

***City of Genoa, Illinois
Annual Budget***



2024 - 2025 Fiscal Year

May 1, 2024 - April 30, 2025

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
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2024/2025 BUDGET
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CITY of GENOA, ILLINOIS

2024/2025 ANNUAL BUDGET

May 1, 2024 - April 30, 2025

CITY OFFICIALS

MAYOR

Jonathon Brust

ALDERMEN

Kendra Braheny

Gary Roca

Melissa Freund

Walter Stage

Gregg Hughes

Pam Wesner

Christopher Pulley

Courtney Winter

CITY CLERK

Rebecca Stevenson

ADMINISTRATION

Alyssa Seguss

City Administrator

Robert Smith

Chief of Police

Lucas Smith

Public Works Director

Janis Tures

Finance Director / Treasurer

Notice of Public Hearing
City of Genoa, Illinois - Annual Budget
For the May1, 2024 - April 30, 2025 Fiscal Year

A public hearing to approve the Annual Budget for the City of Genoa, DeKalb County, Illinois for the fiscal year beginning May 1, 2024, and ending April 30, 2025, will be held on April 3, 2024, at 7:00 pm at City Hall, 333 E. First Street, Genoa, Illinois 60135.

Any person desiring to appear at the public hearing and present testimony to the City Council may contact Rebecca Stevenson, City Clerk at (815) 784-2327.

The Tentative Annual Budget for the City of Genoa, Illinois for the May 1, 2024 - April 30, 2025 fiscal year contains the following proposed expenditures:

General Fund	\$ 3,801,980
Special Revenue Funds	1,547,520
Debt Service Fund	210,500
Capital Projects Fund	1,735,800
Enterprise Funds	6,394,700
Internal Service Fund	388,000
Police Pension Fund	367,500
Totals	<u>\$ 14,446,000</u>
Less: Interfund Transfers	<u>(312,000)</u>
City Totals	<u><u>\$ 14,134,000</u></u>

Rebecca Stevenson, City Clerk

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
BUDGET PROCESS

What is the budget ?

The budget as a whole is a policy or road map for the City's financial plan of any given year. It communicates information that is key to the City operations, and establishes priorities and initiatives. This document should serve as a supreme document of the City that guides Staff and Elected Officials in the fiscal operations of the City.

Budget Process:

The City's budget process, outlined below, begins at the end of each calendar year, in preparation for the budget year to begin the following May. The Finance Director/Treasurer and City Administrator develop a budget, while the Department Heads, City Council, Finance Advisory Committee and residents also play crucial roles in formulating the budget. Department heads are responsible for evaluating the needs of their department, soliciting input from staff, and compiling those needs and priorities into the budget worksheets and five year capital expenditure lists. The City Council, City Staff and Finance Advisory Committee are critical in evaluating the budget as proposed by the Finance Director/Treasurer, asking questions and, eventually approving the budget. Residents and their needs are, of course, the driving force behind the budget process. Residents' comments and concerns raised in current and previous communications with the City are taken into account in the development and time of funding options. In addition, residents have opportunities to view the budget proposal and attend the Council/Committee meetings and public hearing when the budget is addressed.

What does it take to put a budget together?

Revenue Budgeting:

All revenue assumptions are formulated by the Finance Director/Treasurer. Historical information, current trends and projected activity are used to formulate revenue projections. Revenue projections are reviewed early in the budget process and adjusted as the budgeting process progresses. Revenues are the primary factor to the development of proposed expenditures in the budget.

Expenditure Budgeting:

Expenditure budgets are completed by each department. After the Department Heads have completed their budgets, the work is reviewed by the Finance Director/Treasurer and City Administrator. These expenditures are reviewed in detail and a comparison is formulated between revenues and expenditures. The Finance Director, Mayor, City Administrator and Department Heads then review the budgets for each respective department in order to compile the most cost effective and efficient budget to the City Council. It is the objective each fiscal year that budgeted expenditures do not exceed the projected revenues for the two operation funds: the General Fund and the Water and Sewer Operation Fund. It is expected that the capital expenditures (due to their size and scope) may exceed the revenue for a particular year provided that there exists enough reserve available to complete the projects.

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
BUDGET SCHEDULE

Budget Schedule for the 2024-2025 Budget:

December 1, 2023	Budget start off meeting with Mayor & City Administrator
December 8, 2023	Capital work sheets to Department Heads - Due by 12/22/23
December 8, 2023	Budget work sheets to Department Heads - Due by 1/11/24
January 4, 2024	Review Capital 5-Year plan with Department Heads, Mayor and City Administrator
January 11, 2024	Budget work sheets due to Finance Director
January 17, 2024	Finance Advisory Committee Meeting - Review Capital 5-Year Plans
January 18, 2024	Review Police Department budget requests with Department Head, Mayor and City Administrator
January 25, 2024	Review Public Works budget requests with Department Head, Mayor and City Administrator
February 6, 2024	Review Public Works budget with new Public Works Director
February 13, 2024	Review Capital and operating budget with Mayor and City Administrator
February 28, 2024	Finance Advisory Committee Meeting - Review draft budget
February 29, 2024	Final budget adjustments / changes - if necessary
March 18, 2024	Draft Budget distributed to Mayor, City Administrator and Department Heads
March 20, 2024	Proposed Budget and Power Point Presentation at City Council Meeting
March 25, 2024	Publish Public Hearing Notice in Daily Chronicle for April 3rd meeting (7-14 days prior to hearing date)
April 3, 2024	Public Hearing and Adoption of 2024/2025 Budget

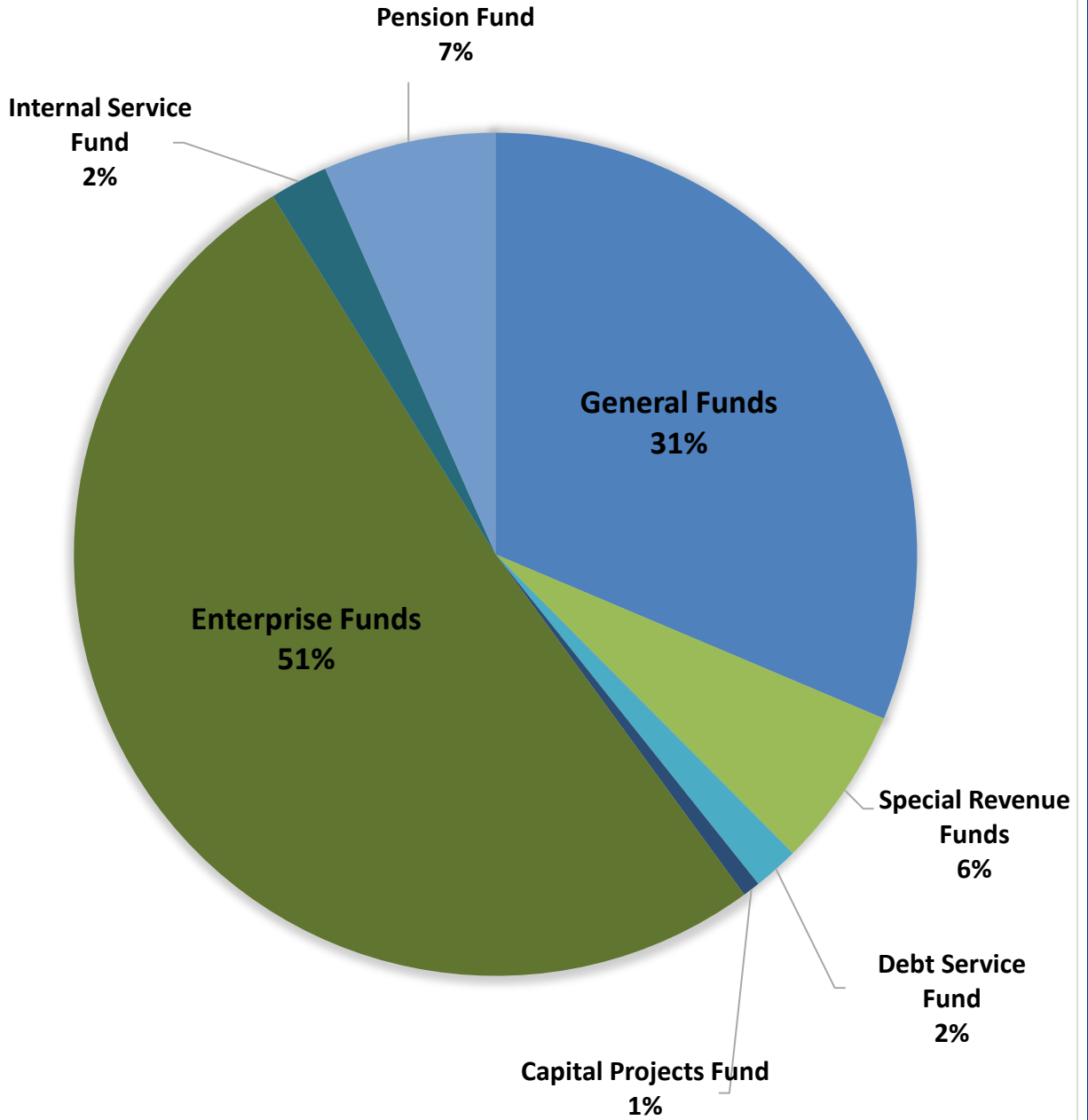
Budget Amendments Authorization:

To make an amendment to the Budget, the following rules are followed:

Action	Permission / Approval Required
Amendments between line items within a Dept	Department Head
Amendment within a Fund	Finance Director/Treasurer and City Administrator
Transfer between Funds	City Council

CITY of GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
REVENUES

REVENUES BY FUND



TOTAL REVENUES \$ 11,849,980

CITY OF GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
REVENUES BY FUND

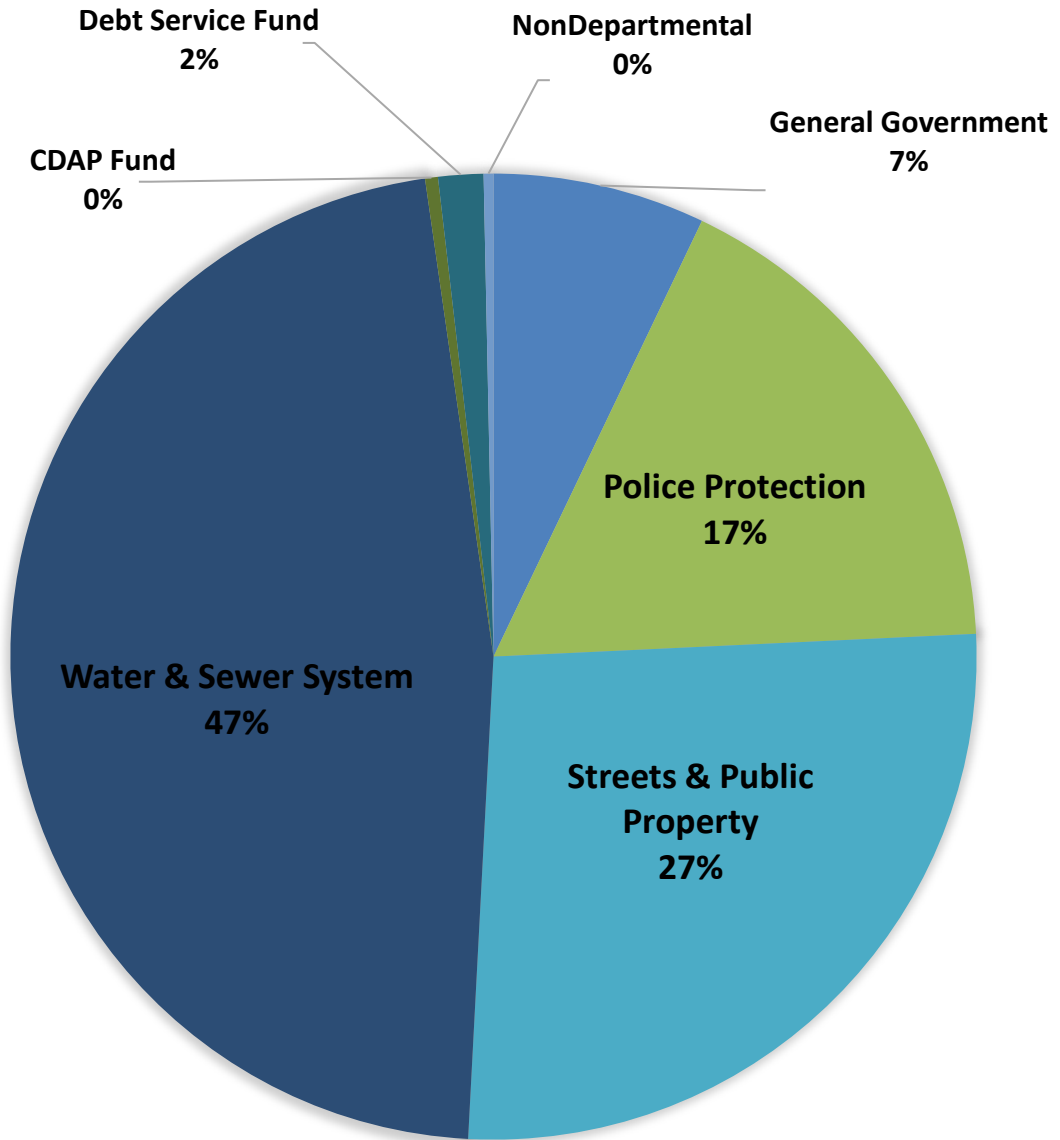
	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget
General Funds:				
General Fund	\$ 4,382,529	\$ 3,686,800	\$ 4,477,880	\$ 3,815,030
Garbage Fund	-	-	-	-
Totals	<u>\$ 4,382,529</u>	<u>3,686,800</u>	<u>4,477,880</u>	<u>3,815,030</u>
Special Revenue Funds:				
CDAP Fund	82,008	55,110	60,110	57,110
Motor Fuel Tax Fund	285,459	236,000	258,000	246,000
Road & Bridge Fund	39,543	41,000	46,030	44,000
Street Improvement Fund	245,522	225,000	219,500	226,000
Developer Contributions Fund	28,283	30,550	55,250	44,250
Riverbend SSA Fund #2	200	400	820	820
Riverbend SSA Fund #3	1,256	2,150	2,180	1,500
Riverbend SSA Fund	80,727	93,500	92,590	104,980
Derby Estates SSA Fund	8,125	8,520	8,620	9,260
Oak Creek SSA Fund	11,585	14,100	14,100	17,120
Totals	<u>782,708</u>	<u>706,330</u>	<u>757,200</u>	<u>751,040</u>
Debt Service Fund	200,000	214,000	212,000	212,000
Capital Projects Fund	1,508,895	261,000	147,720	81,000
Enterprise Funds:				
Water & Sewer - Operations	1,590,417	1,667,380	1,690,120	1,799,010
Water/Sewer Capital Improvement Fund	1,395,579	4,390,040	524,360	4,426,900
Totals	<u>2,985,996</u>	<u>6,057,420</u>	<u>2,214,480</u>	<u>6,225,910</u>
Internal Service Fund:				
Equipment Replacement Fund	210,398	243,000	255,400	272,000
Pension Fund				
Police Pension Fund	685,881	647,270	882,270	805,000
Fund Totals				
	10,756,407	11,815,820	8,946,950	12,161,980
Less: Interfund Transfers	(2,700,000)	(334,000)	(312,000)	(312,000)
City Totals	<u>8,056,407</u>	<u>11,481,820</u>	<u>8,634,950</u>	<u>11,849,980</u>

CITY of GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
REVENUES BY TYPE

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget
Property Taxes	\$ 948,276	\$ 1,034,100	\$ 1,022,260	\$ 1,102,780
Utility Taxes	351,554	345,000	318,000	330,000
Retail Sales Tax	809,068	850,000	800,000	820,000
State Income Tax	856,042	820,000	875,000	906,000
Other State Shared Taxes				
Personal Property Replacement Taxes	129,232	110,000	110,000	85,000
State Use Tax	224,077	210,000	219,850	231,770
Video Gaming Tax	65,468	64,000	75,000	77,000
Motor Fuel Tax	271,876	226,000	228,000	231,000
Totals	<u>690,653</u>	<u>610,000</u>	<u>632,850</u>	<u>624,770</u>
Intergovernmental Revenues	734,702	4,053,000	749,680	4,011,000
Water & Sewer Service Revenue				
Water Sales	725,483	760,370	758,580	811,090
Sewer Sales	796,570	828,310	831,240	888,420
Penalties	22,022	25,000	24,000	25,000
Meter Sales	13,600	14,200	27,000	27,000
Other Water & Sewer Revenue	4,000	4,500	15,500	12,500
Totals	<u>1,561,675</u>	<u>1,632,380</u>	<u>1,656,320</u>	<u>1,764,010</u>
Water & Sewer Development Fees				
Water Tap-On Fees	84,170	88,600	131,450	88,600
Sewer Tap-On Fees	74,290	78,300	120,910	78,300
Capital Improvement Fees	130,122	133,140	132,000	150,000
Totals	<u>288,582</u>	<u>300,040</u>	<u>384,360</u>	<u>316,900</u>
Equipment Lease Fees	200,000	235,000	235,000	250,000
Garbage Service Charges	-	-	-	-
Investment Income	278,153	222,070	690,350	601,200
Other Revenues				
Licenses & Permits	90,724	88,500	119,000	122,000
Development Fees	28,767	32,050	53,150	43,450
Franchise Fees	113,208	122,000	74,000	87,000
Fines & Forfeits	38,460	35,000	33,500	36,500
Rental Income	100,746	91,800	91,800	94,060
Internal Service Charges	152,839	146,000	151,000	154,000
Police Pension Contributions	559,694	562,270	562,270	445,000
CDAP Loan Payments	79,960	53,610	56,610	56,610
Bond Proceeds	-	-	-	-
Miscellaneous	173,304	249,000	129,800	84,700
Totals	<u>1,337,702</u>	<u>1,380,230</u>	<u>1,271,130</u>	<u>1,123,320</u>
City Revenue Totals	8,056,407	11,481,820	8,634,950	11,849,980
Add - Interfund Transfers	2,700,000	334,000	312,000	312,000
Budget Revenue Totals	<u>10,756,407</u>	<u>11,815,820</u>	<u>8,946,950</u>	<u>12,161,980</u>

CITY of GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
EXPENDITURES

EXPENDITURE BY SERVICE/DEPARTMENT



TOTAL EXPENDITURES \$ 14,134,000

CITY of GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
EXPENDITURES BY SERVICE / DEPARTMENT

	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Budget
General Government				
Administration & Finance	\$ 494,258	\$ 656,390	\$ 633,620	\$ 672,700
Community Development	86,629	154,450	152,020	116,020
Municipal Property/Buildings	95,890	117,510	110,180	102,050
Capital Projects Fund	-	320,000	40,000	100,000
Totals	<u>676,777</u>	<u>1,248,350</u>	<u>935,820</u>	<u>990,770</u>
Police Protection				
Police Department	1,775,221	1,890,260	1,910,880	2,008,990
Police Pension Fund	237,853	221,530	308,260	367,500
Equipment Replacement Fund	59,032	70,000	81,700	75,000
Totals	<u>2,072,106</u>	<u>2,181,790</u>	<u>2,300,840</u>	<u>2,451,490</u>
Streets & Public Property				
Street / Forestry Division	621,053	734,120	702,420	806,720
Motor Fuel Tax Fund	147,210	432,420	88,200	522,420
Road & Bridge Fund	17,940	50,000	25,000	203,000
Street Improvement Fund	96,011	90,000	25,000	257,500
Capital Projects Fund	514,576	1,524,985	91,000	1,635,800
Equipment Replacement Fund	157,282	56,040	175,330	116,340
Developer Contributions Fund	-	10,000	-	-
Special Service Area Funds	96,022	159,220	107,150	166,600
Totals	<u>1,650,094</u>	<u>3,056,785</u>	<u>1,214,100</u>	<u>3,708,380</u>
Water & Sewer System				
Water Operating Costs	770,630	852,030	782,850	913,100
Sewer Operating Costs	710,230	767,990	738,150	831,600
Totals	<u>1,480,860</u>	<u>1,620,020</u>	<u>1,521,000</u>	<u>1,744,700</u>
Equipment Replacement Fund	-	108,160	-	196,660
Water/Sewer Capital Improvement Fund	111,203	4,260,000	162,390	4,600,000
Totals	<u>111,203</u>	<u>4,368,160</u>	<u>162,390</u>	<u>4,796,660</u>
Totals	1,592,063	5,988,180	1,683,390	6,541,360
Refuse Pick Up & Disposal				
CDAP Fund	103,510	288,300	165,700	186,000
Debt Service Fund	210,802	214,000	213,000	210,500
Non-Departmental Expenditures	43,188	50,000	40,000	45,500
City Expenditure Totals				
Add - Interfund Transfers	2,700,000	334,000	312,000	312,000
Budget Expenditure Totals	<u>9,048,540</u>	<u>13,361,405</u>	<u>6,864,850</u>	<u>14,446,000</u>

CITY OF GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
EXPENDITURES BY FUND

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget
General Funds:				
General Fund	\$ 4,616,239	\$ 3,637,730	\$ 3,599,120	\$ 3,801,980
Garbage Fund	-	-	-	-
Totals	<u>\$ 4,616,239</u>	<u>3,637,730</u>	<u>3,599,120</u>	<u>3,801,980</u>
Special Revenue Funds:				
CDAP Fund	103,510	288,300	165,700	186,000
Motor Fuel Tax Fund	247,210	532,420	188,200	522,420
Road & Bridge Fund	17,940	50,000	25,000	203,000
Street Improvement Fund	196,011	204,000	137,000	469,500
Developer Contributions Fund	-	10,000	-	-
Riverbend SSA Fund #2	-	-	-	-
Riverbend SSA Fund #3	-	-	-	-
Riverbend SSA Fund	78,179	134,500	89,430	139,580
Derby Estates SSA Fund	7,423	10,000	5,000	10,000
Oak Creek SSA Fund	10,420	14,720	12,720	17,020
Totals	<u>660,693</u>	<u>1,243,940</u>	<u>623,050</u>	<u>1,547,520</u>
Debt Service Fund	210,802	214,000	213,000	210,500
Capital Projects Fund	514,576	1,904,985	131,000	1,735,800
Enterprise Funds:				
Water & Sewer - Operations	2,480,860	1,630,020	1,571,000	1,794,700
Water/Sewer Capital Improvement Fund	111,203	4,260,000	162,390	4,600,000
Totals	<u>2,592,063</u>	<u>5,890,020</u>	<u>1,733,390</u>	<u>6,394,700</u>
Internal Service Fund:				
Equipment Replacement Fund	216,314	234,200	257,030	388,000
Pension Fund				
Police Pension Fund	237,853	221,530	308,260	367,500
Fund Totals				
	9,048,540	13,346,405	6,864,850	14,446,000
Less: Interfund Transfers	(2,700,000)	(334,000)	(312,000)	(312,000)
City Totals	<u>6,348,540</u>	<u>13,012,405</u>	<u>6,552,850</u>	<u>14,134,000</u>

CITY of GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
ESTIMATED FUND BALANCES - APRIL 30, 2024

	04/30/2023 Actual Balances	2023/2024 Estimated Revenues	2023/2024 Estimated Expenditures	04/30/2024 Estimated Balances
General Funds:				
General Fund	\$ 1,953,641	\$ 4,477,880	\$ 3,599,120	\$ 2,832,401
Garbage Fund	13,734	-	-	13,734
Totals	<u>\$ 1,967,375</u>	<u>4,477,880</u>	<u>3,599,120</u>	<u>2,846,135</u>
Special Revenue Funds:				
CDAP Fund	241,789	60,110	165,700	136,199
Motor Fuel Tax Fund	522,190	258,000	188,200	591,990
Road & Bridge Fund	159,877	46,030	25,000	180,907
Street Improvement Fund	292,764	219,500	137,000	375,264
Developer Contributions Fund	183,539	55,250	-	238,789
Riverbend SSA Fund #2	1,300	820	-	2,120
Riverbend SSA Fund #3	7,956	2,180	-	10,136
Riverbend SSA Fund	63,367	92,590	89,430	66,527
Derby Estates SSA Fund	4,780	8,620	5,000	8,400
Oak Creek SSA Fund	1,247	14,100	12,720	2,627
Totals	<u>1,478,809</u>	<u>757,200</u>	<u>623,050</u>	<u>1,612,959</u>
Debt Service Fund	1,889	212,000	213,000	889
Capital Projects Funds	\$ 2,328,804	\$ 147,720	\$ 131,000	\$ 2,345,524
Enterprise Funds:				
Water & Sewer - Operations	947,593	1,690,120	1,571,000	1,066,713
Water/Sewer Capital Improvement Fund	1,833,559	524,360	162,390	2,195,529
Totals	<u>2,781,152</u>	<u>2,214,480</u>	<u>1,733,390</u>	<u>3,262,242</u>
Internal Service Fund:				
Equipment Replacement Fund	500,601	255,400	257,030	498,971
Pension Fund				
Police Pension Fund	4,123,466	882,270	308,260	4,697,476
Fund Totals				
Fund Totals	13,168,362	8,946,950	6,864,850	15,250,462
Less: Interfund Transfers	-	(312,000)	(312,000)	-
City Totals	<u>13,168,362</u>	<u>8,634,950</u>	<u>6,552,850</u>	<u>15,250,462</u>

CITY of GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
ESTIMATED FUND BALANCES - APRIL 30, 2025

	04/30/2024 Estimated Balances	2024/2025 Budget Revenues	2024/2025 Budget Expenditures	04/30/2025 Estimated Balances
General Funds:				
General Fund	\$ 2,832,401	3,815,030	3,801,980	2,845,451
Garbage Fund	13,734	-	-	13,734
Totals	<u>\$ 2,846,135</u>	<u>3,815,030</u>	<u>3,801,980</u>	<u>2,859,185</u>
Special Revenue Funds:				
CDAP Fund	\$ 136,199	\$ 57,110	\$ 186,000	\$ 7,309
Motor Fuel Tax Fund	591,990	246,000	522,420	315,570
Road & Bridge Fund	180,907	44,000	203,000	21,907
Street Improvement Fund	375,264	226,000	469,500	131,764
Developer Contributions Fund	238,789	44,250	-	283,039
Riverbend SSA Fund #2	2,120	820	-	2,940
Riverbend SSA Fund #3	10,136	1,500	-	11,636
River Bend SSA Fund	66,527	104,980	139,580	31,927
Derby Estates SSA Fund	8,400	9,260	10,000	7,660
Oak Creek SSA Fund	2,627	17,120	17,020	2,727
Totals	<u>1,612,959</u>	<u>751,040</u>	<u>1,547,520</u>	<u>816,479</u>
Debt Service Fund	889	212,000	210,500	2,389
Capital Projects Funds	\$ 2,345,524	\$ 81,000	\$ 1,735,800	\$ 690,724
Enterprise Funds:				
Water & Sewer - Operations	1,066,713	1,799,010	1,794,700	1,071,023
Water/Sewer Capital Improvement Fund	2,195,529	4,426,900	4,600,000	2,022,429
Totals	<u>3,262,242</u>	<u>6,225,910</u>	<u>6,394,700</u>	<u>3,093,452</u>
Internal Service Fund:				
Equipment Replacement Fund	498,971	272,000	388,000	382,971
Pension Fund				
Police Pension Fund	4,697,476	805,000	367,500	5,134,976
Fund Totals				
Fund Totals	15,250,462	12,161,980	14,446,000	12,966,442
Less: Interfund Transfers	-	(312,000)	(312,000)	-
City Totals	<u>15,250,462</u>	<u>11,849,980</u>	<u>14,134,000</u>	<u>12,966,442</u>

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
GENERAL FUND SUMMARY

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Revenues:				
Real Estate Tax	\$ 809,670	878,500	866,320	930,000
Utility Tax	172,719	185,000	180,000	185,000
Sales Tax	809,068	850,000	800,000	820,000
State Income Tax	856,042	820,000	875,000	906,000
Replacement Tax	129,232	110,000	110,000	85,000
State Use Tax	224,077	210,000	219,850	231,770
Licenses & Permits	90,724	88,500	119,000	122,000
Franchise Fees	113,208	122,000	74,000	87,000
Fines & Forfeits	38,460	35,000	33,500	36,500
Intergovernmental Revenue	734,702	53,000	33,010	11,000
Investment Income	80,161	30,000	100,000	70,000
Rental Income	100,746	91,800	91,800	94,060
Internal Service Charges	152,839	146,000	151,000	154,000
Other Income	70,881	67,000	109,400	82,700
Garbage Fund Income	-	-	-	-
Transfer - ARPA Fund	-	-	715,000	-
Total Revenue	4,382,529	3,686,800	4,477,880	3,815,030

Expenditures:				
Administration & Finance	494,258	656,390	633,620	672,700
Community Development	86,629	139,450	152,020	116,020
Police Department	1,775,221	1,890,260	1,910,880	2,008,990
Municipal Property/Buildings	95,890	117,510	110,180	102,050
Street / Forestry Division	621,053	734,120	702,420	806,720
Non-Departmental Charges	43,188	50,000	40,000	45,500
Garbage Fund Expenses	-	-	-	-
Transfer - Gov Capital Projects Fund	1,500,000	50,000	50,000	50,000
Total Expenditures	4,616,239	3,637,730	3,599,120	3,801,980

Excess (Deficiency) of Revenues				
Over Expenditures	(233,710)	49,070	878,760	13,050
Beginning Fund Balances	2,201,085	1,967,376	1,967,376	2,846,136
Ending Fund Balances	1,967,375	2,016,446	2,846,136	2,859,186

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
GENERAL FUND SUMMARY

					\$ Change	
					2023/2024 Estimated	2024/2025 Budget
					to	to
					2023/2024 Budget	2023/2024 Estimated
	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Budget		
Revenues:						
Real Estate Tax	\$ 809,670	878,500	866,320	930,000	(12,180)	63,680
Utility Tax	172,719	185,000	180,000	185,000	(5,000)	5,000
Sales Tax	809,068	850,000	800,000	820,000	(50,000)	20,000
State Income Tax	856,042	820,000	875,000	906,000	55,000	31,000
Replacement Tax	129,232	110,000	110,000	85,000	-	(25,000)
State Use Tax	224,077	210,000	219,850	231,770	9,850	11,920
Licenses & Permits	90,724	88,500	119,000	122,000	30,500	3,000
Franchise Fees	113,208	122,000	74,000	87,000	(48,000)	13,000
Fines & Forfeits	38,460	35,000	33,500	36,500	(1,500)	3,000
Intergovernmental Rev	734,702	53,000	33,010	11,000	(19,990)	(22,010)
Investment Income	80,161	30,000	100,000	70,000	70,000	(30,000)
Rental Income	100,746	91,800	91,800	94,060	-	2,260
Internal Service Charges	152,839	146,000	151,000	154,000	5,000	3,000
Other Income	70,881	67,000	109,400	82,700	42,400	(26,700)
Garbage Fund	-	-	-	-	-	-
Transfer - ARPA Fund	-	712,775	715,000	-	2,225	(715,000)
	<u>4,382,529</u>	<u>4,399,575</u>	<u>4,477,880</u>	<u>3,815,030</u>	78,305	(662,850)
Expenditures:						
Administration & Finance	494,258	656,390	633,620	672,700	(22,770)	39,080
Community Development	86,629	139,450	152,020	116,020	12,570	(36,000)
Police Department	1,775,221	1,890,260	1,910,880	2,008,990	20,620	98,110
Municipal Property/Bldgs	95,890	117,510	110,180	102,050	(7,330)	(8,130)
Street / Forestry Division	621,053	734,120	702,420	806,720	(31,700)	104,300
Non-Departmental Charges	43,188	50,000	40,000	45,500	(10,000)	5,500
Garbage Fund	-	-	-	-	-	-
Transfer - Gov Capital Fund	1,500,000	50,000	50,000	50,000	-	-
Total Expenditures	<u>4,616,239</u>	<u>3,637,730</u>	<u>3,599,120</u>	<u>3,801,980</u>	(38,610)	202,860
Excess (Deficiency) of Revenues						
Over Expenditures	(233,710)	761,845	878,760	13,050	116,915	(865,710)
Beginning Fund Balances	2,201,085	1,967,376	1,967,376	2,846,136		
Ending Fund Balances	<u>1,967,375</u>	<u>2,729,221</u>	<u>2,846,136</u>	<u>2,859,186</u>		

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
GENERAL FUND SUMMARY

					% Change	
					2023/2024 Estimated	2024/2025 Budget
					to	to
					2023/2024 Budget	2023/2024 Estimated
	2022/2023 Actual	2023/2024 Budget	2023/2024 Estimated	2024/2025 Budget		
Revenues:						
Real Estate Tax	\$ 809,670	878,500	866,320	930,000	-1.4%	7.4%
Utility Tax	172,719	185,000	180,000	185,000	-2.7%	2.8%
Sales Tax	809,068	850,000	800,000	820,000	-5.9%	2.5%
State Income Tax	856,042	820,000	875,000	906,000	6.7%	3.5%
Replacement Tax	129,232	110,000	110,000	85,000	0.0%	-22.7%
State Use Tax	224,077	210,000	219,850	231,770	4.7%	5.4%
Licenses & Permits	90,724	88,500	119,000	122,000	34.5%	2.5%
Franchise Fees	113,208	122,000	74,000	87,000	-39.3%	17.6%
Fines & Forfeits	38,460	35,000	33,500	36,500	-4.3%	9.0%
Intergovernmental Revenue	734,702	53,000	33,010	11,000	-37.7%	-66.7%
Investment Income	80,161	30,000	100,000	70,000	233.3%	-30.0%
Rental Income	100,746	91,800	91,800	94,060	0.0%	2.5%
Internal Service Charges	152,839	146,000	151,000	154,000	3.4%	2.0%
Other Income	70,881	67,000	109,400	82,700	63.3%	-24.4%
Garbage Fund	-	-	-	-	0.0%	0.0%
Transfer - ARPA Fund	-	712,775	715,000	-	0.3%	-100.0%
	4,382,529	4,399,575	4,477,880	3,815,030	1.8%	-14.8%
Expenditures:						
Administration & Finance	494,258	656,390	633,620	672,700	-3.5%	6.2%
Community Development	86,629	139,450	152,020	116,020	9.0%	-23.7%
Police Department	1,775,221	1,890,260	1,910,880	2,008,990	1.1%	5.1%
Municipal Property/Buildings	95,890	117,510	110,180	102,050	-6.2%	-7.4%
Street / Forestry Division	621,053	734,120	702,420	806,720	-4.3%	14.8%
Non-Departmental Charges	43,188	50,000	40,000	45,500	-20.0%	13.8%
Garbage Fund	-	-	-	-	0.0%	0.0%
Transfer - Gov Capital Fund	1,500,000	50,000	50,000	50,000	0.0%	0.0%
Total Expenditures	4,616,239	3,637,730	3,599,120	3,801,980	-1.1%	5.6%
Excess (Deficiency) of Revenues						
Over Expenditures	(233,710)	761,845	878,760	13,050		
Beginning Fund Balances	2,201,085	1,967,376	1,967,376	2,846,136		
Ending Fund Balances	1,967,375	2,729,221	2,846,136	2,859,186		

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
GENERAL FUND REVENUES

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Real Estate Taxes					
01-00-311	Property Tax - Corporate	\$ 349,740	376,500	373,210	398,000
01-00-311	Property Tax - Social Security	12,782	16,000	14,800	16,000
01-00-311	Property Tax - IMRF	12,781	16,000	14,800	16,000
01-00-311.20	Property Tax - Police Protection	434,367	470,000	463,510	500,000
Totals		809,670	878,500	866,320	930,000
Utility Tax					
01-00-312	Utility Tax - ComEd	172,719	185,000	180,000	185,000
Sales Tax					
01-00-345	Sales Tax	809,068	850,000	800,000	820,000
State Income Tax					
01-00-341	State Income Tax	856,042	820,000	875,000	906,000
Replacement Tax					
01-00-316	Personal Property Replacement Tax	129,232	110,000	110,000	85,000
Other State Taxes					
01-00-315	Cannabis Use Tax	8,341	10,000	7,850	8,300
01-00-343	State Use Tax	215,736	200,000	212,000	223,470
		224,077	210,000	219,850	231,770
Total Taxes		3,000,808	3,053,500	3,051,170	3,157,770
Licenses & Permits					
01-00-321	Liquor Licenses	20,925	22,000	26,000	27,000
01-00-329	Other Licenses & Permits	19,740	20,000	20,000	22,000
01-00-331	Building Permits / Plan Review Fees	43,825	40,000	65,000	65,000
01-00-333	Administrative Plan Review	1,934	1,500	3,000	3,000
01-00-339	Developer Plan Review / Platting Fee	4,300	5,000	5,000	5,000
Totals		90,724	88,500	119,000	122,000

Franchise Fees					
01-00-325	Cable TV Franchise	96,818	110,000	58,000	70,000
01-00-328	Nicor Gas Franchise	16,390	12,000	16,000	17,000
Totals		113,208	122,000	74,000	87,000

Fines & Forfeits					
01-00-351	Circuit Court Fines	19,917	16,000	15,000	16,000
01-00-352	Local Fines	7,683	8,000	9,000	10,000
01-00-353	Circuit Court DUI Fines	3,307	2,500	2,500	2,500
01-00-355	Circuit Court E Citation Fines	338	500	500	500
01-00-356	Other Fines	2,115	1,500	1,500	1,500
01-00-357	Towing Fees	5,100	6,500	5,000	6,000
Totals		38,460	35,000	33,500	36,500

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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
GENERAL FUND REVENUES (Cont'd)

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Intergovernmental Revenue					
01-00-346	Grants	733,675	52,000	32,000	10,000
01-00-348	Pull Tab Revenue	1,027	1,000	1,010	1,000
Totals		734,702	53,000	33,010	11,000

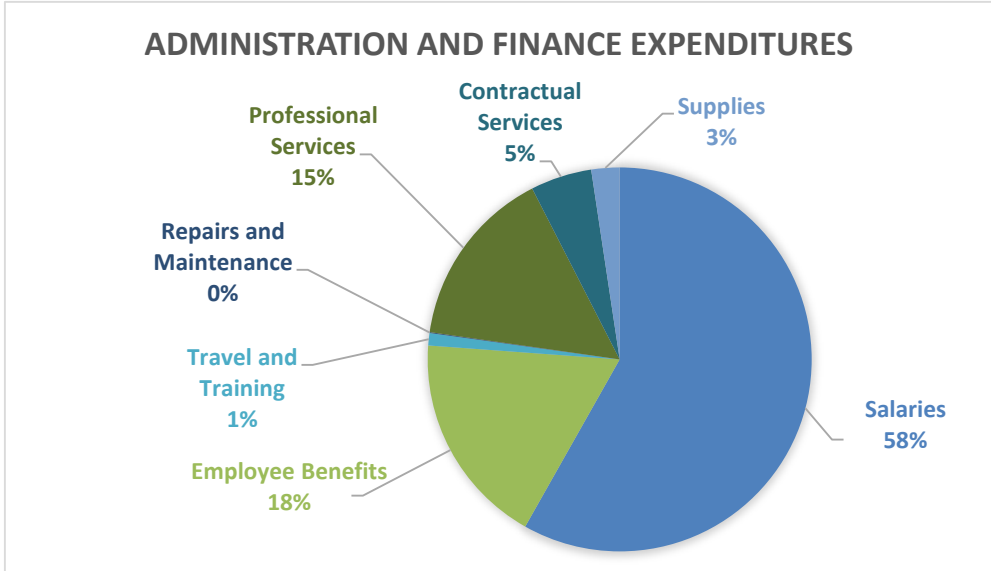
Other Income					
01-00-349	Rental Income - Verizon	25,200	25,200	25,200	25,200
01-00-349.01	Rental Income - Fox Valley Internet	4,721	4,800	4,800	4,860
01-00-350	Rental Income - City Properties	13,800	13,800	13,800	14,000
01-00-350.02	IGA - Park Dist Fitness Center	57,025	48,000	48,000	50,000
Totals		100,746	91,800	91,800	94,060
01-00-375	Water Administrative Charge	120,000	120,000	120,000	120,000
01-00-376	Refuse Administration Charge	25,602	20,000	25,000	28,000
01-00-378	SSA Maintenance Charge	7,237	6,000	6,000	6,000
Totals		152,839	146,000	151,000	154,000
01-00-379	Police K-9 Donations	-	500	-	500
01-00-381	Interest Income	80,161	30,000	100,000	70,000
01-00-383	Riverbend Reimbursements	11,081	12,000	20,000	15,000
01-00-385	GK School District Contributions	32,190	42,500	45,000	46,200
01-00-387	Tree Reimbursements	3,754	3,500	7,400	6,000
01-00-388	Misc Reimbursements	6,898	2,500	8,000	3,000
01-00-388.01	Insurance Reimbursements	14,509	2,000	13,500	3,000
01-00-388.05	IDOT Traffic Signal Reimbursement	-	2,000	4,500	4,000
01-00-389	Miscellaneous Income	2,449	2,000	11,000	5,000
Totals		151,042	97,000	209,400	152,700
Total Other Income		404,627	334,800	452,200	400,760
01-00-397	Transfer - ARPA	188	-	-	-

Totals - General Fund Revenues	4,382,529	3,686,800	3,762,880	3,815,030
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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
ADMINISTRATION AND FINANCE

Overview: The Administration and Finance Department processes licenses and permits, accepts and records payments, process monthly utility bills, develops the annual budget for consideration and approval by the City Council, reviews service programs to assure effective implementation of City services, and oversees the daily management of expenditures of allocated funds and collection of revenues.

Administration and Finance Budget Total: \$ 672,700		
Personnel	FY 23/24	FY 24/25
Administration	1.5	1.5
Finance	3	3
Elected Officials	10	10



Revenues and Expenditures: Expenditures of the Administrative and Finance Department are funded by General Fund revenues. Major funding sources for the General Fund include sales tax, income tax and property tax. The total budget for the Administration and Finance Department for Fiscal Year 24/25 is \$672,700 representing an approximate 2% increase (\$16,310). This increase is primarily driven by cost of living increases to salary/benefits and Professional Services.

Services:

Services provided by Administration include:

- Implementation of all City Council policies and directives
- Coordination and management of all City operations
- Processing development & zoning applications, as well as attending, advising and making recommendations at Plan Commission Meetings
- Plan and attend Wastewater Treatment Committee and Finance Advisory Committee meetings
- Business attraction and retention programs and grant applications

Services provided by Finance include:

- Annual Budget and Annual Comprehensive Financial Report preparation
- Responsible for the City's payroll, accounts payable, accounts receivable and utility billing functions
- General ledger entries, bank deposits and reconciliations
- General accounting functions of the City of Genoa

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
ADMINISTRATION & FINANCE

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Salaries					
01-00-421	Salary - Full-Time	\$ 225,451	295,740	290,000	317,720
01-00-422	Salary - Part-Time	10,544	16,060	15,000	16,400
01-00-423	Salary - Overtime	264	700	200	500
01-00-430	Salary - Mayor & Aldermen	43,800	43,800	43,800	43,800
01-00-431	Salary - City Clerk	4,800	4,800	4,800	4,800
01-00-435	Comp In Lieu Of Medical Ins	4,344	4,170	4,200	4,200
01-00-459	Comp In Lieu Of Vacation	3,298	4,000	3,500	4,000
Totals		292,501	369,270	361,500	391,420

Employee Benefits					
01-00-448	FICA Expense	21,399	28,400	28,000	30,000
01-00-449	IMRF Expense	11,927	13,100	13,100	14,800
01-00-451	Employee Medical Insurance	56,087	74,080	70,000	74,100
01-00-471	Clothing Expense	81	2,000	2,000	2,000
Totals		89,494	117,580	113,100	120,900

Travel & Training					
01-00-561	Dues & Publications	1,865	2,000	2,000	2,000
01-00-562	Training/Travel Expense	3,890	5,000	3,000	5,000
Totals		5,755	7,000	5,000	7,000

Repairs & Maintenance					
01-00-512	Maintenance - Equipment	401	500	500	500
Totals		401	500	500	500

Professional Services					
01-00-533	Legal Services	36,759	45,000	45,000	47,300
01-00-546	Administrative Services	618	2,000	500	1,000
01-00-547	Audit / Actuarial Services	12,903	17,330	12,730	13,520
01-00-549	Other Professional Services	9,934	45,000	45,000	35,000
01-00-560	IT/Website Services	4,253	5,000	5,000	5,400
Totals		64,467	114,330	108,230	102,220

Contractual Services					
01-00-550	Real Estate Taxes	4,040	4,000	3,150	4,000
01-00-551	Postage	1,346	1,850	2,500	2,900
01-00-552	Telephone	3,023	3,500	3,200	3,400
01-00-553	Publishing/Advertising	2,165	3,000	3,000	3,000
01-00-554	Printing/Copier Services	1,321	1,300	1,350	1,400

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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
ADMINISTRATION & FINANCE (Cont'd)

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Contractual Services-Cont.				
01-00-573	Internet Expense	2,751	2,760	2,800
01-00-579	Other Charges	2,359	2,500	1,500
01-00-580	Employee Recognition	1,466	3,000	1,500
01-00-592	Liability & W/C Insurance	8,710	9,300	10,190
01-00-672	Mayor Expenses	110	500	100
Totals		27,291	31,710	29,290

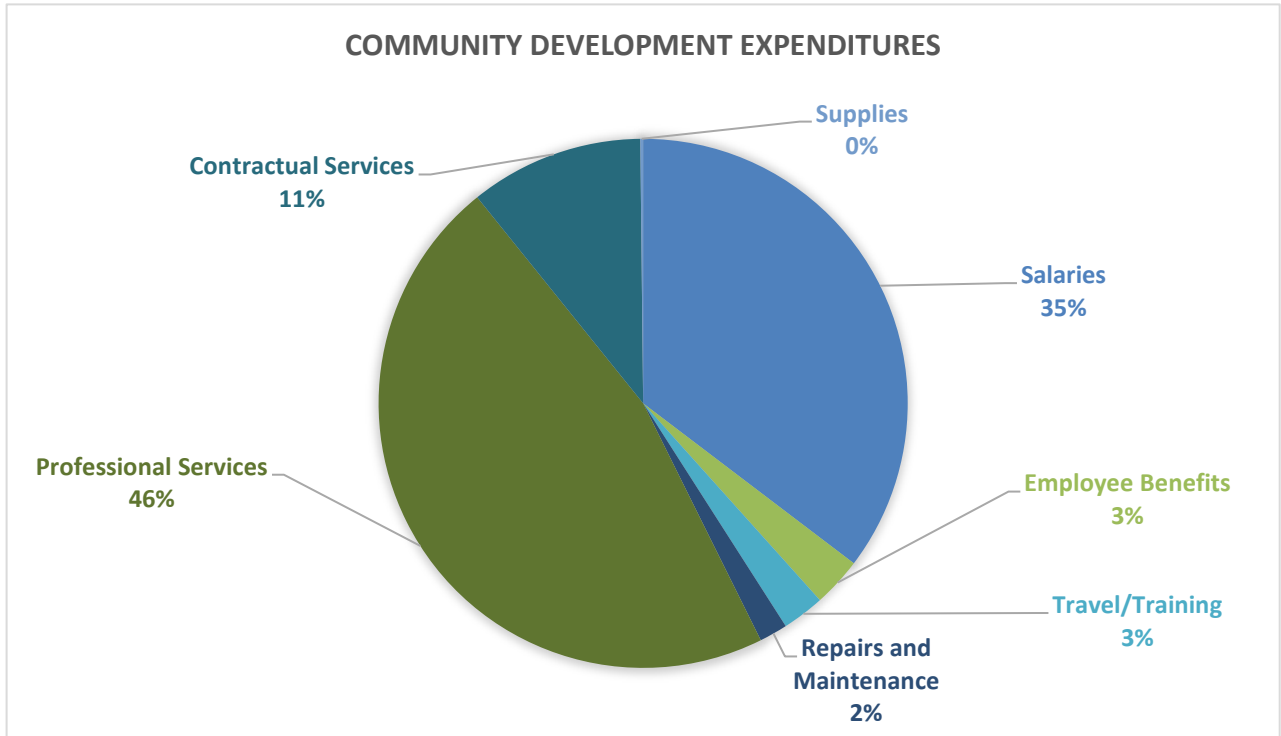
Supplies				
01-00-651	Office Equipment & Supplies	13,904	15,000	15,000
01-00-652	Building & Operating Supplies	445	1,000	1,000
Totals		14,349	16,000	16,000

Totals - Administration & Finance	494,258	656,390	633,620	672,700
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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
COMMUNITY DEVELOPMENT

Overview: The services provided by this department are for building inspectors used for planning, zoning, development issues, economic development, plan review, inspection services and funding community events.

Community Development Budget Total: \$ 116,020		
Personnel	FY 23/24	FY 24/25
Inspectors	2 PT	2 PT



Revenues and Expenditures: Expenditures of the Community Development Department are funded by General Fund revenues. The total budget for the Community Development Department for Fiscal Year 2024/2025 is \$116,020, representing an approximate \$23,430 decrease from Fiscal Year 23/24. This decrease is due to decreased funding for Professional Services.

Services:

Services provided by Community Development include:

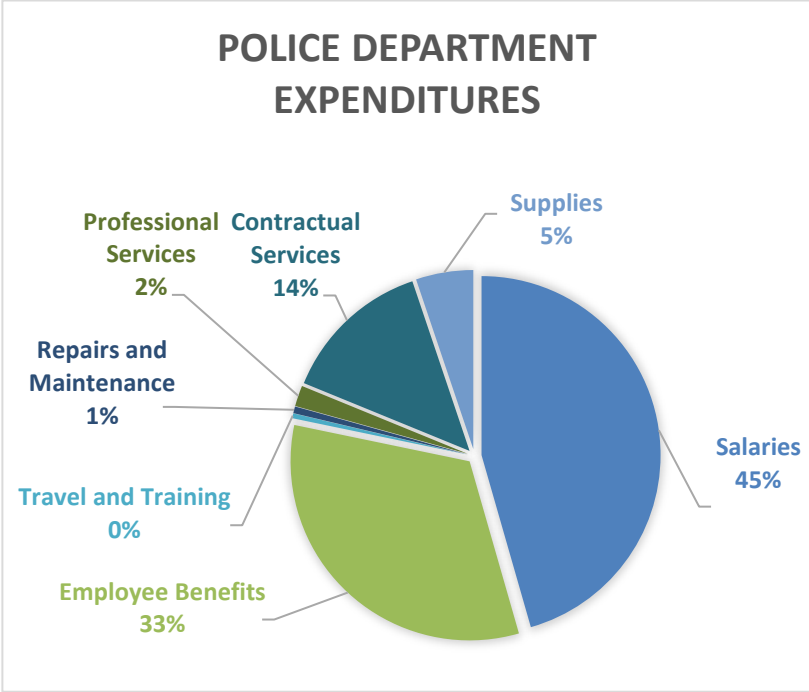
- Building permit and inspection services
- Reviewing plans for development projects such as new homes or commercial buildings
- Property maintenance inspections, as well as implementing policy and attending administrative adjudication
- Land-use planning and zoning policy

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
COMMUNITY DEVELOPMENT

		2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Budget	Estimated	Budget
Salaries					
01-11-422	Salary - Part-Time	\$ 32,958	36,000	40,000	41,000
Totals		<u>32,958</u>	<u>36,000</u>	<u>40,000</u>	<u>41,000</u>
Employee Benefits					
01-11-448	FICA Expense	2,410	2,730	3,200	3,500
Totals		<u>2,410</u>	<u>2,730</u>	<u>3,200</u>	<u>3,500</u>
Travel & Training					
01-11-561	Dues & Publications	990	1,300	500	1,000
01-11-562	Training / Travel Expenses	-	1,000	1,500	2,000
Totals		<u>990</u>	<u>2,300</u>	<u>2,000</u>	<u>3,000</u>
Repairs & Maintenance					
01-11-513	Maintenance - Vehicle	209	2,000	500	2,000
Totals		<u>209</u>	<u>2,000</u>	<u>500</u>	<u>2,000</u>
Professional Services					
01-11-536	Economic Development	2,500	2,500	13,000	4,000
01-11-538	Plan Review/Inspection Services	1,887	1,000	4,000	5,000
01-11-539	Property Maintenance Services	549	5,000	2,500	5,000
01-11-546	Administrative Services	618	2,000	500	1,000
01-11-549	Other Professional Services	14,923	55,900	55,900	14,000
01-11-558	Community Events	19,422	20,000	20,000	25,000
Totals		<u>39,899</u>	<u>86,400</u>	<u>95,900</u>	<u>54,000</u>
Contractual Services					
01-11-552	Telephone	898	1,100	800	1,000
01-11-559	Community Relations - Calendar	5,584	5,500	5,500	7,200
01-11-579	Other Charges	2,405	2,000	3,000	3,000
01-11-592	Liability & W/C Insurance	1,089	1,170	1,020	1,120
Totals		<u>9,976</u>	<u>9,770</u>	<u>10,320</u>	<u>12,320</u>
Supplies					
01-11-651	Office Equipment & Supplies	187	250	100	200
Totals		<u>187</u>	<u>250</u>	<u>100</u>	<u>200</u>
Totals - Community Development		86,629	139,450	152,020	116,020

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
POLICE DEPARTMENT

Overview: The Police Department is responsible for providing police protection services and ordinance enforcement within the City of Genoa.



POLICE DEPARTMENT		
Budget Total: \$ 2,008,990		
Personnel	FY 23/24	FY 24/25
Chief	1	1
Deputy Chief	1	0
Sergeants	1	2
Sworn Officers	6	7
P/T Officers	1	2
Admin Assistant	0	0.5
Records Clerk-P/T	1	1
Auxiliary Officers	6	6
Crossing Guards	8	8
TOTAL (FTE)	9	10
TOTAL (PTE)	16	17.5

Revenues and Expenditures: Expenditures of the Police Department are funded by General Fund revenues. Some of the larger expenditures of the Police Department, aside from salaries, are costs for dispatching and costs for police pensions. The total budget for the Police Department for Fiscal Year 2024/2025 is \$2,008,990, an approximate 6.3% increase (\$118,730), due to contract based increases in salaries & benefits, an additional full-time officer, training for a new officer, body cameras, tasers and new body armor.

Services: Services provided by the Police Department include:

- Providing Police Protection services to residents of Genoa including responding to emergency calls for criminal offenses, traffic accidents, and general assistance.
- Departmental record keeping / Criminal and license/permit background investigations
- Ordinance enforcement including property maintenance
- Working with the School District to proactively and reactively address student issues, cost sharing with the School District
- Policing Community and Special Events
- Crossing Guards who provide safe street crossings for Genoa students, cost sharing with the School District
- Cost sharing for dispatch costs with DeKalb County

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
POLICE DEPARTMENT

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Salaries					
01-21-421	Salary - Full-Time	\$ 563,187	624,400	600,000	698,500
01-21-422	Salary - Part-Time	15,818	35,000	16,000	20,000
01-21-423	Salary - Overtime	58,364	50,000	60,000	50,000
01-21-424	Salary - Work Comp	25,553	-	20,000	26,000
01-21-425	Salary - Holiday Pay	18,034	20,100	20,000	22,000
01-21-427	Salary - Auxiliary Officers	7,111	10,000	22,500	31,710
01-21-429	Salary - SRO & Crossing Guards	26,052	30,000	27,000	62,000
01-21-435	Comp In Lieu of Medical Ins	-	100	-	-
01-21-459	Comp In Lieu Of Vacation	3,723	7,800	5,000	5,000
Totals		717,842	777,400	770,500	915,210

Employee Benefits					
01-21-448	FICA Expense	54,447	60,650	60,650	70,000
01-21-449	IMRF Expense	-	100	-	2,000
01-21-450	Police Pension Contributions	500,000	500,000	500,000	380,000
01-21-451	Employee Medical Insurance	153,062	163,620	163,620	180,000
01-21-455	Vacation & Sick Hours Payout	24,672	-	32,700	15,000
01-21-471	Uniform Expense	5,333	8,000	15,000	10,000
Totals		737,514	732,370	771,970	657,000

Travel & Training					
01-21-561	Dues & Publications	484	500	800	800
01-21-562	Training / Travel Expense	3,472	8,000	8,000	8,000
Totals		3,956	8,500	8,800	8,800

Repairs & Maintenance					
01-21-511	Maintenance - Building	732	1,000	1,000	1,000
01-21-512	Maintenance - Equipment	3,108	8,000	9,000	3,200
01-21-513	Maintenance - Vehicles	13,969	6,500	7,000	8,000
Totals		17,809	15,500	17,000	12,200

Professional Services					
01-21-533	Legal Services	\$ 416	1,000	500	1,000
01-21-545	Adjudication Services	7,726	7,800	5,500	7,100
01-21-549	Other Professional Services	17,332	16,000	18,000	29,600
Totals		25,474	24,800	24,000	37,700

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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
POLICE DEPARTMENT (Cont'd)

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Contractual Services					
01-21-434	Dispatching	122,333	126,340	126,340	130,340
01-21-551	Postage	1,346	1,500	2,000	1,500
01-21-552	Telephone	8,358	8,600	8,600	8,600
01-21-554	Printing/Copier Services	662	700	700	700
01-21-560	IT / Website Services	3,400	3,500	3,500	3,500
01-21-573	Internet Charges	2,432	2,420	2,600	2,500
01-21-577	Equipment Replacement Fund Fees	30,000	60,000	60,000	70,000
01-21-579	Other Charges	762	1,000	1,500	1,200
01-21-592	Liability & W/C Insurance	52,188	55,630	48,850	53,740
01-21-599	K-9 Program	1,310	2,000	1,500	2,000
Totals		222,791	261,690	255,590	274,080

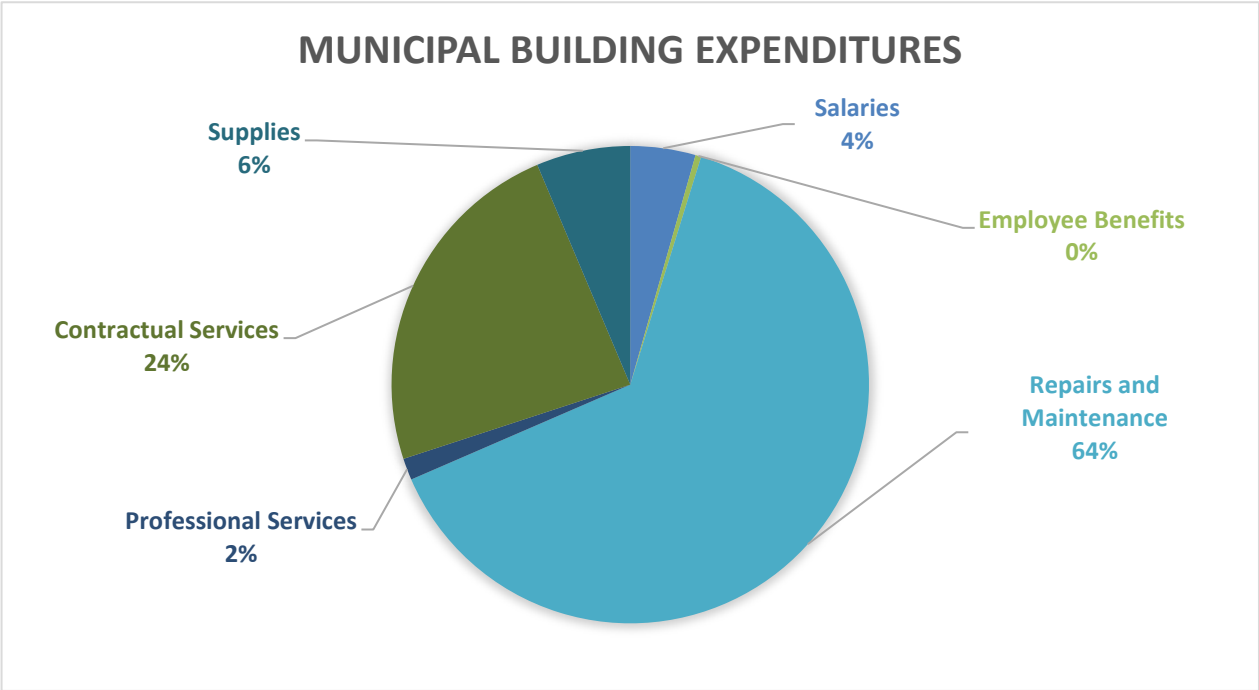
Supplies					
01-21-563	Range Training & Supplies	1,914	2,500	2,520	5,000
01-21-565	Patrol Equipment	-	-	-	40,000
01-21-568	Squad Equipment	-	-	-	7,000
01-21-651	Office Equipment & Supplies	11,056	20,000	20,000	12,000
01-21-652	Building & Operating Supplies	2,802	4,000	4,000	4,000
01-21-655	Automotive Fuel / Oil	31,309	35,000	28,000	30,000
01-21-659	Work Safety Gear / Body Armor	2,754	8,500	8,500	6,000
Totals		49,835	70,000	63,020	104,000

Totals - Police Department	1,775,221	1,890,260	1,910,880	2,008,990
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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
MUNICIPAL PROPERTY/BUILDINGS

Overview: The Municipal Property/Buildings Department is staffed by a part-time maintenance worker. The largest costs which make up a majority of expenditures within the Municipal Property/Buildings are maintenance of the buildings, grounds and utilities.

Municipal Property/Buildings Budget Total: \$ 102,050		
Personnel	FY 23/24	FY 24/25
TOTAL	1 PT	1 PT



Revenues and Expenditures: Expenditures of the Municipal Property/Buildings Department are funded by the General Fund revenues, which are largely made up of sales, property and income taxes. Expenses for this department are for City Hall, all City rental properties and the surrounding City owned grounds, including supplies and maintenance needed both inside and outside the buildings. The total budget for the Municipal Property/Buildings Department for Fiscal Year 24/25 is \$102,050, which is a 15% (\$15,460) decrease from the previous fiscal year due to no interior building projects planned for this fiscal year.

Services: Services provided by the Municipal Property/Buildings Department include:

- Cleaning of the Municipal Building
- Maintenance of the interior of the buildings, including the second floor rental space, Council Chambers, Administrative and Finance Department, Police Department and rental properties as well as the exterior of the facilities including doors, sidewalks, landscaping and parking lots.

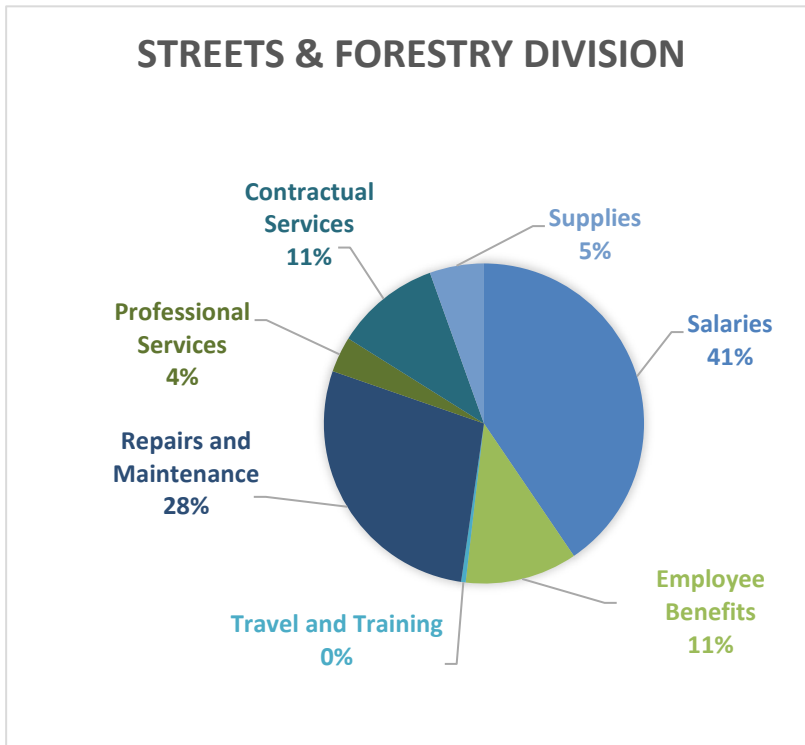
CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
MUNICIPAL PROPERTY/BUILDINGS

		2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Budget	Estimated	Budget
Salaries					
01-31-422	Salary - Part-Time	\$ 3,746	4,500	4,300	4,500
Totals		3,746	4,500	4,300	4,500
Employee Benefits					
01-31-448	FICA Expense	273	350	350	400
Totals		273	350	350	400
Repairs & Maintenance					
01-31-511	Maintenance - Building	18,679	37,000	37,000	20,000
01-31-511.01	Maintenance - Rental Property	976	5,000	2,000	5,000
01-31-512	Maintenance - Equipment	25,067	38,000	40,000	40,000
Totals		44,722	80,000	79,000	65,000
Professional Services					
01-31-549	Other Professional Services	2,800	1,500	1,500	1,500
Totals		2,800	1,500	1,500	1,500
Contractual Services					
01-31-571	Utilities	30,794	21,000	15,000	20,000
01-31-571.01	Utilities - Rental Properties	3,472	2,500	2,500	3,000
01-31-592	Liability & W/C Insurance	1,089	1,160	1,030	1,150
Totals		35,355	24,660	18,530	24,150
Supplies					
01-31-652	Building & Operating Supplies	1,769	1,500	1,500	1,500
01-31-660	Emergency Mgmt System & Equip	7,225	5,000	5,000	5,000
Totals		8,994	6,500	6,500	6,500
Totals - Municipal Property/Buildings		95,890	117,510	110,180	102,050

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
STREETS AND FORESTRY DIVISION

Overview: The Streets and Forestry Division is a division within the Public Works Department. It is the responsibility of the Streets and Forestry Division to maintain all public property including streets, open spaces, and trails. This includes snow removal, ice control, and landscaping. The Division utilizes full-time and seasonal employees.

Streets and Forestry Division Budget Total: \$ 806,720		
Personnel	FY 23/24	FY 24/25
Administration	0.5	0.5
Supervisors	1	1
Maint Workers	2.5	3.5
Seasonal Workers	3	3
TOTAL (FTE)	4	5
TOTAL (PTE)	0	0
TOTAL (Seasonal)	3	3



Revenues and Expenditures: Expenditures of the Streets and Forestry Division are funded by General Fund revenues. The total budget for the Streets and Forestry Division for Fiscal Year 2024-2025 is \$806,720, which is a 9.8% increase (\$72,600). The increase is primarily due to salary adjustments, equipment repairs, plow, open land Grant expenses, fuel prices and street project engineering.

Services:

Services provided by the Streets and Forestry Division include:

- Maintenance of City streets, drainage ditches, culverts, alleys, pavement traffic markings, traffic control signage and traffic signals
- Maintenance of Citizen's Park, pedestrian bridge, pathways, and all open spaces throughout the City and along the Kishwaukee River.
- Perform snow removal, ice control, street sweeping, tree trimming, brush pickup, weed control, grounds restoration and mowing

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
PUBLIC WORKS DEPARTMENT - STREET / FORESTRY DIVISION

		2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Budget	Estimated	Budget
Salaries					
01-41-421	Salary - Full-Time	\$ 208,666	243,630	200,000	247,450
01-41-422	Salary - Part-Time	28,868	34,500	24,000	28,500
01-41-423	Salary - Overtime	12,961	16,000	16,000	17,300
01-41-427	Salary - Seasonal	20,794	30,000	35,000	32,000
01-41-435	Comp In Lieu of Medical Ins	4,447	4,500	1,800	500
01-41-459	Comp In Lieu Of Vacation	1,038	1,000	1,000	1,000
Totals		276,774	329,630	277,800	326,750
Employee Benefits					
01-41-448	FICA Expense	20,269	24,500	24,500	25,100
01-41-449	IMRF Expense	12,984	12,700	12,700	13,700
01-41-451	Employee Medical Insurance	36,624	44,550	44,550	51,560
01-41-453	Unemployment Compensation	666	-	-	-
01-41-455	Vacation & Sick Hours Payout	-	-	6,400	-
01-41-471	Uniform Expense	569	650	800	1,000
Totals		71,112	82,400	88,950	91,360
Travel & Training					
01-41-561	Dues & Publications	1,151	1,200	1,200	1,200
01-41-562	Training / Travel Expense	5,032	1,500	1,500	2,500
Totals		6,183	2,700	2,700	3,700
Repairs & Maintenance					
01-41-510	Maint - Trailers/Gas Powered Equip	13,885	19,000	19,000	21,000
01-41-511	Maintenance - Building	3,041	5,000	5,000	5,000
01-41-513	Maintenance - Vehicles	24,378	30,000	42,000	35,000
01-41-514	Maintenance - Streets & Alleys	18,837	25,000	25,000	30,000
01-41-516	Maintenance - Sidewalks	2,716	5,000	5,000	50,000
01-41-517	Maintenance - Parkway Trees	29,303	30,000	30,000	30,000
01-41-519	Maintenance - Traffic Control Equip	11,280	8,000	8,000	8,000
01-41-520	Maintenance - Storm Sewers	7,776	8,000	8,000	8,000
01-41-522	Maintenance - Citizen's Park	1,856	4,500	4,500	4,500
01-41-523	Maintenance - City Parking Lots	306	10,000	8,000	5,000
01-41-524	Maintenance - Main Street	15,303	5,500	5,500	5,500
01-41-525	Maintenance - Public Open Land	9,805	24,000	24,000	24,000
Totals		138,486	174,000	184,000	226,000
Professional Services					
01-41-532	Engineering Service	5,774	20,000	20,000	20,000
01-41-549	Other Professional Services	873	8,000	8,000	9,100
Totals		6,647	28,000	28,000	29,100

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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
PUBLIC WORKS DEPARTMENT - STREET / FORESTRY DIVISION (Cont'd)

		2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Budget	Estimated	Budget
Contractual Services					
01-41-552	Telephone	6,191	5,000	5,500	6,200
01-41-554	Printing/Copier Services	662	700	800	700
01-41-560	IT/Website Services	3,400	3,500	3,500	3,500
01-41-571	Utilities	2,157	2,000	2,000	2,200
01-41-572	Street Lighting	-	-	-	-
01-41-573	Internet Charges	599	600	800	600
01-41-577	Equipment Replacement Fund Fees	40,000	45,000	45,000	50,000
01-41-592	Liability & W/C Insurance	17,384	18,590	20,370	22,410
	Totals	70,393	75,390	77,970	85,610
Supplies					
01-41-614	Signage	2,093	2,000	3,000	2,500
01-41-651	Office Equipment & Supplies	1,332	1,500	1,500	2,500
01-41-652	Building & Operating Supplies	3,398	3,000	3,000	3,500
01-41-653	Electrical, Air & Hand Tools	1,334	1,500	1,500	1,700
01-41-655	Automotive Fuel / Drum Oil	31,142	30,000	30,000	30,000
01-41-659	Work Safety Gear & Equipment	2,493	3,000	3,000	3,000
01-41-696	Salt and Snow Control	9,666	1,000	1,000	1,000
	Totals	51,458	42,000	43,000	44,200
Totals - Street /Forestry Department		621,053	734,120	702,420	806,720

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
NON-DEPARTMENTAL EXPENDITURES

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Miscellaneous					
01-91-533	Legal Services	\$ 97	500	-	500
01-91-583	Sales Tax Incentives	43,091	49,500	40,000	45,000
	Totals	43,188	50,000	40,000	45,500

Totals - Non-Departmental Charges		43,188	50,000	40,000	45,500
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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
GARBAGE FUND

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

GARBAGE FUND

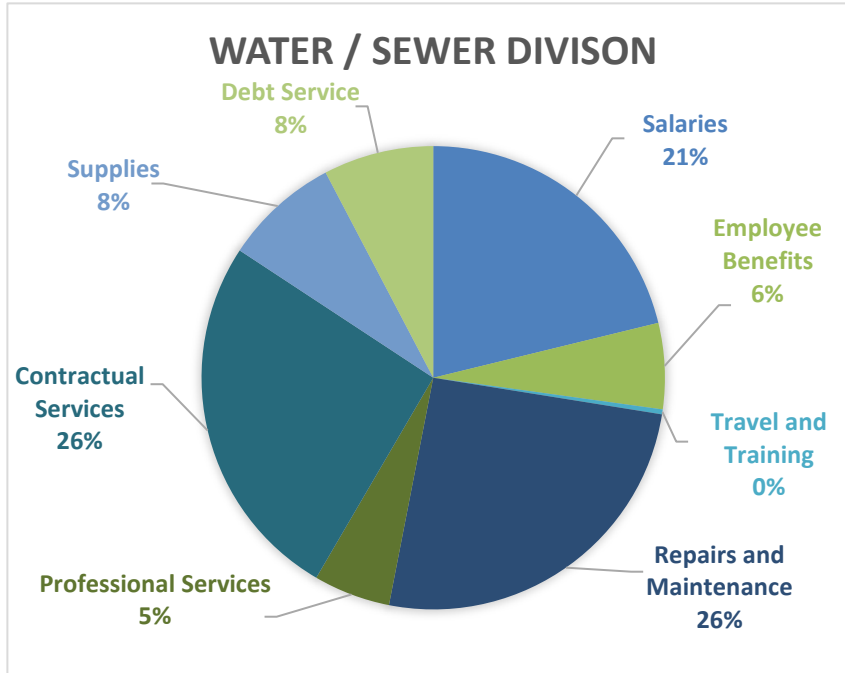
Revenues:					
13-00-358	Garbage Service Fees	\$	-	-	-
Totals			-	-	-

Expenditures:					
13-00-573	Refuse Disposal Service		-	-	-
13-00-575	Administrative Service Charge		-	-	-
Totals			-	-	-

Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-
Beginning Fund Balances	13,734	13,730	13,730	13,730
Ending Fund Balances	13,734	13,730	13,730	13,730

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - GENERAL FUND
WATER AND SEWER DIVISIONS

Overview: The Water and Sewer Divisions are divisions within the Public Works Department which are responsible for the collection and treatment of all water and wastewater within the City of Genoa.



Water / Sewer Divisions Budget Total: \$ 1,630,020		
Personnel	FY 23/24	FY 24/25
Administration	0.5	0.5
Supervisors	1	1
Chief Operator	1	0
Maintenance Worker	1.5	2.5
P/T Maintenance	1	1
Seasonal Workers	1	1
TOTAL (FTE)	4	4
TOTAL (PTE)	1	1
TOTAL (Seasonal)	1	1

Revenues and Expenditures: Expenditures of the Water and Sewer Divisions are funded by Water and Sewer Fund usage fees, which are the monthly payments for water and sewer services. The Water and sewer fund is an enterprise fund, meaning it does not utilize General Fund revenues, and instead is solely funded based on the fees for service that the water and sewer utility billing provides. The total budget for Fiscal Year 24/25 is \$1,794,700, which is an approximate 10% increase, primarily due to increased maintenance projects, utility fees and meter replacement program.

Services:

Services provided by the Water Division include:

- Pump an average of .55 million gallons of water per day
- Water sampling and testing to ensure compliance with IEPA standards
- Maintain 31 miles of water distribution mains and over 2,100 service lines with b-boxes and meters
- Maintain all fire hydrants and perform regular hydrant flushing

Services provided by the Sewer Division include:

- Collect all wastewater and treat approximately .67 million gallons per day
- Operate and maintain the City's Wastewater Treatment Plant, holding ponds and 3 lift stations
- Repair and maintenance of 24 miles of sanitary sewers along with manholes
- Perform sewer flushing and conduct water sampling and testing to ensure IEPA standards are met

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - WATER & SEWER FUNDS
WATER & SEWER FUNDS SUMMARY

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

WATER & SEWER OPERATING FUND					
Revenues:					
53-00-353	Penalties	\$ 22,022	25,000	24,000	25,000
53-00-361	Water Sales	725,483	760,370	758,580	811,090
53-00-362	Sewer Sales - Genoa	712,613	745,310	753,640	805,750
53-00-362.01	Sewer Sales - Kingston	83,957	83,000	77,600	82,670
53-00-367	Meter Sales	13,600	14,200	27,000	27,000
53-00-381	Investment Income	28,742	35,000	33,800	35,000
53-00-385	Miscellaneous Income	-	500	500	500
53-00-385.01	Reimbursement Agreement Revenue	4,000	4,000	15,000	12,000
	Total Revenues	1,590,417	1,667,380	1,690,120	1,799,010

Expenditures:					
	Water Division	770,630	852,030	782,850	913,100
	Sewer Division	710,230	767,990	738,150	831,600
	Transfer - Water/Sewer Capital Fund	1,000,000	10,000	50,000	50,000
	Total Expenditures	2,480,860	1,630,020	1,571,000	1,794,700

Excess (Deficiency) of Revenues					
	Over Expenditures	(890,443)	37,360	119,120	4,310
	Beginning Fund Balances	1,838,036	947,600	947,600	1,066,720
	Ending Fund Balances	947,593	984,960	1,066,720	1,071,030

WATER/SEWER IMPROVEMENT FUND					
	Beginning Fund Balances	\$ 549,183	1,833,560	1,833,560	2,195,530
	Revenues	1,395,579	4,390,040	524,360	4,426,900
	Expenditures	(111,203)	(4,260,000)	(162,390)	(4,600,000)
	Ending Fund Balances	1,833,559	1,963,600	2,195,530	2,022,430

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - WATER & SEWER FUNDS
WATER DIVISION

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Salaries					
53-42-421	Salary - Full-Time	\$ 194,328	170,000	175,000	183,000
53-42-422	Salary - Part-Time	16,984	24,120	20,000	31,000
53-42-423	Salary - Overtime	9,870	12,400	10,000	13,000
53-42-427	Salary - Seasonal	1,302	3,000	3,000	4,500
53-42-435	Comp In Lieu of Medical Ins	-	500	-	-
53-42-459	Comp In Lieu Of Vacation	2,077	1,470	1,600	1,600
53-42-459.01	Compensated Absences	4,794	-	-	-
Totals		229,355	211,490	209,600	233,100

Employee Benefits					
53-42-448	FICA Expense	16,470	16,200	16,200	17,300
53-42-449	IMRF Expense	11,396	8,840	8,840	10,020
53-42-451	Employee Medical Insurance	34,178	23,800	28,000	28,830
53-42-455	Vacation & Sick Hours Payout	-	200	12,800	-
53-42-471	Uniform Expense	461	1,000	1,000	750
Totals		62,505	50,040	66,840	56,900

Travel & Training					
53-42-561	Dues & Publications	510	1,000	500	750
53-42-562	Training / Travel Expense	2,418	2,000	2,000	1,500
Totals		2,928	3,000	2,500	2,250

Repairs & Maintenance					
53-42-510	Maint - Trailers/Gas Powered Equip	2,383	5,000	5,000	5,000
53-42-511	Maintenance - Building	4,301	12,000	12,000	12,000
53-42-512	Maintenance - Wells /Storage Tanks	42,102	50,000	50,000	50,000
53-42-513	Maintenance - Vehicles	8,691	15,000	15,000	10,000
53-42-515	Maintenance - Water Distribution	19,064	30,000	40,000	75,000
53-42-519	Maintenance - Traffic Control Equip	307	1,000	-	1,000
53-42-521	Maint - Water Repair Reimb Prog	-	50,000	-	32,000
Totals		76,848	163,000	122,000	185,000

Professional Services					
53-42-532	Engineering Service	68,702	65,000	10,000	50,000
53-42-533	Legal Services	902	500	-	500
53-42-547	Audit / Actuarial Services	5,266	7,500	6,700	7,500
53-42-549	Other Professional Services	3,196	10,000	3,000	3,000
53-42-560	IT/Website Services	3,400	3,500	3,500	3,500
Totals		81,466	86,500	23,200	64,500

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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - WATER & SEWER FUNDS
WATER DIVISION (Cont'd)

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Contractual Services					
53-42-551	Postage	5,383	6,000	8,500	9,000
53-42-552	Telephone	7,172	6,300	6,500	6,800
53-42-554	Printing/Copier Services	1,542	1,800	1,800	1,800
53-42-571	Utilities	37,309	40,000	50,000	50,000
53-42-573	Internet Charges	600	600	600	600
53-42-575	Administrative Service Charge	60,000	60,000	60,000	60,000
53-42-577	Equipment Replacement Fund Fees	65,000	65,000	65,000	65,000
53-42-592	Liability & W/C Insurance	16,366	17,500	13,210	14,550
	Totals	193,372	197,200	205,610	207,750

Supplies					
53-42-601	Metering	46,835	60,000	80,000	85,000
53-42-615	Laboratory & Equipment	1,973	3,000	2,000	2,500
53-42-651	Office Equipment & Supplies	5,616	4,000	4,000	6,500
53-42-652	Building & Shop Supplies	2,286	3,200	2,000	3,000
53-42-653	Electrical, Air & Hand Tools	706	1,500	1,500	1,500
53-42-655	Automotive Fuel / Drum Oil	14,432	15,000	11,000	12,000
53-42-659	Work Safety Gear & Equipment	1,708	3,500	2,000	2,500
	Totals	73,556	90,200	102,500	113,000

Debt Service					
53-42-718	IEPA Loans	50,600	50,600	50,600	50,600

Totals - Water Division		770,630	852,030	782,850	913,100
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CITY of GENOA, ILLINOIS
2024/2025 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Salaries					
53-43-421	Salary - Full-Time	\$ 132,040	94,700	96,000	114,000
53-43-422	Salary - Part-Time	2,151	2,000	2,000	8,000
53-43-423	Salary - Overtime	6,762	8,500	8,500	9,000
53-43-427	Salary - Seasonal	2,876	4,000	4,000	4,000
53-43-435	Comp In Lieu of Medical Ins	-	500	-	-
53-43-459	Comp In Lieu Of Vacation	2,077	1,470	1,600	1,600
53-43-459.01	Compensated Absences	(242)	-	-	-
Totals		145,664	111,170	112,100	136,600

Employee Benefits					
53-43-448	FICA Expense	10,673	8,500	9,000	9,830
53-43-449	IMRF Expense	7,248	4,500	5,000	5,620
53-43-451	Employee Medical Insurance	43,254	43,660	35,000	31,500
53-43-455	Vacation & Sick Hours Payout	-	200	12,800	-
53-43-471	Uniform Expense	456	1,000	1,000	750
Totals		61,631	57,860	62,800	47,700

Travel & Training					
53-43-561	Dues & Publications	510	1,000	750	750
53-43-562	Training / Travel Expense	2,236	1,500	1,500	3,000
Totals		2,746	2,500	2,250	3,750

Repairs & Maintenance					
53-43-510	Maint - Trailers/Gas Powered Equip	4,227	3,000	4,000	4,000
53-43-511	Maintenance - Buildings	4,594	10,000	10,000	10,000
53-43-512	Maint - Wastewater/Sewer Treatment	83,099	125,000	90,000	150,000
53-43-513	Maintenance - Vehicles	13,022	20,000	15,000	15,000
53-43-515	Maintenance - Sewer Collection	14,333	25,000	25,000	25,000
53-43-518	Maint - Lift Stations / Holding Ponds	36,597	52,000	50,000	40,000
53-43-519	Maintenance - Traffic Control Equip	-	500	-	500
53-43-521	Maint - Sewer Repair Reimb Prog	4,000	15,000	15,000	16,000
Totals		159,872	250,500	209,000	260,500

Professional Services					
53-43-532	Engineering Service	5,776	10,000	5,000	10,000
53-43-533	Legal Services	347	500	-	500
53-43-547	Audit / Actuarial Services	5,266	7,500	6,700	7,500
53-43-549	Other Professional Services	3,174	10,000	3,000	7,500
53-43-560	IT/Website Services	3,400	3,500	3,500	3,500
Totals		17,963	31,500	18,200	29,000

(Continued On Next Page)

CITY of GENOA, ILLINOIS
2024/2025 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION (Cont'd)

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

Contractual Services					
53-43-551	Postage	5,587	6,000	8,500	9,000
53-43-552	Telephone	3,978	4,000	4,000	4,000
53-43-554	Printing/Copier Services	1,542	1,800	1,800	1,500
53-43-571	Utilities	38,554	40,000	60,000	60,000
53-43-573	Internet Charges	600	700	700	700
53-43-574	Sludge Disposal	19,812	12,000	15,000	25,000
53-43-575	Administrative Service Charge	60,000	60,000	60,000	60,000
53-43-577	Equipment Replacement Fund Fees	65,000	65,000	65,000	65,000
53-43-578	Illinois EPA Permit Fees	10,000	10,000	10,000	10,000
53-43-592	Liability & W/C Insurance	12,046	12,750	7,090	7,840
Totals		217,119	212,250	232,090	243,040

Supplies					
53-43-615	Laboratory & Equipment	4,385	3,500	3,500	8,500
53-43-651	Office Equipment & Supplies	5,588	2,500	2,500	6,500
53-43-652	Building & Shop Supplies	3,168	3,200	3,200	3,000
53-43-653	Electrical, Air & Hand Tools	1,097	1,000	1,000	1,000
53-43-655	Automotive Fuel / Drum Oil	4,949	5,000	5,000	5,000
53-43-659	Work Safety Gear & Equipment	2,545	3,500	3,000	3,500
Totals		21,732	18,700	18,200	27,500

Debt Service					
53-43-718	IEPA Loan	83,503	83,510	83,510	83,510

Totals - Sewer Division	710,230	767,990	738,150	831,600
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CITY of GENOA, ILLINOIS
2024/2025 BUDGET
WATER & SEWER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

WATER & SEWER CAPITAL IMPROVEMENT FUND

Revenues:				
55-00-348	IEPA Grant Revenue	\$ -	4,000,000	- 4,000,000
55-00-363	Capital Improvement Fee	130,122	133,140	132,000 150,000
55-00-364	Sewer Tap On Fees	74,290	78,300	120,910 78,300
55-00-365	Water Tap On Fees	84,170	88,600	131,450 88,600
55-00-381	Investment Income	6,997	20,000	90,000 60,000
55-00-385	Miscellaneous Income	100,000	-	- -
55-00-397	Transfer - Gov Capital Fund	-	60,000	- -
55-00-398	Transfer - W/S Operating Fund	1,000,000	10,000	50,000 50,000
Totals		1,395,579	4,390,040	524,360 4,426,900

Expenditures:				
55-00-802	Water - Supply Improvements	-	-	- -
55-00-803	Water - Distribution Improvements	44,703	4,120,000	65,140 4,560,000
55-00-804	Water - Metering Improvements	-	-	- -
55-00-812	Sewer - Collection Improvements	-	140,000	97,250 40,000
55-00-813	Sewer - Treatment Improvements	66,500	-	- -
55-00-850	New PW Building / Addition	-	-	- -
Totals		111,203	4,260,000	162,390 4,600,000

Excess (Deficiency) of Revenue				
Over Expenditures	1,284,376	130,040	361,970	(173,100)
Beginning Fund Balances	549,183	1,833,560	1,833,560	2,195,530
Ending Fund Balances	1,833,559	1,963,600	2,195,530	2,022,430

*CITY of GENOA, ILLINOIS
2024/2025 BUDGET
CAPITAL IMPROVEMENT*

What is Capital ?

Capital expenditures are defined by the City as assets with an initial, individual cost in excess of either \$5,000 for building and land improvements, machinery and equipment, and vehicles, or \$20,000 for bridges, streets, storm sewers and traffic signals.

Explanation of the 2024-2025 Capital Expenditures

Notable Capital Expenditures for the 2024-2025 Fiscal Year include:

Streets and Open Space: \$2,930,720

MFT Fund - Salt & Ice Control, Street Lighting Electric Service, Sidewalk Maintenance
Rebuild IL Street Project, STU Street Project
Road & Bridge Fund - Street Improvements
Street Improvement Fund - Street Improvements
Bond Capital Improvement Fund - Downtown Revitalization Project
General Capital Projects Fund - Downtown Revitalization Project, Property Acquisitions

Vehicles and Equipment: \$388,000

Equipment Replacement Fund -
Police Department - Eforce Software System, All Terrain Vehicle
Public Works Department - Mower, Explorer, 5Yd Dump Truck/Plow

Water and Sewer Improvements: \$4,600,000

Water and Sewer Capital Improvement Fund -
Water Supply -
Water Distribution - Lead Service Line Replacements, Reed Road / Cooper Court Water Main,
Well #5 Filter Media
Water Metering -
Sewer Collection - Primary Clarifier Chains
Sewer Treatment -

TOTAL 2024/2025 CAPITAL EXPENDITURES: \$7,918,720

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

CAPITAL EXPENDITURES - FY 2024/2025

STREETS & OPEN SPACE

MFT FUND

Salt & Ice Control	20,000
Street Lighting - Electric	70,000
Sidewalk Maintenance	50,000
Rebuild IL Street Project - First Street, Prairie Street & Hickory Street	342,420
STU Construction Project	40,000
	522,420

ROAD & BRIDGE FUND

Street Improvements - 1/2 Willow Glen Microsurfacing / MFT Engineering	203,000
	203,000

STREET IMPROVEMENT FUND

Street Improvements - Evans Street Construction	30,000
Street Improvements - 1/2 Willow Glen Microsurfacing / Crackfill	180,000
Street Improvements - FY26 Projects Engineering	47,500
Annual Bond Payment	212,000
	469,500

BOND CAPITAL IMPROVEMENT FUND

2021 Street Program - Construction - E Hill Street STU Balance Due	16,000
Downtown Revitalization - Partial	739,800
	755,800

GOVERNMENTAL CAPITAL PROJECTS FUND

Property Acquisitions	100,000
Downtown Revitalization - Partial	880,000
	980,000

2,930,720

VEHICLES & EQUIPMENT

EQUIPMENT REPLACEMENT FUND

PD - E-Force System (60,000), ATV (15,000)	75,000
PW - Streets - Mower (18,000)	313,000
All Depts - Explorer (40,000), 5Yd Truck (255,000)	388,000
	388,000

WATER & SEWER

WATER/SEWER CAPITAL FUND

Water Distribution - Lead Service Line Replacement - IEPA Grant	4,560,000
Reid Road/Cooper Court Water Main (60,000)	
Well #5 Filter Media (500,000)	
Sewer Collection - Primary Clarifier Chains	40,000
	4,600,000

Total Capital Expenditures **\$ 7,918,720**

CITY of GENOA, ILLINOIS
2024/2025 BUDGET SUMMARY
CAPITAL OUTLAY

		2022/2023	2023/2024	2023/2024	2024/2025
		Actual	Budget	Estimated	Budget
Police Department					
65-00-801	Police Vehicles & Equipment	59,032	70,000	81,700	75,000
Totals		59,032	70,000	81,700	75,000
Public Works - Streets, Forestry & Public Property					
15-00-572	Street Lighting	66,033	70,000	68,000	70,000
15-00-696	Snow & Ice Control	20,000	20,000	20,000	20,000
15-00-821	STU Construction Project	-	-	-	40,000
15-00-836	Crack Sealing / Chip & Seal	61,177	-	-	-
15-00-838	Sidewalk Maintenance	-	-	-	50,000
15-00-840	ReBuild Illinois - Genoa St Project	-	342,420	-	342,420
15-00-998	Annual Bond Payment	100,000	100,000	100,000	-
18-00-801	Riverbend Park Equipment	-	-	-	-
18-00-803	Pedestrian Bridge - Engineering	-	-	-	-
18-00-813	Riverfront Enhancement	-	10,000	-	-
18-00-814	Street & Sidewalk Improvements	-	-	-	-
21-00-831	Street Improvements	17,940	50,000	25,000	203,000
22-00-834	Street Improvements	50,194	30,000	-	257,500
22-00-838	Sidewalk Improvements	45,817	60,000	25,000	-
22-00-999	Annual Bond Payment	100,000	114,000	112,000	212,000
37-00-834	2021 Street Imprv Prog - Eng	61,807	-	6,000	-
37-00-835	2021 Street Imprv Prog - Const	403,419	16,000	-	16,000
37-00-860	Downtown Revitalization	49,350	818,985	80,000	739,800
40-00-810	Property Acquisitions	-	305,000	40,000	100,000
40-00-820	Community Development	-	15,000	-	-
40-00-860	Downtown Revitalization	-	690,000	5,000	880,000
65-00-802	Public Works Vehicles & Equip	157,282	56,040	175,330	116,340
Totals		1,133,019	2,697,445	656,330	3,047,060
Water & Sewer System					
55-00-802	Water - Supply Improvements	-	-	-	-
55-00-803	Water - Distribution Improvements	44,703	4,120,000	65,140	4,560,000
55-00-812	Sewer - Collection Improvements	-	140,000	97,250	40,000
55-00-813	Sewer - Treatment Improvements	-	-	-	-
65-00-802	Public Works Vehicles & Equip	-	108,160	-	196,660
Totals		44,703	4,368,160	162,390	4,796,660
City Totals		1,236,754	7,135,605	900,420	7,918,720

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

MOTOR FUEL TAX FUND

Revenues:					
15-00-343	MFT Allocation	\$ 119,475	124,000	119,700	119,370
15-00-343.01	MFT Supplemental - High Growth	-	-	-	-
15-00-343.03	MFT Transportation Allocation	95,361	102,000	108,300	111,630
15-00-343.04	MFT Rebuild Illinois Allocation	57,040	-	-	-
15-00-381	Investment Income	13,583	10,000	30,000	15,000
15-00-388	Reimbursements	-	-	-	-
Totals		285,459	236,000	258,000	246,000

Expenditures:					
15-00-549	Other Professional Services	-	-	200	-
15-00-572	Street Lighting	66,033	70,000	68,000	70,000
15-00-696	Snow & Ice Control	20,000	20,000	20,000	20,000
15-00-821	STU Construction Projects	-	-	-	40,000
15-00-836	Crack Sealing / Chip & Seal	61,177	-	-	-
15-00-838	Sidewalk Maintenance	-	-	-	50,000
15-00-840	Rebuild Illinois Projects	-	342,420	-	342,420
15-00-998	Transfer to Debt Service	100,000	100,000	100,000	-
Totals		247,210	532,420	188,200	522,420

Excess (Deficiency) of Revenue				
Over Expenditures	38,249	(296,420)	69,800	(276,420)
Beginning Fund Balances	483,941	522,190	522,190	591,990
Ending Fund Balances	522,190	225,770	591,990	315,570

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

ROAD & BRIDGE FUND

Revenues:						
21-00-311	Property Tax	\$	38,592	40,000	41,530	42,000
21-00-381	Investment Income		951	1,000	4,500	2,000
Totals			39,543	41,000	46,030	44,000

Expenditures:						
21-00-831	Street Improvements		17,940	50,000	25,000	203,000
Totals			17,940	50,000	25,000	203,000

Excess (Deficiency) of Revenues				
Over Expenditures	21,603	(9,000)	21,030	(159,000)
Beginning Fund Balances	138,274	159,880	159,880	180,910
Ending Fund Balances	159,877	150,880	180,910	21,910

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

STREET IMPROVEMENT FUND

Revenues:					
22-00-313	Utility Tax - Nicor	131,443	110,000	90,000	95,000
22-00-314	Utility Tax - Telecom	47,392	50,000	48,000	50,000
Utility Tax Totals		178,835	160,000	138,000	145,000
22-00-350	DeKalb Cty Comm Foundation Grant	-	-	-	-
22-00-381	Investment Income	1,219	1,000	6,500	4,000
22-00-390	Video Gaming Tax	65,468	64,000	75,000	77,000
Totals		245,522	225,000	219,500	226,000

Expenditures:					
22-00-834	Street Improvements	50,194	30,000	-	257,500
22-00-838	Sidewalk Improvements	45,817	60,000	25,000	-
22-00-999	Trans-Debt Service-Street Bond	100,000	114,000	112,000	212,000
Totals		196,011	204,000	137,000	469,500

Excess (Deficiency) of Revenues				
Over Expenditures	49,511	21,000	82,500	(243,500)
Beginning Fund Balances	243,253	292,760	292,760	375,260
Ending Fund Balances	292,764	313,760	375,260	131,760

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

BOND CAPITAL IMPROVEMENT FUND

Revenues:

37-00-385	Bond Proceeds	\$ -	-	-	-
37-00-381	Investment Income	4,895	1,000	16,000	1,000
	Totals	4,895	1,000	16,000	1,000

Expenditures:

37-00-729	Bond Issue Charges	-	-	-	-
37-00-834	Bond Street Imprv-Engineering	61,807	-	6,000	-
37-00-835	Bond Street Imprv-Construction	403,419	16,000	-	16,000
37-00-860	Downtown Revitalization	49,350	818,985	80,000	739,800
	Totals	514,576	834,985	86,000	755,800

Excess (Deficiency) of Revenues				
Over Expenditures	(509,681)	(833,985)	(70,000)	(754,800)
Beginning Fund Balances	1,334,485	824,800	824,800	754,800
Ending Fund Balances	824,804	(9,185)	754,800	-

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

GOVERNMENTAL CAPITAL PROJECTS FUND

Revenues:

40-00-369	Property Sales	\$ -	180,000	20,000	-
40-00-381	Investment Income	\$ 4,000	30,000	60,000	30,000
40-00-388	Miscellaneous Reimbursements	\$ -	-	1,720	-
40-00-397	Transfer from General Fund	1,500,000	50,000	50,000	50,000
Totals		1,504,000	260,000	131,720	80,000

Expenditures:

40-00-810	Property Acquisitions	-	305,000	40,000	100,000
40-00-820	Community Development	-	15,000	-	-
40-00-860	Downtown Revitalization	-	690,000	5,000	880,000
40-00-998	Transfer to Water/Sewer Capital	-	60,000	-	-
Totals		-	1,070,000	45,000	980,000

Excess (Deficiency) of Revenues

Over Expenditures	1,504,000	(810,000)	86,720	(900,000)
Beginning Fund Balances	-	1,504,000	1,504,000	1,590,720
Ending Fund Balances	1,504,000	694,000	1,590,720	690,720

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
INTERNAL SERVICE FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

EQUIPMENT REPLACEMENT FUND

Revenues:

65-00-368	Equipment Sales	\$ 2,423	2,000	200	2,000
65-00-371	Police Dept Replacement Fund Fees	30,000	60,000	60,000	70,000
65-00-372	Street Dept Replacement Fund Fees	40,000	45,000	45,000	50,000
65-00-373	Water Dept Replacement Fund Fees	65,000	65,000	65,000	65,000
65-00-374	Sewer Dept Replacement Fund Fees	65,000	65,000	65,000	65,000
65-00-381	Investment Income	7,975	6,000	20,000	20,000
65-00-388	Reimbursements	-	-	200	-
Totals		210,398	243,000	255,400	272,000

Expenditures:

65-00-801	Police Vehicles & Equipment	59,032	70,000	81,700	75,000
65-00-802	Public Works Vehicles & Equipment				
	Streets Department	157,282	56,040	175,330	116,340
	Water/Sewer Departments	-	108,160	-	196,660
		157,282	164,200	175,330	313,000
Totals		216,314	234,200	257,030	388,000

Excess (Deficiency) of Revenues

Over Expenditures	(5,916)	8,800	(1,630)	(116,000)
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Beginning Fund Balances

	506,517	500,600	500,600	498,970
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Ending Fund Balances

	500,601	509,400	498,970	382,970
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CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

DEVELOPER CONTRIBUTIONS FUND

Revenues:					
18-00-335	Pedestrian Bridge Contributions-RB	\$ 2,600	2,400	4,800	4,400
18-00-335.01	Emerg Vehicle Bridge Contrib-R/B	3,250	3,000	6,000	5,500
18-00-335.02	Emerg Vehicle Bridge Contrib-O/C	450	1,800	1,350	-
18-00-336	Park Improvements - Riverbend	13,000	12,000	24,000	22,000
18-00-336.01	Park Improvements - Derby Estates	(400)	400	600	-
18-00-336.02	Park Improvements - Oak Creek	300	1,200	900	-
18-00-337	Street & Sidewalk - Riverbend	3,250	3,000	6,000	5,500
18-00-337.01	Street & Sidewalk - Derby Estates	500	250	250	-
18-00-337.02	Street & Sidewalk - Oak Creek	250	1,500	750	-
18-00-338	City Equipment - Riverbend	2,275	2,100	4,200	3,850
18-00-338.01	City Equipment - Derby Estates	350	180	180	-
18-00-338.02	City Equipment - Oak Creek	175	1,050	550	-
18-00-340	Tornado Siren - Derby Estates	442	220	220	-
18-00-342	City Improvements - Derby Estates	900	450	450	-
18-00-346	Grants	-	-	-	-
18-00-381	Investment Income	941	1,000	5,000	3,000
Totals		28,283	30,550	55,250	44,250

Expenditures:					
18-00-801	Riverbend Park Equipment	-	-	-	-
18-00-803	Pedestrian Bridge - Engineering	-	-	-	-
18-00-813	Riverfront Enhancement	-	10,000	-	-
18-00-814	Street & Sidewalk Improvements	-	-	-	-
Totals		-	10,000	-	-

Excess (Deficiency) of Revenues				
Over Expenditures	28,283	20,550	55,250	44,250
Beginning Fund Balances	155,256	183,540	183,540	238,790
Ending Fund Balances	183,539	204,090	238,790	283,040

CITY of GENOA, ILLINOIS
DEVELOPER CONTRIBUTIONS FUND (CUMMULATIVE)
Total Revenues and Expenditures
2003/2004 - 2024/2025

	03/04-21/22	2022/2023	2023/2024	2024/2025	Totals
	Actual	Actual	Estimated	Budget	

Revenues:						
18-00-335	Pedestrian Bridge Contributions-RB	\$ 53,000	2,600	4,800	4,400	64,800
18-00-335.01	Emerg Vehicle Bridge Contrib-R/B	66,250	3,250	6,000	5,500	81,000
18-00-335.02	Emerg Vehicle Bridge Contrib-O/C	16,200	450	1,350	-	18,000
18-00-336	Park Improvements - Riverbend	265,000	13,000	24,000	22,000	324,000
18-00-336.01	Park Improvements - Derby Estates	25,200	(400)	600	-	25,400
18-00-336.02	Park Improvements - Oak Creek	9,900	300	900	-	11,100
18-00-337	Street & Sidewalk - Riverbend	66,250	3,250	6,000	5,500	81,000
18-00-337.01	Street & Sidewalk - Derby Estates	8,000	500	250	-	8,750
18-00-337.02	Street & Sidewalk - Oak Creek	9,000	250	750	-	10,000
18-00-338	City Equipment - Riverbend	46,375	2,275	4,200	3,850	56,700
18-00-338.01	City Equipment - Derby Estates	5,600	350	180	-	6,130
18-00-338.02	City Equipment - Oak Creek	6,300	175	550	-	7,025
18-00-340	Tornado Siren - Derby Estates	7,072	442	220	-	7,734
18-00-342	City Improvements - Derby Estates	14,400	900	450	-	15,750
18-00-346	Grants	1,500	-	-	-	1,500
18-00-381	Investment Income	17,921	941	5,000	3,000	26,862
18-00-383	Park District Contribution	9,000	-	-	-	9,000
Totals		626,968	28,283	55,250	44,250	754,751

Expenditures:						
18-00-801	Riverbend Park Equipment	91,815	-	-	-	91,815
18-00-802	Riverbend Trees	195	-	-	-	195
18-00-803	Pedestrian Bridge	189,760	-	-	-	189,760
18-00-804	Vehicular Bridge	10,744	-	-	-	10,744
18-00-805	Riverbend Tot Park	35,306	-	-	-	35,306
18-00-807	Pedestrian Bridge Path	27,851	-	-	-	27,851
18-00-809	Derby Estates Park Improvements	-	-	-	-	-
18-00-810	Derby Estates Park Reimbursements	22,700	-	-	-	22,700
18-00-811	Tornado Siren	-	-	-	-	-
18-00-813	Riverfront Enhancement	31,364	-	-	-	31,364
18-00-814	Street & Sidewalk Improvements	36,977	-	-	-	36,977
18-00-999	Trans To Equip Repl (Vac-All)	25,000	-	-	-	25,000
Totals		471,712	-	-	-	471,712

Excess (Deficiency) of Revenues					
Over Expenditures	155,256	28,283	55,250	44,250	283,039
Beginning Fund Balances	-	155,256	183,539	238,789	-
Ending Fund Balances	155,256	183,539	238,789	283,039	283,039

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

RIVERBEND SSA FUND # 2

Revenues:					
25-00-390	Developer Contributions	\$	200	400	800
25-00-381	Investment Income		-	-	20
Totals			200	400	820

Expenditures:					
25-00-582	Maintenance Services		-	-	-
Totals			-	-	-

Excess (Deficiency) of Revenues				
Over Expenditures	200	400	820	820
Beginning Fund Balances	1,100	1,300	1,300	2,120
Ending Fund Balances	1,300	1,700	2,120	2,940

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

RIVERBEND SSA FUND # 3

Revenues:					
26-00-390	Developer Contributions	\$	1,225	2,100	2,100
26-00-381	Investment Income		31	50	80
Totals			1,256	2,150	2,180

Expenditures:					
26-00-582	Maintenance Services		-	-	-
Totals			-	-	-

Excess (Deficiency) of Revenues				
Over Expenditures	1,256	2,150	2,180	1,500
Beginning Fund Balances	6,700	7,960	7,960	10,140
Ending Fund Balances	7,956	10,110	10,140	11,640

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

RIVERBEND SSA FUND

Revenues:					
27-00-311	SSA Property Taxes	\$	80,338	93,000	91,790
27-00-381	Investment Income		389	500	800
Totals			80,727	93,500	92,590

Expenditures:					
27-00-581	Genoa Park District (80%)		64,271	74,500	73,430
27-00-582	Riverbend Maintenance Services		9,000	10,000	6,000
27-00-583	Riverbend Improvement Projects		4,908	50,000	10,000
Totals			78,179	134,500	89,430

Excess (Deficiency) of Revenues				
Over Expenditures	2,548	(41,000)	3,160	(34,600)
Beginning Fund Balances	60,819	63,370	63,370	66,530
Ending Fund Balances	63,367	22,370	66,530	31,930

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

DERBY ESTATES SSA FUND

Revenues:					
28-00-311	SSA Property Taxes	\$	8,091	8,500	8,520
28-00-381	Investment Income		34	20	100
Totals			8,125	8,520	8,620

Expenditures:					
28-00-582	Derby Estates Maint Services		7,423	10,000	5,000
Totals			7,423	10,000	5,000

Excess (Deficiency) of Revenues				
Over Expenditures	702	(1,480)	3,620	(740)
Beginning Fund Balances	4,078	4,780	4,780	8,400
Ending Fund Balances	4,780	3,300	8,400	7,660

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

OAK CREEK ESTATES SSA FUND

Revenues:				
29-00-311	SSA Property Taxes	\$ 11,585	14,100	14,100
29-00-381	Investment Income	-	-	50
	Totals	11,585	14,100	14,150

Expenditures:				
29-00-581	Genoa Park District (76%)	8,804	10,720	10,720
29-00-582	Oak Creek Maintenance Services	1,616	4,000	2,000
	Totals	10,420	14,720	12,720

Excess (Deficiency) of Revenues				
Over Expenditures	1,165	(620)	1,430	130
Beginning Fund Balances	82	1,250	1,250	2,680
Ending Fund Balances	1,247	630	2,680	2,810

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

CDAP FUND

Revenues:					
30-00-381	Investment Income	\$ 2,048	1,500	3,500	500
30-00-388	Misc Reimbursements	39,294	-	-	-
30-00-391	Tobinson's Ace Hardware	12,000	12,000	15,000	15,000
30-00-392	Malcour Developments LLC	-	12,940	12,940	12,940
30-00-394	Lloyd's Landscaping	6,215	6,220	6,220	6,220
30-00-395	Rivers' Mexican Cantina	9,514	9,510	9,510	9,510
30-00-397	Marengo Properties LLC	12,937	12,940	12,940	12,940
Totals		82,008	55,110	60,110	57,110

Expenditures:					
30-00-656	Miscellaneous Expenses	-	-	200	-
30-00-660	Economic Development	1,200	30,000	30,000	-
30-00-670	Downtown Improvements	-	-	-	-
30-00-700	Façade Grant Program	42,310	198,300	135,500	186,000
30-00-701	Loans Initiated	60,000	60,000	-	-
Totals		103,510	288,300	165,700	186,000

Excess (Deficiency) of Revenues				
Over Expenditures	(21,502)	(233,190)	(105,590)	(128,890)
Beginning Fund Balances	263,291	241,791	241,791	136,201
Ending Fund Balances	241,789	8,601	136,201	7,311

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

DEBT SERVICE FUND

Revenues:					
45-00-397	Transfer - Street Improvmnt Fund	100,000	114,000	112,000	212,000
45-00-398	Transfer - Motor Fuel Tax Fund	100,000	100,000	100,000	-
Totals		200,000	214,000	212,000	212,000

Expenditures:					
45-00-721	Principal - 2020 Bonds	175,000	180,000	180,000	180,000
45-00-732	Interest - 2020 Bonds	35,802	34,000	33,000	30,500
Totals		210,802	214,000	213,000	210,500

Excess (Deficiency) of Revenue				
Over Expenditures	(10,802)	-	(1,000)	1,500
Beginning Fund Balances	12,691	1,890	1,890	890
Ending Fund Balances	1,889	1,890	890	2,390

CITY of GENOA, ILLINOIS
2024/2025 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2022/2023	2023/2024	2023/2024	2024/2025
	Actual	Budget	Estimated	Budget

POLICE PENSION FUND

Revenues:

73-00-381.01	Interest - Banks & MMKT Accts	6,731	5,000	5,000	5,000
73-00-381.02	Interest - CDs	21,893	20,000	15,000	5,000
73-00-381.03	Dividends & Capital Gains	6	-	-	-
73-00-381.04	Unrealized Market G/L - CD's	(16,074)	10,000	-	-
73-00-381.60	Unrealized Market G/L - IPOPIF	113,692	50,000	300,000	350,000
73-00-381.64	Unrealized Market G/L - Edward Jones	(61)	-	-	-
73-00-384	Police Officer Payroll W/H	59,694	62,270	62,270	65,000
73-00-395	City Pension Contributions	500,000	500,000	500,000	380,000
Totals		685,881	647,270	882,270	805,000

Expenditures:

73-00-460	Police Pension Expense - S	56,218	57,480	57,480	59,210
73-00-460.01	Police Pension Expense - H	31,508	31,510	31,510	31,510
73-00-460.02	Police Pension Expense - K	43,478	44,790	44,790	46,140
73-00-460.03	Police Pension Expense - L	71,730	73,890	73,890	76,110
73-00-460.04	Police Pension Expense - E	-	-	52,000	62,060
73-00-460.05	Police Pension Expense - RS	-	-	-	60,000
73-00-461	Refunds	29,270	1,000	29,000	1,270
73-00-533	Legal Services	-	1,000	-	1,000
73-00-547	Audit / Actuarial Services	4,370	5,060	5,000	5,500
73-00-549	Other Professional Services	1,189	1,800	14,560	20,700
73-00-562	Training / Travel Expenses	-	4,000	-	4,000
73-00-579	Other Expense	90	1,000	30	-
Totals		237,853	221,530	308,260	367,500

Excess (Deficiency) of Revenues

Over Expenditures	448,028	425,740	574,010	437,500
Beginning Fund Balances	3,675,438	4,123,470	4,123,470	4,697,480
Ending Fund Balances	4,123,466	4,549,210	4,697,480	5,134,980