915	\$2,602	\$1,500	\$1,800	\$1,500	\$1,500
Total Other Revenues	\$2,915	\$2,602	\$1,500	\$1,800	\$1,500	\$1,500
Other Financing Sources						
Reappropriation	-	-	\$27,125	-	\$9,196	-
Total Other Financing Sources	-	-	\$27,125	-	\$9,196	-
Total Revenues	\$24,080	\$24,772	\$62,225	\$35,400	\$48,511	\$44,550

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Contractual Services	\$48,510	100.00%
Other Financing Uses	\$1	0.00%

Expenditures by Expense Object Categories

Category	FY 2025 Actual	FY 2024 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$28,347	\$30,547	\$62,225	\$62,225	\$48,510	\$34,860
Publishing	\$163	-	-	-	-	-
Total Contractual Services	\$28,510	\$30,547	\$62,225	\$62,225	\$48,510	\$34,860
Capital Outlay						
Land	-	\$852	-	-	-	-
Total Capital Outlay	-	\$852	-	-	-	-
Other Financing Uses						
Source of Reserves	-	-	-	-	\$1	\$9,690
Total Other Financing Uses	-	-	-	-	\$1	\$9,690
Total Expenditures	\$28,510	\$31,399	\$62,225	\$62,225	\$48,511	\$44,550

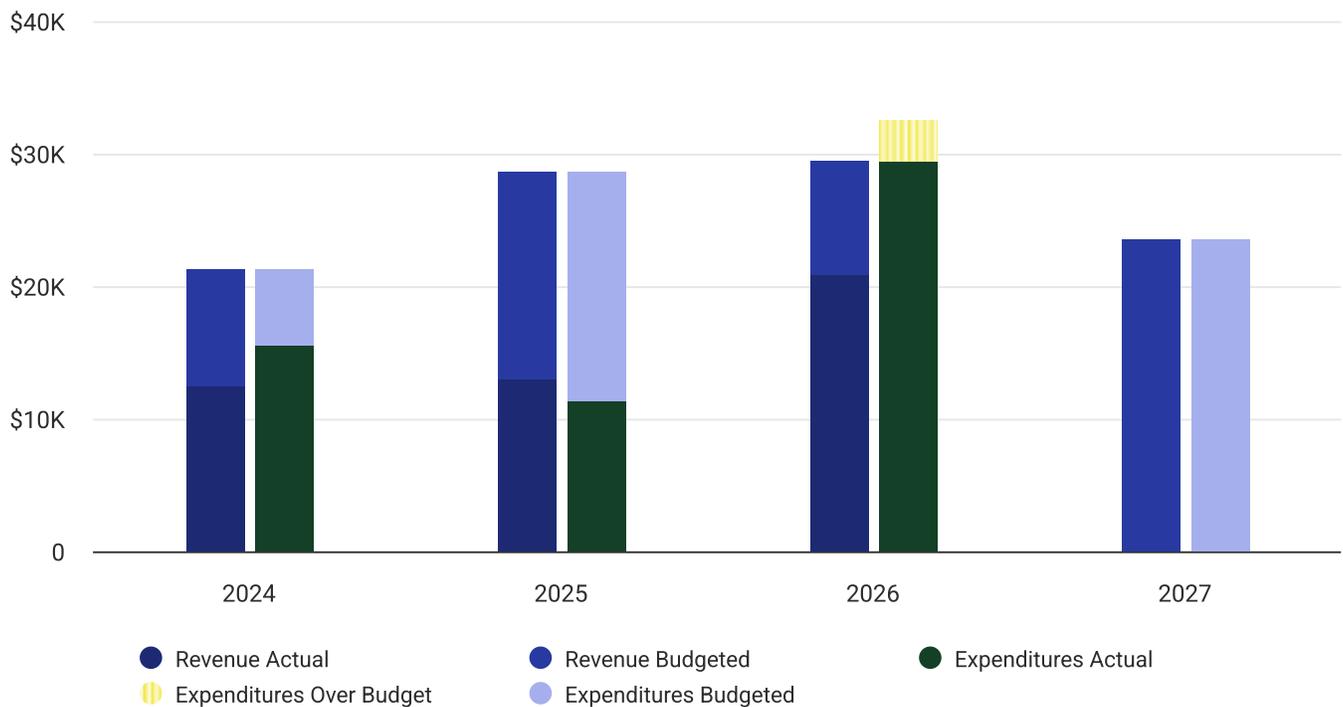


SSA #5: Williamsburg



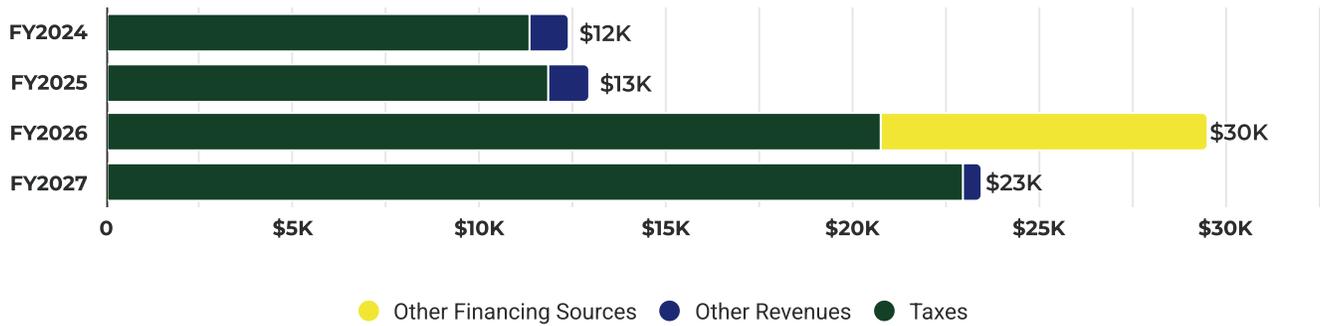
This Special Service Area is located in the Williamsburg subdivision. This fund accounts for the maintenance of the detention pond located within the Williamsburg subdivision.

Revenues vs Expenditures Summary

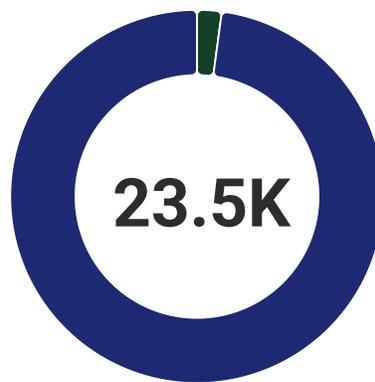


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



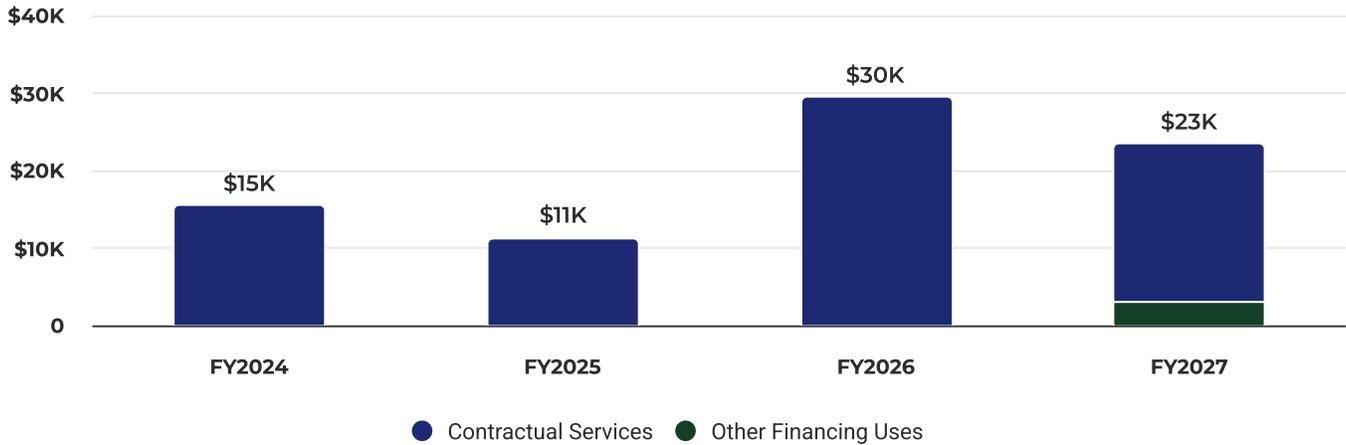
● Other Revenues	\$500	2.13%
● Taxes	\$22,960	97.87%

Revenues by Revenue Source Grouping

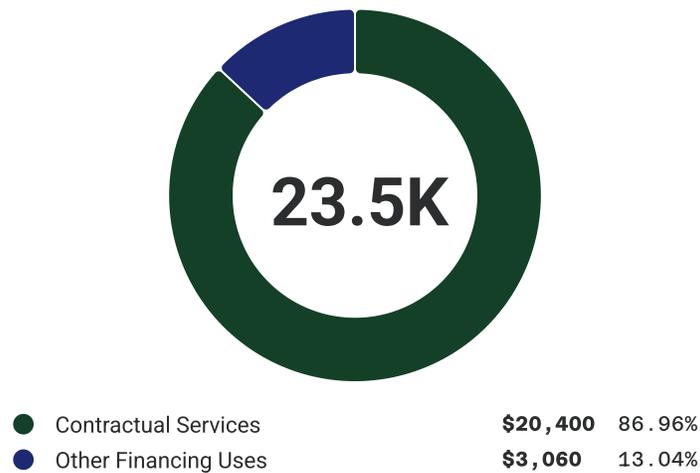
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$11,321	\$11,866	\$20,780	\$19,790	\$22,960	\$24,925
Total Taxes	\$11,321	\$11,866	\$20,780	\$19,790	\$22,960	\$24,925
Other Revenues						
Interest Income	\$1,087	\$1,091	-	\$1,000	\$500	\$500
Total Other Revenues	\$1,087	\$1,091	-	\$1,000	\$500	\$500
Other Financing Sources						
Reappropriation	-	-	\$8,720	-	-	-
Total Other Financing Sources	-	-	\$8,720	-	-	-
Total Revenues	\$12,408	\$12,957	\$29,500	\$20,790	\$23,460	\$25,425

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$15,450	\$11,089	\$19,500	\$19,500	\$20,400	\$21,345
Publishing	-	\$163	-	-	-	-
Other Contractual Services	-	-	\$10,000	\$13,000	-	-
Total Contractual Services	\$15,450	\$11,252	\$29,500	\$32,500	\$20,400	\$21,345
Other Financing Uses						
Source of Reserves	-	-	-	-	\$3,060	\$4,080
Total Other Financing Uses	-	-	-	-	\$3,060	\$4,080
Total Expenditures	\$15,450	\$11,252	\$29,500	\$32,500	\$23,460	\$25,425

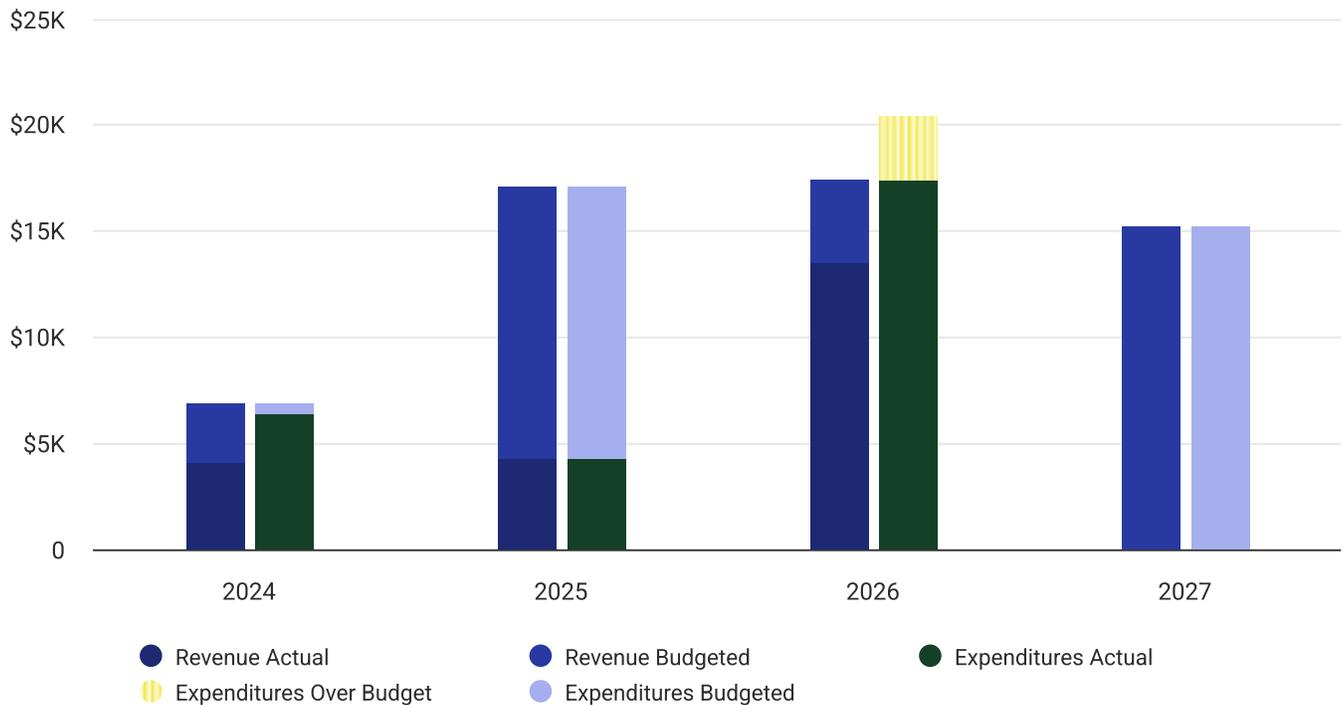


SSA #7: Blackberry



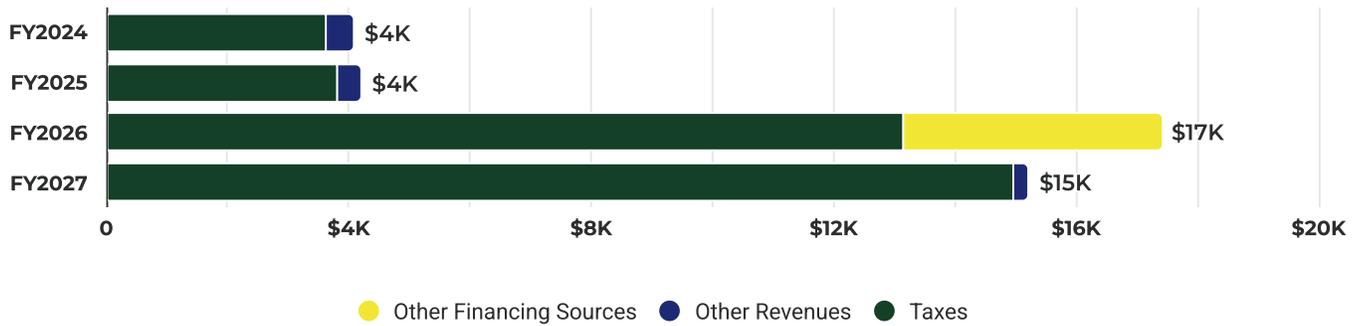
This Special Service Area is located in the Blackberry subdivision. This fund accounts for the maintenance of the detention pond located within the Blackberry subdivision.

Revenues vs Expenditures Summary

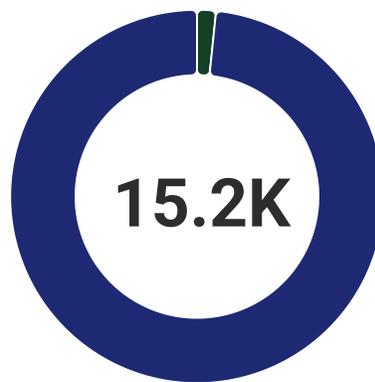


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



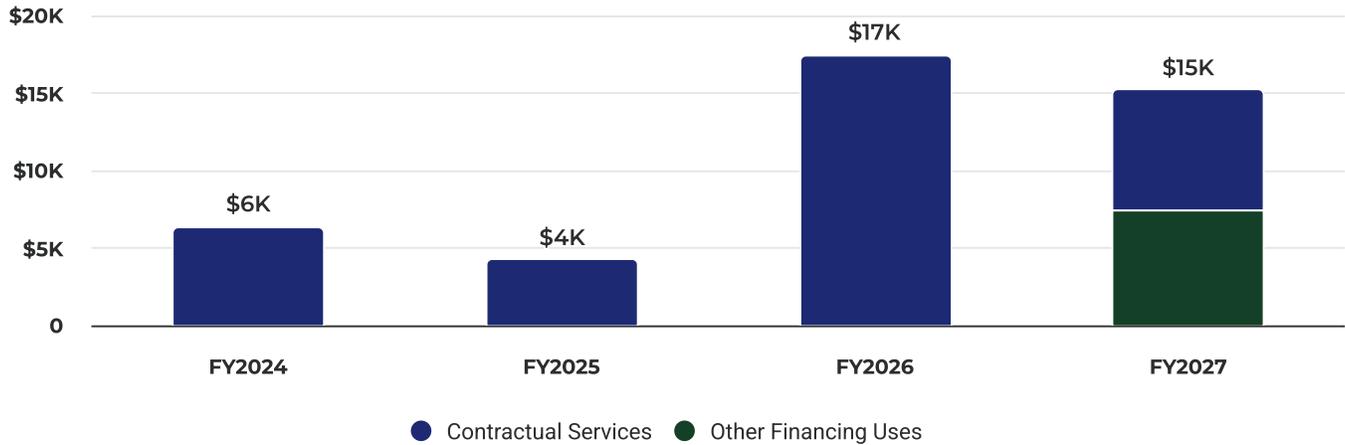
● Other Revenues	\$250	1.64%
● Taxes	\$14,965	98.36%

Revenues by Revenue Source Grouping

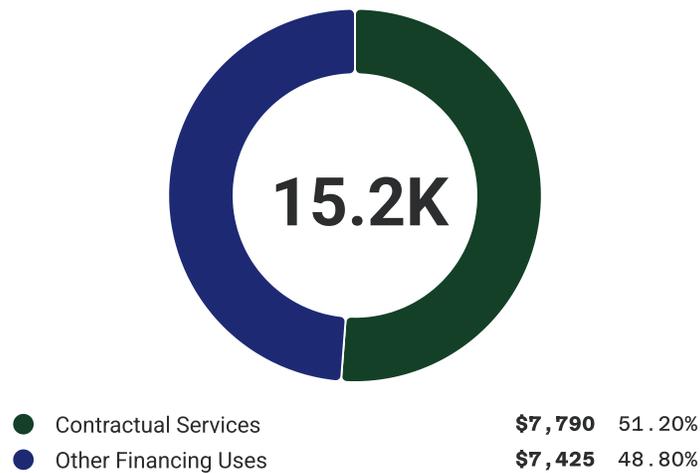
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$3,616	\$3,792	\$13,150	\$13,150	\$14,965	\$16,165
Total Taxes	\$3,616	\$3,792	\$13,150	\$13,150	\$14,965	\$16,165
Other Revenues						
Interest Income	\$473	\$422	-	\$350	\$250	\$250
Total Other Revenues	\$473	\$422	-	\$350	\$250	\$250
Other Financing Sources						
Reappropriation	-	-	\$4,270	-	-	\$1,765
Total Other Financing Sources	-	-	\$4,270	-	-	\$1,765
Total Revenues	\$4,089	\$4,214	\$17,420	\$13,500	\$15,215	\$18,180

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$6,334	\$4,095	\$7,420	\$7,420	\$7,790	\$8,180
Publishing	-	\$163	-	-	-	-
Other Contractual Services	-	-	\$10,000	\$13,000	-	\$10,000
Total Contractual Services	\$6,334	\$4,258	\$17,420	\$20,420	\$7,790	\$18,180
Other Financing Uses						
Source of Reserves	-	-	-	-	\$7,425	-
Total Other Financing Uses	-	-	-	-	\$7,425	-
Total Expenditures	\$6,334	\$4,258	\$17,420	\$20,420	\$15,215	\$18,180

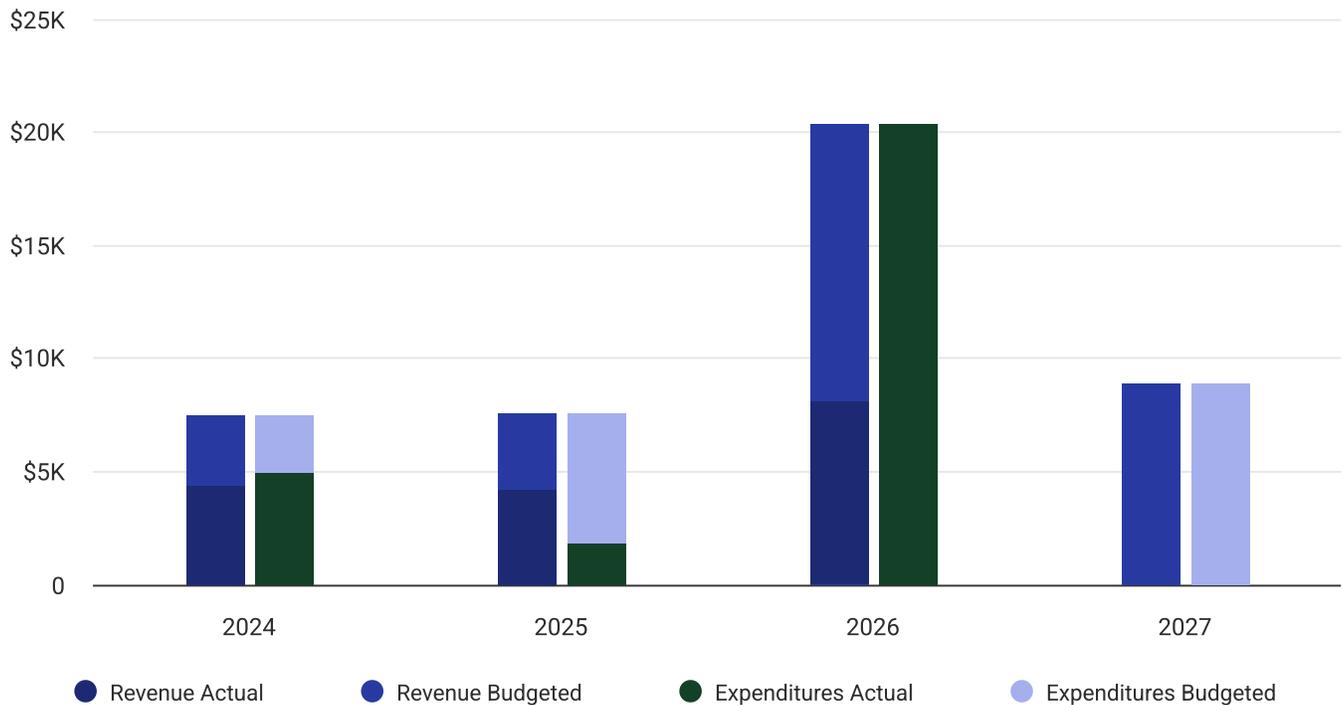


SSA #9: Geneva Knolls



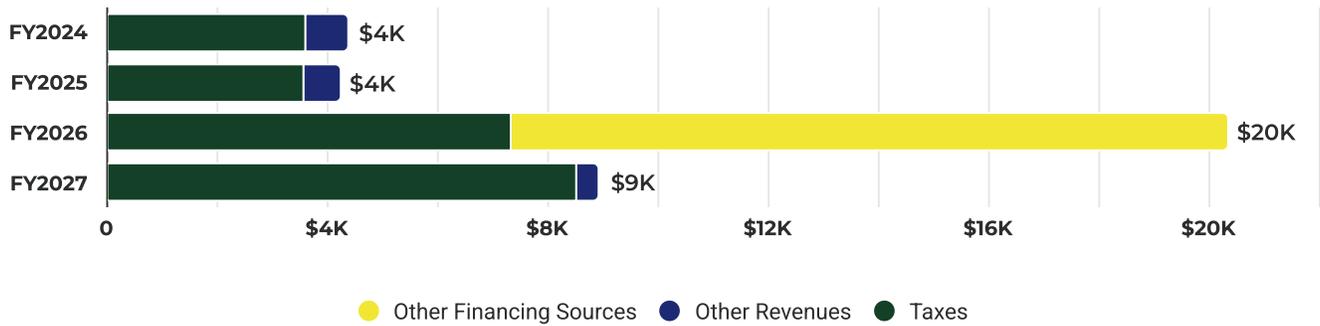
This Special Service Area is located in the Geneva Knolls subdivision. This fund accounts for the maintenance of the detention pond located within the Geneva Knolls subdivision.

Revenues vs Expenditures Summary

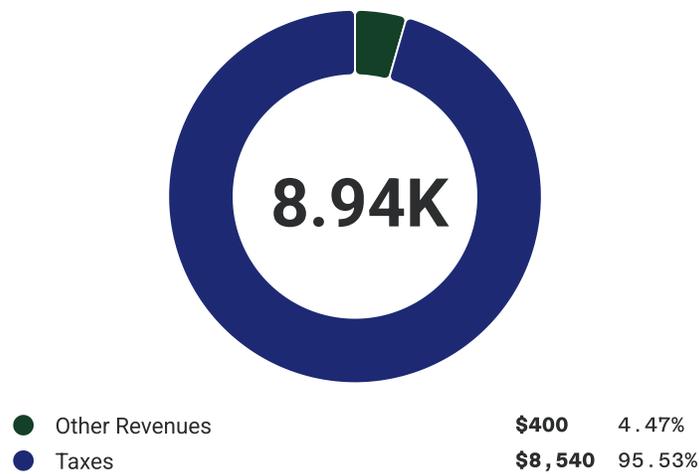


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



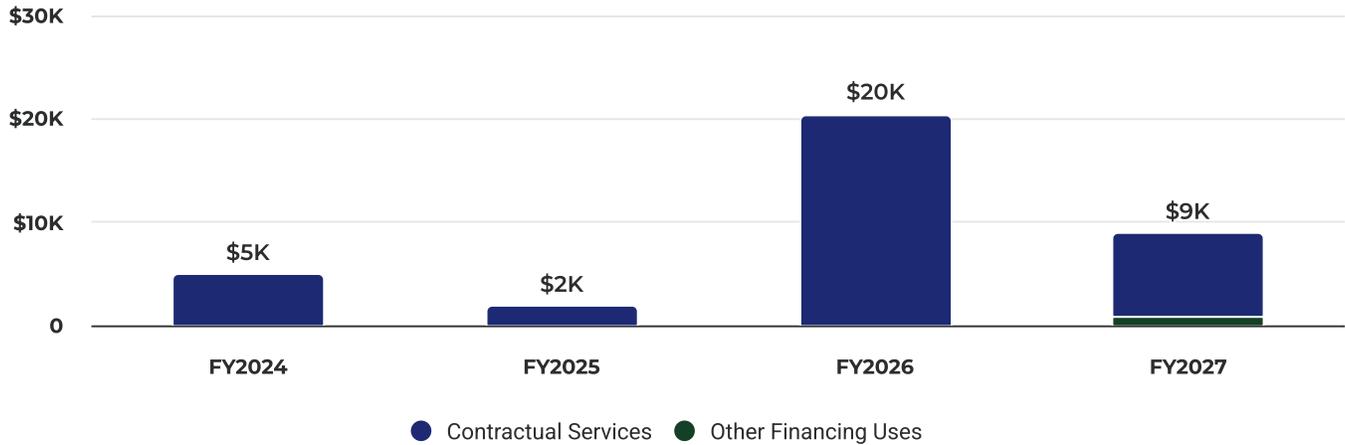
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$3,601	\$3,592	\$7,345	\$7,345	\$8,540	\$9,260
Total Taxes	\$3,601	\$3,592	\$7,345	\$7,345	\$8,540	\$9,260
Other Revenues						
Interest Income	\$790	\$654	-	\$700	\$400	\$400
Total Other Revenues	\$790	\$654	-	\$700	\$400	\$400
Other Financing Sources						
Reappropriation	-	-	\$13,000	-	-	-
Total Other Financing Sources	-	-	\$13,000	-	-	-
Total Revenues	\$4,391	\$4,246	\$20,345	\$8,045	\$8,940	\$9,660

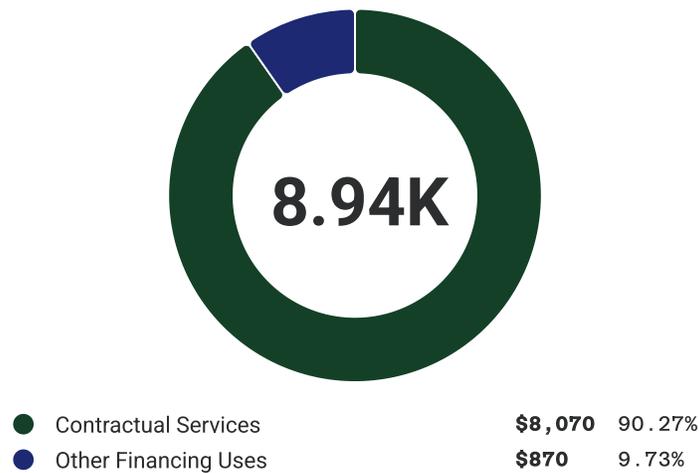


Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Contractual Services				
Maintenance Service	\$20,345	\$20,345	\$8,070	-60.33%
Total Contractual Services	\$20,345	\$20,345	\$8,070	-60.33%
Other Financing Uses				
Source of Reserves	-	-	\$870	-
Total Other Financing Uses	-	-	\$870	-
Total Expenditures	\$20,345	\$20,345	\$8,940	-56.06%

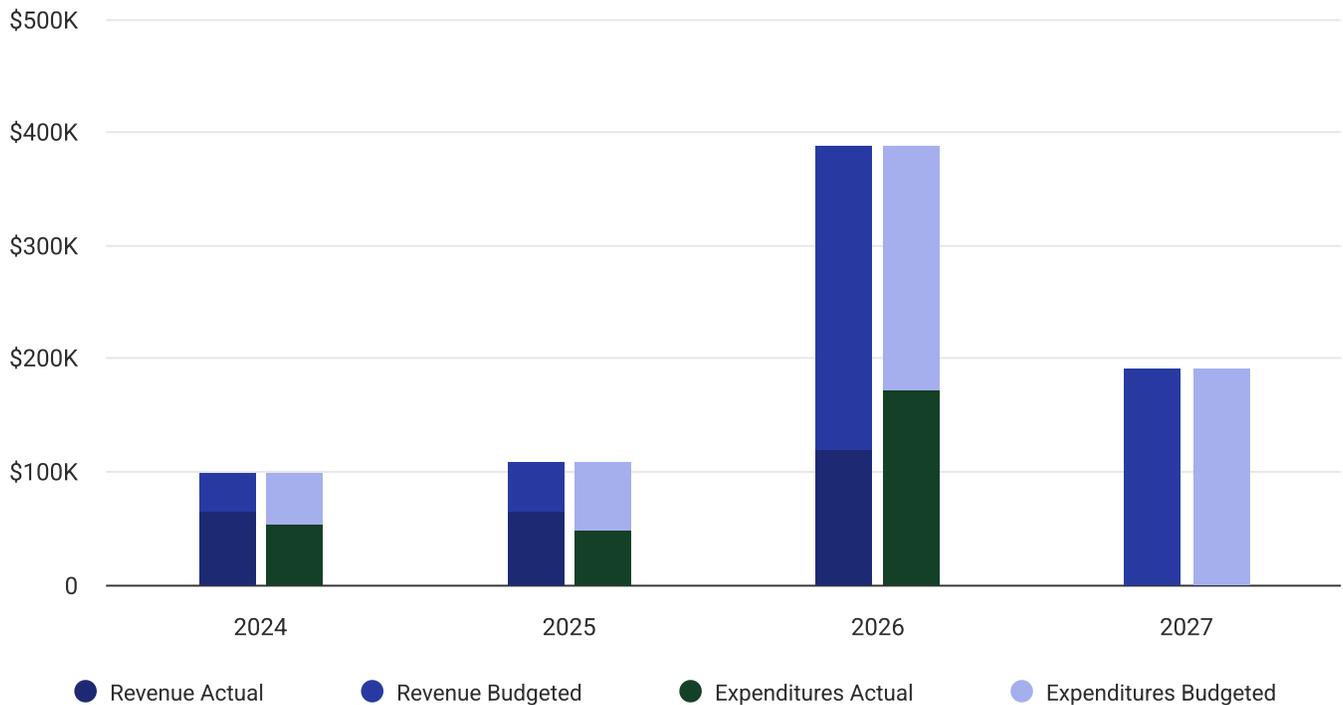


SSA #11: Eagle Brook



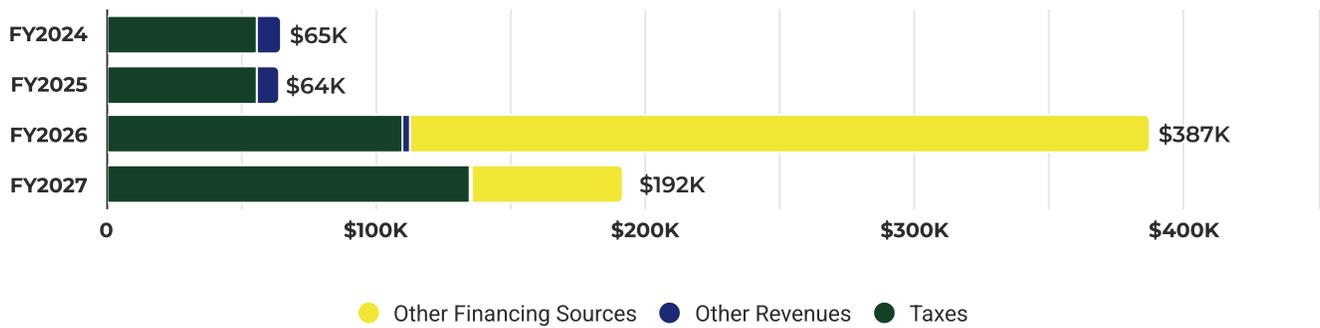
This Special Service Area is located in the Eagle Brook subdivision. This fund accounts for the drainage, retention, and detention maintenance within the Eagle Brook subdivision.

Revenues vs Expenditures Summary

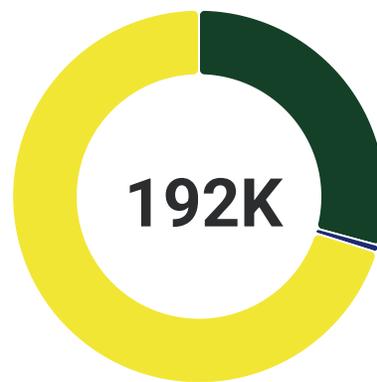


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



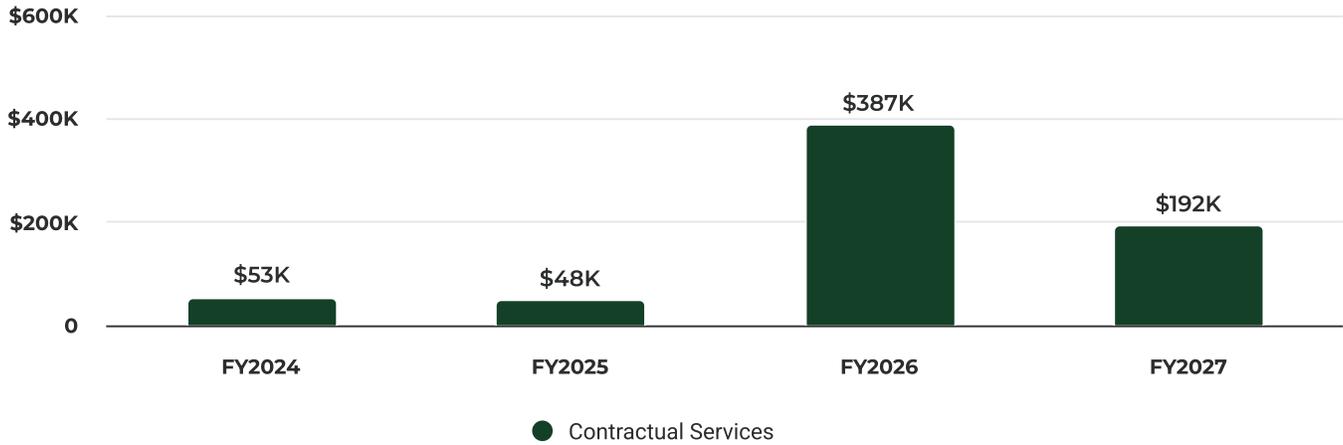
● Other Financing Sources	\$56,080	29.23%
● Other Revenues	\$1,200	0.63%
● Taxes	\$134,560	70.14%

Revenues by Revenue Source Grouping

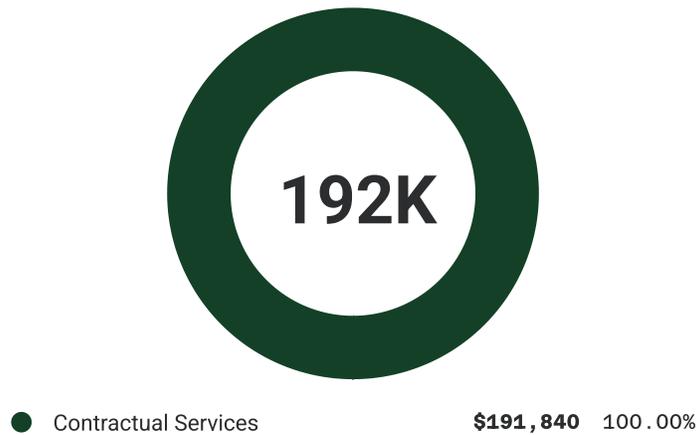
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$55,561	\$55,550	\$109,655	\$109,655	\$134,560	\$149,265
Total Taxes	\$55,561	\$55,550	\$109,655	\$109,655	\$134,560	\$149,265
Other Revenues						
Interest Income	\$9,121	\$8,584	\$3,000	\$8,500	\$1,200	\$1,200
Total Other Revenues	\$9,121	\$8,584	\$3,000	\$8,500	\$1,200	\$1,200
Other Financing Sources						
Reappropriation	-	-	\$274,335	-	\$56,080	\$41,375
Total Other Financing Sources	-	-	\$274,335	-	\$56,080	\$41,375
Total Revenues	\$64,682	\$64,135	\$386,990	\$118,155	\$191,840	\$191,840

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

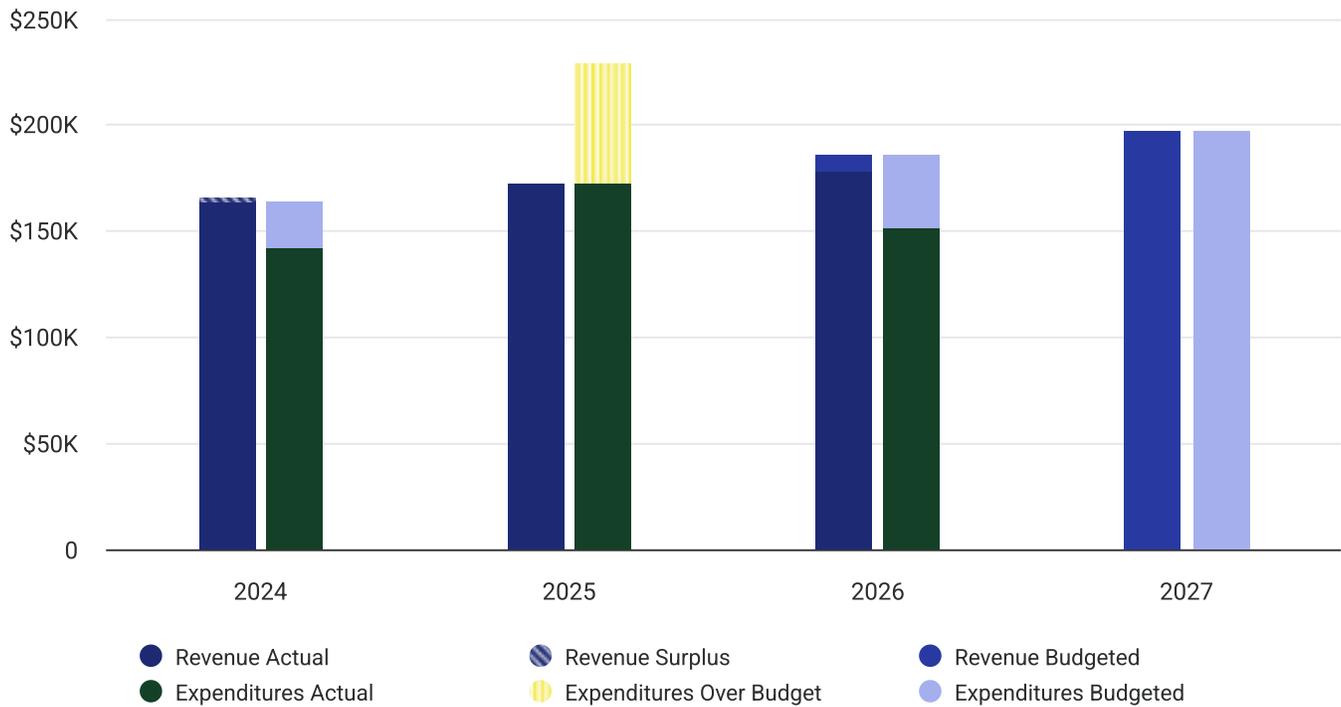
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$53,093	\$48,464	\$386,990	\$160,000	\$191,840	\$191,840
Total Contractual Services	\$53,093	\$48,464	\$386,990	\$160,000	\$191,840	\$191,840
Capital Outlay						
Improvements Other than Buildings	-	-	-	\$12,084	-	-
Total Capital Outlay	-	-	-	\$12,084	-	-
Total Expenditures	\$53,093	\$48,464	\$386,990	\$172,084	\$191,840	\$191,840

SSA #16: Fisher Farms



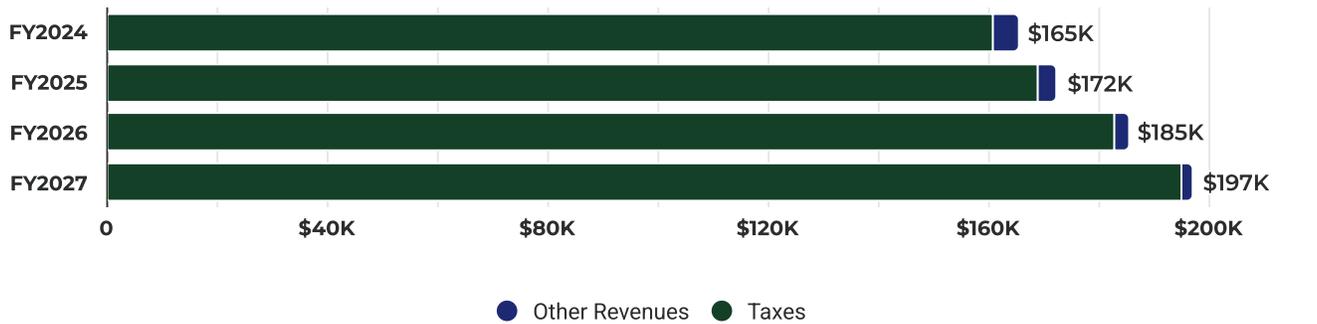
This Special Service Area is located in the Fisher Farms subdivision of the City. This fund accounts for the retention and detention maintenance within the Fisher Farms subdivision.

Revenues vs Expenditures Summary

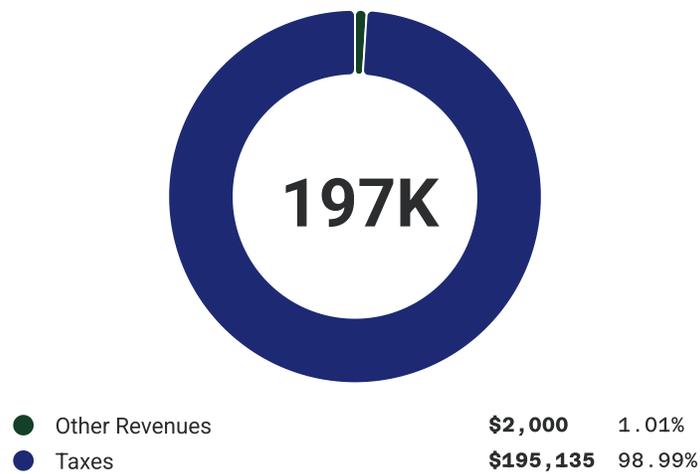


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



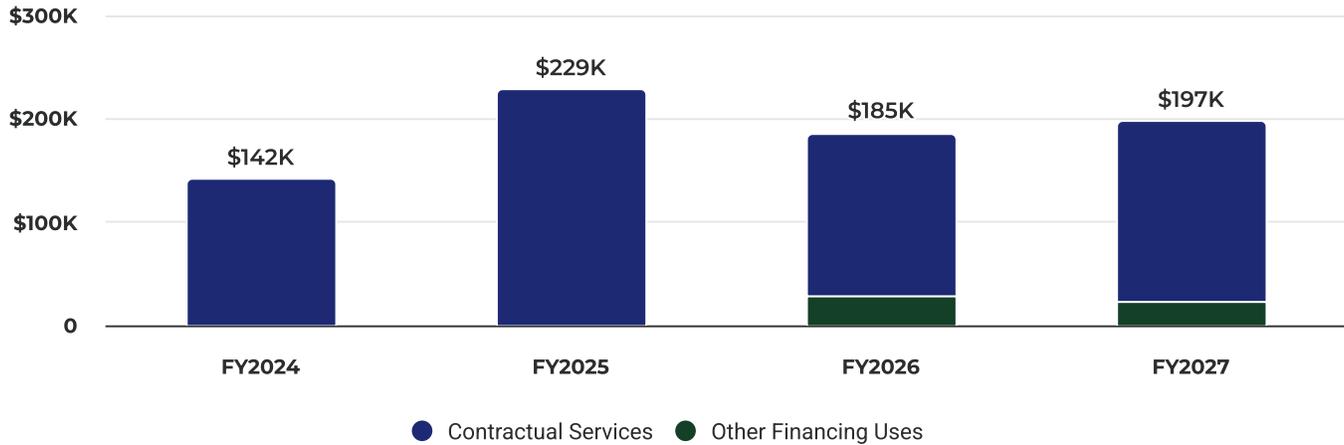
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$160,742	\$169,031	\$182,930	\$175,031	\$195,135	\$211,740
Total Taxes	\$160,742	\$169,031	\$182,930	\$175,031	\$195,135	\$211,740
Other Revenues						
Interest Income	\$4,757	\$3,468	\$2,500	\$3,000	\$2,000	\$2,000
Total Other Revenues	\$4,757	\$3,468	\$2,500	\$3,000	\$2,000	\$2,000
Total Revenues	\$165,499	\$172,499	\$185,430	\$178,031	\$197,135	\$213,740

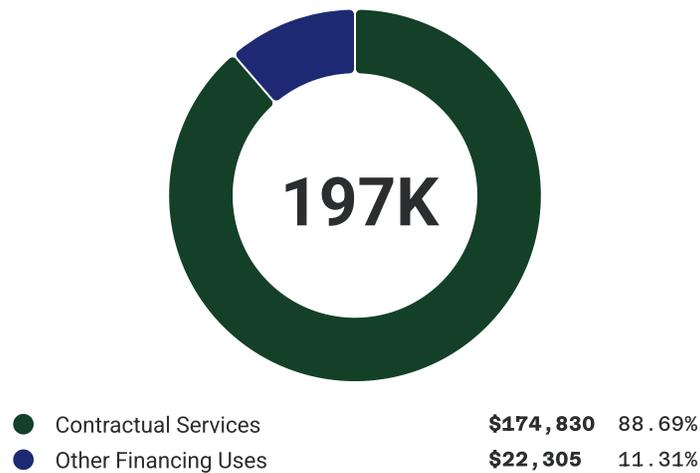


Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

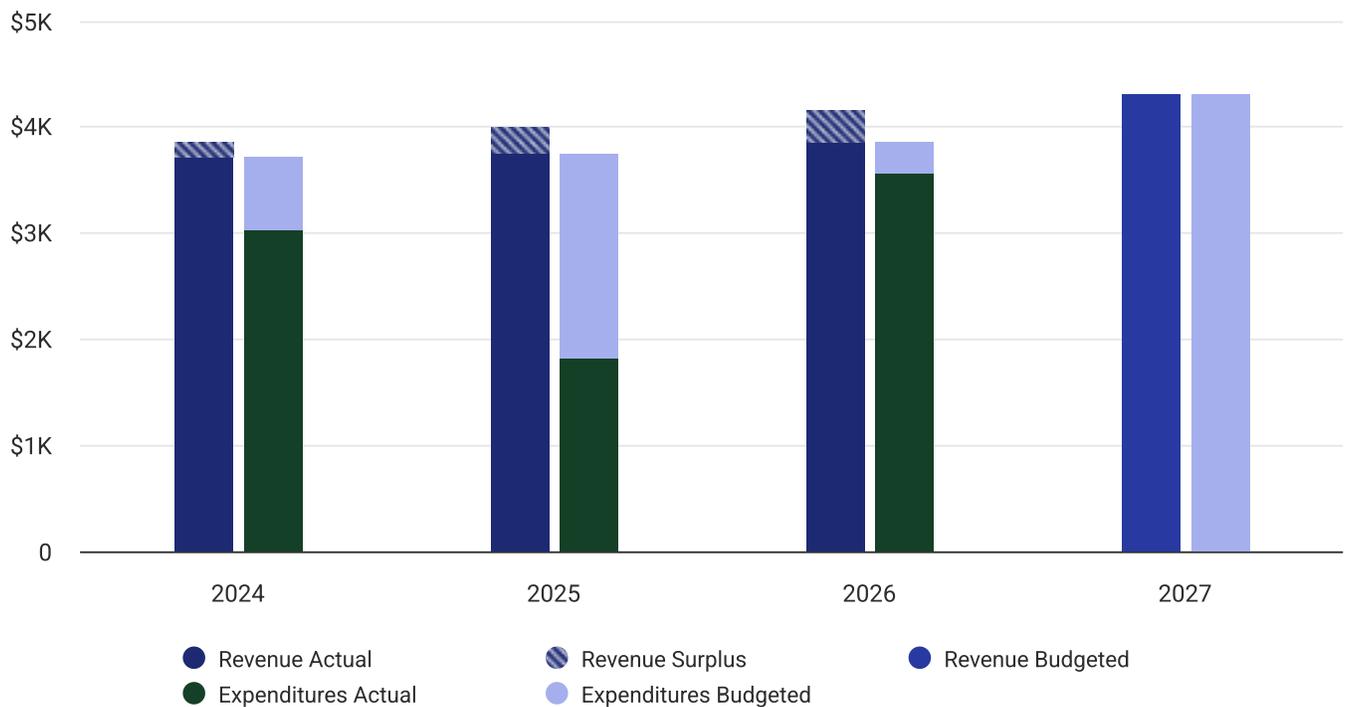
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$117,177	\$155,655	\$126,650	\$126,650	\$136,950	\$136,950
Other Professional Services	\$13,731	\$64,749	\$14,880	\$14,880	\$14,880	\$14,880
Utilities	\$10,956	\$8,209	\$15,000	\$10,000	\$23,000	\$23,000
Total Contractual Services	\$141,864	\$228,613	\$156,530	\$151,530	\$174,830	\$174,830
Other Financing Uses						
Source of Reserves	-	-	\$28,900	-	\$22,305	\$38,910
Total Other Financing Uses	-	-	\$28,900	-	\$22,305	\$38,910
Total Expenditures	\$141,864	\$228,613	\$185,430	\$151,530	\$197,135	\$213,740

SSA #18: Wildwood



This Special Service Area is located in the Wildwood subdivision. This fund accounts for the detention pond maintenance within the Wildwood subdivision.

Revenues vs Expenditures Summary

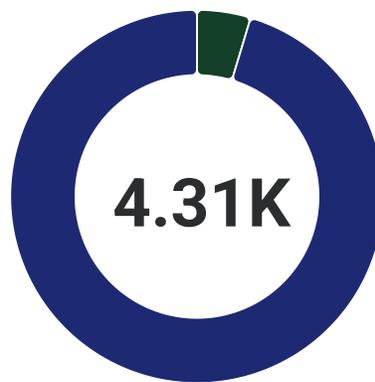


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Other Revenues	\$200	4.64%
● Taxes	\$4,110	95.36%

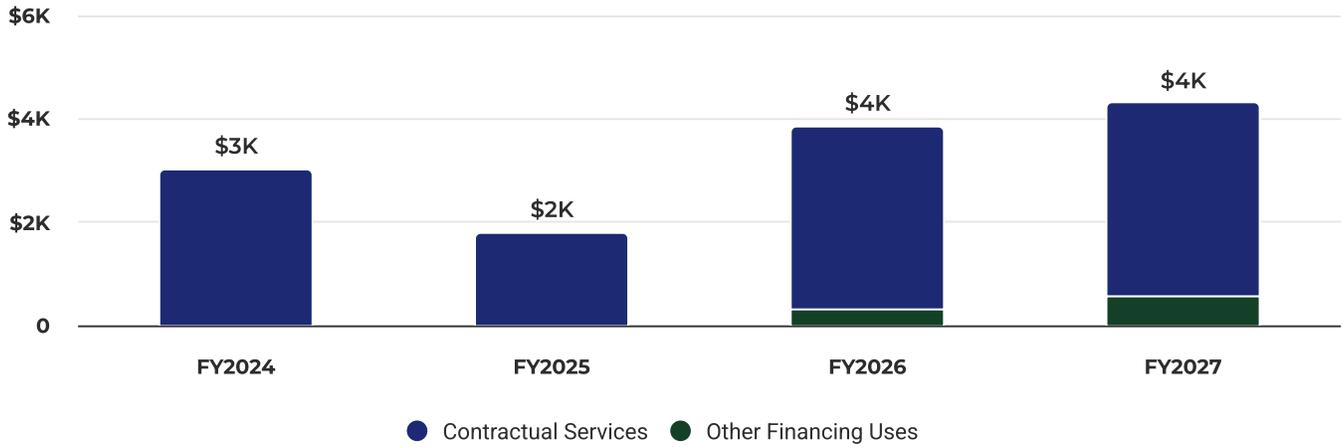
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$3,542	\$3,542	\$3,660	\$3,660	\$4,110	\$4,625
Total Taxes	\$3,542	\$3,542	\$3,660	\$3,660	\$4,110	\$4,625
Other Revenues						
Interest Income	\$320	\$451	\$200	\$500	\$200	\$200
Total Other Revenues	\$320	\$451	\$200	\$500	\$200	\$200
Total Revenues	\$3,862	\$3,993	\$3,860	\$4,160	\$4,310	\$4,825

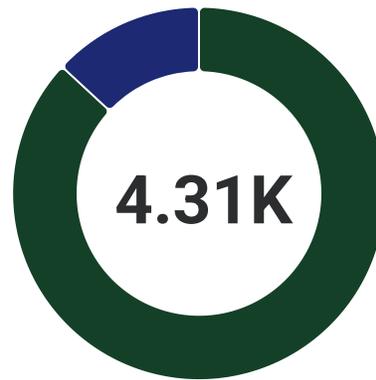


Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



● Contractual Services	\$3,745	86.89%
● Other Financing Uses	\$565	13.11%

Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$3,025	\$1,807	\$3,565	\$3,565	\$3,745	\$3,930
Total Contractual Services	\$3,025	\$1,807	\$3,565	\$3,565	\$3,745	\$3,930
Other Financing Uses						
Source of Reserves	-	-	\$295	-	\$565	\$895
Total Other Financing Uses	-	-	\$295	-	\$565	\$895
Total Expenditures	\$3,025	\$1,807	\$3,860	\$3,565	\$4,310	\$4,825

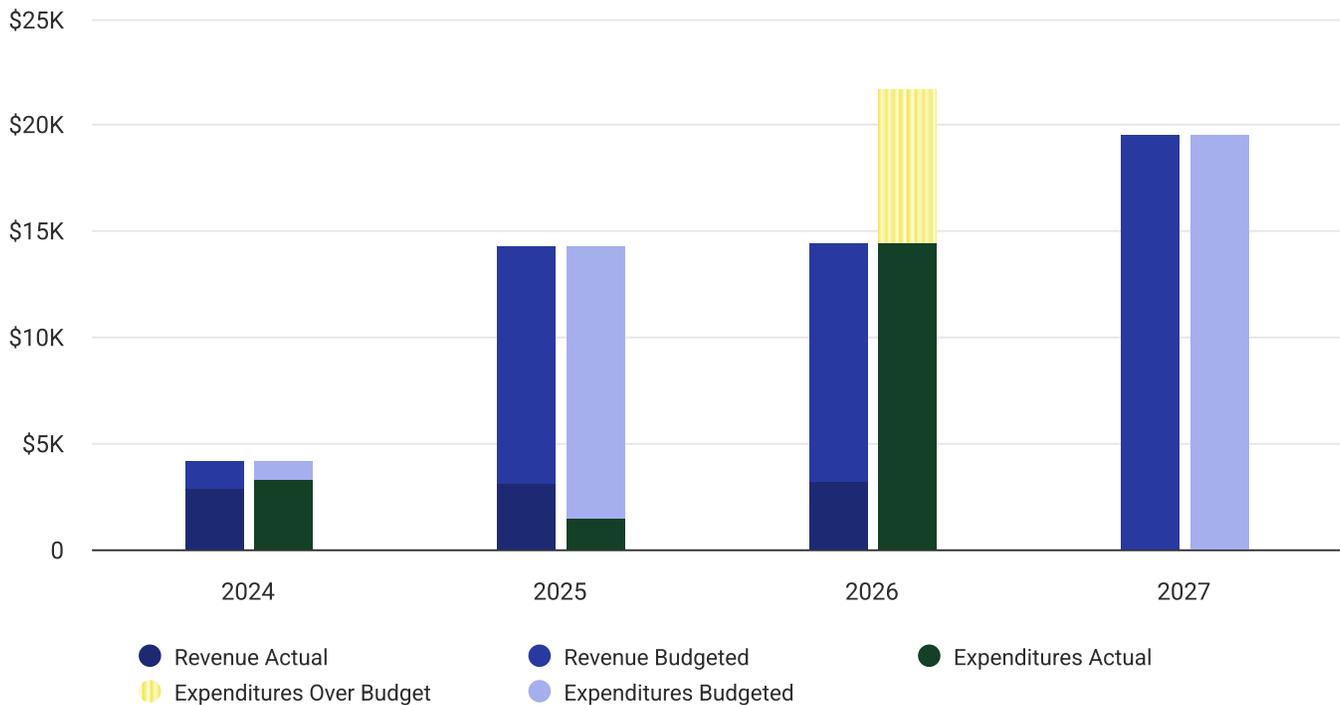


SSA #23: Sunset Meadows



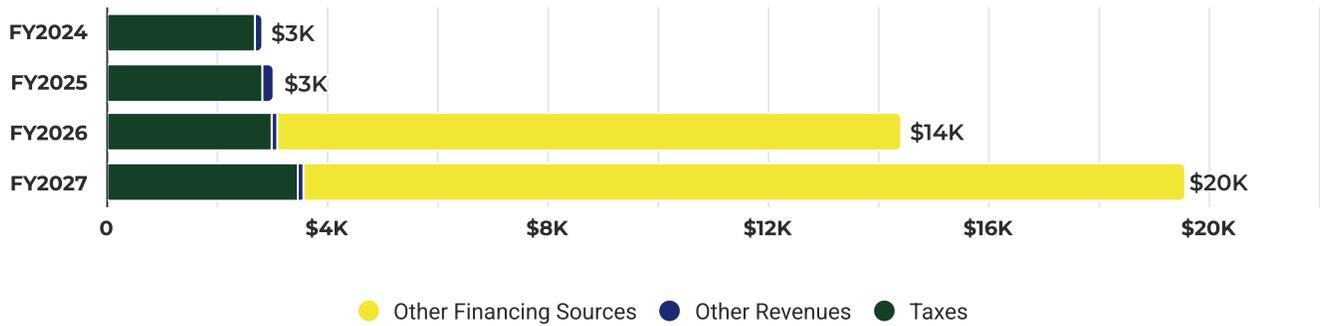
This Special Service Area is located in the Sunset Meadows subdivision. This fund accounts for the detention pond maintenance within the Sunset Meadows subdivision.

Revenues vs Expenditures Summary

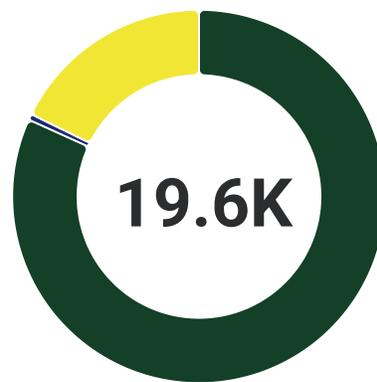


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



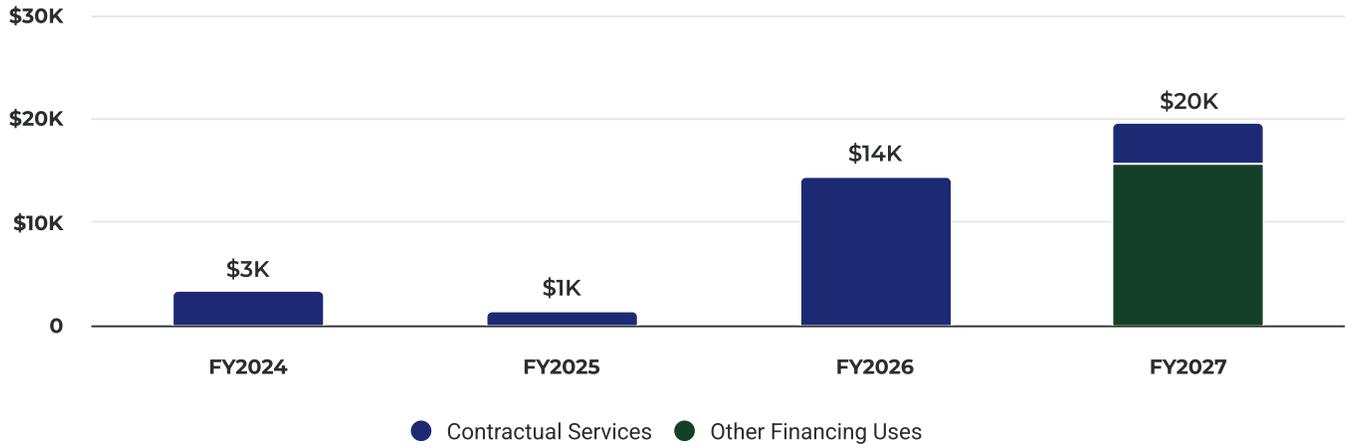
● Other Financing Sources	\$16,000	81.76%
● Other Revenues	\$100	0.51%
● Taxes	\$3,470	17.73%

Revenues by Revenue Source Grouping

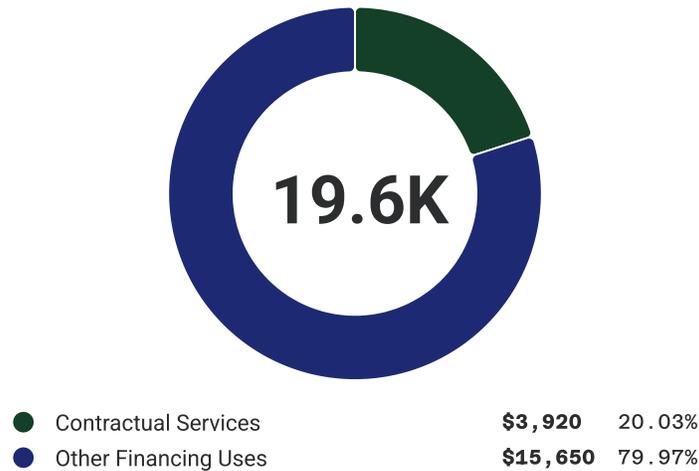
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$2,682	\$2,817	\$3,010	\$3,010	\$3,470	\$3,750
Total Taxes	\$2,682	\$2,817	\$3,010	\$3,010	\$3,470	\$3,750
Other Revenues						
Interest Income	\$138	\$233	\$100	\$200	\$100	\$100
Total Other Revenues	\$138	\$233	\$100	\$200	\$100	\$100
Other Financing Sources						
Transfer In	-	-	-	-	\$16,000	-
Reappropriation	-	-	\$11,310	-	-	\$265
Total Other Financing Sources	-	-	\$11,310	-	\$16,000	\$265
Total Revenues	\$2,820	\$3,050	\$14,420	\$3,210	\$19,570	\$4,115

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$3,255	\$1,405	\$14,420	\$21,615	\$3,920	\$4,115
Total Contractual Services	\$3,255	\$1,405	\$14,420	\$21,615	\$3,920	\$4,115
Other Financing Uses						
Source of Reserves	-	-	-	-	\$15,650	-
Total Other Financing Uses	-	-	-	-	\$15,650	-
Total Expenditures	\$3,255	\$1,405	\$14,420	\$21,615	\$19,570	\$4,115

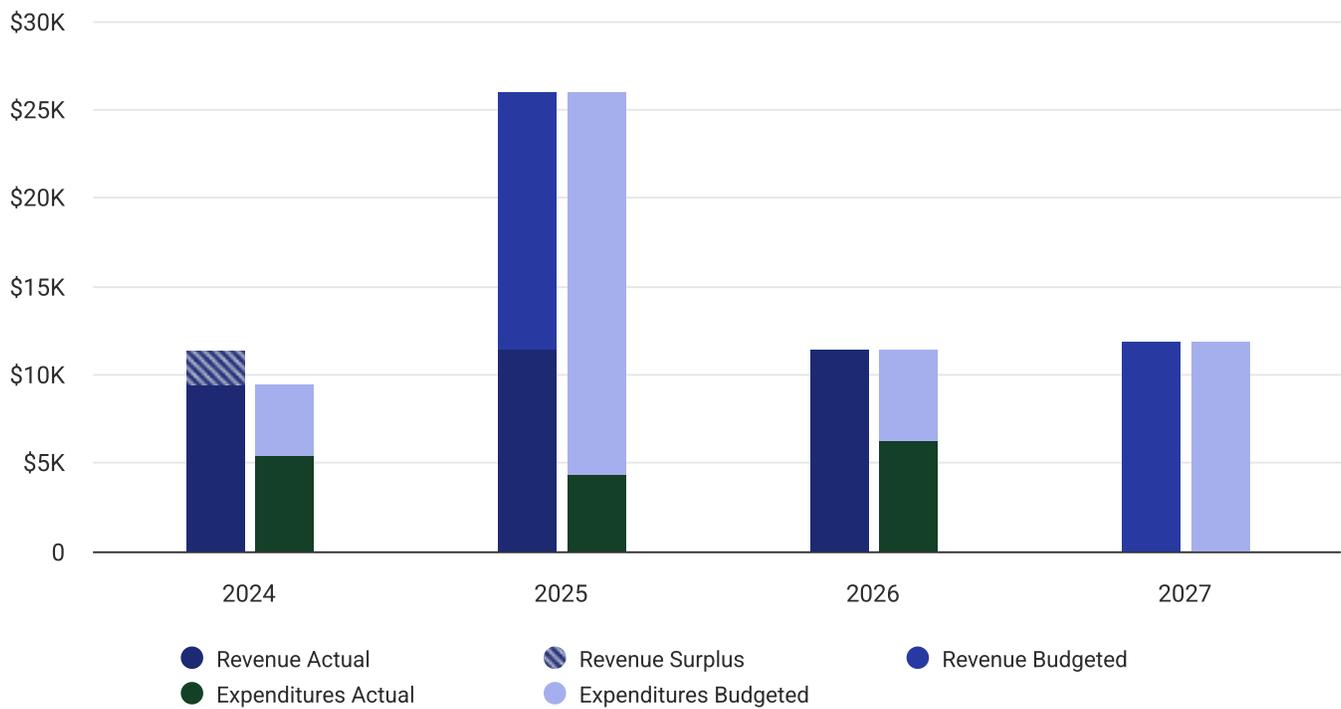


SSA #26: Westhaven



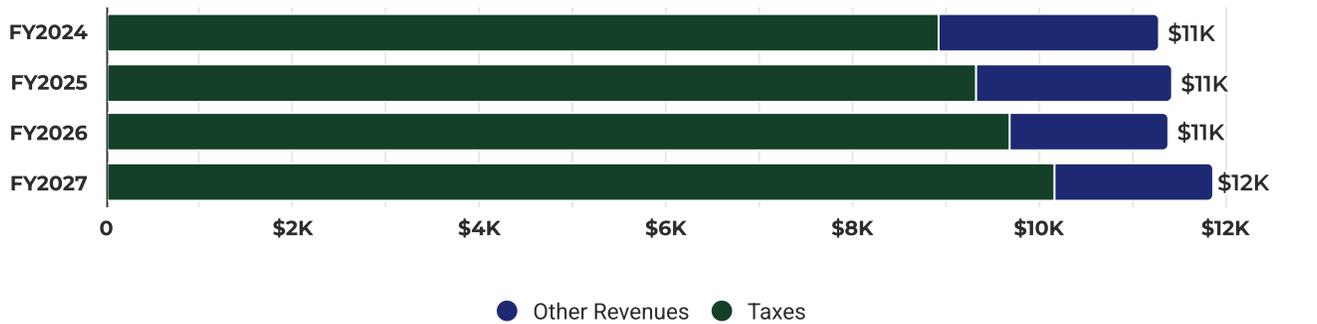
This Special Service Area is located in the Westhaven subdivision. This fund accounts for the detention pond maintenance within the Westhaven subdivision.

Revenues vs Expenditures Summary

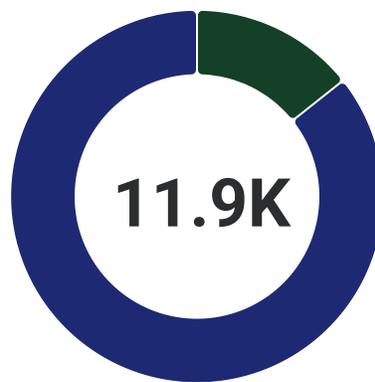


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



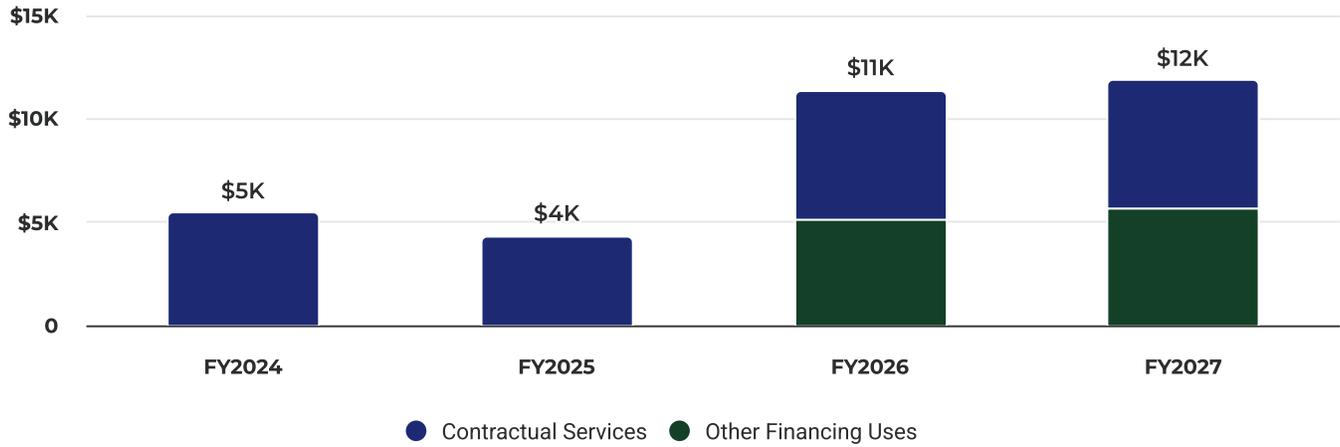
● Other Revenues	\$1,700	14.33%
● Taxes	\$10,165	85.67%

Revenues by Revenue Source Grouping

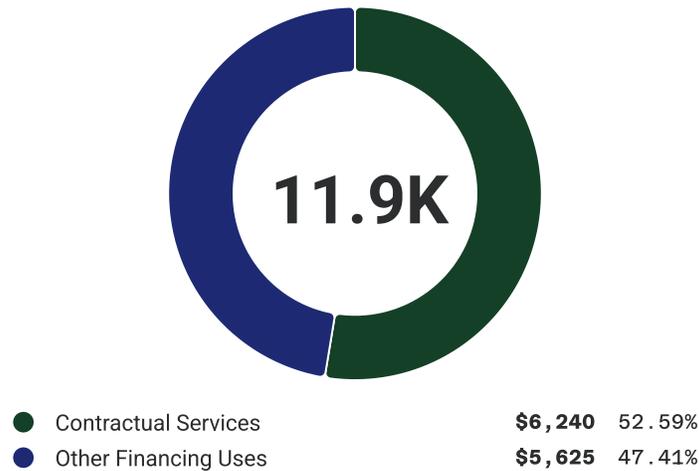
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$8,921	\$9,330	\$9,680	\$9,680	\$10,165	\$10,165
Total Taxes	\$8,921	\$9,330	\$9,680	\$9,680	\$10,165	\$10,165
Other Revenues						
Interest Income	\$2,357	\$2,095	\$1,700	\$1,700	\$1,700	\$1,700
Total Other Revenues	\$2,357	\$2,095	\$1,700	\$1,700	\$1,700	\$1,700
Total Revenues	\$11,278	\$11,424	\$11,380	\$11,380	\$11,865	\$11,865

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2025 Actual	FY 2024 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$4,296	\$5,435	\$6,240	\$6,240	\$6,240	\$6,550
Total Contractual Services	\$4,296	\$5,435	\$6,240	\$6,240	\$6,240	\$6,550
Other Financing Uses						
Source of Reserves	-	-	\$5,140	-	\$5,625	\$5,315
Total Other Financing Uses	-	-	\$5,140	-	\$5,625	\$5,315
Total Expenditures	\$4,296	\$5,435	\$11,380	\$6,240	\$11,865	\$11,865

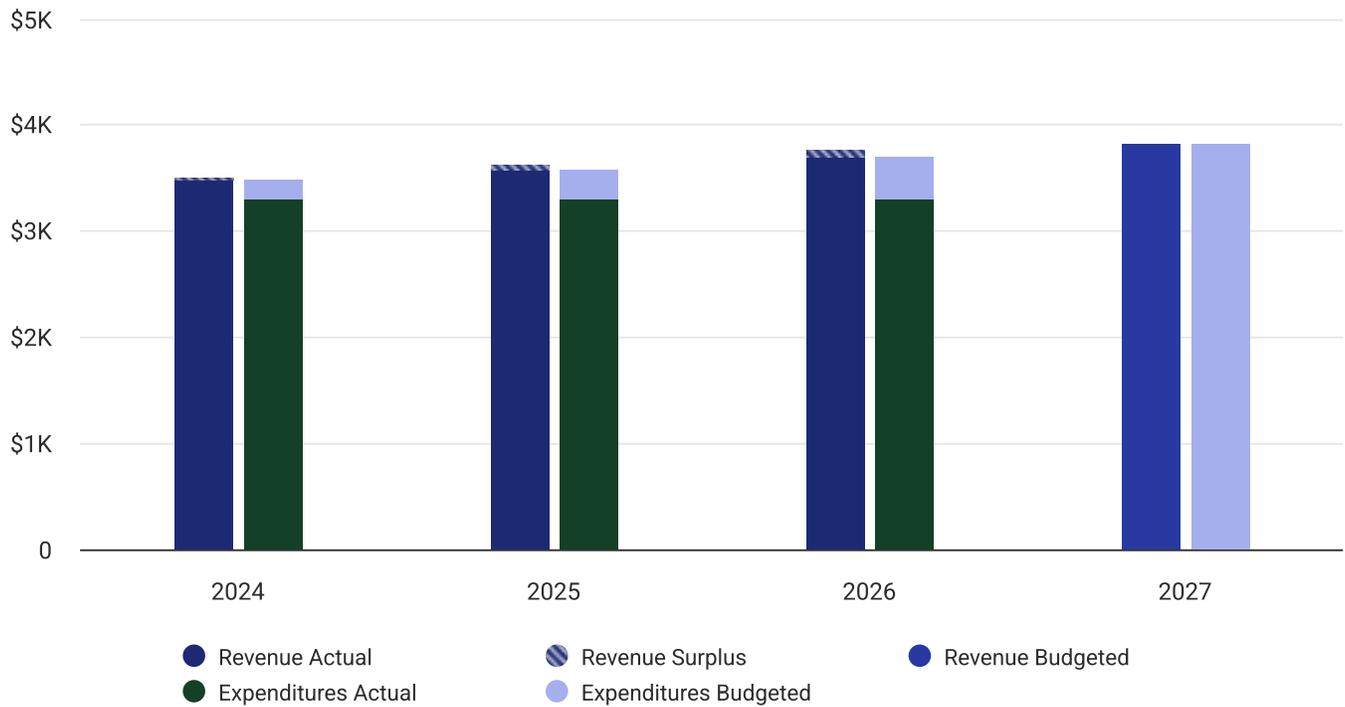


SSA# 32: On Brentwood's Pond



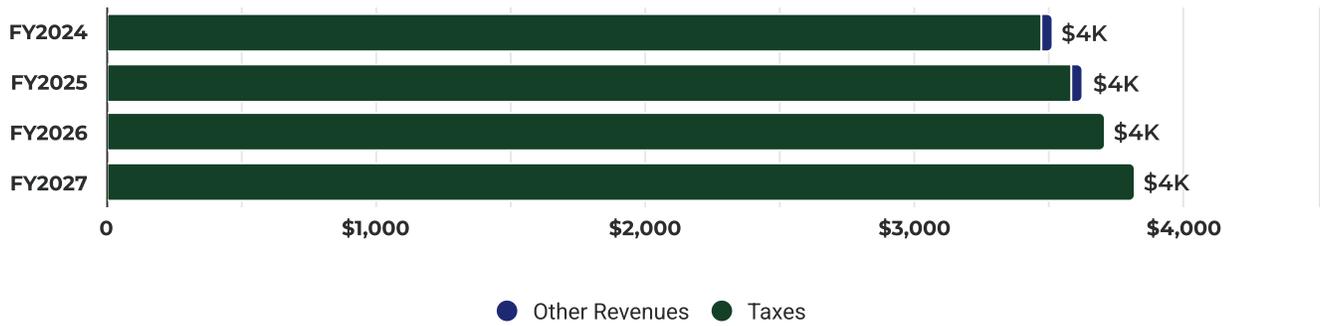
This Special Service Area is located in the Brentwood's Pond subdivision. This fund accounts for the maintenance, repair, renewal, and replacement of storm and surface water retention basins.

Revenues vs Expenditures Summary

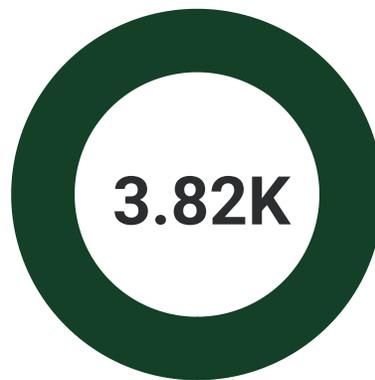


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Taxes **\$3,815** 100.00%

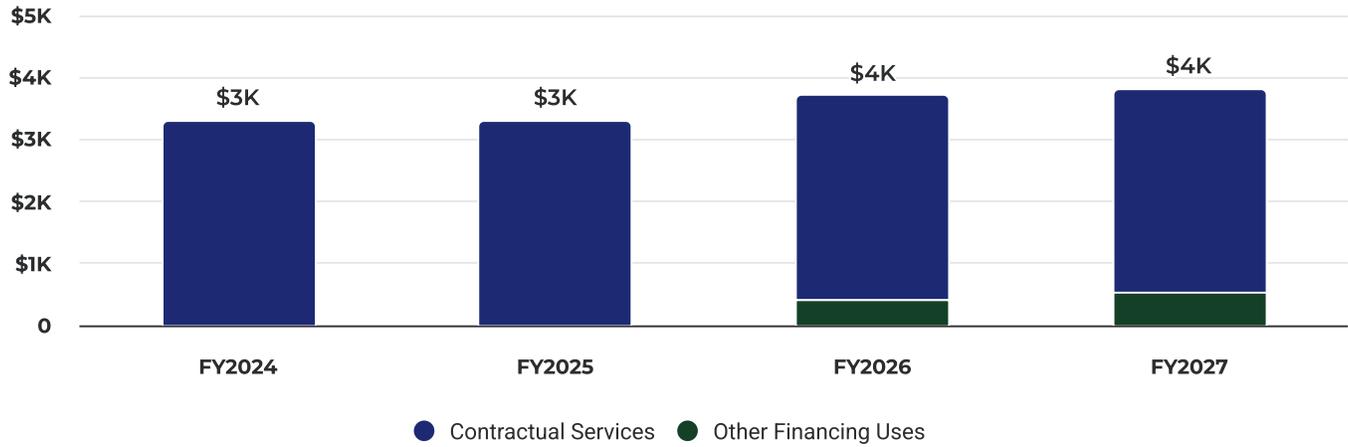
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$3,470	\$3,584	\$3,705	\$3,706	\$3,815	\$3,815
Total Taxes	\$3,470	\$3,584	\$3,705	\$3,706	\$3,815	\$3,815
Other Revenues						
Interest Income	\$39	\$40	-	\$70	-	-
Total Other Revenues	\$39	\$40	-	\$70	-	-
Total Revenues	\$3,509	\$3,623	\$3,705	\$3,776	\$3,815	\$3,815

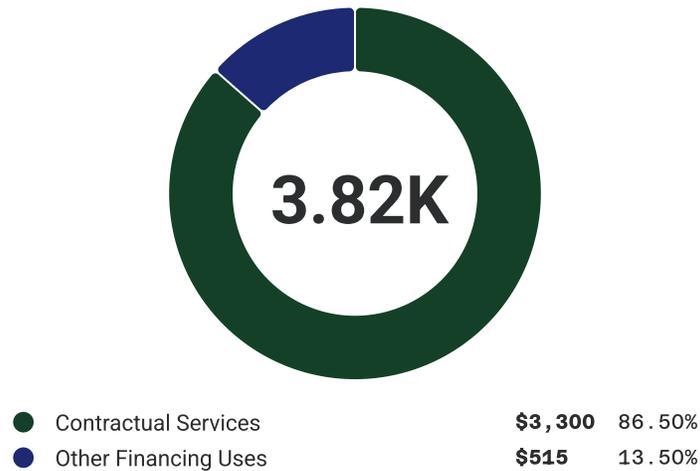


Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

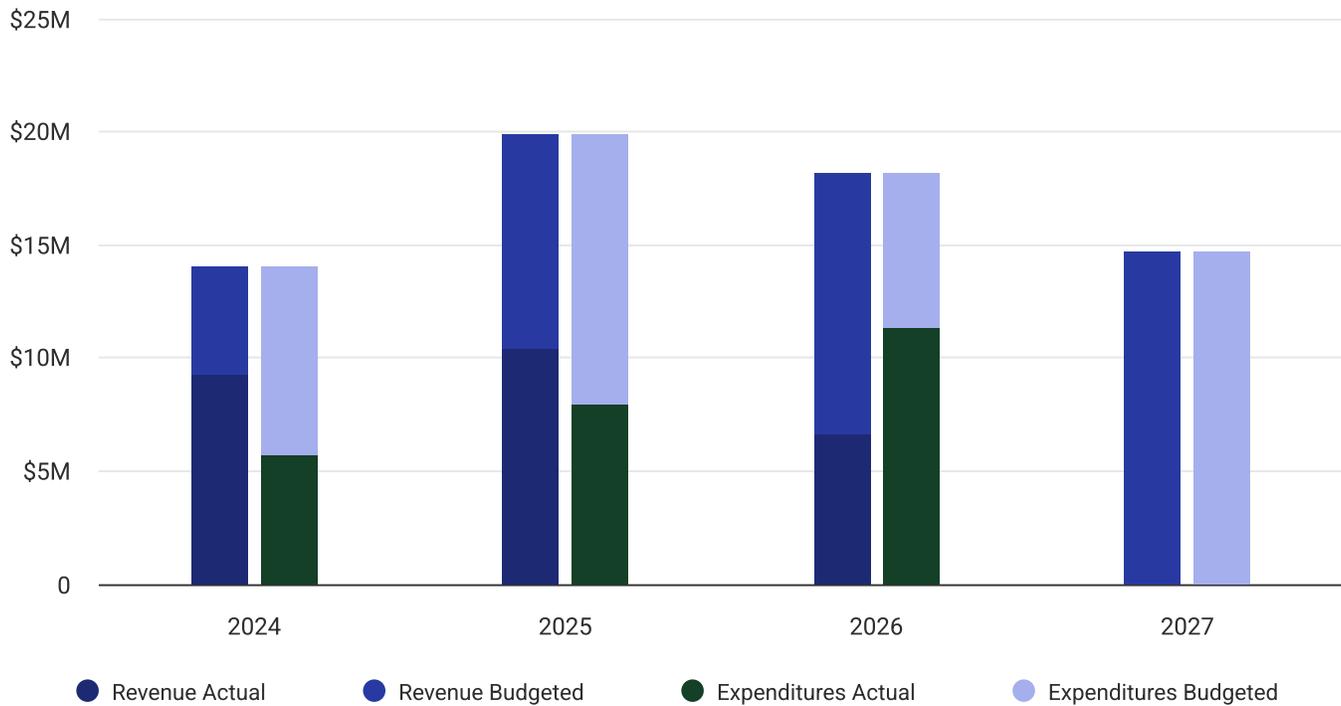
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
Total Contractual Services	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300	\$3,300
Other Financing Uses						
Source of Reserves	-	-	\$405	-	\$515	\$515
Total Other Financing Uses	-	-	\$405	-	\$515	\$515
Total Expenditures	\$3,300	\$3,300	\$3,705	\$3,300	\$3,815	\$3,815



Capital Projects Funds

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

Revenues vs Expenditures Summary



In the Capital Projects Funds for FY 2027, the budgeted expenditures are set at \$14.7M, representing a 19.1% decrease from the FY 2026 budgeted expenditures of \$18.1 million. Similarly, the budgeted revenues for 2027 are also \$14.7M. However, this includes planned use of fund balances to fill gaps between revenues and expenses.

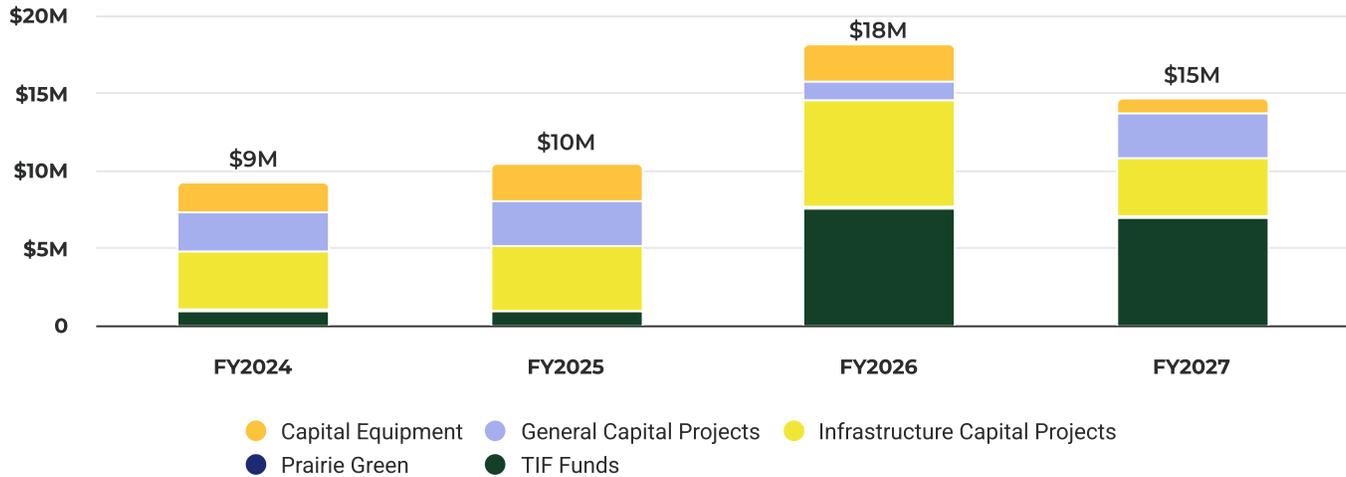
Comparing FY 2026 estimated actuals to budgeted amounts provides additional context: estimated actual revenues for FY 2026 were \$6.6M, which is 36.4% of the budgeted \$18.1M and a 10.8% decrease from the prior period. Estimated actual expenditures for FY 2026 are \$11.3M, or 62.2% of the budgeted \$18.1M, marking a 20.6% decrease from the prior period.

Major projects budgeted in the Capital Projects Funds for FY 2027 include East State Street Reconstruction, Downtown Pavilion Construction, final payment for Kautz Road, and Phase I of the HVAC mechanical system replacement at the Public Works Facility. Additional project details are provided in the Capital Projects section of this budget book.

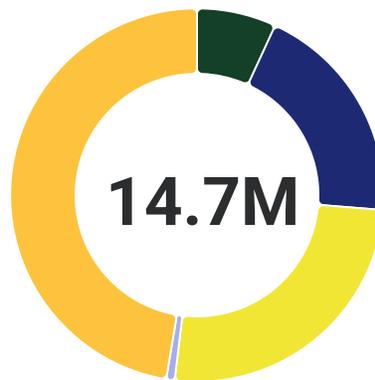
Overall, the FY 2027 budget continues the downward trend in both revenues and expenditures seen in FY 2026, with both categories decreasing by 19.1% from the previous year's budgeted figures.

Revenues

Historical Revenues by Fund



FY 2027 Revenues by Fund

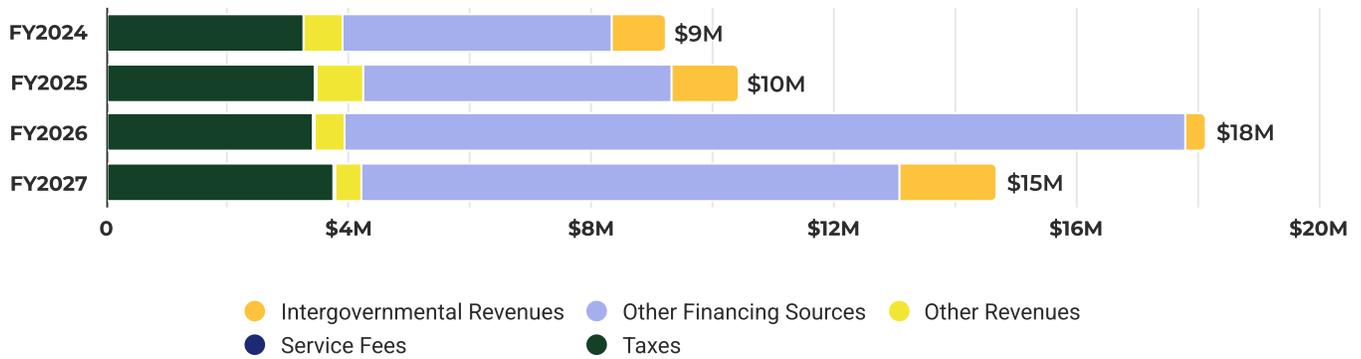


Capital Equipment	\$1,007,855	6.87%
General Capital Projects	\$2,846,415	19.40%
Infrastructure Capital Projects	\$3,763,755	25.65%
Prairie Green	\$106,150	0.72%
TIF Funds	\$6,948,470	47.36%

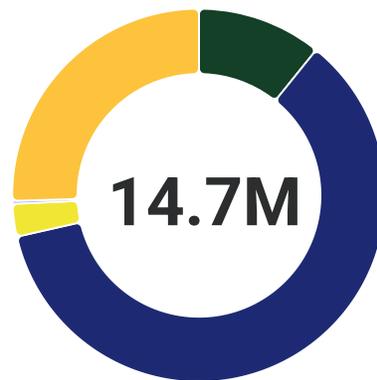
Revenues by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
General Capital Projects	\$2,460,921	\$2,959,128	\$1,161,500	\$242,915	\$2,846,415	\$1,365,000
Infrastructure Capital Projects	\$3,835,768	\$4,165,181	\$6,957,480	\$3,098,680	\$3,763,755	\$3,286,000
Prairie Green	\$124,138	\$78,796	\$106,150	\$106,150	\$106,150	\$106,150
Capital Equipment	\$1,958,766	\$2,369,252	\$2,410,925	\$2,532,272	\$1,007,855	\$301,010
TIF Funds	\$848,775	\$846,375	\$7,510,405	\$621,390	\$6,948,470	\$2,156,232
Total Revenues	\$9,228,369	\$10,418,731	\$18,146,460	\$6,601,407	\$14,672,645	\$7,214,392

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



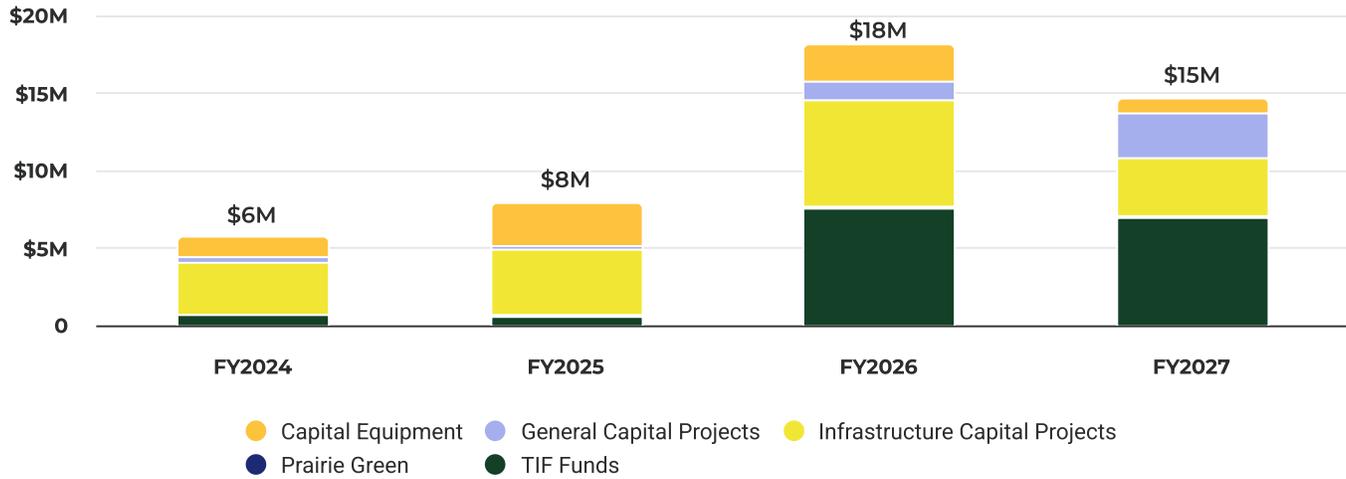
Intergovernmental Revenues	\$1,582,755	10.79%
Other Financing Sources	\$8,898,540	60.65%
Other Revenues	\$417,175	2.84%
Service Fees	\$36,000	0.25%
Taxes	\$3,738,175	25.48%

Revenues by Revenue Source Grouping

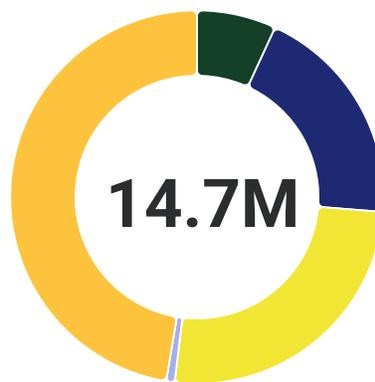
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes	\$3,242,820	\$3,450,544	\$3,414,100	\$3,470,279	\$3,738,175	\$3,775,520
Intergovernmental Revenues	\$891,564	\$1,107,542	\$348,500	\$217,915	\$1,582,755	-
Service Fees	\$8,928	\$23,550	\$36,000	\$42,272	\$36,000	\$36,000
Other Revenues	\$632,378	\$770,188	\$482,075	\$570,941	\$417,175	\$397,225
Other Financing Sources	\$4,452,679	\$5,066,907	\$13,865,785	\$2,300,000	\$8,898,540	\$3,005,647
Total Revenues	\$9,228,369	\$10,418,731	\$18,146,460	\$6,601,407	\$14,672,645	\$7,214,392

Expenditures

Historical Expenditures by Fund



FY 2027 Expenditures by Fund

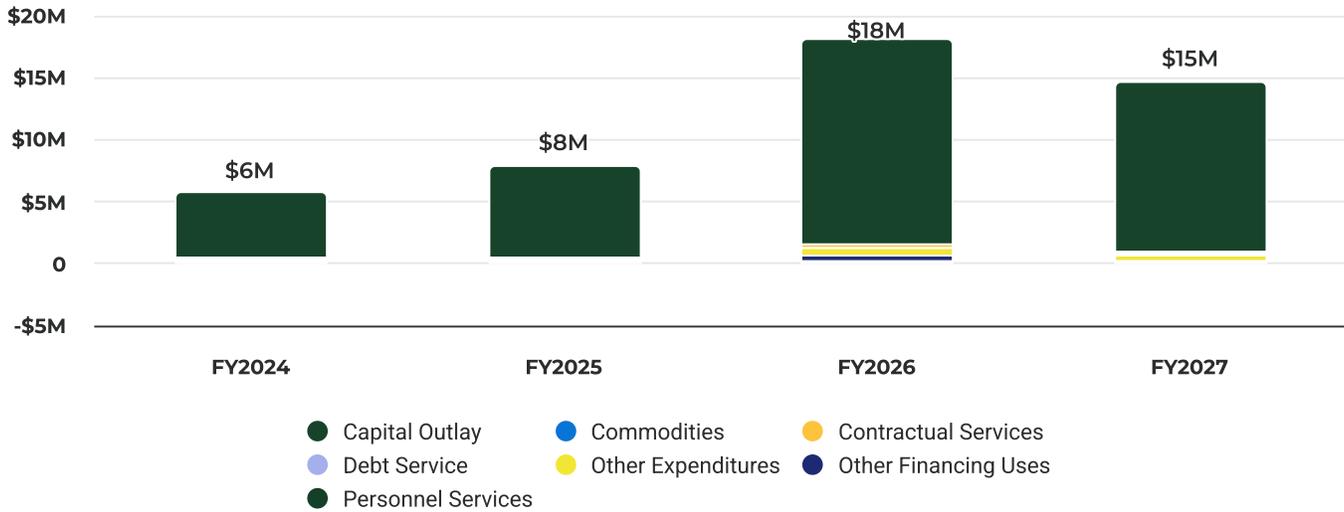


Capital Equipment	\$1,007,855	6.87%
General Capital Projects	\$2,846,415	19.40%
Infrastructure Capital Projects	\$3,763,755	25.65%
Prairie Green	\$106,150	0.72%
TIF Funds	\$6,948,470	47.36%

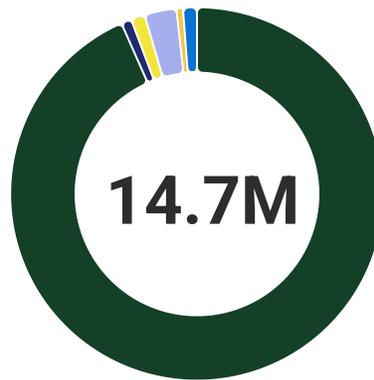
Expenditures by Fund

Category	FY 2024 Amended	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
General Capital Projects	\$2,271,535	\$205,966	\$1,161,500	\$1,240,415	\$2,846,415	\$1,365,000
Infrastructure Capital Projects	\$5,810,160	\$4,287,095	\$6,957,480	\$6,957,305	\$3,763,755	\$2,230,385
Prairie Green	\$88,000	\$18,935	\$106,150	\$18,780	\$106,150	\$106,150
Capital Equipment	\$2,043,980	\$2,832,028	\$2,410,925	\$1,077,098	\$1,007,855	\$301,010
TIF Funds	\$3,827,045	\$585,271	\$7,510,405	\$1,992,760	\$6,948,470	\$2,156,232
Total Expenditures	\$14,040,720	\$7,929,294	\$18,146,460	\$11,286,358	\$14,672,645	\$6,158,777

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Category	Amount	Percentage
Capital Outlay	\$13,700,842	93.38%
Contractual Services	\$131,142	0.89%
Debt Service	\$177,530	1.21%
Other Expenditures	\$406,000	2.77%
Other Financing Uses	\$82,075	0.56%
Personnel Services	\$175,056	1.19%

Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services	\$137,008	\$145,714	\$163,947	\$158,265	\$175,056	\$183,225
Contractual Services	\$158,759	\$100,232	\$246,543	\$80,255	\$131,142	\$138,872
Commodities	\$248	-	-	-	-	-
Debt Service	\$251,357	\$217,213	-	-	\$177,530	\$177,530
Capital Outlay	\$5,170,165	\$7,456,234	\$16,582,885	\$10,685,568	\$13,700,842	\$5,332,280
Other Expenditures	-\$4,550	\$9,901	\$711,000	\$359,780	\$406,000	\$218,350
Other Financing Uses	-	-	\$442,085	\$2,490	\$82,075	\$108,520
Total Expenditures	\$5,712,988	\$7,929,294	\$18,146,460	\$11,286,358	\$14,672,645	\$6,158,777

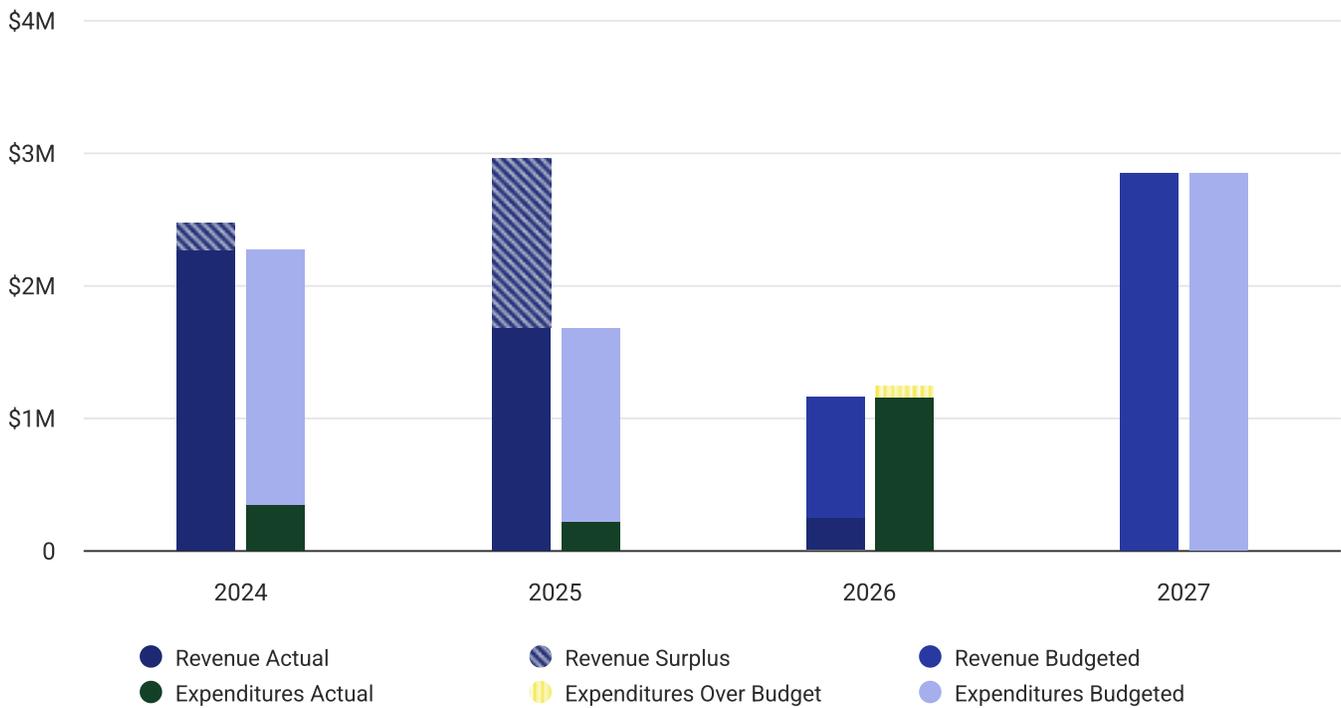


General Capital Projects Fund



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



In FY 2026, the General Capital Projects Fund budgeted both revenues and expenditures at \$1.2M, representing a decrease of 30.5% from the prior year. Estimated actual revenues for FY 2026 total \$242,915, reflecting a significant increase of 304.9% over the prior year but only

20.9% of the budgeted amount. Estimated actual expenditures for FY 2026 are \$1.2M, representing a 4.4% increase from the prior year and 106.8% of the budgeted expenditures.

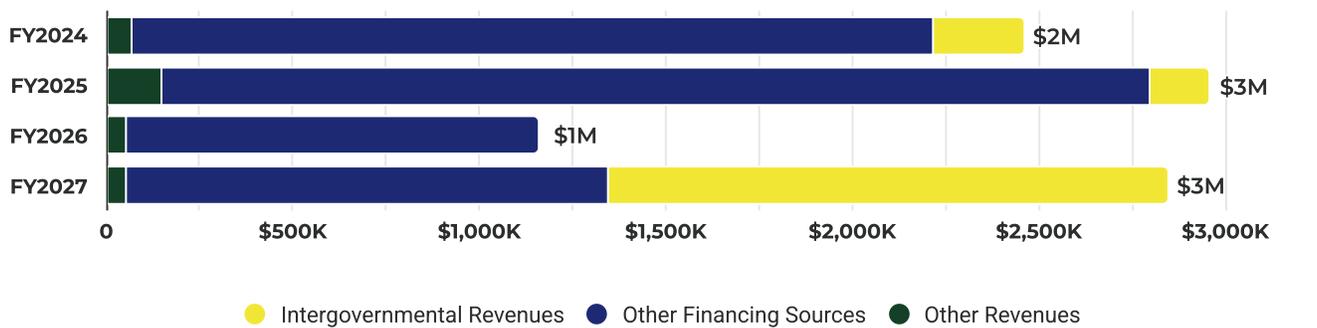
For the FY 2027 budget, both revenues and expenditures are budgeted at \$2.8 million, representing a substantial increase of 145.1% compared to the FY 2026 adopted budget. This increase reflects a significant scaling up of planned capital activity, with budgeted revenues and expenditures more than doubling from the prior year.

Major capital projects planned for FY 2027 include Phase One of the HVAC replacement at the Public Works Facility. Due to the size and complexity of the system, the full replacement is being implemented over two phases across two fiscal years. The existing system has exceeded its useful life and has become operationally unreliable. Additionally, funding is budgeted for improvements to the Police Facilities, as ongoing roof and plumbing issues continue to disrupt operations. The City has also secured a \$1M grant to fund the construction of a pavilion in the downtown area to enhance and support economic development.

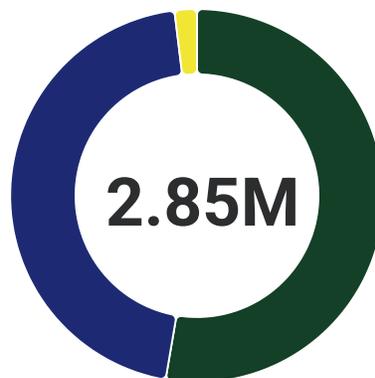
Additional details regarding FY 2027 capital projects are provided in the Capital Projects section of this budget book.

Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



Intergovernmental Revenues	\$1,500,000	52.70%
Other Financing Sources	\$1,291,415	45.37%
Other Revenues	\$55,000	1.93%

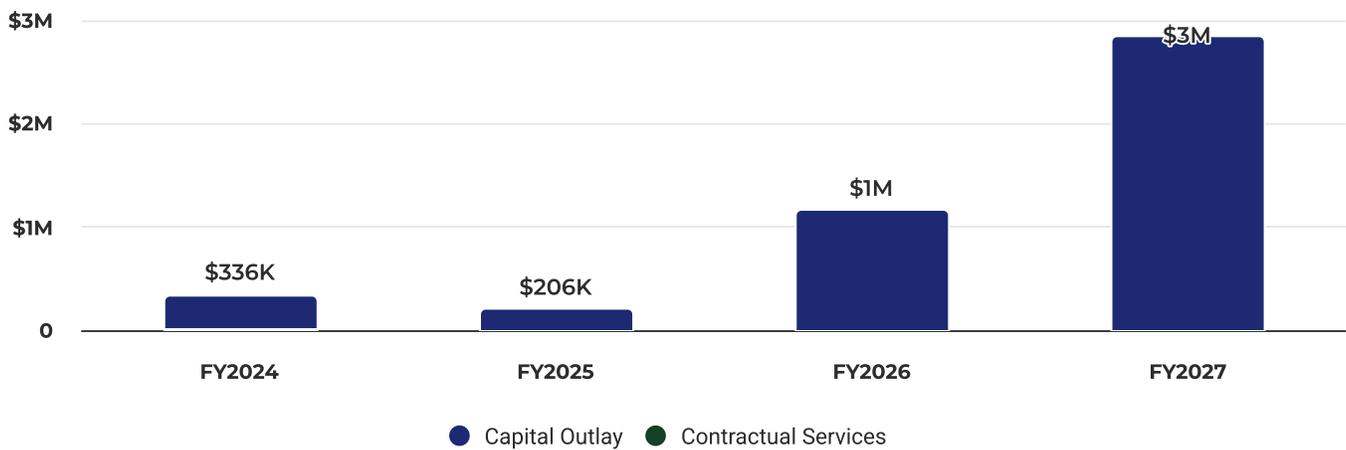
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Intergovernmental Revenues						

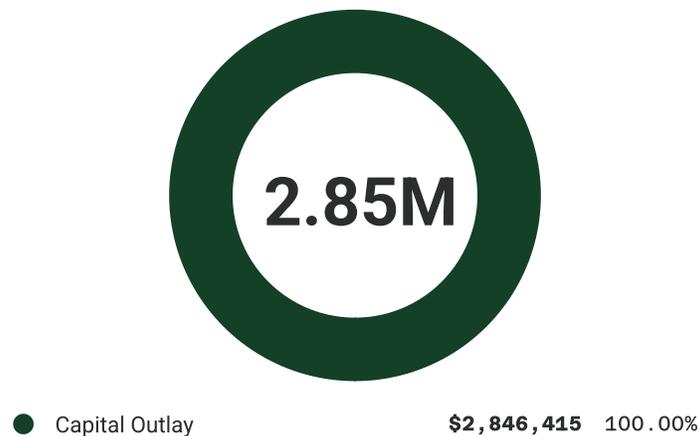
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Federal Grants	\$208,567	\$138,460	-	-	-	-
State/Local Grants	\$34,381	\$21,753	-	\$117,915	\$1,500,000	-
Total Intergovernmental Revenues	\$242,948	\$160,214	-	\$117,915	\$1,500,000	-
Other Revenues						
Interest Income	\$66,191	\$139,970	\$55,000	\$125,000	\$55,000	\$55,000
Reimbursed Expenditures	\$6	\$8,945	-	-	-	-
Total Other Revenues	\$66,197	\$148,914	\$55,000	\$125,000	\$55,000	\$55,000
Other Financing Sources						
Interfund Transfers In	\$2,151,777	\$2,650,000	\$500,000	-	\$54,226	-
Reappropriation	-	-	\$606,500	-	\$1,237,189	\$1,310,000
Total Other Financing Sources	\$2,151,777	\$2,650,000	\$1,106,500	-	\$1,291,415	\$1,310,000
Total Revenues	\$2,460,921	\$2,959,128	\$1,161,500	\$242,915	\$2,846,415	\$1,365,000

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

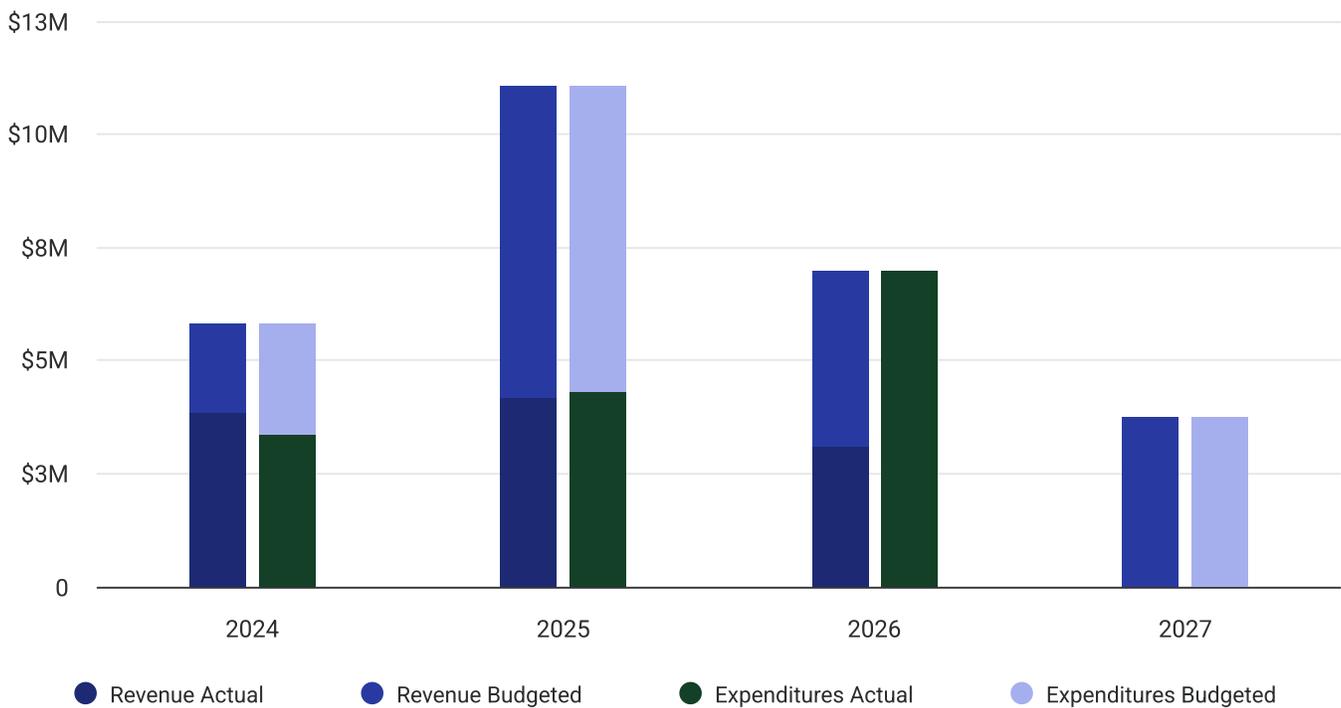
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Publishing	\$20	-	-	-	-	-
Total Contractual Services	\$20	-	-	-	-	-
Capital Outlay						
Improvements Other than Buildings	\$31,967	-	-	-	-	-
Buildings & Improvements	\$4,103	\$16,022	\$600,000	\$600,000	\$506,000	\$600,000
Improvements Other than Buildings	\$107,530	-	-	\$76,000	\$100,000	\$100,000
Improvements Other than Buildings	-	-	\$400,000	\$200,000	\$200,000	-
Improvements Other than Buildings	\$37,849	\$24,063	-	\$100,000	\$1,376,500	\$30,000
Buildings & Improvements	-	\$165	-	-	\$200,000	-
Machinery & Equipment	-	\$19,500	-	\$117,915	\$117,915	-
Office Furniture	-	\$8,660	-	-	-	-
Buildings & Improvements	-	\$90,430	-	-	\$60,000	\$250,000
Improvements Other than Buildings	-	-	\$26,500	\$26,500	-	-
Buildings & Improvements	\$151,226	\$47,126	\$15,000	-	\$286,000	\$185,000
Improvements Other than Buildings	\$3,091	-	\$120,000	\$120,000	-	\$200,000
Total Capital Outlay	\$335,765	\$205,966	\$1,161,500	\$1,240,415	\$2,846,415	\$1,365,000
Total Expenditures	\$335,785	\$205,966	\$1,161,500	\$1,240,415	\$2,846,415	\$1,365,000

Infrastructure Capital Projects



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

Revenues vs Expenditures Summary



In FY 2027, the budgeted expenditures for Infrastructure Capital Projects are set at \$3.8 million, representing a 45.9% decrease from the FY 2026 budgeted expenditures of \$7 million. Similarly, the budgeted revenues for FY 2027 are also \$3.8 million, reflecting the same 45.9% decline from the previous year's budgeted revenues of \$7 million.

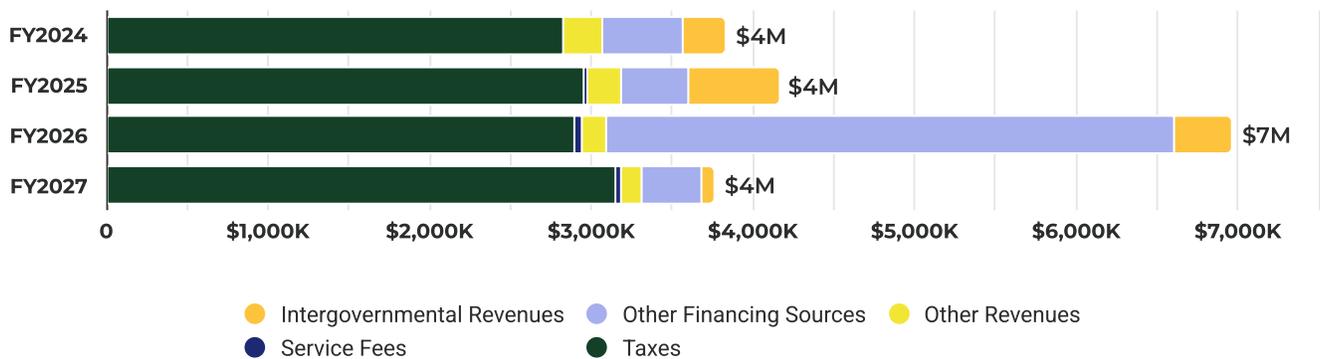
Comparing the FY 2026 estimated actuals to budgeted amounts, expenditures are expected to meet the budget fully at \$7 million, which was a 25.97% decrease from the prior period. However, estimated actual revenues in FY 2026 are \$3.1 million as a planned use of fund balance will fill the gap between revenues and expenses.

Infrastructure Capital Projects information can be found in the Capital Projections section of this book, including the East State Street Road Reconstruction, final payment of Kautz Road improvements, tree plantings, pavement markings, sidewalk improvement program, amongst others.

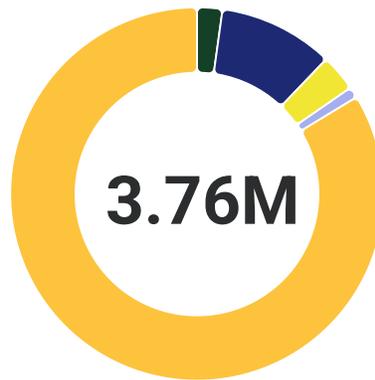
Revenues

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.

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



Intergovernmental Revenues	\$82,755	2.20%
Other Financing Sources	\$375,000	9.96%
Other Revenues	\$120,000	3.19%
Service Fees	\$36,000	0.96%
Taxes	\$3,150,000	83.69%

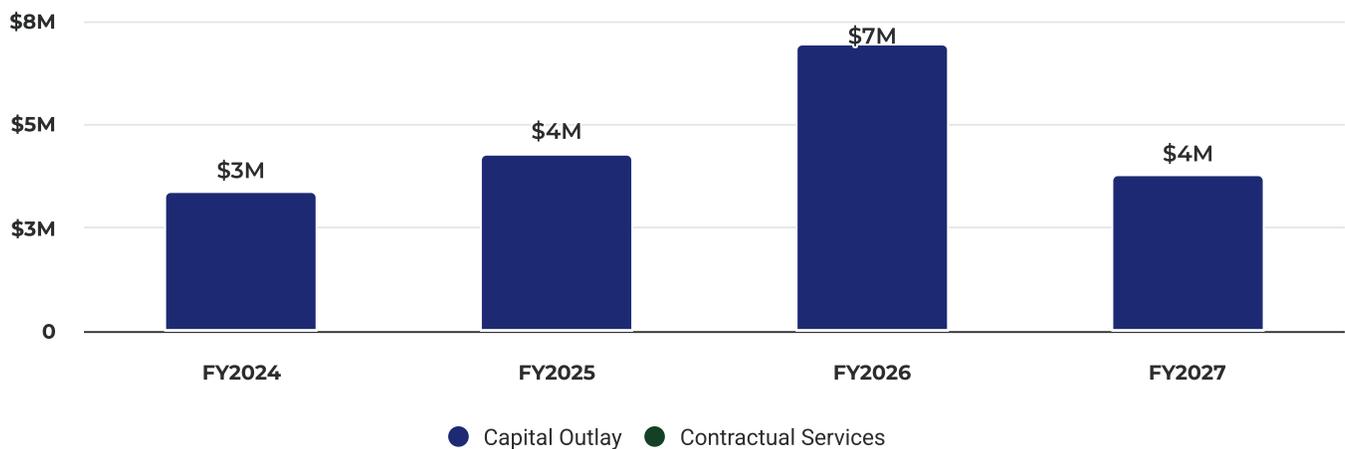
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Non-Home Rule Sales Tax	\$2,823,412	\$2,950,014	\$2,900,000	\$2,900,000	\$3,150,000	\$3,150,000

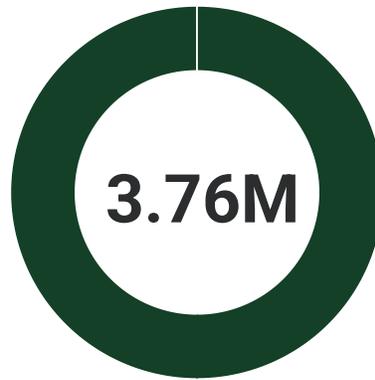
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Total Taxes	\$2,823,412	\$2,950,014	\$2,900,000	\$2,900,000	\$3,150,000	\$3,150,000
Intergovernmental Revenues						
Federal Grants	\$110,973	-	-	-	-	-
State/Local Grants	\$157,421	\$564,378	\$348,500	-	\$82,755	-
Total Intergovernmental Revenues	\$268,394	\$564,378	\$348,500	-	\$82,755	-
Service Fees						
General Government Fees	\$1,800	\$23,550	\$36,000	\$36,000	\$36,000	\$36,000
Total Service Fees	\$1,800	\$23,550	\$36,000	\$36,000	\$36,000	\$36,000
Other Revenues						
Interest Income	\$211,802	\$210,331	\$160,000	\$160,000	\$120,000	\$100,000
Insurance & Property Damage	\$30,360	-	-	-	-	-
Miscellaneous	-	-	-	\$2,680	-	-
Total Other Revenues	\$242,162	\$210,331	\$160,000	\$162,680	\$120,000	\$100,000
Other Financing Sources						
Interfund Transfers In	\$500,000	\$416,907	-	-	-	-
Reappropriation	-	-	\$3,512,980	-	\$375,000	-
Total Other Financing Sources	\$500,000	\$416,907	\$3,512,980	-	\$375,000	-
Total Revenues	\$3,835,768	\$4,165,181	\$6,957,480	\$3,098,680	\$3,763,755	\$3,286,000

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



● Capital Outlay	\$3,763,405	99.99%
● Contractual Services	\$350	0.01%

Expenditures by Expense Object Categories

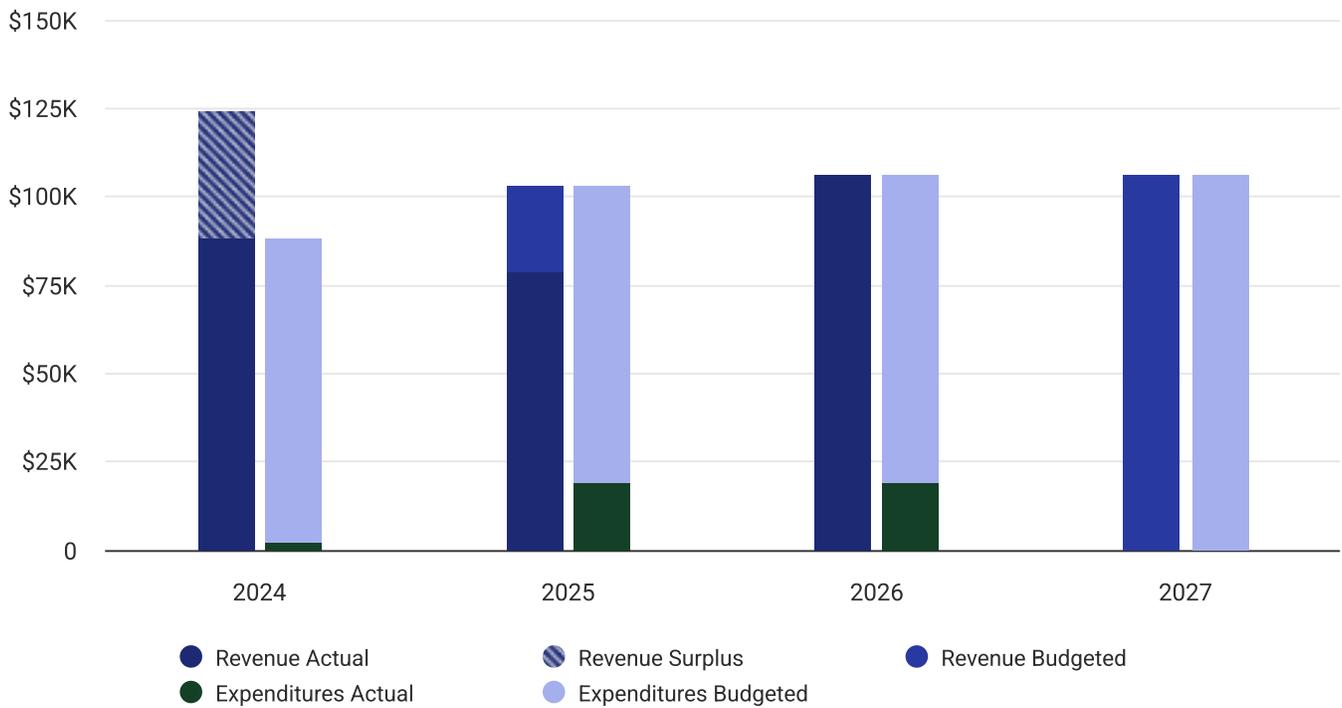
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Banking Service	\$6,153	\$194	\$500	\$325	\$350	\$385
Total Contractual Services	\$6,153	\$194	\$500	\$325	\$350	\$385
Capital Outlay						
Improvements Other than Buildings	\$3,350,568	\$4,286,901	\$6,956,980	\$6,956,980	\$3,763,405	\$2,230,000
Total Capital Outlay	\$3,350,568	\$4,286,901	\$6,956,980	\$6,956,980	\$3,763,405	\$2,230,000
Total Expenditures	\$3,356,722	\$4,287,095	\$6,957,480	\$6,957,305	\$3,763,755	\$2,230,385

Prairie Green Capital Project Fund



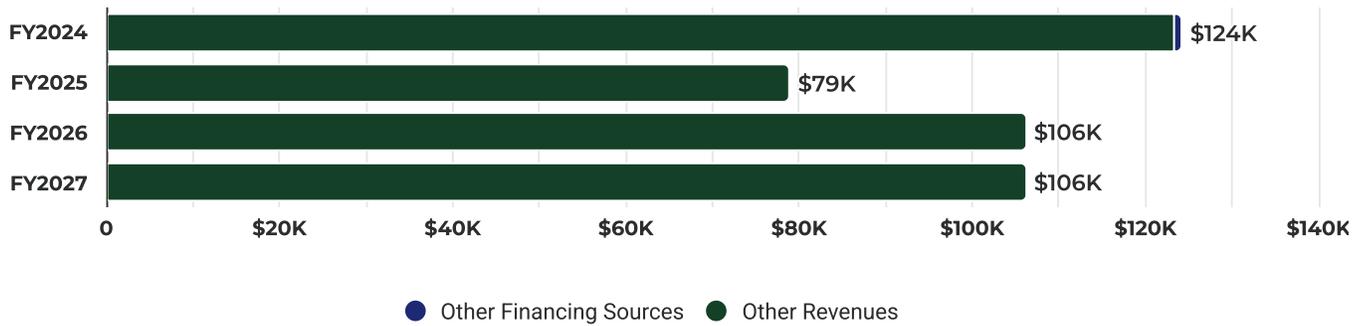
Prairie Green Preserve is a 580-acre publicly-owned prairie/wetland restoration and passive recreation site. The City rents the farmland to an owner for crop production. 106-acres of wetland were available for wetland credit purchases. As of December 31, 2024, 63 acres remain.

Revenues vs Expenditures Summary

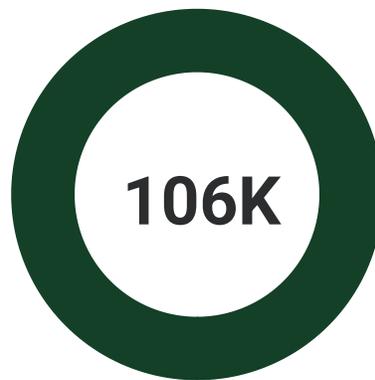


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



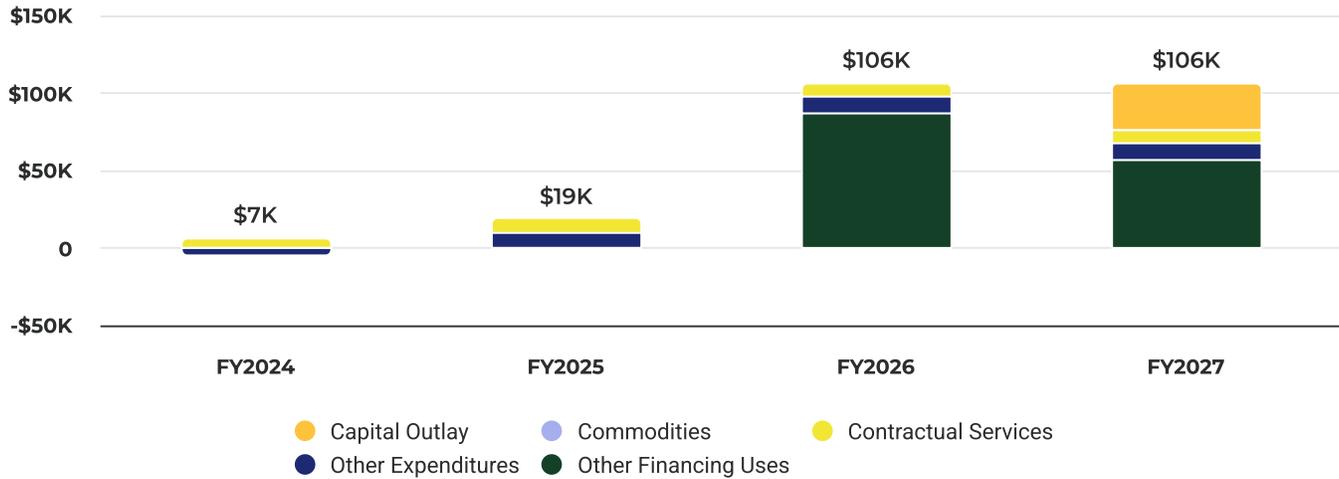
● Other Revenues \$106,150 100.00%

Revenues by Revenue Source Grouping

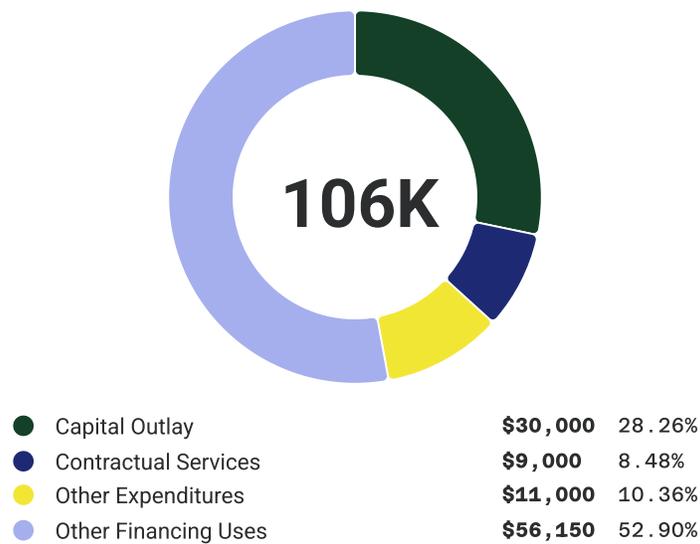
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Revenues						
Interest Income	\$43,288	\$45,888	\$40,000	\$40,000	\$40,000	\$40,000
Rental Income	\$79,947	\$32,908	\$66,150	\$66,150	\$66,150	\$66,150
Total Other Revenues	\$123,235	\$78,796	\$106,150	\$106,150	\$106,150	\$106,150
Other Financing Sources						
Interest Revenue (GASB 87)	\$903	-	-	-	-	-
Total Other Financing Sources	\$903	-	-	-	-	-
Total Revenues	\$124,138	\$78,796	\$106,150	\$106,150	\$106,150	\$106,150

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$6,375	\$9,034	\$9,000	\$9,000	\$9,000	\$9,000
Total Contractual Services	\$6,375	\$9,034	\$9,000	\$9,000	\$9,000	\$9,000
Commodities						
Operating Supplies	\$248	-	-	-	-	-
Total Commodities	\$248	-	-	-	-	-
Capital Outlay						
Improvements Other than Buildings	-	-	-	-	\$30,000	-
Total Capital Outlay	-	-	-	-	\$30,000	-
Other Expenditures						



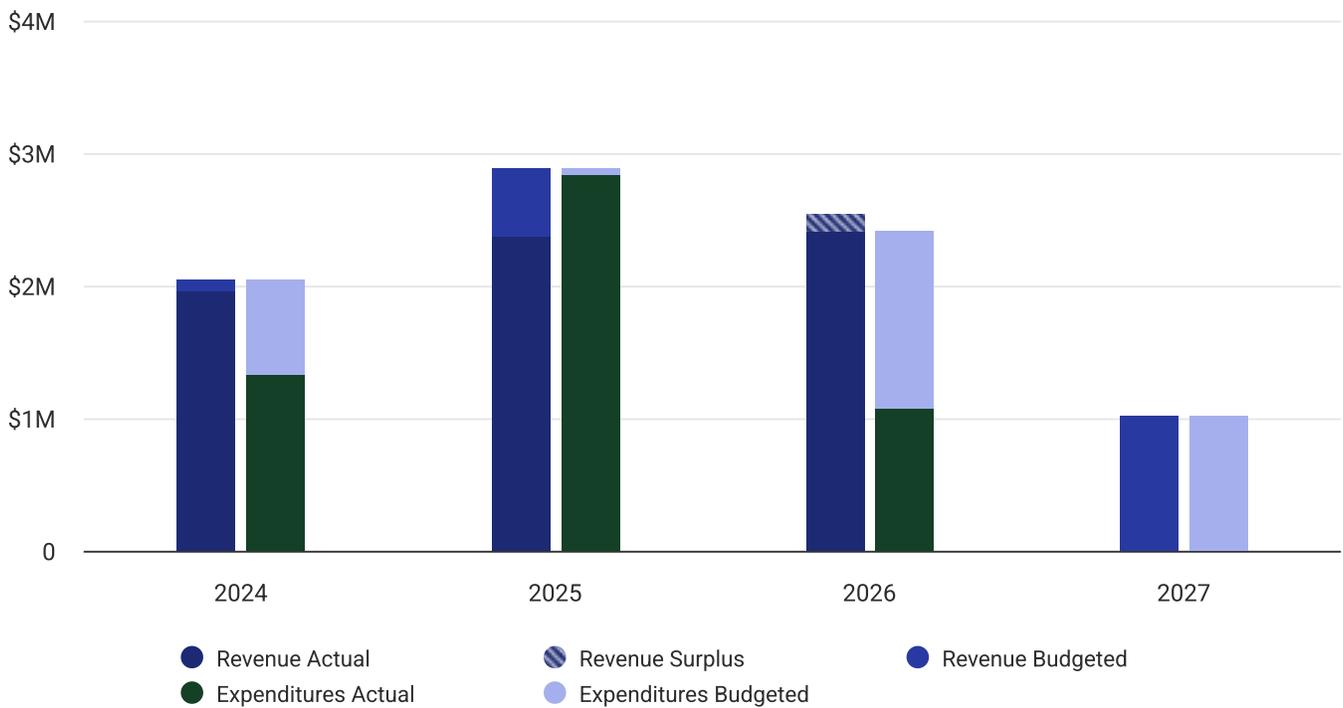
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Property Taxes	-\$4,550	\$9,901	\$11,000	\$9,780	\$11,000	\$11,000
Total Other Expenditures	-\$4,550	\$9,901	\$11,000	\$9,780	\$11,000	\$11,000
Other Financing Uses						
Source of Reserves	-	-	\$86,150	-	\$56,150	\$86,150
Total Other Financing Uses	-	-	\$86,150	-	\$56,150	\$86,150
Total Expenditures	\$2,073	\$18,935	\$106,150	\$18,780	\$106,150	\$106,150

Capital Equipment Fund



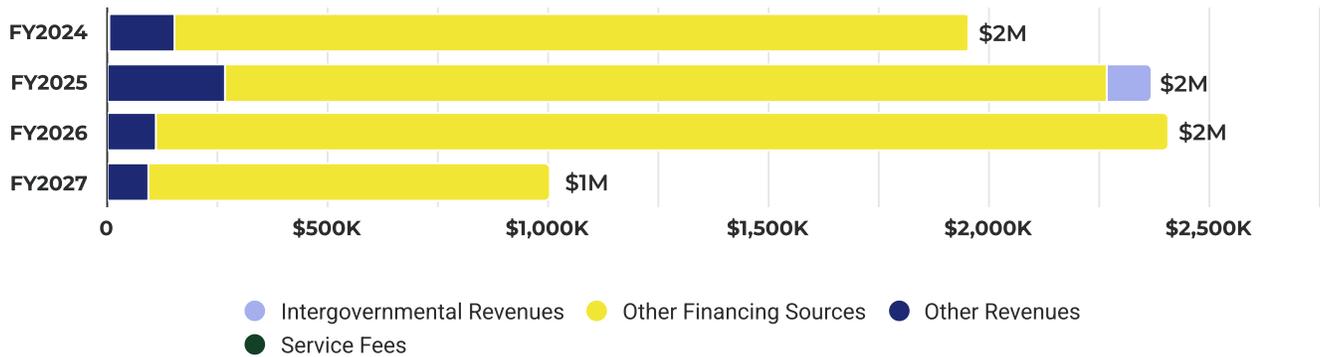
The Capital Equipment Fund accounts for the purchase of vehicles and equipment. Resources are provided by the sale of capital assets and transfers from the General Fund.

Revenues vs Expenditures Summary

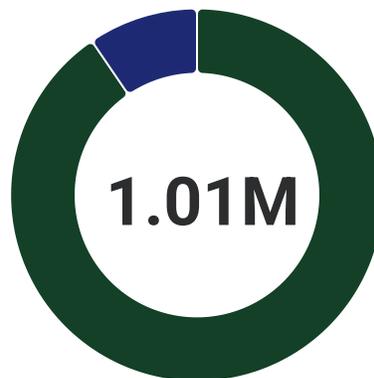


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Other Financing Sources **\$911,930** 90.48%
● Other Revenues **\$95,925** 9.52%

Revenues by Revenue Source Grouping

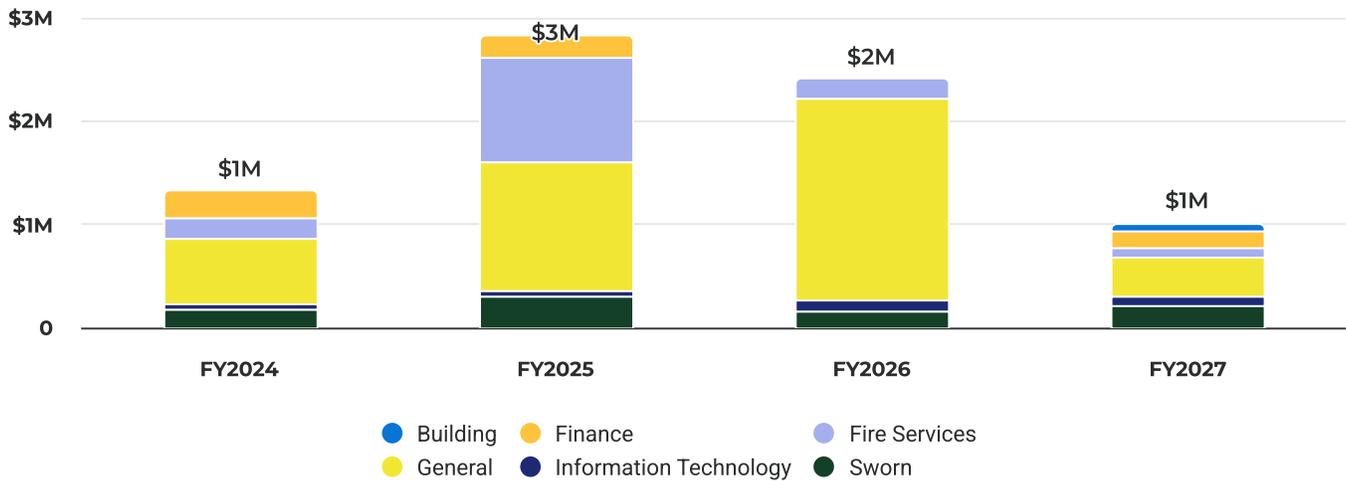
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Intergovernmental Revenues						
State/Local Grants	\$2,226	\$100,000	-	\$100,000	-	-
Total Intergovernmental Revenues	\$2,226	\$100,000	-	\$100,000	-	-
Service Fees						
Community Development Fees	\$7,128	-	-	\$6,272	-	-
Total Service Fees	\$7,128	-	-	\$6,272	-	-
Other Revenues						
Interest Income	\$91,663	\$129,162	\$100,000	\$120,000	\$85,000	\$85,000
Insurance & Property Damage	-	\$6,573	-	-	-	-
Sale of Capital Assets	\$53,721	\$129,441	\$10,000	\$6,000	\$10,000	\$10,000
Miscellaneous	\$4,028	\$4,076	\$925	-	\$925	\$925
Total Other Revenues	\$149,412	\$269,252	\$110,925	\$126,000	\$95,925	\$95,925
Other Financing Sources						
Interfund Transfers In	\$1,800,000	\$2,000,000	\$2,300,000	\$2,300,000	\$734,400	\$27,555



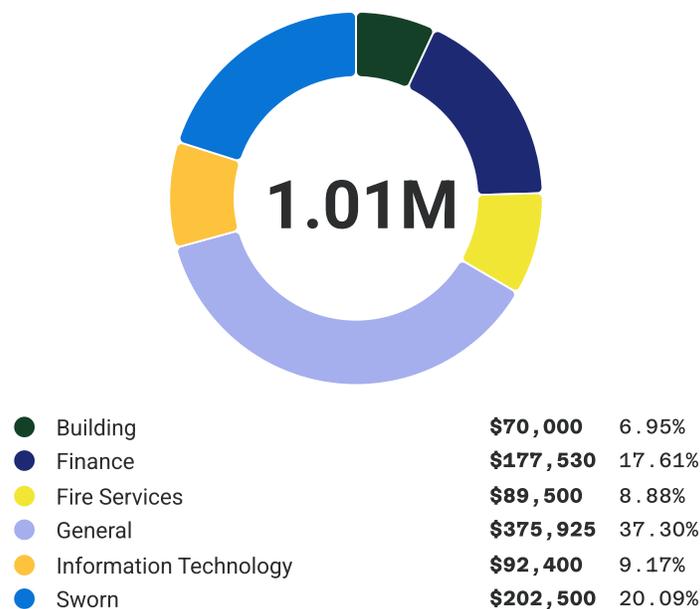
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Reappropriation	-	-	-	-	\$177,530	\$177,530
Total Other Financing Sources	\$1,800,000	\$2,000,000	\$2,300,000	\$2,300,000	\$911,930	\$205,085
Total Revenues	\$1,958,766	\$2,369,252	\$2,410,925	\$2,532,272	\$1,007,855	\$301,010

Expenditures

Historical Expenditures by Division



FY 2027 Expenditures by Division



Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
General						
Banking Service	\$468	-	-	-	-	-
Machinery & Equipment	\$48,413	\$119,676	\$320,500	\$320,500	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Vehicles	\$591,782	\$1,131,186	\$1,280,000	\$302,107	\$350,000	-
Source of Reserves	-	-	\$355,935	-	\$25,925	\$8,965
Total General	\$640,663	\$1,250,862	\$1,956,435	\$622,607	\$375,925	\$8,965
Information Technology						
Computer Equipment	\$59,919	\$56,476	\$104,990	\$104,990	\$92,400	\$69,515
Total Information Technology	\$59,919	\$56,476	\$104,990	\$104,990	\$92,400	\$69,515
Finance						
Other Contractual Services	\$6,244	\$2,229	-	-	-	-
Principal	\$223,945	\$200,213	-	-	\$169,800	\$173,620
Interest	\$27,412	\$17,000	-	-	\$7,730	\$3,910
Total Finance	\$257,601	\$219,442	-	-	\$177,530	\$177,530
Building						
Vehicles	-	-	-	-	\$70,000	-
Total Building	-	-	-	-	\$70,000	-
Sworn						
Machinery & Equipment	\$4,699	-	\$18,500	\$18,500	\$128,000	-
Vehicles	\$161,368	\$291,279	\$142,000	\$142,000	\$74,500	-
Total Sworn	\$166,067	\$291,279	\$160,500	\$160,500	\$202,500	-
Fire Services						
Machinery & Equipment	\$111,896	\$948,137	\$189,000	\$166,690	\$89,500	\$45,000
Vehicles	\$83,580	\$60,807	-	\$22,311	-	-
Computer Equipment	-	\$5,024	-	-	-	-
Total Fire Services	\$195,476	\$1,013,967	\$189,000	\$189,001	\$89,500	\$45,000
Total Expenditures	\$1,319,727	\$2,832,028	\$2,410,925	\$1,077,098	\$1,007,855	\$301,010

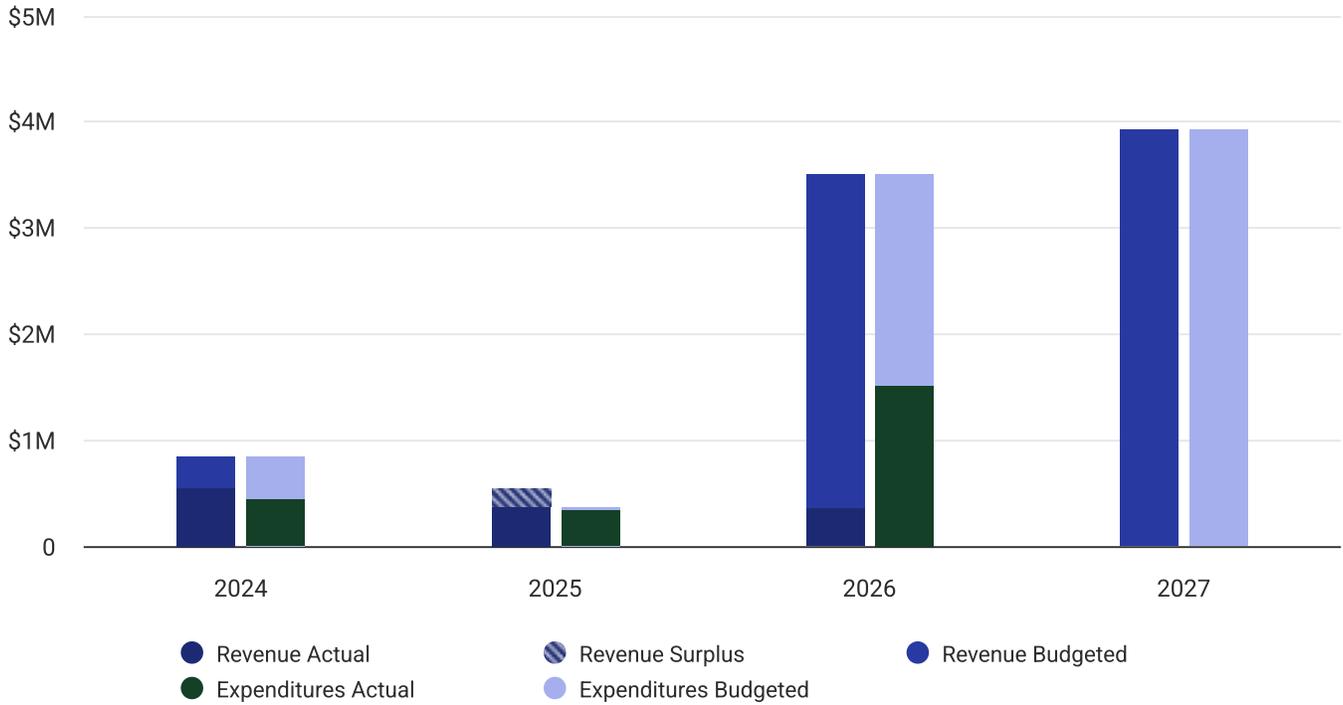
TIF #2 Fund



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.

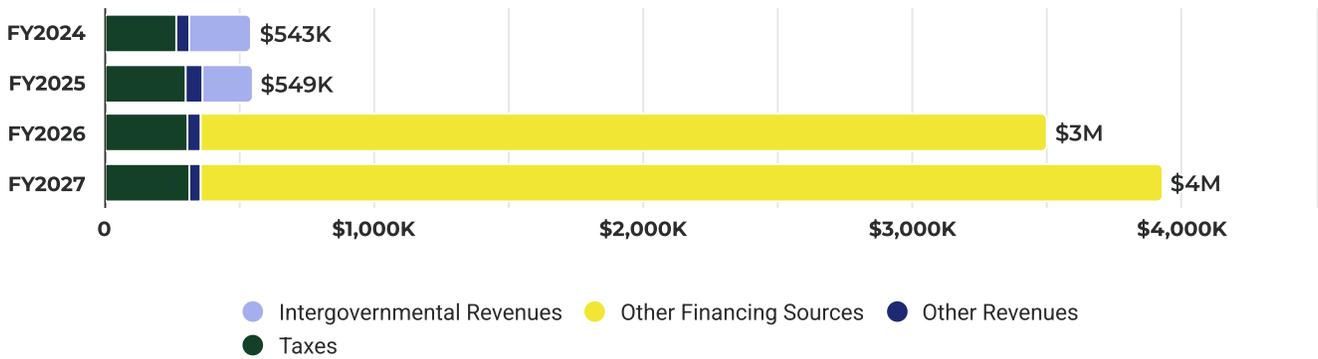
Revenues vs Expenditures Summary



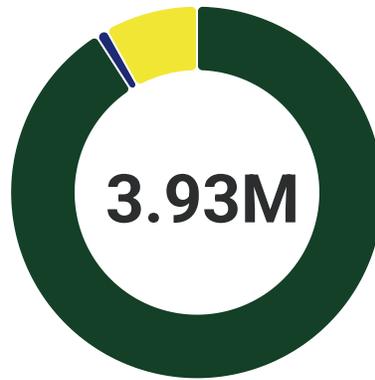
Revenues

The resources in this fund are property taxes.

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Other Financing Sources	\$3,572,175	90.91%
● Other Revenues	\$40,000	1.02%
● Taxes	\$317,235	8.07%

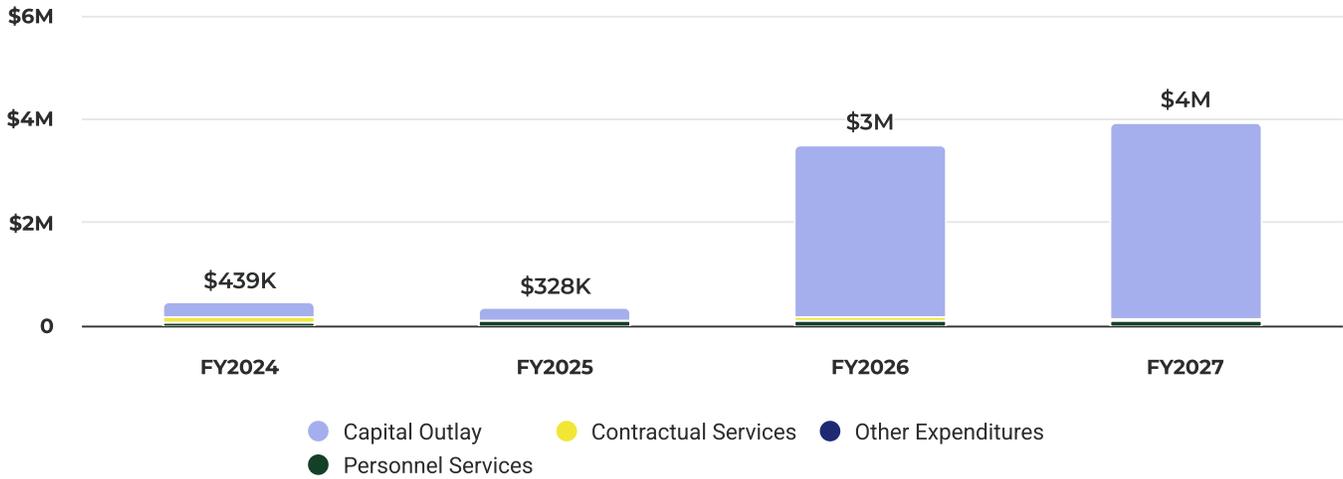
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$267,616	\$301,418	\$310,000	\$307,997	\$317,235	\$326,750
Total Taxes	\$267,616	\$301,418	\$310,000	\$307,997	\$317,235	\$326,750
Intergovernmental Revenues						
State/Local Grants	\$224,801	\$184,705	-	-	-	-
Total Intergovernmental Revenues	\$224,801	\$184,705	-	-	-	-
Other Revenues						
Interest Income	\$50,782	\$62,894	\$50,000	\$50,000	\$40,000	\$40,000
Total Other Revenues	\$50,782	\$62,894	\$50,000	\$50,000	\$40,000	\$40,000
Other Financing Sources						
Reappropriation	-	-	\$3,136,355	-	\$3,572,175	\$1,303,479
Total Other Financing Sources	-	-	\$3,136,355	-	\$3,572,175	\$1,303,479
Total Revenues	\$543,199	\$549,017	\$3,496,355	\$357,997	\$3,929,410	\$1,670,229

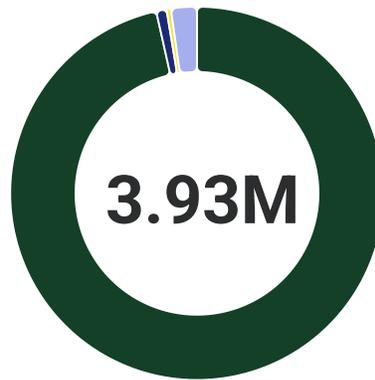
Expenditures

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



FY 2027 Expenditures by Expense Object Categories



Capital Outlay	\$3,791,505	96.49%
Contractual Services	\$35,380	0.90%
Other Expenditures	\$15,000	0.38%
Personnel Services	\$87,525	2.23%

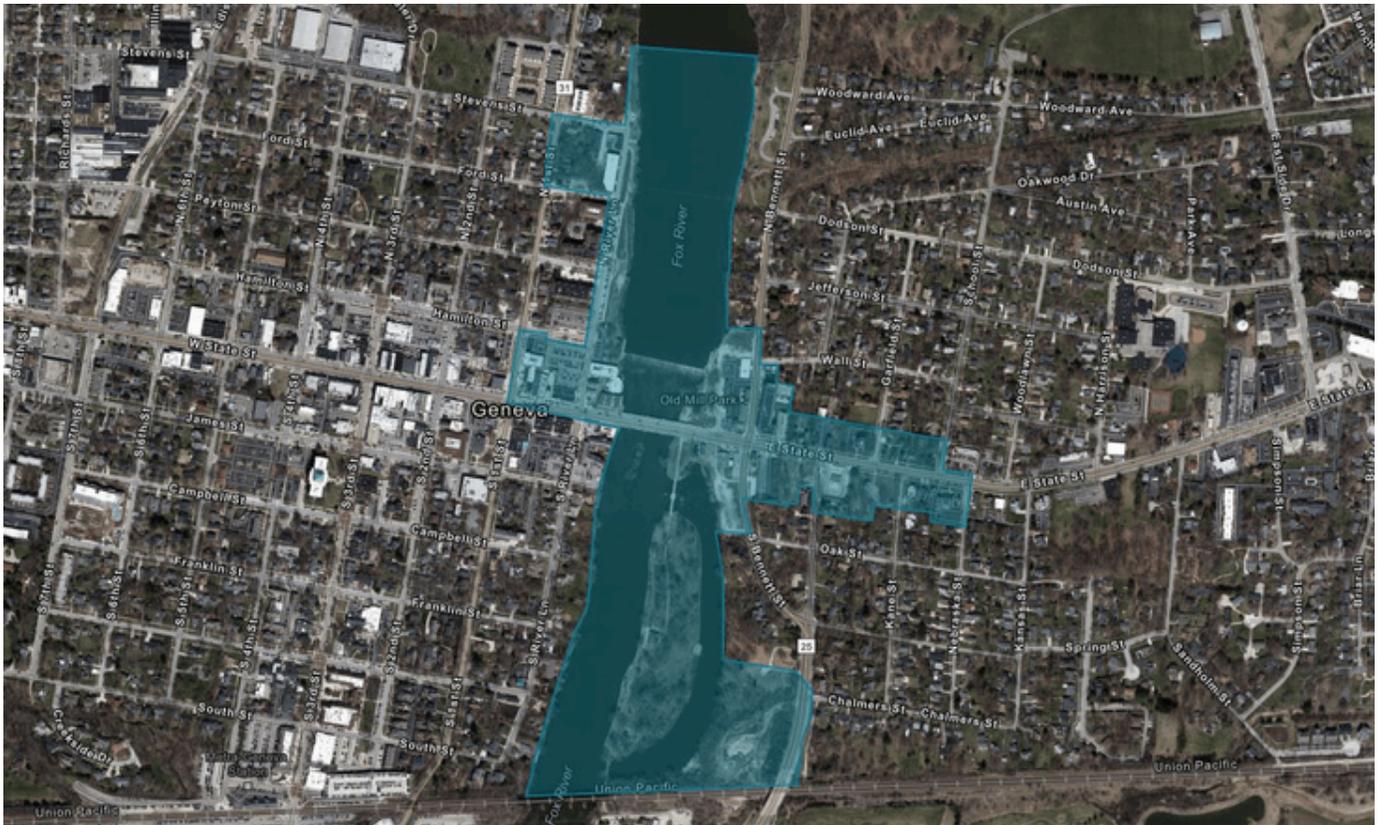
Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services						
Wages - Regular	\$54,105	\$57,687	\$64,026	\$61,025	\$66,926	\$69,961
Group Insurance	\$6,577	\$6,741	\$8,020	\$8,930	\$10,059	\$10,757
Medicare	\$759	\$810	\$926	\$844	\$973	\$1,014
Social Security	\$3,208	\$3,414	\$3,810	\$3,550	\$4,020	\$4,027
IMRF	\$3,856	\$4,208	\$5,180	\$4,784	\$5,547	\$5,850
Total Personnel Services	\$68,506	\$72,860	\$81,962	\$79,133	\$87,525	\$91,609
Contractual Services						
Accounting & Auditing Service	\$2,060	\$2,120	\$2,120	\$2,180	\$2,180	\$2,245
Legal Service	\$1,108	\$1,786	\$1,003	\$2,500	\$2,000	\$2,000
Advertising	-	-	\$5,000	-	-	-
Other Professional Services	-	\$5,056	\$20,000	\$16,420	\$20,000	\$20,000
Postage	-	\$523	\$100	-	\$50	\$50



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Publishing	\$163	\$1,063	-	-	-	-
Dues & Subscriptions	\$650	\$650	\$650	\$650	\$650	\$650
Training & Professional Development	-	-	\$500	\$500	\$500	\$500
Other Contractual Services	\$85,833	\$10,765	\$50,000	\$10,000	\$10,000	\$10,000
Total Contractual Services	\$89,814	\$21,963	\$79,373	\$32,250	\$35,380	\$35,445
Capital Outlay						
Improvements Other than Buildings	\$281,001	\$232,977	\$3,335,020	\$1,401,075	\$3,791,505	\$1,460,825
Total Capital Outlay	\$281,001	\$232,977	\$3,335,020	\$1,401,075	\$3,791,505	\$1,460,825
Other Expenditures						
TIF Incentative Agreements	-	-	-	-	\$15,000	\$82,350
Total Other Expenditures	-	-	-	-	\$15,000	\$82,350
Total Expenditures	\$439,321	\$327,799	\$3,496,355	\$1,512,458	\$3,929,410	\$1,670,229

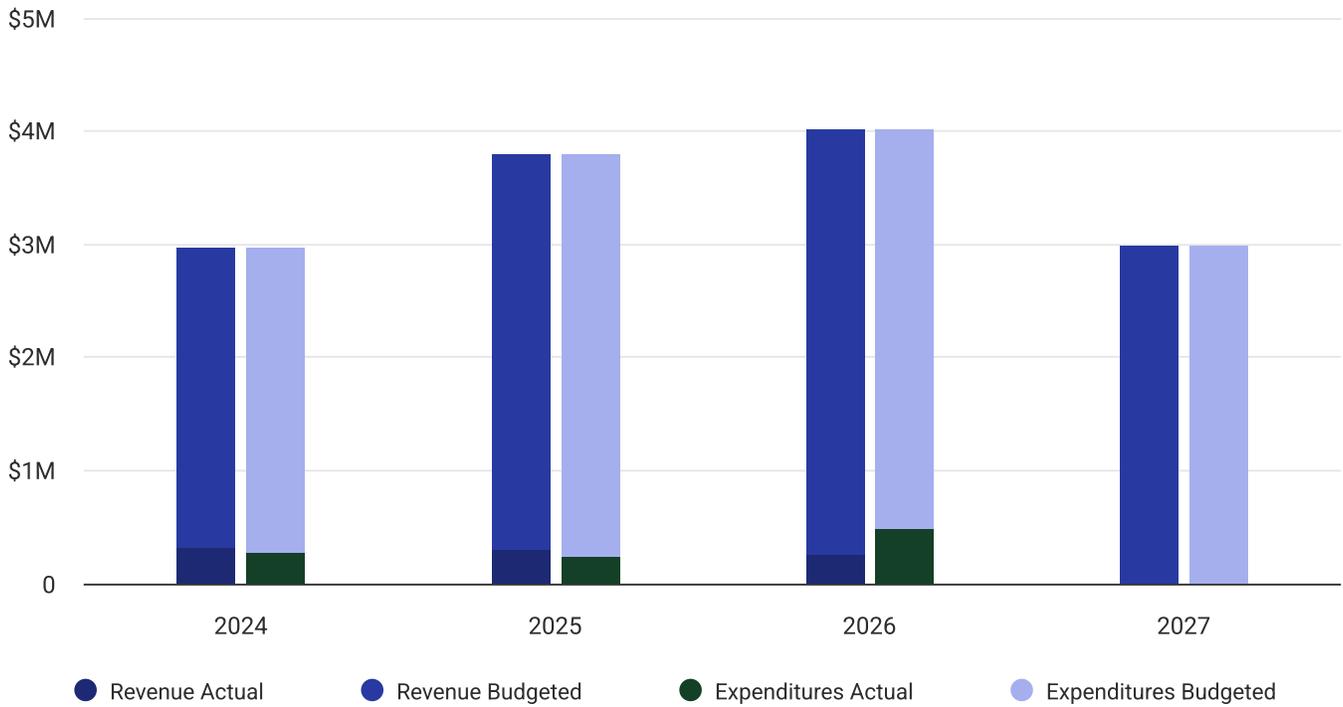
TIF #3 Fund



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.

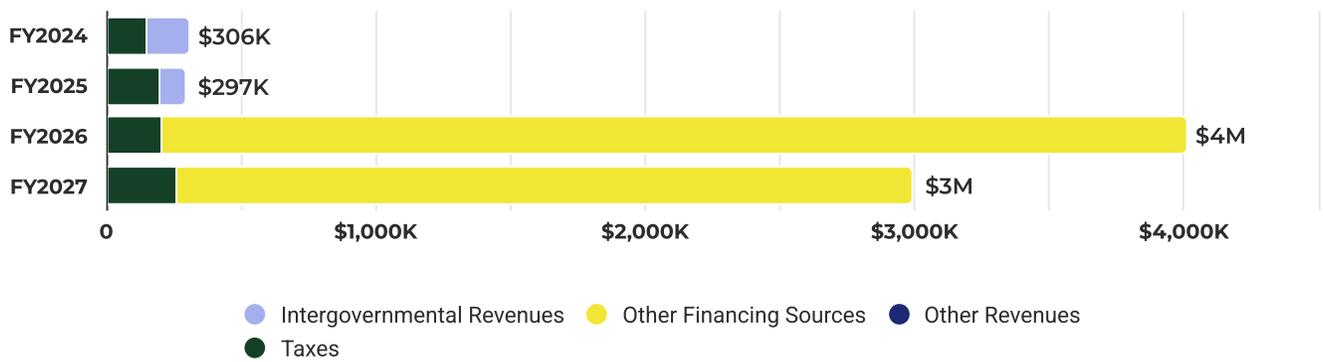
The redevelopment project area includes opportunity sites that are included in the Downtown Station Area Master Plan. This TIF district intends to provide the mechanisms necessary to support public and private development, strengthen the Fox River area as a neighborhood-level commercial and residential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

Revenues vs Expenditures Summary

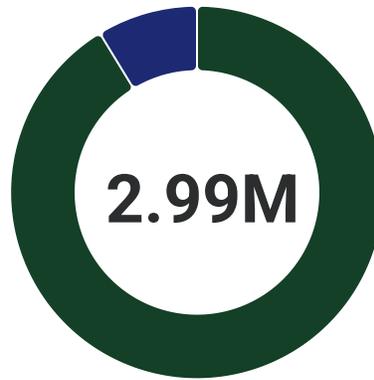


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



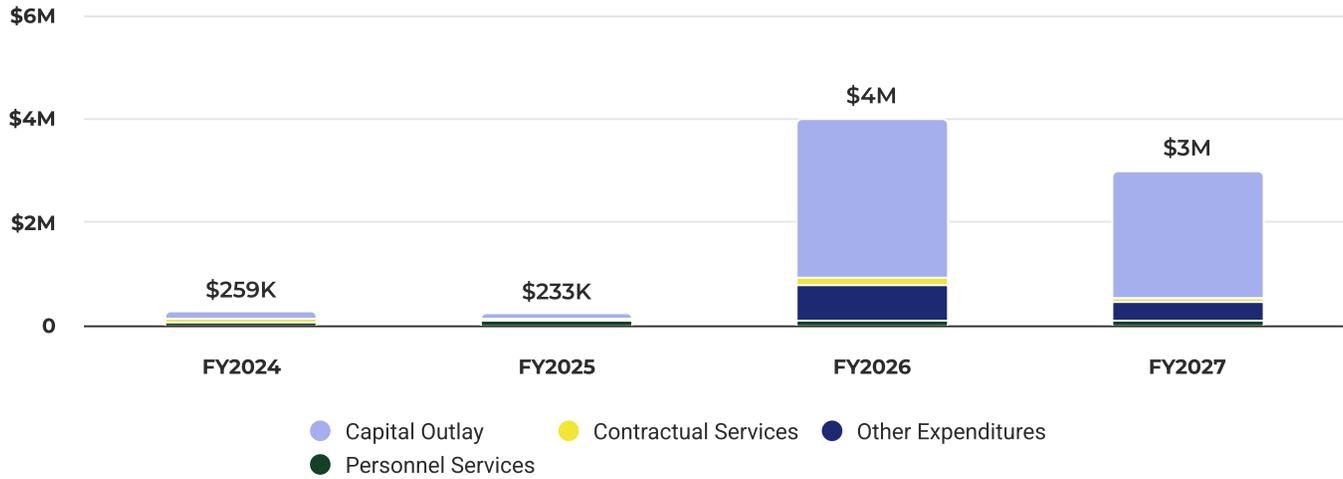
● Other Financing Sources	\$2,733,940	91.29%
● Taxes	\$260,940	8.71%

Revenues by Revenue Source Grouping

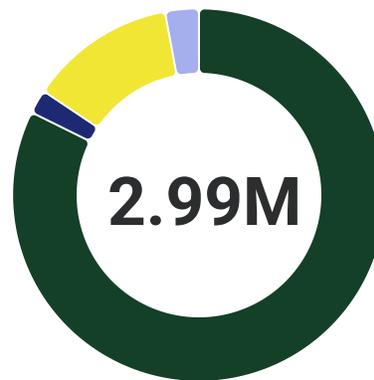
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	\$151,792	\$199,113	\$204,100	\$253,341	\$260,940	\$278,770
Total Taxes	\$151,792	\$199,113	\$204,100	\$253,341	\$260,940	\$278,770
Intergovernmental Revenues						
State/Local Grants	\$153,195	\$98,245	-	-	-	-
Total Intergovernmental Revenues	\$153,195	\$98,245	-	-	-	-
Other Revenues						
Interest Income	\$589	-	-	\$1,061	-	-
Total Other Revenues	\$589	-	-	\$1,061	-	-
Other Financing Sources						
Reappropriation	-	-	\$3,804,450	-	\$2,733,940	\$187,083
Total Other Financing Sources	-	-	\$3,804,450	-	\$2,733,940	\$187,083
Total Revenues	\$305,576	\$297,358	\$4,008,550	\$254,402	\$2,994,880	\$465,853

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Category	Amount	Percentage
Capital Outlay	\$2,465,117	82.31%
Contractual Services	\$62,232	2.08%
Other Expenditures	\$380,000	12.69%
Personnel Services	\$87,531	2.92%

Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services						
Wages - Regular	\$54,102	\$57,686	\$64,023	\$61,025	\$66,925	\$69,960
Group Insurance	\$6,576	\$6,739	\$8,018	\$8,929	\$10,058	\$10,757
Medicare	\$759	\$809	\$929	\$844	\$970	\$1,016
Social Security	\$3,208	\$3,414	\$3,818	\$3,550	\$4,024	\$4,030
IMRF	\$3,857	\$4,206	\$5,197	\$4,784	\$5,554	\$5,853
Total Personnel Services	\$68,502	\$72,854	\$81,985	\$79,132	\$87,531	\$91,616
Contractual Services						
Accounting & Auditing Service	\$2,060	\$2,120	\$2,120	\$2,180	\$2,180	\$2,245
Legal Service	\$775	\$3,884	\$5,000	\$5,000	\$5,002	\$5,002



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Professional Services	\$18,171	\$34,418	\$45,000	\$20,000	\$30,000	\$30,000
Postage	-	\$9	\$50	-	\$50	\$50
Other Contractual Services	\$28,679	\$1,865	\$100,000	\$5,000	\$25,000	\$50,000
Total Contractual Services	\$49,685	\$42,296	\$152,170	\$32,180	\$62,232	\$87,297
Capital Outlay						
Improvements Other than Buildings	\$141,173	\$117,805	\$3,074,395	\$10,000	\$2,465,117	\$161,940
Total Capital Outlay	\$141,173	\$117,805	\$3,074,395	\$10,000	\$2,465,117	\$161,940
Other Expenditures						
TIF Incentative Agreements	-	-	\$700,000	\$350,000	\$380,000	\$125,000
Total Other Expenditures	-	-	\$700,000	\$350,000	\$380,000	\$125,000
Total Expenditures	\$259,360	\$232,956	\$4,008,550	\$471,312	\$2,994,880	\$465,853

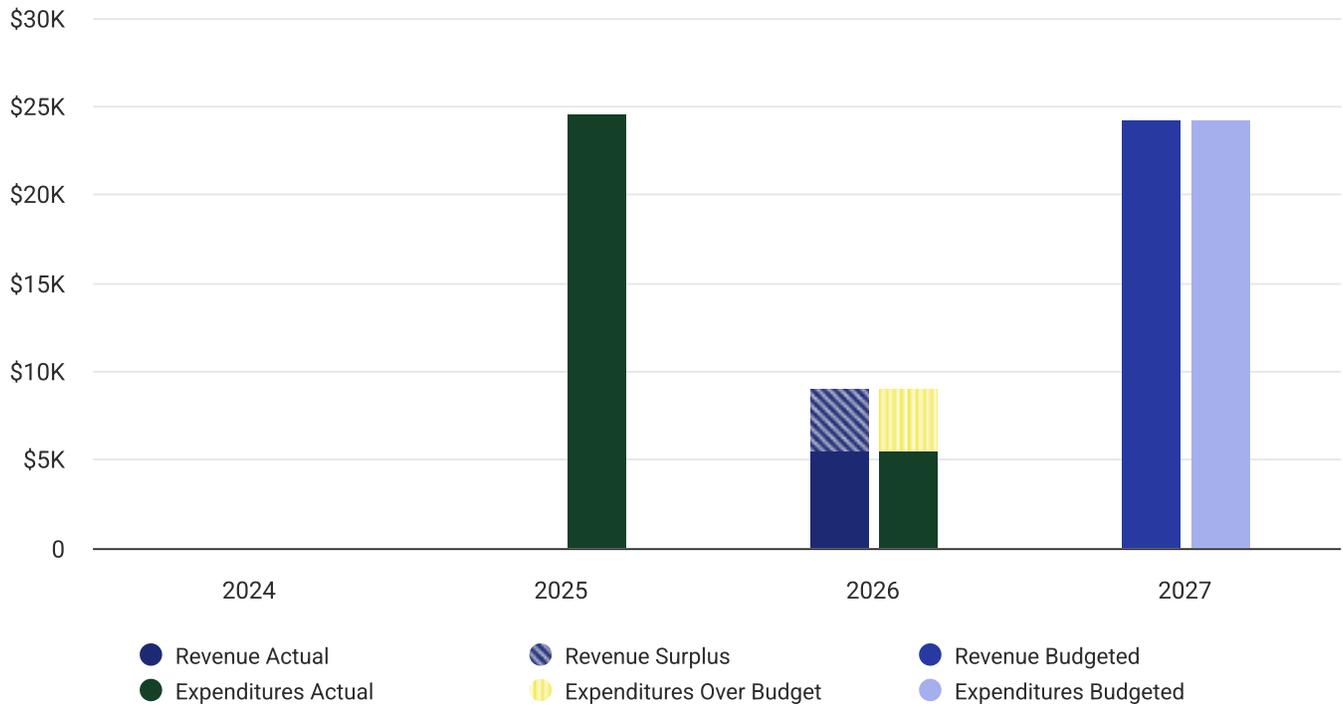
TIF #4 Fund



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.

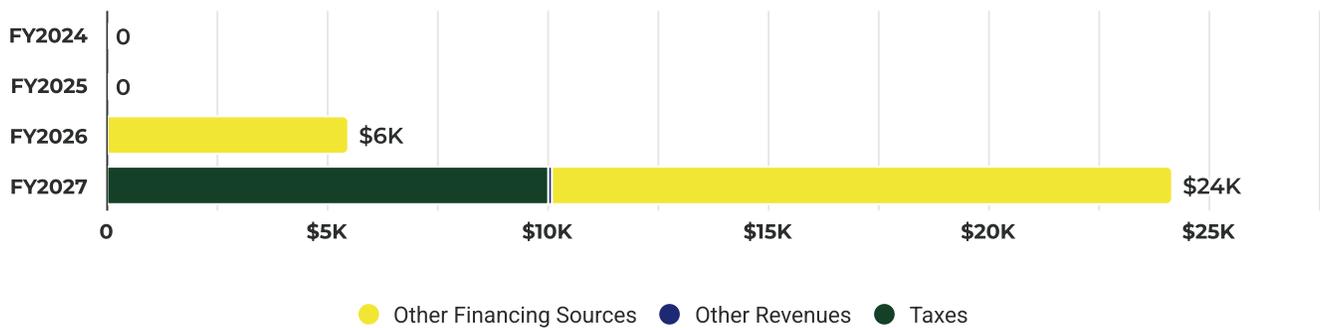
The overall goal of the redevelopment plan is to reduce or eliminate conditions that qualify the area for redevelopment and to provide the direction and mechanisms necessary to establish a mixed-use district anchored by an industrial park on the east. Redevelopment is intended to revitalize the area, 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

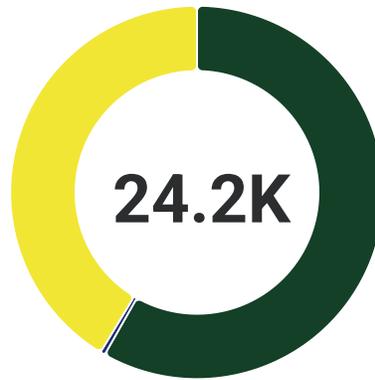


Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



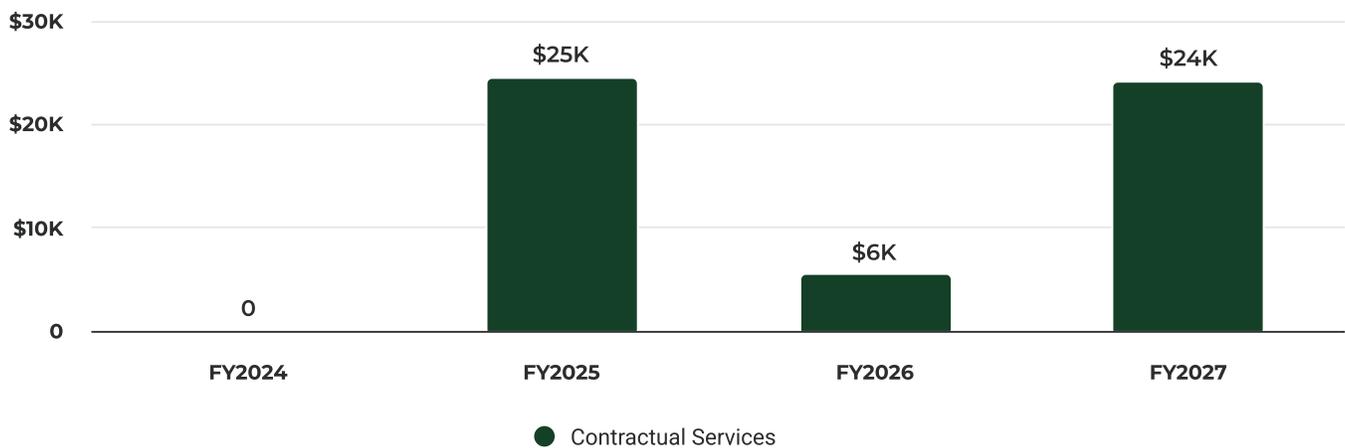
●	Other Financing Sources	\$14,080	58.23%
●	Other Revenues	\$100	0.41%
●	Taxes	\$10,000	41.36%

Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Taxes						
Property Tax	-	-	-	\$8,941	\$10,000	\$20,000
Total Taxes	-	-	-	\$8,941	\$10,000	\$20,000
Other Revenues						
Interest Income	-	-	-	\$50	\$100	\$150
Total Other Revenues	-	-	-	\$50	\$100	\$150
Other Financing Sources						
Reappropriation	-	-	\$5,500	-	\$14,080	-
Total Other Financing Sources	-	-	\$5,500	-	\$14,080	-
Total Revenues	-	-	\$5,500	\$8,991	\$24,180	\$20,150

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



● Contractual Services **\$24,180** 100.00%

Expenditures by Expense Object Categories

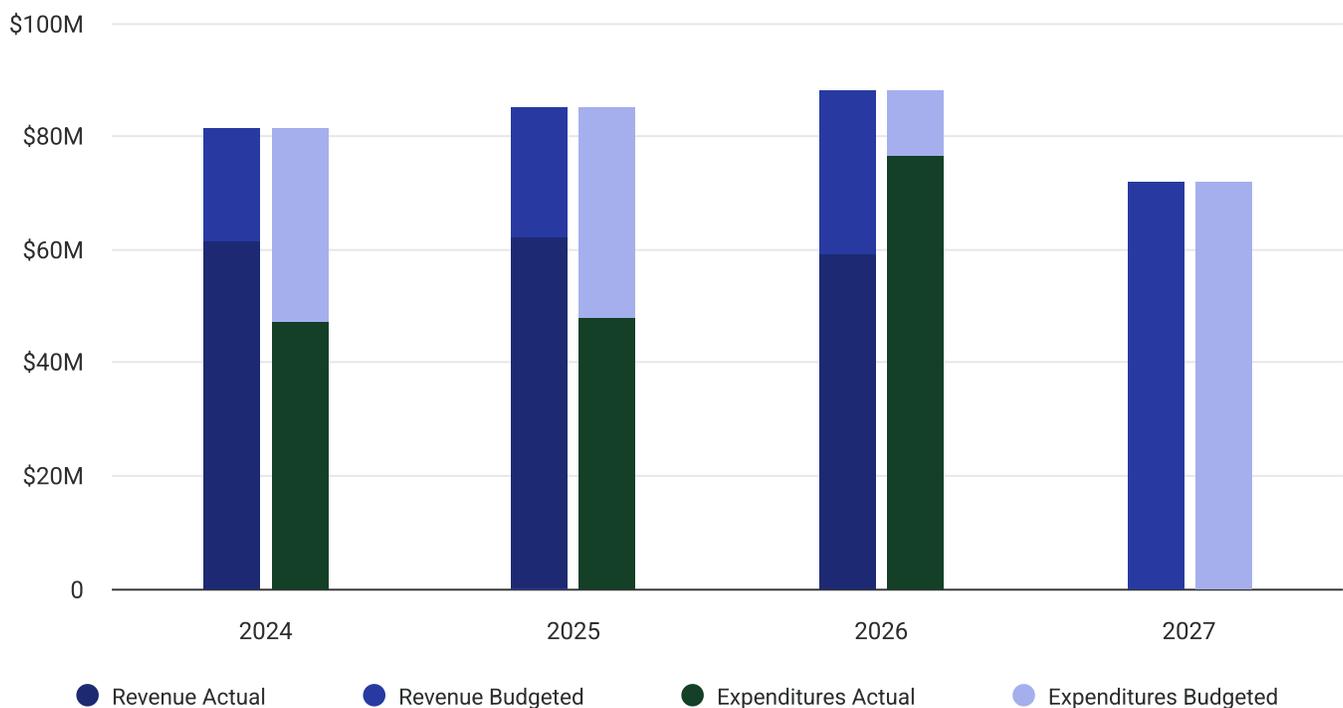
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Accounting & Auditing Service	-	-	-	-	\$2,180	\$2,245
Legal Service	-	\$15,384	\$1,000	\$3,500	\$1,000	\$1,000
Other Professional Services	-	\$8,586	\$1,500	-	\$20,000	\$2,500
Publishing	-	\$350	\$2,500	\$2,500	-	-
Recording Fees	-	\$196	\$500	\$500	\$1,000	\$1,000
Total Contractual Services	-	\$24,516	\$5,500	\$6,500	\$24,180	\$6,745
Other Financing Uses						
Source of Reserves	-	-	-	\$2,490	-	\$13,405
Total Other Financing Uses	-	-	-	\$2,490	-	\$13,405
Total Expenditures	-	\$24,516	\$5,500	\$8,990	\$24,180	\$20,150

Enterprise Funds

Enterprise Funds are used to account for operations financed and operated in a manner similar to a private business enterprise. The City has five enterprise funds: Electric Fund, Water and Wastewater Fund, Refuse Fund, Commuter Parking Fund, and Cemetery Fund.



Revenues vs Expenditures Summary



In FY 2027, the Enterprise Funds budget shows a decrease in both expenditures and revenues compared to the FY 2026 budget related to the completion of capital projects in the Electric Fund and parking lot acquisition in the Commuter Lot Fund. The expenditures budget is set at \$72.1M, which is an 18.2% decrease from the FY 2026 budgeted expenditures of \$88.2 million. Similarly, the revenue budget for FY 2027 is also \$72.1M with the planned use of reserves, reflecting an 18.2% decrease from the FY 2026 budgeted revenue of \$88.2M.

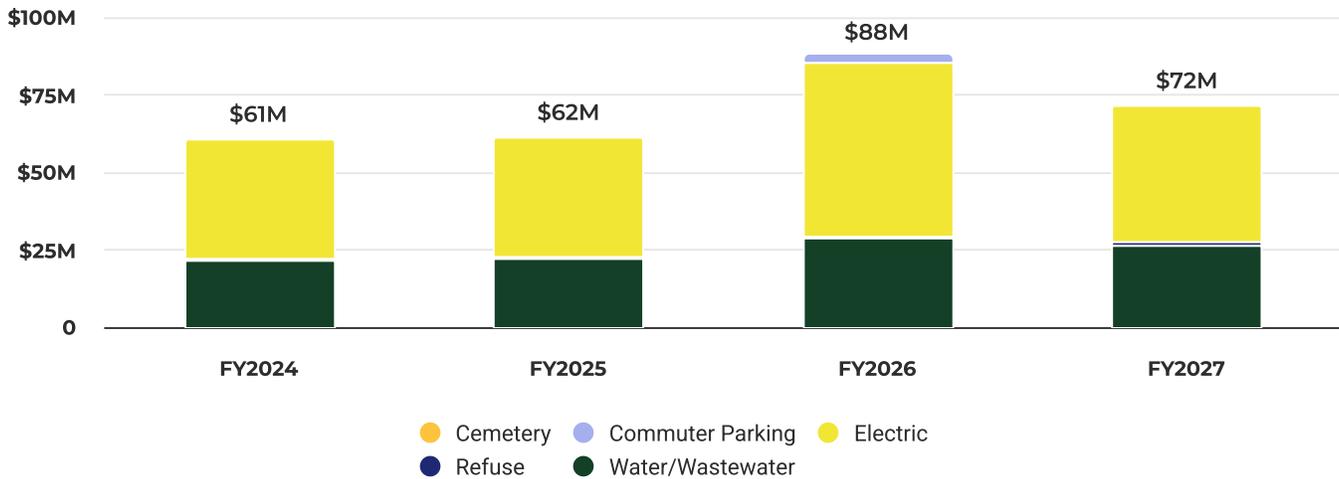
Comparing the FY 2026 estimated actuals to the budgeted amounts, estimated actual revenues are \$59.1M, which was 67.1% of the budgeted \$88.2M and represented an 18.0% increase from the prior period. Revenue shortfalls are related to IEPA loan timing and awards

for the Water and Wastewater Fund. Estimated actual expenditures for FY 2026 are \$76.4M, 86.7% of the budgeted \$88.2M, and increased by 4.8% from the prior period.

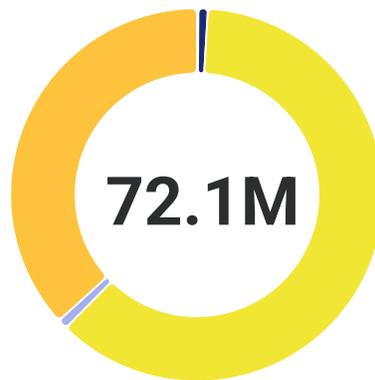
The FY 2027 budget reflects a significant reduction in both revenues and expenditures compared to the FY 2026 budget, following a year when actual revenues and expenditures were below budgeted levels but showed growth from the prior period. Both utilities will see a rate increase as defined by their respective adopted rate structures.

Revenues

Historical Revenues by Fund



FY 2027 Revenues by Fund



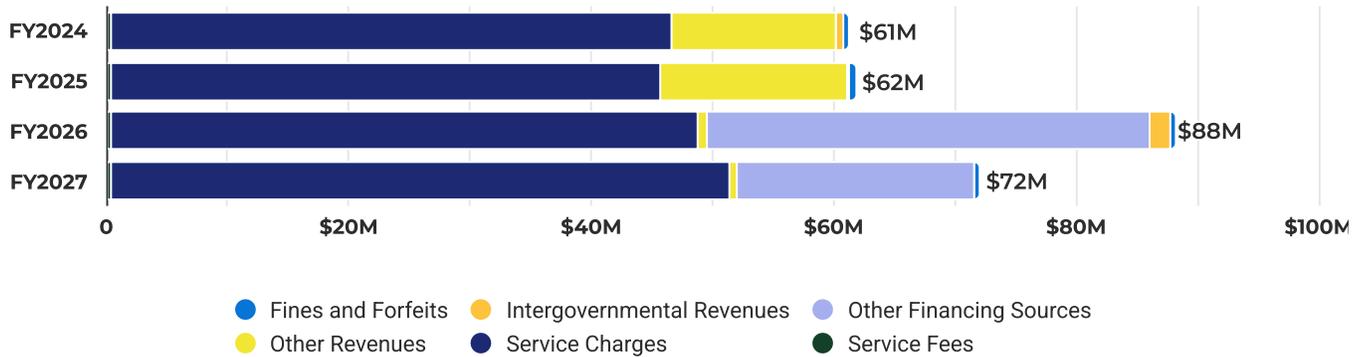
Cemetery	\$88,000	0.12%
Commuter Parking	\$584,878	0.81%
Electric	\$44,297,741	61.45%
Refuse	\$619,744	0.86%
Water/Wastewater	\$26,499,830	36.76%

Revenues by Fund

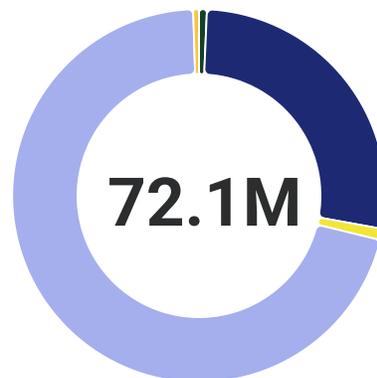
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Electric	\$38,426,301	\$38,746,307	\$55,997,800	\$41,234,095	\$44,297,741	\$45,009,732
Water/Wastewater	\$21,670,242	\$22,038,588	\$28,761,885	\$16,932,100	\$26,499,830	\$55,026,408
Refuse	\$569,818	\$573,210	\$616,880	\$565,540	\$619,744	\$623,440

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Cemetery	\$154,852	\$120,356	\$139,845	\$92,700	\$88,000	\$88,000
Commuter Parking	\$452,207	\$442,379	\$2,658,675	\$304,000	\$584,878	\$553,180
Total Revenues	\$61,273,420	\$61,920,840	\$88,175,085	\$59,128,435	\$72,090,193	\$101,300,760

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



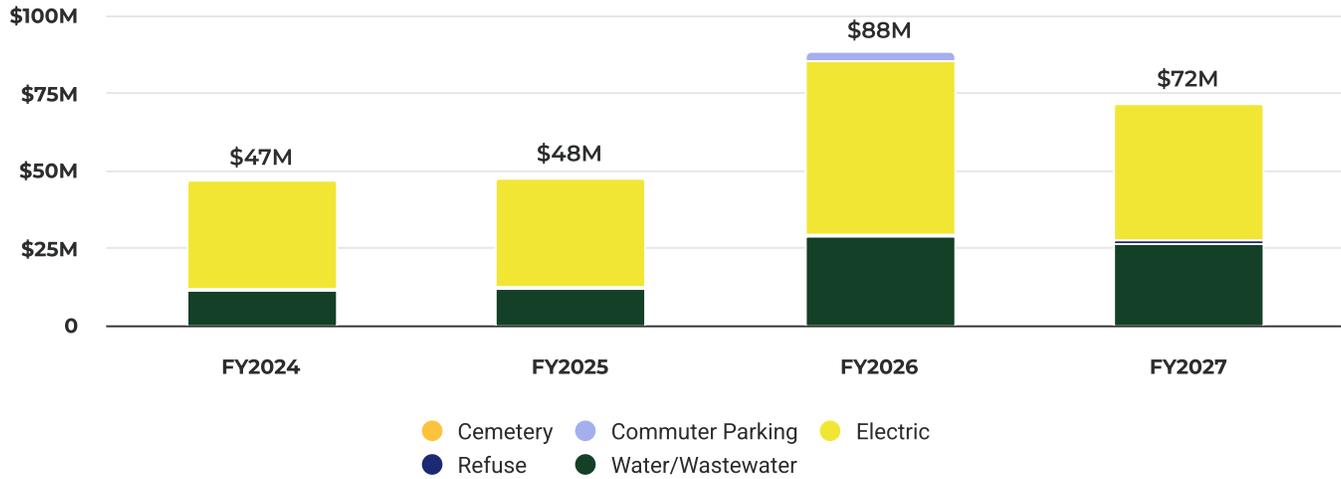
● Fines and Forfeits	\$489,000	0.68%
● Other Financing Sources	\$19,587,608	27.17%
● Other Revenues	\$700,850	0.97%
● Service Charges	\$50,951,975	70.68%
● Service Fees	\$360,760	0.50%

Revenues by Revenue Source Grouping

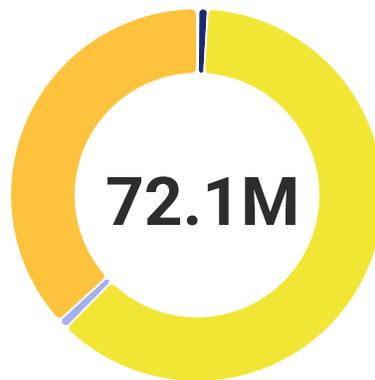
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Intergovernmental Revenues	\$575,853	\$288,890	\$1,566,375	\$1,566,375	-	-
Fines and Forfeits	\$495,259	\$605,845	\$489,000	\$533,460	\$489,000	\$489,000
Service Charges	\$46,172,828	\$45,320,067	\$48,341,150	\$51,737,070	\$50,951,975	\$53,186,534
Service Fees	\$362,430	\$377,176	\$360,760	\$360,260	\$360,760	\$360,760
Other Revenues	\$13,664,404	\$15,323,085	\$759,260	\$1,525,870	\$700,850	\$700,850
Other Financing Sources	\$2,645	\$5,777	\$36,658,540	\$3,405,400	\$19,587,608	\$46,563,616
Total Revenues	\$61,273,420	\$61,920,840	\$88,175,085	\$59,128,435	\$72,090,193	\$101,300,760

Expenditures

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



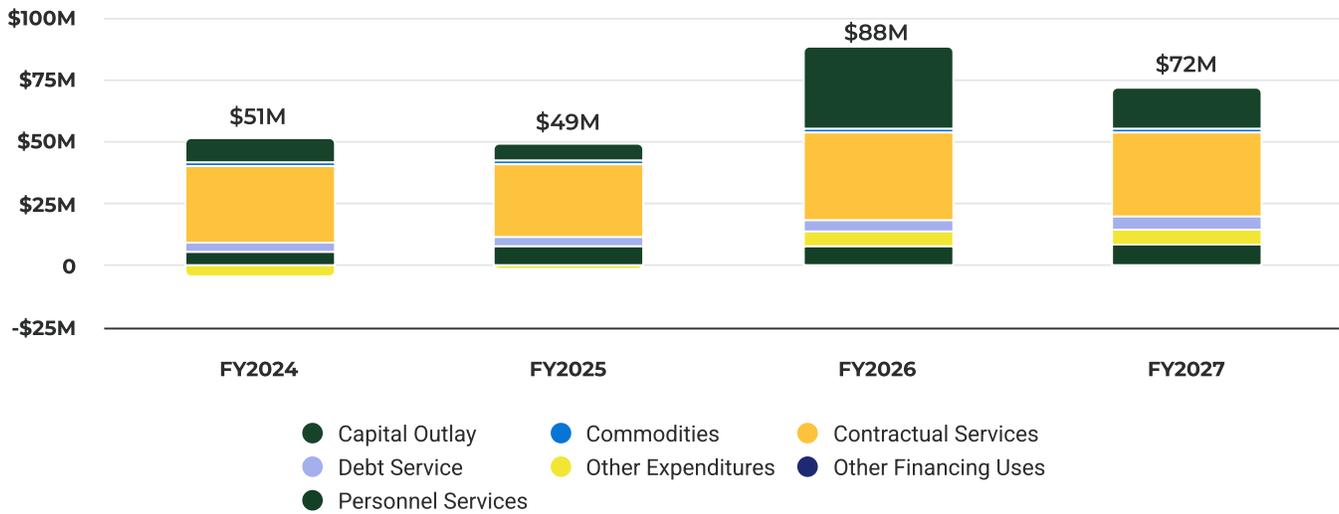
Fund Category	Amount	Percentage
Cemetery	\$88,000	0.12%
Commuter Parking	\$584,878	0.81%
Electric	\$44,297,741	61.45%
Refuse	\$619,744	0.86%
Water/Wastewater	\$26,499,830	36.76%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Electric	\$34,999,116	\$34,838,668	\$55,997,800	\$53,042,081	\$44,297,741	\$45,009,732
Water/Wastewater	\$10,960,168	\$11,867,231	\$28,761,885	\$20,557,128	\$26,499,830	\$55,026,408
Refuse	\$523,650	\$612,537	\$616,880	\$616,457	\$619,744	\$623,440
Cemetery	\$67,258	\$82,243	\$139,845	\$135,440	\$88,000	\$88,000
Commuter Parking	\$521,497	\$510,506	\$2,658,675	\$2,082,618	\$584,878	\$553,180
Total Expenditures	\$47,071,690	\$47,911,186	\$88,175,085	\$76,433,724	\$72,090,193	\$101,300,760



Historical Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services	\$5,680,388	\$7,789,002	\$8,084,008	\$7,288,138	\$8,181,416	\$8,876,784
Contractual Services	\$31,158,677	\$29,393,820	\$35,487,047	\$33,166,185	\$34,177,390	\$34,303,454
Commodities	\$1,177,280	\$1,171,031	\$1,309,540	\$1,244,854	\$1,374,247	\$1,365,847
Debt Service	\$3,295,415	\$3,822,780	\$4,014,970	\$4,016,417	\$4,974,990	\$4,498,190
Capital Outlay	\$9,777,509	\$6,840,221	\$33,228,095	\$26,638,840	\$16,705,715	\$45,589,100
Other Expenditures	-\$4,017,580	-\$1,105,669	\$6,051,425	\$4,079,290	\$6,659,175	\$6,659,175
Other Financing Uses	-	-	-	-	\$17,260	\$8,210
Total Expenditures	\$47,071,690	\$47,911,186	\$88,175,085	\$76,433,724	\$72,090,193	\$101,300,760

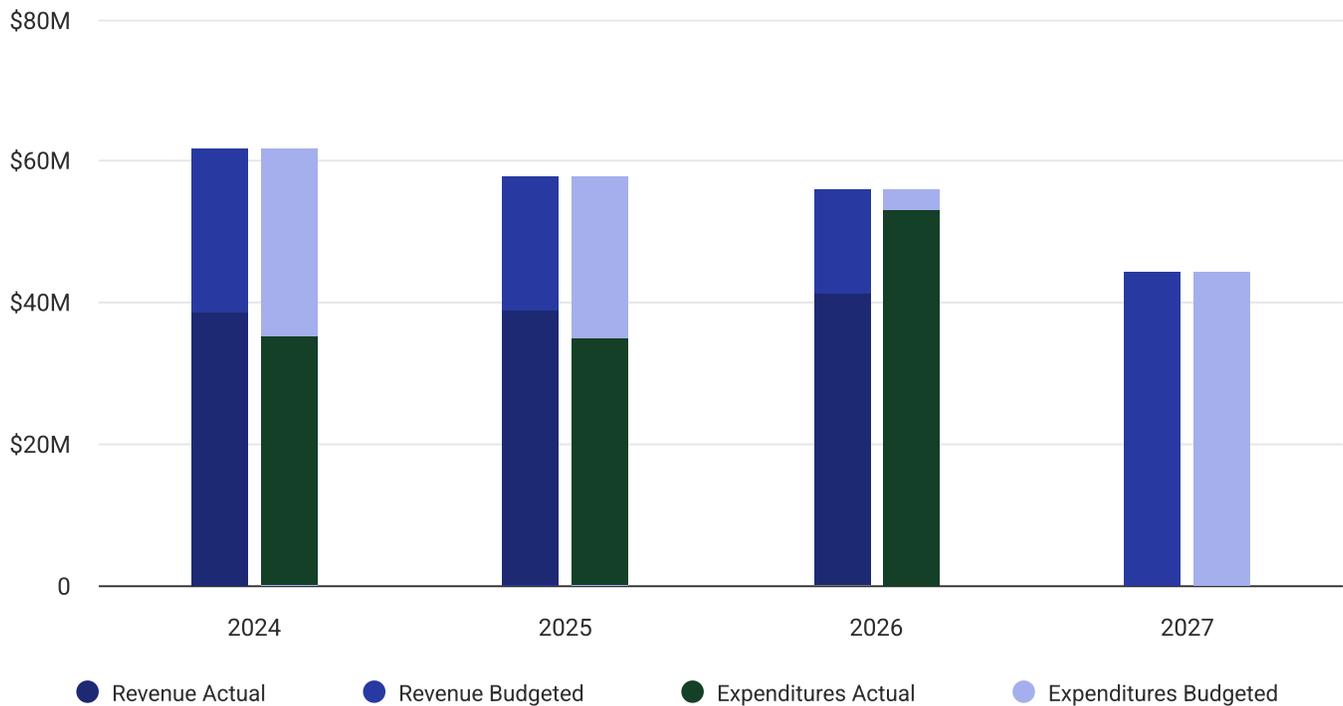


Electric Fund



Summary

Revenues vs Expenditures Summary



In FY 2027, the Electric Fund budget shows a significant decrease in both expenditures and revenues compared to the previous year as capital projects near completion. The expenditures budgeted for FY 2027 are \$44.3M, which is a 20.9% decrease from the FY 2026 budgeted expenditures of \$56M. Similarly, the revenue budgeted for FY 2027 is also \$44.3M with a planned use of reserves to offset the excess of expenditures over revenues.

Comparing these FY 2027 budgeted amounts to the FY 2026 estimated actuals, the FY 2027 expenditures budget is \$8.7M less than the FY 2026 estimated actual expenditures of \$53M, representing a 16.4% decrease. The FY 2027 revenue budget is \$16.9M less than the FY 2026 estimated actual revenue of \$41.2M, a 41.0% decrease.

Capital Projects for the Electric Fund are outlined in the Capital Projects section of this book and provide insight into the system re-investments.

Overall, the FY 2027 budget reflects a notable reduction in both planned expenditures and revenues relative to the prior year's budget and actual figures, with expenditures and revenues aligned at \$44.3 million each.

Electric Fund

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 interconnected to Commonwealth Edison's (ComEd) 34.5 kV sub-transmission system in seven locations, which include 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 approved a new electrical rate plan in FY 2024, effectively adopting one energy rate based upon the recommendation of a comprehensive rate study. The three-step rate adjustment plan spans over a five-year period and became effective in November 2023. Additional revenues generated from the increases will fund fixed operating costs and capital projects benefiting residential, commercial and industrial customers. The last electric rate plan was implemented in 2012. Increases were further deferred due to the COVID-19 pandemic.

The following electrical rates are effective from 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 than 2,000 kw	
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	
0-500 kWh	\$ 0.10720
500+ kWh	\$ 0.10720

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

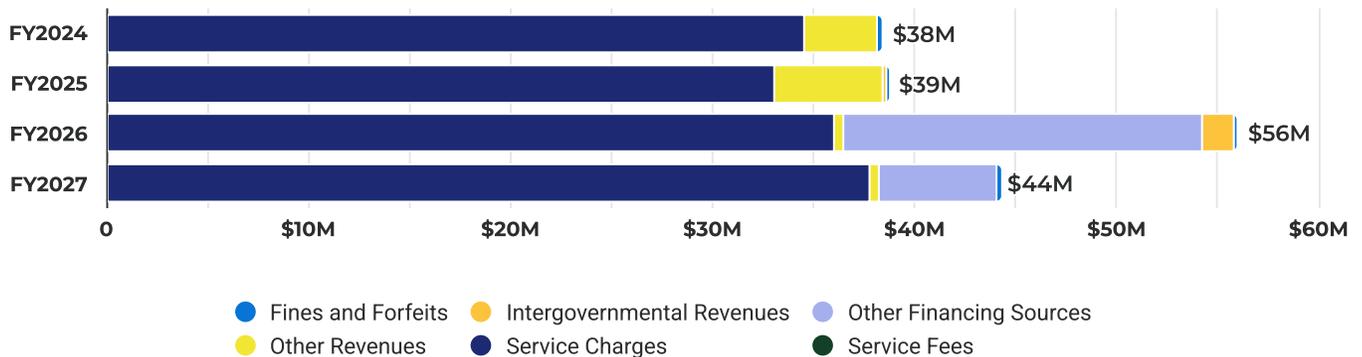
Medium General Service - Demand greater than 25kW but less than 400 kW	
Monthly Customer Charge	\$ 55.00
Energy Charge	\$ 0.03760
Demand Charge, per kW	\$ 23.00

Large Industrial - Time of Day Energy Charge	
Monthly Customer Charge	\$ 250.00
On-Peak	\$ 0.04100
Off-Peak	\$ 0.03320
Demand Charge, per kW	\$ 23.60

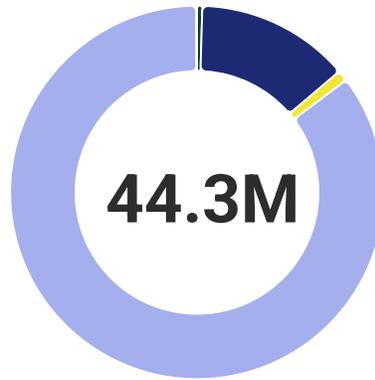
Secondary Meter	2.00%
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Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



● Fines and Forfeits	\$200,000	0.45%
● Other Financing Sources	\$5,906,201	13.33%
● Other Revenues	\$412,000	0.93%
● Service Charges	\$37,749,540	85.22%
● Service Fees	\$30,000	0.07%

Revenues by Revenue Source Grouping

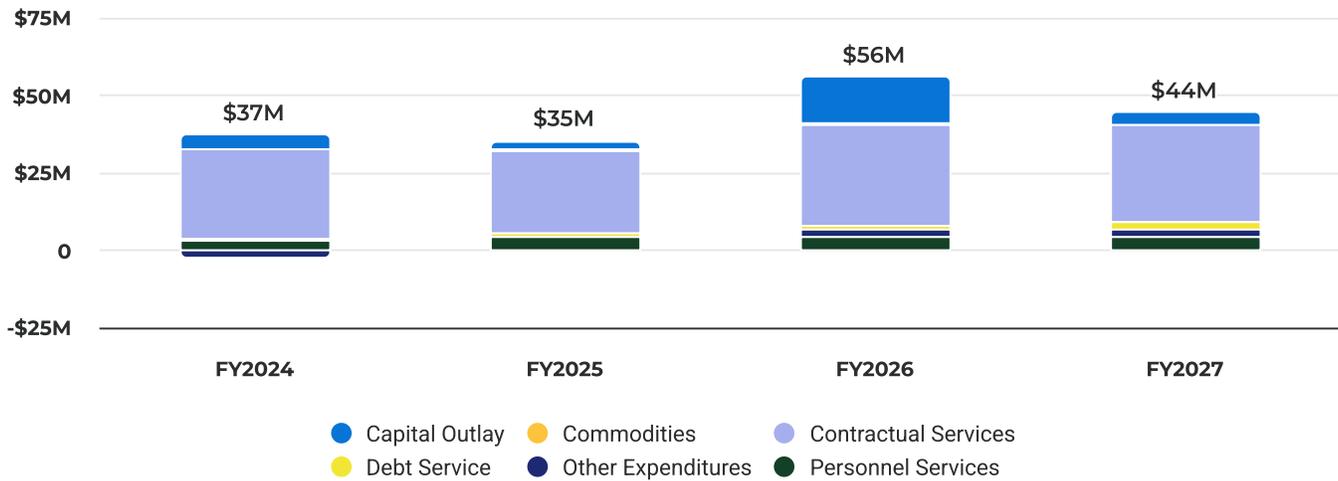
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Intergovernmental Revenues						
Federal Grants	-	\$158,840	\$296,355	\$296,355	-	-
State/Local Grants	\$5,338	-\$5,338	\$1,270,020	\$1,270,020	-	-
Total Intergovernmental Revenues	\$5,338	\$153,502	\$1,566,375	\$1,566,375	-	-
Fines and Forfeits						
Penalties	\$252,374	\$150,924	\$200,000	\$222,670	\$200,000	\$200,000
Total Fines and Forfeits	\$252,374	\$150,924	\$200,000	\$222,670	\$200,000	\$200,000
Service Charges						
Electric Sales	\$34,308,772	\$32,983,622	\$35,981,115	\$38,072,045	\$37,597,040	\$39,545,479
Connection Fees	-	-	-	\$33,640	-	-
Meter Sales	\$5,040	\$2,940	\$2,500	\$5,460	\$2,500	\$2,500
New Service Installation	\$177,681	\$21,010	\$10,000	\$130,250	\$150,000	\$150,000
Total Service Charges	\$34,491,493	\$33,007,572	\$35,993,615	\$38,241,395	\$37,749,540	\$39,697,979
Service Fees						
Disconnection/Reconnection Fees	\$33,500	\$26,250	\$30,000	\$33,500	\$30,000	\$30,000
Total Service Fees	\$33,500	\$26,250	\$30,000	\$33,500	\$30,000	\$30,000
Other Revenues						
Interest Income	\$453,034	\$1,788,871	\$250,000	\$966,000	\$250,000	\$250,000
Rental Income	\$40,448	\$102,168	\$130,000	\$130,000	\$130,000	\$130,000
Insurance & Property Damage	\$92,046	\$56,742	-	-	-	-
Sale of Capital Assets	-	\$10,850	\$5,000	\$8,500	\$5,000	\$5,000
Reimbursed Expenditures	-	\$29,707	\$10,000	\$52,080	\$17,000	\$17,000
Donations	\$3,050,854	\$3,396,295	-	-	-	-
Miscellaneous	\$7,216	\$23,426	\$10,000	\$13,575	\$10,000	\$10,000
Total Other Revenues	\$3,643,597	\$5,408,059	\$405,000	\$1,170,155	\$412,000	\$412,000
Other Financing Sources						



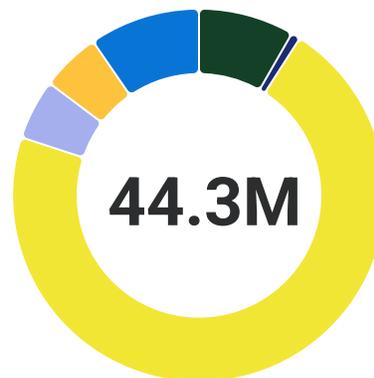
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Reappropriation	-	-	\$17,802,810	-	\$5,906,201	\$4,669,753
Total Other Financing Sources	-	-	\$17,802,810	-	\$5,906,201	\$4,669,753
Total Revenues	\$38,426,301	\$38,746,307	\$55,997,800	\$41,234,095	\$44,297,741	\$45,009,732

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Capital Outlay	\$3,674,700	8.30%
Commodities	\$351,947	0.79%
Contractual Services	\$31,424,050	70.94%
Debt Service	\$2,318,925	5.23%
Other Expenditures	\$2,277,705	5.14%
Personnel Services	\$4,250,414	9.60%

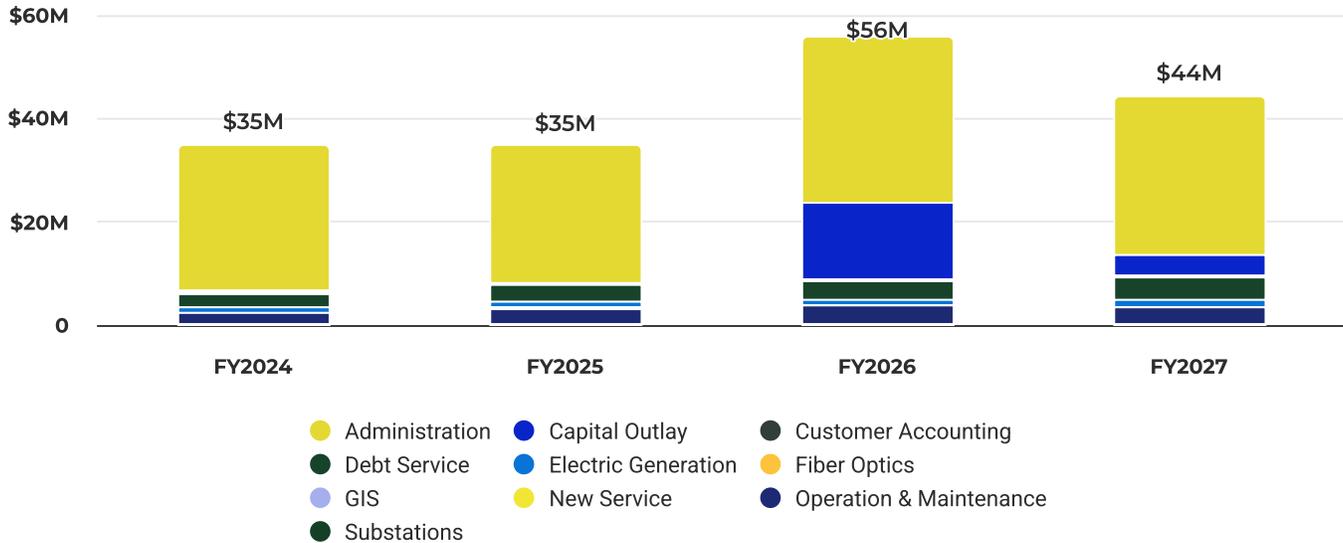
Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services	\$2,957,396	\$3,970,585	\$4,301,232	\$3,649,581	\$4,250,414	\$4,680,884
Contractual Services	\$28,898,909	\$26,917,337	\$32,789,428	\$30,464,821	\$31,424,050	\$31,567,171
Commodities	\$231,950	\$279,308	\$340,310	\$249,542	\$351,947	\$346,847

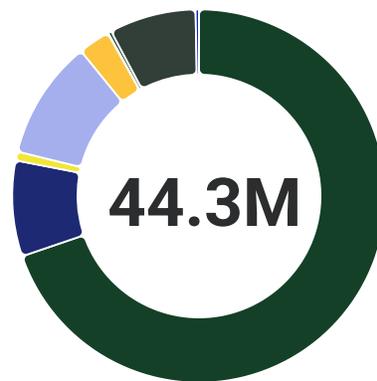
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Debt Service	\$605,599	\$1,237,596	\$1,318,300	\$1,319,747	\$2,318,925	\$2,313,925
Capital Outlay	\$4,549,007	\$2,669,717	\$15,120,625	\$17,331,770	\$3,674,700	\$3,823,100
Other Expenditures	-\$2,243,745	-\$235,875	\$2,127,905	\$26,620	\$2,277,705	\$2,277,805
Total Expenditures	\$34,999,116	\$34,838,668	\$55,997,800	\$53,042,081	\$44,297,741	\$45,009,732

Expenditures by Program

Historical Expenditures by Program



FY 2027 Expenditures by Program



Administration	\$30,904,642	69.77%
Capital Outlay	\$3,674,700	8.30%
Customer Accounting	\$340,723	0.77%
Debt Service	\$4,568,925	10.31%
Electric Generation	\$1,210,885	2.73%
Fiber Optics	\$23,075	0.05%
GIS	\$121,710	0.27%
Operation & Maintenance	\$3,323,021	7.50%
Substations	\$130,060	0.29%

Expenditures by Program

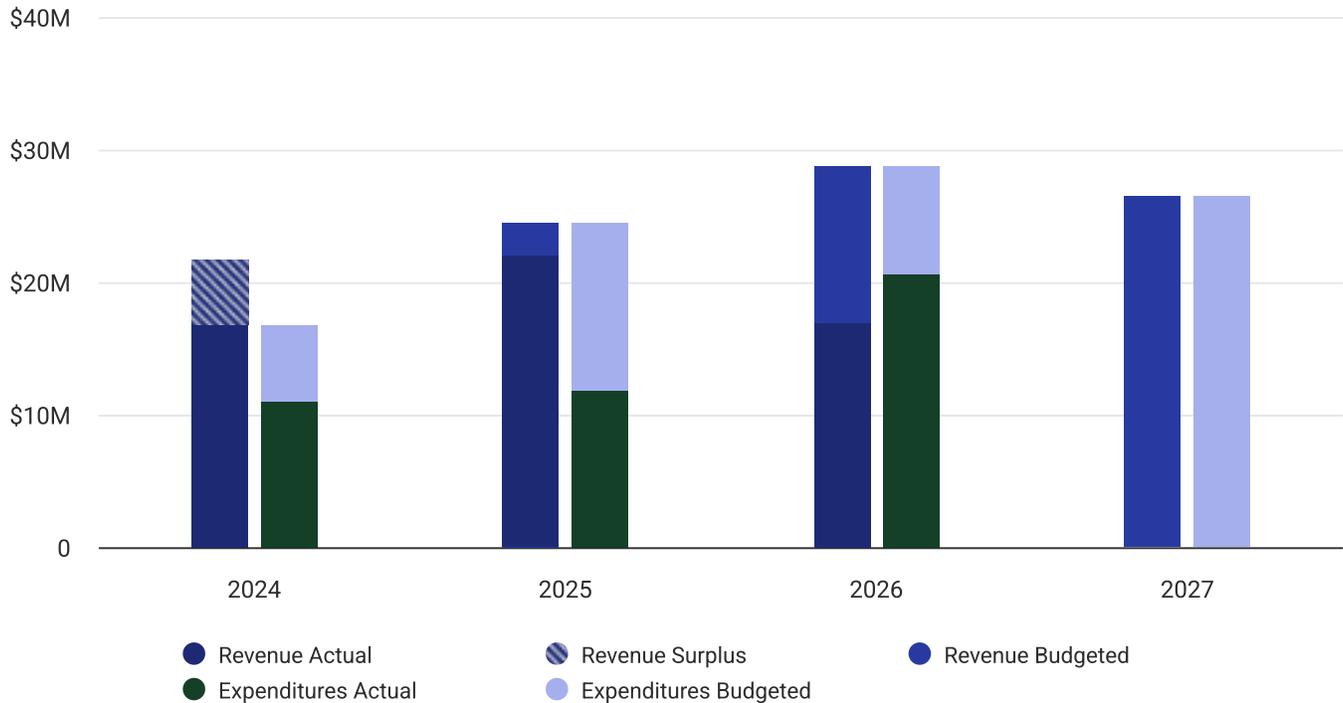
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Administration	\$28,300,318	\$26,531,380	\$32,186,004	\$29,750,387	\$30,904,642	\$31,371,852
Operation & Maintenance	\$2,287,757	\$3,038,943	\$3,485,454	\$2,859,898	\$3,323,021	\$3,593,391
Substations	\$31,636	\$111,519	\$130,200	\$119,402	\$130,060	\$130,200
Customer Accounting	\$286,562	\$413,310	\$318,015	\$319,757	\$340,723	\$353,683
Electric Generation	\$1,083,356	\$1,074,266	\$1,205,025	\$1,214,083	\$1,210,885	\$1,022,060
New Service	\$32,905	\$1,382	-	\$2,243	-	-
Fiber Optics	\$13,229	\$8,147	\$22,840	\$17,966	\$23,075	\$23,320
GIS	\$81,648	\$119,348	\$111,337	\$106,217	\$121,710	\$128,201
Debt Service	\$2,600,080	\$3,305,300	\$3,418,300	\$1,320,358	\$4,568,925	\$4,563,925
Capital Outlay	\$281,625	\$235,073	\$15,120,625	\$17,331,770	\$3,674,700	\$3,823,100
Total Expenditures	\$34,999,116	\$34,838,668	\$55,997,800	\$53,042,081	\$44,297,741	\$45,009,732

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



In FY 2026, the Water/Wastewater budget showed expenditures and revenues both budgeted at \$28.8 million, reflecting a 17.5% increase from the prior period. Estimated actual revenues for FY 2026 are \$16.9M, which is a 34.2% increase from the previous period but only

58.9% of the budgeted amount. Estimated actual expenditures were \$20.6M, up 19.1% from the prior period and representing 71.5% of the budgeted expenditures.

For the FY 2027 budget year, both expenditures are budgeted at \$26.5 million, marking a 7.9% decrease from the FY 2026 budgeted amounts. This reduction follows the FY 2026 estimated actuals, which were significantly below budgeted levels for both revenues and expenditures, mainly due to the timing of the closing of an additional IEPA low interest loan and project commencement. The planned use of reserves is anticipated in FY 2027 to offset capital improvements to maintain balance but at a lower level compared to the previous year's budget.

Capital Projects for the Water and Wastewater Fund are outlined in the Capital Projects section of this book and provide insight into the system re-investments.

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% of the deep and shallow well water is treated by reverse osmosis, with the other 20% blended into 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 industry 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) has mandated 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's 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. The improvements were completed in fiscal year 2020.

Water and Sewer Rates

The city council approved the water and sewer rate increases outlined below, effective May 15, 2023, after holding rates stable since 2019. The rate structure establishes a 7.5% rate increase during the first two years, followed by 5% increases for the remaining three years. FY 2027, will note a 5% increase. The additional revenue generated from the rate increase will be reinvested in the system with priority given to the replacement of lead service lines and additional upgrades to the Wastewater Treatment Plant.

Monthly Customer Charge		
Meter Size	Water	Sewer
3/4" Meter	\$ 18.52	\$ 12.05
1" Meter	\$ 27.28	\$ 17.72
1.5" Meter	\$ 48.94	\$ 31.83
2" Meter	\$ 75.03	\$ 48.81

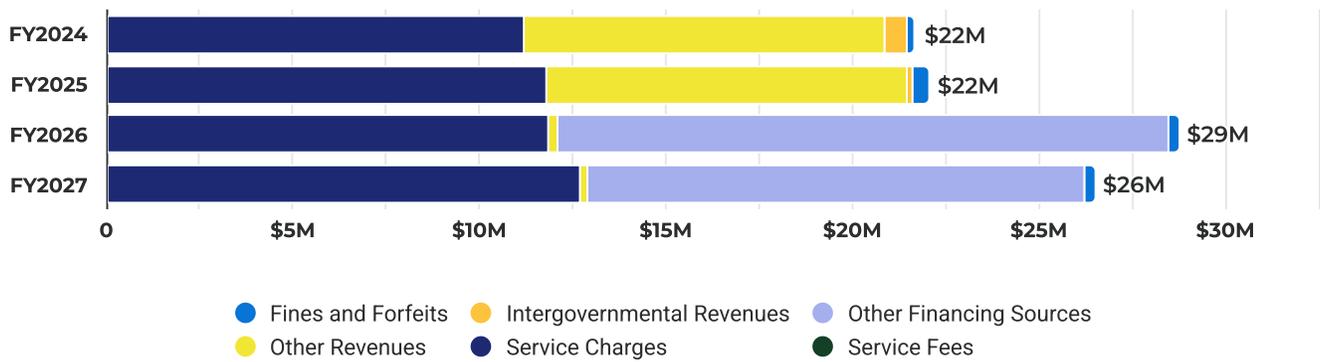
3" Meter	\$ 135.96	\$ 88.46
4" Meter	\$ 222.99	\$ 145.08
6" Meter	\$ 440.39	\$ 286.52

Water Consumption	
Per 1,000 Cubic Feet	
Tier 1 (0-1,500)	\$ 6.77
Tier 2 (1,501- 20,000)	\$ 6.26
Tier 3 (20,001+)	\$ 6.05

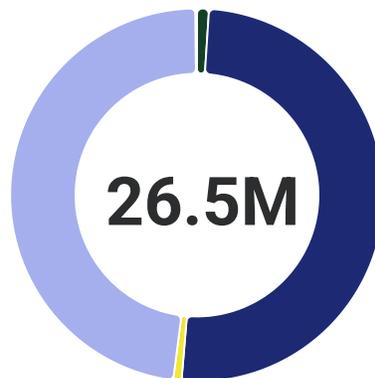
Sewer Consumption	
Per 1,000 Cubic Feet	
Non-Industrial	\$ 3.71
Industrial	\$ 5.57

Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



Revenue Source Grouping	Amount	Percentage
Fines and Forfeits	\$275,000	1.04%
Other Financing Sources	\$13,326,160	50.29%
Other Revenues	\$189,475	0.72%
Service Charges	\$12,672,435	47.82%
Service Fees	\$36,760	0.14%

Revenues by Revenue Source Grouping

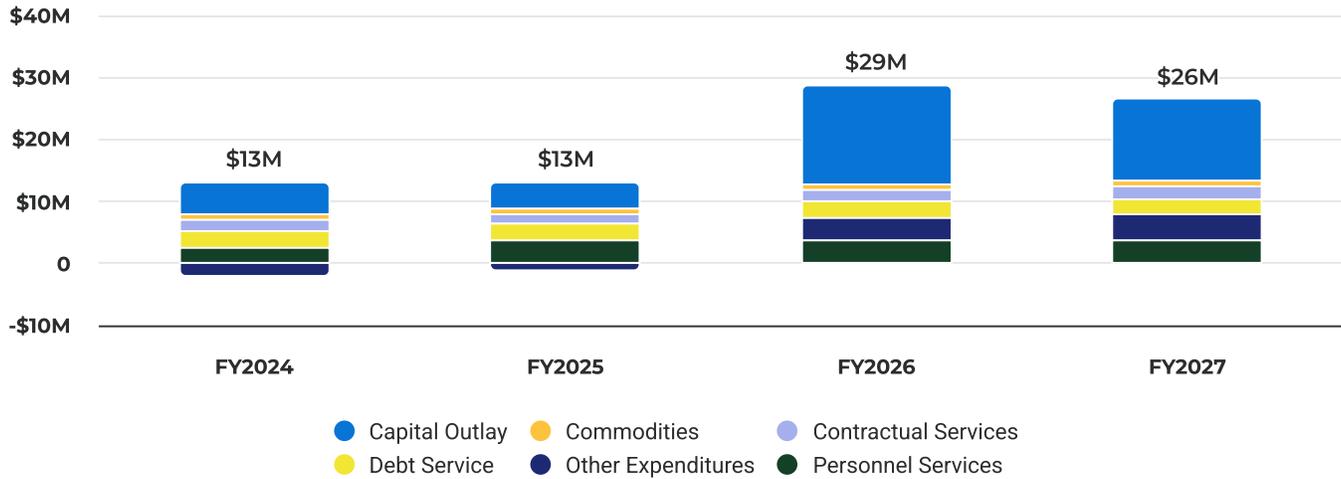
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Intergovernmental Revenues						
Federal Grants	\$570,515	\$135,388	-	-	-	-
Total Intergovernmental Revenues	\$570,515	\$135,388	-	-	-	-
Fines and Forfeits						
Penalties	\$110,358	\$84,948	\$100,000	\$119,790	\$100,000	\$100,000
Industrial Wastewater Surcharge	\$119,056	\$353,887	\$175,000	\$175,000	\$175,000	\$175,000
Total Fines and Forfeits	\$229,415	\$438,834	\$275,000	\$294,790	\$275,000	\$275,000
Service Charges						
Water Sales	\$6,785,251	\$7,159,458	\$7,252,000	\$7,616,405	\$7,888,900	\$8,175,020
Sewer Sales	\$4,187,876	\$4,436,711	\$4,426,000	\$4,724,735	\$4,644,000	\$4,644,000
Connection Fees	\$150,645	\$167,534	\$119,535	\$589,535	\$119,535	\$119,535



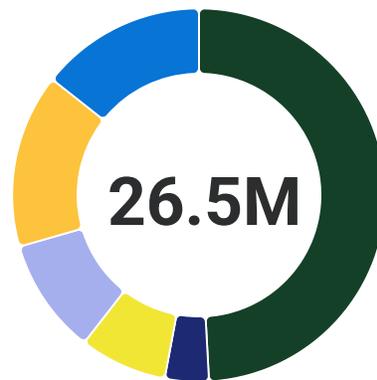
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Meter Sales	\$21,707	\$12,383	\$20,000	\$35,000	\$20,000	\$20,000
Total Service Charges	\$11,145,479	\$11,776,085	\$11,817,535	\$12,965,675	\$12,672,435	\$12,958,555
Service Fees						
Private Fire Service	\$34,680	\$35,648	\$34,560	\$34,560	\$34,560	\$34,560
Lawn Permit Fees	\$775	\$950	\$1,000	\$1,000	\$1,000	\$1,000
Disconnection/Reconnection Fees	\$850	\$1,300	\$1,200	\$1,200	\$1,200	\$1,200
Total Service Fees	\$36,305	\$37,898	\$36,760	\$36,760	\$36,760	\$36,760
Other Revenues						
Interest Income	\$193,959	\$94,783	\$75,000	\$75,000	\$65,000	\$65,000
Rental Income	\$106,000	\$101,923	\$117,740	\$100,000	\$100,000	\$100,000
Insurance & Property Damage	\$185,520	-	-	-	-	-
Sale of Capital Assets	-	\$55,051	\$10,000	\$40,000	\$10,000	\$10,000
Reimbursed Expenditures	\$6,650	\$11,912	\$8,245	\$8,245	\$8,245	\$8,245
Donations	\$9,171,510	\$9,343,918	-	-	-	-
Miscellaneous	\$22,244	\$37,018	\$6,230	\$6,230	\$6,230	\$6,230
Total Other Revenues	\$9,685,883	\$9,644,605	\$217,215	\$229,475	\$189,475	\$189,475
Other Financing Sources						
Other Financing Source	-	-	\$11,570,000	\$3,405,400	\$9,545,600	\$36,735,000
Interest Revenue (GASB 87)	\$2,645	\$5,777	-	-	-	-
Reappropriation	-	-	\$4,845,375	-	\$3,780,560	\$4,831,618
Total Other Financing Sources	\$2,645	\$5,777	\$16,415,375	\$3,405,400	\$13,326,160	\$41,566,618
Total Revenues	\$21,670,242	\$22,038,588	\$28,761,885	\$16,932,100	\$26,499,830	\$55,026,408

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Category	Amount	Percentage
Capital Outlay	\$13,021,015	49.14%
Commodities	\$1,010,110	3.81%
Contractual Services	\$2,006,795	7.57%
Debt Service	\$2,656,065	10.02%
Other Expenditures	\$4,001,870	15.10%
Personnel Services	\$3,803,975	14.35%

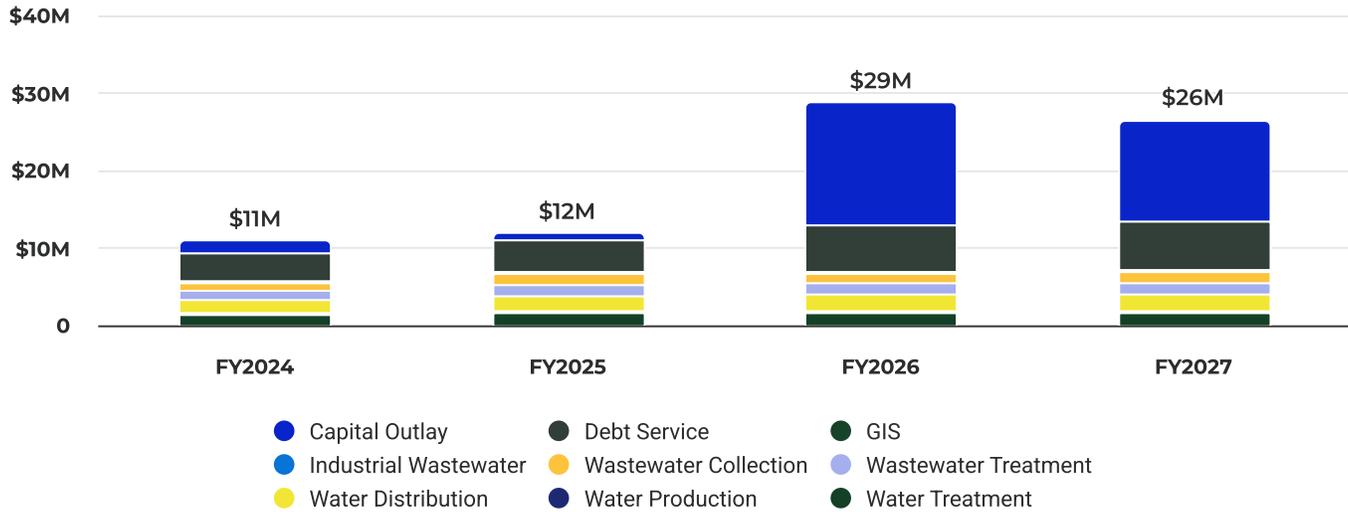
Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services	\$2,639,895	\$3,693,632	\$3,663,179	\$3,519,122	\$3,803,975	\$4,061,049
Contractual Services	\$1,633,323	\$1,776,374	\$1,953,306	\$1,992,379	\$2,006,795	\$2,016,214
Commodities	\$933,708	\$881,569	\$957,340	\$982,972	\$1,010,110	\$1,007,110
Debt Service	\$2,689,816	\$2,585,184	\$2,696,670	\$2,696,670	\$2,656,065	\$2,184,265
Capital Outlay	\$5,205,608	\$4,170,505	\$15,947,470	\$7,692,615	\$13,021,015	\$41,756,000
Other Expenditures	-\$2,142,182	-\$1,240,032	\$3,543,920	\$3,673,370	\$4,001,870	\$4,001,770
Total Expenditures	\$10,960,168	\$11,867,231	\$28,761,885	\$20,557,128	\$26,499,830	\$55,026,408

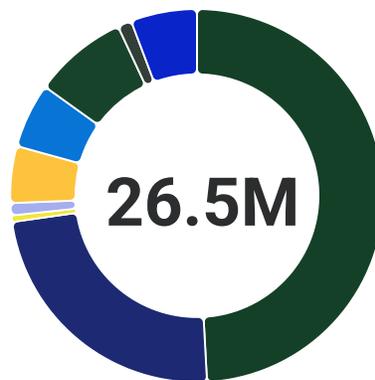


Expenditures by Program

Historical Expenditures by Program



FY 2027 Expenditures by Program



Program	Amount	Percentage
Capital Outlay	\$13,021,015	49.14%
Debt Service	\$6,256,065	23.61%
GIS	\$146,421	0.55%
Industrial Wastewater	\$285,318	1.08%
Wastewater Collection	\$1,303,554	4.92%
Wastewater Treatment	\$1,485,856	5.61%
Water Distribution	\$2,162,381	8.16%
Water Production	\$319,008	1.20%
Water Treatment	\$1,520,212	5.74%

Expenditures by Program

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Water Production	\$246,160	\$253,521	\$318,251	\$318,751	\$319,008	\$319,008
Water Distribution	\$1,757,454	\$2,056,643	\$2,061,831	\$2,006,408	\$2,162,381	\$2,260,588
Water Treatment	\$1,256,204	\$1,488,472	\$1,500,164	\$1,544,316	\$1,520,212	\$1,557,910
GIS	\$97,663	\$139,758	\$133,849	\$126,619	\$146,421	\$154,538
Wastewater Treatment	\$1,112,906	\$1,443,985	\$1,496,103	\$1,358,799	\$1,485,856	\$1,519,266



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Wastewater Collection	\$1,149,625	\$1,341,650	\$1,244,942	\$1,439,407	\$1,303,554	\$1,374,193
Industrial Wastewater	\$122,768	\$187,916	\$212,605	\$223,043	\$285,318	\$300,640
Debt Service	\$3,613,241	\$3,983,400	\$5,846,670	\$5,847,170	\$6,256,065	\$5,784,265
Capital Outlay	\$1,604,147	\$971,887	\$15,947,470	\$7,692,615	\$13,021,015	\$41,756,000
Total Expenditures	\$10,960,168	\$11,867,231	\$28,761,885	\$20,557,128	\$26,499,830	\$55,026,408

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.

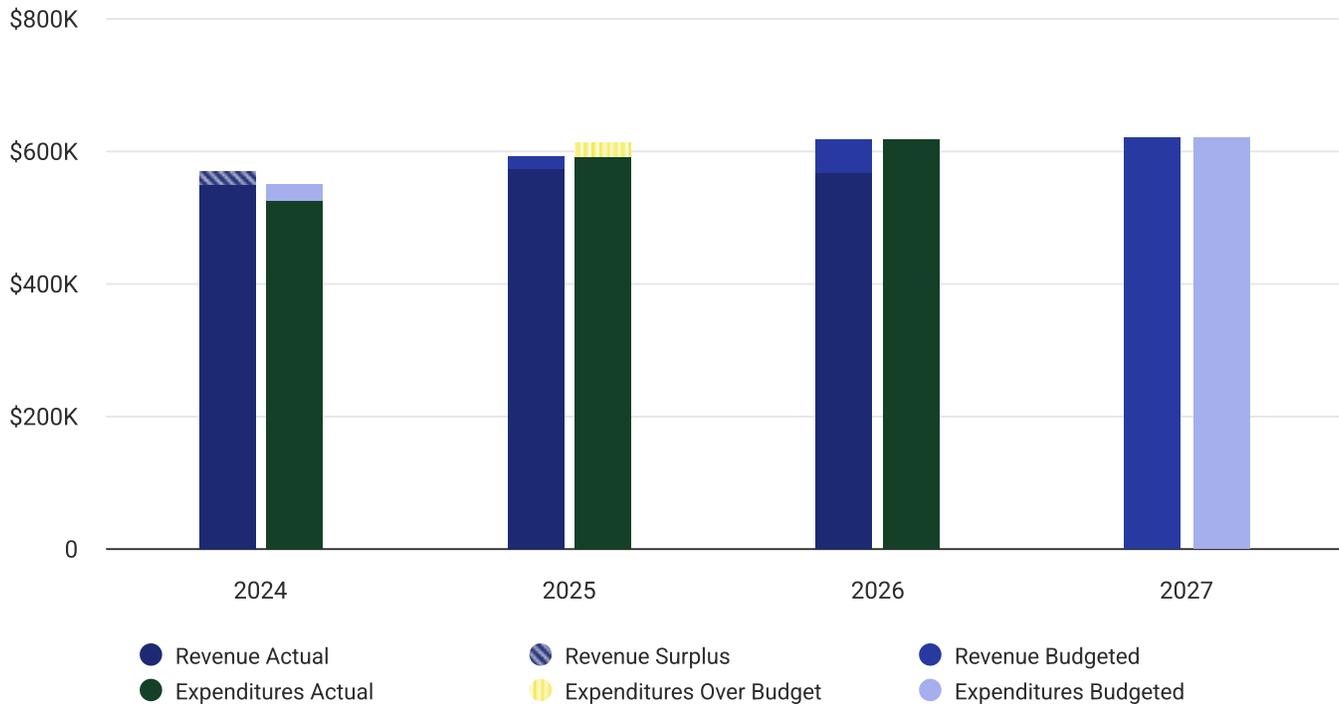
Brush Collection Program

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



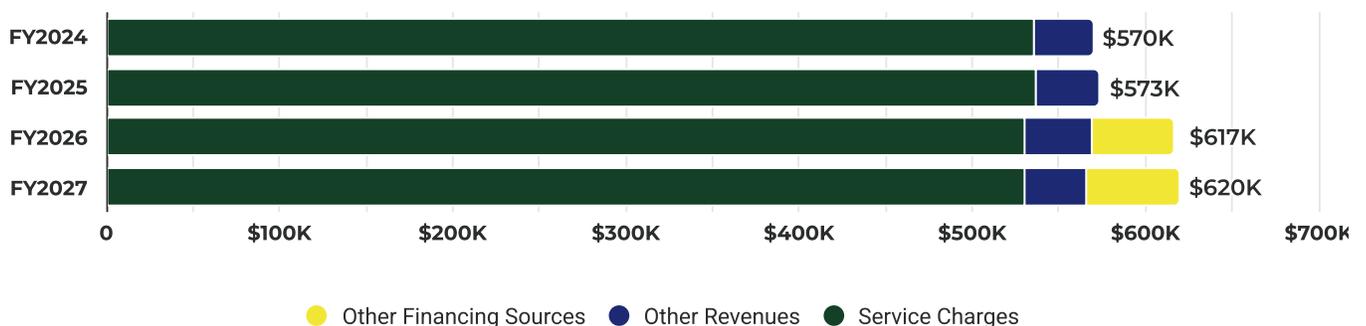
In FY 2027, the Refuse budget shows a slight increase in both expenditures and revenues compared to the FY 2026 budget. The expenditures budgeted for FY 2027 are \$619,744, which is a 0.5% increase from the FY 2026 budgeted expenditures of \$616,880. Similarly, the revenue budgeted for FY 2027 is \$619,744, also reflecting a 0.5% increase from the FY 2026 budgeted revenue of \$616,880 with a planned use of reserves totaling \$54,369.

Comparing FY 2026 estimated actuals to the budgeted amounts, estimated actual revenues were \$565,540, which is 0.9% lower than the previous period and represents 91.7% of the FY 2026 budgeted revenue. Estimated actual expenditures in FY 2026 were \$616,457, showing a 5.4% increase from the prior period and reaching 99.9% of the 2026 budgeted expenditures.

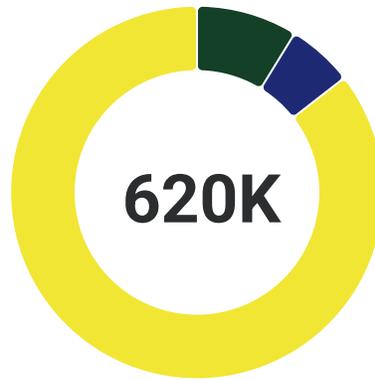
Overall, the FY 2027 budget maintains a balanced approach with planned use of reserves to fill the shortfall between revenues and expenditures, which increased modestly by 0.5% from the FY 2026 budget.

Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



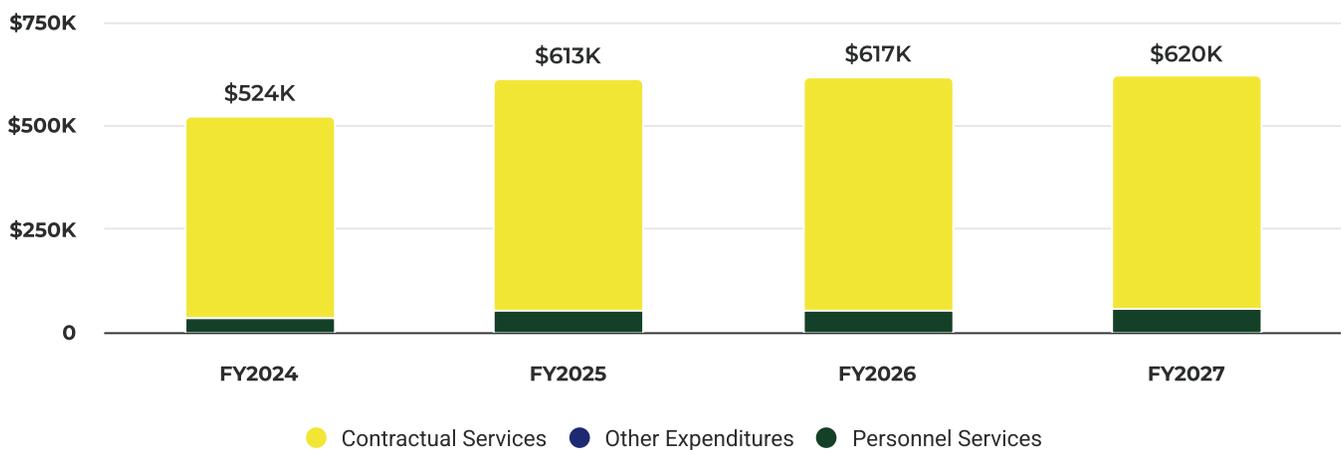
● Other Financing Sources	\$54,369	8.77%
● Other Revenues	\$35,375	5.71%
● Service Charges	\$530,000	85.52%

Revenues by Revenue Source Grouping

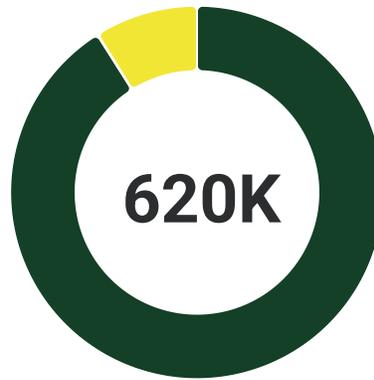
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Service Charges						
Refuse Charges	\$535,856	\$536,409	\$530,000	\$530,000	\$530,000	\$530,000
Total Service Charges	\$535,856	\$536,409	\$530,000	\$530,000	\$530,000	\$530,000
Other Revenues						
Interest Income	\$3,590	\$6,429	\$9,000	\$5,000	\$5,000	\$5,000
Miscellaneous	\$30,372	\$30,372	\$30,375	\$30,540	\$30,375	\$30,375
Total Other Revenues	\$33,962	\$36,801	\$39,375	\$35,540	\$35,375	\$35,375
Other Financing Sources						
Reappropriation	-	-	\$47,505	-	\$54,369	\$58,065
Total Other Financing Sources	-	-	\$47,505	-	\$54,369	\$58,065
Total Revenues	\$569,818	\$573,210	\$616,880	\$565,540	\$619,744	\$623,440

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories

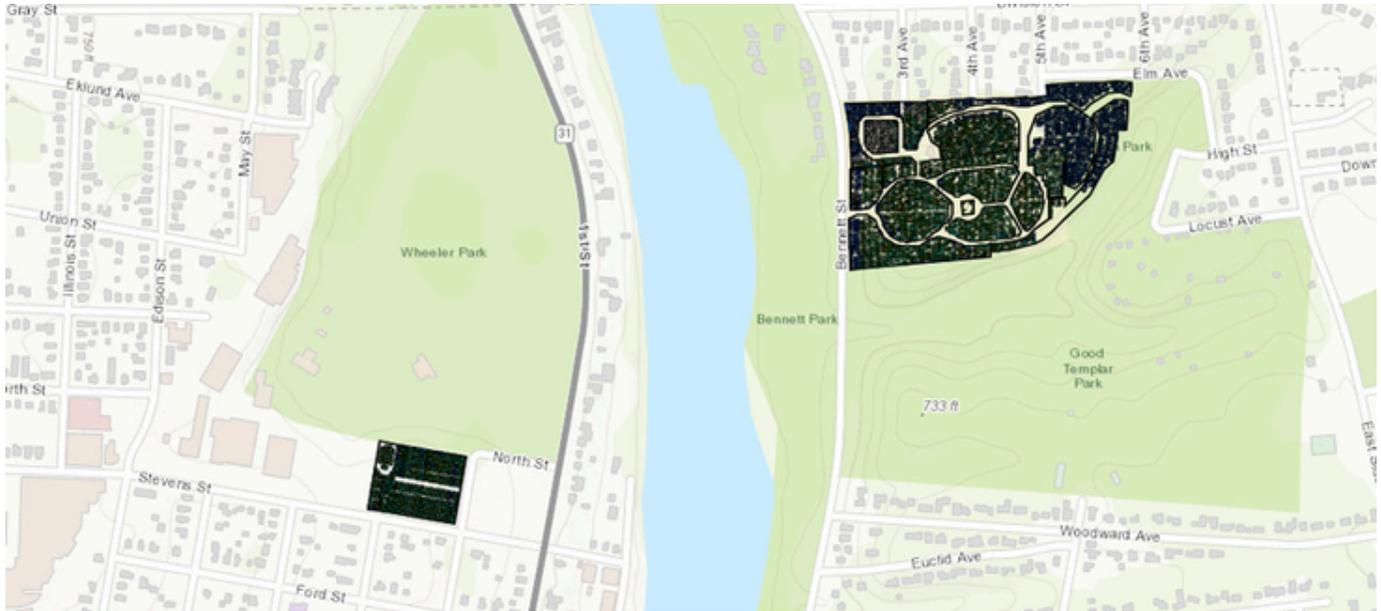


● Contractual Services	\$564,070	91.02%
● Other Expenditures	\$500	0.08%
● Personnel Services	\$55,174	8.90%

Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services						
Wages - Regular	\$30,173	\$35,162	\$39,837	\$39,365	\$40,882	\$43,098
Group Insurance	\$3,982	\$4,785	\$5,541	\$6,670	\$7,901	\$8,688
Medicare	\$426	\$497	\$576	\$550	\$594	\$627
Social Security	\$1,785	\$2,077	\$2,366	\$2,295	\$2,466	\$2,539
IMRF	\$2,122	\$2,559	\$3,159	\$3,085	\$3,331	\$3,604
Pension Expense	-\$6,362	\$5,571	-	-	-	-
Total Personnel Services	\$32,125	\$50,651	\$51,479	\$51,965	\$55,174	\$58,556
Contractual Services						
Banking Service	\$3,690	\$2,661	\$3,701	\$3,000	\$3,000	\$3,300
Collection Service	\$9	\$12	\$100	\$25	\$100	\$100
Postage	\$151	\$145	\$1,390	\$1,390	\$1,390	\$1,390
Printing	\$270	\$277	\$410	\$275	\$280	\$294
Travel & Meals	-	-	-	\$2	-	-
Garbage Disposal	\$486,713	\$558,500	\$559,300	\$559,300	\$559,300	\$559,300
Total Contractual Services	\$490,835	\$561,594	\$564,901	\$563,992	\$564,070	\$564,384
Other Expenditures						
Bad Debt	\$690	\$292	\$500	\$500	\$500	\$500
Total Other Expenditures	\$690	\$292	\$500	\$500	\$500	\$500
Total Expenditures	\$523,650	\$612,537	\$616,880	\$616,457	\$619,744	\$623,440

Cemetery Fund



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

The City is responsible for their management, maintenance, operation, and oversight of the cemeteries. 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 graves 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

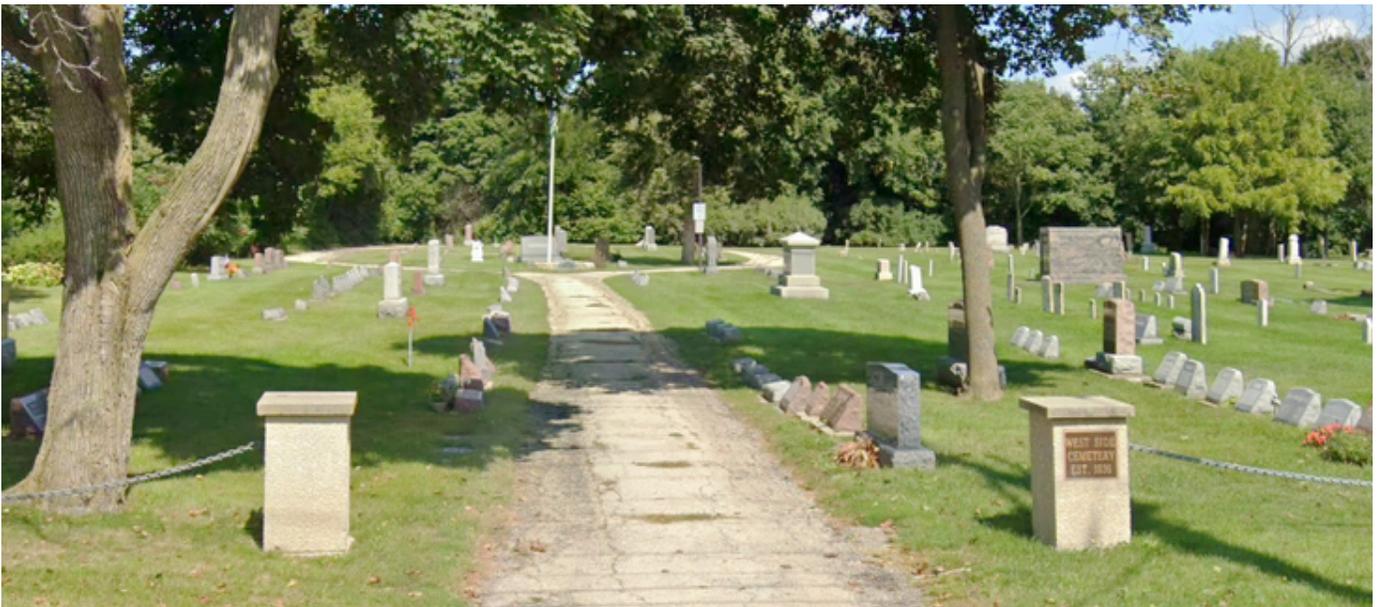
Available Cemetery Plots	
Oak Hill	Approximately 1,000
West Side	None remaining

Oak Hill Cemetery



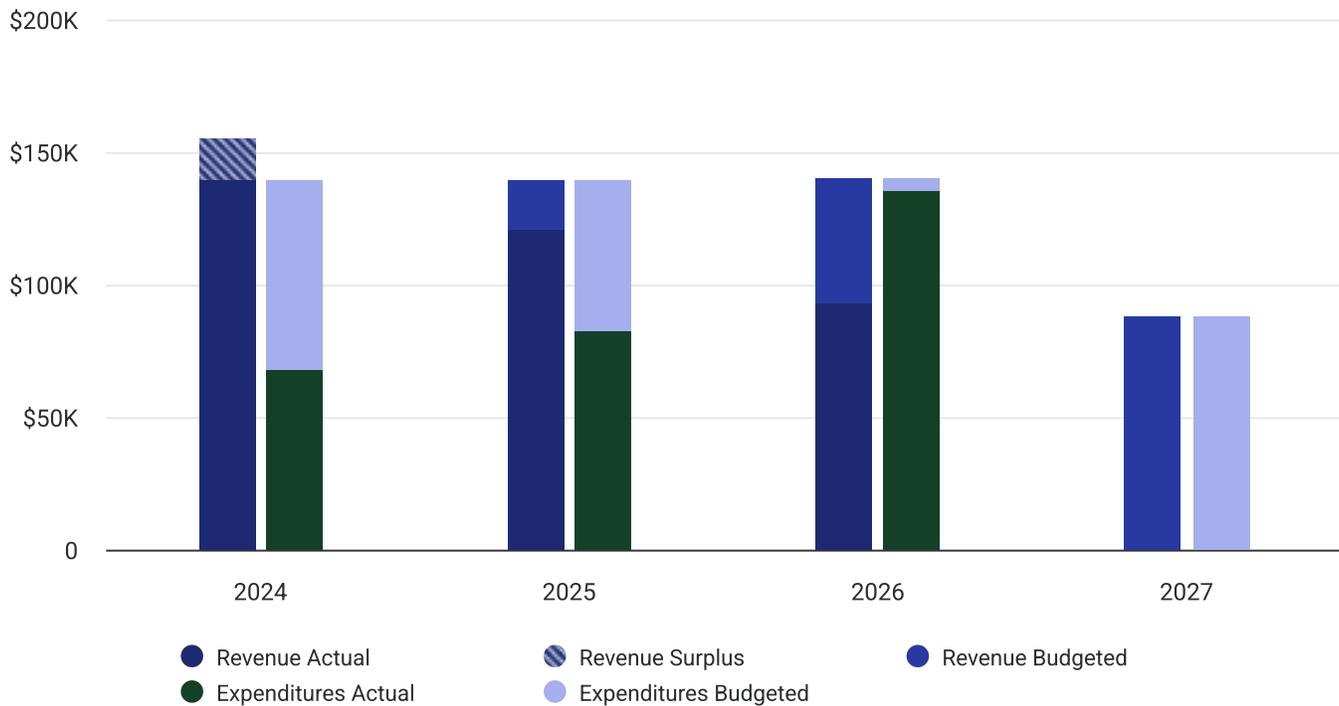
799 Bennett St.
Geneva, IL 60134

West Side Cemetery



301 Stevens St.
Geneva, IL 60134

Revenues vs Expenditures Summary



In FY 2027, the cemetery's budgeted expenditures are set at \$88,000, reflecting a significant decrease of 37.1% compared to the FY 2026 budgeted expenditures of \$139,845. FY 2026 included a planned use of reserves to fill the gap between revenues and expenses where FY 2027 services are sized to match anticipated revenues. Similarly, the budgeted revenue for FY 2027 is also \$88,000, marking a 37.1% reduction from the previous year's budgeted revenue of \$139,845.

Comparing to the FY 2026 estimated actuals, expenditures in FY 2027 are budgeted substantially lower than the \$135,440 spent in FY 2026, which was 96.9% of the FY 2026 budget. Revenue budgeted for FY 2027 is also notably less than the \$92,700 estimated actual revenue received in FY 2026, which was only 66.3% of the FY 2026 budgeted revenue.

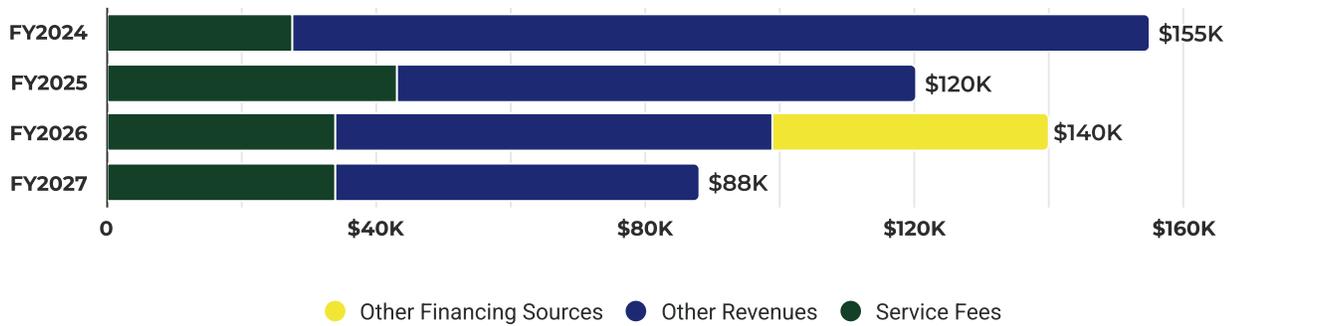
Overall, both budgeted revenues and expenditures for FY 2027 show a marked decrease from the prior year, aligning the budgeted amounts equally at \$88,000 each.

Revenues

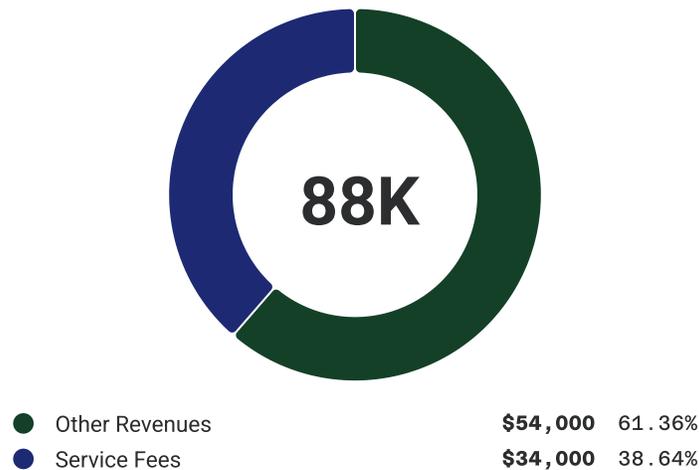
Financing is provided from the sale of plots, grave openings, and interest earnings.



Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping

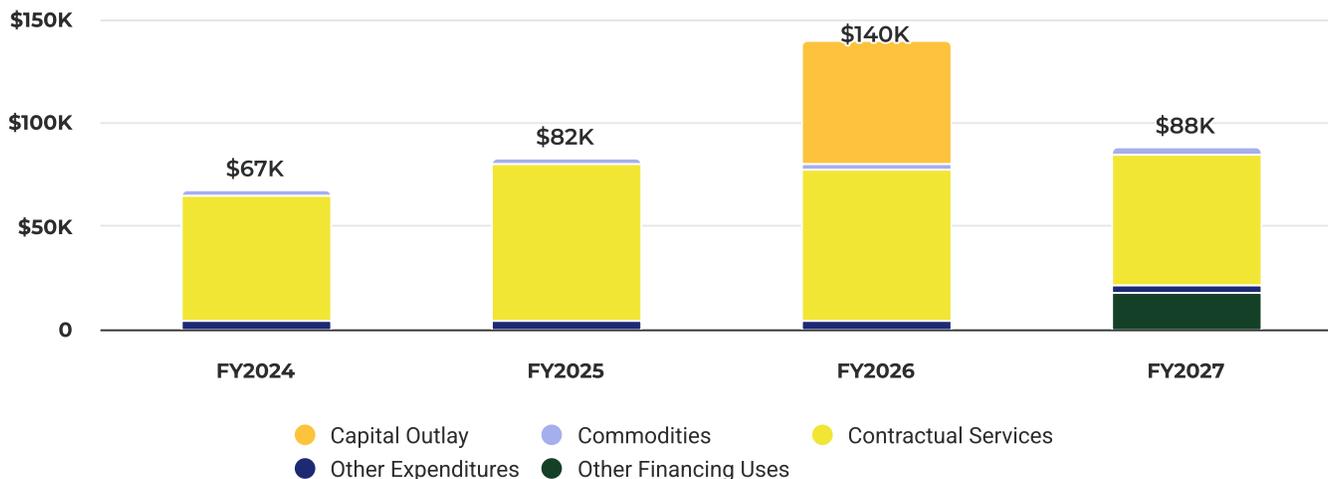


Revenues by Revenue Source Grouping

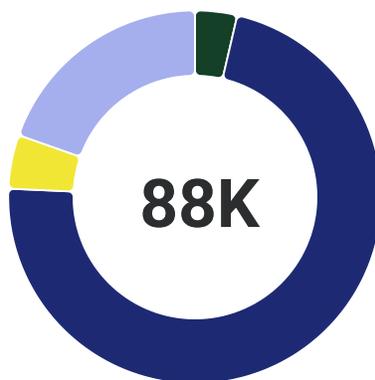
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Service Fees						
Grave Opening Fees	\$27,600	\$43,235	\$34,000	\$30,000	\$34,000	\$34,000
Total Service Fees	\$27,600	\$43,235	\$34,000	\$30,000	\$34,000	\$34,000
Other Revenues						
Interest Income	\$3,855	\$2,791	\$9,000	\$2,000	\$2,000	\$2,000
Donations	\$1,000	-	-	-	-	-
Cemetery Lot Sales	\$29,175	\$26,325	\$24,000	\$24,000	\$22,500	\$22,500
Miscellaneous	-	-	-	\$500	-	-
Interest Income	\$8,599	\$12,154	\$5,000	\$10,000	\$4,500	\$4,500
Cemetery Lot Sales	\$29,175	\$26,325	\$24,000	\$24,000	\$22,500	\$22,500
Miscellaneous	\$52,691	\$6,395	-	-	-	-
Interest Income	\$2,757	\$3,130	\$2,750	\$2,200	\$2,500	\$2,500
Total Other Revenues	\$127,252	\$77,121	\$64,750	\$62,700	\$54,000	\$54,000
Other Financing Sources						
Reappropriation	-	-	\$41,095	-	-	-
Total Other Financing Sources	-	-	\$41,095	-	-	-
Total Revenues	\$154,852	\$120,356	\$139,845	\$92,700	\$88,000	\$88,000

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Commodities	\$3,200	3.64%
Contractual Services	\$63,440	72.09%
Other Expenditures	\$4,100	4.66%
Other Financing Uses	\$17,260	19.61%

Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Maintenance Service	\$30,040	\$32,928	\$30,540	\$30,490	\$30,540	\$30,540
Legal Service	\$391	-	\$200	-	\$200	\$200
Banking Service	\$848	\$630	\$705	\$500	\$500	\$550
Other Professional Services	\$28,620	\$41,477	\$40,050	\$35,000	\$30,750	\$40,050
Publishing	-	-	\$50	-	\$50	\$50
Utilities	\$642	\$914	\$1,300	\$1,400	\$1,400	\$1,400
Total Contractual Services	\$60,541	\$75,949	\$72,845	\$67,390	\$63,440	\$72,790
Commodities						
Maintenance Supplies	\$805	-	\$300	\$1,200	\$300	\$300
Operating Supplies	\$45	-	\$400	\$400	\$400	\$400

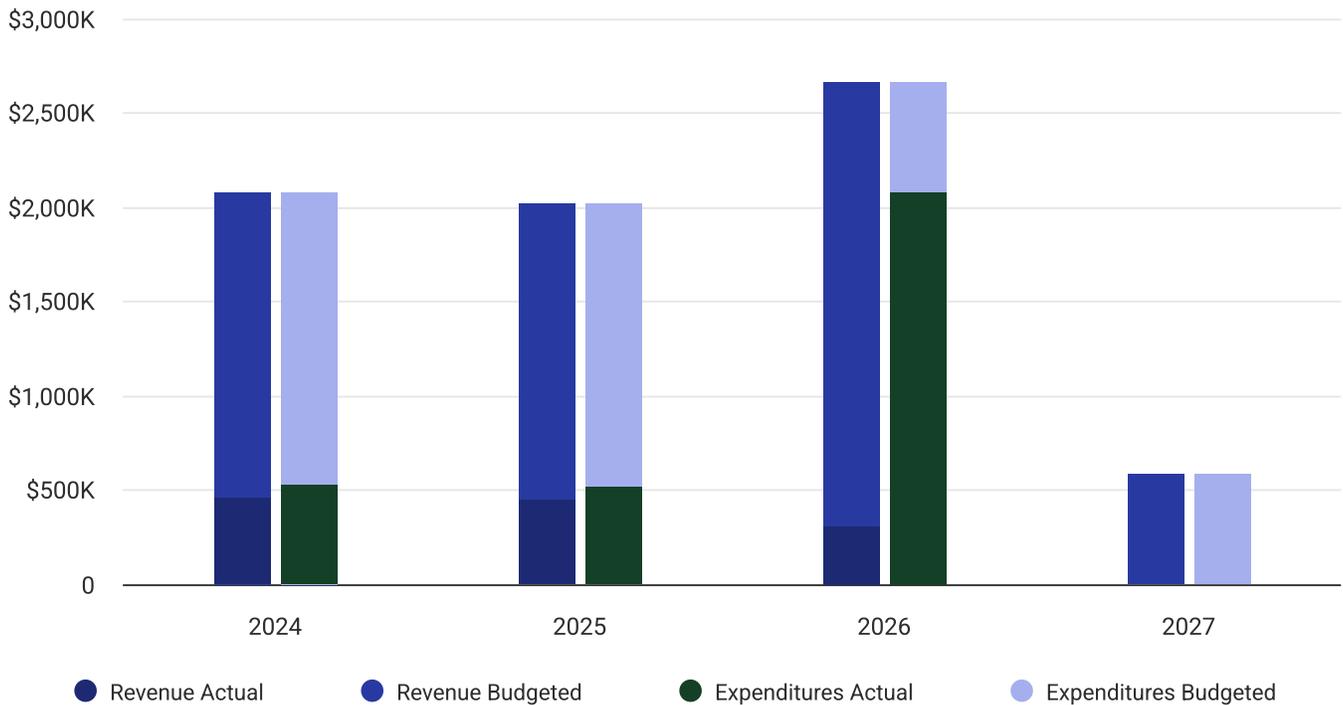
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Computer Software	\$2,150	\$2,578	\$2,200	\$2,650	\$2,500	\$2,200
Total Commodities	\$3,000	\$2,578	\$2,900	\$4,250	\$3,200	\$2,900
Capital Outlay						
Improvements Other than Buildings	-	-	\$60,000	\$60,000	-	-
Total Capital Outlay	-	-	\$60,000	\$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	-	-	-	-	\$17,260	\$8,210
Total Other Financing Uses	-	-	-	-	\$17,260	\$8,210
Total Expenditures	\$67,258	\$82,243	\$139,845	\$135,440	\$88,000	\$88,000

Commuter Parking Fund



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

Revenues vs Expenditures Summary

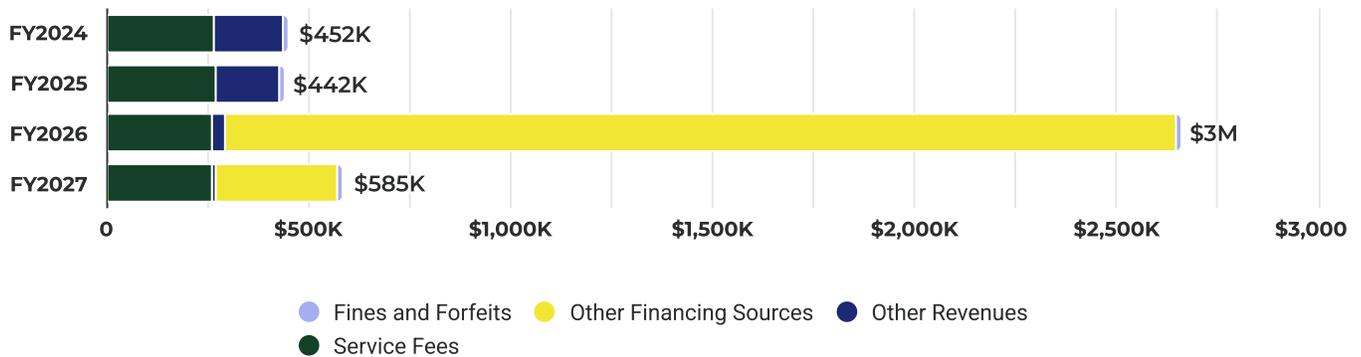


Revenues

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. The City pre-paid outstanding alternate revenue bonds one year ahead of their maturity in 2021 due to the 66% drop in commuter parking permits renewal.

Historical Revenues by Revenue Source Grouping

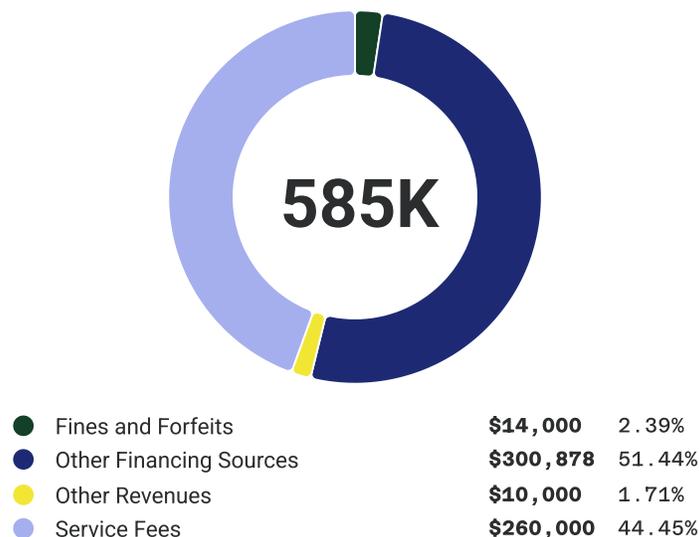


In FY 2027, the total revenues for commuter parking are budgeted at \$584,878, representing a 78% decrease from the FY 2026 total of \$2.7M. The largest revenue source, Other Financing Sources, is a planned use of fund balance at \$300,878. Reserves were used for the purchase of additional parking lots adjacent to the Metra station in FY 2026.

Service Fees remain steady at \$260,000, accounting for 44.45% of the total revenue, with no change from FY 2026. Fines and Forfeits also remain unchanged at \$14,000, making up 2.39% of the total.

Interest income is budgeted at \$10,000, which is 1.71% of the total and shows a decrease of \$22,920 or 69.62% from FY 2026 as lower cash balances are available for investment purposes. Overall, the FY 2027 budget reflects substantial reductions in the use of reserves and interest income, while Service Fees and Fines and Forfeits remain constant.

FY 2027 Revenues by Revenue Source Grouping

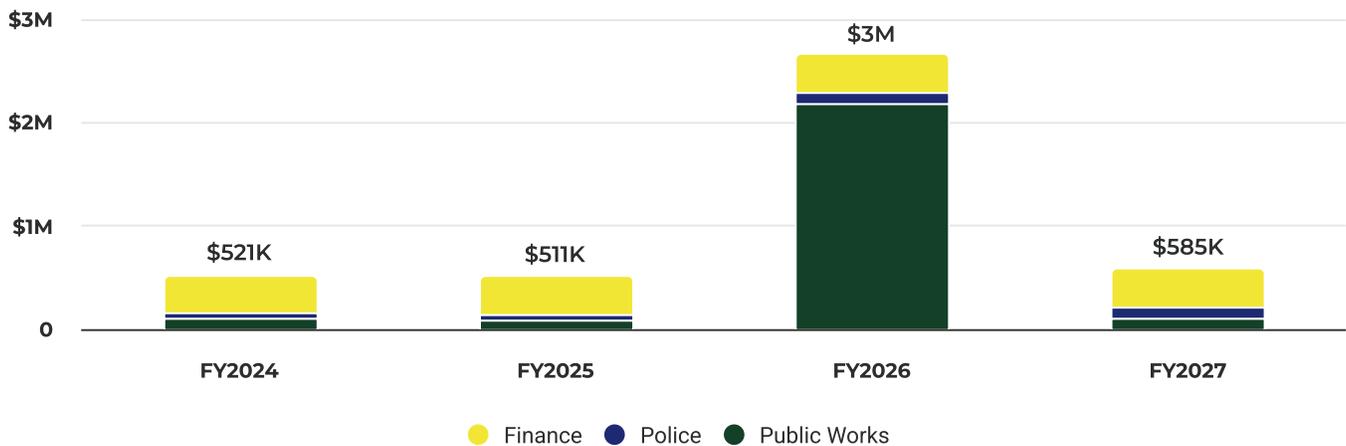


Revenues by Revenue Source Grouping

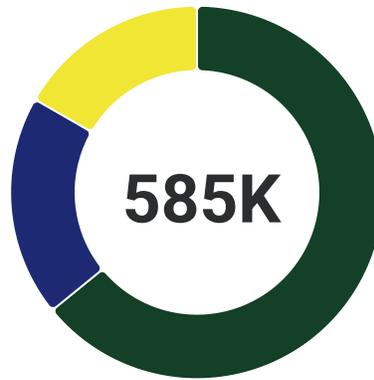
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Fines and Forfeits						
Parking Violations	\$13,471	\$16,086	\$14,000	\$16,000	\$14,000	\$14,000
Total Fines and Forfeits	\$13,471	\$16,086	\$14,000	\$16,000	\$14,000	\$14,000
Service Fees						
Parking Lot Fees	\$265,025	\$269,794	\$260,000	\$260,000	\$260,000	\$260,000
Total Service Fees	\$265,025	\$269,794	\$260,000	\$260,000	\$260,000	\$260,000
Other Revenues						
Interest Income	\$75,086	\$84,833	\$15,000	\$28,000	\$10,000	\$10,000
Sale of Capital Assets	\$22,895	-	-	-	-	-
Miscellaneous	\$75,729	\$71,667	\$17,920	-	-	-
Total Other Revenues	\$173,710	\$156,500	\$32,920	\$28,000	\$10,000	\$10,000
Other Financing Sources						
Reappropriation	-	-	\$2,351,755	-	\$300,878	\$269,180
Total Other Financing Sources	-	-	\$2,351,755	-	\$300,878	\$269,180
Total Revenues	\$452,207	\$442,379	\$2,658,675	\$304,000	\$584,878	\$553,180

Expenditures

Historical Expenditures by Department



FY 2027 Expenditures by Department



● Finance	\$375,000	64.12%
● Police	\$112,179	19.18%
● Public Works	\$97,699	16.70%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Finance						
Depreciation	\$363,940	\$366,229	\$375,000	\$375,000	\$375,000	\$375,000
Total Finance	\$363,940	\$366,229	\$375,000	\$375,000	\$375,000	\$375,000
Police						
Wages - Regular	\$30,397	\$27,095	\$31,076	\$30,880	\$32,930	\$34,521
Group Insurance	\$7,723	\$9,138	\$10,545	\$9,496	\$10,908	\$11,997
Medicare	\$423	\$370	\$451	\$423	\$478	\$501
Social Security	\$1,809	\$1,584	\$1,927	\$1,815	\$2,042	\$2,141
IMRF	\$1,978	\$2,159	\$2,516	\$2,420	\$2,731	\$2,800
Pension Expense	-\$6,438	\$5,638	-	-	-	-
Banking Service	\$7,113	\$7,736	\$8,002	\$12,000	\$14,000	\$15,400
Collection Service	-	-	\$100	-	\$100	\$100
Postage	\$1,550	\$1,323	\$2,000	\$2,000	\$2,000	\$2,000
Printing	\$1,846	\$1,920	\$1,000	\$3,000	\$3,000	\$3,000
Other Contractual Services	-	-	\$37,500	-	\$37,500	-
Office Supplies	\$91	-	-	-	-	-
Office Equipment	\$351	\$1,173	-	-	-	-
Computer Software	\$5,017	\$6,188	\$6,490	\$6,490	\$6,490	\$6,490
Vehicles	-\$235	-	-	-	-	-
Total Police	\$51,627	\$64,324	\$101,607	\$68,524	\$112,179	\$78,950
Public Works						
Wages - Regular	\$13,455	\$21,410	\$16,974	\$17,115	\$17,075	\$18,164
Group Insurance	\$2,074	\$1,883	\$2,033	\$2,775	\$3,012	\$3,293
Medicare	\$188	\$304	\$245	\$240	\$248	\$263
Social Security	\$766	\$1,255	\$979	\$965	\$1,013	\$1,051
IMRF	\$1,094	\$1,110	\$1,372	\$1,341	\$1,416	\$1,564
Pension Expense	-\$2,499	\$2,189	-	-	-	-
Maintenance Service	\$17,689	\$16,020	\$30,875	\$30,875	\$30,875	\$30,875
Accounting & Auditing Service	\$422	\$384	\$390	\$450	\$460	\$420



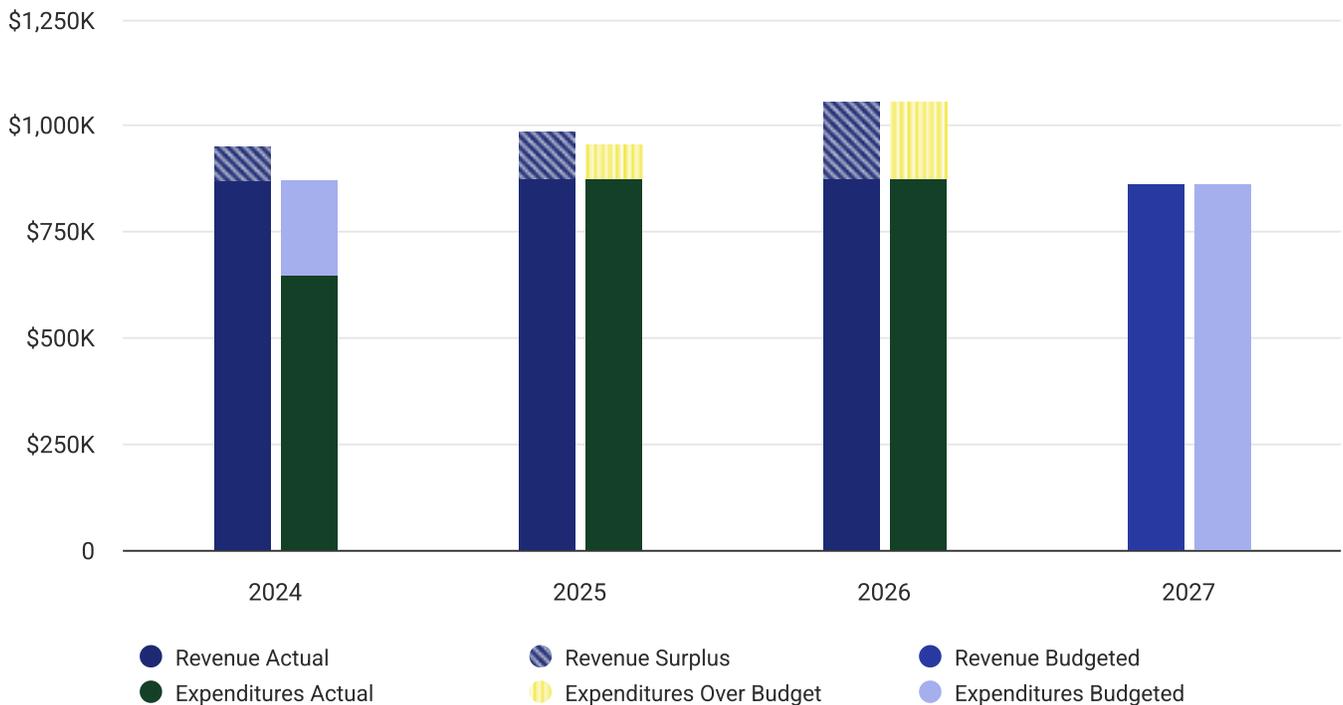
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Telephone	\$3,542	-	-	-	-	-
Utilities	\$26,086	\$23,240	\$26,200	\$21,400	\$26,200	\$26,200
Rentals	\$16,416	\$11,531	-	\$4,378	\$4,400	\$4,400
Other Contractual Services	\$405	\$411	\$500	\$3,500	\$500	\$500
Maintenance Supplies	\$2,750	\$216	\$2,000	\$1,100	\$2,000	\$2,000
Operating Supplies	\$412	-	\$500	\$500	\$500	\$500
Buildings & Improvements	-	-	-	\$14,455	-	-
Improvements Other than Buildings	\$23,130	-	\$2,100,000	\$1,540,000	\$10,000	\$10,000
Total Public Works	\$105,930	\$79,954	\$2,182,068	\$1,639,094	\$97,699	\$99,230
Total Expenditures	\$521,497	\$510,506	\$2,658,675	\$2,082,618	\$584,878	\$553,180

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

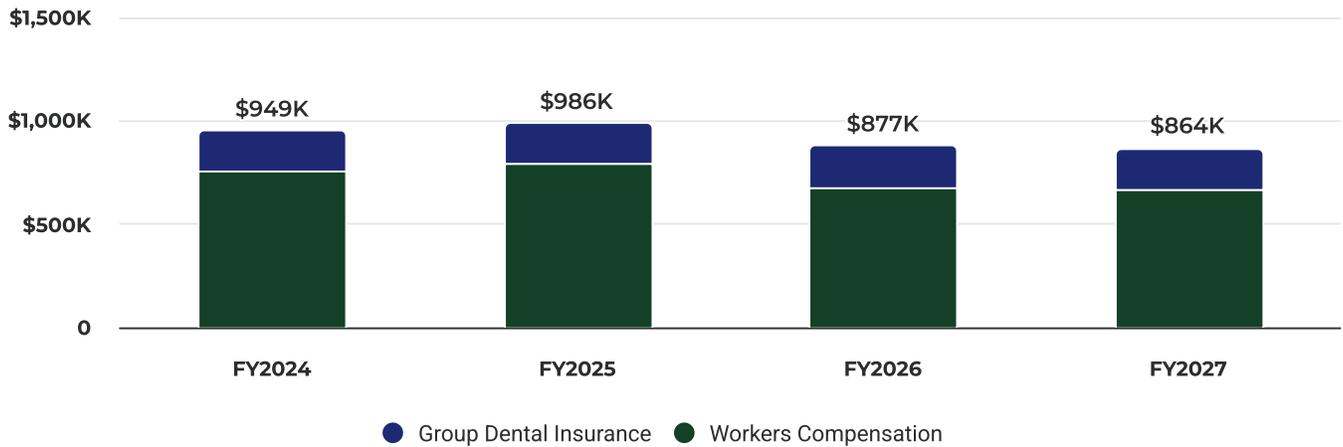


In the Internal Service Funds, the FY 2026 budgeted expenditures and revenues were both \$877,405, reflecting a slight increase of 0.3% from the prior period. Estimated actual revenues for FY 2026 are expected to rise significantly to \$1.1M, a 28.1% increase from the prior period and 120.6% of the budgeted amount. Similarly, actual expenditures in FY 2026 also reached \$1.1M, marking a 73.3% increase from the prior period and 120.5% of the budgeted figure driven primarily by worker's compensation claims.

For the FY 2027 budget year, both expenditures and revenues are budgeted at \$864,348, representing a decrease of 1.5% from the 2026 budgeted amounts. This reduction follows the substantial actual increases seen in FY 2026, with the FY 2027 budgeted figures slightly below the previous year's budgeted levels but without actuals available yet for comparison.

Revenues

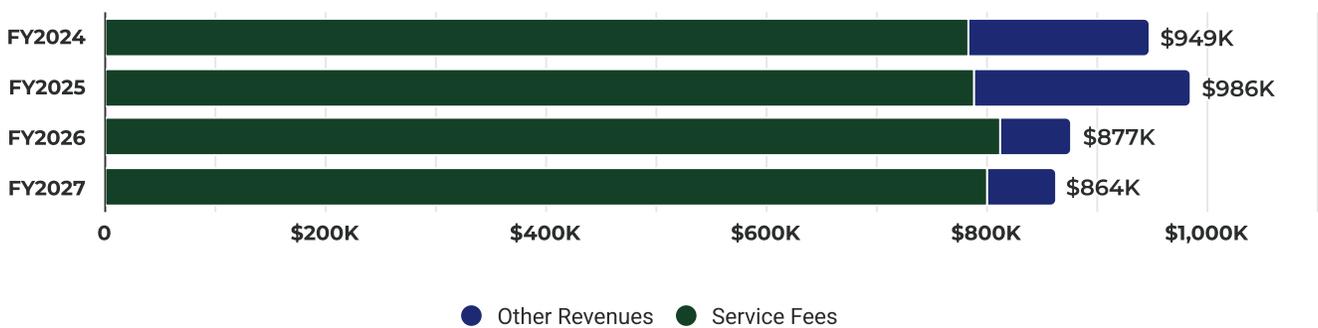
Historical Revenues by Fund



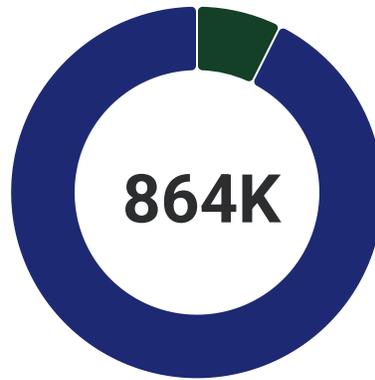
Revenues by Fund

Category	FY 2024 Adopted	FY 2025 Actual	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2028 Forecasted
Group Dental Insurance	\$205,180	\$191,778	\$207,871	\$207,865	\$201,665	\$201,665
Workers Compensation	\$666,300	\$794,623	\$849,829	\$669,540	\$662,683	\$713,347
Total Revenues	\$871,480	\$986,401	\$1,057,700	\$877,405	\$864,348	\$915,012

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



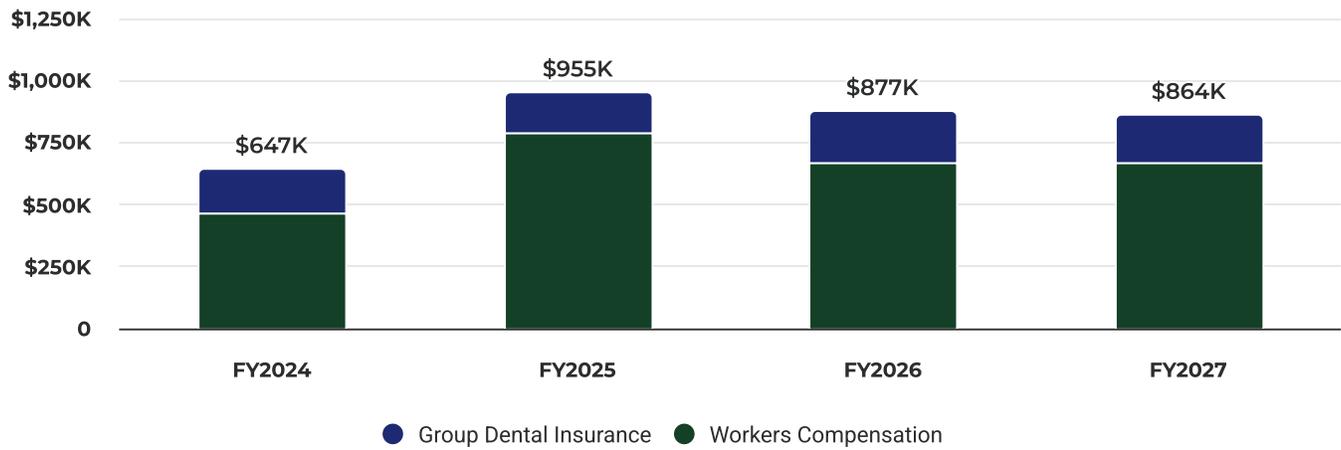
● Other Revenues	\$64,000	7.40%
● Service Fees	\$800,348	92.60%

Revenues by Revenue Source Grouping

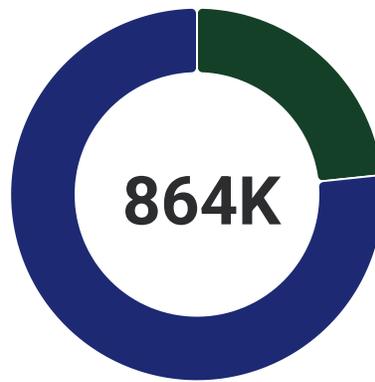
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Service Fees	\$783,962	\$788,719	\$813,405	\$813,405	\$800,348	\$851,012
Other Revenues	\$164,884	\$197,683	\$64,000	\$244,295	\$64,000	\$64,000
Total Revenues	\$948,845	\$986,401	\$877,405	\$1,057,700	\$864,348	\$915,012

Expenditures

Historical Expenditures by Fund



FY 2027 Expenditures by Fund

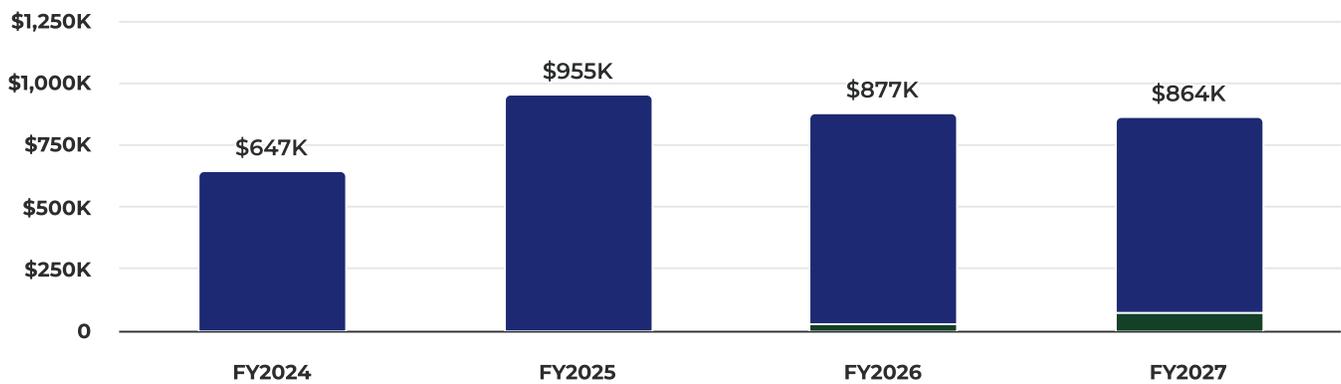


● Group Dental Insurance	\$201,665	23.33%
● Workers Compensation	\$662,683	76.67%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Group Dental Insurance	\$184,818	\$170,860	\$207,865	\$207,871	\$201,665	\$201,665
Workers Compensation	\$462,274	\$783,931	\$669,540	\$849,540	\$662,683	\$713,347
Total Expenditures	\$647,092	\$954,791	\$877,405	\$1,057,411	\$864,348	\$915,012

Historical Expenditures by Expense Object Categories



● Contractual Services ● Other Financing Uses

Expenditures by Expense Object Categories

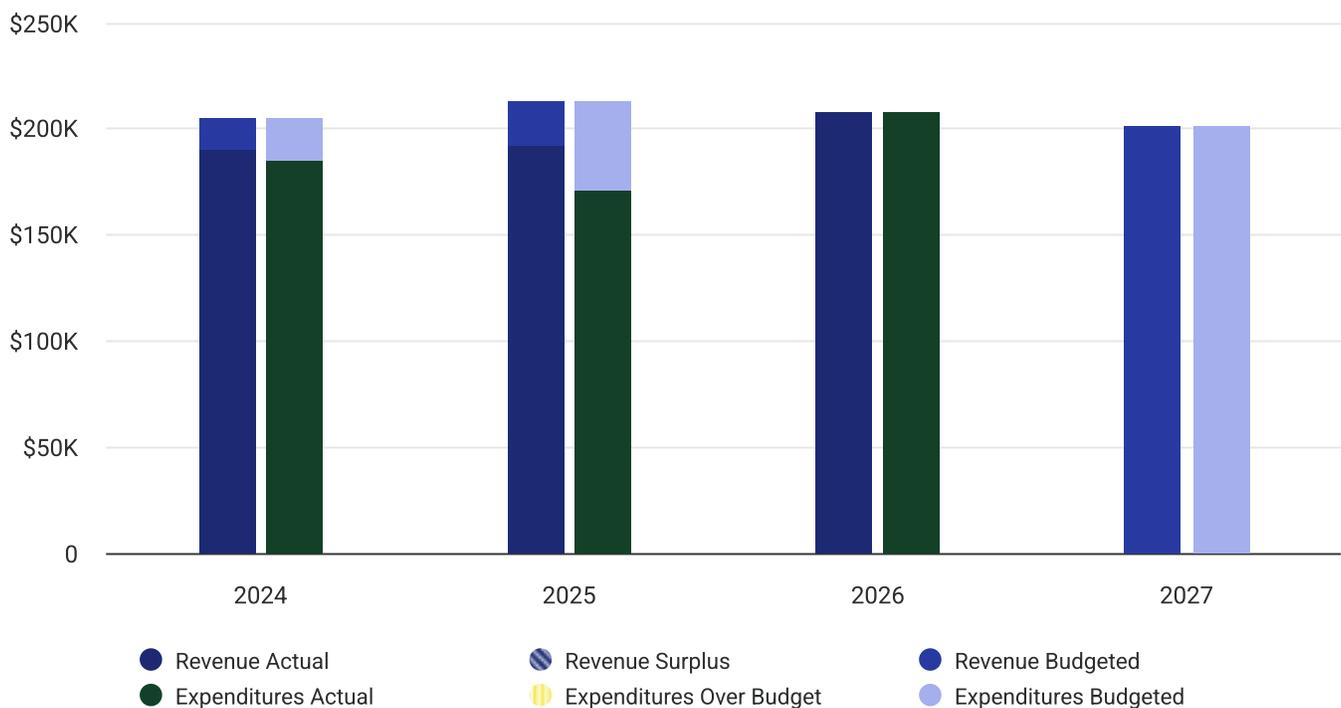
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services	\$647,092	\$954,791	\$853,890	\$889,910	\$794,008	\$844,472
Other Financing Uses	-	-	\$23,515	\$167,501	\$70,340	\$70,540
Total Expenditures	\$647,092	\$954,791	\$877,405	\$1,057,411	\$864,348	\$915,012

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



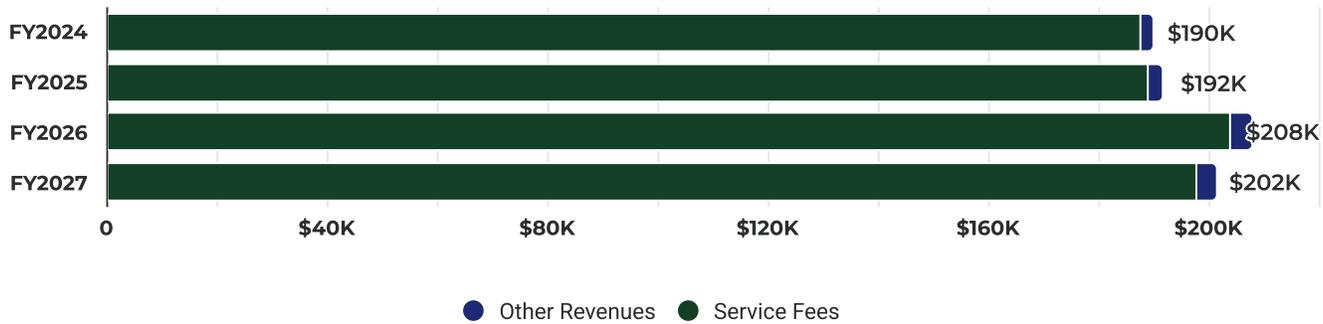
In FY 2027, the Group Dental Insurance budget shows a decrease in both expenditures and revenues compared to the previous year. The expenditures budgeted for FY 2027 are \$201,665, which is 3.0% lower than the FY 2026 budgeted expenditures of \$207,865. Similarly, the

revenue budgeted for FY 2027 is also \$201,665, reflecting the same 3.0% decrease from the FY 2026 budgeted revenue of \$207,865.

Looking at estimated figures for FY 2026, the estimated actual revenues and expenditures both matched the budgeted amounts at exactly \$207,871, which was an 11.8% increase in revenue and an 11.8% increase in expenditures from the prior period. This indicates that the FY 2026 budget is expected to be fully utilized. The FY 2027 budget, therefore, represents a planned reduction in both revenues and expenditures compared to the fully realized FY 2026 budget.

Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping

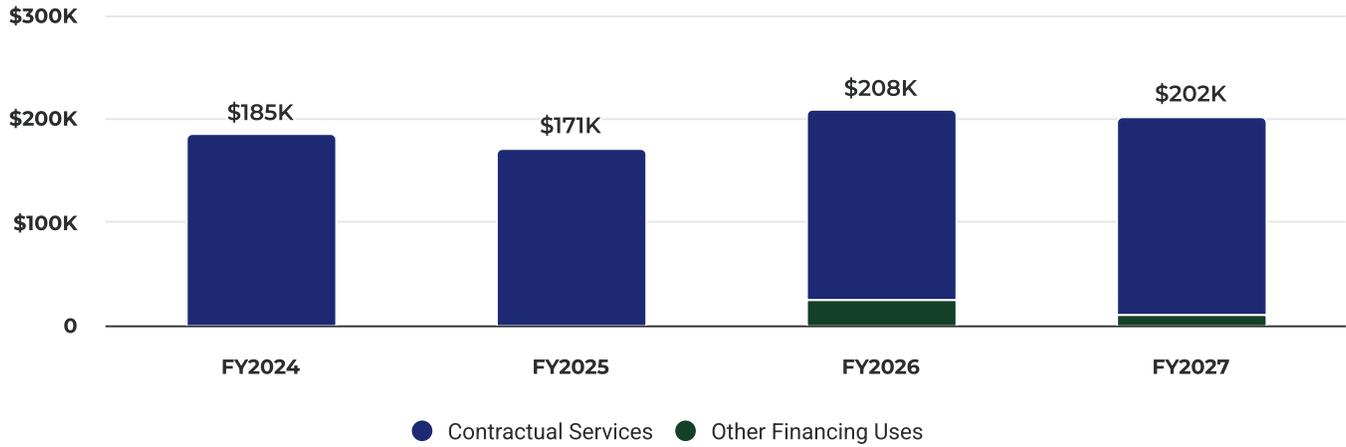


Revenues by Revenue Source Grouping

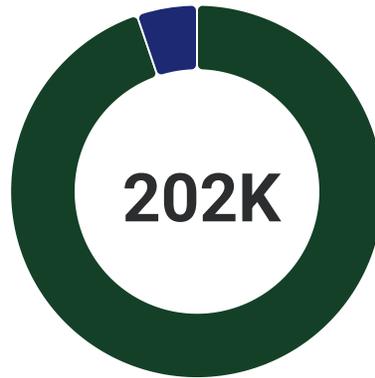
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Service Fees						
Insurance Premiums	\$187,489	\$188,920	\$203,865	\$203,865	\$197,665	\$197,665
Total Service Fees	\$187,489	\$188,920	\$203,865	\$203,865	\$197,665	\$197,665
Other Revenues						
Interest Income	\$2,498	\$2,851	\$4,000	\$4,000	\$4,000	\$4,000
Miscellaneous	-	\$7	-	\$6	-	-
Total Other Revenues	\$2,498	\$2,858	\$4,000	\$4,006	\$4,000	\$4,000
Total Revenues	\$189,988	\$191,778	\$207,865	\$207,871	\$201,665	\$201,665

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



● Contractual Services	\$191,125	94.77%
● Other Financing Uses	\$10,540	5.23%

Expenditures by Expense Object Categories

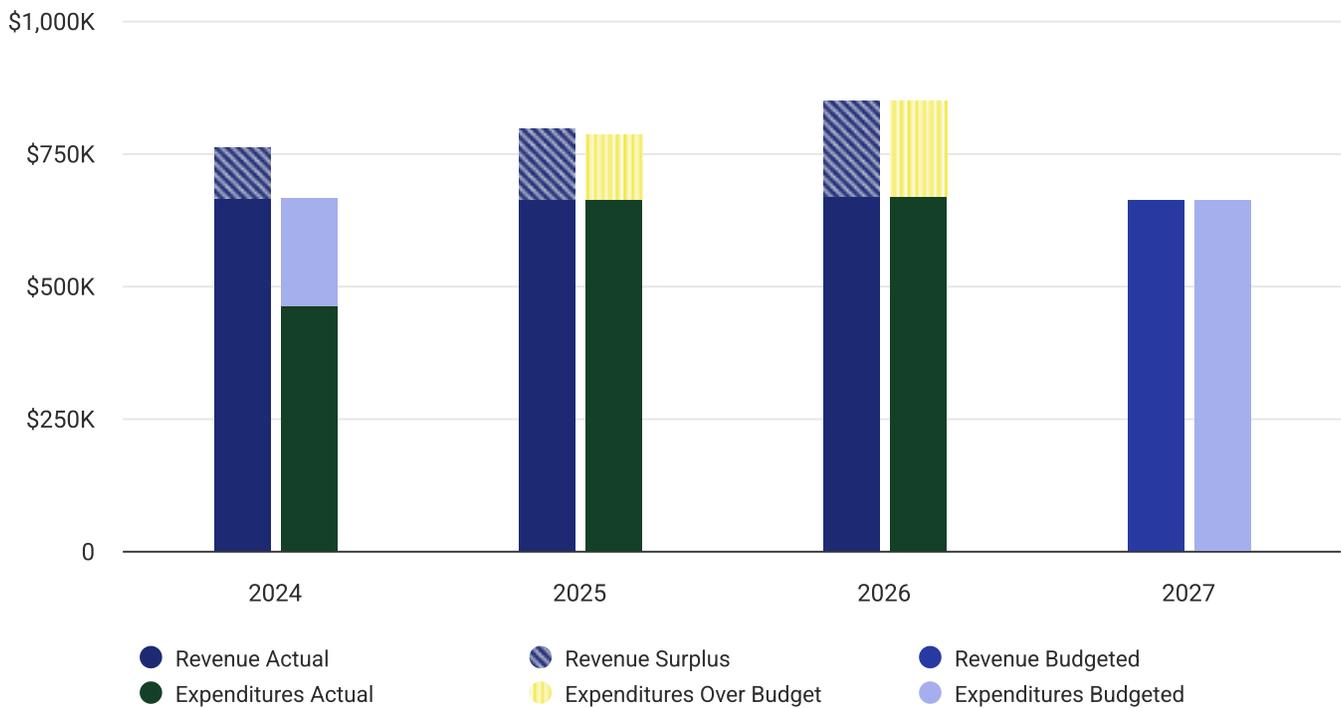
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2028 Forecasted	FY 2027 Budgeted
Contractual Services						
Banking Service	-	-	\$50	-	-	-
Claims Administration	\$12,929	\$13,624	\$14,890	\$14,890	\$14,890	\$14,890
Dental Claims	\$171,889	\$157,235	\$169,410	\$169,410	\$176,235	\$176,235
Total Contractual Services	\$184,818	\$170,860	\$184,350	\$184,300	\$191,125	\$191,125
Other Financing Uses						
Source of Reserves	-	-	\$23,515	\$23,571	\$10,540	\$10,540
Total Other Financing Uses	-	-	\$23,515	\$23,571	\$10,540	\$10,540
Total Expenditures	\$184,818	\$170,860	\$207,865	\$207,871	\$201,665	\$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



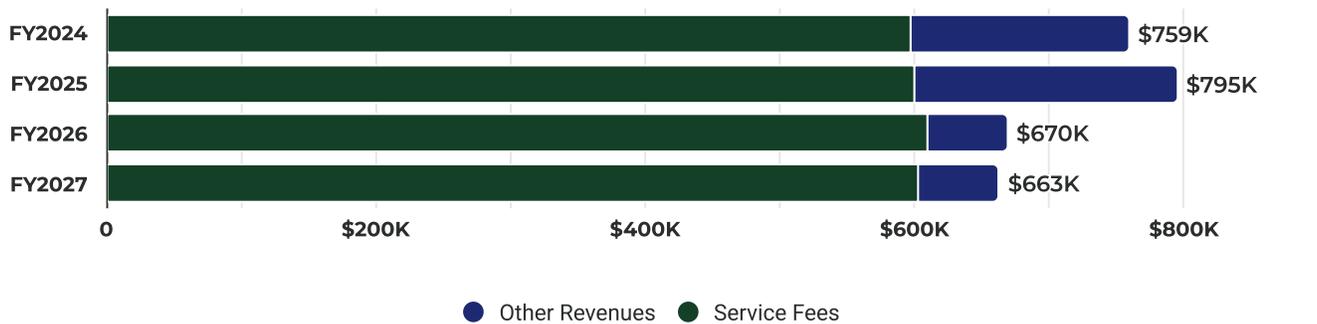
In FY 2027, the Workers Compensation budget shows a slight decrease in both expenditures and revenues compared to the previous year. The expenditures budgeted for FY 2027 are \$662,683, which is 1.0% lower than the FY 2026 budgeted amount of \$669,540. Similarly, the revenue budgeted for FY 2027 is also \$662,683, reflecting the same 1.02% decrease from the prior period.

Looking at FY 2026, estimated actuals, revenues and expenditures significantly exceeded their budgeted amounts. Actual revenues are estimated at \$849,829, which is 32.89% higher than the previous period and 126.93% of the budgeted revenue due to claim reimbursement activity. Estimated actual expenditures are \$849,540, representing a 100.3% increase from the prior period and 126.9% of the budgeted expenditures, again due to claim activity. Both revenues and expenditures were substantially above budgeted levels for FY 2026.

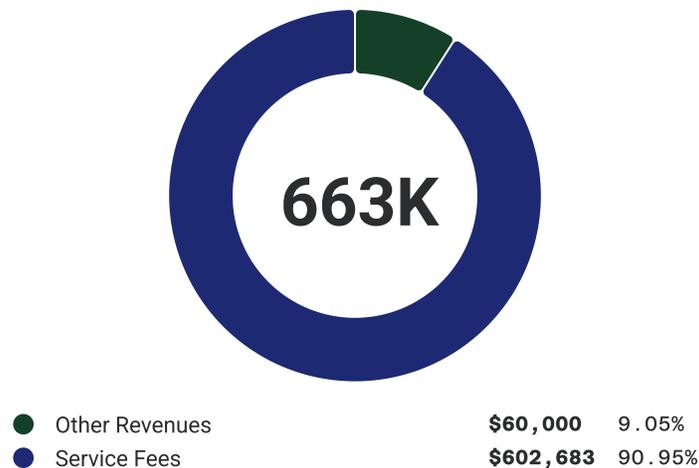
In contrast, the FY 2027 budget plans for a modest reduction in both revenues and expenditures compared to the FY 2026 budget. The budgeted amounts for FY 2027 are balanced, with revenues and expenditures set equally at \$662,683, maintaining alignment between expected income and planned spending.

Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



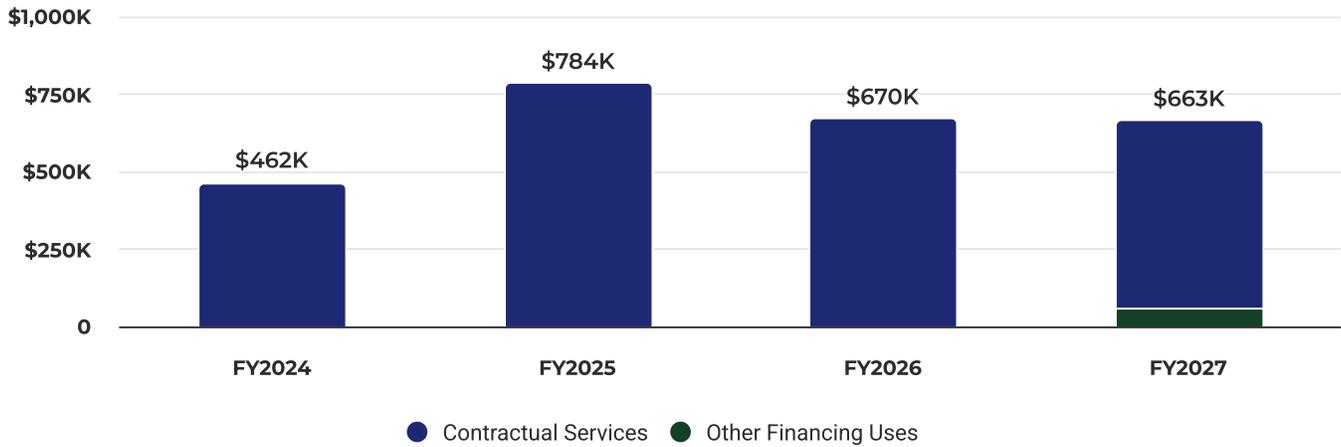
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Service Fees						
Insurance Premiums	\$596,472	\$599,798	\$609,540	\$609,540	\$602,683	\$653,347
Total Service Fees	\$596,472	\$599,798	\$609,540	\$609,540	\$602,683	\$653,347
Other Revenues						
Interest Income	\$89,183	\$108,393	\$60,000	\$80,000	\$60,000	\$60,000
Reimbursed Expenditures	\$69,736	\$86,432	-	\$160,289	-	-
Miscellaneous	\$3,467	-	-	-	-	-

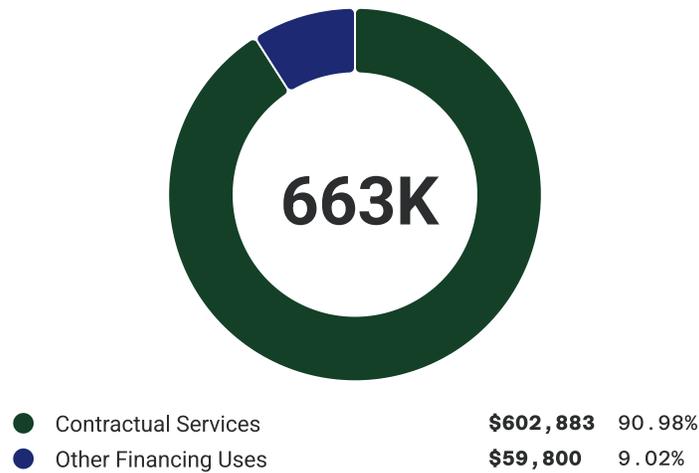
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Total Other Revenues	\$162,385	\$194,825	\$60,000	\$240,289	\$60,000	\$60,000
Total Revenues	\$758,858	\$794,623	\$669,540	\$849,829	\$662,683	\$713,347

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Contractual Services						
Claims Administration	-	-	\$6,000	\$6,000	\$6,000	\$6,000
Training & Professional Development	-	-	\$1,200	-	\$1,200	\$1,200
General Insurance	\$140,212	\$152,581	\$150,000	\$149,610	\$155,000	\$155,000
Workers Compensation Claims	\$322,062	\$631,350	\$512,340	\$550,000	\$440,683	\$491,147
Total Contractual Services	\$462,274	\$783,931	\$669,540	\$705,610	\$602,883	\$653,347



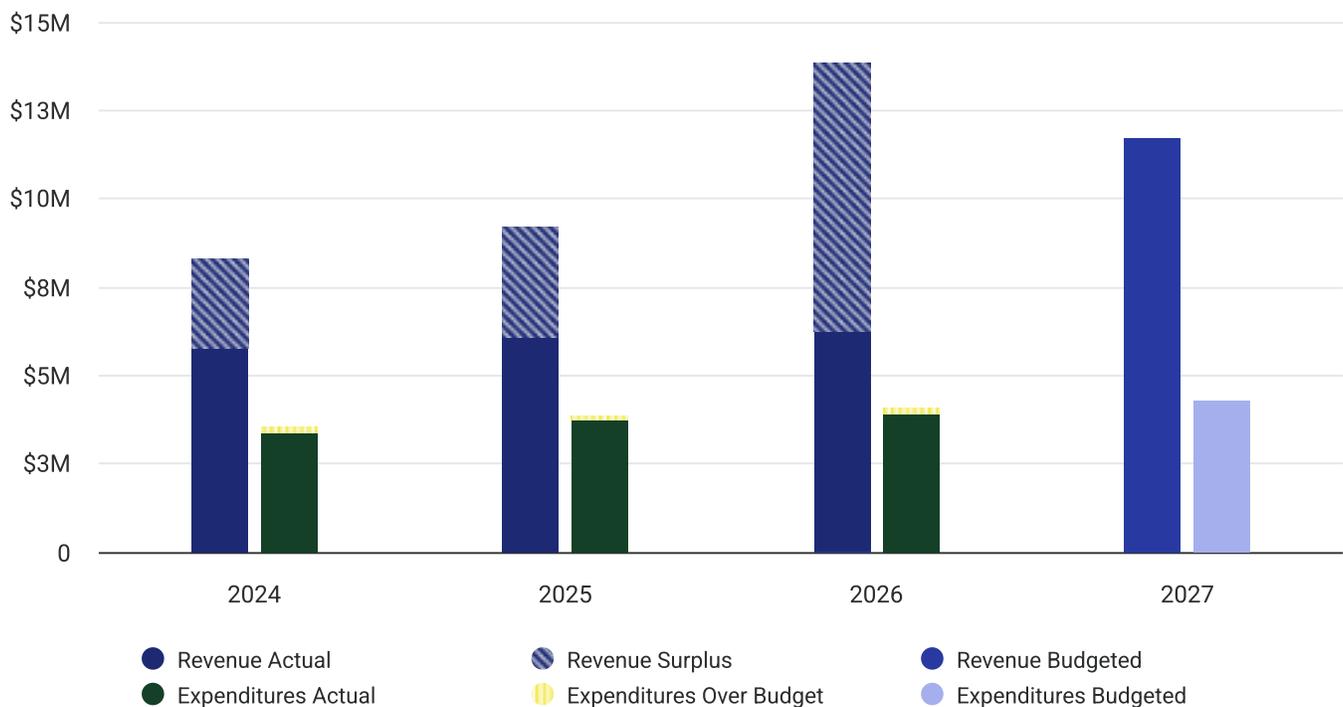
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Financing Uses						
Source of Reserves	-	-	-	\$143,930	\$59,800	\$60,000
Total Other Financing Uses	-	-	-	\$143,930	\$59,800	\$60,000
Total Expenditures	\$462,274	\$783,931	\$669,540	\$849,540	\$662,683	\$713,347

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



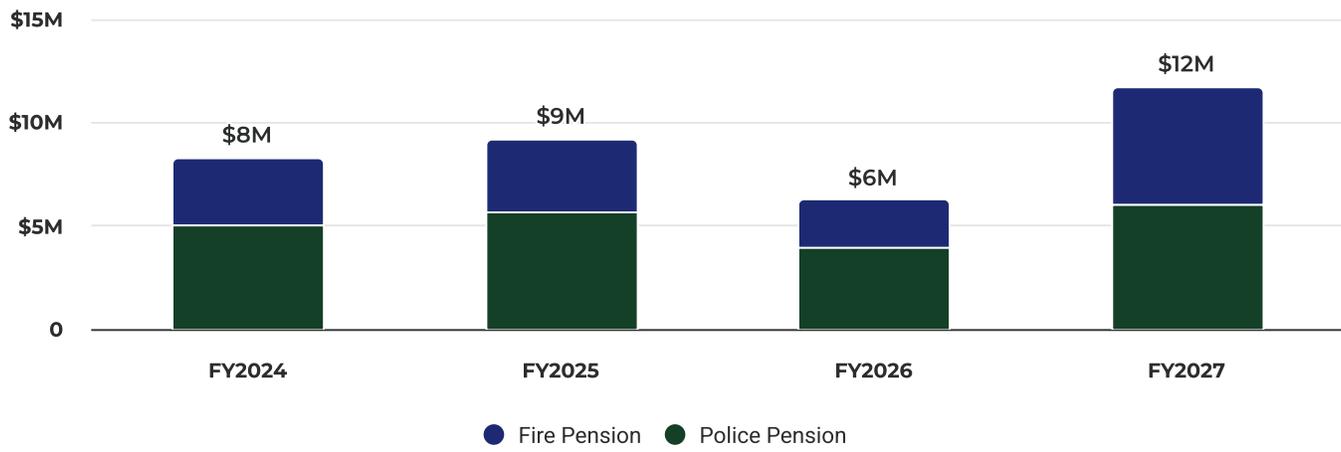
In the Pension Trust Funds Revenues vs Expenditures Summary, the FY 2026 estimated actual revenues significantly exceeded the budgeted amount due to positive experience of consolidated investment portfolio income, reaching \$13.8M, which is a 128.4% increase

from the prior period and 221.7% of the budgeted revenue of \$6.2 million. Estimated actual expenditures for FY 2026 are \$4.1M, a 5.7% increase from the prior period due mainly to a cost of living increase for retirees and banking fees. Estimated actual expenditures for FY 2026 are 103.3% of the budgeted expenditures of \$3.9M.

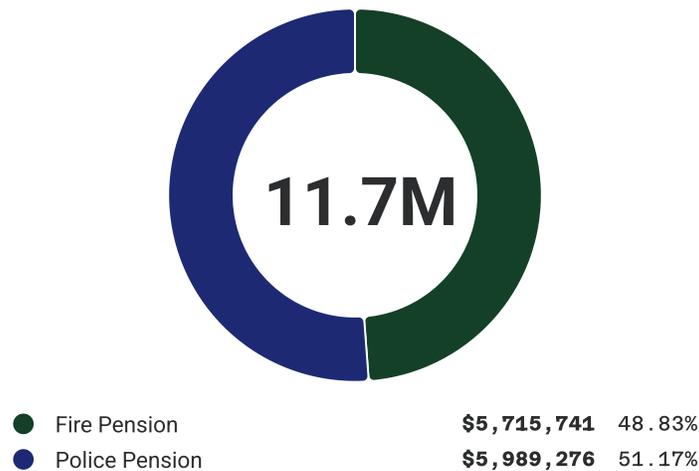
Looking ahead to the FY 2027 budget, expenditures are planned at \$4.3M, representing a 9.4% increase from the 2026 budgeted expenditures of \$3.9M. Budgeted revenues for FY 2027 are set at \$11.7M, which is an 87.7% increase from the FY 2026 budgeted revenue of \$6.2M. This indicates a substantial planned increase in investment income revenues compared to the previous budget year, while expenditures are also expected to rise but at a more moderate rate.

Revenues

Historical Revenues by Fund



FY 2027 Revenues by Fund

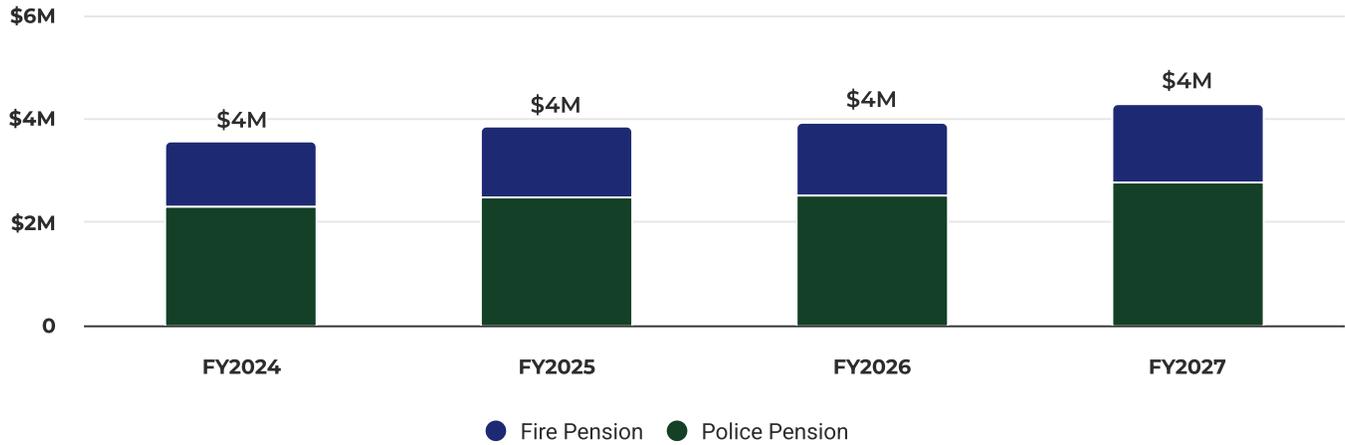


Revenues by Fund

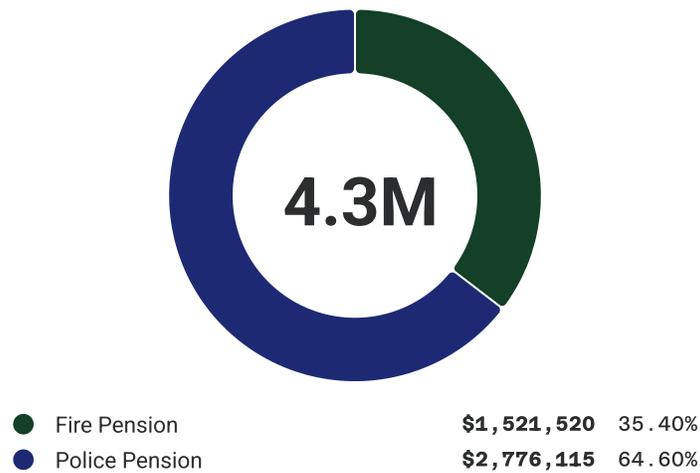
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Police Pension	\$5,007,831	\$5,652,320	\$3,933,340	\$8,183,236	\$5,989,276	\$6,057,745
Fire Pension	\$3,292,888	\$3,544,427	\$2,304,380	\$5,644,469	\$5,715,741	\$5,751,250
Total Revenues	\$8,300,718	\$9,196,747	\$6,237,720	\$13,827,705	\$11,705,017	\$11,808,995

Expenditures

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Police Pension	\$2,302,555	\$2,483,273	\$2,519,790	\$2,684,764	\$2,776,115	\$2,783,740
Fire Pension	\$1,252,064	\$1,352,518	\$1,409,625	\$1,372,425	\$1,521,520	\$1,572,846
Total Expenditures	\$3,554,619	\$3,835,791	\$3,929,415	\$4,057,189	\$4,297,635	\$4,356,586

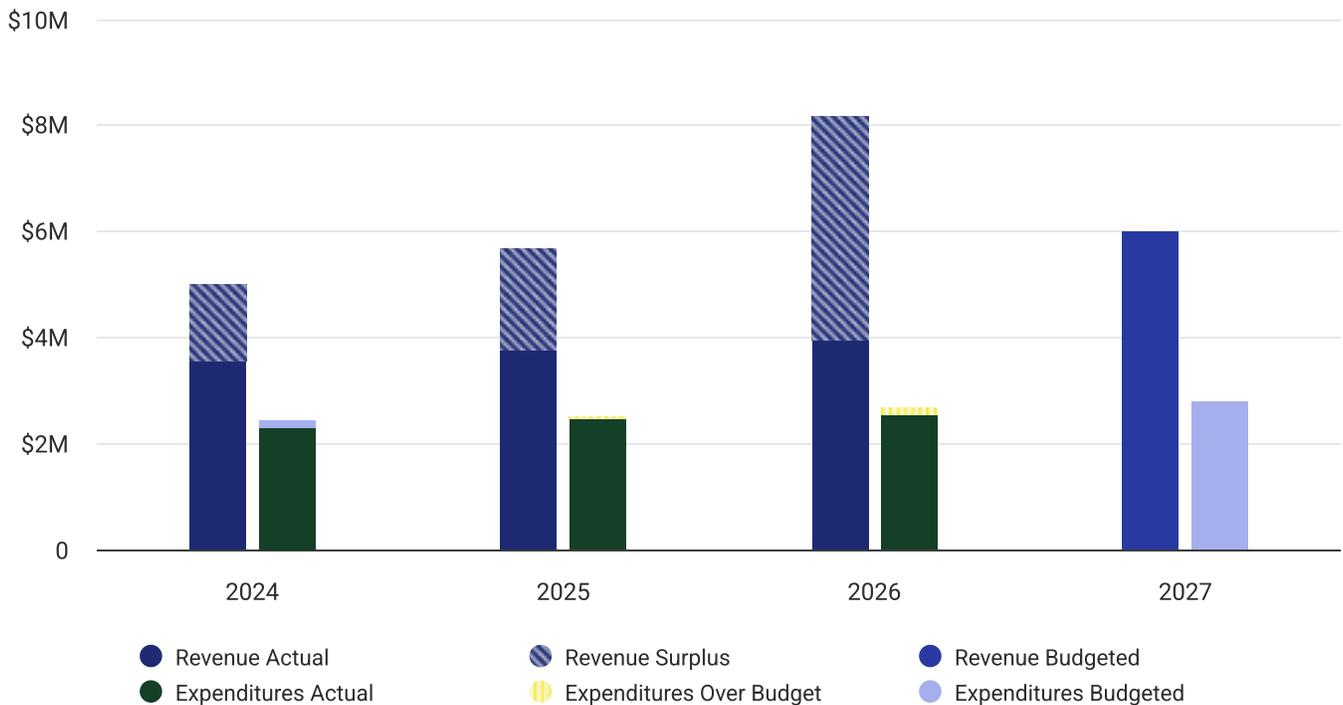


Police Pension Fund



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



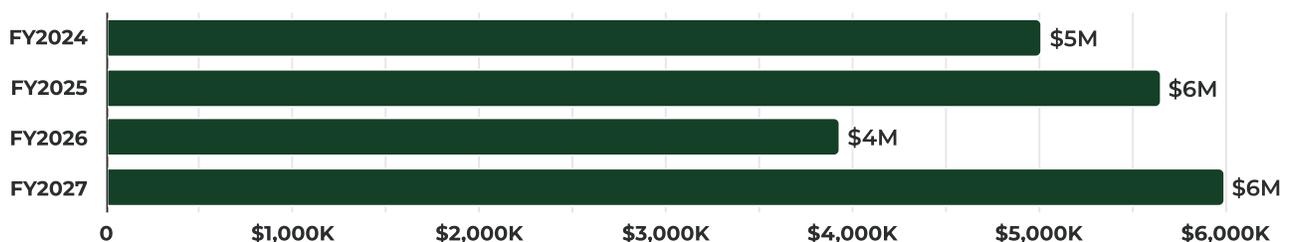
In FY 2027, the Police Pension budget shows a continued increase in both revenues and expenditures compared to FY 2026. The expenditures budget is set at \$2.8M, reflecting a 10.2% increase from the previous year's budgeted amount of \$2.5 million. This follows the FY 2026 estimated actual expenditures of \$2.7 million, which were 9.3% higher than the prior period and 6.6% above the FY 2026 budget.

Revenues for FY 2027 are budgeted at \$6 million, marking a significant 52.3% increase from the FY 2026 budgeted revenue of \$3.9M. This is notable given that the FY 2026 estimated actual revenues are \$8.2 million, which was 116.7% higher than the prior period and more than double (208.1%) the FY 2026 budgeted amount.

The largest category in both years remains revenue, which continues to outpace expenditures by a substantial margin and close the net pension liability gap. The FY 2027 budget anticipates a narrowing gap between revenues and expenditures compared to the actuals in FY 2026, with revenues budgeted lower than the previous year's actuals but still significantly higher than the FY 2026 budget. Expenditures are budgeted to increase moderately, stemming from a cost of living increase for retirees, accounting services, and banking fees.

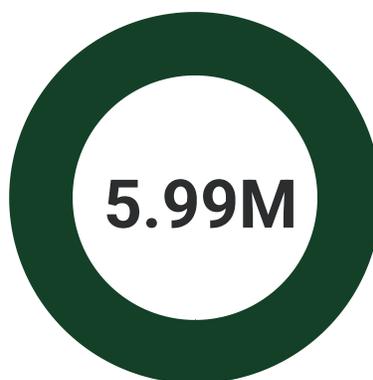
Revenues

Historical Revenues by Revenue Source Grouping



● Other Revenues

FY 2027 Revenues by Revenue Source Grouping



● Other Revenues \$5,989,276 100.00%

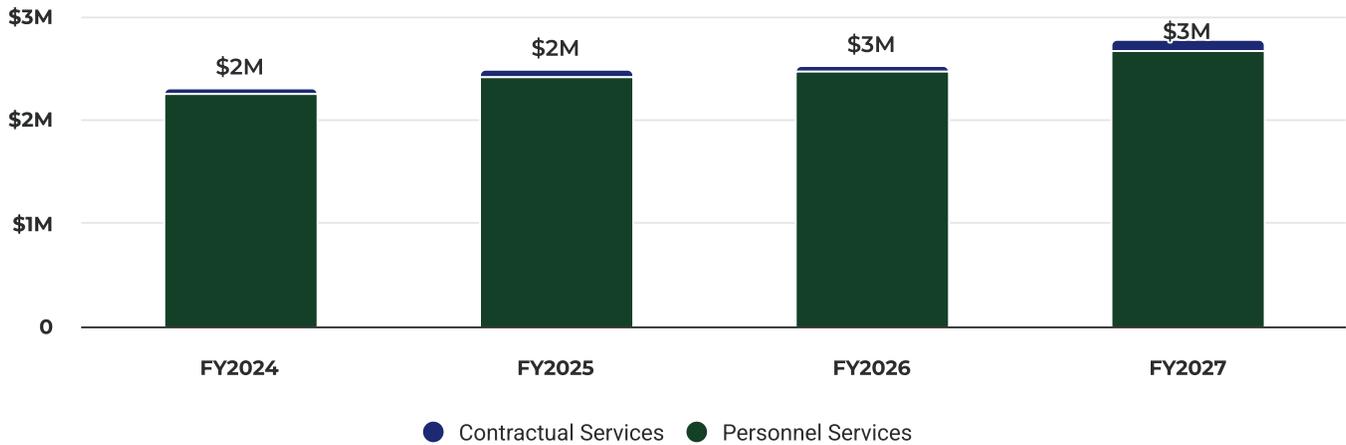
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Revenues						
Pension Contributions	\$2,302,363	\$2,602,275	\$2,658,340	\$2,989,236	\$3,171,276	\$3,239,745
Interest Income	\$2,705,468	\$3,050,045	\$1,275,000	\$5,194,000	\$2,818,000	\$2,818,000

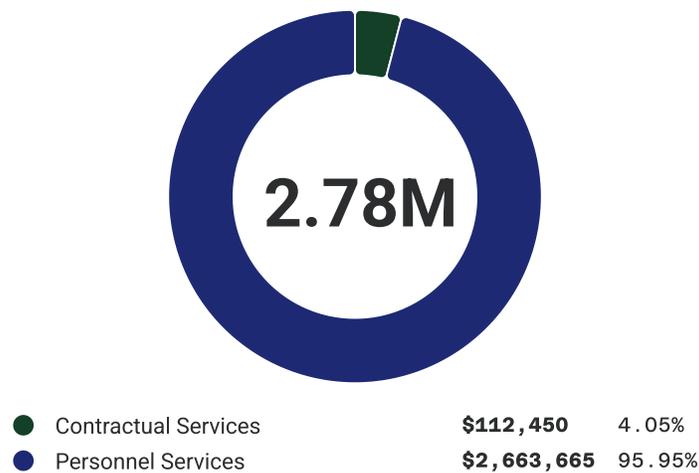
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Total Other Revenues	\$5,007,831	\$5,652,320	\$3,933,340	\$8,183,236	\$5,989,276	\$6,057,745
Total Revenues	\$5,007,831	\$5,652,320	\$3,933,340	\$8,183,236	\$5,989,276	\$6,057,745

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services						
Police/Fire Pension	\$2,235,826	\$2,412,792	\$2,463,300	\$2,416,084	\$2,663,665	\$2,663,665
Pension Refunds	\$18,433	-	-	\$170,000	-	-
Total Personnel Services	\$2,254,259	\$2,412,792	\$2,463,300	\$2,586,084	\$2,663,665	\$2,663,665
Contractual Services						
Accounting & Auditing Service	\$24,405	\$25,515	\$26,740	\$53,480	\$63,800	\$67,735
Legal Service	\$4,055	\$5,830	\$2,000	\$9,000	\$2,000	\$2,000

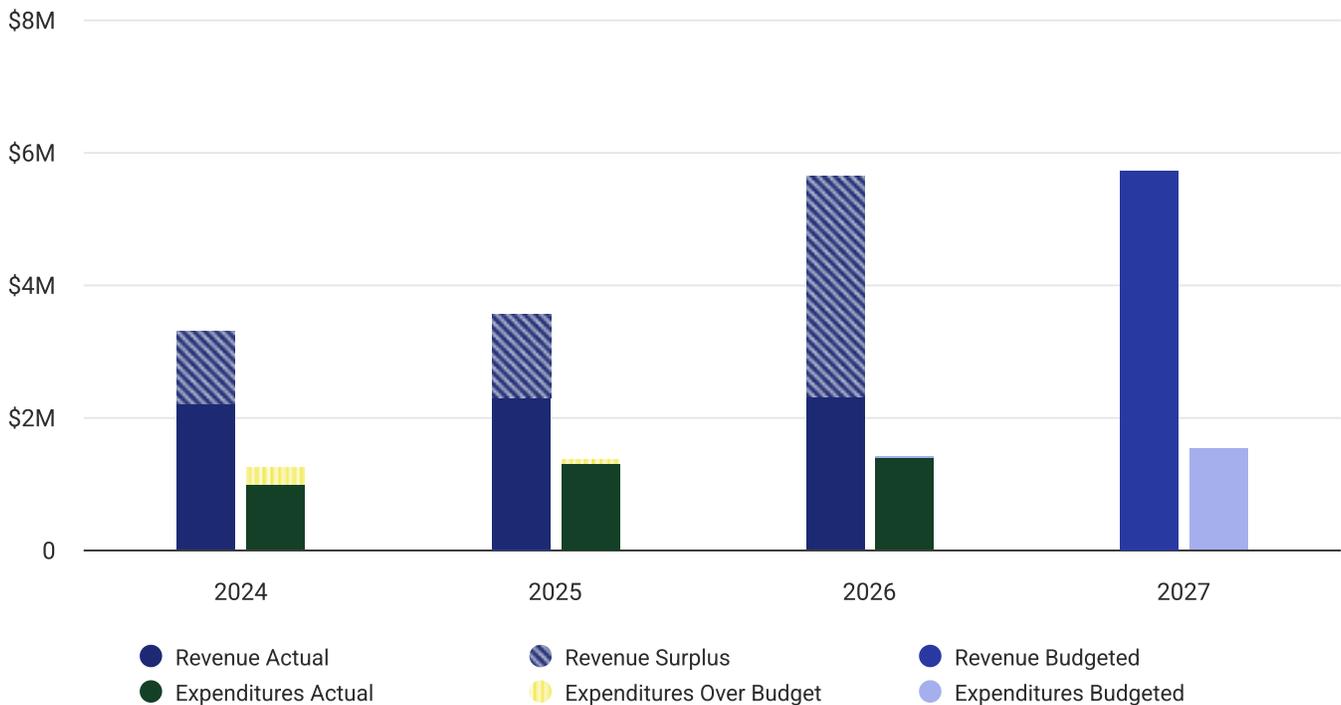
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Banking Service	-	\$45	-	\$36,200	\$36,900	\$40,590
Financial Service	\$15,864	\$21,834	\$18,000	-	-	-
Dues & Subscriptions	\$530	\$795	-	-	-	-
Travel & Meals	\$839	-	\$100	-	\$100	\$100
Training & Professional Development	\$1,550	\$1,650	\$2,250	-	\$2,250	\$2,250
Liability Insurance	\$1,053	\$5,052	\$5,400	-	\$5,400	\$5,400
Other Contractual Services	-	\$9,760	\$2,000	-	\$2,000	\$2,000
Total Contractual Services	\$48,296	\$70,481	\$56,490	\$98,680	\$112,450	\$120,075
Total Expenditures	\$2,302,555	\$2,483,273	\$2,519,790	\$2,684,764	\$2,776,115	\$2,783,740

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

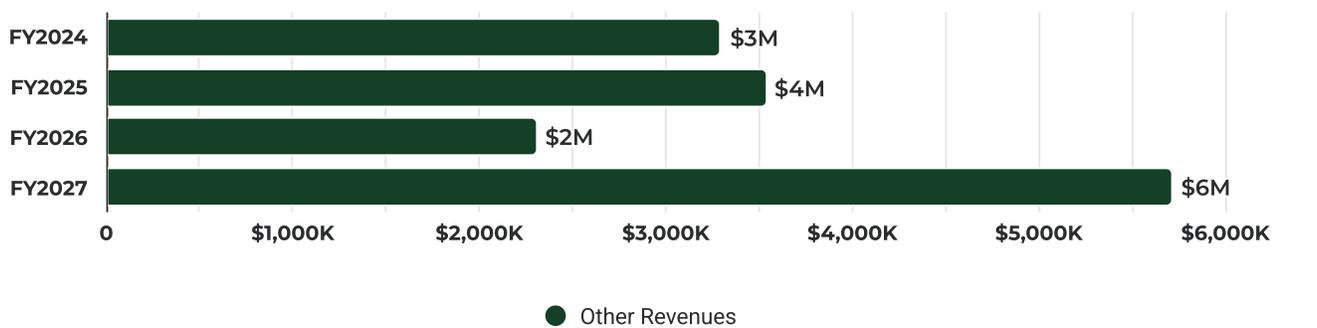


In FY 2027, the Fire Pension budget projects expenditures of \$1.5M, representing a 7.9% increase from the FY 2026 budgeted expenditures of \$1.4M. This continues the upward trend in expenditure budgeting observed from the prior period. Revenues for FY 2027 are budgeted at \$5.7M, marking a significant 148.0% increase from the FY 2026 budgeted revenue of \$2.3M. This substantial rise in budgeted revenue follows the large actual revenue increase seen in FY 2026, where actual revenues reached \$5.6M, a 147.8% increase from the previous period and 245.0% of the budgeted amount for that year.

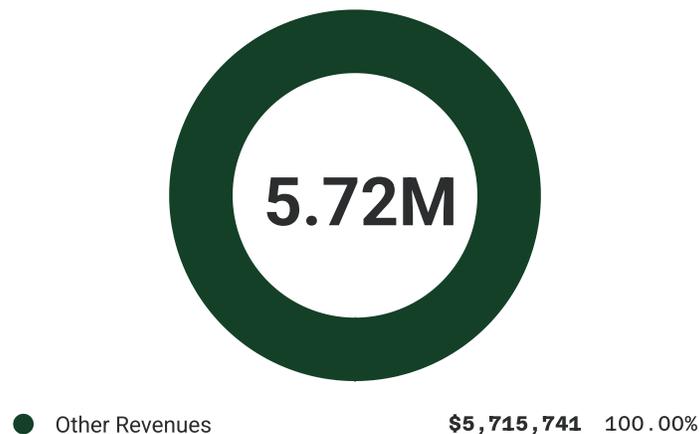
Comparing expenditures and revenues, the FY 2027 budget maintains a considerable surplus, with revenues budgeted at nearly four times the expenditures. The largest category change is the dramatic increase in budgeted revenue, which more than doubled from the previous year's budget, reflecting a continuation of the strong revenue performance of the investment portfolio seen in FY 2026 actuals. Expenditures show a more moderate increase and are generally related to cost of living increases for retirees and banking and portfolio management fees.

Revenues

Historical Revenues by Revenue Source Grouping



FY 2027 Revenues by Revenue Source Grouping



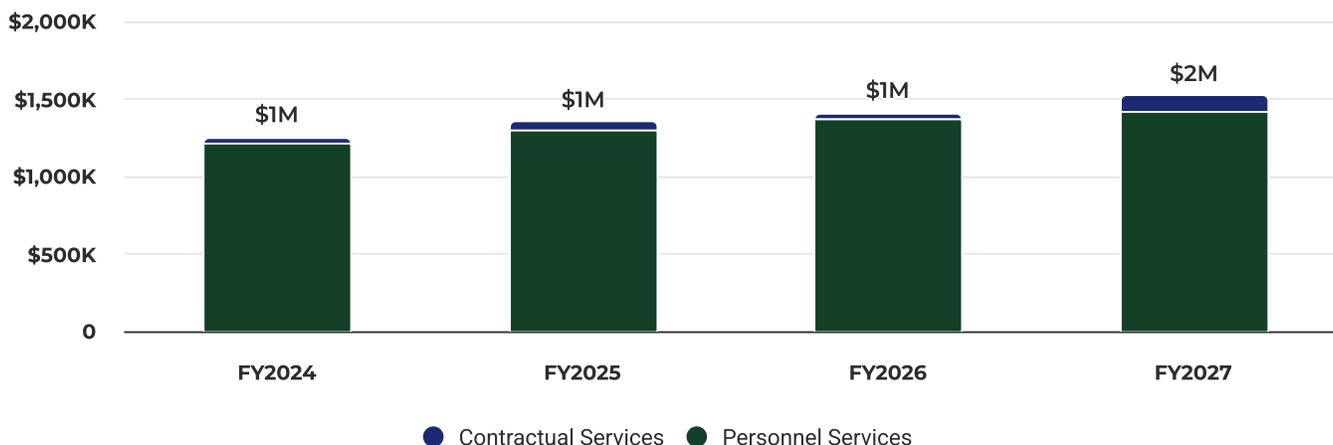
Revenues by Revenue Source Grouping

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Revenues						
Pension Contributions	\$1,337,693	\$1,430,073	\$1,404,380	\$1,564,768	\$1,644,141	\$1,679,650
Interest Income	\$1,955,194	\$2,114,354	\$900,000	\$4,079,700	\$4,071,600	\$4,071,600
Miscellaneous	-	-	-	\$1	-	-
Total Other Revenues	\$3,292,888	\$3,544,427	\$2,304,380	\$5,644,469	\$5,715,741	\$5,751,250

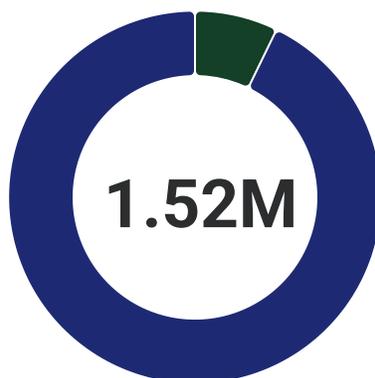
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Total Revenues	\$3,292,888	\$3,544,427	\$2,304,380	\$5,644,469	\$5,715,741	\$5,751,250

Expenditures

Historical Expenditures by Expense Object Categories



FY 2027 Expenditures by Expense Object Categories



● Contractual Services	\$109,620	7.20%
● Personnel Services	\$1,411,900	92.80%

Expenditures by Expense Object Categories

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Personnel Services						
Police/Fire Pension	\$1,215,911	\$1,281,748	\$1,367,980	\$1,292,980	\$1,411,900	\$1,454,260
Pension Refunds	-	\$7,410	-	-	-	-
Total Personnel Services	\$1,215,911	\$1,289,158	\$1,367,980	\$1,292,980	\$1,411,900	\$1,454,260
Contractual Services						
Accounting & Auditing Service	\$13,410	\$13,815	\$15,195	\$15,195	\$37,070	\$40,776
Legal Service	\$2,288	\$8,163	\$4,000	\$9,000	\$4,000	\$4,000
Medical Service	-	-	\$500	-	\$500	\$500

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Banking Service	-	\$41	\$100	\$55,250	\$56,100	\$61,710
Financial Service	\$9,960	\$25,481	\$10,000	-	-	-
Dues & Subscriptions	-	\$1,070	-	-	-	-
Training & Professional Development	-	\$1,070	\$500	-	\$500	\$500
Liability Insurance	\$869	\$4,172	\$4,750	-	\$4,750	\$4,400
Other Contractual Services	\$9,627	\$9,549	\$6,600	-	\$6,700	\$6,700
Total Contractual Services	\$36,154	\$63,361	\$41,645	\$79,445	\$109,620	\$118,586
Total Expenditures	\$1,252,064	\$1,352,518	\$1,409,625	\$1,372,425	\$1,521,520	\$1,572,846

Department Summaries

The department summary pages that follow provide an overview of all City of Geneva departments. Each section highlights the department's mission, goals, performance measures, staffing, and budget information. More detailed financial information for the Electric and Water/Wastewater Funds can be found 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.

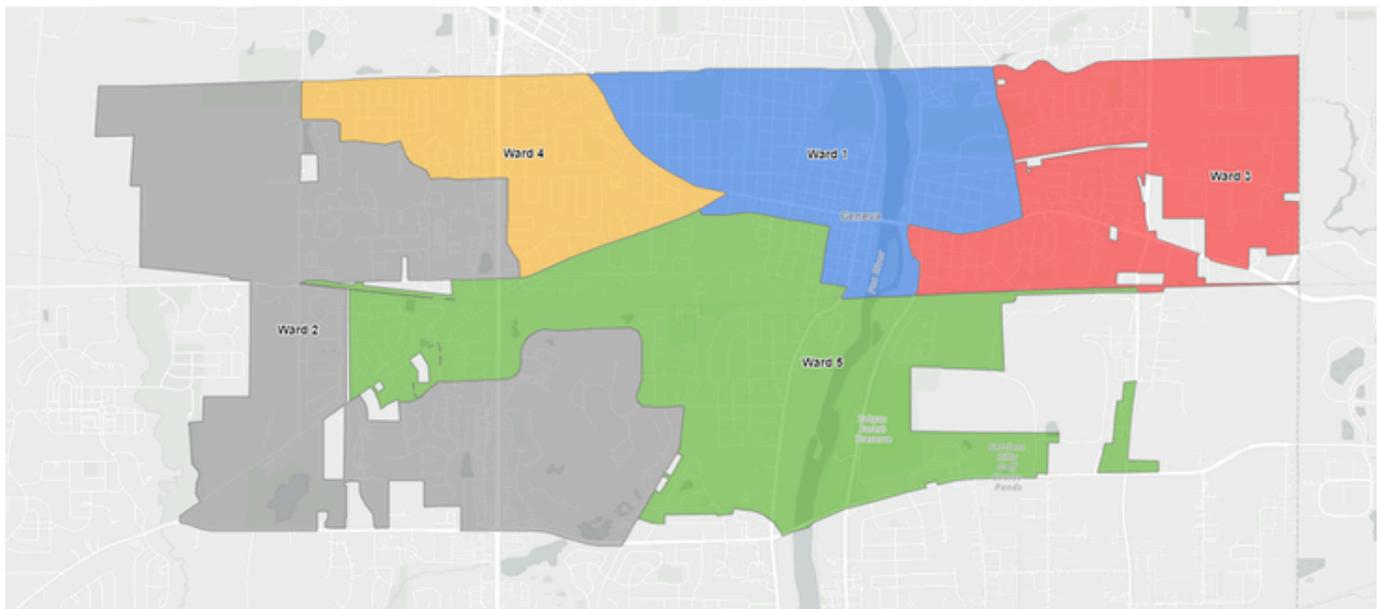
Terms of office are four-years commencing the first regular city council meeting in May, following the April election. The Mayor's responsibilities include presiding over the City Council meetings, Committee of the Whole meetings, and signing all documents on behalf of the City Council. The Mayor Pro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

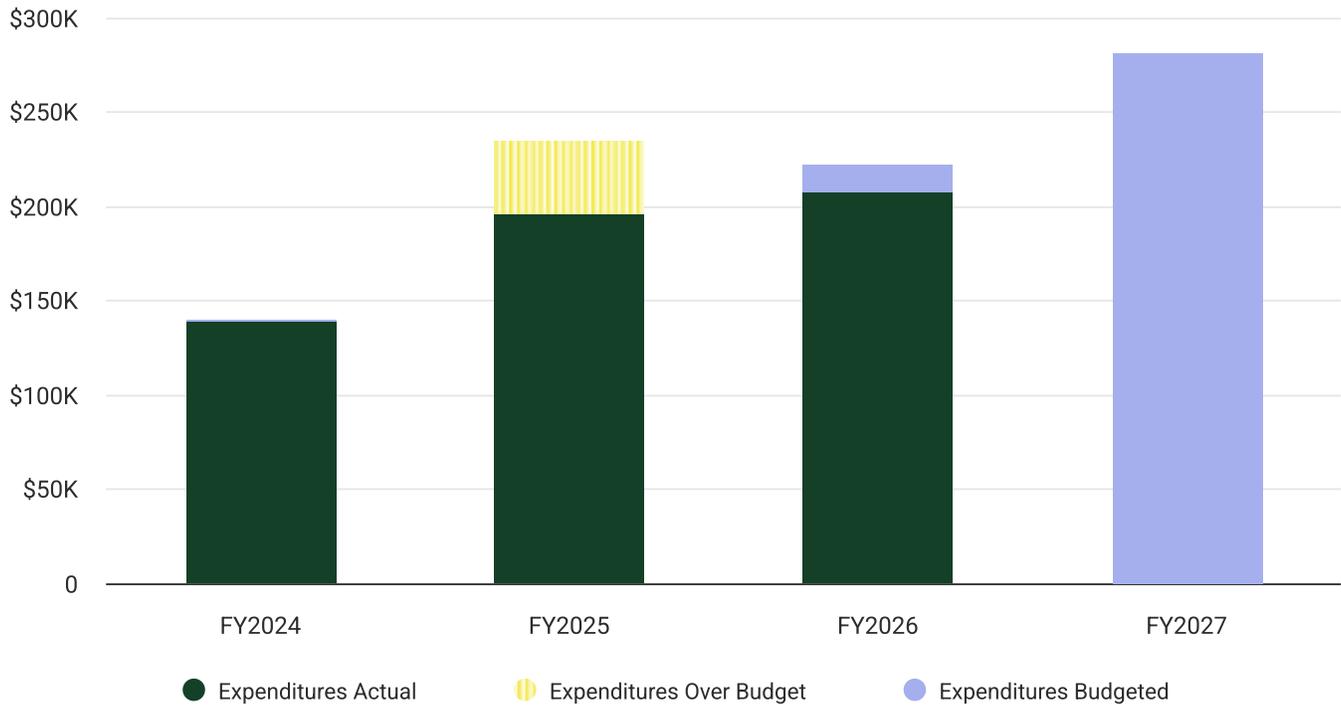
The Mayor and Council members attempt to be responsive to citizen concerns and to enact legislation reflecting the needs, wishes, and priorities of all the residents of the City of Geneva. They represent the City at community ceremonies, meetings, and other functions as well as participating in regional,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

Ward Map



Expenditure Summary

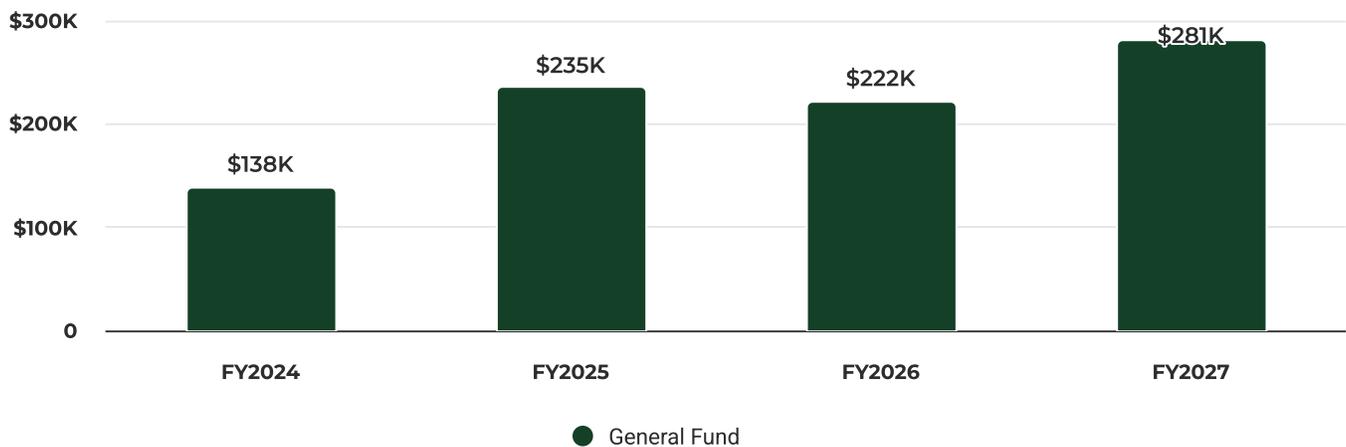
Historical Expenditures Across Department



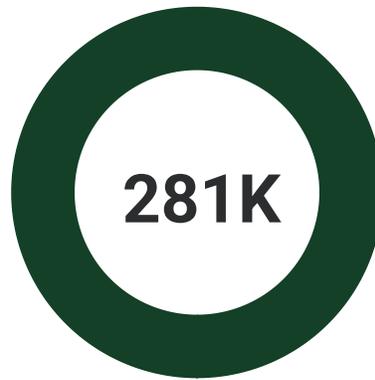
In FY 2027, the Legislative Department's budgeted expenditures increased by 26.56% to \$280,944 compared to the previous period. The rise is due to a one-time project cost associated with a comprehensive City Municipal Code update. The budgeted expenditures are expected to decrease by 20.52% to \$223,292 in FY 2028 from the FY2027 budget upon completion of the comprehensive code update.

Expenditures by Fund

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



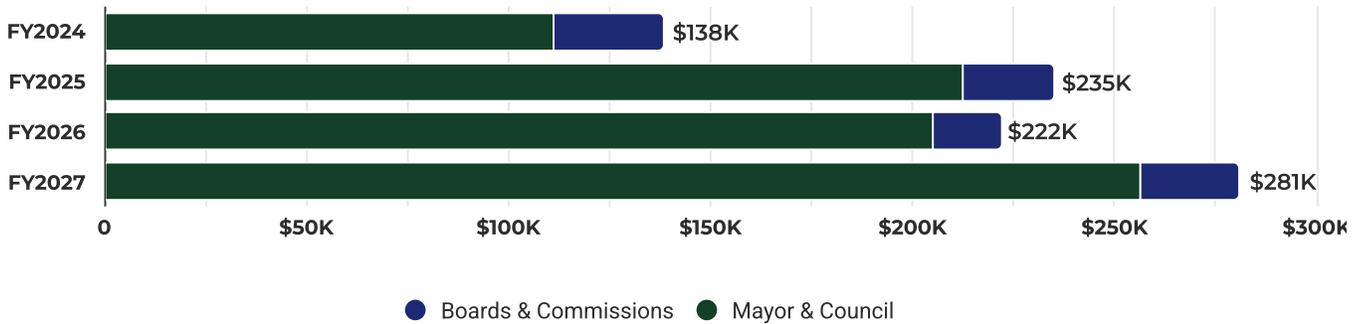
● General Fund **\$280,944** 100.00%

Expenditures by Fund

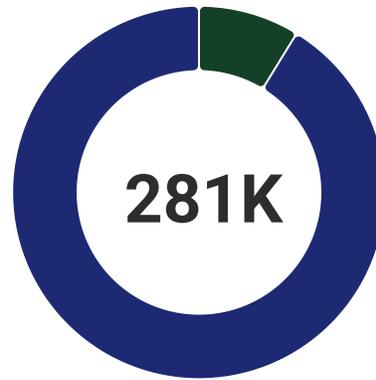
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
General Fund	\$138,307	\$235,114	\$221,984	\$206,735	\$280,944	\$223,292
Total Expenditures	\$138,307	\$235,114	\$221,984	\$206,735	\$280,944	\$223,292

Expenditures by Department

Historical Expenditures by Department



FY 2027 Expenditures by Department



● Boards & Commissions	\$24,650	8.77%
● Mayor & Council	\$256,294	91.23%

Expenditures by Department

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Mayor & Council						
Wages - Part-Time/Seasonal	\$65,860	\$64,746	\$82,840	\$75,540	\$81,940	\$86,740
Group Insurance	\$3	\$2	\$8	\$2	\$7	\$8
Medicare	\$955	\$939	\$1,203	\$1,203	\$1,190	\$1,262
Social Security	\$4,083	\$4,014	\$5,138	\$3,525	\$5,082	\$5,382
Other Professional Services	\$10,785	\$105,306	\$75,000	\$75,000	\$86,000	\$75,000
Postage	\$130	\$26	\$100	\$100	\$100	\$100
Telephone	\$861	\$506	\$725	\$550	\$600	\$660
Publishing	\$7,842	\$8,009	\$10,020	\$9,000	\$49,875	\$9,890
Printing	\$755	-	\$500	\$1,000	\$500	\$500
Recording Fees	\$110	-	\$150	\$150	\$150	\$150
Dues & Subscriptions	\$15,677	\$17,970	\$18,175	\$18,175	\$19,325	\$19,325
Travel & Meals	\$1,566	\$3,263	\$3,125	\$3,125	\$3,125	\$3,300
Training & Professional Development	-	\$225	\$500	\$500	\$500	\$500
Office Supplies	\$803	\$2,299	\$750	\$1,000	\$1,000	\$1,000
Clothing	-	-	\$1,000	\$1,000	\$1,000	\$1,000
Per Copy Charges	\$356	\$407	\$300	\$340	\$350	\$375
Community Relations	\$1,397	\$982	\$1,000	\$1,000	\$1,000	\$1,000
Employee Awards	-	\$3,834	\$4,550	\$4,550	\$4,550	\$5,000
Total Mayor & Council	\$111,184	\$212,528	\$205,084	\$195,760	\$256,294	\$211,192
Boards & Commissions						
Other Professional Services	\$25,513	\$19,911	\$14,000	\$8,500	\$22,000	\$9,000
Postage	\$8	-	\$50	-	-	-
Publishing	\$1,366	\$2,191	\$750	\$1,275	\$1,450	\$1,900
Dues & Subscriptions	-	\$400	\$400	\$400	\$400	\$400
Travel & Meals	\$236	\$85	\$200	\$200	\$200	\$200
Training & Professional Development	-	-	\$1,000	\$500	\$500	\$500
Operating Supplies	-	-	\$500	\$100	\$100	\$100
Total Boards & Commissions	\$27,123	\$22,587	\$16,900	\$10,975	\$24,650	\$12,100





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.

Goals

Goal # 1	Collaborate with the Finance Department in the development of a Citywide Facility Management Plan aligned with the Facility Master Plan, and departmental stakeholders, that defines lifecycle maintenance standards, capital reinvestment schedules, and long-term funding strategies.
Funding:	General Operating, Staff time
Completion Date:	4/30/2027
Strategic Plan:	SG-II, SG-III
Goal # 2	Participate in initiative to evaluate and update the full schedule of municipal fees and fines. Partner closely with all operating departments to assess cost-recovery levels, benchmark comparable municipalities, and recommend a modernized, equitable, and legally compliant fee structure for Council consideration.
Funding:	General Operating, Staff time
Completion Date:	4/30/2027
Strategic Plan:	SG-II
Goal # 3	Research and evaluate an electronic Freedom of Information Act (FOIA) System

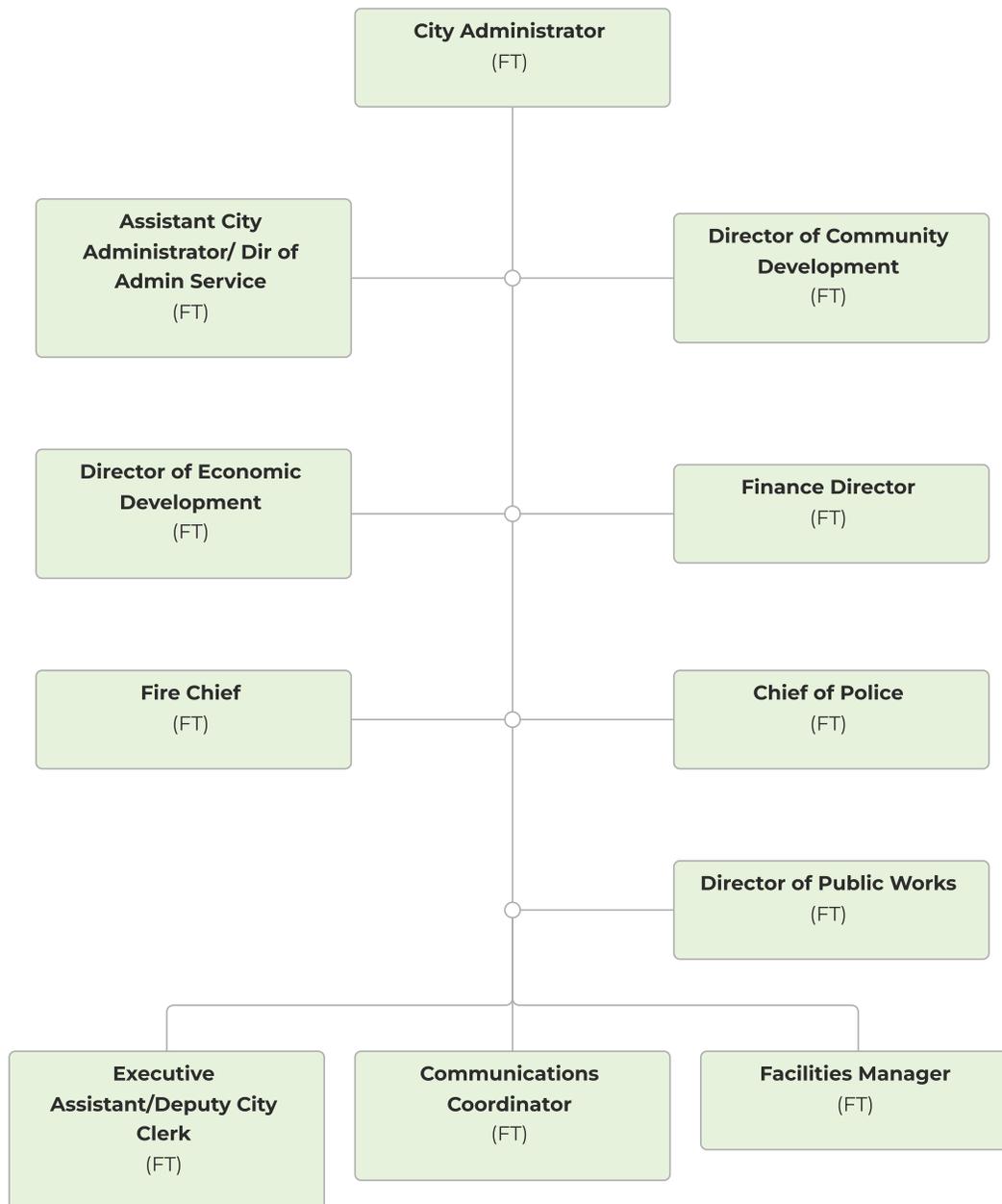
Funding:	General Operating, Staff time
Completion Date:	4/30/2027
Strategic Plan:	SG-II, IE-I, IE-III

Goal # 4	Undergo a comprehensive review and update of the City Code, including accompanying policies and procedures.
Funding:	General Operating, Staff time
Completion Date:	4/30/2028
Strategic Plan:	IE-III, QIS-I

Goal # 5	Evaluate current website accessibility features including website re-design, implement tools specific to improving accessibility.
Funding:	General Operating, Staff time
Completion Date:	4/1/2027
Strategic Plan:	IE-I, IE-II, IE-III, SAWC-II, QIS-I

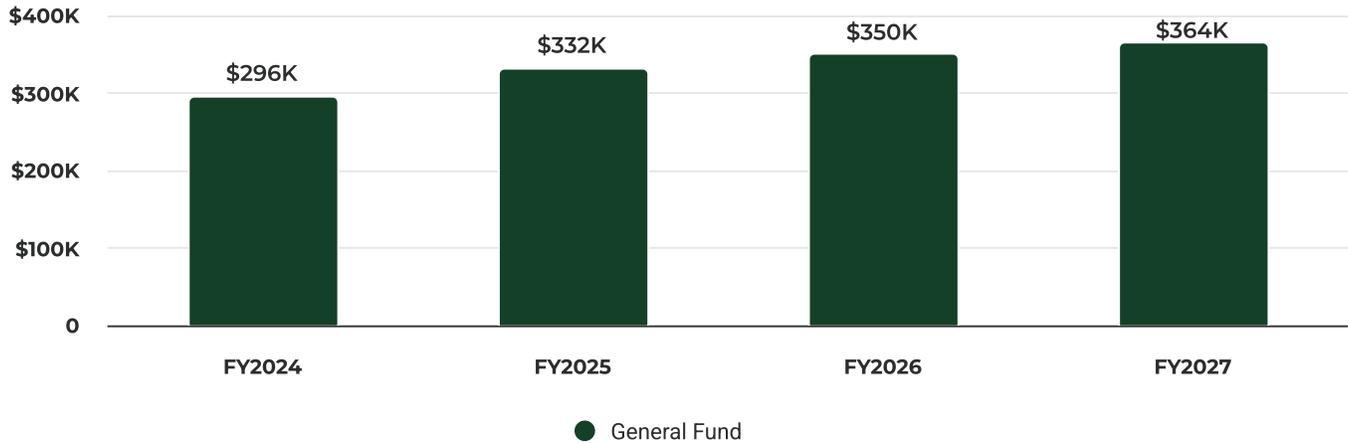
Organizational Chart

City Administrator's Office

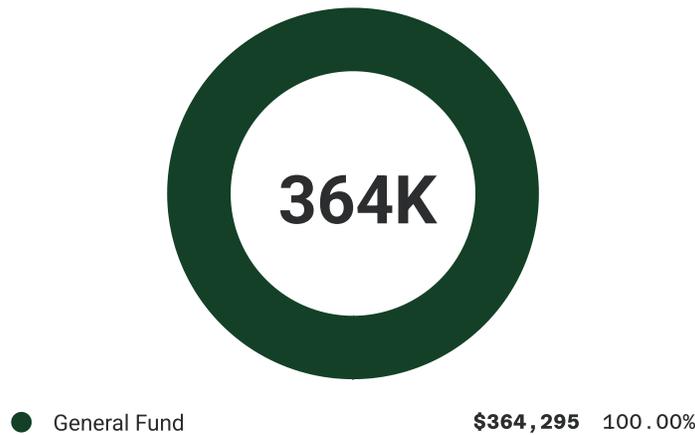


Expenditures by Fund

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2028 Forecasted
General Fund						
Wages - Regular	\$204,532.32	\$218,114.27	\$241,940.00	\$227,192.00	\$236,677.00	\$248,013.00
Overtime	\$213.58	\$427.37	\$650.00	\$500.00	\$500.00	\$500.00
Group Insurance	\$46,568.82	\$44,605.32	\$47,741.00	\$44,444.00	\$46,938.00	\$51,448.00
Medicare	\$2,803.18	\$3,002.33	\$3,342.00	\$3,300.00	\$3,439.00	\$3,604.00
Social Security	\$11,616.92	\$12,367.34	\$13,660.00	\$13,390.00	\$14,259.00	\$14,672.00
IMRF	\$14,668.42	\$16,040.53	\$19,018.00	\$18,433.00	\$19,667.00	\$21,399.00
Medical Service	-	-	\$130.00	-	-	-
Other Professional Services	\$28.25	\$100.00	\$250.00	\$250.00	\$250.00	\$250.00
Postage	\$145.59	\$41.90	\$300.00	\$300.00	\$200.00	\$200.00
Telephone	\$1,242.52	\$1,131.66	\$1,250.00	\$1,250.00	\$1,440.00	\$1,500.00
Printing	-	\$566.06	\$500.00	\$500.00	\$500.00	\$500.00
Dues & Subscriptions	\$1,885.00	\$1,839.25	\$2,500.00	\$2,500.00	\$2,325.00	\$2,325.00
Travel & Meals	\$2,103.90	\$2,452.85	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2028 Forecasted
Training & Professional Development	\$984.00	\$2,049.12	\$2,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Public Transportation	\$8,359.80	\$28,343.31	\$20,000.00	\$30,000.00	\$30,000.00	\$30,000.00
Office Supplies	\$227.81	\$569.62	\$1,000.00	\$500.00	\$500.00	\$500.00
Office Equipment	\$177.99	-	\$500.00	\$500.00	\$500.00	\$500.00
Office Furniture	\$233.34	-	-	\$500.00	\$500.00	\$500.00
Per Copy Charges	\$316.00	\$409.50	\$400.00	\$400.00	\$400.00	\$400.00
Books	-	-	-	\$50.00	\$50.00	-
Computer Software	-	-	-	\$150.00	\$150.00	\$150.00
Employee Awards	\$250.00	-	\$200.00	\$200.00	-	-
Total General Fund	\$296,357.44	\$332,060.43	\$358,381.00	\$350,359.00	\$364,295.00	\$382,461.00
Total Expenditures	\$296,357.44	\$332,060.43	\$358,381.00	\$350,359.00	\$364,295.00	\$382,461.00



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.

Goals

Goal # 1	Develop and conduct an organization wide employee engagement survey.
Funding:	General Operating, Staff time
Completion Date:	10/1/2026
Strategic Plan:	QIS-I, QIS-III

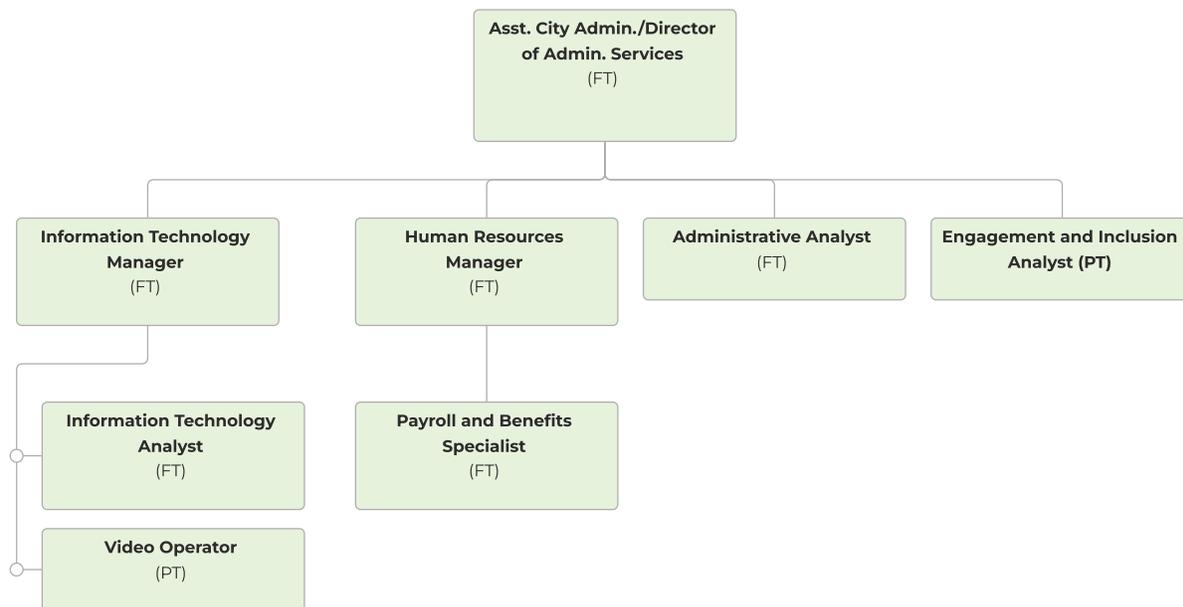
Goal # 2	Review and revise festival applications to advance and promote City’s objectives related to accessibility, environmental stewardship, and bike and pedestrian safety.
Funding:	General Operating, Staff time
Completion Date:	12/1/2026
Strategic Plan:	ES-II, QIS-III

Goal # 3	Evaluate and make recommendations regarding Office 365 and long-term software needs and desktop setups.
Funding:	General Operating, Staff time
Completion Date:	8/30/2026
Strategic Plan:	ES-II, QIS-III

Goal # 4	Develop and implement a plan for the replacement and update of City’s email servers, providing options for future cloud based and virtual networking.
Funding:	General Operating, Staff time; \$35,000+
Completion Date:	1/31/2027
Strategic Plan:	IE-I

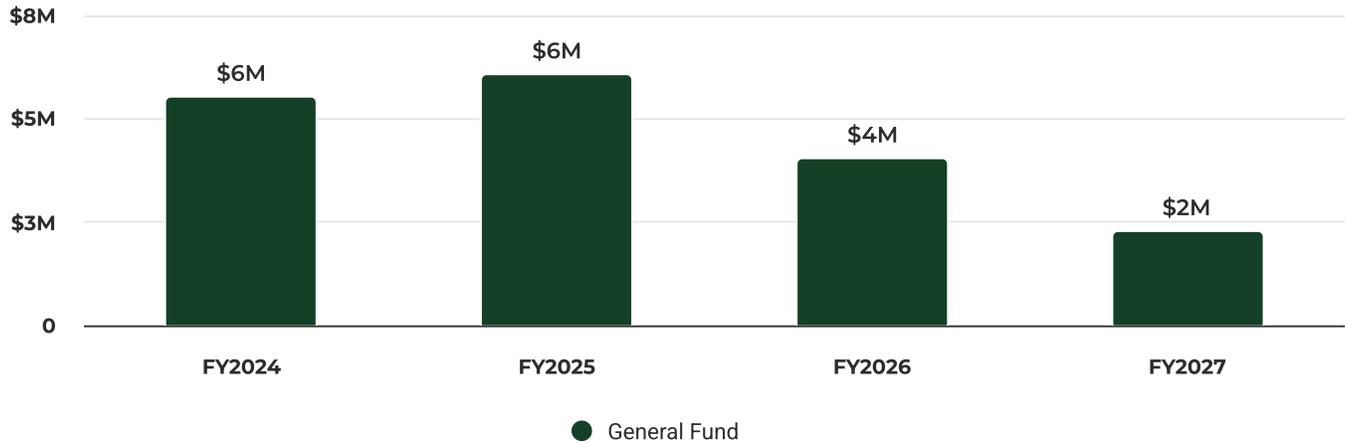
Organizational Chart

Administrative Services

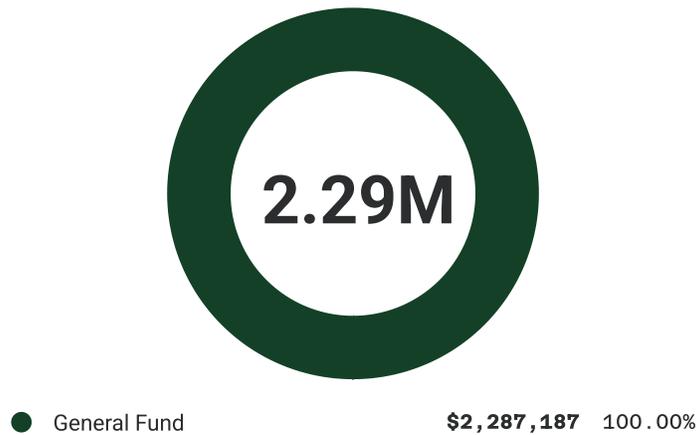


Expenditures by Fund

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
General Fund						
Wages - Regular	\$158,624.24	\$162,902.66	\$177,069.00	\$176,365.00	\$188,099.00	\$197,978.00
Wages - Part-Time/Seasonal	-	\$19,517.50	\$36,066.00	\$15,710.00	\$41,752.00	\$43,738.00
Group Insurance	\$24,784.64	\$24,388.16	\$26,229.00	\$26,659.00	\$27,424.00	\$29,931.00
Medicare	\$2,223.46	\$2,554.71	\$3,091.00	\$2,566.00	\$3,332.00	\$3,505.00
Social Security	\$9,507.37	\$10,923.45	\$13,217.00	\$10,980.00	\$14,254.00	\$14,761.00
IMRF	\$11,184.21	\$11,843.08	\$14,340.00	\$13,809.00	\$15,600.00	\$17,049.00
Medical Service	\$260.00	\$260.00	-	-	-	-
Other Professional Services	-	\$54.99	-	\$4,765.00	-	-
Postage	\$495.41	\$597.30	\$250.00	\$317.00	\$250.00	\$250.00
Telephone	\$695.58	\$625.83	\$635.00	\$635.00	\$480.00	\$500.00
Publishing	-	-	-	\$50.00	-	-
Printing	\$333.87	\$371.75	\$170.00	\$100.00	\$170.00	\$170.00
Dues & Subscriptions	\$1,267.50	\$1,357.75	\$2,110.00	\$2,100.00	\$2,325.00	\$2,350.00
Travel & Meals	\$1,744.65	\$1,050.40	\$3,500.00	\$2,900.00	\$3,500.00	\$3,500.00



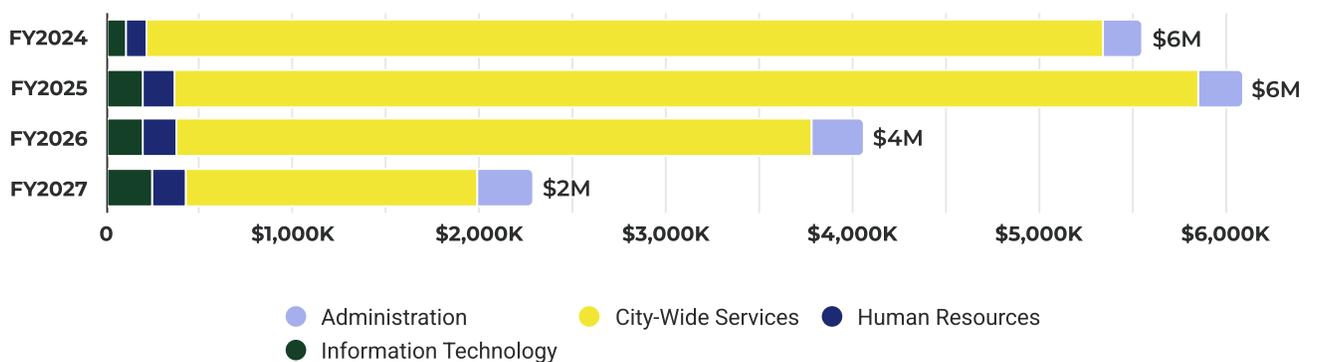
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Training & Professional Development	\$2,075.00	\$1,937.66	\$4,500.00	\$3,000.00	\$4,000.00	\$4,000.00
Office Supplies	\$18.00	\$102.50	\$500.00	\$450.00	\$500.00	\$500.00
Office Equipment	-	\$327.59	\$250.00	\$250.00	\$250.00	\$250.00
Operating Supplies	-	\$6.15	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
Clothing	-	-	-	-	\$800.00	-
Per Copy Charges	\$162.86	\$203.53	\$250.00	\$225.00	\$250.00	\$250.00
Employee Awards	\$50.00	\$97.99	-	-	-	-
Wages - Regular	\$46,990.01	\$120,042.25	\$118,607.00	\$117,870.00	\$125,010.00	\$130,635.00
Group Insurance	\$10,010.19	\$25,013.26	\$25,413.00	\$25,455.00	\$25,980.00	\$28,532.00
Medicare	\$659.63	\$1,669.43	\$1,720.00	\$1,642.00	\$1,812.00	\$1,895.00
Social Security	\$2,821.12	\$7,138.75	\$7,353.00	\$7,025.00	\$7,751.00	\$8,099.00
IMRF	\$3,370.86	\$8,320.16	\$9,602.00	\$9,240.00	\$10,366.00	\$11,248.00
Maintenance Service	\$12,867.33	\$6,311.71	\$6,150.00	\$70,655.00	\$16,200.00	\$12,000.00
Postage	\$0.63	\$84.05	\$100.00	\$135.00	\$100.00	\$100.00
Telephone	\$5,785.07	\$3,234.16	\$6,180.00	\$3,900.00	\$5,000.00	\$5,000.00
Internet	\$2,431.80	\$2,545.00	\$2,455.00	\$2,425.00	\$2,455.00	\$2,455.00
Dues & Subscriptions	-	-	\$500.00	\$500.00	\$500.00	\$500.00
Travel & Meals	\$1,185.44	-	\$1,200.00	\$1,100.00	\$1,200.00	\$1,200.00
Training & Professional Development	\$199.00	-	\$400.00	\$400.00	\$400.00	\$400.00
Utilities	\$1,368.02	\$1,229.67	\$1,295.00	\$1,445.00	\$1,450.00	\$1,450.00
Rentals	\$3,285.00	\$3,285.00	\$3,285.00	\$3,285.00	\$4,380.00	\$4,380.00
Maintenance Supplies	\$4,356.61	\$4,817.72	\$3,500.00	\$3,500.00	\$3,750.00	\$3,800.00
Office Supplies	\$40.68	\$302.24	\$250.00	\$250.00	\$250.00	\$250.00
Office Equipment	\$272.10	\$801.58	\$1,000.00	\$500.00	\$1,000.00	\$1,000.00
Small Tools	\$91.98	-	-	-	-	-
Janitorial Supplies	-	\$33.54	-	-	-	-
Per Copy Charges	\$1.63	\$1.43	\$25.00	\$5.00	\$15.00	\$15.00
Computer Software	\$10,262.11	\$6,736.88	\$9,380.00	\$9,300.00	\$36,425.00	\$36,525.00
Employee Awards	\$450.00	\$100.00	-	-	-	-
Wages - Regular	\$62,365.13	\$110,707.78	\$111,045.00	\$104,995.00	\$117,704.00	\$123,825.00
Wages - Part-Time/Seasonal	\$19,378.96	-	-	-	-	-
Overtime	\$147.63	-	-	-	-	-
Group Insurance	\$13,000.67	\$21,552.79	\$21,817.00	\$23,613.00	\$25,111.00	\$27,389.00
Medicare	\$1,142.31	\$1,546.67	\$1,610.00	\$1,460.00	\$1,706.00	\$1,795.00
Social Security	\$4,883.93	\$6,613.33	\$6,885.00	\$6,245.00	\$7,298.00	\$7,677.00
IMRF	\$5,957.13	\$7,559.07	\$8,990.00	\$8,231.00	\$9,760.00	\$10,662.00
Medical Service	\$130.00	-	\$2,250.00	\$1,200.00	\$1,000.00	\$1,250.00
Other Professional Services	\$78.25	\$497.44	\$1,000.00	\$500.00	\$500.00	\$1,000.00
Postage	\$187.58	\$126.25	\$200.00	\$100.00	\$150.00	\$200.00
Publishing	-	\$100.00	-	-	-	-
Printing	-	-	\$150.00	-	-	-
Dues & Subscriptions	\$739.99	\$1,003.99	\$1,600.00	\$1,400.00	\$1,400.00	\$1,400.00
Travel & Meals	\$133.95	\$1,225.08	\$2,000.00	\$1,900.00	\$2,200.00	\$2,000.00
Training & Professional Development	\$424.00	\$14,890.98	\$4,000.00	\$3,000.00	\$4,000.00	\$4,000.00
Office Supplies	\$1,103.54	\$202.70	\$1,000.00	\$800.00	\$1,000.00	\$1,000.00



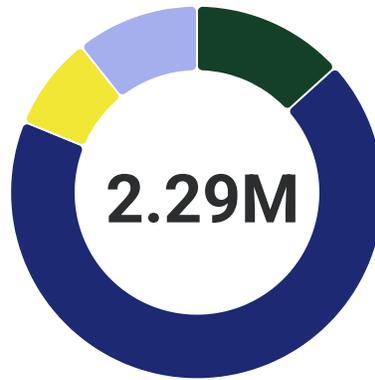
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Office Equipment	\$124.99	\$48.80	\$300.00	\$300.00	\$500.00	\$300.00
Operating Supplies	\$613.94	\$884.07	\$1,250.00	\$1,200.00	\$1,200.00	\$1,200.00
Per Copy Charges	\$84.50	\$160.88	\$650.00	\$200.00	\$400.00	\$400.00
Computer Software	-	\$6,993.51	\$8,000.00	\$7,300.00	\$8,300.00	\$8,750.00
Employee Awards	\$906.00	\$1,552.99	\$3,400.00	\$3,400.00	\$4,000.00	\$4,000.00
Maintenance Service	\$85,973.10	\$94,491.61	\$84,505.00	\$84,505.00	\$85,775.00	\$87,785.00
Legal Service	\$162,384.48	\$153,317.56	\$165,004.00	\$165,004.00	\$165,002.00	\$160,000.00
Janitorial Service	\$18,443.57	\$21,712.00	\$22,615.00	\$22,615.00	\$23,745.00	\$23,745.00
Other Professional Services	\$16,500.00	-	-	\$27,500.00	-	-
Telephone	\$5,639.12	\$11,508.23	\$5,700.00	\$5,700.00	\$5,700.00	\$5,700.00
Publishing	\$216.20	\$65.55	\$250.00	\$250.00	\$250.00	\$250.00
Dues & Subscriptions	\$4,920.67	\$2,849.03	\$3,760.00	\$3,760.00	\$3,760.00	\$3,760.00
Travel & Meals	\$44.94	\$70.70	-	-	-	-
Utilities	\$12,168.28	\$11,625.11	\$11,000.00	\$12,000.00	\$12,000.00	\$12,000.00
General Insurance	\$297,117.63	\$349,493.40	\$250,000.00	\$275,000.00	\$285,000.00	\$295,000.00
Rentals	\$593.84	-\$891.15	\$5,985.00	\$5,311.00	\$5,985.00	\$5,985.00
Other Contractual Services	\$2,125.26	\$9,992.77	\$2,580.00	\$2,580.00	\$2,580.00	\$2,580.00
Maintenance Supplies	-	\$516.40	-	-	-	-
Office Supplies	\$3,735.42	\$4,093.93	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
Motor Fuel & Lubricants	\$173.80	\$86.36	\$300.00	\$300.00	\$300.00	\$300.00
Computer Software	\$9,399.85	\$18,593.27	\$25,405.00	\$25,405.00	\$39,205.00	\$25,405.00
Property Taxes	-	\$14.44	-	\$29.00	-	-
Interfund Transfers Out	\$4,485,807.82	\$4,674,000.04	\$2,824,000.00	\$2,324,000.00	\$918,626.00	\$51,555.00
Principal	\$19,250.44	\$25,119.58	-	-	-	-
Interest	\$1,389.80	\$983.59	-	-	-	-
Lease Expense (GASB 87)	-	\$109,965.38	-	-	-	-
Total General Fund	\$5,557,162.72	\$6,094,063.96	\$4,063,843.00	\$3,645,316.00	\$2,287,187.00	\$1,445,129.00
Total Expenditures	\$5,557,162.72	\$6,094,063.96	\$4,063,843.00	\$3,645,316.00	\$2,287,187.00	\$1,445,129.00

Expenditures by Division

Historical Expenditures by Division



FY 2027 Expenditures by Division



● Administration	\$303,986	13.29%
● City-Wide Services	\$1,552,928	67.90%
● Human Resources	\$186,229	8.14%
● Information Technology	\$244,044	10.67%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Administration						
Wages - Regular	\$158,624	\$162,903	\$177,069	\$176,365	\$188,099	\$197,978
Wages - Part-Time/Seasonal	-	\$19,518	\$36,066	\$15,710	\$41,752	\$43,738
Group Insurance	\$24,785	\$24,388	\$26,229	\$26,659	\$27,424	\$29,931
Medicare	\$2,223	\$2,555	\$3,091	\$2,566	\$3,332	\$3,505
Social Security	\$9,507	\$10,923	\$13,217	\$10,980	\$14,254	\$14,761
IMRF	\$11,184	\$11,843	\$14,340	\$13,809	\$15,600	\$17,049
Medical Service	\$260	\$260	-	-	-	-
Other Professional Services	-	\$55	-	\$4,765	-	-
Postage	\$495	\$597	\$250	\$317	\$250	\$250
Telephone	\$696	\$626	\$635	\$635	\$480	\$500
Publishing	-	-	-	\$50	-	-
Printing	\$334	\$372	\$170	\$100	\$170	\$170
Dues & Subscriptions	\$1,268	\$1,358	\$2,110	\$2,100	\$2,325	\$2,350
Travel & Meals	\$1,745	\$1,050	\$3,500	\$2,900	\$3,500	\$3,500
Training & Professional Development	\$2,075	\$1,938	\$4,500	\$3,000	\$4,000	\$4,000
Office Supplies	\$18	\$103	\$500	\$450	\$500	\$500
Office Equipment	-	\$328	\$250	\$250	\$250	\$250
Operating Supplies	-	\$6	\$1,000	\$1,000	\$1,000	\$1,000
Clothing	-	-	-	-	\$800	-
Per Copy Charges	\$163	\$204	\$250	\$225	\$250	\$250
Employee Awards	\$50	\$98	-	-	-	-
Total Administration	\$213,427	\$239,123	\$283,177	\$261,881	\$303,986	\$319,732
Information Technology						
Wages - Regular	\$46,990	\$120,042	\$118,607	\$117,870	\$125,010	\$130,635
Group Insurance	\$10,010	\$25,013	\$25,413	\$25,455	\$25,980	\$28,532
Medicare	\$660	\$1,669	\$1,720	\$1,642	\$1,812	\$1,895
Social Security	\$2,821	\$7,139	\$7,353	\$7,025	\$7,751	\$8,099



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
IMRF	\$3,371	\$8,320	\$9,602	\$9,240	\$10,366	\$11,248
Maintenance Service	\$12,867	\$6,312	\$6,150	\$70,655	\$16,200	\$12,000
Postage	\$1	\$84	\$100	\$135	\$100	\$100
Telephone	\$5,785	\$3,234	\$6,180	\$3,900	\$5,000	\$5,000
Internet	\$2,432	\$2,545	\$2,455	\$2,425	\$2,455	\$2,455
Dues & Subscriptions	-	-	\$500	\$500	\$500	\$500
Travel & Meals	\$1,185	-	\$1,200	\$1,100	\$1,200	\$1,200
Training & Professional Development	\$199	-	\$400	\$400	\$400	\$400
Utilities	\$1,368	\$1,230	\$1,295	\$1,445	\$1,450	\$1,450
Rentals	\$3,285	\$3,285	\$3,285	\$3,285	\$4,380	\$4,380
Maintenance Supplies	\$4,357	\$4,818	\$3,500	\$3,500	\$3,750	\$3,800
Office Supplies	\$41	\$302	\$250	\$250	\$250	\$250
Office Equipment	\$272	\$802	\$1,000	\$500	\$1,000	\$1,000
Small Tools	\$92	-	-	-	-	-
Janitorial Supplies	-	\$34	-	-	-	-
Per Copy Charges	\$2	\$1	\$25	\$5	\$15	\$15
Computer Software	\$10,262	\$6,737	\$9,380	\$9,300	\$36,425	\$36,525
Employee Awards	\$450	\$100	-	-	-	-
Total Information Technology	\$106,449	\$191,667	\$198,415	\$258,632	\$244,044	\$249,484
Human Resources						
Wages - Regular	\$62,365	\$110,708	\$111,045	\$104,995	\$117,704	\$123,825
Wages - Part-Time/Seasonal	\$19,379	-	-	-	-	-
Overtime	\$148	-	-	-	-	-
Group Insurance	\$13,001	\$21,553	\$21,817	\$23,613	\$25,111	\$27,389
Medicare	\$1,142	\$1,547	\$1,610	\$1,460	\$1,706	\$1,795
Social Security	\$4,884	\$6,613	\$6,885	\$6,245	\$7,298	\$7,677
IMRF	\$5,957	\$7,559	\$8,990	\$8,231	\$9,760	\$10,662
Medical Service	\$130	-	\$2,250	\$1,200	\$1,000	\$1,250
Other Professional Services	\$78	\$497	\$1,000	\$500	\$500	\$1,000
Postage	\$188	\$126	\$200	\$100	\$150	\$200
Publishing	-	\$100	-	-	-	-
Printing	-	-	\$150	-	-	-
Dues & Subscriptions	\$740	\$1,004	\$1,600	\$1,400	\$1,400	\$1,400
Travel & Meals	\$134	\$1,225	\$2,000	\$1,900	\$2,200	\$2,000
Training & Professional Development	\$424	\$14,891	\$4,000	\$3,000	\$4,000	\$4,000
Office Supplies	\$1,104	\$203	\$1,000	\$800	\$1,000	\$1,000
Office Equipment	\$125	\$49	\$300	\$300	\$500	\$300
Operating Supplies	\$614	\$884	\$1,250	\$1,200	\$1,200	\$1,200
Per Copy Charges	\$85	\$161	\$650	\$200	\$400	\$400
Computer Software	-	\$6,994	\$8,000	\$7,300	\$8,300	\$8,750
Employee Awards	\$906	\$1,553	\$3,400	\$3,400	\$4,000	\$4,000
Total Human Resources	\$111,403	\$175,666	\$176,147	\$165,844	\$186,229	\$196,848
City-Wide Services						
Maintenance Service	\$85,973	\$94,492	\$84,505	\$84,505	\$85,775	\$87,785
Legal Service	\$162,384	\$153,318	\$165,004	\$165,004	\$165,002	\$160,000
Janitorial Service	\$18,444	\$21,712	\$22,615	\$22,615	\$23,745	\$23,745



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Other Professional Services	\$16,500	-	-	\$27,500	-	-
Telephone	\$5,639	\$11,508	\$5,700	\$5,700	\$5,700	\$5,700
Publishing	\$216	\$66	\$250	\$250	\$250	\$250
Dues & Subscriptions	\$4,921	\$2,849	\$3,760	\$3,760	\$3,760	\$3,760
Travel & Meals	\$45	\$71	-	-	-	-
Utilities	\$12,168	\$11,625	\$11,000	\$12,000	\$12,000	\$12,000
General Insurance	\$297,118	\$349,493	\$250,000	\$275,000	\$285,000	\$295,000
Rentals	\$594	-\$891	\$5,985	\$5,311	\$5,985	\$5,985
Other Contractual Services	\$2,125	\$9,993	\$2,580	\$2,580	\$2,580	\$2,580
Maintenance Supplies	-	\$516	-	-	-	-
Office Supplies	\$3,735	\$4,094	\$5,000	\$5,000	\$5,000	\$5,000
Motor Fuel & Lubricants	\$174	\$86	\$300	\$300	\$300	\$300
Computer Software	\$9,400	\$18,593	\$25,405	\$25,405	\$39,205	\$25,405
Property Taxes	-	\$14	-	\$29	-	-
Interfund Transfers Out	\$4,485,808	\$4,674,000	\$2,824,000	\$2,324,000	\$918,626	\$51,555
Principal	\$19,250	\$25,120	-	-	-	-
Interest	\$1,390	\$984	-	-	-	-
Lease Expense (GASB 87)	-	\$109,965	-	-	-	-
Total City-Wide Services	\$5,125,884	\$5,487,608	\$3,406,104	\$2,958,959	\$1,552,928	\$679,065
Total Expenditures	\$5,557,163	\$6,094,064	\$4,063,843	\$3,645,316	\$2,287,187	\$1,445,129



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.

Goals

Goal # 1	Lead a citywide initiative to evaluate and update the full schedule of municipal fees and fines. Partner closely with all operating departments to assess cost-recovery levels, benchmark comparable municipalities, and recommend a modernized, equitable, and legally compliant fee structure for Council consideration.
Funding:	Staff time
Completion Date:	4/30/2027
Strategic Plan:	SG-II

Goal # 2	Collaborate with the Facilities Manager in the development of a Citywide Facility Management Plan aligned with the Facility Master Plan, and departmental stakeholders, that defines lifecycle maintenance standards, capital reinvestment schedules, and long-term funding strategies.
Funding:	General Operating, Staff time
Completion Date:	4/30/2027
Strategic Plan:	SG-II, SG-III

Goal # 3	Design and publish comprehensive internal resources—including an Accounts Payable Manual and a Budget Development Manual—to ensure consistent practices, support new staff onboarding, and enhance organizational knowledge retention.
Funding:	General Operating, Staff time
Completion Date:	4/30/2027
Strategic Plan:	IE-I

Goal # 4	Advance the accessibility, clarity, and strategic value of the City's financial reporting by improving monthly reports, and departmental budget materials. Expand support for non-financial stakeholders through targeted training and communication tools that strengthen understanding of fiscal conditions and long-term planning priorities.
Funding:	General Operating, Staff time
Completion Date:	10/31/2026
Strategic Plan:	IE-I

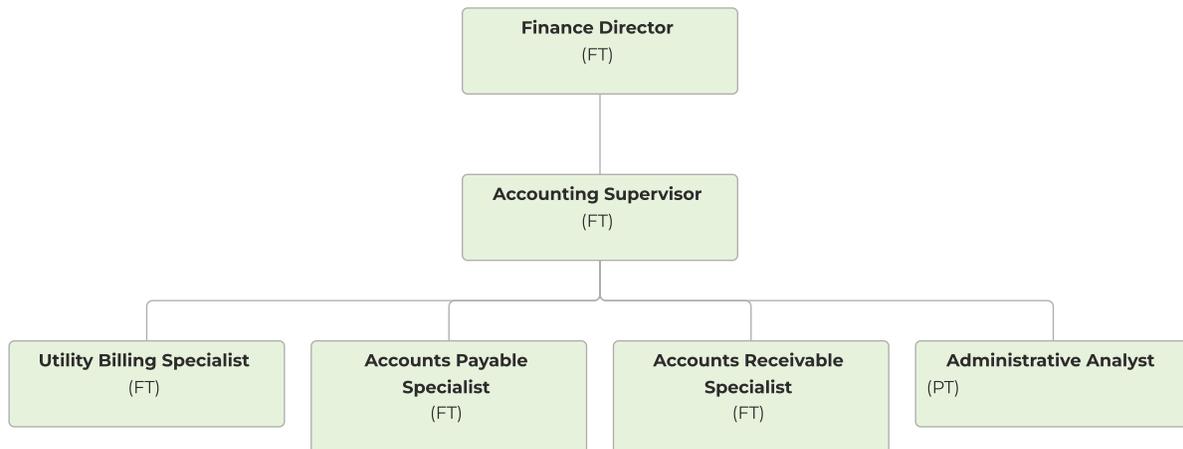
Goal # 5	Build upon recent ERP system implementation efforts by expanding staff training, standardizing system workflows, and improving data quality across departments.
Funding:	General Operating, Staff time

Completion Date:	7/1/2026
Strategic Plan:	QIS-I

Goal # 6	Transition the work order initiation process from email to the ERP system by implementing a standardized, system-based workflow that increases accuracy, improves tracking, and reduces manual handling.
Funding:	General Operating, Staff time
Completion Date:	7/1/2026
Strategic Plan:	QIS-I

Organizational Chart

Finance Department

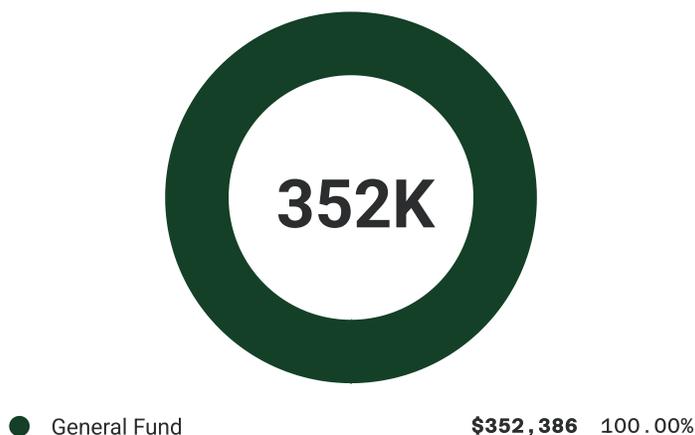


Expenditures by Fund

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2028 Forecasted
General Fund						
Wages - Regular	\$160,644.00	\$154,911.51	\$163,450.00	\$174,793.00	\$180,062.00	\$189,734.00
Wages - Part-Time/Seasonal	\$22,169.85	\$26,062.77	\$25,405.00	\$28,037.00	\$32,938.00	\$35,348.00
Group Insurance	\$33,423.30	\$29,443.80	\$36,353.00	\$30,350.00	\$38,153.00	\$41,592.00
Medicare	\$2,527.58	\$2,521.76	\$2,623.00	\$2,941.00	\$3,087.00	\$3,263.00
Social Security	\$10,807.79	\$10,782.73	\$11,225.00	\$12,574.00	\$13,205.00	\$13,953.00
IMRF	\$13,050.78	\$13,725.55	\$14,806.00	\$16,419.00	\$17,663.00	\$19,375.00
Accounting & Auditing Service	\$24,960.30	\$32,167.86	\$33,045.00	\$33,045.00	\$34,453.00	\$32,885.00
Medical Service	-	\$224.49	\$225.00	-	-	-
Banking Service	\$11,500.64	\$4,884.69	\$7,000.00	\$15,000.00	\$10,000.00	\$11,000.00
Collection Service	\$2.40	\$3.08	\$10.00	\$50.00	-	-
Other Professional Services	\$3,153.86	-	-	-	-	-
Postage	\$1,775.40	\$1,671.74	\$2,200.00	\$2,200.00	\$2,000.00	\$2,000.00
Telephone	-	-	\$660.00	-	\$480.00	\$500.00

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2028 Forecasted
Printing	\$180.68	\$449.81	\$750.00	\$1,500.00	\$1,000.00	\$1,050.00
Recording Fees	\$58.00	-\$24.00	\$60.00	\$150.00	-	-
Dues & Subscriptions	\$2,799.00	\$2,769.00	\$2,540.00	\$2,540.00	\$2,450.00	\$2,875.00
Travel & Meals	\$1,757.98	\$2,596.03	\$900.00	\$785.00	\$1,505.00	\$1,980.00
Training & Professional Development	\$1,528.00	\$1,421.50	\$1,100.00	\$960.00	\$3,000.00	\$1,470.00
Publications	-	-	-	\$130.00	-	-
Rentals	\$139.51	-\$225.61	\$1,758.00	\$1,680.00	\$2,100.00	\$2,100.00
Other Contractual Services	\$400.00	-	\$140.00	\$140.00	\$140.00	\$140.00
Office Supplies	\$1,519.98	\$1,984.02	\$2,000.00	\$2,000.00	\$2,300.00	\$2,530.00
Office Equipment	\$3,160.81	\$256.76	\$400.00	\$400.00	\$280.00	\$300.00
Office Furniture	\$1,299.98	\$797.15	\$1,000.00	\$1,000.00	\$250.00	\$1,000.00
Operating Supplies	\$9.70	\$345.99	\$50.00	\$50.00	\$50.00	\$50.00
Clothing	\$596.45	\$799.89	\$1,400.00	\$1,400.00	-	\$310.00
Per Copy Charges	\$179.49	\$148.55	\$409.00	\$300.00	\$400.00	\$450.00
Computer Software	\$13,954.82	\$2,635.74	\$2,775.00	\$2,775.00	\$3,570.00	\$3,570.00
Bad Debt	-\$339.62	\$9,756.57	\$5,000.00	\$5,000.00	\$3,000.00	\$3,090.00
Employee Awards	-	\$150.00	\$50.00	\$150.00	\$300.00	\$350.00
Inventory Gain/Loss	\$431.30	-	-	-	-	-
Total General Fund	\$311,691.98	\$300,261.38	\$317,334.00	\$336,369.00	\$352,386.00	\$370,915.00
Total Expenditures	\$311,691.98	\$300,261.38	\$317,334.00	\$336,369.00	\$352,386.00	\$370,915.00



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.

Goals

Goal #1	Review and update permit application fees, inspection fees, application fees for Planning & Zoning Commission or Historic Preservation Commission review, and deposit requirements for applications requiring a public hearing, legal review, and/or third-party review.
Funding:	General operating, staff time
Completion Date:	1/31/2027
Strategic Plan:	SG-II

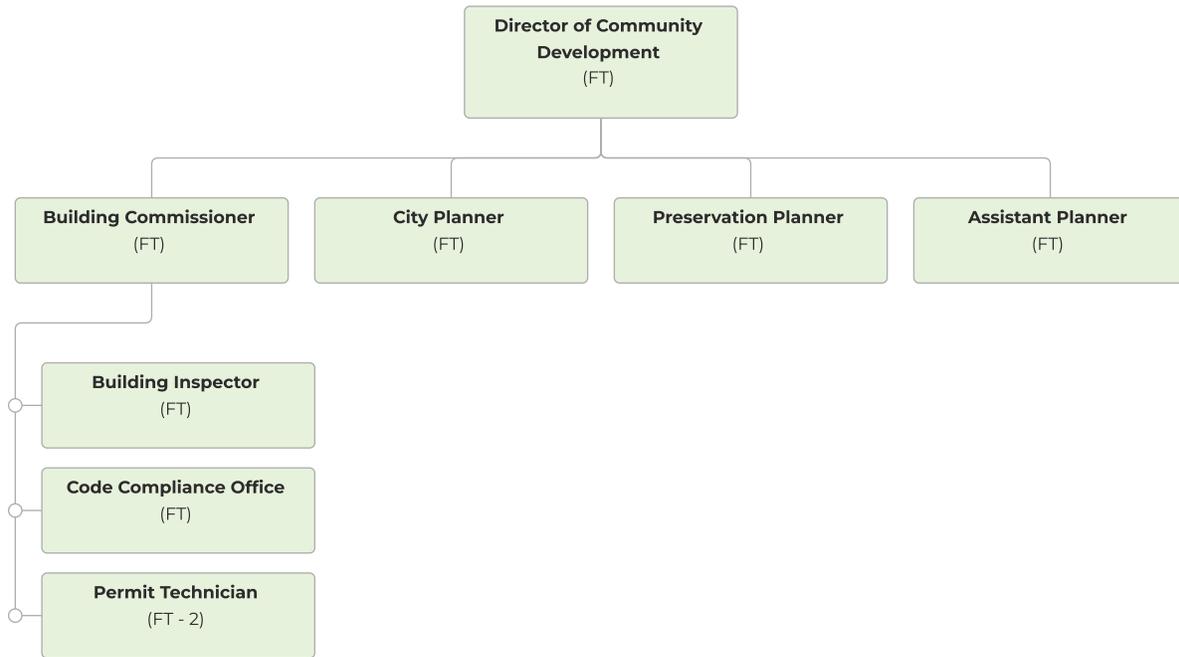
Goal #2	Launch a historic preservation residential façade grant program to provide aid to property owners following the City’s adopted rehabilitation standards.
Funding:	General Operating, staff time, \$50,000
Completion Date:	7/31/2026
Strategic Plan:	PGEV-II

Goal #3	Establish a scheduled flow of public information and education regarding historic preservation rehabilitation standards and best practices.
Funding:	General Operating, staff time
Completion Date:	1/31/2027
Strategic Plan:	IE-I, IE-II

Goal # 4	Revise and update the Comprehensive Plan. The plan will consolidate the Affordable Housing Plan, Bikeway Implementation Plan, Downtown/Station-Area Master Plan, Historic Preservation Plan, and Southeast Master Plan. 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:	4/30/2027
Strategic Plan:	PGEV-III, SAWC-I, SAWC-III

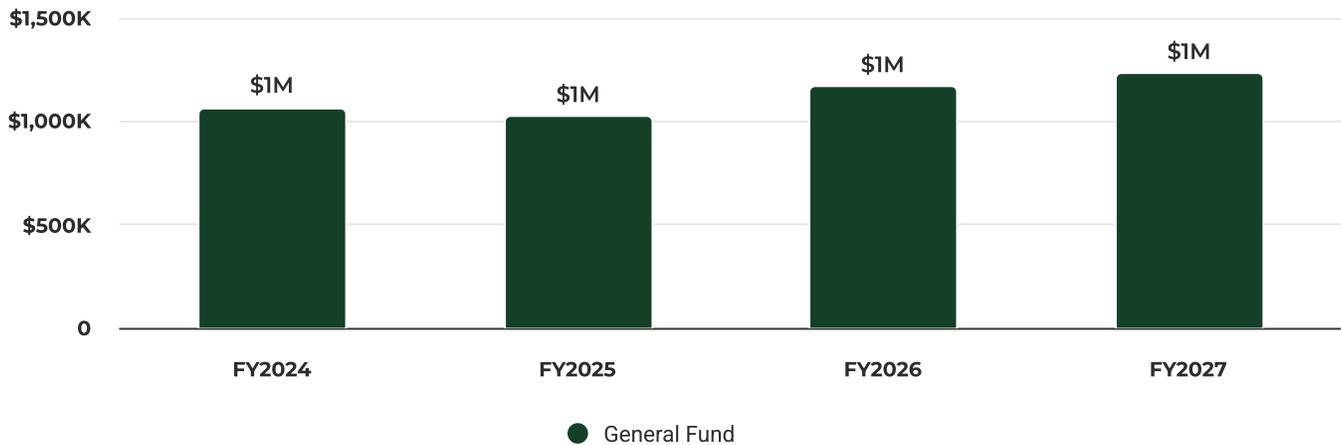
Organizational Chart

Community Development Department

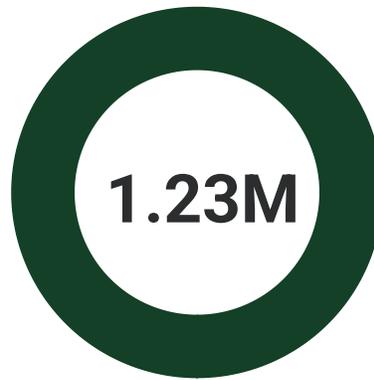


Expenditures by Fund

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



● General Fund **\$1,229,608** 100.00%

Expenditures by Fund

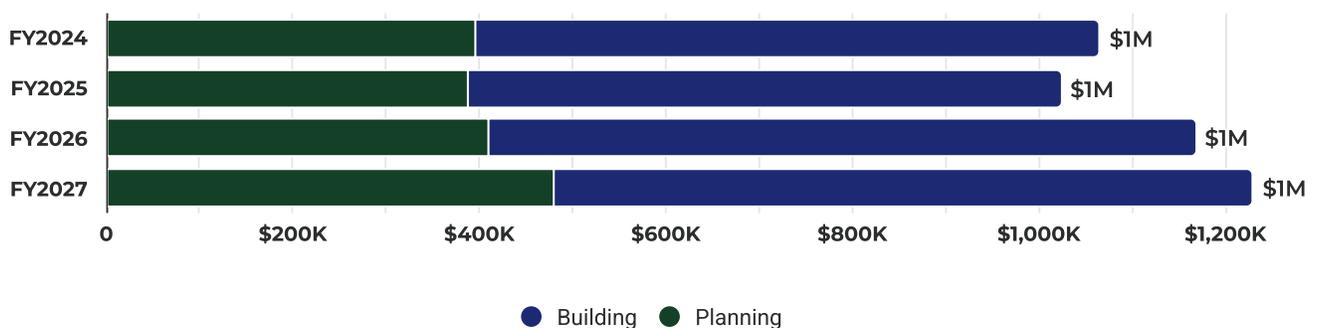
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)	FY 2028 Forecasted
General Fund							
Wages - Regular	\$406,106.94	\$381,709.70	\$412,443.00	\$396,625.00	\$429,553.00	4.15%	\$452,420.00
Overtime	\$864.84	-	\$945.00	\$300.00	\$945.00	0.00%	\$945.00
Group Insurance	\$108,972.49	\$105,622.96	\$112,849.00	\$83,490.00	\$84,433.00	-25.18%	\$93,175.00
Medicare	\$5,515.46	\$5,163.60	\$5,994.00	\$5,438.00	\$6,243.00	4.15%	\$6,574.00
Social Security	\$23,583.25	\$22,078.83	\$25,630.00	\$23,255.00	\$26,692.00	4.14%	\$28,110.00
IMRF	\$26,595.45	\$27,747.81	\$33,466.00	\$31,095.00	\$35,699.00	6.67%	\$39,034.00
Maintenance Service	\$850.60	\$45.00	\$200.00	\$200.00	\$200.00	0.00%	\$200.00
Medical Service	\$130.00	-	\$130.00	\$225.00	\$130.00	0.00%	\$130.00
Other Professional Services	\$4,097.99	-	\$15,000.00	\$7,500.00	\$15,000.00	0.00%	\$15,000.00
Postage	\$236.43	\$192.01	\$500.00	\$500.00	\$500.00	0.00%	\$500.00
Telephone	\$1,679.23	\$1,419.29	\$2,460.00	\$2,460.00	\$3,300.00	34.15%	\$3,450.00
Publishing	\$60.00	-	\$150.00	\$150.00	\$150.00	0.00%	\$150.00
Printing	-	\$388.50	\$600.00	\$600.00	\$600.00	0.00%	\$600.00
Dues & Subscriptions	\$275.00	\$358.40	\$1,410.00	\$1,410.00	\$1,410.00	0.00%	\$1,410.00
Travel & Meals	\$81.99	\$1,484.45	\$2,000.00	\$1,000.00	\$2,000.00	0.00%	\$2,500.00
Training & Professional Development	\$245.00	\$1,367.16	\$3,400.00	\$3,400.00	\$3,400.00	0.00%	\$4,900.00
Rentals	\$132.85	-\$230.04	\$5,220.00	\$5,335.00	\$5,665.00	8.52%	\$5,465.00
Other Contractual Services	\$85,013.90	\$83,621.00	\$122,840.00	\$122,840.00	\$122,840.00	0.00%	\$122,840.00
Maintenance Supplies	\$25.98	-	-	-	-	0.00%	-
Office Supplies	\$766.09	\$239.11	\$1,500.00	\$2,000.00	\$2,000.00	33.33%	\$2,000.00
Office Equipment	-	\$328.50	\$2,800.00	\$2,800.00	\$2,800.00	0.00%	\$400.00
Operating Supplies	-	\$102.99	\$150.00	\$150.00	\$150.00	0.00%	\$150.00
Small Tools	-	-	\$150.00	\$150.00	\$150.00	0.00%	\$150.00
Motor Fuel & Lubricants	\$2,370.26	\$1,756.96	\$3,440.00	\$3,440.00	\$2,500.00	-27.33%	\$2,500.00
Clothing	\$169.57	-	\$750.00	\$750.00	\$750.00	0.00%	\$750.00
Per Copy Charges	\$890.98	\$219.41	\$1,000.00	\$1,000.00	\$500.00	-50.00%	\$500.00
Books	\$809.55	\$3,282.31	\$3,500.00	\$3,500.00	\$1,000.00	-71.43%	\$3,000.00
Computer Software	\$454.80	\$492.70	\$455.00	\$746.00	\$455.00	0.00%	\$455.00
Employee Awards	-	-	\$50.00	\$200.00	\$200.00	300.00%	-
Wages - Regular	\$304,940.63	\$298,248.79	\$306,350.00	\$290,420.00	\$321,889.00	5.07%	\$338,802.00
Overtime	-	\$1,272.55	\$3,150.00	\$1,100.00	\$3,150.00	0.00%	\$3,150.00



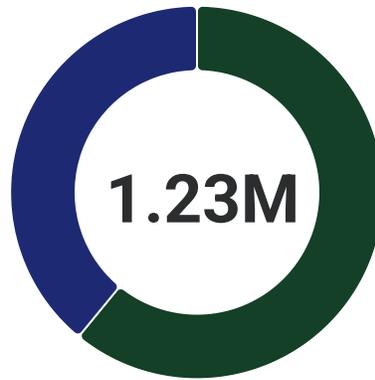
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)	FY 2028 Forecasted
Group Insurance	\$31,471.47	\$29,842.21	\$32,339.00	\$50,346.00	\$37,778.00	16.82%	\$41,213.00
Medicare	\$4,337.31	\$4,249.94	\$4,488.00	\$4,031.00	\$4,713.00	5.01%	\$4,959.00
Social Security	\$18,545.92	\$18,172.04	\$18,928.00	\$17,240.00	\$19,904.00	5.16%	\$20,493.00
IMRF	\$21,591.78	\$22,376.25	\$25,056.00	\$22,800.00	\$26,954.00	7.58%	\$29,441.00
Medical Service	\$130.00	\$130.00	\$130.00	\$130.00	\$130.00	0.00%	\$130.00
Other Professional Services	\$4,894.54	\$2,331.25	\$2,500.00	\$3,000.00	\$2,500.00	0.00%	\$2,500.00
Postage	\$183.04	\$753.22	\$180.00	\$180.00	\$180.00	0.00%	\$180.00
Telephone	\$708.36	\$728.75	\$720.00	\$720.00	\$720.00	0.00%	\$720.00
Publishing	\$733.70	\$377.80	\$1,320.00	\$500.00	\$1,320.00	0.00%	\$1,320.00
Printing	\$896.63	\$339.65	\$175.00	\$175.00	\$175.00	0.00%	\$175.00
Recording Fees	-	\$4.50	-	\$320.00	-	0.00%	-
Dues & Subscriptions	\$1,434.00	\$1,748.45	\$2,845.00	\$2,845.00	\$2,845.00	0.00%	\$2,845.00
Travel & Meals	\$679.29	\$2,285.67	\$1,200.00	\$900.00	\$1,200.00	0.00%	\$1,200.00
Training & Professional Development	\$1,632.00	\$190.00	\$5,285.00	\$5,135.00	\$2,785.00	-47.30%	\$2,785.00
Other Contractual Services	\$390.00	-	-	\$3,000.00	-	0.00%	-
Office Supplies	\$420.95	\$167.61	\$300.00	\$300.00	\$300.00	0.00%	\$300.00
Office Equipment	-	-	\$400.00	-	\$1,500.00	275.00%	\$400.00
Office Furniture	-	\$451.56	\$400.00	-	\$400.00	0.00%	\$400.00
Operating Supplies	-	\$672.59	-	-	-	0.00%	-
Clothing	\$53.50	\$119.50	\$240.00	\$240.00	\$240.00	0.00%	\$240.00
Per Copy Charges	\$329.60	\$1,003.96	\$850.00	\$850.00	\$850.00	0.00%	\$850.00
Books	\$10.00	\$168.57	\$200.00	-	\$200.00	0.00%	\$100.00
Computer Software	\$1,138.88	\$1,198.88	\$1,320.00	\$1,320.00	-	-	-
Community Relations	\$187.39	\$107.81	\$610.00	\$310.00	\$610.00	0.00%	\$610.00
Employee Awards	\$150.00	\$56.00	-	\$100.00	-	0.00%	\$50.00
Grant Expense	-	-	-	-	\$50,000.00	-	\$50,000.00
Total General Fund	\$1,064,787.64	\$1,024,388.20	\$1,168,018.00	\$1,106,521.00	\$1,229,608.00	5.27%	\$1,290,171.00
Total Expenditures	\$1,064,787.64	\$1,024,388.20	\$1,168,018.00	\$1,106,521.00	\$1,229,608.00	5.27%	\$1,290,171.00

Expenditures by Division

Historical Expenditures by Division



FY 2027 Expenditures by Division



● Building	\$749,265	60.94%
● Planning	\$480,343	39.06%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2028 Forecasted
Building						
Wages - Regular	\$406,107	\$381,710	\$396,625	\$412,443	\$429,553	\$452,420
Overtime	\$865	-	\$300	\$945	\$945	\$945
Group Insurance	\$108,972	\$105,623	\$83,490	\$112,849	\$84,433	\$93,175
Medicare	\$5,515	\$5,164	\$5,438	\$5,994	\$6,243	\$6,574
Social Security	\$23,583	\$22,079	\$23,255	\$25,630	\$26,692	\$28,110
IMRF	\$26,595	\$27,748	\$31,095	\$33,466	\$35,699	\$39,034
Maintenance Service	\$851	\$45	\$200	\$200	\$200	\$200
Medical Service	\$130	-	\$225	\$130	\$130	\$130
Other Professional Services	\$4,098	-	\$7,500	\$15,000	\$15,000	\$15,000
Postage	\$236	\$192	\$500	\$500	\$500	\$500
Telephone	\$1,679	\$1,419	\$2,460	\$2,460	\$3,300	\$3,450
Publishing	\$60	-	\$150	\$150	\$150	\$150
Printing	-	\$389	\$600	\$600	\$600	\$600
Dues & Subscriptions	\$275	\$358	\$1,410	\$1,410	\$1,410	\$1,410
Travel & Meals	\$82	\$1,484	\$1,000	\$2,000	\$2,000	\$2,500
Training & Professional Development	\$245	\$1,367	\$3,400	\$3,400	\$3,400	\$4,900
Rentals	\$133	-\$230	\$5,335	\$5,220	\$5,665	\$5,465
Other Contractual Services	\$85,014	\$83,621	\$122,840	\$122,840	\$122,840	\$122,840
Maintenance Supplies	\$26	-	-	-	-	-
Office Supplies	\$766	\$239	\$2,000	\$1,500	\$2,000	\$2,000
Office Equipment	-	\$329	\$2,800	\$2,800	\$2,800	\$400
Operating Supplies	-	\$103	\$150	\$150	\$150	\$150
Small Tools	-	-	\$150	\$150	\$150	\$150
Motor Fuel & Lubricants	\$2,370	\$1,757	\$3,440	\$3,440	\$2,500	\$2,500
Clothing	\$170	-	\$750	\$750	\$750	\$750
Per Copy Charges	\$891	\$219	\$1,000	\$1,000	\$500	\$500
Books	\$810	\$3,282	\$3,500	\$3,500	\$1,000	\$3,000
Computer Software	\$455	\$493	\$746	\$455	\$455	\$455
Employee Awards	-	-	\$200	\$50	\$200	-



Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2028 Forecasted
Total Building	\$669,929	\$637,391	\$700,559	\$759,032	\$749,265	\$787,308
Planning						
Wages - Regular	\$304,941	\$298,249	\$290,420	\$306,350	\$321,889	\$338,802
Overtime	-	\$1,273	\$1,100	\$3,150	\$3,150	\$3,150
Group Insurance	\$31,471	\$29,842	\$50,346	\$32,339	\$37,778	\$41,213
Medicare	\$4,337	\$4,250	\$4,031	\$4,488	\$4,713	\$4,959
Social Security	\$18,546	\$18,172	\$17,240	\$18,928	\$19,904	\$20,493
IMRF	\$21,592	\$22,376	\$22,800	\$25,056	\$26,954	\$29,441
Medical Service	\$130	\$130	\$130	\$130	\$130	\$130
Other Professional Services	\$4,895	\$2,331	\$3,000	\$2,500	\$2,500	\$2,500
Postage	\$183	\$753	\$180	\$180	\$180	\$180
Telephone	\$708	\$729	\$720	\$720	\$720	\$720
Publishing	\$734	\$378	\$500	\$1,320	\$1,320	\$1,320
Printing	\$897	\$340	\$175	\$175	\$175	\$175
Recording Fees	-	\$5	\$320	-	-	-
Dues & Subscriptions	\$1,434	\$1,748	\$2,845	\$2,845	\$2,845	\$2,845
Travel & Meals	\$679	\$2,286	\$900	\$1,200	\$1,200	\$1,200
Training & Professional Development	\$1,632	\$190	\$5,135	\$5,285	\$2,785	\$2,785
Other Contractual Services	\$390	-	\$3,000	-	-	-
Office Supplies	\$421	\$168	\$300	\$300	\$300	\$300
Office Equipment	-	-	-	\$400	\$1,500	\$400
Office Furniture	-	\$452	-	\$400	\$400	\$400
Operating Supplies	-	\$673	-	-	-	-
Clothing	\$54	\$120	\$240	\$240	\$240	\$240
Per Copy Charges	\$330	\$1,004	\$850	\$850	\$850	\$850
Books	\$10	\$169	-	\$200	\$200	\$100
Computer Software	\$1,139	\$1,199	\$1,320	\$1,320	-	-
Community Relations	\$187	\$108	\$310	\$610	\$610	\$610
Employee Awards	\$150	\$56	\$100	-	-	\$50
Grant Expense	-	-	-	-	\$50,000	\$50,000
Total Planning	\$394,859	\$386,998	\$405,962	\$408,986	\$480,343	\$502,863
Total Expenditures	\$1,064,788	\$1,024,388	\$1,106,521	\$1,168,018	\$1,229,608	\$1,290,171





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.

Goals

Goal # 1	Lead 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 Commuter Parking
Completion Date:	4/30/2027
Strategic Plan:	PGEV-I; QIS-III

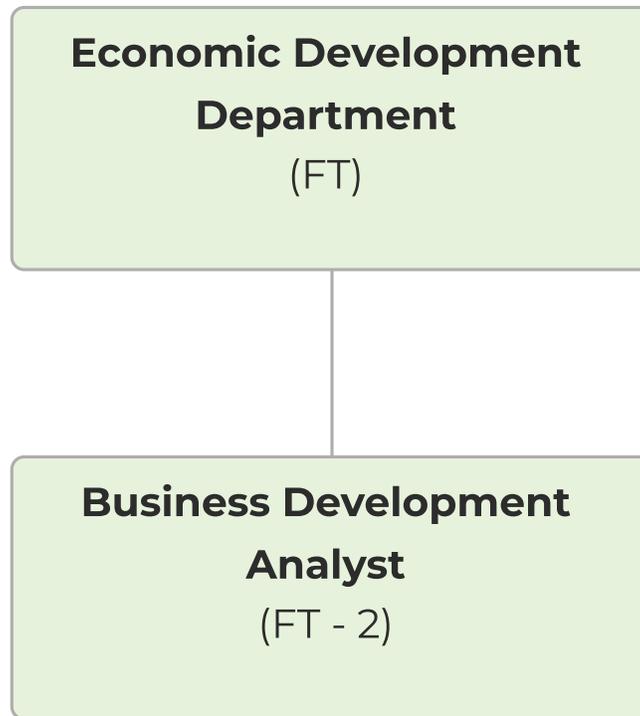
Goal # 2	Prioritize needs and identify funding opportunities for investment and maintenance of downtown area streetscape and improvements.
Funding:	General Operating, Staff time, SSA 1 Operating.
Completion Date:	4/30/2027
Strategic PI	PGEV-I & II

Goal # 3	Pursue and foster regional partnerships to grow the market area.
Funding:	General Operating, Staff time
Completion Date:	4/30/2027
Strategic Plan:	PGEV-I & II; IE-II

Goal # 4	Enhance business communications and create a recognition program.
Funding:	General Operating, Staff time
Completion Date:	4/30/2027
Strategic Plan:	PGEV-I; SAWC-II; IE-II

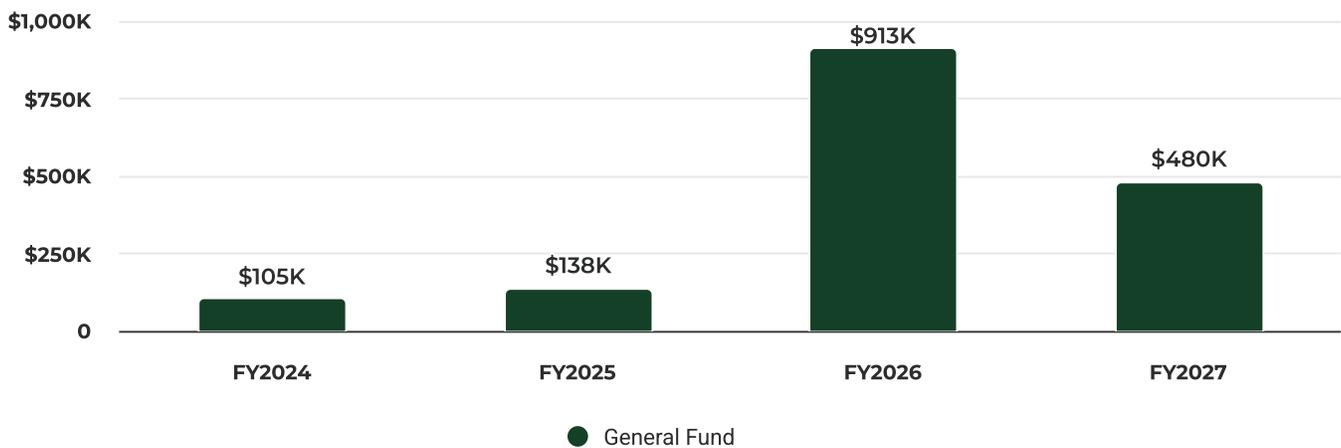
Organizational Chart

Economic Development

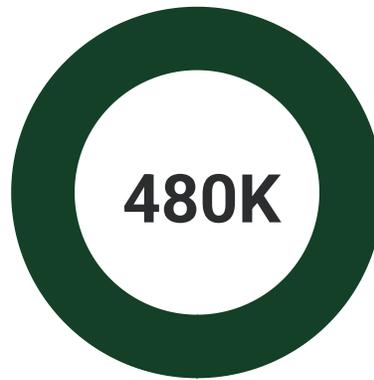


Expenditures by Fund

Historical Expenditures by Fund



FY 2027 Expenditures by Fund



● General Fund **\$480,410** 100.00%

Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2028 Forecasted
General Fund						
Wages - Regular	\$59,749.47	\$64,221.95	\$65,290.00	\$114,626.00	\$117,490.00	\$122,909.00
Group Insurance	\$7,876.47	\$8,081.94	\$8,320.00	\$23,420.00	\$24,292.00	\$26,676.00
Medicare	\$847.78	\$912.51	\$927.00	\$1,662.00	\$1,704.00	\$1,782.00
Social Security	\$3,624.75	\$3,901.50	\$3,970.00	\$7,063.00	\$7,242.00	\$7,503.00
IMRF	\$4,289.77	\$4,627.62	\$5,118.00	\$9,280.00	\$9,742.00	\$10,163.00
Advertising	\$2,200.00	-	\$3,500.00	\$3,500.00	\$5,000.00	\$5,000.00
Data Programming Service	\$5,869.80	\$100.00	\$1,400.00	\$3,500.00	\$1,000.00	\$1,000.00
Other Professional Services	\$2,400.00	\$1,944.32	\$10,000.00	\$11,000.00	\$11,000.00	\$11,000.00
Postage	\$250.27	\$523.29	\$100.00	\$100.00	\$100.00	\$100.00
Telephone	\$575.58	\$505.83	\$540.00	\$540.00	\$1,080.00	\$1,080.00
Printing	\$189.25	\$182.00	\$300.00	\$300.00	\$2,500.00	\$3,000.00
Dues & Subscriptions	\$1,050.00	\$1,585.58	\$1,625.00	\$1,625.00	\$1,660.00	\$1,625.00
Travel & Meals	\$79.85	\$67.44	\$400.00	\$400.00	\$400.00	\$450.00
Training & Professional Development	\$89.00	\$418.40	\$1,500.00	\$2,000.00	\$2,000.00	\$2,000.00
Publications	\$348.40	-	-	-	-	-
Other Contractual Services	\$11,113.25	\$9,130.20	\$12,623.00	\$8,000.00	\$9,500.00	\$10,000.00
Office Supplies	\$165.06	\$238.57	\$500.00	\$500.00	\$500.00	\$500.00
Office Equipment	-	-	\$150.00	\$150.00	\$1,250.00	\$150.00
Office Furniture	-	-	\$100.00	\$200.00	\$200.00	\$200.00
Per Copy Charges	\$346.28	\$294.36	\$320.00	\$350.00	\$350.00	\$350.00
Computer Software	-	\$6,133.92	\$6,200.00	\$6,000.00	\$8,400.00	\$6,000.00
Community Relations	\$4,267.00	\$10,240.00	\$5,000.00	\$10,240.00	\$15,000.00	\$10,000.00
Employee Awards	\$50.00	\$100.00	-	-	-	-
Grant Expense	-	\$24,680.00	\$708,640.00	\$708,640.00	\$260,000.00	\$180,000.00
Total General Fund	\$105,381.98	\$137,889.43	\$836,523.00	\$913,096.00	\$480,410.00	\$401,488.00
Total Expenditures	\$105,381.98	\$137,889.43	\$836,523.00	\$913,096.00	\$480,410.00	\$401,488.00



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.

Goals

Goal # 1	Participate in the evaluation of current fines and fees related to the police department and determine if adjustments are appropriate.
Funding:	Staff time
Completion Date:	4/30/2027
Strategic Plan:	QIS-I

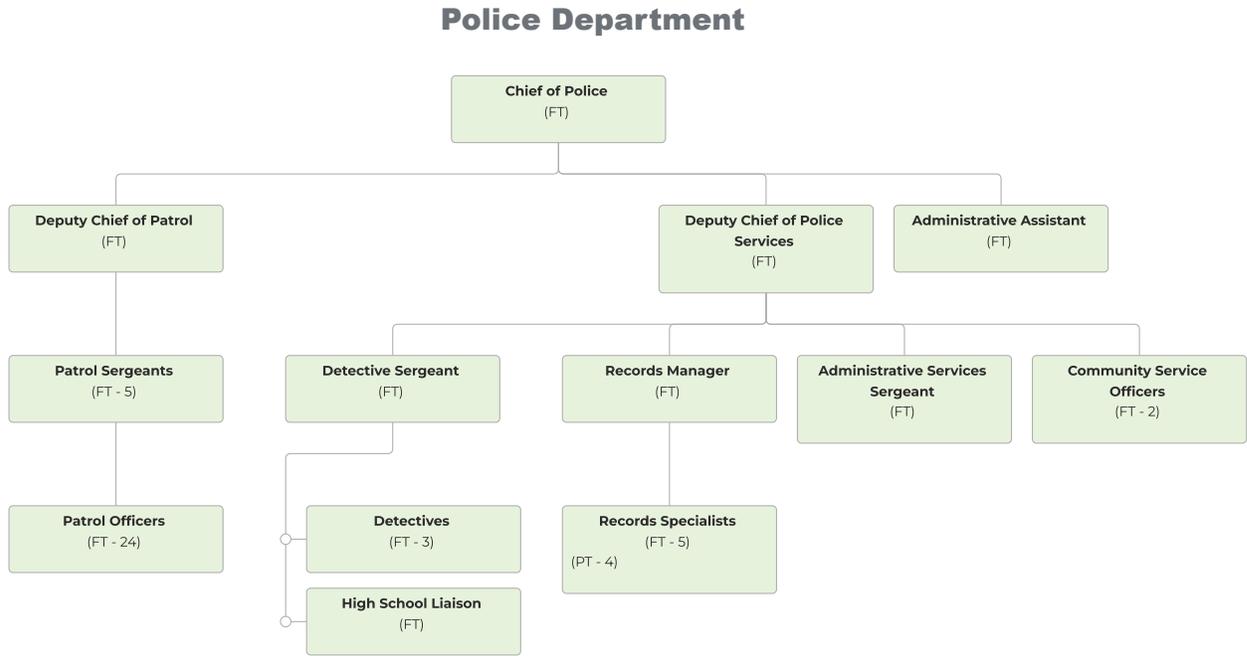
Goal # 2	Research the impact of the FLOCK Camera System on the police department and the community and present results to the City Council.
Funding:	General Operating, Staff time
Completion Date:	11/30/2025
Strategic Plan:	QIS-I, SAWC-II

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

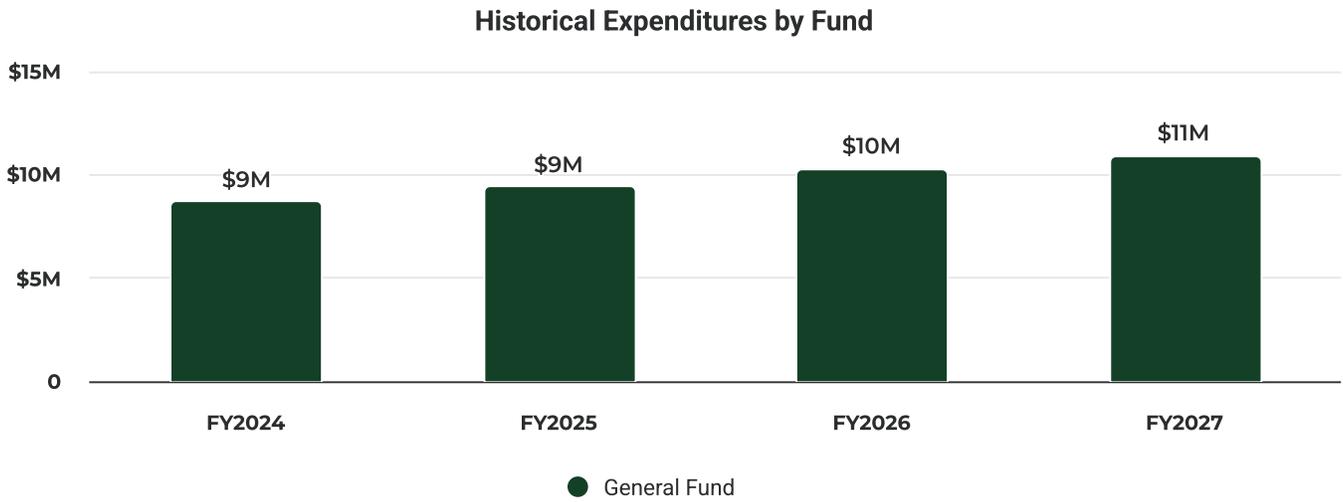
Goal # 4	Expand community outreach programs (e.g., National Night Out, Ice cream in the Park, Coffee with a Cop).
Funding:	General Operating, Staff time
Completion Date:	1/30/2026
Strategic Plan:	IE-I, IE-II, SAWC-II, QIS-I

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

Organizational Chart



Expenditures by Fund



FY 2027 Expenditures by Fund



● General Fund **\$10,912,117** 100.00%

Expenditures by Fund

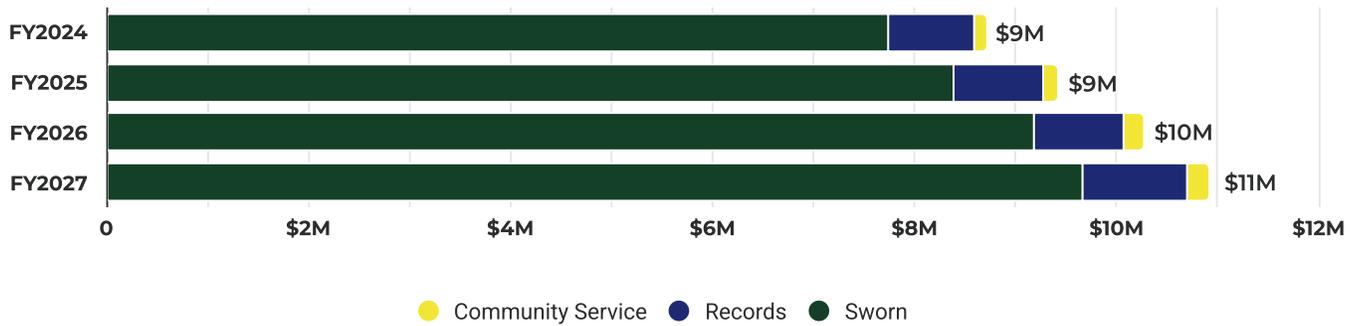
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
General Fund						
Wages - Regular	\$4,021,553.63	\$4,287,777.17	\$4,513,584.00	\$4,574,375.00	\$4,760,829.00	\$5,055,633.00
Overtime	\$387,485.47	\$431,050.91	\$420,000.00	\$414,145.00	\$430,000.00	\$430,000.00
Stand-By	\$9,154.34	\$16,526.20	\$22,500.00	\$23,930.00	\$22,500.00	\$24,000.00
Group Insurance	\$668,243.52	\$690,413.64	\$713,789.00	\$695,236.00	\$752,601.00	\$836,052.00
Medicare	\$62,135.30	\$66,277.37	\$71,864.00	\$67,106.00	\$75,601.00	\$79,864.00
Police/Fire Pension	\$1,921,130.00	\$2,140,574.00	\$2,588,345.00	\$2,588,345.00	\$2,738,795.00	\$2,869,245.00
Maintenance Service	\$20,084.37	\$71,839.67	\$29,175.00	\$36,500.00	\$28,825.00	\$28,825.00
Medical Service	\$2,104.00	\$2,788.00	\$3,000.00	\$2,000.00	\$3,000.00	\$3,000.00
Janitorial Service	\$29,188.49	\$36,036.00	\$35,460.00	\$35,460.00	\$35,460.00	\$35,460.00
Other Professional Services	\$350.00	\$630.00	\$4,100.00	\$3,000.00	\$4,100.00	\$4,200.00
Telephone	\$16,892.82	\$18,222.56	\$22,000.00	\$19,000.00	\$19,000.00	\$20,000.00
Printing	\$3,040.30	\$4,876.58	\$5,200.00	\$4,200.00	\$5,050.00	\$4,500.00
Dues & Subscriptions	\$3,945.00	\$5,548.75	\$5,650.00	\$5,650.00	\$6,435.00	\$7,040.00
Travel & Meals	\$1,964.38	\$3,600.04	\$2,000.00	\$2,000.00	\$2,000.00	\$2,500.00
Training & Professional Development	\$35,083.69	\$27,265.59	\$32,800.00	\$32,800.00	\$37,365.00	\$39,000.00
Publications	\$510.95	\$547.95	\$500.00	\$500.00	\$500.00	\$500.00
Rentals	-	-	\$550.00	-	-	-
Tri-City Ambulance/Tri-Com	\$291,112.00	\$307,102.00	\$340,080.00	\$340,080.00	\$374,200.00	\$378,000.00
Other Contractual Services	\$25,115.34	\$44,198.60	\$51,550.00	\$51,500.00	\$56,700.00	\$50,150.00
Maintenance Supplies	\$22,549.95	\$26,348.12	\$35,615.00	\$35,165.00	\$38,855.00	\$36,000.00
Office Equipment	\$1,018.04	-	-	\$258.00	\$1,000.00	\$1,000.00
Operating Supplies	\$1,756.87	\$8,897.39	\$16,100.00	\$13,600.00	\$9,900.00	\$10,100.00
Motor Fuel & Lubricants	\$70,107.28	\$63,178.19	\$80,000.00	\$70,000.00	\$80,000.00	\$80,000.00
Ammunition	\$13,396.94	\$11,364.90	\$18,500.00	\$18,500.00	\$18,000.00	\$16,000.00
Clothing	\$33,588.93	\$45,384.44	\$45,600.00	\$45,600.00	\$49,010.00	\$47,500.00
Periodicals	-	\$169.00	\$350.00	\$300.00	\$300.00	\$300.00
Computer Software	\$101,096.50	\$73,919.83	\$119,500.00	\$119,500.00	\$116,100.00	\$141,000.00
Employee Awards	\$1,233.74	\$3,155.25	\$1,450.00	\$1,450.00	\$2,210.00	\$1,900.00
Wages - Regular	\$530,167.76	\$589,623.90	\$551,875.00	\$534,435.00	\$654,155.00	\$684,792.00
Wages - Part-Time/Seasonal	\$10,070.68	\$9,054.49	\$10,208.00	\$8,505.00	\$10,564.00	\$11,307.00
Overtime	\$437.70	\$8,163.88	\$10,000.00	\$11,990.00	\$10,000.00	\$10,000.00



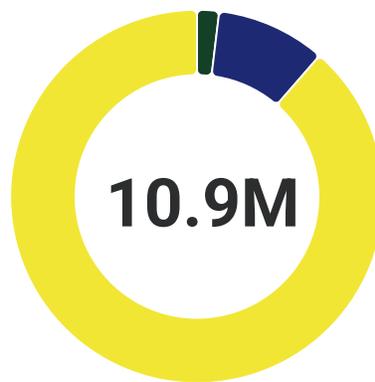
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Group Insurance	\$147,670.54	\$125,728.37	\$129,091.00	\$130,118.00	\$161,539.00	\$176,385.00
Medicare	\$7,304.74	\$8,373.23	\$8,293.00	\$7,620.00	\$9,784.00	\$10,239.00
Social Security	\$31,234.59	\$35,802.89	\$35,470.00	\$32,590.00	\$41,834.00	\$43,779.00
IMRF	\$37,931.24	\$45,440.00	\$45,493.00	\$42,815.00	\$55,074.00	\$56,358.00
Maintenance Service	\$20,406.71	\$14,664.78	\$18,500.00	\$18,500.00	\$18,400.00	\$18,700.00
Medical Service	-	\$130.00	\$500.00	\$500.00	\$500.00	\$500.00
Other Professional Services	\$3,542.00	\$2,781.80	\$2,030.00	\$2,030.00	\$1,680.00	\$1,700.00
Postage	\$2,125.78	\$1,843.41	\$3,235.00	\$2,800.00	\$2,800.00	\$3,000.00
Telephone	\$269.95	-	-	-	-	-
Publishing	-	\$996.00	-	-	-	-
Printing	\$513.84	\$464.86	\$170.00	\$170.00	\$170.00	\$170.00
Travel & Meals	\$1,427.23	\$114.41	\$500.00	\$400.00	\$500.00	\$1,000.00
Training & Professional Development	\$349.00	\$524.00	\$6,280.00	\$6,280.00	\$6,920.00	\$7,000.00
Utilities	\$506.64	\$635.12	\$660.00	\$660.00	\$660.00	\$660.00
Rentals	\$508.40	-\$167.52	\$6,000.00	\$7,042.00	\$6,000.00	\$6,000.00
Other Contractual Services	\$12,215.09	\$4,315.34	\$4,105.00	\$4,105.00	\$4,105.00	\$4,200.00
Office Supplies	\$9,320.24	\$6,947.80	\$12,000.00	\$12,000.00	\$11,500.00	\$11,450.00
Office Equipment	\$357.61	\$974.09	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
Office Furniture	-	\$2,968.61	\$1,950.00	\$1,950.00	\$1,500.00	\$2,000.00
Operating Supplies	\$5,335.11	\$5,306.72	\$8,000.00	\$8,000.00	\$8,000.00	\$10,500.00
Clothing	\$2,558.54	\$1,774.05	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00
Per Copy Charges	\$3,815.70	\$3,244.99	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Computer Software	\$17,398.42	\$18,204.27	\$16,265.00	\$16,343.00	\$20,850.00	\$17,000.00
Employee Awards	\$627.38	\$200.88	\$1,350.00	\$1,350.00	\$855.00	\$2,000.00
Wages - Regular	\$41,421.54	\$61,397.59	\$62,151.00	\$61,865.00	\$65,860.00	\$69,043.00
Wages - Part-Time/Seasonal	\$21,532.50	\$23,152.50	-	\$21,310.00	-	\$46,980.00
Overtime	\$5,344.94	\$4,747.74	\$6,000.00	\$4,215.00	\$8,000.00	\$8,000.00
Stand-By	\$1,939.86	\$1,885.86	\$2,000.00	\$865.00	\$2,000.00	\$2,000.00
Group Insurance	\$16,932.21	\$19,641.26	\$21,589.00	\$20,044.00	\$22,384.00	\$24,606.00
Medicare	\$978.03	\$1,270.52	\$1,017.00	\$1,275.00	\$1,100.00	\$1,147.00
Social Security	\$4,181.81	\$5,432.59	\$4,350.00	\$5,455.00	\$4,703.00	\$4,901.00
IMRF	\$4,487.74	\$4,884.19	\$5,677.00	\$5,507.00	\$6,289.00	\$6,461.00
Collection Service	-	-	\$200.00	-	-	-
Telephone	\$3,021.18	\$1,923.92	\$1,925.00	\$1,925.00	\$1,925.00	\$1,925.00
Other Contractual Services	\$20,565.00	\$21,622.50	\$105,000.00	\$45,000.00	\$93,230.00	\$95,990.00
Operating Supplies	\$398.29	\$957.45	\$1,400.00	\$1,400.00	\$1,400.00	\$1,400.00
Clothing	\$418.98	\$182.61	\$800.00	\$800.00	\$800.00	\$800.00
Employee Awards	-	-	\$100.00	-	\$100.00	\$100.00
Total General Fund	\$8,711,158.82	\$9,422,901.25	\$10,272,046.00	\$10,228,664.00	\$10,912,117.00	\$11,552,462.00
Total Expenditures	\$8,711,158.82	\$9,422,901.25	\$10,272,046.00	\$10,228,664.00	\$10,912,117.00	\$11,552,462.00

Expenditures by Division

Historical Expenditures by Division



FY 2027 Expenditures by Division



● Community Service	\$207,791	1.90%
● Records	\$1,035,990	9.49%
● Sworn	\$9,668,336	88.60%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Sworn						
Wages - Regular	\$4,021,554	\$4,287,777	\$4,513,584	\$4,574,375	\$4,760,829	\$5,055,633
Overtime	\$387,485	\$431,051	\$420,000	\$414,145	\$430,000	\$430,000
Stand-By	\$9,154	\$16,526	\$22,500	\$23,930	\$22,500	\$24,000
Group Insurance	\$668,244	\$690,414	\$713,789	\$695,236	\$752,601	\$836,052
Medicare	\$62,135	\$66,277	\$71,864	\$67,106	\$75,601	\$79,864
Police/Fire Pension	\$1,921,130	\$2,140,574	\$2,588,345	\$2,588,345	\$2,738,795	\$2,869,245
Maintenance Service	\$20,084	\$71,840	\$29,175	\$36,500	\$28,825	\$28,825
Medical Service	\$2,104	\$2,788	\$3,000	\$2,000	\$3,000	\$3,000
Janitorial Service	\$29,188	\$36,036	\$35,460	\$35,460	\$35,460	\$35,460
Other Professional Services	\$350	\$630	\$4,100	\$3,000	\$4,100	\$4,200
Telephone	\$16,893	\$18,223	\$22,000	\$19,000	\$19,000	\$20,000
Printing	\$3,040	\$4,877	\$5,200	\$4,200	\$5,050	\$4,500
Dues & Subscriptions	\$3,945	\$5,549	\$5,650	\$5,650	\$6,435	\$7,040
Travel & Meals	\$1,964	\$3,600	\$2,000	\$2,000	\$2,000	\$2,500

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Training & Professional Development	\$35,084	\$27,266	\$32,800	\$32,800	\$37,365	\$39,000
Publications	\$511	\$548	\$500	\$500	\$500	\$500
Rentals	-	-	\$550	-	-	-
Tri-City Ambulance/Tri-Com	\$291,112	\$307,102	\$340,080	\$340,080	\$374,200	\$378,000
Other Contractual Services	\$25,115	\$44,199	\$51,550	\$51,500	\$56,700	\$50,150
Maintenance Supplies	\$22,550	\$26,348	\$35,615	\$35,165	\$38,855	\$36,000
Office Equipment	\$1,018	-	-	\$258	\$1,000	\$1,000
Operating Supplies	\$1,757	\$8,897	\$16,100	\$13,600	\$9,900	\$10,100
Motor Fuel & Lubricants	\$70,107	\$63,178	\$80,000	\$70,000	\$80,000	\$80,000
Ammunition	\$13,397	\$11,365	\$18,500	\$18,500	\$18,000	\$16,000
Clothing	\$33,589	\$45,384	\$45,600	\$45,600	\$49,010	\$47,500
Periodicals	-	\$169	\$350	\$300	\$300	\$300
Computer Software	\$101,097	\$73,920	\$119,500	\$119,500	\$116,100	\$141,000
Employee Awards	\$1,234	\$3,155	\$1,450	\$1,450	\$2,210	\$1,900
Total Sworn	\$7,743,842	\$8,387,692	\$9,179,262	\$9,200,200	\$9,668,336	\$10,201,769
Records						
Wages - Regular	\$530,168	\$589,624	\$551,875	\$534,435	\$654,155	\$684,792
Wages - Part-Time/Seasonal	\$10,071	\$9,054	\$10,208	\$8,505	\$10,564	\$11,307
Overtime	\$438	\$8,164	\$10,000	\$11,990	\$10,000	\$10,000
Group Insurance	\$147,671	\$125,728	\$129,091	\$130,118	\$161,539	\$176,385
Medicare	\$7,305	\$8,373	\$8,293	\$7,620	\$9,784	\$10,239
Social Security	\$31,235	\$35,803	\$35,470	\$32,590	\$41,834	\$43,779
IMRF	\$37,931	\$45,440	\$45,493	\$42,815	\$55,074	\$56,358
Maintenance Service	\$20,407	\$14,665	\$18,500	\$18,500	\$18,400	\$18,700
Medical Service	-	\$130	\$500	\$500	\$500	\$500
Other Professional Services	\$3,542	\$2,782	\$2,030	\$2,030	\$1,680	\$1,700
Postage	\$2,126	\$1,843	\$3,235	\$2,800	\$2,800	\$3,000
Telephone	\$270	-	-	-	-	-
Publishing	-	\$996	-	-	-	-
Printing	\$514	\$465	\$170	\$170	\$170	\$170
Travel & Meals	\$1,427	\$114	\$500	\$400	\$500	\$1,000
Training & Professional Development	\$349	\$524	\$6,280	\$6,280	\$6,920	\$7,000
Utilities	\$507	\$635	\$660	\$660	\$660	\$660
Rentals	\$508	-\$168	\$6,000	\$7,042	\$6,000	\$6,000
Other Contractual Services	\$12,215	\$4,315	\$4,105	\$4,105	\$4,105	\$4,200
Office Supplies	\$9,320	\$6,948	\$12,000	\$12,000	\$11,500	\$11,450
Office Equipment	\$358	\$974	\$2,500	\$2,500	\$2,500	\$2,500
Office Furniture	-	\$2,969	\$1,950	\$1,950	\$1,500	\$2,000
Operating Supplies	\$5,335	\$5,307	\$8,000	\$8,000	\$8,000	\$10,500
Clothing	\$2,559	\$1,774	\$3,100	\$3,100	\$3,100	\$3,100
Per Copy Charges	\$3,816	\$3,245	\$3,000	\$3,000	\$3,000	\$3,000
Computer Software	\$17,398	\$18,204	\$16,265	\$16,343	\$20,850	\$17,000
Employee Awards	\$627	\$201	\$1,350	\$1,350	\$855	\$2,000
Total Records	\$846,095	\$888,110	\$880,575	\$858,803	\$1,035,990	\$1,087,340
Community Service						
Wages - Regular	\$41,422	\$61,398	\$62,151	\$61,865	\$65,860	\$69,043

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Wages - Part-Time/Seasonal	\$21,533	\$23,153	-	\$21,310	-	\$46,980
Overtime	\$5,345	\$4,748	\$6,000	\$4,215	\$8,000	\$8,000
Stand-By	\$1,940	\$1,886	\$2,000	\$865	\$2,000	\$2,000
Group Insurance	\$16,932	\$19,641	\$21,589	\$20,044	\$22,384	\$24,606
Medicare	\$978	\$1,271	\$1,017	\$1,275	\$1,100	\$1,147
Social Security	\$4,182	\$5,433	\$4,350	\$5,455	\$4,703	\$4,901
IMRF	\$4,488	\$4,884	\$5,677	\$5,507	\$6,289	\$6,461
Collection Service	-	-	\$200	-	-	-
Telephone	\$3,021	\$1,924	\$1,925	\$1,925	\$1,925	\$1,925
Other Contractual Services	\$20,565	\$21,623	\$105,000	\$45,000	\$93,230	\$95,990
Operating Supplies	\$398	\$957	\$1,400	\$1,400	\$1,400	\$1,400
Clothing	\$419	\$183	\$800	\$800	\$800	\$800
Employee Awards	-	-	\$100	-	\$100	\$100
Total Community Service	\$121,222	\$147,099	\$212,209	\$169,661	\$207,791	\$263,353
Total Expenditures	\$8,711,159	\$9,422,901	\$10,272,046	\$10,228,664	\$10,912,117	\$11,552,462



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.

Goals

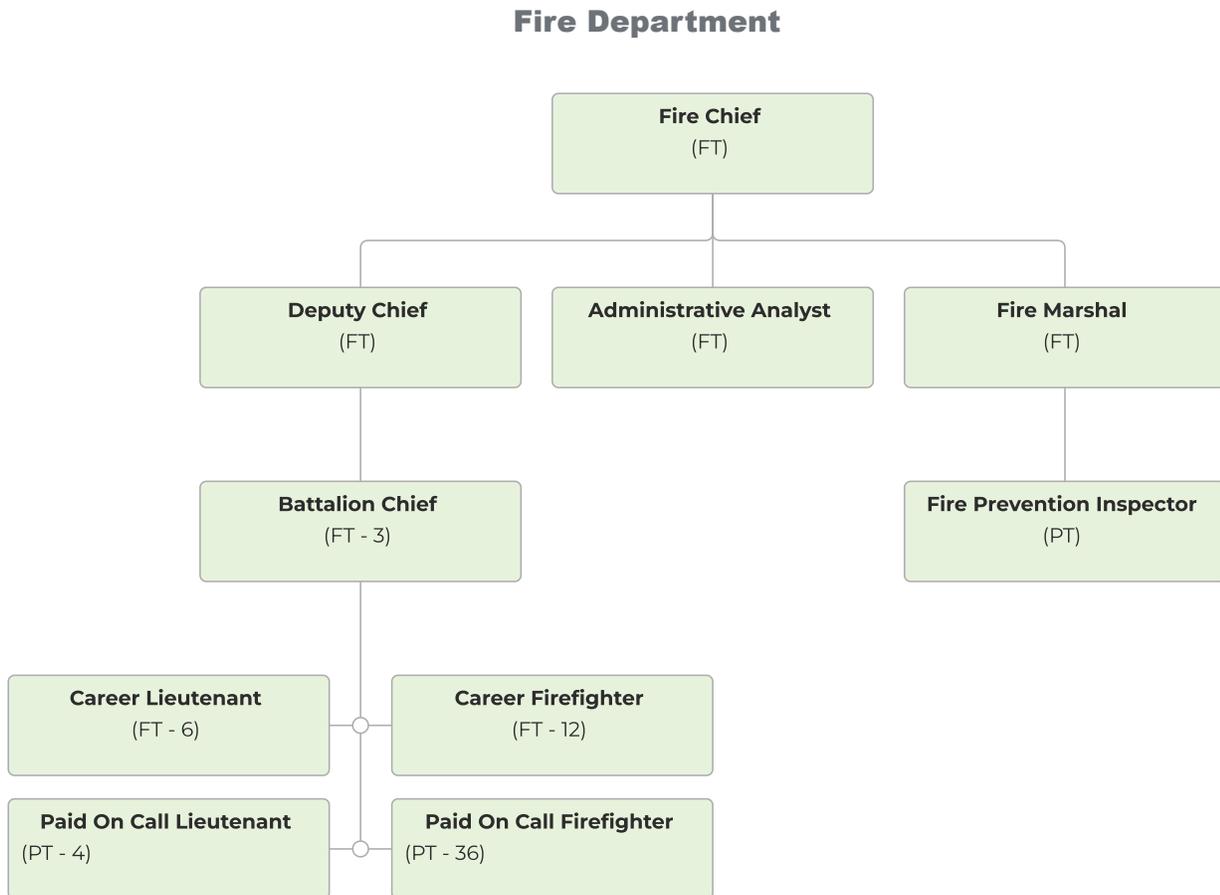
Goal # 1	Complete the CFAI 2026 accreditation cycle: update the Fire and Emergency Service Self-Assessment Manual (FESSAM) to the 10th Edition, update the 2021 Strategic Plan and update the 2021 Standard of Cover/Community Risk Assessment, undergo a successful site visit and successfully appear before the Commission for approval.
Funding:	General operating, staff time
Completion Date:	8/31/2026
CFAI Accreditation:	All categories and criterion
Strategic Plan:	QIS-I/QIS-III

Goal # 2	In collaboration with the Community Development and Finance Departments, review and revise existing fee structure, develop new revenue streams.
Funding:	Staff time
Completion Date:	4/30/2027
CFAI Accreditation:	All categories and criterion
Strategic Plan:	QIS-I/QIS-III

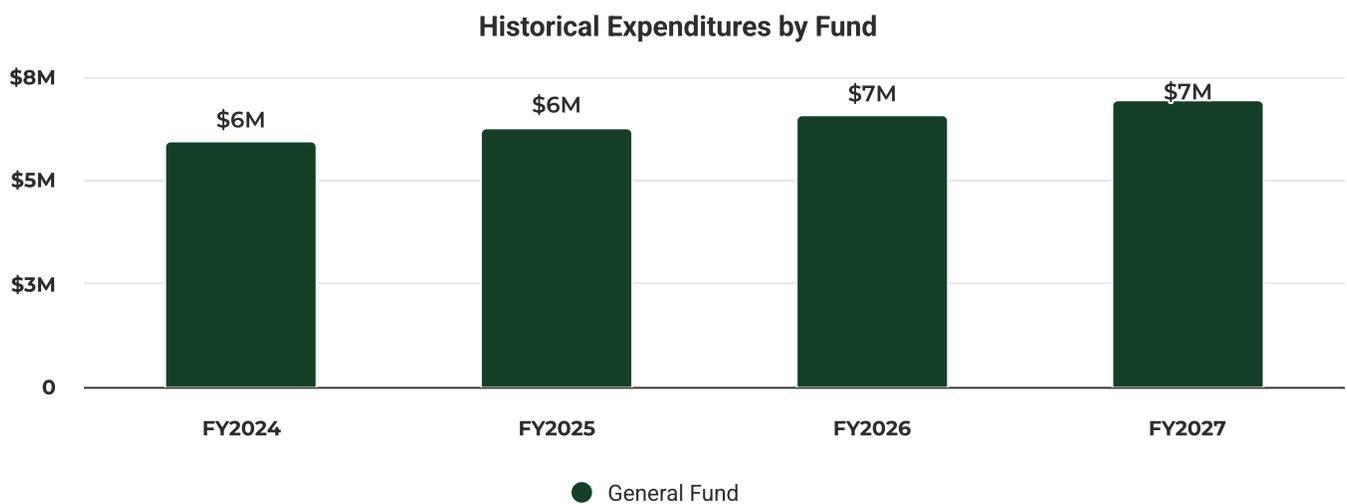
Goal # 3	Continued the reimage and revision of the department Standard Operating Guidelines and general documents incorporating the use of a digital document management system.
Funding:	Staff time
Completion Date:	4/30/2027
CFAI Accreditation:	Criterion 9C
Strategic Plan:	QIS-I/QIS-III

Goal # 4	In collaboration with the Community Development Department, update and adopt the 2024 International Fire Code.
Funding:	Staff time
Completion Date:	4/30/2027
CFAI Accreditation:	Criterion 5A
Strategic Plan:	QIS-I/QIS-III

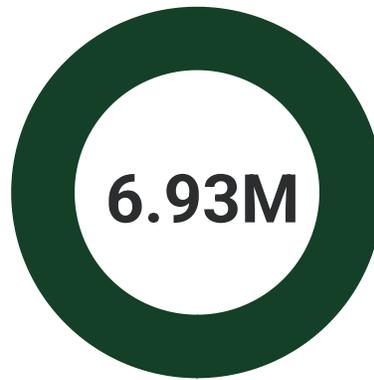
Organizational Chart



Expenditures by Fund



FY 2027 Expenditures by Fund



● General Fund **\$6,932,972** 100.00%

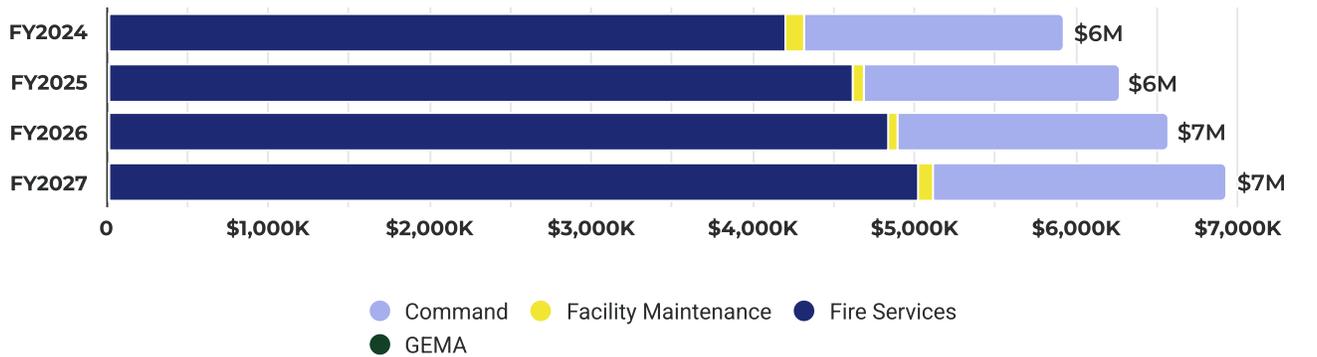
Expenditures by Fund

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
General Fund						
Wages - Regular	\$983,198.80	\$971,531.65	\$993,649.00	\$1,054,100.00	\$1,109,485.00	\$1,163,129.00
Wages - Part-Time/Seasonal	-	-	\$36,273.00	\$36,273.00	\$38,260.00	\$41,093.00
Overtime	\$287.22	\$82.91	-	-	-	-
Group Insurance	\$195,517.31	\$195,171.01	\$194,394.00	\$190,944.00	\$196,318.00	\$220,806.00
Medicare	\$13,826.31	\$13,615.25	\$14,933.00	\$15,103.00	\$16,644.00	\$17,461.00
Social Security	\$11,955.21	\$12,462.25	\$16,104.00	\$14,335.00	\$16,995.00	\$17,824.00
IMRF	\$14,743.24	\$15,739.26	\$18,090.00	\$17,410.00	\$19,557.00	\$20,511.00
Maintenance Service	\$16,658.02	-	-	\$15.00	-	-
Medical Service	\$90.00	-	\$2,125.00	\$2,125.00	\$2,125.00	\$2,125.00
Other Professional Services	\$445.10	\$285.92	\$245.00	\$350.00	\$290.00	\$290.00
Postage	\$603.49	\$130.10	\$175.00	\$175.00	\$175.00	\$175.00
Telephone	\$75,897.02	\$19,103.18	\$12,530.00	\$12,530.00	\$13,780.00	\$11,090.00
Publishing	\$52.90	-	-	-	-	-
Printing	\$120.35	\$247.58	\$100.00	\$100.00	\$100.00	\$100.00
Dues & Subscriptions	\$5,175.50	\$5,537.00	\$6,215.00	\$6,215.00	\$6,080.00	\$6,080.00
Travel & Meals	\$10.00	\$1,016.42	\$5,795.00	\$5,795.00	\$14,370.00	\$4,370.00
Training & Professional Development	\$1,300.00	\$16,704.60	\$11,040.00	\$11,040.00	\$9,315.00	\$9,315.00
Rentals	\$126.18	-\$169.03	\$1,515.00	\$1,955.00	\$1,955.00	\$1,955.00
Tri-City Ambulance/Tri-Com	\$281,483.00	\$301,831.25	\$318,885.00	\$318,885.00	\$326,515.00	\$326,515.00
Maintenance Supplies	\$66.97	-	\$300.00	\$300.00	\$300.00	\$300.00
Office Supplies	\$1,405.77	\$1,522.03	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00
Office Equipment	\$1,115.73	\$306.41	\$300.00	\$1,500.00	\$300.00	\$300.00
Operating Supplies	\$52.99	\$212.90	\$500.00	\$500.00	\$500.00	\$500.00
Clothing	\$2,170.55	\$2,553.96	\$3,100.00	\$3,100.00	\$3,100.00	\$3,100.00
Per Copy Charges	\$570.37	\$508.86	\$500.00	\$500.00	\$500.00	\$500.00
Books	\$483.90	\$461.00	\$500.00	\$500.00	\$500.00	\$250.00
Computer Software	-	\$23,836.96	\$31,040.00	\$35,698.00	\$36,995.00	\$36,995.00
Employee Awards	\$1,977.93	\$1,230.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00
Wages - Regular	\$1,504,749.99	\$1,714,568.04	\$1,888,858.00	\$1,745,425.00	\$1,997,504.00	\$2,113,664.00
Overtime	\$387,956.88	\$420,331.67	\$265,000.00	\$348,922.00	\$285,450.00	\$295,000.00

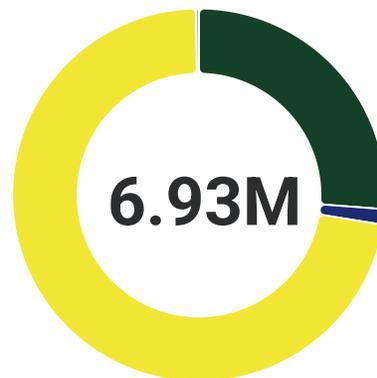
Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Wages - Meetings	\$2,341.96	\$1,696.43	\$2,485.00	\$710.00	\$2,540.00	\$2,615.00
POC Holiday	\$6,186.72	\$6,028.75	\$6,730.00	\$6,830.00	\$7,035.00	\$7,245.00
Overnight Duty	\$353,665.04	\$355,978.93	\$357,945.00	\$363,305.00	\$374,070.00	\$385,155.00
Still Alarms	\$39,636.09	\$36,000.06	\$41,675.00	\$36,000.00	\$36,000.00	\$36,000.00
Training	\$35,963.91	\$103,112.11	\$120,835.00	\$134,130.00	\$109,505.00	\$112,785.00
Group Insurance	\$452,385.59	\$442,826.36	\$468,771.00	\$442,598.00	\$472,539.00	\$534,011.00
Medicare	\$32,844.27	\$37,293.03	\$38,910.00	\$35,799.00	\$40,778.00	\$42,813.00
Social Security	\$26,980.73	\$31,112.29	\$32,841.00	\$35,605.00	\$32,807.00	\$33,716.00
Police/Fire Pension	\$1,126,457.13	\$1,211,157.59	\$1,366,595.00	\$1,366,595.00	\$1,420,270.00	\$1,463,945.00
Maintenance Service	\$81,673.17	\$97,802.49	\$41,500.00	\$41,500.00	\$41,500.00	\$41,500.00
Medical Service	\$6,762.00	\$9,796.00	\$23,650.00	\$23,650.00	\$25,805.00	\$25,805.00
Travel & Meals	\$3,699.18	\$4,185.08	\$8,040.00	\$8,040.00	\$5,225.00	\$5,225.00
Training & Professional Development	\$38,595.70	\$19,395.18	\$48,545.00	\$48,545.00	\$53,025.00	\$50,000.00
Maintenance Supplies	\$14,371.68	\$16,462.40	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
Office Equipment	-	\$432.97	-	-	-	-
Operating Supplies	\$11,883.33	\$24,719.40	\$22,440.00	\$25,579.00	\$22,440.00	\$22,440.00
Small Tools	\$4,113.97	\$18,738.77	\$5,980.00	\$5,980.00	\$5,000.00	\$5,000.00
Motor Fuel & Lubricants	\$24,271.31	\$21,795.52	\$30,255.00	\$30,255.00	\$30,255.00	\$30,255.00
Clothing	\$26,280.05	\$30,368.97	\$29,250.00	\$29,250.00	\$28,440.00	\$28,440.00
Books	\$17.58	-	\$500.00	\$500.00	\$500.00	\$250.00
Maintenance Service	\$101,424.00	\$49,738.53	\$45,000.00	\$45,000.00	\$49,000.00	\$49,000.00
Utilities	\$810.78	\$1,191.32	\$760.00	\$1,325.00	\$1,325.00	\$1,325.00
Rentals	\$315.00	-	-	-	-	-
Other Contractual Services	\$810.72	\$821.88	\$2,310.00	\$2,310.00	\$27,355.00	\$2,355.00
Maintenance Supplies	\$8,785.02	\$8,528.23	\$7,000.00	\$7,366.00	\$9,630.00	\$9,630.00
Operating Supplies	\$791.77	\$1,541.19	\$950.00	\$950.00	\$950.00	\$950.00
Janitorial Supplies	\$4,959.57	\$3,932.83	\$4,000.00	\$5,000.00	\$4,000.00	\$4,000.00
Maintenance Service	\$4,103.00	\$5,480.00	\$9,930.00	\$9,930.00	\$9,160.00	\$9,160.00
Other Professional Services	\$4,084.78	\$4,056.49	\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00
Telephone	\$6,703.84	\$664.43	\$505.00	\$505.00	\$470.00	\$470.00
Training & Professional Development	-	-	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00
Operating Supplies	\$1,459.30	\$815.87	\$1,500.00	\$1,500.00	\$1,500.00	\$1,500.00
Motor Fuel & Lubricants	\$249.17	\$657.93	\$450.00	\$450.00	\$450.00	\$450.00
Clothing	\$209.79	\$56.24	\$785.00	\$785.00	\$785.00	\$785.00
Total General Fund	\$5,924,876.88	\$6,265,208.45	\$6,565,803.00	\$6,557,287.00	\$6,932,972.00	\$7,223,273.00
Total Expenditures	\$5,924,876.88	\$6,265,208.45	\$6,565,803.00	\$6,557,287.00	\$6,932,972.00	\$7,223,273.00

Expenditures by Division

Historical Expenditures by Division



FY 2027 Expenditures by Division



Command	\$1,817,159	26.21%
Facility Maintenance	\$92,260	1.33%
Fire Services	\$5,005,688	72.20%
GEMA	\$17,865	0.26%

Expenditures by Division

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Command						
Wages - Regular	\$983,199	\$971,532	\$993,649	\$1,054,100	\$1,109,485	\$1,163,129
Wages - Part-Time/Seasonal	-	-	\$36,273	\$36,273	\$38,260	\$41,093
Overtime	\$287	\$83	-	-	-	-
Group Insurance	\$195,517	\$195,171	\$194,394	\$190,944	\$196,318	\$220,806
Medicare	\$13,826	\$13,615	\$14,933	\$15,103	\$16,644	\$17,461
Social Security	\$11,955	\$12,462	\$16,104	\$14,335	\$16,995	\$17,824
IMRF	\$14,743	\$15,739	\$18,090	\$17,410	\$19,557	\$20,511
Maintenance Service	\$16,658	-	-	\$15	-	-
Medical Service	\$90	-	\$2,125	\$2,125	\$2,125	\$2,125
Other Professional Services	\$445	\$286	\$245	\$350	\$290	\$290
Postage	\$603	\$130	\$175	\$175	\$175	\$175
Telephone	\$75,897	\$19,103	\$12,530	\$12,530	\$13,780	\$11,090
Publishing	\$53	-	-	-	-	-

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Printing	\$120	\$248	\$100	\$100	\$100	\$100
Dues & Subscriptions	\$5,176	\$5,537	\$6,215	\$6,215	\$6,080	\$6,080
Travel & Meals	\$10	\$1,016	\$5,795	\$5,795	\$14,370	\$4,370
Training & Professional Development	\$1,300	\$16,705	\$11,040	\$11,040	\$9,315	\$9,315
Rentals	\$126	-\$169	\$1,515	\$1,955	\$1,955	\$1,955
Tri-City Ambulance/Tri-Com	\$281,483	\$301,831	\$318,885	\$318,885	\$326,515	\$326,515
Maintenance Supplies	\$67	-	\$300	\$300	\$300	\$300
Office Supplies	\$1,406	\$1,522	\$1,800	\$1,800	\$1,800	\$1,800
Office Equipment	\$1,116	\$306	\$300	\$1,500	\$300	\$300
Operating Supplies	\$53	\$213	\$500	\$500	\$500	\$500
Clothing	\$2,171	\$2,554	\$3,100	\$3,100	\$3,100	\$3,100
Per Copy Charges	\$570	\$509	\$500	\$500	\$500	\$500
Books	\$484	\$461	\$500	\$500	\$500	\$250
Computer Software	-	\$23,837	\$31,040	\$35,698	\$36,995	\$36,995
Employee Awards	\$1,978	\$1,230	\$1,200	\$1,200	\$1,200	\$1,200
Total Command	\$1,609,334	\$1,583,921	\$1,671,308	\$1,732,448	\$1,817,159	\$1,887,784
Fire Services						
Wages - Regular	\$1,504,750	\$1,714,568	\$1,888,858	\$1,745,425	\$1,997,504	\$2,113,664
Overtime	\$387,957	\$420,332	\$265,000	\$348,922	\$285,450	\$295,000
Wages - Meetings	\$2,342	\$1,696	\$2,485	\$710	\$2,540	\$2,615
POC Holiday	\$6,187	\$6,029	\$6,730	\$6,830	\$7,035	\$7,245
Overnight Duty	\$353,665	\$355,979	\$357,945	\$363,305	\$374,070	\$385,155
Still Alarms	\$39,636	\$36,000	\$41,675	\$36,000	\$36,000	\$36,000
Training	\$35,964	\$103,112	\$120,835	\$134,130	\$109,505	\$112,785
Group Insurance	\$452,386	\$442,826	\$468,771	\$442,598	\$472,539	\$534,011
Medicare	\$32,844	\$37,293	\$38,910	\$35,799	\$40,778	\$42,813
Social Security	\$26,981	\$31,112	\$32,841	\$35,605	\$32,807	\$33,716
Police/Fire Pension	\$1,126,457	\$1,211,158	\$1,366,595	\$1,366,595	\$1,420,270	\$1,463,945
Maintenance Service	\$81,673	\$97,802	\$41,500	\$41,500	\$41,500	\$41,500
Medical Service	\$6,762	\$9,796	\$23,650	\$23,650	\$25,805	\$25,805
Travel & Meals	\$3,699	\$4,185	\$8,040	\$8,040	\$5,225	\$5,225
Training & Professional Development	\$38,596	\$19,395	\$48,545	\$48,545	\$53,025	\$50,000
Maintenance Supplies	\$14,372	\$16,462	\$15,000	\$15,000	\$15,000	\$15,000
Office Equipment	-	\$433	-	-	-	-
Operating Supplies	\$11,883	\$24,719	\$22,440	\$25,579	\$22,440	\$22,440
Small Tools	\$4,114	\$18,739	\$5,980	\$5,980	\$5,000	\$5,000
Motor Fuel & Lubricants	\$24,271	\$21,796	\$30,255	\$30,255	\$30,255	\$30,255
Clothing	\$26,280	\$30,369	\$29,250	\$29,250	\$28,440	\$28,440
Books	\$18	-	\$500	\$500	\$500	\$250
Total Fire Services	\$4,180,836	\$4,603,802	\$4,815,805	\$4,744,218	\$5,005,688	\$5,250,864
Facility Maintenance						
Maintenance Service	\$101,424	\$49,739	\$45,000	\$45,000	\$49,000	\$49,000
Utilities	\$811	\$1,191	\$760	\$1,325	\$1,325	\$1,325
Rentals	\$315	-	-	-	-	-
Other Contractual Services	\$811	\$822	\$2,310	\$2,310	\$27,355	\$2,355
Maintenance Supplies	\$8,785	\$8,528	\$7,000	\$7,366	\$9,630	\$9,630

Category	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2026 Projected	FY 2027 Budgeted	FY 2028 Forecasted
Operating Supplies	\$792	\$1,541	\$950	\$950	\$950	\$950
Janitorial Supplies	\$4,960	\$3,933	\$4,000	\$5,000	\$4,000	\$4,000
Total Facility Maintenance	\$117,897	\$65,754	\$60,020	\$61,951	\$92,260	\$67,260
GEMA						
Maintenance Service	\$4,103	\$5,480	\$9,930	\$9,930	\$9,160	\$9,160
Other Professional Services	\$4,085	\$4,056	\$4,500	\$4,500	\$4,500	\$4,500
Telephone	\$6,704	\$664	\$505	\$505	\$470	\$470
Training & Professional Development	-	-	\$1,000	\$1,000	\$1,000	\$500
Operating Supplies	\$1,459	\$816	\$1,500	\$1,500	\$1,500	\$1,500
Motor Fuel & Lubricants	\$249	\$658	\$450	\$450	\$450	\$450
Clothing	\$210	\$56	\$785	\$785	\$785	\$785
Total GEMA	\$16,810	\$11,731	\$18,670	\$18,670	\$17,865	\$17,365
Total Expenditures	\$5,924,877	\$6,265,208	\$6,565,803	\$6,557,287	\$6,932,972	\$7,223,273



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.

Goals

Goal # 1	Research, review and develop design guidelines and construction standards to implement the necessary best practices associated with the Bird City Illinois designation.
Funding:	General/Water/Wastewater Operating; Staff time
Completion Date:	12/30/2026
Strategic Plan:	QIS-III, ES-I

Goal # 2	Incorporate new IEPA Municipal Separate Storm Sewer System (MS4) Permit requirements.
Funding:	General/Water/Wastewater/Electric Operating, Staff Time
Completion Date:	4/30/2027
Strategic Plan:	QIS-III, ES-I

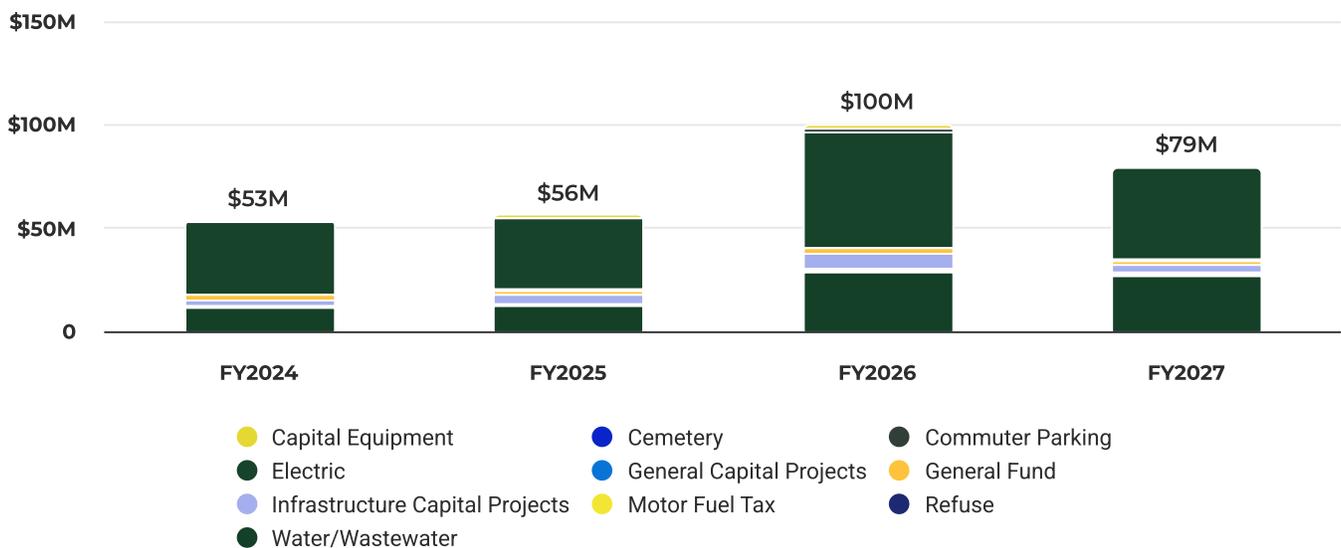
Goal # 3	Implement JULIE Positive Response System Regulations into department operations.
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Funding:	General/Water/Wastewater/Electric Operating, Staff Time
Completion Date:	7/31/2025
Strategic Plan:	QIS-III

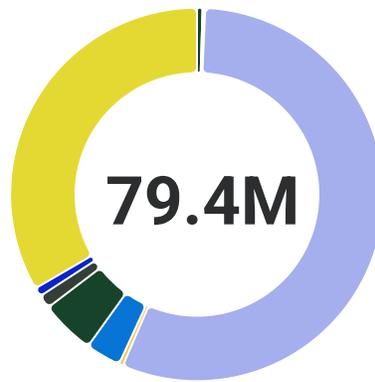
Goal # 4	Review design standards for public improvements and prepare recommendations, updates, and revision as necessary.
Funding:	General/Water/Wastewater/Electric Operating, Staff time
Completion Date:	1/31/2027
Strategic Plan:	QIS-III, PGV-II, SG-III

Expenditures by Fund

Historical Expenditures by Fund level 4



FY 2027 Expenditures by Fund



● Capital Equipment	\$375,925	0.47%
● Cemetery	\$88,000	0.11%
● Commuter Parking	\$97,699	0.12%
● Electric	\$44,297,741	55.80%
● General Capital Projects	\$286,000	0.36%
● General Fund	\$2,423,076	3.05%
● Infrastructure Capital Projects	\$3,763,755	4.74%
● Motor Fuel Tax	\$935,000	1.18%
● Refuse	\$619,744	0.78%
● Water/Wastewater	\$26,499,830	33.38%

Expenditures by Fund

Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
General Fund				
Wages - Regular	\$1,048,225	\$1,036,568	\$1,094,112	5.55%
Wages - Part-Time/Seasonal	\$8,555	\$21,943	\$25,840	17.76%
Overtime	\$65,000	\$84,750	\$55,000	-35.10%
Stand-By	\$75,000	\$78,935	\$78,935	0.00%
Group Insurance	\$262,265	\$333,577	\$308,131	-7.63%
Medicare	\$14,940	\$17,721	\$18,181	2.60%
Social Security	\$63,885	\$75,689	\$77,663	2.61%
IMRF	\$82,754	\$97,137	\$101,808	4.81%
Maintenance Service	\$117,160	\$85,210	\$109,345	28.32%
Medical Service	\$1,530	\$1,530	\$1,530	0.00%
Janitorial Service	\$3,500	\$2,640	\$4,000	51.52%
Other Professional Services	\$1,000	\$1,000	\$500	-50.00%
Postage	\$100	\$250	\$100	-60.00%
Telephone	\$4,600	\$4,600	\$4,600	0.00%
Publishing	\$600	\$600	\$200	-66.67%
Printing	\$200	\$200	\$200	0.00%
Dues & Subscriptions	\$890	\$890	\$890	0.00%
Travel & Meals	\$1,995	\$1,995	\$2,645	32.58%
Training & Professional Development	\$9,930	\$9,930	\$9,930	0.00%
Utilities	\$215	\$160	\$160	0.00%
Street Lighting	\$1,000	\$1,500	\$1,500	0.00%



Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Landfill Charges	\$6,000	\$6,000	\$6,000	0.00%
Rentals	\$2,360	\$3,595	\$3,595	0.00%
Other Contractual Services	\$500	\$500	\$500	0.00%
Maintenance Supplies	\$36,810	\$37,010	\$37,010	0.00%
Office Supplies	\$1,500	\$800	\$800	0.00%
Office Equipment	\$850	\$850	\$850	0.00%
Operating Supplies	\$20,500	\$26,560	\$29,700	11.82%
Small Tools	\$4,000	\$6,000	\$6,000	0.00%
Janitorial Supplies	\$200	\$400	\$400	0.00%
Motor Fuel & Lubricants	\$52,600	\$58,000	\$57,000	-1.72%
Clothing	\$10,000	\$10,000	\$10,000	0.00%
Per Copy Charges	\$250	\$480	\$400	-16.67%
Computer Software	\$7,240	\$7,240	\$7,240	0.00%
Capitalized Assets	-\$600,000	-\$600,000	-\$750,000	25.00%
Employee Awards	\$844	\$800	\$200	-75.00%
Other Professional Services	\$2,500	\$3,000	\$3,000	0.00%
Maintenance Supplies	\$198,850	\$198,850	\$150,320	-24.41%
Operating Supplies	\$200	\$700	\$700	0.00%
Small Tools	-	\$100	\$500	400.00%
Maintenance Service	\$200	\$2,000	\$1,000	-50.00%
Other Professional Services	\$500	\$3,000	\$1,800	-40.00%
Printing	\$300	\$500	\$1,000	100.00%
Dues & Subscriptions	\$575	\$600	\$600	0.00%
Mosquito Abatement	\$58,251	\$60,000	\$90,000	50.00%
Maintenance Supplies	\$1,000	\$1,000	\$1,000	0.00%
Operating Supplies	\$50	\$600	\$350	-41.67%
Small Tools	\$4,000	\$4,000	\$3,500	-12.50%
Motor Fuel & Lubricants	\$300	\$300	\$300	0.00%
Wages - Regular	\$122,455	\$163,607	\$149,310	-8.74%
Wages - Part-Time/Seasonal	\$11,220	\$10,336	\$16,206	56.79%
Overtime	\$3,100	\$1,215	\$1,215	0.00%
Stand-By	\$1,000	-	-	0.00%
Group Insurance	\$34,282	\$48,073	\$50,011	4.03%
Medicare	\$1,858	\$2,541	\$2,417	-4.88%
Social Security	\$7,945	\$10,860	\$10,337	-4.82%
IMRF	\$9,643	\$13,343	\$12,484	-6.44%
Maintenance Service	\$25,000	\$30,000	\$20,000	-33.33%
Medical Service	\$1,500	-	-	0.00%
Telephone	\$1,020	\$1,020	\$660	-35.29%
Dues & Subscriptions	\$580	\$580	\$580	0.00%
Travel & Meals	\$10	-	-	0.00%
Training & Professional Development	\$1,000	\$3,500	\$1,500	-57.14%
Rentals	\$1,560	\$1,560	\$1,520	-2.56%
Other Contractual Services	\$1,000	\$1,000	\$1,000	0.00%
Maintenance Supplies	\$41,000	\$46,000	\$45,001	-2.17%
Office Equipment	\$7	-	-	0.00%

Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Operating Supplies	\$4,500	\$10,685	\$10,685	0.00%
Small Tools	\$2,000	\$3,200	\$3,500	9.38%
Janitorial Supplies	-	\$500	\$500	0.00%
Motor Fuel & Lubricants	\$6,000	\$11,720	\$5,910	-49.57%
Clothing	\$1,500	\$1,875	\$1,875	0.00%
Computer Software	\$4,000	\$3,570	\$6,870	92.44%
Wages - Regular	\$226,705	\$232,791	\$243,774	4.72%
Wages - Part-Time/Seasonal	\$355	\$1,188	\$1,292	8.75%
Group Insurance	\$44,422	\$42,203	\$49,241	16.68%
Medicare	\$3,171	\$3,392	\$3,555	4.81%
Social Security	\$13,565	\$14,420	\$15,124	4.88%
IMRF	\$17,773	\$18,396	\$19,804	7.65%
Maintenance Service	\$1,810	\$1,810	\$1,810	0.00%
Engineering Service	\$40,000	\$40,000	\$20,000	-50.00%
Medical Service	\$650	\$650	\$650	0.00%
Janitorial Service	\$3,500	\$2,520	\$5,280	109.52%
Other Professional Services	\$100	\$100	\$100	0.00%
Postage	\$1,000	\$1,000	\$1,000	0.00%
Telephone	\$2,640	\$2,640	\$1,920	-27.27%
Publishing	\$1,000	\$1,000	\$1,025	2.50%
Printing	\$250	\$250	\$250	0.00%
Recording Fees	\$350	\$350	\$350	0.00%
Dues & Subscriptions	\$1,070	\$1,070	\$1,070	0.00%
Travel & Meals	\$4,266	\$3,560	\$3,735	4.92%
Training & Professional Development	\$16,900	\$16,900	\$6,900	-59.17%
Tuition Reimbursement	-	-	\$10,000	-
Rentals	\$960	\$960	\$960	0.00%
Other Contractual Services	-	-	\$100	-
Maintenance Supplies	\$100	\$100	\$100	0.00%
Office Supplies	\$3,250	\$3,500	\$1,000	-71.43%
Office Equipment	\$1,400	\$1,000	\$2,200	120.00%
Operating Supplies	\$2,200	\$2,400	\$8,310	246.25%
Janitorial Supplies	\$50	\$50	\$50	0.00%
Motor Fuel & Lubricants	\$3,000	\$3,520	\$3,000	-14.77%
Clothing	\$1,500	\$1,750	\$1,550	-11.43%
Per Copy Charges	\$360	\$360	\$360	0.00%
Employee Awards	\$258	\$250	-	-
Wages - Regular	\$15,095	\$15,834	\$16,547	4.50%
Group Insurance	\$2,755	\$2,221	\$3,459	55.74%
Medicare	\$212	\$230	\$240	4.35%
Social Security	\$910	\$982	\$1,026	4.48%
IMRF	\$1,183	\$1,282	\$1,373	7.10%
Medical Service	\$85	-	-	0.00%
Telephone	\$1,440	\$1,440	\$1,440	0.00%
Dues & Subscriptions	\$55	\$55	\$55	0.00%
Travel & Meals	\$770	\$770	\$640	-16.88%



Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Training & Professional Development	\$1,400	\$1,200	\$1,880	56.67%
Office Supplies	\$400	\$400	\$400	0.00%
Office Equipment	\$400	\$400	\$400	0.00%
Operating Supplies	\$100	\$100	\$820	720.00%
Clothing	\$330	\$330	\$330	0.00%
Computer Software	\$10,359	\$10,135	\$12,635	24.67%
Wages - Regular	\$32,250	\$35,668	\$36,010	0.96%
Group Insurance	\$9,618	\$10,344	\$10,447	1.00%
Medicare	\$442	\$518	\$523	0.97%
Social Security	\$1,895	\$2,213	\$2,236	1.04%
IMRF	\$2,528	\$2,889	\$2,989	3.46%
Other Contractual Services	\$12,000	\$12,001	\$10,000	-16.67%
Maintenance Supplies	\$11,000	\$11,000	\$11,000	0.00%
Operating Supplies	\$2,500	\$2,500	\$2,500	0.00%
State/Federal Permit Fees	\$1,000	\$1,000	\$1,000	0.00%
Total General Fund	\$2,357,236	\$2,566,537	\$2,423,076	-5.59%
Motor Fuel Tax				
Reimbursed MFT Expenditures	\$600,000	\$600,000	\$750,000	25.00%
Source of Reserves	-	\$300,000	\$185,000	-38.33%
Total Motor Fuel Tax	\$600,000	\$900,000	\$935,000	3.89%
General Capital Projects				
Buildings & Improvements	-	\$15,000	\$286,000	1,806.67%
Improvements Other than Buildings	\$120,000	\$120,000	-	-
Total General Capital Projects	\$120,000	\$135,000	\$286,000	111.85%
Infrastructure Capital Projects				
Banking Service	\$325	\$500	\$350	-30.00%
Improvements Other than Buildings	\$6,956,980	\$6,956,980	\$3,763,405	-45.90%
Total Infrastructure Capital Projects	\$6,957,305	\$6,957,480	\$3,763,755	-45.90%
Capital Equipment				
Machinery & Equipment	\$320,500	\$320,500	-	-
Vehicles	\$302,107	\$1,280,000	\$350,000	-72.66%
Source of Reserves	-	\$355,935	\$25,925	-92.72%
Total Capital Equipment	\$622,607	\$1,956,435	\$375,925	-80.79%
Electric				
Wages - Regular	\$1,067,830	\$1,129,017	\$1,177,660	4.31%
Wages - Part-Time/Seasonal	\$12,705	\$14,018	\$16,469	17.48%
Group Insurance	\$198,454	\$208,192	\$201,147	-3.38%
Medicare	\$15,071	\$16,620	\$17,318	4.20%
Social Security	\$63,680	\$69,769	\$73,152	4.85%
IMRF	\$80,212	\$89,250	\$96,239	7.83%
Car Allowance	\$3,250	\$3,250	-	-
Maintenance Service	\$27,455	\$25,860	\$59,815	131.30%
Accounting & Auditing Service	\$27,896	\$25,060	\$24,580	-1.92%
Legal Service	\$9,210	\$30,878	\$30,875	-0.01%
Medical Service	\$150	\$600	\$600	0.00%
Other Professional Services	\$34,800	\$34,800	\$374,800	977.01%



Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Postage	\$2,000	\$2,000	\$2,000	0.00%
Telephone	\$15,400	\$14,940	\$15,945	6.73%
Publishing	\$1,230	\$2,000	\$2,000	0.00%
Printing	\$1,900	\$500	\$2,000	300.00%
Internet	\$2,340	\$2,340	\$2,340	0.00%
Recording Fees	\$140	\$400	\$400	0.00%
Dues & Subscriptions	\$31,490	\$32,690	\$32,690	0.00%
Travel & Meals	\$1,800	\$8,150	\$6,150	-24.54%
Training & Professional Development	\$1,867	\$6,370	\$17,130	168.92%
Electric Purchases	\$28,133,640	\$30,448,000	\$28,725,630	-5.66%
Rentals	\$1,325	\$1,255	\$1,325	5.58%
Maintenance Supplies	\$75	-	-	0.00%
Office Supplies	\$2,130	\$4,000	\$4,000	0.00%
Office Equipment	-	\$1,000	\$1,000	0.00%
Office Furniture	\$230	\$250	\$250	0.00%
Motor Fuel & Lubricants	-	\$500	\$500	0.00%
Per Copy Charges	\$450	\$660	\$660	0.00%
Computer Software	\$13,447	\$13,435	\$17,767	32.24%
Easements	\$210	\$200	\$200	0.00%
Wages - Regular	\$1,345,570	\$1,638,105	\$1,550,872	-5.33%
Wages - Part-Time/Seasonal	\$46,245	\$54,477	\$58,225	6.88%
Overtime	\$34,200	\$166,210	\$150,000	-9.75%
Stand-By	\$120,300	\$121,245	\$134,000	10.52%
Group Insurance	\$227,798	\$279,880	\$247,115	-11.71%
Medicare	\$21,827	\$28,710	\$27,451	-4.39%
Social Security	\$93,335	\$122,762	\$117,374	-4.39%
IMRF	\$112,418	\$153,660	\$151,334	-1.51%
Maintenance Service	\$318,384	\$325,195	\$335,855	3.28%
Medical Service	\$750	\$1,650	\$1,740	5.45%
Janitorial Service	\$6,630	\$7,080	\$7,080	0.00%
Other Professional Services	\$6,890	\$7,570	\$8,330	10.04%
Telephone	\$4,620	\$4,470	\$4,470	0.00%
Dues & Subscriptions	\$560	\$560	\$2,160	285.71%
Travel & Meals	\$4,990	\$4,990	\$5,200	4.21%
Training & Professional Development	\$29,580	\$29,580	\$15,885	-46.30%
Utilities	\$28,675	\$28,500	\$29,575	3.77%
Landfill Charges	\$4,350	\$3,000	\$4,800	60.00%
General Insurance	\$179,420	\$190,000	\$200,000	5.26%
Rentals	\$7,820	\$8,600	\$9,320	8.37%
Other Contractual Services	\$91,100	\$111,700	\$59,200	-47.00%
Maintenance Supplies	\$90,100	\$89,600	\$89,600	0.00%
Office Supplies	\$320	-	-	0.00%
Operating Supplies	\$28,945	\$35,015	\$41,135	17.48%
Small Tools	\$4,180	\$4,180	\$4,180	0.00%
Janitorial Supplies	\$500	\$500	\$500	0.00%
Motor Fuel & Lubricants	\$32,640	\$43,435	\$43,435	0.00%

Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Clothing	\$10,464	\$17,150	\$17,150	0.00%
Books	\$600	\$845	\$845	0.00%
Computer Software	\$6,137	\$6,235	\$5,840	-6.34%
Employee Awards	\$550	\$550	\$350	-36.36%
Maintenance Service	\$108,402	\$105,100	\$104,960	-0.13%
Other Contractual Services	\$3,900	\$4,500	\$4,500	0.00%
Maintenance Supplies	\$4,400	\$17,000	\$17,000	0.00%
Janitorial Supplies	\$100	\$100	\$100	0.00%
Motor Fuel & Lubricants	\$2,600	\$3,500	\$3,500	0.00%
Wages - Regular	\$75,945	\$76,670	\$81,021	5.67%
Wages - Part-Time/Seasonal	\$4,500	\$6,006	\$12,920	115.12%
Overtime	\$15	-	-	0.00%
Group Insurance	\$26,233	\$23,887	\$28,447	19.09%
Medicare	\$1,044	\$1,199	\$1,362	13.59%
Social Security	\$4,470	\$5,126	\$5,825	13.64%
IMRF	\$5,954	\$6,207	\$6,718	8.23%
Maintenance Service	\$16,225	\$16,225	\$16,650	2.62%
Medical Service	\$80	-	-	0.00%
Banking Service	\$117,000	\$115,500	\$121,000	4.76%
Collection Service	\$200	\$750	\$400	-46.67%
Other Professional Services	-	\$2,000	\$2,000	0.00%
Postage	\$32,000	\$32,000	\$32,000	0.00%
Printing	\$6,720	\$6,720	\$7,320	8.93%
Travel & Meals	\$600	\$600	-	-
Training & Professional Development	\$745	\$745	\$680	-8.72%
Rentals	\$7,710	\$4,380	\$4,380	0.00%
Office Supplies	\$225	-	-	0.00%
Clothing	\$91	-	-	0.00%
Bad Debt	\$20,000	\$20,000	\$20,000	0.00%
Wages - Regular	\$3,800	-	-	0.00%
Group Insurance	\$90	-	-	0.00%
Medicare	\$55	-	-	0.00%
Social Security	\$230	-	-	0.00%
IMRF	\$300	-	-	0.00%
Maintenance Service	\$345,725	\$236,890	\$236,890	0.00%
Other Professional Services	\$250	\$4,500	\$4,500	0.00%
Telephone	\$1,630	\$6,540	-	-
Utilities	\$582,000	\$608,810	\$608,810	0.00%
Garbage Disposal	\$450	\$450	\$450	0.00%
General Insurance	\$179,420	\$190,000	\$200,000	5.26%
Other Contractual Services	\$60,200	\$70,480	\$72,880	3.41%
Maintenance Supplies	\$3,683	\$18,170	\$18,170	0.00%
Operating Supplies	\$620	\$5,000	\$5,000	0.00%
Small Tools	\$1,000	\$1,000	\$1,000	0.00%
Janitorial Supplies	\$500	\$500	\$500	0.00%
Motor Fuel & Lubricants	\$28,270	\$55,530	\$55,530	0.00%

Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
State/Federal Permit Fees	\$5,860	\$7,155	\$7,155	0.00%
Wages - Regular	\$1,900	-	-	0.00%
Group Insurance	\$45	-	-	0.00%
Medicare	\$28	-	-	0.00%
Social Security	\$125	-	-	0.00%
IMRF	\$145	-	-	0.00%
Maintenance Service	\$10,000	\$10,000	\$10,000	0.00%
Rentals	\$7,966	\$7,970	\$8,205	2.95%
Maintenance Supplies	-	\$4,870	\$4,870	0.00%
Wages - Regular	\$60,365	\$63,339	\$66,187	4.50%
Wages - Part-Time/Seasonal	\$1,415	\$4,752	\$5,168	8.75%
Group Insurance	\$10,706	\$8,544	\$13,462	57.56%
Medicare	\$869	\$987	\$1,035	4.86%
Social Security	\$3,720	\$4,222	\$4,424	4.78%
IMRF	\$4,732	\$5,128	\$5,489	7.04%
Telephone	\$2,520	\$2,520	\$2,520	0.00%
Dues & Subscriptions	\$115	\$70	\$70	0.00%
Travel & Meals	\$1,540	\$1,540	\$1,540	0.00%
Training & Professional Development	\$2,400	\$2,400	\$2,400	0.00%
Office Supplies	\$800	\$800	\$800	0.00%
Office Equipment	\$800	\$800	\$800	0.00%
Operating Supplies	\$200	\$200	\$680	240.00%
Clothing	\$565	\$565	\$565	0.00%
Computer Software	\$15,470	\$15,470	\$16,570	7.11%
Other Contractual Services	\$611	-	-	0.00%
Principal	\$1,277	-	\$1,000,000	-
Interest	\$1,318,470	\$1,318,300	\$1,318,300	0.00%
Paying Agent Fees	-	-	\$625	-
Depreciation	-	\$2,100,000	\$2,250,000	7.14%
Buildings & Improvements	\$370,000	\$370,000	\$490,000	32.43%
Improvements Other than Buildings	\$16,618,770	\$14,346,050	\$2,802,100	-80.47%
Machinery & Equipment	\$28,000	\$30,000	\$45,000	50.00%
Vehicles	\$300,000	\$340,000	\$25,000	-92.65%
Computer Equipment	\$15,000	\$34,575	\$312,600	804.12%
Total Electric	\$53,042,081	\$55,997,800	\$44,297,741	-20.89%
Water/Wastewater				
Maintenance Service	\$19,201	\$19,201	\$19,458	1.34%
Utilities	\$295,500	\$295,500	\$295,500	0.00%
Maintenance Supplies	\$3,250	\$3,250	\$3,250	0.00%
Operating Supplies	\$300	\$300	\$300	0.00%
Bad Debt	\$500	-	\$500	-
Wages - Regular	\$770,595	\$763,711	\$797,056	4.37%
Wages - Part-Time/Seasonal	\$34,455	\$43,598	\$50,771	16.45%
Overtime	\$22,860	\$22,860	\$23,700	3.67%
Stand-By	\$29,500	\$29,500	\$30,680	4.00%
Group Insurance	\$189,925	\$183,341	\$199,406	8.76%



Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Medicare	\$11,900	\$12,489	\$13,079	4.72%
Social Security	\$50,370	\$52,748	\$55,494	5.21%
IMRF	\$65,083	\$66,559	\$71,098	6.82%
Car Allowance	\$1,625	\$1,625	-	-
Maintenance Service	\$50,890	\$41,055	\$45,260	10.24%
Accounting & Auditing Service	\$3,023	\$2,715	\$2,665	-1.84%
Engineering Service	\$1,500	\$1,500	\$1,500	0.00%
Legal Service	\$10,000	\$10,000	\$10,000	0.00%
Medical Service	\$1,500	\$1,500	\$1,500	0.00%
Janitorial Service	\$3,600	\$3,600	\$3,600	0.00%
Banking Service	\$39,000	\$48,300	\$40,500	-16.15%
Collection Service	\$75	\$250	\$250	0.00%
Other Professional Services	\$12,590	\$12,590	\$12,975	3.06%
Postage	\$16,365	\$16,365	\$16,550	1.13%
Telephone	\$14,980	\$14,980	\$9,905	-33.88%
Publishing	\$1,400	\$1,100	\$1,100	0.00%
Printing	\$4,450	\$4,620	\$5,030	8.87%
Internet	\$1,160	\$1,160	\$1,160	0.00%
Recording Fees	\$1,000	\$500	\$500	0.00%
Dues & Subscriptions	\$1,380	\$1,380	\$1,415	2.54%
Travel & Meals	\$3,685	\$3,685	\$2,665	-27.68%
Training & Professional Development	\$7,055	\$7,355	\$6,292	-14.45%
Utilities	\$13,440	\$13,440	\$17,220	28.13%
Landfill Charges	\$7,000	\$7,000	\$7,000	0.00%
General Insurance	\$118,222	\$106,500	\$135,000	26.76%
Rentals	\$22,265	\$20,535	\$21,720	5.77%
Other Contractual Services	\$78,770	\$81,000	\$81,000	0.00%
Maintenance Supplies	\$114,802	\$117,600	\$118,600	0.85%
Office Supplies	\$2,800	\$2,800	\$2,800	0.00%
Office Equipment	\$1,023	\$1,000	\$1,000	0.00%
Office Furniture	\$700	\$1,200	\$1,200	0.00%
Operating Supplies	\$47,950	\$47,950	\$50,940	6.24%
Small Tools	\$2,900	\$2,900	\$2,900	0.00%
Janitorial Supplies	\$400	\$400	\$400	0.00%
Motor Fuel & Lubricants	\$21,160	\$21,160	\$21,160	0.00%
Clothing	\$4,000	\$3,200	\$3,200	0.00%
Per Copy Charges	\$450	\$450	\$450	0.00%
Computer Software	\$13,410	\$13,410	\$15,040	12.16%
Bad Debt	\$4,500	\$4,500	\$7,000	55.56%
State/Federal Permit Fees	\$5,950	\$1,000	\$5,100	410.00%
Employee Awards	\$200	\$200	-	-
Grant Expense	\$196,500	\$266,500	\$266,500	0.00%
Wages - Regular	\$372,845	\$357,730	\$352,713	-1.40%
Overtime	\$21,000	\$21,000	\$21,850	4.05%
Stand-By	\$45,800	\$45,800	\$47,630	4.00%
Group Insurance	\$85,253	\$92,526	\$99,609	7.66%



Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Medicare	\$6,120	\$6,156	\$6,121	-0.57%
Social Security	\$26,165	\$26,321	\$26,175	-0.55%
IMRF	\$31,318	\$34,356	\$35,019	1.93%
Maintenance Service	\$128,685	\$91,495	\$91,720	0.25%
Medical Service	\$700	\$300	\$300	0.00%
Other Professional Services	\$14,500	\$12,000	\$12,000	0.00%
Telephone	\$3,255	\$3,255	\$3,255	0.00%
Printing	\$500	\$500	\$500	0.00%
Dues & Subscriptions	\$800	\$475	\$630	32.63%
Travel & Meals	\$500	\$500	\$500	0.00%
Training & Professional Development	\$2,000	\$2,000	\$2,000	0.00%
Utilities	\$354,000	\$355,000	\$358,000	0.85%
Rentals	\$320	\$700	\$700	0.00%
Other Contractual Services	\$1,325	\$820	\$820	0.00%
Maintenance Supplies	\$15,050	\$15,050	\$15,050	0.00%
Office Supplies	\$900	\$900	\$900	0.00%
Office Equipment	\$475	\$475	\$475	0.00%
Operating Supplies	\$419,750	\$419,750	\$431,190	2.73%
Small Tools	\$1,000	\$1,000	\$1,000	0.00%
Janitorial Supplies	\$500	\$500	\$500	0.00%
Motor Fuel & Lubricants	\$8,815	\$8,815	\$8,815	0.00%
Clothing	\$2,300	\$2,300	\$2,300	0.00%
Computer Software	\$440	\$440	\$440	0.00%
Wages - Regular	\$75,455	\$79,174	\$82,734	4.50%
Wages - Part-Time/Seasonal	\$1,765	\$5,940	\$6,460	8.75%
Group Insurance	\$13,389	\$10,679	\$16,825	57.55%
Medicare	\$1,090	\$1,234	\$1,294	4.86%
Social Security	\$4,650	\$5,277	\$5,531	4.81%
IMRF	\$6,030	\$6,410	\$6,862	7.05%
Telephone	\$3,000	\$3,240	\$3,240	0.00%
Dues & Subscriptions	\$70	\$70	\$70	0.00%
Travel & Meals	\$1,200	\$1,520	\$1,520	0.00%
Training & Professional Development	\$2,400	\$2,400	\$2,400	0.00%
Office Supplies	\$800	\$800	\$800	0.00%
Office Equipment	\$800	\$800	\$800	0.00%
Operating Supplies	\$100	\$200	\$680	240.00%
Clothing	\$400	\$635	\$635	0.00%
Computer Software	\$15,470	\$15,470	\$16,570	7.11%
Wages - Regular	\$362,535	\$468,916	\$430,153	-8.27%
Wages - Part-Time/Seasonal	\$8,475	\$13,172	\$14,946	13.47%
Overtime	\$30,150	\$30,150	\$31,400	4.15%
Stand-By	\$42,000	\$42,000	\$43,680	4.00%
Group Insurance	\$79,109	\$102,066	\$92,138	-9.73%
Medicare	\$7,115	\$8,037	\$7,540	-6.18%
Social Security	\$27,085	\$34,363	\$32,251	-6.15%
IMRF	\$38,500	\$43,789	\$41,888	-4.34%



Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Maintenance Service	\$90,006	\$87,485	\$87,785	0.34%
Medical Service	\$495	\$250	\$250	0.00%
Other Professional Services	\$24,600	\$24,600	\$24,600	0.00%
Postage	\$20	-	-	0.00%
Telephone	\$630	\$630	\$630	0.00%
Dues & Subscriptions	\$365	\$175	\$365	108.57%
Travel & Meals	\$600	\$600	\$600	0.00%
Training & Professional Development	\$3,037	\$2,300	\$2,300	0.00%
Utilities	\$208,000	\$230,000	\$230,000	0.00%
Landfill Charges	\$87,000	\$87,000	\$87,000	0.00%
Sewer Charges	\$65,000	\$65,000	\$70,000	7.69%
Rentals	\$2,710	\$2,900	\$2,900	0.00%
Other Contractual Services	\$1,107	\$1,000	\$1,000	0.00%
Maintenance Supplies	\$33,800	\$31,800	\$31,800	0.00%
Office Supplies	\$1,000	\$1,000	\$1,000	0.00%
Office Equipment	\$300	\$300	\$300	0.00%
Operating Supplies	\$196,040	\$170,000	\$202,160	18.92%
Small Tools	\$1,500	\$1,500	\$1,500	0.00%
Janitorial Supplies	\$1,000	\$450	\$1,000	122.22%
Motor Fuel & Lubricants	\$3,650	\$3,650	\$3,650	0.00%
Clothing	\$3,450	\$3,450	\$3,450	0.00%
Computer Software	\$800	\$800	\$800	0.00%
State/Federal Permit Fees	\$38,570	\$38,570	\$38,570	0.00%
Employee Awards	\$150	\$150	\$200	33.33%
Wages - Regular	\$623,975	\$623,195	\$643,182	3.21%
Wages - Part-Time/Seasonal	\$26,390	\$31,287	\$37,176	18.82%
Overtime	\$10,000	\$10,000	\$10,000	0.00%
Stand-By	\$5,000	\$10,000	\$10,000	0.00%
Group Insurance	\$126,772	\$118,154	\$124,619	5.47%
Medicare	\$9,135	\$9,805	\$10,153	3.55%
Social Security	\$38,675	\$41,267	\$42,981	4.15%
IMRF	\$51,200	\$52,569	\$55,498	5.57%
Car Allowance	\$1,625	\$1,625	-	-
Maintenance Service	\$38,350	\$28,515	\$33,870	18.78%
Accounting & Auditing Service	\$3,023	\$2,715	\$2,665	-1.84%
Engineering Service	\$685	\$685	\$685	0.00%
Legal Service	\$1,500	\$1,500	\$1,500	0.00%
Medical Service	\$500	\$500	\$500	0.00%
Janitorial Service	\$3,600	\$3,600	\$3,600	0.00%
Banking Service	\$17,000	\$21,000	\$20,000	-4.76%
Collection Service	\$50	\$350	\$100	-71.43%
Other Professional Services	\$1,660	\$1,660	\$2,045	23.19%
Postage	\$16,115	\$16,115	\$16,300	1.15%
Telephone	\$1,300	\$1,300	\$1,385	6.54%
Printing	\$4,205	\$4,305	\$4,430	2.90%
Internet	\$1,160	\$1,160	\$1,160	0.00%



Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Travel & Meals	\$250	\$250	\$665	166.00%
Training & Professional Development	\$4,000	\$4,000	\$4,860	21.50%
General Insurance	\$106,500	\$106,500	\$120,000	12.68%
Rentals	\$17,315	\$17,315	\$18,190	5.05%
Maintenance Supplies	\$16,800	\$16,800	\$16,800	0.00%
Office Supplies	\$600	\$600	\$600	0.00%
Office Equipment	\$200	\$200	\$200	0.00%
Operating Supplies	\$3,560	\$3,560	\$3,560	0.00%
Small Tools	\$137	\$285	\$285	0.00%
Motor Fuel & Lubricants	\$18,915	\$18,915	\$18,915	0.00%
Clothing	\$1,630	\$1,630	\$1,630	0.00%
Per Copy Charges	\$400	\$400	\$400	0.00%
Computer Software	\$10,180	\$10,180	\$11,600	13.95%
Bad Debt	\$2,000	\$2,000	\$3,000	50.00%
Grant Expense	\$275,000	\$81,000	\$81,000	0.00%
Wages - Regular	\$121,320	\$111,326	\$164,074	47.38%
Group Insurance	\$24,838	\$24,896	\$36,029	44.72%
Medicare	\$1,710	\$1,614	\$2,379	47.40%
Social Security	\$7,310	\$6,902	\$10,173	47.39%
IMRF	\$9,010	\$9,012	\$13,608	51.00%
Maintenance Service	\$400	\$400	\$400	0.00%
Engineering Service	\$19,800	\$20,000	\$20,000	0.00%
Medical Service	\$40	\$40	\$40	0.00%
Other Professional Services	\$29,350	\$29,350	\$29,350	0.00%
Training & Professional Development	\$200	-	\$200	-
Maintenance Supplies	\$375	\$375	\$375	0.00%
Office Supplies	\$240	\$240	\$240	0.00%
Operating Supplies	\$7,200	\$7,200	\$7,200	0.00%
Motor Fuel & Lubricants	\$1,250	\$1,250	\$1,250	0.00%
Other Contractual Services	\$500	-	-	0.00%
Principal	\$2,311,790	\$2,311,790	\$2,350,350	1.67%
Interest	\$384,130	\$384,130	\$304,965	-20.61%
Paying Agent Fees	\$750	\$750	\$750	0.00%
Depreciation	\$3,150,000	\$3,150,000	\$3,600,000	14.29%
Buildings & Improvements	\$350,000	\$570,000	\$504,000	-11.58%
Improvements Other than Buildings	\$6,360,000	\$14,737,575	\$11,709,005	-20.55%
Machinery & Equipment	\$773,720	\$431,000	\$761,500	76.68%
Vehicles	\$195,000	\$195,000	\$25,000	-87.18%
Computer Equipment	\$13,895	\$13,895	\$21,510	54.80%
Total Water/Wastewater	\$20,557,128	\$28,761,885	\$26,499,830	-7.86%
Refuse				
Wages - Regular	\$39,365	\$39,837	\$40,882	2.62%
Group Insurance	\$6,670	\$5,541	\$7,901	42.59%
Medicare	\$550	\$576	\$594	3.13%
Social Security	\$2,295	\$2,366	\$2,466	4.23%
IMRF	\$3,085	\$3,159	\$3,331	5.44%

Category	FY 2026 Projected	FY 2026 Budgeted	FY 2027 Budgeted	FY 2026 Budgeted vs. FY 2027 Budgeted (% Change)
Banking Service	\$3,000	\$3,701	\$3,000	-18.94%
Collection Service	\$25	\$100	\$100	0.00%
Postage	\$1,390	\$1,390	\$1,390	0.00%
Printing	\$275	\$410	\$280	-31.71%
Travel & Meals	\$2	-	-	0.00%
Garbage Disposal	\$559,300	\$559,300	\$559,300	0.00%
Bad Debt	\$500	\$500	\$500	0.00%
Total Refuse	\$616,457	\$616,880	\$619,744	0.46%
Cemetery				
Maintenance Service	\$30,490	\$30,540	\$30,540	0.00%
Legal Service	-	\$200	\$200	0.00%
Banking Service	\$500	\$705	\$500	-29.08%
Other Professional Services	\$35,000	\$40,050	\$30,750	-23.22%
Publishing	-	\$50	\$50	0.00%
Utilities	\$1,400	\$1,300	\$1,400	7.69%
Maintenance Supplies	\$1,200	\$300	\$300	0.00%
Operating Supplies	\$400	\$400	\$400	0.00%
Computer Software	\$2,650	\$2,200	\$2,500	13.64%
Improvements Other than Buildings	\$60,000	\$60,000	-	-
Depreciation	\$3,800	\$3,800	\$3,800	0.00%
State/Federal Permit Fees	-	\$300	\$300	0.00%
Source of Reserves	-	-	\$17,260	-
Total Cemetery	\$135,440	\$139,845	\$88,000	-37.07%
Commuter Parking				
Wages - Regular	\$17,115	\$16,974	\$17,075	0.60%
Group Insurance	\$2,775	\$2,033	\$3,012	48.16%
Medicare	\$240	\$245	\$248	1.22%
Social Security	\$965	\$979	\$1,013	3.47%
IMRF	\$1,341	\$1,372	\$1,416	3.21%
Maintenance Service	\$30,875	\$30,875	\$30,875	0.00%
Accounting & Auditing Service	\$450	\$390	\$460	17.95%
Utilities	\$21,400	\$26,200	\$26,200	0.00%
Rentals	\$4,378	-	\$4,400	-
Other Contractual Services	\$3,500	\$500	\$500	0.00%
Maintenance Supplies	\$1,100	\$2,000	\$2,000	0.00%
Operating Supplies	\$500	\$500	\$500	0.00%
Buildings & Improvements	\$14,455	-	-	0.00%
Improvements Other than Buildings	\$1,540,000	\$2,100,000	\$10,000	-99.52%
Total Commuter Parking	\$1,639,094	\$2,182,068	\$97,699	-95.52%
Total Expenditures	\$86,647,348	\$100,213,930	\$79,386,770	-20.78%



One Year Plan

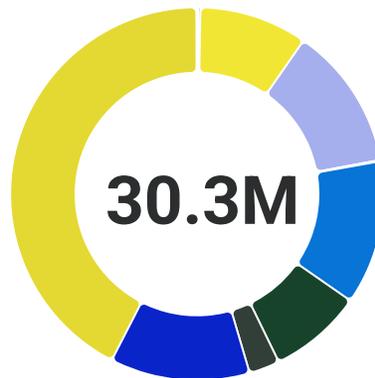
FY 2027 Total Capital Requested

\$30,347,077

FY 2027 Total Funding Requested

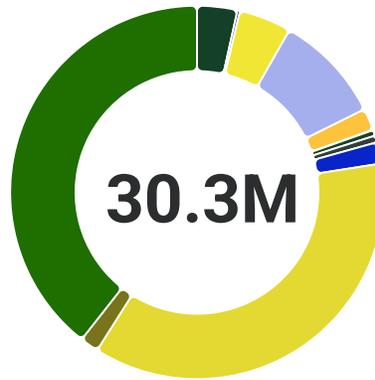
\$30,347,077

FY 2027 Total Funding Requested by Source



● 235 – Restricted Police Fines	\$40,000	0.13%
● 240 – PEG Fund	\$50,525	0.17%
● 410 – General Capital Projects Fund	\$2,840,415	9.36%
● 415 – Infrastructure Capital Projects Fund	\$3,769,405	12.42%
● 420 – Prairie Green Fund	\$30,000	0.10%
● 425 – TIF #2 Fund	\$3,791,505	12.49%
● 426 – TIF #3 Fund	\$2,465,117	8.12%
● 430 – Capital Equipment Fund	\$804,400	2.65%
● 620 – Electric Fund	\$3,674,700	12.11%
● 630 – Water/Wastewater Fund	\$12,871,010	42.41%
● 660 – Commuter Parking Fund	\$10,000	0.03%

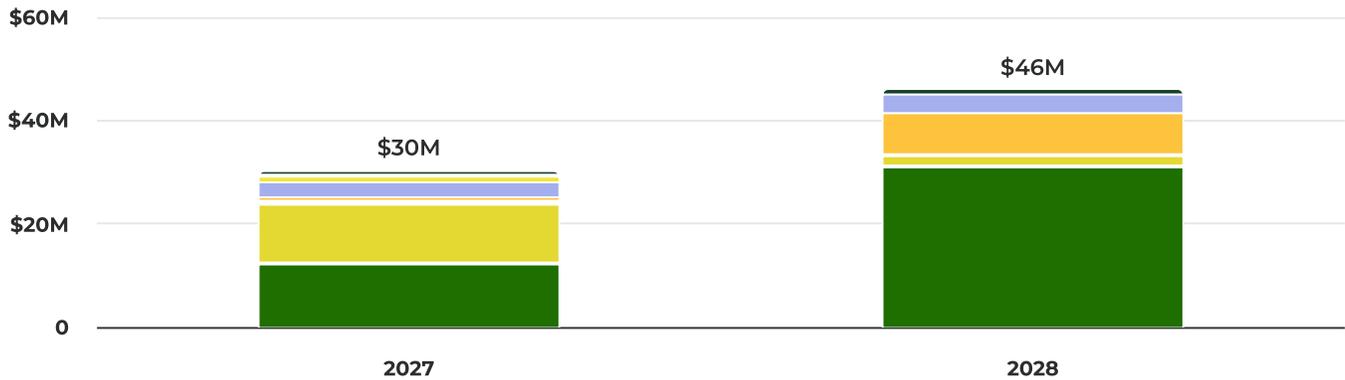
FY 2027 Total Funding Requested by Department



● City Administrator's Office	\$1,056,000	3.48%
● Community Development	\$70,000	0.23%
● Economic Development	\$1,376,500	4.54%
● Electric	\$2,860,000	9.42%
● Engineering	\$572,000	1.88%
● Expenditures	\$10,000	0.03%
● Fire	\$149,500	0.49%
● Information Technology	\$177,035	0.58%
● Police	\$560,415	1.85%
● Public Works	\$11,065,127	36.46%
● Streets	\$490,000	1.61%
● Water & Wastewater	\$11,960,500	39.41%

Capital Improvement Multi-Year Plan

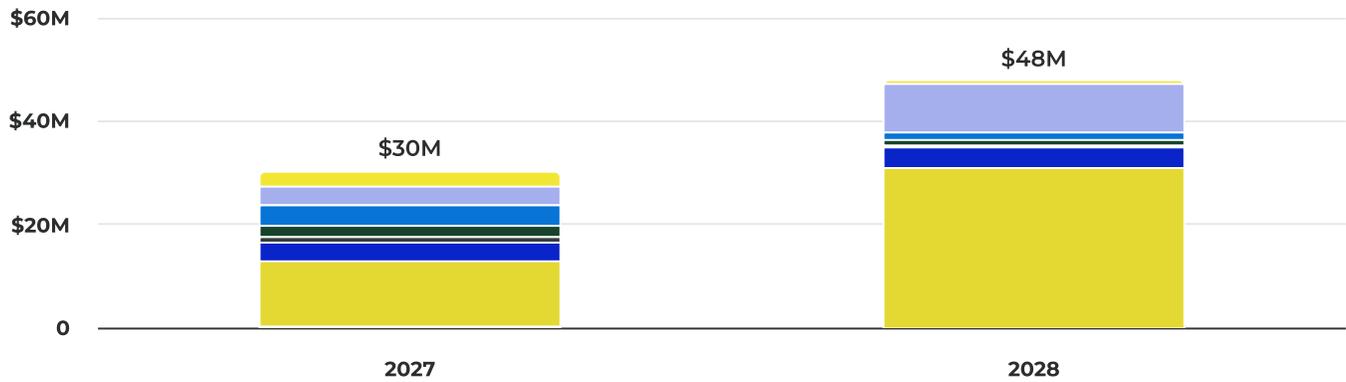
FY 2027 - FY 2028 Total Funding Requested by Department



Funding by Department Totals (all years)

● City Administrator's Office	\$2,056,000	2.69%
● Community Development	\$70,000	0.09%
● Economic Development	\$1,424,750	1.87%
● Electric	\$6,216,800	8.15%
● Engineering	\$8,672,000	11.36%
● Expenditures	\$10,000	0.01%
● Fire	\$220,500	0.29%
● Information Technology	\$508,450	0.67%
● Police	\$560,415	0.73%
● Public Works	\$12,953,757	16.98%
● Streets	\$720,000	0.94%
● Water & Wastewater	\$42,893,500	56.21%

FY 2027 - FY 2028 Total Funding Requested by Source



Funding by Source Totals (all years)

● 235 – Restricted Police Fines	\$40,000	0.05%
● 240 – PEG Fund	\$62,425	0.08%
● 410 – General Capital Projects Fund	\$3,455,415	4.42%
● 415 – Infrastructure Capital Projects Fund	\$13,347,170	17.07%
● 420 – Prairie Green Fund	\$30,000	0.04%
● 425 – TIF #2 Fund	\$5,249,607	6.72%
● 426 – TIF #3 Fund	\$3,521,541	4.50%
● 430 – Capital Equipment Fund	\$1,194,915	1.53%
● 620 – Electric Fund	\$7,491,490	9.58%
● 630 – Water/Wastewater Fund	\$43,769,010	55.99%
● 660 – Commuter Parking Fund	\$10,000	0.01%

FY 2027 - FY 2028 Capital Cost Breakdown

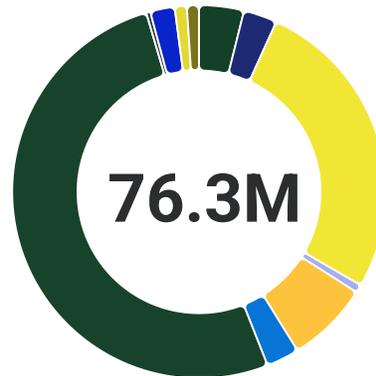


Capital Cost Totals (all years)

● Capital Costs	\$76,306,172	100.00%
● Operational Costs	\$0	0.00%

Capital Improvement Plan - Project Types

FY 2027 - FY 2028 Capital Costs By Project Type



● 810 – Buildings & Improvements	\$2,966,000	3.89%
● 815.05 – Improvements Other Than Buildings - Other	\$2,214,750	2.90%
● 815.10 – Improvements Other Than Buildings - Streets	\$20,263,757	26.56%
● 815.15 – Improvements Other Than Buildings - Storm Sewers	\$530,000	0.69%
● 815.25 – Improvements Other Than Buildings - Electric System	\$5,446,800	7.14%
● 815.30 – Improvements Other Than Building - Water System	\$2,164,000	2.84%
● 815.35 – Improvements Other Than Buildings - Sewer System	\$39,243,000	51.43%
● 815.40 – Improvements Other Than Buildings - Parking Lots	\$270,000	0.35%
● 820 – Machinery & Equipment	\$1,614,915	2.12%
● 825 – Vehicles	\$804,500	1.05%
● 835 – Computers and Related Equipment	\$788,450	1.03%

810 – Buildings & Improvements

Project No. / Category	FY2027	FY2028	Total
810 City Wide Facility Repairs	\$750,000	\$1,000,000	\$1,750,000
810 Decommission CH Stair Lift	\$6,000	\$0	\$6,000
810 Fire Station 2 Sanitary Drain Repair	\$50,000	\$0	\$50,000
810 Green Initiative - PW LED Lighting	\$5,000	\$5,000	\$10,000
810 Paint - Apparatus Bay Doors	\$10,000	\$0	\$10,000
810 Police Building General Improvements	\$200,000	\$0	\$200,000
810 Public Works Team Goals	\$45,000	\$45,000	\$90,000
810 PW Front Office HVAC Replacement	\$771,000	\$0	\$771,000
810 PW South Office HVAC System Replacement - Architect Design & Bid Documents	\$41,000	\$0	\$41,000
810 Studio Upgrades - via PEG Funds	\$20,000	\$0	\$20,000
810 Wastewater Plant Sump Pump & Pit Improvements	\$8,000	\$0	\$8,000



Project No. / Category	FY2027	FY2028	Total
810 Water Plant Administration Area Painting	\$10,000	\$0	\$10,000
Total 810 – Buildings & Improvements	\$1,916,000	\$1,050,000	\$2,966,000

815.05 – Improvements Other Than Buildings - Other

Project No. / Category	FY2027	FY2028	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	\$30,000	\$30,000	\$60,000
815.05 Annual Tree Replacement Program	\$75,000	\$75,000	\$150,000
815.05 Comprehensive Plan Update Part 2 of 2	\$200,000	\$0	\$200,000
815.05 Downtown Market Pavilion	\$1,376,500	\$48,250	\$1,424,750
815.05 Facility Master Plan Continued	\$100,000	\$0	\$100,000
815.05 Prairie Green Barn Demolition	\$30,000	\$0	\$30,000
Total 815.05 – Improvements Other Than Buildings - Other	\$1,936,500	\$278,250	\$2,214,750

815.10 – Improvements Other Than Buildings - Streets

Project No. / Category	FY2027	FY2028	Total
815.10 Annual Pavement Markings Program	\$100,000	\$100,000	\$200,000
815.10 Annual Roadway Infrastructure Program	\$50,000	\$2,500,000	\$2,550,000
815.10 East State Street - Construction	\$9,068,142	\$1,843,630	\$10,911,772
815.10 Kautz Road Reconstruction	\$679,985	\$0	\$679,985
815.10 PCI Pavement Survey	\$150,000	\$0	\$150,000
815.10 South and South 7th Street Improvements	\$272,000	\$5,500,000	\$5,772,000
Total 815.10 – Improvements Other Than Buildings - Streets	\$10,320,127	\$9,943,630	\$20,263,757

815.15 – Improvements Other Than Buildings - Storm Sewers

Project No. / Category	FY2027	FY2028	Total
815.15 Scott Boulevard/West Street Detention Pond Improvements	\$80,000	\$0	\$80,000
815.15 Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	\$100,000	\$100,000	\$200,000
815.15 Storm Sewer Infrastructure Rehabilitation Program	\$100,000	\$150,000	\$250,000
Total 815.15 – Improvements Other Than Buildings - Storm Sewers	\$280,000	\$250,000	\$530,000

815.25 – Improvements Other Than Buildings - Electric System

Project No. / Category	FY2027	FY2028	Total
815.25 Annual Electric Generation Equipment	\$100,000	\$100,000	\$200,000
815.25 Annual Line Supplies	\$560,000	\$576,800	\$1,136,800
815.25 East State Street - Concrete Vault Lid	\$40,000	\$0	\$40,000
815.25 Electric Meter Replacement	\$10,000	\$10,000	\$20,000
815.25 Fiber Optic Installation to Kautz Rd Sub	\$75,000	\$0	\$75,000



Project No. / Category	FY2027	FY2028	Total
815.25 Keslinger Road Substation Upgrades	\$300,000	\$700,000	\$1,000,000
815.25 LED Street Light Stock	\$100,000	\$100,000	\$200,000
815.25 Replace motor operated switch at Kesling Substation	\$125,000	\$0	\$125,000
815.25 Substation Improvements	\$100,000	\$100,000	\$200,000
815.25 Underground Cable Replacement	\$1,000,000	\$1,250,000	\$2,250,000
815.25 Voltage Conversion	\$100,000	\$100,000	\$200,000
Total 815.25 – Improvements Other Than Buildings - Electric System	\$2,510,000	\$2,936,800	\$5,446,800

815.30 – Improvements Other Than Building - Water System

Project No. / Category	FY2027	FY2028	Total
815.30 Convert Well #9 from ComEd to City of Geneva Electric	\$150,000	\$0	\$150,000
815.30 Fire Hydrant Replacement Program	\$25,000	\$27,000	\$52,000
815.30 Lead Service Line Transition Plan Engineering	\$30,000	\$30,000	\$60,000
815.30 Lead Water Service Replacement	\$50,000	\$660,000	\$710,000
815.30 Mainline Water Valve Replacement Program	\$15,000	\$15,000	\$30,000
815.30 Other Water Main Replacement	\$150,000	\$0	\$150,000
815.30 Reverse Osmosis Membrane Filter Replacement	\$185,000	\$195,000	\$380,000
815.30 Sand Filter Manway Hatches Replacement	\$10,000	\$12,000	\$22,000
815.30 Water Main Replacement Design Engineering Projects B	\$80,000	\$80,000	\$160,000
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
Total 815.30 – Improvements Other Than Building - Water System	\$795,000	\$1,369,000	\$2,164,000

815.35 – Improvements Other Than Buildings - Sewer System

Project No. / Category	FY2027	FY2028	Total
815.35 River Crossing Engineering	\$0	\$787,000	\$787,000
815.35 Sanitary Sewer Rehabilitation	\$280,000	\$280,000	\$560,000
815.35 Sanitary Sewer River Crossing & Screening - Building Construction Engineering	\$560,000	\$0	\$560,000
815.35 Sanitary Sewer River Crossing Construction	\$8,756,000	\$0	\$8,756,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	\$40,000	\$40,000	\$80,000
815.35 Wastewater Treatment Plant Solids Handling Construction Engineering	\$0	\$1,500,000	\$1,500,000
815.35 WWTP Secondary Intensification Design	\$500,000	\$0	\$500,000
815.35 WWTP Solids Handling Improvement	\$0	\$26,500,000	\$26,500,000
Total 815.35 – Improvements Other Than Buildings - Sewer System	\$10,136,000	\$29,107,000	\$39,243,000



815.40 – Improvements Other Than Buildings - Parking Lots

Project No. / Category	FY2027	FY2028	Total
815.40 Commuter Lot Lighting	\$10,000	\$0	\$10,000
815.40 Parking Garage Traffic Topping & Improvements	\$260,000	\$0	\$260,000
Total 815.40 – Improvements Other Than Buildings - Parking Lots	\$270,000	\$0	\$270,000

820 – Machinery & Equipment

Project No. / Category	FY2027	FY2028	Total
820 Annual Fire Hose Replacement	\$6,000	\$6,000	\$12,000
820 Annual Small Equipment Replacement	\$30,000	\$30,000	\$60,000
820 Annual Special Teams Equipment Replacement	\$20,000	\$20,000	\$40,000
820 Backhoe 1112	\$0	\$125,000	\$125,000
820 Digester Gas Compressor System Replacement	\$120,000	\$0	\$120,000
820 Digester Waste Gas Pressure Relief and Flame Trap Assembly Replacement	\$13,000	\$0	\$13,000
820 Generator Replacement Carry-Over	\$117,915	\$0	\$117,915
820 Grit Classifier Replacement at the Wastewater Plant	\$105,000	\$0	\$105,000
820 Handheld Squad Car Radar	\$10,000	\$0	\$10,000
820 Kautz Rd. Sanitary Lift Station Improvements	\$175,000	\$0	\$175,000
820 Night Vision Headgear for SWAT Operator	\$20,000	\$0	\$20,000
820 Personal Protective Equipment (PPE)	\$35,000	\$45,000	\$80,000
820 Replacement Foam and New Foam Systems	\$10,000	\$0	\$10,000
820 Replacement of 4-inch Trash Pumps	\$0	\$6,000	\$6,000
820 Replacement of Flame Arrestor Assemblies at Wastewater Plant	\$25,000	\$0	\$25,000
820 Replacement of the Motor Control Center on shallow well sites	\$75,000	\$85,000	\$160,000
820 Replacement of Water Plant RO Flow Meters	\$30,000	\$32,000	\$62,000
820 Replacement Rescue Airbags	\$18,500	\$0	\$18,500
820 Reverse Osmosis Flow Control Units	\$32,500	\$40,000	\$72,500
820 Rifle Rated Ballistic Shield-Patrol	\$10,000	\$0	\$10,000
820 Sewer Line Assessment Tool	\$40,000	\$0	\$40,000
820 Taser 7-Non-Conducted Energy Device	\$28,000	\$0	\$28,000
820 Thickened WAS Transfer Pump Repairs at the Wastewater Plant.	\$24,000	\$0	\$24,000
820 Truck 1123 Lift Gate	\$15,000	\$0	\$15,000
820 Tyler Records Management - Upgrade	\$100,000	\$0	\$100,000
820 WALs Pump - Replacement	\$60,000	\$0	\$60,000
820 Wastewater Composite Samplers	\$20,000	\$0	\$20,000
820 WTP Filter Actuator Valve Replacement	\$42,000	\$44,000	\$86,000
Total 820 – Machinery & Equipment	\$1,181,915	\$433,000	\$1,614,915



825 – Vehicles

Project No. / Category	FY2027	FY2028	Total
825 2026 Police F-150	\$74,500	\$0	\$74,500
825 Community Development Vehicle (#5119)	\$35,000	\$0	\$35,000
825 Community Development Vehicle (#5120)	\$35,000	\$0	\$35,000
825 Service Truck 1003	\$0	\$120,000	\$120,000
825 Service Truck 1114	\$0	\$140,000	\$140,000
825 Upfit of Single Axle Dump Trucks	\$350,000	\$0	\$350,000
825 Utility Locator Vehicle (#2016)	\$50,000	\$0	\$50,000
Total 825 – Vehicles	\$544,500	\$260,000	\$804,500

835 – Computers and Related Equipment

Project No. / Category	FY2027	FY2028	Total
835 Annual Computer Replacements	\$157,035	\$81,415	\$238,450
835 Data Center	\$0	\$250,000	\$250,000
835 Electric Division Distribution SCADA upgrade	\$200,000	\$0	\$200,000
835 Electric Division GGF SCADA upgrade	\$100,000	\$0	\$100,000
Total 835 – Computers and Related Equipment	\$457,035	\$331,415	\$788,450

Capital Projects

Capital Projects

Project No. / Project Name	Years	Departments	Type	Total
825	2026	Police	825 – Vehicles	\$74,500
835	2027 - 2030	Information Technology	835 – Computers and Related Equipment	\$455,410
815.25	2027 - 2031	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$500,000
820	2027 - 2031	Fire	820 – Machinery & Equipment	\$30,000
815.25	2027 - 2031	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$2,973,120
815.10	2027 - 2031	Streets	815.10 – Improvements Other Than Buildings - Streets	\$500,000
815.10	2027 - 2031	Engineering	815.10 – Improvements Other Than Buildings - Streets	\$10,050,000
815.05	2027 - 2031	Engineering	815.05 – Improvements Other Than Buildings - Other	\$500,000
820	2027 - 2031	Electric	820 – Machinery & Equipment	\$150,000
820	2027 - 2031	Fire	820 – Machinery & Equipment	\$100,000
815.05	2027 - 2031	Streets	815.05 – Improvements Other Than Buildings - Other	\$125,000
815.05	2027 - 2031	Streets	815.05 – Improvements Other Than Buildings - Other	\$240,000
815.05	2027 - 2031	Streets	815.05 – Improvements Other Than Buildings - Other	\$2,310,000
820	2028	Electric	820 – Machinery & Equipment	\$125,000
825	2029	Electric	825 – Vehicles	\$350,000
825	2029	Electric	825 – Vehicles	\$260,000
810	2027 - 2030	City Administrator's Office	810 – Buildings & Improvements	\$3,750,000
825	2027	Community Development	825 – Vehicles	\$35,000
825	2027	Community Development	825 – Vehicles	\$35,000
815.40	2027	Expenditures	815.40 – Improvements Other Than Buildings - Parking Lots	\$10,000
815.05	2027	City Administrator's Office	815.05 – Improvements Other Than Buildings - Other	\$200,000
815.30	2027	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$150,000
835	2028	Information Technology	835 – Computers and Related Equipment	\$250,000
810	2027	City Administrator's Office	810 – Buildings & Improvements	\$6,000
820	2027	Water & Wastewater	820 – Machinery & Equipment	\$120,000



Project No. / Project Name	Years	Departments	Type	Total
820 Digester Waste Gas Pressure Relief and Flame Trap Assembly Replacement	2027	Water & Wastewater	820 – Machinery & Equipment	\$13,000
815.05 Downtown Market Pavilion	2027	Economic Development	815.05 – Improvements Other Than Buildings - Other	\$1,376,500
815.25 East State Street - Concrete Vault Lid	2027	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$40,000
815.10 East State Street - Construction	2027 - 2028	Public Works	815.10 – Improvements Other Than Buildings - Streets	\$13,075,423
835 Electric Division Distribution SCADA upgrade	2027	Electric	835 – Computers and Related Equipment	\$200,000
835 Electric Division GGF SCADA upgrade	2027	Electric	835 – Computers and Related Equipment	\$100,000
815.25 Electric Meter Replacement	2027 - 2031	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$50,000
815.05 Facility Master Plan Continued	2027	City Administrator's Office	815.05 – Improvements Other Than Buildings - Other	\$100,000
815.25 Fiber Optic Installation to Kautz Rd Sub	2027	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$75,000
815.30 Fire Hydrant Replacement Program	2027 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$113,000
810 Fire Station 2 Sanitary Drain Repair	2027	Fire	810 – Buildings & Improvements	\$50,000
820 Generator Replacement Carry-Over	2027	Police	820 – Machinery & Equipment	\$117,915
810 Green Initiative - PW LED Lighting	2027 - 2031	Electric	810 – Buildings & Improvements	\$25,000
820 Grit Classifier Replacement at the Wastewater Plant	2027	Water & Wastewater	820 – Machinery & Equipment	\$105,000
820 Handheld Squad Car Radar	2027	Police	820 – Machinery & Equipment	\$10,000
820 Kautz Rd. Sanitary Lift Station Improvements	2027	Water & Wastewater	820 – Machinery & Equipment	\$175,000
815.10 Kautz Road Reconstruction	2027	Public Works	815.10 – Improvements Other Than Buildings - Streets	\$679,985
815.25 Keslinger Road Substation Upgrades	2027 - 2028	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$1,000,000
815.30 Lead Service Line Transition Plan Engineering	2027 - 2028	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$60,000
815.30 Lead Water Service Replacement	2027 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$2,030,000
815.25 LED Street Light Stock	2027 - 2031	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$500,000
815.30 Mainline Water Valve Replacement Program	2027 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$60,000
820 Night Vision Headgear for SWAT Operator	2027	Police	820 – Machinery & Equipment	\$20,000
815.30 Other Water Main Replacement	2027	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$150,000
810 Paint - Apparatus Bay Doors	2027	Fire	810 – Buildings & Improvements	\$10,000
815.40 Parking Garage Traffic Topping & Improvements	2027	Streets	815.40 – Improvements Other Than Buildings - Parking Lots	\$260,000
815.10 PCI Pavement Survey	2027	Engineering	815.10 – Improvements Other Than Buildings - Streets	\$150,000
820 Personal Protective Equipment (PPE)	2027 - 2031	Fire	820 – Machinery & Equipment	\$215,000
810 Police Building General Improvements	2027	Police	810 – Buildings & Improvements	\$200,000
815.05 Prairie Green Barn Demolition	2027	Public Works	815.05 – Improvements Other Than Buildings - Other	\$30,000



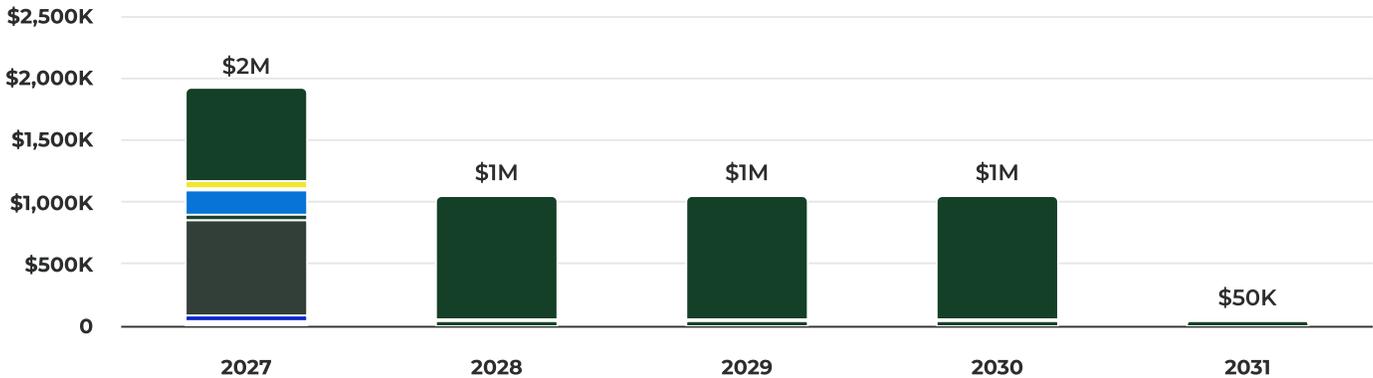
Project No. / Project Name	Years	Departments	Type	Total
810 Public Works Team Goals	2027 - 2031	Public Works	810 – Buildings & Improvements	\$225,000
810 PW Front Office HVAC Replacement	2027	Public Works	810 – Buildings & Improvements	\$771,000
810 PW South Office HVAC System Replacement - Architect Design & Bid Documents	2027	Public Works	810 – Buildings & Improvements	\$41,000
815.25 Replace motor operated switch at Kesling Substation	2027	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$125,000
820 Replacement Foam and New Foam Systems	2027 - 2031	Fire	820 – Machinery & Equipment	\$10,000
820 Replacement of 4-inch Trash Pumps	2028 - 2030	Water & Wastewater	820 – Machinery & Equipment	\$12,500
820 Replacement of Flame Arrestor Assemblies at Wastewater Plant	2027	Water & Wastewater	820 – Machinery & Equipment	\$25,000
820 Replacement of the Motor Control Center on shallow well sites	2027 - 2029	Water & Wastewater	820 – Machinery & Equipment	\$255,000
820 Replacement of Water Plant RO Flow Meters	2027 - 2030	Water & Wastewater	820 – Machinery & Equipment	\$132,000
820 Replacement Rescue Airbags	2027 - 2031	Fire	820 – Machinery & Equipment	\$18,500
820 Reverse Osmosis Flow Control Units	2027 - 2029	Water & Wastewater	820 – Machinery & Equipment	\$112,500
815.30 Reverse Osmosis Membrane Filter Replacement	2027 - 2028	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$380,000
820 Rifle Rated Ballistic Shield-Patrol	2027	Police	820 – Machinery & Equipment	\$10,000
815.35 River Crossing Engineering	2028	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$787,000
815.30 Sand Filter Manway Hatches Replacement	2027 - 2028	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$22,000
815.35 Sanitary Sewer Rehabilitation	2027 - 2029	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$840,000
815.35 Sanitary Sewer River Crossing & Screening - Building Construction Engineering	2027	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$560,000
815.35 Sanitary Sewer River Crossing Construction	2027	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$8,756,000
815.15 Scott Boulevard/West Street Detention Pond Improvements	2027	Public Works	815.15 – Improvements Other Than Buildings - Storm Sewers	\$80,000
825 Service Truck 1003	2028	Electric	825 – Vehicles	\$120,000
825 Service Truck 1114	2028	Electric	825 – Vehicles	\$140,000
820 Sewer Line Assessment Tool	2027	Water & Wastewater	820 – Machinery & Equipment	\$40,000
815.10 South and South 7th Street Improvements	2027 - 2028	Engineering	815.10 – Improvements Other Than Buildings - Streets	\$5,522,000
815.15 Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	2027 - 2030	Water & Wastewater	815.15 – Improvements Other Than Buildings - Storm Sewers	\$400,000
815.15 Storm Sewer Infrastructure Rehabilitation Program	2027 - 2030	Water & Wastewater	815.15 – Improvements Other Than Buildings - Storm Sewers	\$550,000
810 Studio Upgrades - via PEG Funds	2027	Information Technology	810 – Buildings & Improvements	\$20,000
815.25 Substation Improvements	2027 - 2031	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$500,000
820 Taser 7-Non-Conducted Energy Device	2027	Police	820 – Machinery & Equipment	\$28,000
820 Thickened WAS Transfer Pump Repairs at the Wastewater Plant.	2027	Water & Wastewater	820 – Machinery & Equipment	\$24,000
820 Truck 1123 Lift Gate	2027	Electric	820 – Machinery & Equipment	\$15,000



Project No. / Project Name	Years	Departments	Type	Total
820 Tyler Records Management - Upgrade	2027	Police	820 – Machinery & Equipment	\$100,000
815.25 Underground Cable Replacement	2027 - 2031	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$6,000,000
825 Upfit of Single Axle Dump Trucks	2027	Public Works	825 – Vehicles	\$350,000
825 Utility Locator Vehicle (#2016)	2027	Water & Wastewater	825 – Vehicles	\$50,000
815.25 Voltage Conversion	2027 - 2031	Electric	815.25 – Improvements Other Than Buildings - Electric System	\$500,000
820 WALS Pump - Replacement	2027	Water & Wastewater	820 – Machinery & Equipment	\$60,000
820 Wastewater Composite Samplers	2027	Water & Wastewater	820 – Machinery & Equipment	\$20,000
810 Wastewater Plant Sump Pump & Pit Improvements	2027	Water & Wastewater	810 – Buildings & Improvements	\$8,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	2027 - 2028	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$80,000
815.35 Wastewater Treatment Plant Solids Handling Construction Engineering	2028 - 2029	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$3,000,000
815.30 Water Main Replacement Design Engineering Projects B	2027 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$320,000
815.30 Water Meter Replacement Program	2027 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$200,000
815.30 Water Meters for New Construction Program	2027 - 2030	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$60,000
810 Water Plant Administration Area Painting	2027	Water & Wastewater	810 – Buildings & Improvements	\$10,000
815.30 Water System Leak Survey Program	2027 - 2029	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$105,000
815.30 Water System Model Update	2028	Water & Wastewater	815.30 – Improvements Other Than Building - Water System	\$250,000
820 WTP Filter Actuator Valve Replacement	2027 - 2030	Water & Wastewater	820 – Machinery & Equipment	\$180,000
815.35 WWTP Secondary Intensification Design	2027	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$500,000
815.35 WWTP Solids Handling Improvement	2028 - 2029	Water & Wastewater	815.35 – Improvements Other Than Buildings - Sewer System	\$53,000,000

810 – Buildings & Improvements

FY27 - FY28 810 – Buildings & Improvements Projects



● City Wide Facility Repairs	\$3,750,000	73.30%
● Decommission CH Stair Lift	\$6,000	0.12%
● Fire Station 2 Sanitary Drain Repair	\$50,000	0.98%
● Green Initiative - PW LED Lighting	\$25,000	0.49%
● Paint - Apparatus Bay Doors	\$10,000	0.20%
● Police Building General Improvements	\$200,000	3.91%
● Public Works Team Goals	\$225,000	4.40%
● PW Front Office HVAC Replacement	\$771,000	15.07%
● PW South Office HVAC System Replacement - Architect Design & Bid Documents	\$41,000	0.80%
● Studio Upgrades - via PEG Funds	\$20,000	0.39%
● Wastewater Plant Sump Pump & Pit Improvements	\$8,000	0.16%
● Water Plant Administration Area Painting	\$10,000	0.20%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
810 City Wide Facility Repairs	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$3,750,000
810 Decommission CH Stair Lift	\$6,000	\$0	\$0	\$0	\$0	\$6,000
810 Fire Station 2 Sanitary Drain Repair	\$50,000	\$0	\$0	\$0	\$0	\$50,000
810 Green Initiative - PW LED Lighting	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
810 Paint - Apparatus Bay Doors	\$10,000	\$0	\$0	\$0	\$0	\$10,000
810 Police Building General Improvements	\$200,000	\$0	\$0	\$0	\$0	\$200,000
810 Public Works Team Goals	\$45,000	\$45,000	\$45,000	\$45,000	\$45,000	\$225,000
810 PW Front Office HVAC Replacement	\$771,000	\$0	\$0	\$0	\$0	\$771,000
810 PW South Office HVAC System Replacement - Architect Design & Bid Documents	\$41,000	\$0	\$0	\$0	\$0	\$41,000
810 Studio Upgrades - via PEG Funds	\$20,000	\$0	\$0	\$0	\$0	\$20,000



Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
810 Wastewater Plant Sump Pump & Pit Improvements	\$8,000	\$0	\$0	\$0	\$0	\$8,000
810 Water Plant Administration Area Painting	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Total Summary of Requests	\$1,916,000	\$1,050,000	\$1,050,000	\$1,050,000	\$50,000	\$5,116,000



City Wide Facility Repairs

Overview

Department	City Administrator's Office
Type	Capital Improvement
Project Number	810
Request Groups	620, 630, 410
Estimated Start Date	05/1/2026
Estimated Completion Date	04/30/2027

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. Funding request is to take care of issues with facilities as they arise throughout the year.

Details

Frequency: Multi-year

Type of Project: Replacement

Strategic Plan Objective(s): SG-III

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

Benefit to Community

Important and necessary to allocate funds to allow City Staff funds for necessary building repairs and replacements.

Justification For Item

These repairs will maintain the current City buildings, including the City Hall, Fire Stations, and Public Works building. Allocating these funds allows City Staff funds necessary to respond to needs that come up more urgently than anticipated while longer term asset plans are assembled due to deterioration or priorities shifting faster than budget cycles.

Shower/Locker Room and overdue finish upgraded to Fire Station 2, as well as exterior and interior lighting upgrades, &/or Architect & Civil Engineering Services to Plan PW site enhancements aligning with the proposed new police station next door are all potential options.



Capital Cost

FY2027 Budget

\$750K

Total Budget (all years)

\$3.75M

Project Total

\$3.75M**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Repairs/Improvements	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$3,750,000
Total	\$750,000	\$1,000,000	\$1,000,000	\$1,000,000	\$3,750,000



Decommission CH Stair Lift

Overview

Department	City Administrator's Office
Type	Capital Improvement
Project Number	810
Request Groups	410
Estimated Start Date	06/8/2026
Estimated Completion Date	12/21/2026

Project Location



Description

Contracting all labor & state permits necessary to decommission and dispose of the CH stair lift that has been out of service since 2020.

Details

Frequency: One-time

Type of Project: Other

Strategic Plan Objective(s): SG-III

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

Benefit to Community

Having an out-of-service lift at the building less than ideal "messaging" to the community.

Justification For Item

The Stair lift inside CH has been out of service since 2020. The lift can be restored to operation at an approximate cost of \$50k, but even restored to operation, it is NOT an ADA complaint solution, lacking adequate clearances & having a weight capacity of only around 400lbs, which is not enough for modern motorized wheelchairs + their occupant. It's been concluded that restoring the lift to operation is not a good investment of city resources. Eventually, it will need to be removed and there's no significant benefit to waiting. Eliminating out-of-service equipment as it would free up needed space for storage at the base of the stairs and in the custodial closet off the council chambers.

Capital Cost

FY2027 Budget

\$6K

Total Budget (all years)

\$6K

Project Total

\$6K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$6,000
Total	\$6,000



Fire Station 2 Sanitary Drain Repair

Overview

Department	Fire
Type	Capital Improvement
Project Number	810
Request Groups	410

Project Location



Description

There is currently a partially collapsed sanitary drain in Fire Station 2. This project will require cutting the cement slab to reach the pipe.

Details

Frequency: One-time

Type of Project: Other

Strategic Plan Objective(s): EMS-II

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

Benefit to Community

This project will prevent the further deterioration of the drain.

Justification For Item

This project will prevent the further deterioration of the drain.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$50K	\$50K	\$50K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$50,000
Total	\$50,000



Green Initiative - PW LED Lighting

Overview

Department	Electric
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.

Justification For Item

This project will assist the City in becoming more environmentally sustainable by lowering energy usage.

Capital Cost

FY2027 Budget

\$5K

Total Budget (all years)

\$25K

Project Total

\$25K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Repairs/Improvements	\$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



Paint - Apparatus Bay Doors

Overview

Department	Fire
Type	Capital Improvement
Project Number	810
Request Groups	410

Description

This request is to fund painting the apparatus bay doors at Fire Station 1 and 2.

Images



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Details

Frequency: One-time

Type of Project: Refurbishment

Strategic Plan Objective(s): SG-III

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

Justification For Item

The current apparatus bay doors have peeling and missing paint (Station 2) and oil and grease marks (Station 1). The doors both have original paint from construction (Station 2 = 1994 and Station 1 = 2002). This project will bring all 14 doors back to like-new condition.

Capital Cost

FY2027 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Other	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Total	\$10,000	\$0	\$0	\$0	\$0	\$10,000

Police Building General Improvements

Overview

Department	Police
Type	Capital Improvement
Project Number	810
Request Groups	410
Estimated Start Date	05/1/2026
Estimated Completion Date	05/1/2026

Description

Police building improvements should Bond Referendum not be approved.

Details

Frequency: Annually

Type of Project: Other

Strategic Plan Objective(s): ES-II

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

Benefit to Community

Continued investment in infrastructure.

Justification For Item

Continued investment in infrastructure.

Capital Cost

FY2027 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category	FY2027 Requested
Design	\$100,000
Planning	\$100,000
Total	\$200,000



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.

Impact on Annual Operating Expenses

This project is estimated to decrease repair costs.

Justification For Item

These purchases work towards:

- HVAC Work
- Roof repairs/replacement
- Salt dome repairs
- Siding and downspout repairs

Capital Cost

FY2027 Budget

\$45K

Total Budget (all years)

\$225K

Project Total

\$225K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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



PW Front Office HVAC Replacement

Overview

Department	Public Works
Type	Capital Improvement
Project Number	810
Request Groups	410, 620, 630
Estimated Start Date	05/4/2026
Estimated Completion Date	04/16/2027

Project Location



Description

Replacement and redesign of the Public Works Building's North Office Roof Top HVAC unit that is original to the building.

Details

Frequency: One-time

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.

Impact on Annual Operating Expenses

We won't see the results immediately, but we should see lower maintenance at PW after this equipment and the other primary building HVAC systems are lifecycle out over the coming years. With a significantly lower number of service dispatches for issues with the variety of HVAC equipment that's past its useful life.

Benefit to Community

This is a necessary replacement of equipment that is at least a decade past its recommended lifespan.

Justification For Item

At approximately 40 years old, the rooftop HVAC unit that supplies air to most of the occupied Public Works office on the north end of the building has been kept limping along for years and needs replacement. In addition to specifying the replacement, City Staff have worked with Studio GC architects and their engineering partner to redesign the plans for supplying air to these diverse office space areas, splitting into multiple smaller systems for better airflow to perimeter offices and rooms and redundancy for systems supplying this large occupied area.

Capital Cost

FY2027 Budget
\$771K

Total Budget (all years)
\$771K

Project Total
\$771K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Repairs/Improvements	\$771,000
Total	\$771,000



PW South Office HVAC System Replacement - Architect Design & Bid Documents

Overview

Department	Public Works
Type	Capital Improvement
Project Number	810
Request Groups	410
Estimated Start Date	05/11/2026
Estimated Completion Date	12/7/2026

Project Location



Description

Architect and Engineering fees to specify, design, and create bid documents for the replacement of the almost 30-year-old HVAC system that supplies air to the entire south office area of Public Works.

Details

Frequency: One-time

Type of Project: Replacement

Strategic Plan Objective(s): SG-III

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

Impact on Annual Operating Expenses

This project will not have any direct impact on operating expenses.

Benefit to Community

The primary mechanical systems in the Public Works Building are at or past their useful life and due for replacement. It is good stewardship to update the aging and inefficient equipment.

Justification For Item

This is a necessary step toward replacing the end of lifespan equipment that supplies air to the south half of the Public Works offices. The architect would provide more accurate construction cost estimates for the replacement of the equipment that would follow in FY28.

Capital Cost

FY2027 Budget

\$41K

Total Budget (all years)

\$41K

Project Total

\$41K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Design	\$41,000
Total	\$41,000



Studio Upgrades - via PEG Funds

Overview

Department	Information Technology
Type	Capital Improvement
Project Number	810
Request Groups	240

Description

Upgrade City Hall broadcast studio equipment and add similar to Public Works facility.

Details

Frequency: One-time

Type of Project: New Construction

Strategic Plan Objective(s): SG-I

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

Impact on Annual Operating Expenses

Technology upgrades to allow for continued recording & broadcast facilities within City Hall. Also allow for increased broadcast abilities from Public Works facility.

Benefit to Community

Technology upgrades to allow for continued recording & broadcast facilities within City Hall. Also allow for increased broadcast abilities from Public Works facility.

Justification For Item

Technology upgrades to allow for continued recording & broadcast facilities within City Hall. Also allow for increased broadcast abilities from Public Works facility.

Capital Cost

FY2027 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category	FY2027 Requested
Furniture and Fixtures	\$20,000
Total	\$20,000



Wastewater Plant Sump Pump & Pit Improvements

Overview

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

Description

Replacement of deteriorating sump pump & pit in the centrifuge building.

Details

Frequency: One-time

Type of Project: Refurbishment

Strategic Plan Objective(s): QIS-III

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

Justification For Item

The existing 20-year-old sump pit has become problematic due to the humid environment. All materials are decaying.

Capital Cost

FY2027 Budget

\$8K

Total Budget (all years)

\$8K

Project Total

\$8K

Detailed Breakdown

Category	FY2027 Requested
Repairs/Improvements	\$8,000
Total	\$8,000



Water Plant Administration Area Painting

Overview

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

Description

Staff proposes to paint the administration area at the Water Treatment Plant.

Details

Frequency: One-time

Type of Project: Refurbishment

Strategic Plan Objective(s): QIS-III

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

Justification For Item

The administration area was last painted in 2007.

Capital Cost

FY2027 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category

**FY2027
Requested**

Construction/Maintenance

\$10,000

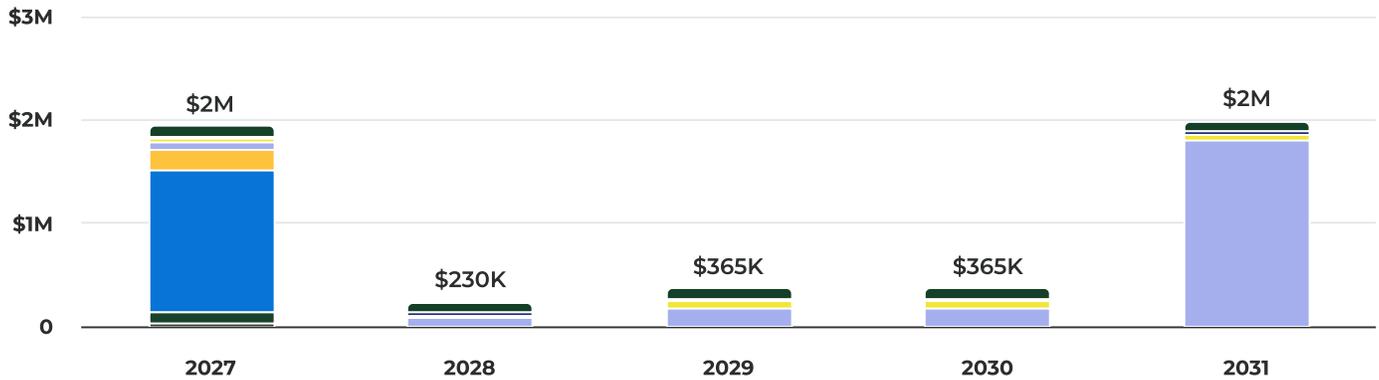
Total

\$10,000



815.05 – Improvements Other Than Buildings – Other

FY27 - FY28 815.05 – Improvements Other Than Buildings - Other Projects



● Annual Sidewalk Improvement Program	\$500,000	10.24%
● Annual Streetscape & Median Maintenance Program	\$125,000	2.56%
● Annual Tree Maintenance Program	\$240,000	4.92%
● Annual Tree Replacement Program	\$2,310,000	47.32%
● Comprehensive Plan Update Part 2 of 2	\$200,000	4.10%
● Downtown Market Pavilion	\$1,376,500	28.20%
● Facility Master Plan Continued	\$100,000	2.05%
● Prairie Green Barn Demolition	\$30,000	0.61%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
815.05 Annual Sidewalk Improvement Program	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
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	\$30,000	\$30,000	\$60,000	\$60,000	\$60,000	\$240,000
815.05 Annual Tree Replacement Program	\$75,000	\$75,000	\$180,000	\$180,000	\$1,800,000	\$2,310,000
815.05 Comprehensive Plan Update Part 2 of 2	\$200,000	\$0	\$0	\$0	\$0	\$200,000
815.05 Downtown Market Pavilion	\$1,376,500	\$0	\$0	\$0	\$0	\$1,376,500
815.05 Facility Master Plan Continued	\$100,000	\$0	\$0	\$0	\$0	\$100,000
815.05 Prairie Green Barn Demolition	\$30,000	\$0	\$0	\$0	\$0	\$30,000
Total Summary of Requests	\$1,936,500	\$230,000	\$365,000	\$365,000	\$1,985,000	\$4,881,500

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

Type of Project: Refurbishment

Frequency: Annually

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Benefit to Community

Allows for compliance with ADA Public Right-of-Way Accessibility Guidelines.

Justification For Item

Allows for compliance with ADA Public Right-of-Way Accessibility Guidelines as well as Complete Street Guidelines



Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$500K

Project Total

\$500K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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

Strategic Plan Objective(s): QIS-I

Frequency: Annually

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

For the purchase of bricks, brick repair, and replacement trash receptacles throughout the downtown area

Capital Cost

FY2027 Budget

\$25K

Total Budget (all years)

\$125K

Project Total

\$125K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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

Strategic Plan Objective(s): ES-I

Frequency: Annually

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

For tree trimming and removal around power lines and trees that are too technical for staff to remove.

Capital Cost

FY2027 Budget

\$30K

Total Budget (all years)

\$240K

Project Total

\$240K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction/Maintenance	\$30,000	\$30,000	\$60,000	\$60,000	\$60,000	\$240,000
Total	\$30,000	\$30,000	\$60,000	\$60,000	\$60,000	\$240,000



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.

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Annual replacement program and increasing City's urban tree canopy.

Capital Cost

FY2027 Budget

\$75K

Total Budget (all years)

\$690K

Project Total

\$690K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction/Maintenance	\$75,000	\$75,000	\$180,000	\$180,000	\$180,000	\$690,000
Total	\$75,000	\$75,000	\$180,000	\$180,000	\$180,000	\$690,000



Comprehensive Plan Update Part 2 of 2

Overview

Department	City Administrator's Office
Type	Capital Improvement
Project Number	815.05
Request Groups	410

Description

Comprehensive Plan Update Part 2 of 2

Details

Type of Improvements Other Than Buildings: Other

Type of Project: Other improvement

Frequency: One-time

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

Impact on Annual Operating Expenses

Need to Update

Benefit to Community

Need to Update

Justification For Item

Need to Update

Capital Cost

FY2027 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$200,000
Total	\$200,000



Downtown Market Pavilion

Overview

Department	Economic Development
Type	Capital Improvement
Project Number	815.05
Request Groups	410
Estimated Start Date	01/19/2026
Estimated Completion Date	09/21/2026

Project Location



Description

The Geneva Downtown Market Pavilion will be constructed on a portion of city-owned property adjacent to the Metra Station. The pavilion will improve efficiencies and expand operations at the French market while providing additional services for downtown visitors and enhanced facilities for commuters. The City has received a grant award in the amount of \$1,250,000. Additional funds are requested for contingencies and to ensure downtown visitor amenities, i.e. washrooms can be included.

Details

Type of Improvements Other Than Buildings: Other

Frequency: One-time

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

Type of Project: New Construction

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

Impact on Annual Operating Expenses

Operation costs will increase. The increase will be offset by a decrease in personnel costs associated with market setup and increases in fees associated with upgraded covered parking and pavilion use.

Benefit to Community

The open-air downtown pavilion will enhance the sense of place for the downtown commercial area by providing a location for existing and new events while supporting the popular Sunday morning farmers market. Currently, the location exists as an unenclosed public parking lot primarily used for commuter parking. The proposed pavilion would provide overhead covered parking during the week for Metra commuters and a venue for events during the evening hours and on the weekends. Included in the pavilion's design would be several amenities to better serve visitors and downtown patrons, including onsite electric power and public restrooms. Additionally, the proposed pavilion would provide an event space that does not necessitate street closures, improving public safety, traffic flow and access to shops and restaurants.

Justification For Item

Creating a downtown market pavilion has been a comprehensive and strategic plan goal for years. As a funding source could not be identified, plans were delayed. During this period, similar structures were constructed in Wheaton and Rockford adding to the economic



vitality of both locations. The City has obtained a grant for the project.

Capital Cost

FY2027 Budget

\$1.38M

Total Budget (all years)

\$1.42M

Project Total

\$1.42M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$1,125,000	\$20,000	\$1,145,000
Design	\$250,000	\$10,000	\$260,000
Other	\$1,500	\$18,250	\$19,750
Total	\$1,376,500	\$48,250	\$1,424,750



Facility Master Plan Continued

Overview

Department	City Administrator's Office
Type	Capital Improvement
Project Number	815.05
Request Groups	410

Description

Facility Master Plan Continued

Details

Type of Improvements Other Than Buildings: Other

Type of Project: Other improvement

Frequency: One-time

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

Impact on Annual Operating Expenses

Need to Update

Benefit to Community

Need to Update

Justification For Item

Need to Update

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$100,000
Total	\$100,000



Prairie Green Barn Demolition

Overview

Department	Public Works
Type	Capital Improvement
Project Number	815.05
Request Groups	420

Description

Demolition of existing barn structure in the prairie green wetland area.

Details

Type of Improvements Other Than Buildings: Other

Type of Project: Other improvement

Frequency: One-time

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

Strategic Plan Objective(s): QIS-I

Impact on Annual Operating Expenses

Decrease of maintenance cost due to removal of any necessary upkeep and boarding up of building.

Justification For Item

The barn structure located at Prairie Green has become rundown and is an eyesore. There are holes in the roof, the doors and windows are boarded up, and the silo is being used as a hideout. Demolition of this structure will reduce board up costs and police call responses and reduce potential liability claims against the city.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$30K	\$30K	\$30K

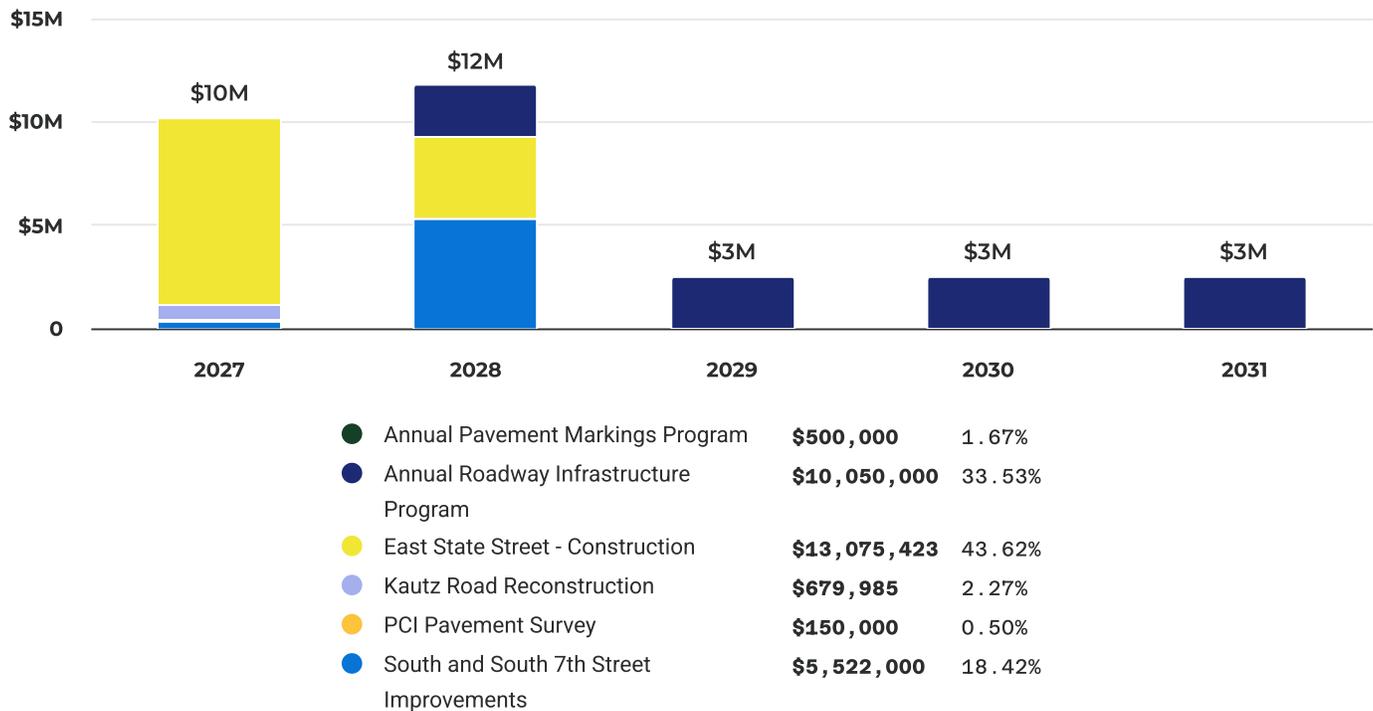
Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$30,000
Total	\$30,000



815.10 – Improvements Other Than Buildings - Streets

FY27 - FY28 815.10 – Improvements Other Than Buildings - Streets Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	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	\$50,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$10,050,000
815.10 East State Street - Construction	\$9,068,142	\$4,007,281	\$0	\$0	\$0	\$13,075,423
815.10 Kautz Road Reconstruction	\$679,985	\$0	\$0	\$0	\$0	\$679,985
815.10 PCI Pavement Survey	\$150,000	\$0	\$0	\$0	\$0	\$150,000
815.10 South and South 7th Street Improvements	\$272,000	\$5,250,000	\$0	\$0	\$0	\$5,522,000
Total Summary of Requests	\$10,320,127	\$11,857,281	\$2,600,000	\$2,600,000	\$2,600,000	\$29,977,408



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

Type of Project: Resurface Current Road

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Benefit to Community

Renewal of pavement markings enhances public safety by providing positive guidance to the public. The program also allows for expansion of new markings, such as for crosswalks, bike lanes or in areas where visibility needs to be reinforced.

Justification For Item

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

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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.

Impact on Annual Operating Expenses

This project is estimated to decrease operational costs due to refurbished infrastructure that has lower failure or need for maintenance impacts.

Benefit to Community

Maintains and improves the roadway and adjacent infrastructure throughout the community to current standards for ADAPROWAG, City, County, State and Federal guidelines/codes, This ensures enhanced mobility and environmental stewardship.

Justification For Item

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.

Capital Cost

FY2027 Budget

\$50K

Total Budget (all years)

\$10.1M

Project Total

\$10.1M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction/Maintenance	\$50,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$10,050,000
Total	\$50,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$10,050,000



East State Street - Construction

Overview

Department	Public Works
Type	Capital Improvement
Project Number	815.10
Request Groups	415, 425, 426, 620, 630
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 Bennet 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-I, QIS-III

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

Impact on Annual Operating Expenses

This project is estimated to increase maintenance costs due to additional costs for snow removal of additional lanes and increase operational costs as the new infrastructure ages.

Benefit to Community

The reconstruction and widening will enhance economic re-development of this corridor, provide a gateway experience for westbound motorists, addition of a dedicated bike trail providing connectivity of the Fox River Trail to eastern bike trails, modernize the underground infrastructure systems, installation of LED street and roadway lights and complete reconstruction of the roadway surface.

Justification For Item

The reconstruction and widening will enhance economic re-development of this corridor, provide a gateway experience for westbound motorists, addition of a dedicated bike trail providing connectivity of the Fox River Trail to eastern bike trails, modernize the underground infrastructure systems, installation of LED street and roadway lights and complete reconstruction of the roadway surface.

Capital Cost

FY2027 Budget
\$9.07M

Total Budget (all years)
\$10.9M

Project Total
\$10.9M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$7,176,215	\$1,141,125	\$8,317,340
Engineering	\$1,891,927	\$702,505	\$2,594,432
Total	\$9,068,142	\$1,843,630	\$10,911,772

Kautz Road Reconstruction

Overview

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

Description

This is an ongoing project. Construction is believed to be complete, but not all invoicing has occurred yet. The total project cost is \$6,789,412.

Funding for this project includes STU, TARP, ITEP with local matches from Geneva and St. Charles. Geneva is designated Rebuild Illinois funds, currently in the Motor Fuel Tax fund, toward the construction and construction engineering of this project as the local match.

Geneva is to cover 68% of Phase III construction engineering and St. Charles is to cover the remaining 32%. Construction Engineering was awarded to Transystems Corporation via Resolution 2024-006 in the amount of \$608,292. Plote Construction was awarded the construction contract. The city has been billed up to 80% of the construction. Final invoice will be issued once the project is deemed complete by IDOT.

The request includes approximately \$679,985 for construction. This should continue to be budgeted until final payment is made.

Related documents:

Resolution 2023-123

Resolution 2024-005

Resolution 2024-38

Details

Frequency: Multi-year

Type of Project: Resurface Current Road

Strategic Plan Objective(s): QIS-III

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

Justification For Item

This is an ongoing project nearing close out. Funding for this project includes STU, TARP, ITEP with local matches from Geneva and St. Charles. Geneva is designated Rebuild Illinois funds, currently in the Motor Fuel Tax fund, toward the construction and construction engineering of this project as the local match.

Geneva is to cover 68% of Phase III construction engineering and St. Charles is to cover the remaining 32%. Construction Engineering was awarded to Transystems Corporation via Resolution 2024-006 in the amount of \$608,292. Plote Construction was awarded the construction contract. The city has been billed up to 80% of the construction. Final invoice will be issued once the project is deemed complete by IDOT.



Capital Cost

FY2027 Budget

\$680K

Total Budget (all years)

\$680K

Project Total

\$680K

Detailed Breakdown**Category****FY2027
*Requested***

Construction/Maintenance

\$679,985

Engineering

\$0

Total**\$679,985**

PCI Pavement Survey

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.10
Request Groups	415

Description

Pavement condition index survey on all city roads.

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 decrease maintenance costs.

Impact on Annual Operating Expenses

Continued roadway maintenance and replacement will reduce ongoing maintenance costs.

Justification For Item

Inclusion of a PCI index will help staff collect scientific data on the city's roadway system and create a report to help prioritize annual roadway improvements.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2027 Requested
Engineering	\$150,000
Total	\$150,000



South and South 7th Street Improvements

Overview

Department	Engineering
Type	Capital Improvement
Project Number	815.10
Request Groups	415

Project Location



Description

Phase II engineering for the South 7th and South St roadway improvements

Details

Frequency: Multi-year

Type of Project: Resurface Current Road

Strategic Plan Objective(s): QIS-I

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

Justification For Item

South St and S 7th St are in need of repair. This project seeks to improve this roadway and make it more accessible for all users.

Capital Cost

FY2027 Budget
\$272K

Total Budget (all years)
\$5.77M

Project Total
\$5.77M

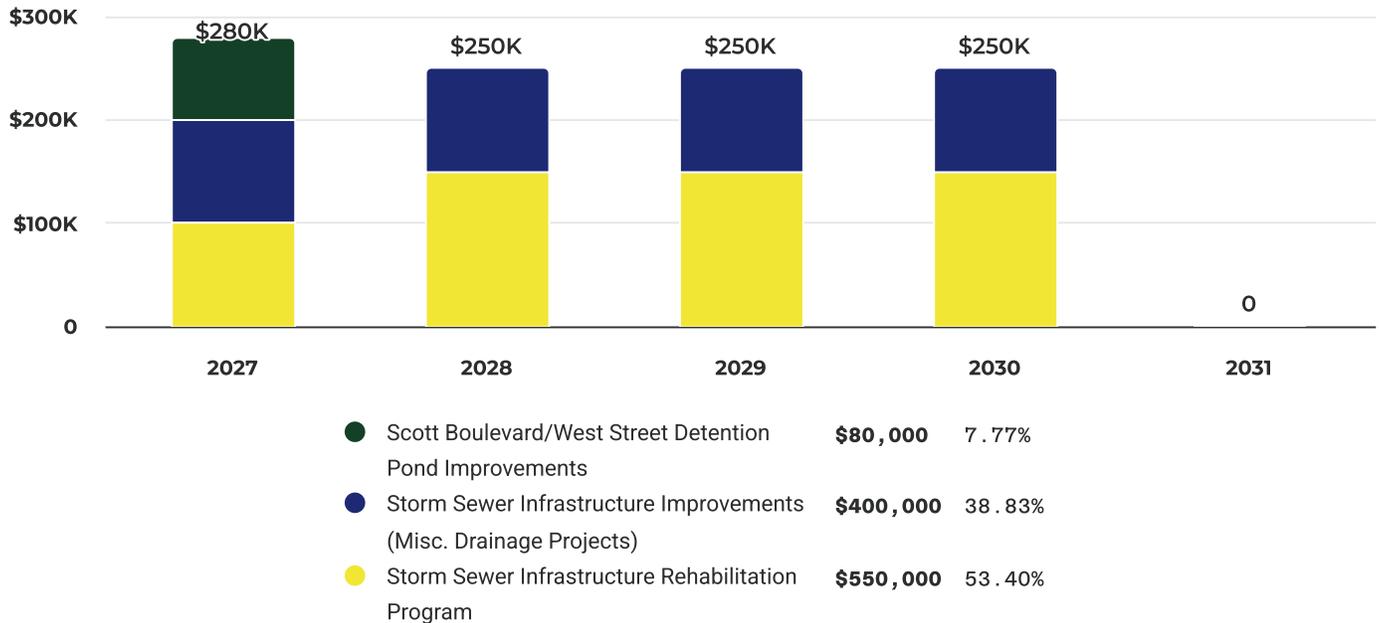
Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$0	\$5,000,000	\$5,000,000
Engineering	\$272,000	\$500,000	\$772,000
Total	\$272,000	\$5,500,000	\$5,772,000



815.15 – Improvements Other Than Buildings – Storm Sewers

FY27 - FY28 815.15 – Improvements Other Than Buildings - Storm Sewers Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
815.15 Scott Boulevard/West Street Detention Pond Improvements	\$80,000	\$0	\$0	\$0	\$0	\$80,000
815.15 Storm Sewer Infrastructure Improvements (Misc. Drainage Projects)	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$400,000
815.15 Storm Sewer Infrastructure Rehabilitation Program	\$100,000	\$150,000	\$150,000	\$150,000	\$0	\$550,000
Total Summary of Requests	\$280,000	\$250,000	\$250,000	\$250,000	\$0	\$1,030,000



Scott Boulevard/West Street Detention Pond Improvements

Overview

Department	Public Works
Type	Capital Improvement
Project Number	815.15
Request Groups	415

Description

Landscape and drainage improvement to the West Street and Scott Boulevard detention pond.

Details

Frequency: One-time

Type of Project: Refurbishment

Strategic Plan Objective(s): QIS-I

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

Justification For Item

Upgrades to the drainage and landscaping surrounding the West Street/Scott Boulevard Detention Pond. This project is supported by an IL DCEO grant (23-203249) award of \$350,000 and is a continuation of a project started in FY 2026.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$80K	\$80K	\$80K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$80,000
Total	\$80,000



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

Type of Project: New Construction

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

To address localized drainage issues throughout the community.

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$400K

Project Total

\$400K**Detailed Breakdown**

Category	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	\$400,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$400,000



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

Type of Project: Refurbishment

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Rehabilitation to prevent failure and extend the useful life of the drainage system throughout the community.

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$550K

Project Total

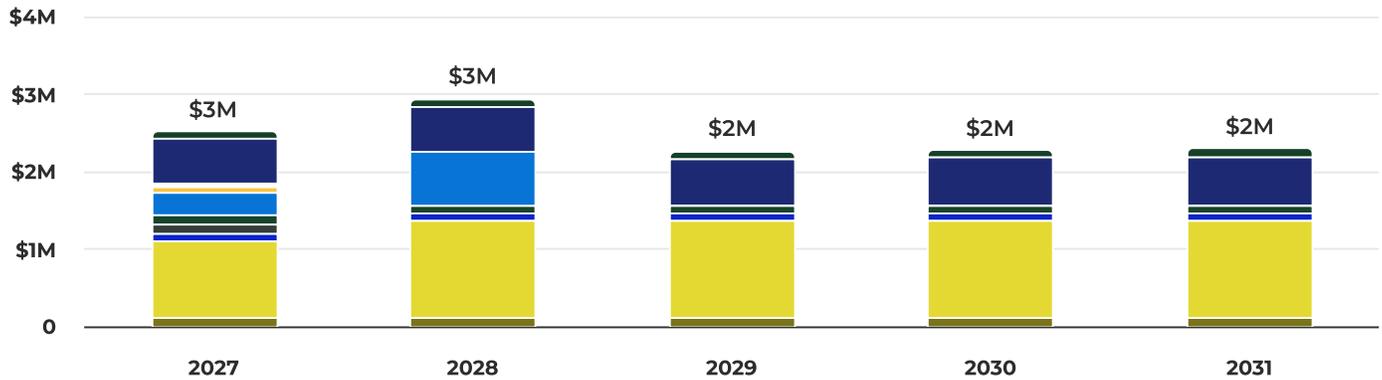
\$550K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Construction/Maintenance	\$100,000	\$150,000	\$150,000	\$150,000	\$550,000
Total	\$100,000	\$150,000	\$150,000	\$150,000	\$550,000



815.25 – Improvements Other Than Buildings – Electric System

FY27 - FY28 815.25 – Improvements Other Than Buildings - Electric System Projects



● Annual Electric Generation Equipment	\$500,000	4.08%
● Annual Line Supplies	\$2,973,120	24.24%
● East State Street - Concrete Vault Lid	\$40,000	0.33%
● Electric Meter Replacement	\$50,000	0.41%
● Fiber Optic Installation to Kautz Rd Sub	\$75,000	0.61%
● Keslinger Road Substation Upgrades	\$1,000,000	8.15%
● LED Street Light Stock	\$500,000	4.08%
● Replace motor operated switch at Kesling Substation	\$125,000	1.02%
● Substation Improvements	\$500,000	4.08%
● Underground Cable Replacement	\$6,000,000	48.93%
● Voltage Conversion	\$500,000	4.08%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	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	\$576,800	\$594,105	\$611,930	\$630,285	\$2,973,120
815.25 East State Street - Concrete Vault Lid	\$40,000	\$0	\$0	\$0	\$0	\$40,000
815.25 Electric Meter Replacement	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$50,000
815.25 Fiber Optic Installation to Kautz Rd Sub	\$75,000	\$0	\$0	\$0	\$0	\$75,000
815.25 Keslinger Road Substation Upgrades	\$300,000	\$700,000	\$0	\$0	\$0	\$1,000,000
815.25 LED Street Light Stock	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
815.25 Replace motor operated switch at Kesling Substation	\$125,000	\$0	\$0	\$0	\$0	\$125,000
815.25 Substation Improvements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
815.25 Underground Cable Replacement	\$1,000,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$6,000,000
815.25 Voltage Conversion	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total Summary of Requests	\$2,510,000	\$2,936,800	\$2,254,105	\$2,271,930	\$2,290,285	\$12,263,120

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

Impact on Annual Operating Expenses

This project is estimated to decrease capacity charges for the Electric Division.

Benefit to Community

Assure the availability of the Geneva Generation Facility during peak power times.

Justification For Item

Purchase equipment, materials and parts to maintain the Geneva Generation Facility.

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Purchase line supplies, transformers, switches, streetlights and wire and cable to construct and maintain the Electric Utility plant.

Capital Cost

FY2027 Budget

\$560K

Total Budget (all years)

\$2.97M

Project Total

\$2.97M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Other	\$560,000	\$576,800	\$594,105	\$611,930	\$630,285	\$2,973,120
Total	\$560,000	\$576,800	\$594,105	\$611,930	\$630,285	\$2,973,120



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

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

Strategic Plan Objective(s): QIS-III

Benefit to Community

Allow for the widening of East State Street without the need to relocate the underground electric vault.

Justification For Item

Required purchase as part of the road construction.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$40K	\$40K	\$40K

Detailed Breakdown

Category	FY2027 Requested
Other	\$40,000
Total	\$40,000



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.

Impact on Annual Operating Expenses

This project is estimated to decrease operating costs due to remote meter reading and meter accuracy.

Justification For Item

Provide funding to replace AMR electric revenue meters as needed due to failure or upgrades.

Capital Cost

FY2027 Budget

\$10K

Total Budget (all years)

\$50K

Project Total

\$50K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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



Fiber Optic Installation to Kautz Rd Sub

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

Install the needed Fiber Optic cable from Kirk Rd to the Kautz Rd Substation.

Details

Frequency: One-time

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

Strategic Plan Objective(s): QIS-III

Benefit to Community

This project will provide needed connectivity to operate and monitor the Kautz Rd substation using the Electric Division Distribution SCADA.

Justification For Item

Required to enable the operation of the new Kautz Rd Substation.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$75K	\$75K	\$75K

Detailed Breakdown

Category	FY2027 Requested
Other	\$75,000
Total	\$75,000



Keslinger Road Substation Upgrades

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

In able to provide back-up energy to the Delnor Hospital in case of a widespread system emergency, upgrades will need to be completed at Keslinger Road Substation. This work will include demolition of existing substation busywork, engineering, procurement, installation and testing of a new switchgear and switchgear building at the substation. The project is projected to start in the fall of 2026 and be completed by the fall of 2028 with physical construction starting in the spring of 2028.

Details

Frequency: One-time

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

Strategic Plan Objective(s): QIS-III

Benefit to Community

Provide a back-up, independent energy source to Delnor hospital.

Justification For Item

Continue to work with community partners to provide exceptional service to all the residents and visitors to Geneva.

Capital Cost

FY2027 Budget

\$300K

Total Budget (all years)

\$1M

Project Total

\$1M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Other	\$300,000	\$700,000	\$1,000,000
Total	\$300,000	\$700,000	\$1,000,000



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

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

Strategic Plan Objective(s): QIS-III

Impact on Annual Operating Expenses

It is projected the LED's will consume less electricity and reduce the number of streetlight outages, resulting in lower labor costs to maintain.

Benefit to Community

Lower energy usage by switching to LED streetlights.

Justification For Item

Streetlights will be purchased to provide equipment to transition street lighting to LED.

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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



Replace motor operated switch at Kesling Substation

Overview

Department	Electric
Type	Capital Improvement
Project Number	815.25
Request Groups	620

Description

The remotely operated switch that is located outside Kesling substation is no longer able to be repaired. The switch has operated unexpectedly several times in the last year and the electronics and motors to effect repairs are no longer being manufactured. The switch has been in continuous service since the mid-1990's and has reached the end of its useful life.

Details

Frequency: One-time

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

Strategic Plan Objective(s): QIS-III

Impact on Annual Operating Expenses

This project will decrease maintenance costs due to newer, supported equipment being placed in service.

Benefit to Community

Fewer outages and more rapid restoration of outages when they do occur.

Justification For Item

Required replacement due to the critical nature of the switch in the Geneva Electric plant.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$125K	\$125K	\$125K

Detailed Breakdown

Category	FY2027 Requested
Other	\$125,000
Total	\$125,000



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 needed to assure availability of the substations.

Details

Frequency: Annually

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

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

Impact on Annual Operating Expenses

This project is estimated to decrease operating costs due to a decrease in maintenance costs.

Justification For Item

Maintain the substation facilities and equipment for the Electric Division.

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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



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

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

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

Impact on Annual Operating Expenses

This project is estimated to decrease operating expenses due to decreased maintenance costs and avoid outage costs due to a more reliable system.

Benefit to Community

Reduced outage occurrences and times, resulting in increased reliability of the City's electric utility.

Justification For Item

Replace the utility underground plant in service as it reaches the end of its useful life.

Capital Cost

FY2027 Budget

\$1M

Total Budget (all years)

\$6M

Project Total

\$6M**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Other	\$1,000,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$6,000,000
Total	\$1,000,000	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$6,000,000

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

Impact on Annual Operating Expenses

This project is estimated to increase operating expenses due to costs of conversions and installations.

Justification For Item

Assist businesses in Geneva with infrastructure upgrades for aging equipment and growth.

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$500K

Project Total

\$500K

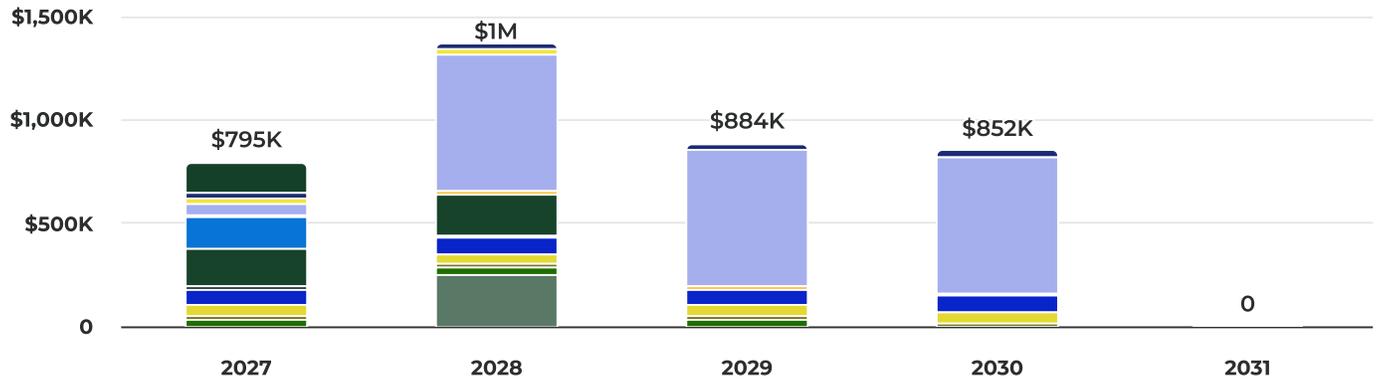
Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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



815.30 – Improvements Other Than Building - Water System

FY27 - FY28 815.30 – Improvements Other Than Building - Water System Projects



● Convert Well #9 from ComEd to City of Geneva Electric	\$150,000	3.85%
● Fire Hydrant Replacement Program	\$113,000	2.90%
● Lead Service Line Transition Plan Engineering	\$60,000	1.54%
● Lead Water Service Replacement	\$2,030,000	52.05%
● Mainline Water Valve Replacement Program	\$60,000	1.54%
● Other Water Main Replacement	\$150,000	3.85%
● Reverse Osmosis Membrane Filter Replacement	\$380,000	9.74%
● Sand Filter Manway Hatches Replacement	\$22,000	0.56%
● Water Main Replacement Design Engineering Projects B	\$320,000	8.21%
● Water Meter Replacement Program	\$200,000	5.13%
● Water Meters for New Construction Program	\$60,000	1.54%
● Water System Leak Survey Program	\$105,000	2.69%
● Water System Model Update	\$250,000	6.41%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
815.30 Convert Well #9 from ComEd to City of Geneva Electric	\$150,000	\$0	\$0	\$0	\$0	\$150,000
815.30 Fire Hydrant Replacement Program	\$25,000	\$27,000	\$29,000	\$32,000	\$0	\$113,000
815.30 Lead Service Line Transition Plan Engineering	\$30,000	\$30,000	\$0	\$0	\$0	\$60,000
815.30 Lead Water Service Replacement	\$50,000	\$660,000	\$660,000	\$660,000	\$0	\$2,030,000
815.30 Mainline Water Valve Replacement Program	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$60,000



Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
815.30 Other Water Main Replacement	\$150,000	\$0	\$0	\$0	\$0	\$150,000
815.30 Reverse Osmosis Membrane Filter Replacement	\$185,000	\$195,000	\$0	\$0	\$0	\$380,000
815.30 Sand Filter Manway Hatches Replacement	\$10,000	\$12,000	\$0	\$0	\$0	\$22,000
815.30 Water Main Replacement Design Engineering Projects B	\$80,000	\$80,000	\$80,000	\$80,000	\$0	\$320,000
815.30 Water Meter Replacement Program	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$200,000
815.30 Water Meters for New Construction Program	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$60,000
815.30 Water System Leak Survey Program	\$35,000	\$35,000	\$35,000	\$0	\$0	\$105,000
815.30 Water System Model Update	\$0	\$250,000	\$0	\$0	\$0	\$250,000
Total Summary of Requests	\$795,000	\$1,369,000	\$884,000	\$852,000	\$0	\$3,900,000

Convert Well #9 from ComEd to City of Geneva Electric

Overview

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

Description

Staff proposes to work with the Geneva Electric Division to convert Well #9 to City of Geneva electric. This project was originally budgeted in FY26 but due to lead time for a transformer and wire, the project will now be completed in FY27.

Details

Frequency: One-time

Type of Project: New Construction

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

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

Impact on Annual Operating Expenses

Reduced electric charge being on City of Geneva electric.

Justification For Item

Due to increased outages caused by ComEd, staff is recommending switching to City of Geneva Electric.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$150,000
Total	\$150,000



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

Impact on Annual Operating Expenses

This project is estimated to decrease maintenance costs.

Justification For Item

Maintain fire fighting needs.

Type of Project: Improvement

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

Capital Cost

FY2027 Budget
\$25K

Total Budget (all years)
\$114K

Project Total
\$114K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment/Vehicle/Furnishings	\$25,000	\$27,000	\$30,000	\$32,000	\$114,000
Total	\$25,000	\$27,000	\$30,000	\$32,000	\$114,000



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

Type of Project: Improvement

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

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

Justification For Item

Due to the increasing number of capital projects, staff is requesting assistance from an engineering firm to assist in the preparation and submittal of the annual lead service transition plan update that is required to be submitted to the IEPA for approval.

Capital Cost

FY2027 Budget

\$30K

Total Budget (all years)

\$60K

Project Total

\$60K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Engineering	\$30,000	\$30,000	\$60,000
Total	\$30,000	\$30,000	\$60,000



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, ES-II

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

Impact on Annual Operating Expenses

This project is estimated to increase operating costs due to increased labor and material costs to replace the city portion of the water service.

Justification For Item

Requirement of the IEPA and will reduce/eliminate lead contamination in the water.

Capital Cost

FY2027 Budget
\$50K

Total Budget (all years)
\$2.69M

Project Total
\$2.69M

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Construction/Maintenance	\$50,000	\$660,000	\$660,000	\$660,000	\$660,000	\$2,690,000
Total	\$50,000	\$660,000	\$660,000	\$660,000	\$660,000	\$2,690,000



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

Type of Project: Improvement

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

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

Impact on Annual Operating Expenses

This project is estimated to decrease maintenance costs.

Justification For Item

Replacement of mainline valves allow staff to reduce the number of properties affected if the water main needs to be shut down.

Capital Cost

FY2027 Budget

\$15K

Total Budget (all years)

\$60K

Project Total

\$60K**Detailed Breakdown**

Category	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	\$60,000
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000



Other Water Main Replacement

Overview

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

Description

Per Bob V. Unknown what this is for.

Details

Frequency: One-time

Type of Project: Improvement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

New watermain will reduce likelihood of water main breaks

Benefit to Community

Benefits include a stable and reliable infrastructure system.

Justification For Item

Replace aged infrastructure is good for the overall health of the utility system.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$150K	\$150K	\$150K

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$150,000
Total	\$150,000



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

Type of Project: Improvement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Replacement of membranes will increase water quality.

Capital Cost

FY2027 Budget

\$185K

Total Budget (all years)

\$380K

Project Total

\$380K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Equipment/Vehicle/Furnishings	\$185,000	\$195,000	\$380,000
Total	\$185,000	\$195,000	\$380,000



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

Type of Project: Improvement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Due to age, the metal where the O-Ring seal is contained has started to deteriorate and the manway hatches have started to leak while under pressure. The only remedy is to cut and remove the old hatches and weld in new ones.

Capital Cost

FY2027 Budget

\$10K

Total Budget (all years)

\$22K

Project Total

\$22K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$10,000	\$12,000	\$22,000
Total	\$10,000	\$12,000	\$22,000



Water Main Replacement Design Engineering Projects B

Overview

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

Description

Water Main Design Engineering - Other. The design engineering for the preparation of plans and specifications for the replacement of water main due to the number of service disruptions or water quality concerns.

Details

Frequency: Multi-year

Type of Project: Improvement

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

This design engineering will concentrate on areas in the distribution system with a high rate of service disruptions or water quality concerns.

Capital Cost

FY2027 Budget

\$80K

Total Budget (all years)

\$320K

Project Total

\$320K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Design	\$80,000	\$80,000	\$80,000	\$80,000	\$320,000
Total	\$80,000	\$80,000	\$80,000	\$80,000	\$320,000



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-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.

Justification For Item

The replacement of non-functioning water meters results in added accounting of water and increased revenue for the utility.

Capital Cost

FY2027 Budget

\$50K

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category	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	\$200,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000



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

Type of Project: Improvement

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Provides a line item to purchase water meters for new construction which will be reimbursed by the developer.

Capital Cost

FY2027 Budget
\$15K

Total Budget (all years)
\$60K

Project Total
\$60K

Detailed Breakdown

Category	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	\$60,000
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000



Water System Leak Survey Program

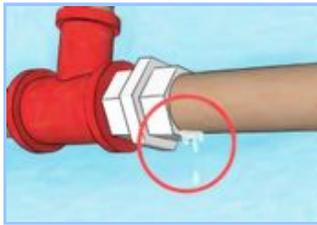
Overview

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-III, ES-II

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

Impact on Annual Operating Expenses

This project is estimated to decrease operating expenses due to reduced costs for treating and pumping the water into the distribution system.

Justification For Item

To identify underground water leaks. Fixing the leak will reduce operating costs.

Capital Cost

FY2027 Budget

\$35K

Total Budget (all years)

\$105K

Project Total

\$105K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Other	\$35,000	\$35,000	\$35,000	\$105,000
Total	\$35,000	\$35,000	\$35,000	\$105,000



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

Type of Project: Improvement

Strategic Plan Objective(s): QIS-III

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

Justification For Item

The model update will determine if consumption and fire flow needs are being met.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$250K	\$250K

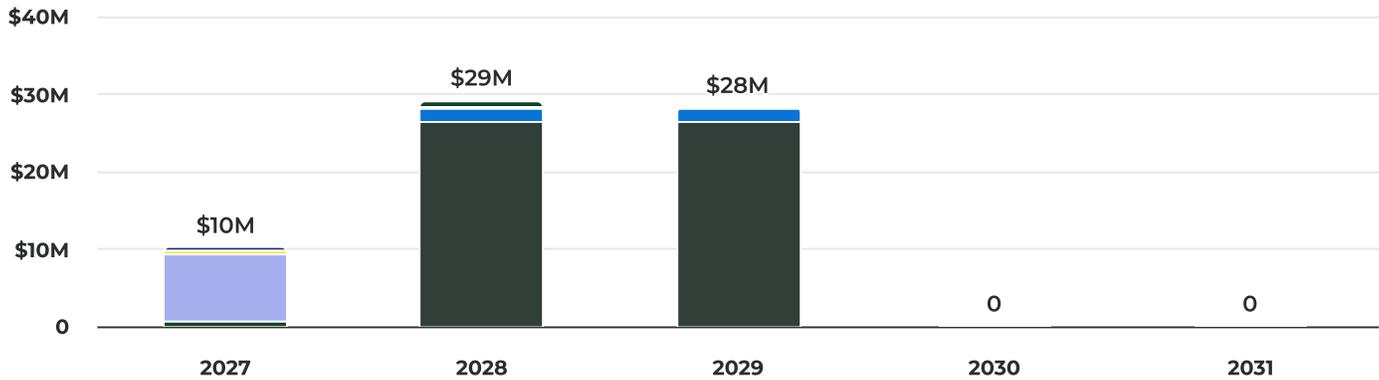
Detailed Breakdown

Category	FY2028 <i>Requested</i>
Engineering	\$250,000
Total	\$250,000



815.35 – Improvements Other Than Buildings – Sewer System

FY27 - FY28 815.35 – Improvements Other Than Buildings - Sewer System Projects



● River Crossing Engineering	\$787,000	1.17%
● Sanitary Sewer Rehabilitation	\$840,000	1.24%
● Sanitary Sewer River Crossing & Screening - Building Construction Engineering	\$560,000	0.83%
● Sanitary Sewer River Crossing Construction	\$8,756,000	12.97%
● Wastewater Treatment Plant Digester Gas Piping Replacement	\$80,000	0.12%
● Wastewater Treatment Plant Solids Handling Construction Engineering	\$3,000,000	4.44%
● WWTP Secondary Intensification Design	\$500,000	0.74%
● WWTP Solids Handling Improvement	\$53,000,000	78.49%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
815.35 River Crossing Engineering	\$0	\$787,000	\$0	\$0	\$0	\$787,000
815.35 Sanitary Sewer Rehabilitation	\$280,000	\$280,000	\$280,000	\$0	\$0	\$840,000
815.35 Sanitary Sewer River Crossing & Screening - Building Construction Engineering	\$560,000	\$0	\$0	\$0	\$0	\$560,000
815.35 Sanitary Sewer River Crossing Construction	\$8,756,000	\$0	\$0	\$0	\$0	\$8,756,000
815.35 Wastewater Treatment Plant Digester Gas Piping Replacement	\$40,000	\$40,000	\$0	\$0	\$0	\$80,000
815.35 Wastewater Treatment Plant Solids Handling Construction Engineering	\$0	\$1,500,000	\$1,500,000	\$0	\$0	\$3,000,000
815.35 WWTP Secondary Intensification Design	\$500,000	\$0	\$0	\$0	\$0	\$500,000
815.35 WWTP Solids Handling Improvement	\$0	\$26,500,000	\$26,500,000	\$0	\$0	\$53,000,000
Total Summary of Requests	\$10,136,000	\$29,107,000	\$28,280,000	\$0	\$0	\$67,523,000



River Crossing Engineering

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

Part of IEPA Loan funding for sanitary sewer Crossing.

Details

Frequency: One-time

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

Type of Project: New Construction

Impact on Annual Operating Expenses

Refer to Water Division for information.

Benefit to Community

Refer to Water Division for information.

Justification For Item

Refer to Water Division for information.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$787K

Project Total

\$787K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Engineering	\$787,000
Total	\$787,000



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

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

Type of Project: Refurbishment

Impact on Annual Operating Expenses

This project is estimated to decrease operating expenses due to decreased costs for treating groundwater infiltration.

Justification For Item

Rehabilitation will take place in areas identified by Fehr Graham to reduce the likelihood of sanitary sewer backups and sanitary sewer overflows.

Capital Cost

FY2027 Budget

\$280K

Total Budget (all years)

\$840K

Project Total

\$840K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Construction/Maintenance	\$280,000	\$280,000	\$280,000	\$840,000
Total	\$280,000	\$280,000	\$280,000	\$840,000



Sanitary Sewer River Crossing & Screening - Building Construction Engineering

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
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

Frequency: Multi-year

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

Type of Project: New Construction

Impact on Annual Operating Expenses

This project is estimated to decrease operating expenses due to decreased maintenance costs.

Justification For Item

Due to the size of the project, the Engineering Division will not be able to assist in the construction observation of the project.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$560K	\$560K	\$560K

Detailed Breakdown

Category	FY2027 Requested
Engineering	\$560,000
Total	\$560,000



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

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

Type of Project: New Construction

Impact on Annual Operating Expenses

A benefit of the new river crossing will be reduced bypass pumping which requires overtime, equipment, and fuel costs.

Justification For Item

A study of the sanitary sewer system by Fehr Graham recommended a new river crossing which will significantly reduce the likelihood of sanitary sewer overflow. The dual pipe crossing will also provide improved maintenance capabilities and redundancy for the system.

Capital Cost

FY2027 Budget

\$8.76M

Total Budget (all years)

\$8.76M

Project Total

\$8.76M

Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$8,756,000
Total	\$8,756,000



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

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

Type of Project: Refurbishment

Justification For Item

The digester piping is over 20 years old and is in various states of failure. Digester gas is corrosive which has deteriorated the ductile iron pipe.

Capital Cost

FY2027 Budget

\$40K

Total Budget (all years)

\$80K

Project Total

\$80K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Construction/Maintenance	\$40,000	\$40,000	\$80,000
Total	\$40,000	\$40,000	\$80,000



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

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

Type of Project: Other improvement

Justification For Item

Engineering services are needed during the construction of improvements to make sure specifications and plans are followed.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$3M

Project Total

\$3M

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Engineering	\$1,500,000	\$1,500,000	\$3,000,000
Total	\$1,500,000	\$1,500,000	\$3,000,000



WWTP Secondary Intensification Design

Overview

Department	Water & Wastewater
Type	Capital Improvement
Project Number	815.35
Request Groups	630

Description

This will be for the design of improvements at the Wastewater Plant to increase capacity to existing tanks.

Details

Frequency: One-time

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

Type of Project: New Construction

Justification For Item

The current capacity at the Wastewater Plant needs to be increased to accept projected future growth of the City.

Capital Cost

FY2027 Budget

\$500K

Total Budget (all years)

\$500K

Project Total

\$500K

Detailed Breakdown

Category	FY2027 Requested
Design	\$500,000
Total	\$500,000



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

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

Type of Project: New Construction

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Phase II improvements will insure compliance with new and existing National Pollutant Discharge Elimination System (NPDES) Permit conditions, provide emergency generation, replace aging equipment, and provide a modern administration building compliant with ADA regulations and functioning men's and women's locker/restrooms.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$53M

Project Total

\$53M

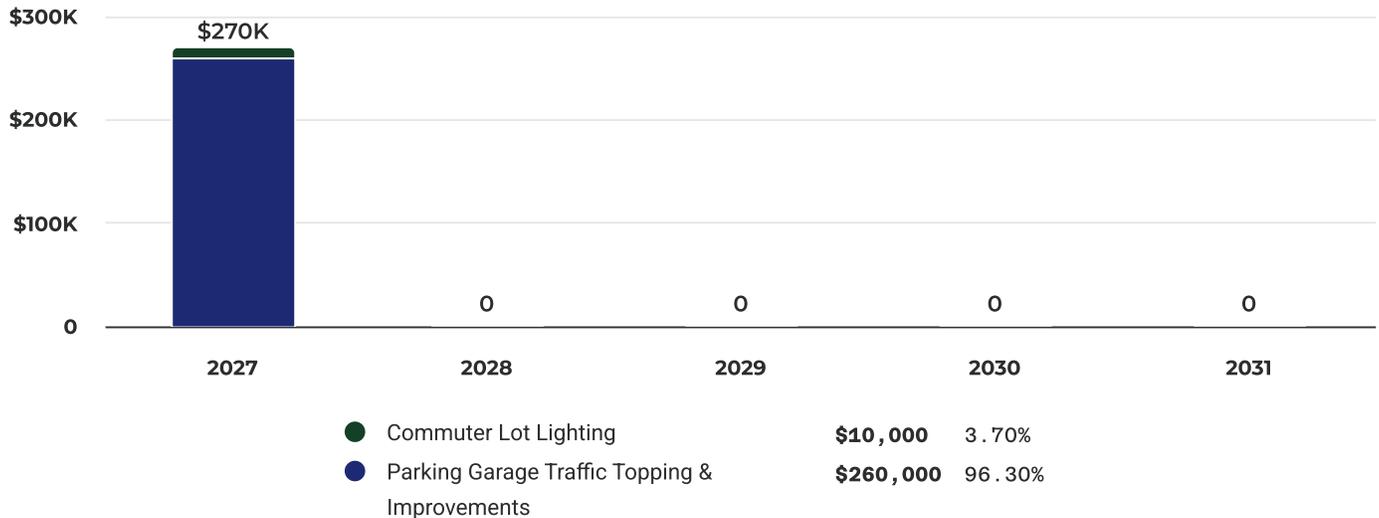
Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Construction/Maintenance	\$26,500,000	\$26,500,000	\$53,000,000
Total	\$26,500,000	\$26,500,000	\$53,000,000



815.40 – Improvements Other Than Buildings - Parking Lots

FY27 - FY28 815.40 – Improvements Other Than Buildings - Parking Lots Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
815.40 Commuter Lot Lighting	\$10,000	\$0	\$0	\$0	\$0	\$10,000
815.40 Parking Garage Traffic Topping & Improvements	\$260,000	\$0	\$0	\$0	\$0	\$260,000
Total Summary of Requests	\$270,000	\$0	\$0	\$0	\$0	\$270,000



Commuter Lot Lighting

Overview

Department	Expenditures
Type	Capital Improvement
Project Number	815.40

Description

Commuter Lot Lighting

Details

Frequency: One-time

Type of Project: New Construction

Justification For Item

Commuter Lot Lighting

Capital Cost

FY2027 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Construction/Maintenance	\$10,000
Total	\$10,000



Parking Garage Traffic Topping & Improvements

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 and vestibule repairs.

Details

Frequency: One-time

Type of Project: Replacement

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

The traffic-topping areas in the 3rd street commuter parking garage have begun to fail. The traffic topping covers critical components of the garage structure and prolongs the life of the parking garage. Staff proposes to hire a contractor to remove the existing traffic topping areas and prepare the surface for new traffic topping to be applied.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$260K	\$260K	\$260K

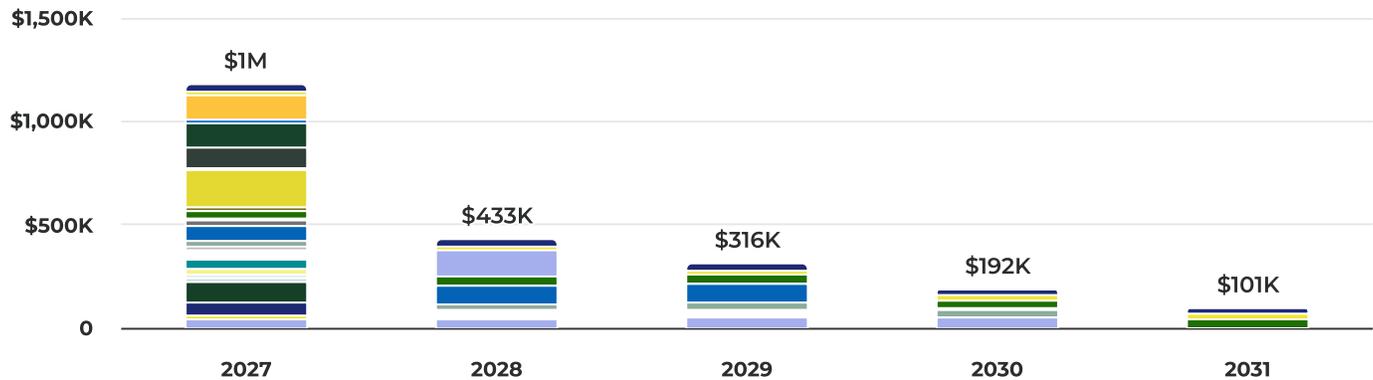
Detailed Breakdown

Category	FY2027 Requested
Construction/Maintenance	\$260,000
Total	\$260,000



820 – Machinery & Equipment

FY27 - FY28 820 – Machinery & Equipment Projects



● Annual Fire Hose Replacement	\$30,000	1.35%
● Annual Small Equipment Replacement	\$150,000	6.75%
● Annual Special Teams Equipment Replacement	\$100,000	4.50%
● Backhoe 1112	\$125,000	5.62%
● Digester Gas Compressor System Replacement	\$120,000	5.40%
● Digester Waste Gas Pressure Relief and Flame Trap Assembly Replacement	\$13,000	0.58%
● Generator Replacement Carry-Over	\$117,915	5.30%
● Grit Classifier Replacement at the Wastewater Plant	\$105,000	4.72%
● Handheld Squad Car Radar	\$10,000	0.45%
● Kautz Rd. Sanitary Lift Station Improvements	\$175,000	7.87%
● Night Vision Headgear for SWAT Operator	\$20,000	0.90%
● Personal Protective Equipment (PPE)	\$215,000	9.67%
● Replacement Foam and New Foam Systems	\$10,000	0.45%
● Replacement of 4-inch Trash Pumps	\$12,500	0.56%
● Replacement of Flame Arrestor Assemblies at Wastewater Plant	\$25,000	1.12%
● Replacement of the Motor Control Center on shallow well sites	\$255,000	11.47%
● Replacement of Water Plant RO Flow Meters	\$132,000	5.94%
● Replacement Rescue Airbags	\$18,500	0.83%
● Reverse Osmosis Flow Control Units	\$112,500	5.06%
● Rifle Rated Ballistic Shield-Patrol	\$10,000	0.45%
● Sewer Line Assessment Tool	\$40,000	1.80%
● Taser 7-Non-Conducted Energy Device	\$28,000	1.26%



● Thickened WAS Transfer Pump Repairs at the Wastewater Plant.	\$24,000	1.08%
● Truck 1123 Lift Gate	\$15,000	0.67%
● Tyler Records Management - Upgrade	\$100,000	4.50%
● WALs Pump - Replacement	\$60,000	2.70%
● Wastewater Composite Samplers	\$20,000	0.90%
● WTP Filter Actuator Valve Replacement	\$180,000	8.10%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
820 Annual Fire Hose Replacement	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
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	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
820 Backhoe 1112	\$0	\$125,000	\$0	\$0	\$0	\$125,000
820 Digester Gas Compressor System Replacement	\$120,000	\$0	\$0	\$0	\$0	\$120,000
820 Digester Waste Gas Pressure Relief and Flame Trap Assembly Replacement	\$13,000	\$0	\$0	\$0	\$0	\$13,000
820 Generator Replacement Carry-Over	\$117,915	\$0	\$0	\$0	\$0	\$117,915
820 Grit Classifier Replacement at the Wastewater Plant	\$105,000	\$0	\$0	\$0	\$0	\$105,000
820 Handheld Squad Car Radar	\$10,000	\$0	\$0	\$0	\$0	\$10,000
820 Kautz Rd. Sanitary Lift Station Improvements	\$175,000	\$0	\$0	\$0	\$0	\$175,000
820 Night Vision Headgear for SWAT Operator	\$20,000	\$0	\$0	\$0	\$0	\$20,000
820 Personal Protective Equipment (PPE)	\$35,000	\$45,000	\$45,000	\$45,000	\$45,000	\$215,000
820 Replacement Foam and New Foam Systems	\$10,000	\$0	\$0	\$0	\$0	\$10,000
820 Replacement of 4-inch Trash Pumps	\$0	\$6,000	\$0	\$6,500	\$0	\$12,500
820 Replacement of Flame Arrestor Assemblies at Wastewater Plant	\$25,000	\$0	\$0	\$0	\$0	\$25,000
820 Replacement of the Motor Control Center on shallow well sites	\$75,000	\$85,000	\$95,000	\$0	\$0	\$255,000
820 Replacement of Water Plant RO Flow Meters	\$30,000	\$32,000	\$34,000	\$36,000	\$0	\$132,000
820 Replacement Rescue Airbags	\$18,500	\$0	\$0	\$0	\$0	\$18,500
820 Reverse Osmosis Flow Control Units	\$32,500	\$40,000	\$40,000	\$0	\$0	\$112,500
820 Rifle Rated Ballistic Shield-Patrol	\$10,000	\$0	\$0	\$0	\$0	\$10,000
820 Sewer Line Assessment Tool	\$40,000	\$0	\$0	\$0	\$0	\$40,000
820 Taser 7-Non-Conducted Energy Device	\$28,000	\$0	\$0	\$0	\$0	\$28,000
820 Thickened WAS Transfer Pump Repairs at the Wastewater Plant.	\$24,000	\$0	\$0	\$0	\$0	\$24,000
820 Truck 1123 Lift Gate	\$15,000	\$0	\$0	\$0	\$0	\$15,000
820 Tyler Records Management - Upgrade	\$100,000	\$0	\$0	\$0	\$0	\$100,000
820 WALs Pump - Replacement	\$60,000	\$0	\$0	\$0	\$0	\$60,000
820 Wastewater Composite Samplers	\$20,000	\$0	\$0	\$0	\$0	\$20,000
820 WTP Filter Actuator Valve Replacement	\$42,000	\$44,000	\$46,000	\$48,000	\$0	\$180,000



Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Summary of Requests	\$1,181,915	\$433,000	\$316,000	\$191,500	\$101,000	\$2,223,415



Annual Fire Hose Replacement

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

The annual purchase of replacement fire hose to meet the NFPA fire hose standards. Age, usage, and damage have diminished the current fire hose stock.

Images



Fire Hoses

Details

Frequency: Annually

New Purchase or Replacement: Replacement

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

The requested fire hose is required to maintain full fire suppression operational capabilities.

Capital Cost

FY2027 Budget

\$6K

Total Budget (all years)

\$30K

Project Total

\$30K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Equipment	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000
Total	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$30,000



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

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-I

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Purchase tools and equipment to build and maintain the Electric Utility plant.

Capital Cost

FY2027 Budget

\$30K

Total Budget (all years)

\$150K

Project Total

\$150K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <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

New Purchase or Replacement: Replacement

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

The special teams equipment needs periodic replacement due to regulatory age out and wear and tear. The regular replacement cycles allow the special teams to be ready for all-hazard emergencies in the community.

Capital Cost

FY2027 Budget

\$20K

Total Budget (all years)

\$100K

Project Total

\$100K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Equipment	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Total	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000



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.

Impact on Annual Operating Expenses

Annual operating expenses are expected to lower due to lower maintenance costs

Justification For Item

Backhoe G-1112 has been in service since June 2026, and has a recommended replacement date of 12 years. The tractor has accumulated 3173 hours in service. The tractor has incurred significant maintenance issues over the last 18 months and is reaching the end of its service life.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$125K

Project Total

\$125K

Detailed Breakdown

Category	FY2028 <i>Requested</i>
Equipment	\$125,000
Total	\$125,000



Digester Gas Compressor System Replacement

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Staff proposes to replace the gas compressor system in the diester building at the Wastewater Plant.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Justification For Item

Due to age and condition, the gas compressor system no longer functions properly and needs to be replaced due to safety concerns.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$120K	\$120K	\$120K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$120,000
Total	\$120,000



Digester Waste Gas Pressure Relief and Flame Trap Assembly Replacement

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Replacement of the waste gas pressure relief and flame trap assembly.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Justification For Item

Due to age and the corrosive environment generated by the diester gas, the gas pressure relief and flame trap assembly is no longer operational.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$13K	\$13K	\$13K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$13,000
Total	\$13,000



Generator Replacement Carry-Over

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	410

Description

Fiscal Year Project Carry-over for the Police Station's Generator Replacement. 1/2 funds expended, but receipt and install of the new Generator is not anticipated to be completed by April 30, 2026.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): SG-III

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

Impact on Annual Operating Expenses

We are doing a 1 for 1 replacement of a generator. The maintenance cost is anticipated to be equal or lower, given the vastly different age and much easier access in the new exterior location.

Benefit to Community

The generator supporting the Police Station supports a lot of critical infrastructure; this is a carry-over of funds from an already approved FY26 project.

Justification For Item

The replacement was already budgeted and approved for FY26, bid and ordered; (well under budget). Generators are a long lead time product, and we are not anticipating taking delivery and completing the installation in time for the end of the fiscal year.

Capital Cost

FY2027 Budget

\$118K

Total Budget (all years)

\$118K

Project Total

\$118K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$117,915
Total	\$117,915



Grit Classifier Replacement at the Wastewater Plant

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Staff proposes to replace the grit classifier equipment at the Wastewater Plant.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Justification For Item

Due to age and corrosive environment, the grit classifier equipment is at various degrees of failure. Due to the lack of redundancy for this equipment, replacement is necessary.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$105K	\$105K	\$105K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$105,000
Total	\$105,000



Handheld Squad Car Radar

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	235

Description

Handheld Squad Car Radar

Details

Frequency: One-time

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

New Purchase or Replacement: New

Impact on Annual Operating Expenses

Need to Update

Benefit to Community

Need to Update

Justification For Item

Need to Update

Capital Cost

FY2027 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$10,000
Total	\$10,000



Kautz Rd. Sanitary Lift Station Improvements

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Completion of improvements at the lift station started in FY26.

Details

Frequency: One-time

New Purchase or Replacement: New

Strategic Plan Objective(s): QIS-III

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

Justification For Item

The project has been approved under Resolution 2025-03. Due to lead times for equipment, part of this project will carry over into FY27.

Capital Cost

FY2027 Budget

\$175K

Total Budget (all years)

\$175K

Project Total

\$175K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$175,000
Total	\$175,000

Night Vision Headgear for SWAT Operator

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

New Purchase or Replacement: New

Strategic Plan Objective(s): QIS-II

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

Impact on Annual Operating Expenses

There will be no impact on the operating budget.

Benefit to Community

This item benefits the community by assuring that our SWAT operators have the equipment they need to respond to critical incidents safely and effectively. This equipment can be utilized in life-endangering situations to work towards a positive resolution.

Justification For Item

We have two officers assigned to the multi-jurisdictional SWAT team. There is specific equipment that is required of them that is not provided by the SWAT team. This item is a valuable tool to allow our officers to work in no light/low light situations to resolve critical incidents safely.

Capital Cost

FY2027 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$20,000
Total	\$20,000



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

New Purchase or Replacement: Replacement

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

The regular replacement of the firefighters' primary personal protective equipment is required at regular intervals to maintain regulatory compliance as well as account for wear and tear from normal use.

Capital Cost

FY2027 Budget
\$35K

Total Budget (all years)
\$215K

Project Total
\$215K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Equipment	\$35,000	\$45,000	\$45,000	\$45,000	\$45,000	\$215,000
Total	\$35,000	\$45,000	\$45,000	\$45,000	\$45,000	\$215,000

Replacement Foam and New Foam Systems

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

To allocate funds for the procurement, maintenance, and upgrade of foam and foam delivery systems used in fire suppression, spill control, and hazardous materials mitigation.

Images



Foam.jpg



TFT In Line Foam Eductor.jpg



TRT Foam Nozzle.jpg

Details

Frequency: One-time

New Purchase or Replacement: New

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

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

Impact on Annual Operating Expenses

The removal of all foam concentrate from the fire apparatus onboard foam systems will eliminate the annual maintenance of the foam delivery systems on 4 fire apparatus. Foam concentrate, which has a nominal shelf life of 10 years, will degrade over time and cause deposition in the foam storage and distribution piping in the fire apparatus. By removing the foam concentrate from bulk storage and converting to 5 gallon foam concentrate containers, annual maintenance and repairs will be reduced. A single apparatus foam repair is \$10,000.

Justification For Item

Per- and polyfluoroalkyl substances (PFAS) found in legacy firefighting foams pose significant environmental and public-health risks due to their persistence, mobility, and toxicity. Many fire departments and industrial facilities continue to store large quantities of outdated PFAS-

based foams, creating ongoing human safety issues as well as contamination risks to soil, groundwater, and municipal water supplies.

The project is to replace the current legacy foam inventory with new environmentally safe, human-safe firefighting foam, along with the necessary equipment to properly deploy it during emergency situations.

Capital Cost

FY2027 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Equipment	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Total	\$10,000	\$0	\$0	\$0	\$0	\$10,000

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

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-I

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

Justification For Item

The ability to respond to emergencies.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$12.5K

Project Total

\$12.5K

Detailed Breakdown

Category	FY2028 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$6,000	\$6,500	\$12,500
Total	\$6,000	\$6,500	\$12,500



Replacement of Flame Arrestor Assemblies at Wastewater Plant

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Staff proposes to replace the flame arrester assemblies located in the diester building at the Wastewater Plant.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Justification For Item

Flame arrester assemblies are over 20-years old and no longer operate properly and cannot be reliably maintained.

Capital Cost

FY2027 Budget

\$25K

Total Budget (all years)

\$25K

Project Total

\$25K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$25,000
Total	\$25,000



Replacement of the Motor Control Center on shallow well sites

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Staff recommends replacing the motor control centers over the course of the next three fiscal years at each of the three shallow well sites.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Justification For Item

The existing Motor Control Electronics are over 25 years old and are no longer serviceable.

Capital Cost

FY2027 Budget

\$75K

Total Budget (all years)

\$255K

Project Total

\$255K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Equipment	\$75,000	\$85,000	\$95,000	\$255,000
Total	\$75,000	\$85,000	\$95,000	\$255,000



Replacement of Water Plant RO Flow Meters

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Due to age and reliability, staff is recommending replacing the flow meters on each reverse osmosis treatment skids.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Justification For Item

Replacement due to age and reliability.

Capital Cost

FY2027 Budget

\$30K

Total Budget (all years)

\$132K

Project Total

\$132K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$30,000	\$32,000	\$34,000	\$36,000	\$132,000
Total	\$30,000	\$32,000	\$34,000	\$36,000	\$132,000



Replacement Rescue Airbags

Overview

Department	Fire
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

This request is to replace our 25 - 30-year-old rescue airbags on our medium duty rescue apparatus. The current airbags have reached their end of life and are no longer a reliable tool for vehicle, transportation and heavy machinery rescues.

Images



G3-Two-Bag-Lift_b1.jpg

Details

Frequency: One-time

New Purchase or Replacement: Replacement

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

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

The rescue airbags currently in service have reached the end of their safe and reliable operating life. These bags are critical life-safety tools used during vehicle extrications, structural collapse incidents, and industrial entrapments.

Industry guidelines for normal and safe service life is up to 15 years. Since the bags are manufactured with rubber material, the normal aging of the rubber, normal wear and tear and exposure to UV light all contribute to the decision to replace the bag system.

The department's airbags are between 25 and 30 years old.

Replacing the rescue airbags is a necessary investment that directly improves responder safety, victim survivability, and department readiness. Timely replacement will ensure the continued availability of reliable, compliant, and fully supported rescue lifting equipment for critical incident response.

Capital Cost

FY2027 Budget

\$18.5K

Total Budget (all years)

\$18.5K

Project Total

\$18.5K

Detailed Breakdown

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	FY2031 <i>Requested</i>	Total
Equipment	\$18,500	\$0	\$0	\$0	\$0	\$18,500
Total	\$18,500	\$0	\$0	\$0	\$0	\$18,500

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

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

The units are now obsolete and are no longer manufactured. Complete replacements are required which requires new controllers and new flow tubes.

Capital Cost

FY2027 Budget

\$32.5K

Total Budget (all years)

\$113K

Project Total

\$113K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	Total
Equipment	\$32,500	\$40,000	\$40,000	\$112,500
Total	\$32,500	\$40,000	\$40,000	\$112,500



Rifle Rated Ballistic Shield-Patrol

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	235

Description

Rifle rated ballistic shield to be utilized for patrol duties.

Details

Frequency: One-time

New Purchase or Replacement: New

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

There will be no impact on the annual operating expenses.

Benefit to Community

This purchase allows our officers to safely and effectively respond to critical incidents. It allows officers to effectuate safe and tactical responses while protecting the life of members of the community and responding officers.

Justification For Item

Officers have responded to several active, critical incidents over the past two years. While officers have ballistic shields in their patrol vehicles, they are handgun rated. This item will further serve to protect first responders while dealing with critical incidents.

Capital Cost

FY2027 Budget

\$10K

Total Budget (all years)

\$10K

Project Total

\$10K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$10,000
Total	\$10,000



Sewer Line Assessment Tool

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Portable onsite assessment tool for condition-based maintenance scheduling of sewer lines.

Details

Frequency: One-time

New Purchase or Replacement: New

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

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

Impact on Annual Operating Expenses

This will reduce operating expenses by reducing the amount of time spent on cleaning sanitary sewers which will result in less maintenance for the sewer cleaning truck and a reduction in fuel.

Justification For Item

Due to the number of manhours spent on the replacement of lead service lines, staff is in need of reducing manhours spent on other maintenance activities. The sewer line assessment tool will reduce the number of manhours currently being used to clean sanitary sewers. The tool will allow staff to reduce manhours by cleaning only those sewers that are deemed necessary by the assessment tool.

Capital Cost

FY2027 Budget

\$40K

Total Budget (all years)

\$40K

Project Total

\$40K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$40,000
Total	\$40,000



Taser 7-Non-Conducted Energy Device

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

Taser 7 is a conducted energy device. It is a non-lethal tool to assist officers in controlling violent, resistive offenders, which reduces the risk of injury to the arrested and the officers.

Images



Taser 7 Photograph.png

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

Operating expenses will increase over the next five years in comparison to our current operating expenses. They will create efficiencies related to staff time.

Benefit to Community

The benefit to our community is that officers have equipment that meets current industry standards and best practices. This increases accountability and reduces liability for our community.

Justification For Item

Our current Taser Electronic Control Devices were purchased in 2012. The manufacturers' recommended life of the devices is 7–10 years. They are becoming more costly to maintain, and they are several versions behind the newest equipment offered by Axon. As Axon has invested in their products, efficiencies have been created. These new devices seamlessly integrate with our current suite of Axon devices.

This eliminates the need for officers to manually download data and upload software updates. In addition, anytime the devices are activated, the officers' body worn cameras activate as well. This enhances our efforts to provide accountability and transparency to our community.

Capital Cost

FY2027 Budget

\$28K

Total Budget (all years)

\$28K

Project Total

\$28K

Detailed Breakdown

Category**FY2027
*Requested***

Equipment

\$28,000**Total****\$28,000**

Thickened WAS Transfer Pump Repairs at the Wastewater Plant.

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Staff proposes to replace worn items on two (2) thickened Waste Activate Sludge Transfer Pumps at the Wastewater Plant.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Justification For Item

Due to reduced performance, staff is recommending the replacement of worn parts to keep the solids handling in operation at the Wastewater Plant.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$24K	\$24K	\$24K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$24,000
Total	\$24,000



Truck 1123 Lift Gate

Overview

Department	Electric
Type	Capital Equipment
Project Number	820
Request Groups	620

Description

The Substation crew utilizes a one-ton pick-up for delivering supplies to the substations from the Public Works Facility. One of these deliveries consists of transporting pressurized nitrogen bottles. Currently, the crew uses a crane to hoist the bottle into and out of the bed of the vehicle. A lift gate will be a safer method of moving the bottles in and out of the cargo area.

Details

Frequency: One-time

New Purchase or Replacement: New

Strategic Plan Objective(s): QIS-I

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

Justification For Item

Allow for safer handling of materials and equipment that are transported to and from the electric substations.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$15K	\$15K	\$15K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$15,000
Total	\$15,000



Tyler Records Management - Upgrade

Overview

Department	Police
Type	Capital Equipment
Project Number	820
Request Groups	430

Description

Tyler Records Management System would be utilized to facilitate police report writing and records management and retention.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

Once the project is implemented, there will be an annual operating expense which is an increase of approximately \$28,000. This is due to the increased software maintenance costs as compared to our current software system.

Benefit to Community

The benefit to the community is the increased efficiencies that can be achieved through this upgrade. There is an estimated 64% reduction of time spent by officers writing case reports. This will allow officers to spend more time providing needed services to our community. This project will allow our records specialists to spend significantly less time importing case reports and allow them to focus on the many other mandates they are responsible for.

Justification For Item

Our current records management system was implemented in 2008. It is a shared system with the City of Batavia, City of Saint Charles, Village of Sugar Grove, and the Village of Elburn. This allows all agencies dispatched by Tri-Com to have situational awareness related to call activity and contact with individuals. It also allows us to obtain incident and call history data as it is connected to the computer-aided dispatch at Tri-Com. Tyler/New World has moved to a web-based, enterprise system and is no longer supporting or providing updates to the current server-based system. While this project bears a significant cost, it will provide a much-needed benefit for our department. Our case reports are currently written on a PDF document created by a department member. This was done due to the fact that the mobile reporting in our current system is licensed per computer and would have been cost prohibitive to add. The system to process the reports and import them into the records management system is cumbersome and results in duplication of efforts and security reduction. The cost of procuring a new records management system that serves all the previously mentioned villages and municipalities would cost exponentially more than this system upgrade. Tyler/New World relayed that there is a 64% reduction in time spent writing and processing reports as well as a reduction in mistakes. Our records specialists will be required to spend much less time manually searching case reports for information that the state of Illinois mandates that we report.



Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K

Detailed Breakdown**Category****FY2027**
Requested

Equipment

\$100,000**Total****\$100,000**

WALS Pump - Replacement

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

Originally budgeted in FY2026. Project will have to be moved to FY2027 as funding is being used toward other items in FY2026.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

Pump replacement

Benefit to Community

Pump replacement

Justification For Item

Pump replacement

Capital Cost

FY2027 Budget

\$60K

Total Budget (all years)

\$60K

Project Total

\$60K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$60,000
Total	\$60,000



Wastewater Composite Samplers

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	820
Request Groups	630

Description

A composite sampler is a device that can be placed in locations at the wastewater plant or collection system to collect samples at a programed length of time, such as hourly, to analyze 24hr samples in accordance with permit requirements.

Details

Frequency: One-time

New Purchase or Replacement: New

Strategic Plan Objective(s): ES-II

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

Justification For Item

These samplers will be used to monitor discharges from industrial users.

Capital Cost

FY2027 Budget

\$20K

Total Budget (all years)

\$20K

Project Total

\$20K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$20,000
Total	\$20,000



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

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

This project is not estimated to have an impact on the annual operating budget.

Justification For Item

Replace actuators that have open and closed limit switches that are difficult to adjust or can't be adjusted, if limit switches can't be adjusted correctly it causes the valve to fail and in return shuts down a filter and makes it inoperable.

Capital Cost

FY2027 Budget

\$42K

Total Budget (all years)

\$180K

Project Total

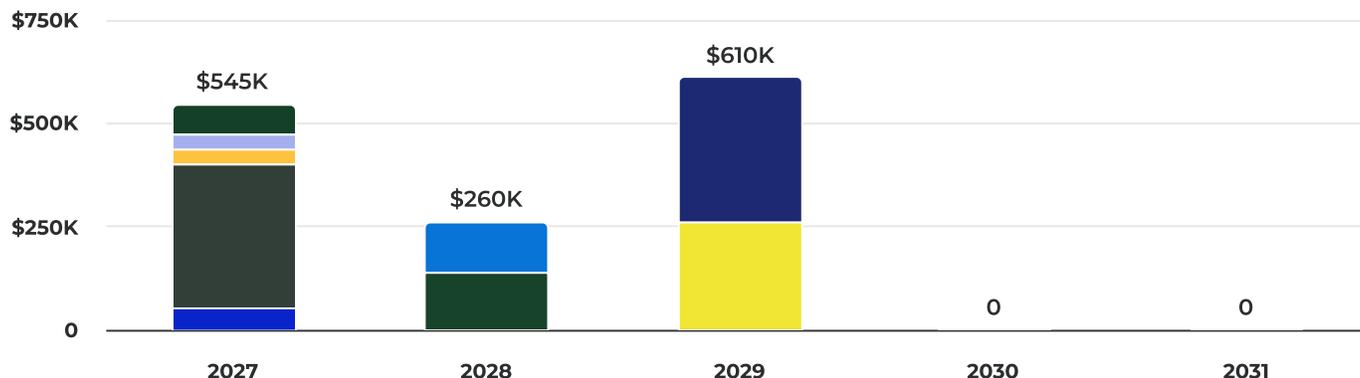
\$180K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$42,000	\$44,000	\$46,000	\$48,000	\$180,000
Total	\$42,000	\$44,000	\$46,000	\$48,000	\$180,000



825 – Vehicles

FY27 - FY28 825 – Vehicles Projects



● 2026 Police F-150	\$74,500	5.27%
● Bucket Truck 1009	\$350,000	24.74%
● Bucket Truck 1015	\$260,000	18.38%
● Community Development Vehicle (#5119)	\$35,000	2.47%
● Community Development Vehicle (#5120)	\$35,000	2.47%
● Service Truck 1003	\$120,000	8.48%
● Service Truck 1114	\$140,000	9.90%
● Upfit of Single Axle Dump Trucks	\$350,000	24.74%
● Utility Locator Vehicle (#2016)	\$50,000	3.53%

Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
825 2026 Police F-150	\$74,500	\$0	\$0	\$0	\$0	\$74,500
825 Bucket Truck 1009	\$0	\$0	\$350,000	\$0	\$0	\$350,000
825 Bucket Truck 1015	\$0	\$0	\$260,000	\$0	\$0	\$260,000
825 Community Development Vehicle (#5119)	\$35,000	\$0	\$0	\$0	\$0	\$35,000
825 Community Development Vehicle (#5120)	\$35,000	\$0	\$0	\$0	\$0	\$35,000
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 Upfit of Single Axle Dump Trucks	\$350,000	\$0	\$0	\$0	\$0	\$350,000
825 Utility Locator Vehicle (#2016)	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Total Summary of Requests	\$544,500	\$260,000	\$610,000	\$0	\$0	\$1,414,500



2026 Police F-150

Overview

Department	Police
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

This vehicle is a replacement for our current Community Service Officer pick-up. The current vehicle is a 2013 Ford F-150. It is beginning to rust and experience mechanical issues.

Details

Frequency: One-time

New or Used Vehicle: New Vehicle

Strategic Plan Objective(s): QIS-III

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

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

Impact on Annual Operating Expenses

The annual operating expenses should decrease. There will be less spent on repairing an aging vehicle. The vehicle should also be more fuel efficient leading to a reduction in fuel expense.

Benefit to Community

This will benefit the community by reducing maintenance costs and fuel expenses. It will also allow the community service officers to safely and efficiently handle their daily duties in service to our community.

Justification For Item

This vehicle will be a replacement for the current vehicle assigned to a community service officer. The current vehicle is a 2013 Ford F-150. It is beginning to have mechanical issues and is beginning to rust in several locations, including the bumper and bed. This vehicle serves a multitude of purposes. It is utilized daily for parking enforcement and is very visible in, and a reflection of, our community. It is utilized to pick up bicycles and other property. It is utilized to transport items utilized for special events, including barricades and traffic cones. It is utilized to transport equipment to the firearms range and to process crime and accident scenes. It also provides a true four-wheel drive vehicle to be utilized by police officers during inclement weather or difficult roadway conditions.



Capital CostFY2027 Budget
\$74.5KTotal Budget (all years)
\$74.5KProject Total
\$74.5K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Vehicle Cost	\$57,000
Other	\$17,500
Total	\$74,500



Bucket Truck 1009

Overview

Department	Electric
Type	Capital Equipment
Project Number	825
Request Groups	620

Description

The purchase of a bucket 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.

Impact on Annual Operating Expenses

Projected to lower operating expenses due to lower maintenance and operating costs.

Benefit to Community

Enable timely response to outages and provide for construction and maintenance of the Utility system.

Justification For Item

Bucket Truck G-1009 has been in service since 2011, and has a recommended replacement date of 15 years.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$350K	\$350K

Detailed Breakdown

Category	FY2029 Requested
Vehicle Cost	\$350,000
Total	\$350,000



Bucket Truck 1015

Overview

Department	Electric
Type	Capital Equipment
Project Number	825
Request Groups	620

Description

The purchase of a bucket 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.

Impact on Annual Operating Expenses

Projected to lower operating expenses due to lower maintenance and fuel costs.

Benefit to Community

Enable timely response to outages and provide for construction and maintenance of the Utility system.

Justification For Item

Bucket Truck G-1015 has been in service since 2012, and has a recommended replacement date of 15 years.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$0	\$260K	\$260K

Detailed Breakdown

Category	FY2029 Requested
Vehicle Cost	\$260,000
Total	\$260,000



Community Development Vehicle (#5119)

Overview

Department	Community Development
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

The Ford Explorer is utilized by the Building Inspector to conduct inspections and enforce City code. Works onsite with residents, contractors, architects, business owners, and real estate professionals to help them understand the City code and process. The vehicle is also utilized to investigate complaints, as needed.

Details

Frequency: One-time

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

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

New or Used Vehicle: New Vehicle

Justification For Item

The City is striving for a ten-year replacement strategy for vehicles. This unit has higher usage. Due to the age, parts may be more challenging to obtain.

Capital Cost

FY2027 Budget

\$35K

Total Budget (all years)

\$35K

Project Total

\$35K

Detailed Breakdown

Category	FY2027 Requested
Vehicle Cost	\$35,000
Total	\$35,000



Community Development Vehicle (#5120)

Overview

Department	Community Development
Type	Capital Equipment
Project Number	825
Request Groups	430

Description

The Ford F-150 is utilized by the Building Commissioner to supervise inspections and enforcement of City code. Works onsite with residents, contractors, architects, business owners, and real estate professionals to help them understand the City code and process, including the historic district.

Details

Frequency: One-time

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

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

New or Used Vehicle: New Vehicle

Impact on Annual Operating Expenses

This project is estimated to decrease maintenance costs.

Justification For Item

The City is striving for a ten-year replacement strategy for vehicles. This unit has higher usage and is beginning to frequent the fleet shop for various concerns, including exhaust, coolant loss, radio, tires, and differential noise. Due to the age, parts may be more challenging to obtain.

Capital Cost

FY2027 Budget

\$35K

Total Budget (all years)

\$35K

Project Total

\$35K

Detailed Breakdown

Category

**FY2027
Requested**

Vehicle Cost

\$35,000

Total

\$35,000



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.

Impact on Annual Operating Expenses

Annual operating expenses are expected to decrease owing to lower maintenance costs.

Justification For Item

Service Truck G-1003 has been in service since April 2024 and has a recommended replacement date of 12 years. The truck has accumulated 48,609 miles.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$120K

Project Total

\$120K

Detailed Breakdown

Category	FY2028 Requested
Vehicle Cost	\$120,000
Total	\$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-I

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

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

Impact on Annual Operating Expenses

Projected to lower operating expenses due to lower maintenance costs.

Benefit to Community

Enable timely response to outages and provide for construction and maintenance of the Utility system.

Justification For Item

Service Truck G-1114 has been in service since May 2014, and has a recommended replacement date of 12 years. The truck has accumulated 36,747 miles. The bed of the truck has sustained damage and will need replacement.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$140K

Project Total

\$140K

Detailed Breakdown**Category****FY2028**
Requested

Vehicle Cost

\$140,000**Total****\$140,000**

Upfit of Single Axle Dump Trucks

Overview

Department	Public Works
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 25-26. The upfit was budgeted in FY 25 but due to scheduling, will not take place until FY 26-27.

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.

Justification For Item

This is a carryover in case the upfitter delivers after the start of the FY.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$350K	\$350K	\$350K

Detailed Breakdown

Category	FY2027 <i>Requested</i>
Vehicle Cost	\$350,000
Total	\$350,000



Utility Locator Vehicle (#2016)

Overview

Department	Water & Wastewater
Type	Capital Equipment
Project Number	825
Request Groups	620, 630

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-III, ES-II

Useful Life: 10 or more years

New Purchase or Replacement: Replacement

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

Justification For Item

Current vehicle used by the utility locator is recommended for replacement by the Fleet Maintenance Supervisor due to years in service and repairs completed to the vehicle.

Capital Cost

FY2027 Budget	Total Budget (all years)	Project Total
\$50K	\$50K	\$50K

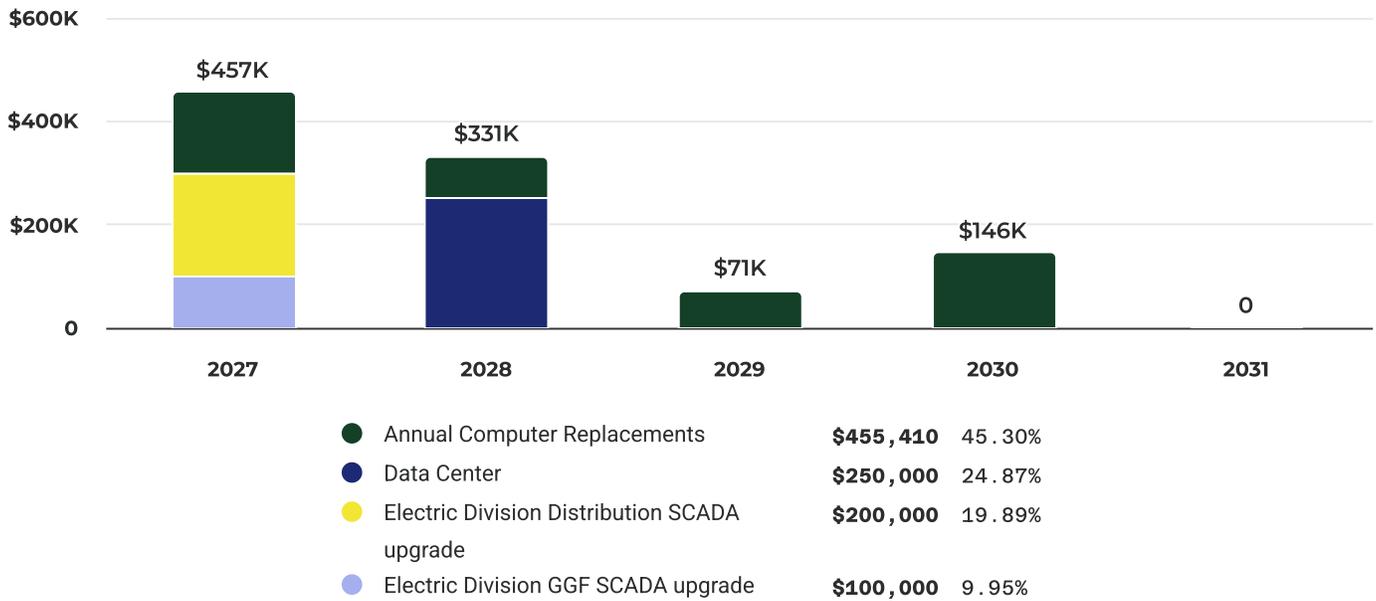
Detailed Breakdown

Category	FY2027 Requested
Vehicle Cost	\$50,000
Total	\$50,000



835 – Computers and Related Equipment

FY27 - FY28 835 – Computers and Related Equipment Projects



Summary of Requests

Project No. / Category	FY2027	FY2028	FY2029	FY2030	FY2031	Total
835 Annual Computer Replacements	\$157,035	\$81,415	\$70,950	\$146,010	\$0	\$455,410
835 Data Center	\$0	\$250,000	\$0	\$0	\$0	\$250,000
835 Electric Division Distribution SCADA upgrade	\$200,000	\$0	\$0	\$0	\$0	\$200,000
835 Electric Division GGF SCADA upgrade	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Total Summary of Requests	\$457,035	\$331,415	\$70,950	\$146,010	\$0	\$1,005,410

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

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-I

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

Impact on Annual Operating Expenses

This project is estimated to reduce maintenance costs and increase staff efficiency and effectiveness.

Justification For Item

Computers, servers, broadcasts, and other IT equipment have to be replaced on a schedule. New computers and equipment are necessary to replace outdated, obsolete, or unsupported items, ensuring staff is able to effectively use the most current software and equipment. The routine replacement of equipment prevents interruptions to business and department operations.

Capital Cost

FY2027 Budget

\$157K

Total Budget (all years)

\$455K

Project Total

\$455K**Detailed Breakdown**

Category	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	FY2029 <i>Requested</i>	FY2030 <i>Requested</i>	Total
Equipment	\$157,035	\$81,415	\$70,950	\$146,010	\$455,410
Total	\$157,035	\$81,415	\$70,950	\$146,010	\$455,410



Data Center

Overview

Department	Information Technology
Type	Capital Equipment
Project Number	835
Request Groups	430

Description

Relocation of data infrastructure.

Details

Frequency: Multi-year

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): ES-II

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

Benefit to Community

Safe keeping of city records.

Justification For Item

The data center is pivotal to the city's operations.

Capital Cost

FY2027 Budget

\$0

Total Budget (all years)

\$250K

Project Total

\$250K

Detailed Breakdown

Category	FY2028 Requested
Other	\$250,000
Total	\$250,000

Electric Division Distribution SCADA upgrade

Overview

Department	Electric
Type	Capital Equipment
Project Number	835
Request Groups	620

Description

The Electric Division Supervisory Control And Data Acquisition (SCADA) computer Operating System (OS) is beyond manufacturer's support. The OS can not be upgraded and if the system fails, it cannot be restored to its current state. This upgrade will include new hardware and integration as well as new Operating System software.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

After the upgrade is complete, the annual support contract amounts are expected to increase. The Support Contract in future years will include OS patching and upgrades as they become available. This is an increased cost over what is currently paid.

Benefit to Community

Lower outage response times.

Justification For Item

The SCADA system is critical to day-to-day operations of the Electric Division.

Capital Cost

FY2027 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$200,000
Total	\$200,000



Electric Division GGF SCADA upgrade

Overview

Department	Electric
Type	Capital Equipment
Project Number	835
Request Groups	620

Description

The Electric Division Supervisory Control And Data Acquisition (SCADA) Operating System (OS) for the Geneva Generation Facility (GGF) is beyond manufacturer's support. The OS can not be upgraded and if the system fails, it cannot be restored to its current state. This upgrade will include new hardware and integration as well as new Operating System software.

Details

Frequency: One-time

New Purchase or Replacement: Replacement

Strategic Plan Objective(s): QIS-III

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

Impact on Annual Operating Expenses

The upgraded system will replace the current SCADA at Generation. No changes in support costs are anticipated with the upgrade.

Benefit to Community

Enable GGF to continue to offer energy at a lower than market price when possible and lower Geneva's capacity obligation to PJM, thus reducing electricity costs to our customers.

Justification For Item

The SCADA system is critical to day-to-day operations of the Electric Division.

Capital Cost

FY2027 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K

Detailed Breakdown

Category	FY2027 Requested
Equipment	\$100,000
Total	\$100,000



Supplemental Information



Full-Time Employee Census

Full-Time Employee Census - Authorized

Department	FY	FY	FY	FY	FY
	2023	2024	2025	2026	2027
	F-T	F-T	F-T	F-T	F-T
General Fund					
City Administrator's Office	4	4	4	4	4
Administrative Services	5	5	6	6	6
Community Development	9	9	9	9	9
Economic Development	3	3	3	3	3
Finance	5	5	5	5	5
Police	46	46	47	47	48
Fire	25	25	25	25	25
Public Works	24	24	24	24	24
Enterprise Funds					
Electric	14	14	15	15	15
Water/Wastewater	18	18	18	20	20
Miscellaneous Funds					
	-	-	-	-	-
Total Full-Time	153	153	156	158	159

*FTE estimate based upon fund allocation for wages

Note: As of January 1, 2026, there were 3 full-time vacancies

Classification and Compensation Plan

The classification and compensation plan is the formal system for classifying and compensating all unrepresented positions in the City. This plan establishes a basic salary schedule as approved by the City Council annually. The salary ranges shall include minimum and maximum rates of pay for all non-union positions.

For FY 2027, non-union employees are eligible for a market adjustment of up to 3.5% 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	\$ 176,964	\$ 212,357	\$ 247,750
		\$ 85,0790	\$ 102,0948	\$ 119,1106
14	Chief of Police	\$ 144,728	\$ 173,674	\$ 202,620
	Fire Chief	\$ 69,5809	\$ 83,4971	\$ 97,4134
	Director of Public Works			
	Asst. City Administrator / DOAS			
	Director of Community Development			
	Director of Economic Development			
	Finance Director			
13	Deputy Fire Chief	\$ 131,571	\$ 157,886	\$ 184,200
	Deputy Police Chief	\$ 63,2554	\$ 75,9068	\$ 88,5577
12	Assistant Director of Public Works	\$ 119,611	\$ 143,533	\$ 167,455
	Superintendent of Electrical Services	\$ 57,5052	\$ 69,0061	\$ 80,5071
11	City Engineer	\$ 108,737	\$ 130,485	\$ 152,232
	Fire Marshal	\$ 52,2775	\$ 62,7329	\$ 73,1884
	Human Resources Manager			
	Information Technologies Manager			
	Manager of Electric Operations			
	Mgr. of Distribution, Construction, & Maint.			
	Superintendent of Streets & Fleets			
Superintendent Water & Wastewater Building Commissi				
10	Accounting Supervisor	\$ 100,180	\$ 117,635	\$ 135,154



	Civil Engineer	\$ 48.1633	\$ 56.5553	\$ 64.9781
	Facilities Manager			
9	Fleet Maintenance Supervisor	\$ 94,004	\$ 110,454	\$ 126,905
	Street Maintenance Supervisor	\$ 45.1942	\$ 53.1030	\$ 61.0123
	Supervisor of Maintenance & Customer Service			
	Supervisor of Water Supply and Treatment			
	Wastewater Treatment Supervisor			
8	City Planner	\$ 88,266	\$ 103,713	\$ 119,160
	GIS Coordinator	\$ 42.4355	\$ 49.8621	\$ 57.2882
	IT Analyst			
	Preservation Planner			
	Records Manager			
7	Building Inspector	\$ 82,880	\$ 97,383	\$ 111,888
	Environmental Compliance Coordinator	\$ 39.8460	\$ 46.8188	\$ 53.7921
	Lead Water/Sewer Maintenance Worker			
	Lead WW Treatment Plant Operator			
6	Administrative Analyst	\$ 77,822	\$ 91,440	\$ 105,060
	Assistant Planner	\$ 37.4143	\$ 43.9616	\$ 50.5095
	Business Development Analyst			
	Communications Coordinator			
	Engagement and Inclusion Analyst			
5	Community Code Compliance Officer	\$ 74,138	\$ 87,112	\$ 100,087
	Executive Assistant/Deputy Clerk	\$ 35.6433	\$ 41.8807	\$ 48.1185
	Fire Prevention Inspector			
	Wastewater Treatment Operator			
	Water Treatment Operator			
4	Executive Assistant	\$ 67,398	\$ 79,193	\$ 90,988
	GIS Technician	\$ 32.4030	\$ 38.0736	\$ 43.7442
	Utility Locator			
	Water/Sewer Maintenance Worker			
3	Administrative Assistant	\$ 61,271	\$ 71,994	\$ 82,716
	Accounts Payable Specialist	\$ 29.4572	\$ 34.6123	\$ 39.7674
	Accounts Receivable Specialist			
	Business Operations Specialist			
	Payroll and Benefits Specialist			



Records Specialist
Utility Billing Specialist
Permit Technician

2	Community Service Officer	\$ 55,702	\$ 65,449	\$ 75,197
		\$ 26,7796	\$ 31,4660	\$ 36,1524

Grade	Public Safety	Minimum	Midpoint	Maximum
PS1	Police Sergeant	\$ 131,324	\$ 133,893	\$ 145,836
		\$ 63,1365	\$ 66,6246	\$ 70,1133

Grade	Public Safety – Fire	Minimum	Midpoint	Maximum
PS2	Fire Battalion Chief (2920 annual hours)	\$ 141,502	\$ 149,905	\$ 158,350
		\$ 48,4596	\$ 51,3374	\$ 54,1297

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 various other factors. This fee is in addition to other applicable license fees.
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, buildings, 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 is 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 expenditure 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 is 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 the 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 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 include: 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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200 EAST SIDE DRIVE
GENEVA, IL 60134

POLICE
20 POLICE PLAZA
GENEVA, IL 60134

PUBLIC WORKS
1800 SOUTH STREET
GENEVA, IL 60134



Mayor
Kevin Burns

Alderpersons

Ward 1

Anais Bowring
William Malecki

Ward 4

Martha Paschke
Amy Mayer

Ward 2

Richard Marks
Brad Kosirog

Ward 5

Mark Reinecke
Jeff Palmquist

Ward 3

Larry Furnish
Dean Kilburg