

City of Genoa, Illinois

Annual Budget



2015 - 2016 Fiscal Year

May 1, 2015 – April 30, 2016

CITY of GENOA, ILLINOIS
2015/2016 ANNUAL BUDGET
May 1, 2015 -- April 30, 2016

CITY OFFICIALS

MAYOR

Mark Vicary

ALDERMEN

Glennis Carroll

Vicki Seisser

Laurie B Curley

James Stevenson

Jay Hansen

JoAnn Watson

Katie Lang

Pam Wesner

CITY CLERK

Dennis B DiGuido

ADMINISTRATION

Joe Misurelli

Administrative Consultant

Ty Lynch

Chief of Police

Richard Gentile

Public Works Director

Janis Tures

Finance Office Manager

David Jepson

Treasurer

March 24, 2015

Members of the City Council and Residents of the City of Genoa, Illinois:

I sincerely appreciate the opportunity as Mayor to be presenting you a proposed Budget for the City of Genoa for our approaching new Fiscal Year.

Composing this Annual Budget message to you affords me a chance to reflect upon all the positive achievements we have accomplished over this most recent past year. Further, we additionally can contemplate great opportunities for future benefit offered by some of the initiatives commenced this year. Thirdly, this Budget message enables setting our course so that the new year's latest objectives provide results to advance our community in the upcoming year.

We have continued to strongly pursue efforts this year in utilizing emerging technologies that will bring results in this new Fiscal Year, and for many future years. In particular, this has been through the social media as a way to connect with and be closer to our residents and taxpayers. Implemented during this year, exemplifying this new technology, has been CodeRED, a new service to directly contact our residents in the event of emergencies. Certainly we are now a safer community in that lives can be protected in the event of a natural weather disaster by directly warning residents who may not have heard the outside warning sirens. In addition, this system also allows greater staff efficiency and more productive utilization of our very lean staffing due to economic conditions. This capability allows us now to send notifications electronically to residents in a neighborhood about a water main break averting door to door contact time by Public Works staff.

These times have continued to be very financially challenging due to the current national economy. So to compensate, we are a City that works harder and smarter to persevere in difficult times and remain on a steady and positive course. We are preserving not only our fiscal stability as we maintain day to day services, but at the same time we have been improving our municipal infrastructure and the physical investment in our community, and are now embracing new technology to enhance services to our residents.

While the control of revenue and expense remains the primary focus of our Budget document, a solid framework for implementing our programs, and for monitoring of our fiscal policies is accomplished through our Budget process and document, especially via this Budget transmittal letter. The independent recognition accorded to the City demonstrating a continual excellence in financial management is an achievement for which our residents can be justly proud. This has been achieved by the **repeated** annual recognition that our Comprehensive Annual Financial Report has met the high national standards of "Excellence in Financial Reporting" from the Government Finance Officers Association (GFOA). We were recently notified that our most recent Audit Report has achieved this prestigious GFOA award **for the ninth year in a row!** Only a small percentage of Cities nationally meet this quality in financial reporting. Genoa has been one of the smallest, if not the smallest City in Illinois to achieve this award as a mark of distinction in financial transparency and public responsiveness. This high level of information and accuracy not only protects the interests of taxpayers, but it is also recognized by bond

rating agencies that can lead to lowered costs for City project financing. Efforts to achieve such recognition have returned dividends, demonstrated by the ease in which we accessed the capital markets, at an excellent interest rate, to finance a major construction program for upgrading our street system infrastructure, providing multiple years of benefit, indeed, with construction which will be continuing even into this new Fiscal Year.

The 2015-2016 Budget: I am indeed pleased to present to you once again with an overall balanced budget for the 2015 – 2016 Fiscal Year for the City of Genoa, Illinois. Further, this Budget is presented with the goal of continuing to provide Genoa residents a wide range of services, while respecting our significant budgetary constraints. All across the Country over the past few years Fiscal distress has been an endemic national experience for local governments, and most certainly for those in Illinois. And we drafted this Budget with perhaps one of the most disastrous proposals to municipal finances looming from the State Government.

There are certainly numerous local examples of governments severely stressed with revenue decline, and yet concurrently with greater cost pressure. But a frightening example can be seen in our own State of Illinois. Springfield has implemented huge percentage “temporary” tax increases recently and experts at that time questioned if this would even resolve the State’s fiscal crisis. And the experts’ insight has been on target, with the State still undergoing fiscal torment, inflicting revenue cuts upon local governments as in the case of the Personal Property Replacement Tax diversion, to pay for State mandated elective offices, the first time the State has intruded into taking what had essentially originally been a property tax, for the State’s own use. The State’s mess is resultant from the State not choosing to make the tough ongoing decisions to prudently manage their self-made fiscal challenges, in contrast to what we as the City’s elected officials instead have done locally. And one of the solutions for bailing out the State’s wastrel mismanagement is to make someone else pay their bills in the form of cutting our municipal share of the income tax in half.

Again the news media is abundant with stories about fiscal distress pertaining to Cities and Villages, school districts and other entities throughout northern Illinois, which have all been struggling with the national economy. Unlike the State, the City has no opportunity to even implement “temporary” tax increases, and the City in the past responded to the challenges through very difficult but imperative past cost reductions, carefully measured across all City functions.

Much hard work has been required in pursuit of our objective, but I am very satisfied to report that once again we have been able to prepare a budget that maintains our essential services to our residents. This has been a further strenuous challenge, since we are not adding taxes, because unlike many of our neighbors, we do not have the resources that they do as home rule communities to increase taxes.

As a non-home rule City, the City is severely restricted by State law from increasing revenue. Further, the property tax cap law imposed by the State legislature limits the City’s property tax income by the change in the Consumer Price Index (CPI). And now the possibility of an absolute freeze on property tax revenue for local governments has been floated by those in State government, at the same time possible State tax **INCREASES** are on the table, besides a massive threat to our ability to provide minimum essential services by the State pilfering our local revenue. The recent State income tax increase provides no assistance to municipalities. For the first time since the implementation of the Illinois Income tax Cities received NO increase from the State Income tax increase, unlike in the past, and it is now abundantly clear

that this tax increase in fact **did not** pay the backlog of overdue invoices of the State and served not at all to blunt the State financial management debacle.

State law mandates that the City contribute to what is known as the Downstate Police Pension program, representing a significant increased burden for the City these past few years. The legislature decides the benefits for this program, and therefore sets the cost. The City has no say in the cost, but the State pays **nothing** toward the program, with all the costs covered locally. Essentially, Springfield decides the purchase, but sends us the bill. Currently, the City must contribute over 50% of each full-time Police Officer's salary as an additional cost for funding the Police Pension program. With Federal FICA contribution cost also required, the total City funded pension cost for a full time police officer is about 60% of salary. While revenues beyond our control have dropped, the State continues to enact mandates with costs we are forced to absorb. The State has failed to fund its own pension program obligations, and has attempted to reduce the costs for its own obligations. Yet the legislature has now added penalties for not meeting the funding goals set by them, paid by us, for the programs and benefits **they** establish. This latest State mandate on us at the local level has been set by a State **that has not been meeting the cost responsibility for their own State funded pension programs**. And of course the "cap taxes" philosophy does **not** apply to the State.

While we must recognize these financial obstacles, we would be remiss if we did not spotlight the numerous accomplishments we have seen in the past year.

Despite the economic challenges, the City has been working with a strategic direction to derive gain that may be available from the current economy to enhance the community. Particularly this has been through taking advantage of the opportunity of Federal and State economic stimulus programs for capital improvement grants and funding. As a result, despite challenges in operating revenue, infrastructure investment in Genoa has been very strong. The West Main Street and East First Street resurfacing projects, resurfacing of Main Street from Route 23/72 to West Main Street, the North Central Interceptor sewer project, the Second Street area grant resurfacing project, the South Washington Street improvement grant and North Brown Street improvement grant are just some examples of successfully bringing in outside dollars as an investment in our local infrastructure. These funds would have been spent in other communities if the City had not worked very hard to get these dollars for Genoa. Recently, additional grant funded projects were underway, for open space trails and riverbank protection as specific examples.

Our commitment to Economic Development and Professionalism in Municipal Government has been responsible for a majority of these accomplishments. In the past number of years we have repetitively achieved the highest quality of financial reporting, as validated by the GFOA awards, the City continues to win Tree City awards and recognition from IEPA on water quality achievement. Further, we have reaped benefit from having assistance in economic and community development which has provided an increase in our City's non-residential tax base over the past few years.

The additional commercial businesses thus recruited and retained diversifies and balances the tax base, but it also gains much more than this. An expanded hardware business, more physician and physical therapy access, a florist, more restaurants, expanded winery with outdoor seating, and other services from this economic development effort has provided more local services for our residents' benefit too. As some businesses changed their operations serving the Genoa market, we have worked hard to replace their services in the past few years

resulting in the successful location of a new grocery store and a new pharmacy, while also gaining a new Garden Center, a bakery, and a new brewery and tasting room, therein also providing new services for residents not previously available in the City.

With demanding fiscal times, achieving utmost value through careful use of resources is both financially beneficial, and it is environmentally conscious too. Savings and conservation has been a sustained focus for the past few years, and this new Fiscal Year is no exception. As we have pursued emerging technologies this past year and continue over future years, including electronic communication capabilities such as our improved website, electronic bill payment for residents, and *CodeRed* notification technology, we can lower the City's impact on the environment, without reducing the quality and expected services to Genoa residents.

The City achieved a very special recognition recently by receiving the "**Best Operated Wastewater Treatment Works Award**". The City had been nominated by the Illinois Environmental Protection Agency's Division of Water Pollution Control for this significant Award and the Award was presented by the Illinois Association of Water Pollution Control Operators. Thus the Award represents a nomination by the *oversight agency* for our facility, and the selection as best from *our peers*. Performance of wastewater treatment facilities is crucial to protecting our aquatic environment and the City's Department of Public Works takes this responsibility most seriously, not just meeting the strict regulation of the Illinois and US Environmental Protection Agencies, but performing its responsibilities at the highest level, as confirmed by this Award.

Another Award, presented within this past year was the selection of the City of Genoa as winner of the **Outstanding Conservation Project Award** by the DeKalb County Soil and Water Conservation District Board of Directors. The Award is for the City's efforts in the open space development adjacent to Oak Creek and RiverBend and for the stream bank stabilization project that has been accomplished along the Kishwaukee River over the past few years.

The City continues to explore all possible means for outside revenue or to innovatively save money. We obtained \$162,000 in Federal ARRA funds for the West Main and East 1st Street projects, \$2,350,000 for the North Central Interceptor from the IEPA, \$500,000 in 100% State funding for the major Main Street resurfacing, and the City was awarded \$370,000 in grant funding for the Second Street area resurfacing project. Further by qualifying for the STP grant program, we have received grant funds that have improved South Washington Street and North Brown Street. Added funding has been awarded for South Sycamore Street resurfacing to be under future engineering design as part of the process needed to use these Federal Street grant funds.

The City was a founding member of the Northern Illinois Governmental Electric Cooperative (NIGEC). As one of the City's efforts to achieve maximum value with public funds, this Intergovernmental Agreement includes a number of area local governments for energy market savings by purchasing with a combined usage volume. Through its membership in NIGEC, the City was able to obtain reduced electrical cost for its larger accounts and lock in an approximately a 30% annual savings for 4 years, which savings continue in the current Fiscal Year. Based on the City's proposal the consortium has been monitoring the markets for possible group pricing for natural gas. The City renewed its membership in this intergovernmental cooperative organization this year which has changed its name to the Northern Illinois Purchasing Cooperative, or **NIPC**.

In order to help its residents potentially save money on their electric bills, the City successfully passed an *electrical aggregation* referendum. Although it does not provide any revenue to the City, and represented another challenge on its plate, the City pursued this program because it was the right thing to do to give a cost savings option for our residents to choose. To further potential savings for our residents, and as yet another example of our extensive success in intergovernmental relations, the City was a founding member with a group of other local governments in an intergovernmental agreement, NIGEAC – the Northern Illinois Governmental Electric Aggregation Consortium. This is intended to provide a large base of customers in an effort to attract favorable pricing and for efficiency by sharing the implementation efforts with a larger group.

NIGEAC has indicated that the group's extremely low rate provided residents and small businesses participating in our program an average account savings of about \$400 in the first year. The Intergovernmental Agreement was recently renewed and the fourth year pricing has been obtained, with a reduction from last year's rate, and the expectation of continued savings compared to the rate available from ComEd.

CodeRED represents a further commitment to emergency preparedness that was implemented in our current Fiscal Year. Our focus on Disaster Preparedness has been well founded when one views the risk that we all encounter in natural disasters, with tornado devastation in the Midwest and our own State. And yet potential emergencies may not just be through natural events such as tornados that are prevalent in northern Illinois, but even a train derailment or a truck accident could cause a spill or vapor leak that could require an evacuation or some other extraordinary emergency response. City staff members have been participating in the Federal NIMS training initiative for emergency responders, and advance planning by pre-arranged resource availability is another effort. To that end the City joined IPWMAN, a Public Works Mutual Aid organization. As yet another example of our intergovernmental cooperation outreach, we have entered into municipal building disaster backup agreements with the Villages of Kirkland and Kingston. These provide for use of municipal buildings in the event either suffers a loss of their facility through a disaster situation.

This year an emergency backup generator has been installed for the Municipal Center to ensure that governmental assistance, particularly Police operations, can continue despite power outages or disasters disrupting electric supply. Also during this past year, City staff continued participation in the "all risks assessment" process at the County level resulting in City inclusion in the County plan.

Last Fiscal Year, Commonwealth Edison announced plans for the Grand Prairie Gateway Transmission line corridor project. The City diligently attended informational meetings held by Commonwealth Edison and monitored this new major transmission line planned between Byron and Wayne, just east of South Elgin. ComEd initially mapped 4 potential corridors south of the City, with 2 of them being within the City's jurisdictional planning area. One of these, the second one south of the City, is the existing Com Ed transmission line right of way. The northern most alternate would run along Baseline Road, much closer to the City limits and not in keeping with the City's Comprehensive Plan. The City of Genoa joined with the City of Sycamore to assert that the existing Com Ed right of way would be preferable for the Grand Prairie Gateway Transmission line corridor project compared to the most northern alternative along Baseline Road. The City prepared a statement with numerous points outlining why the northern most Baseline Road alignment alternative would be highly undesirable, met with Com Ed on the issue, and a successful result occurred with ComEd proposing to use the existing Com Ed right of way as the preferred routing. This current Fiscal Year the Illinois Commerce

Commission approved the routing that was preferred by the City and for which the City's advocacy efforts supported.

The City has focused on maintaining controlled residential growth on a stable basis, compared to the very high housing starts of the past few years of many of our neighbors, which have now experienced huge drops as the cyclical market decline has occurred. During Calendar Year 2014, business improvements and resident home improvement activity continued with 117 total permits issued, representing a slight increase from the prior year.

A significant Economic Development accomplishment occurred with the announcement of the major expansion by Custom Aluminum Corporation. The largest new Industrial space project in the City in decades will total 37,500 square feet of production space to accommodate an aluminum press component for their existing operations.

Future long term benefits would be provided through the selection of the route for Amtrak service between Chicago and Dubuque of DeKalb County through Genoa, the most cost effective one. After all three studies recommended the Genoa routing, the Genoa/Southern Route was selected by IDOT. Then the previous Governor announced just prior to the current Fiscal year a change instead to a least cost effective, extremely costly, and incomplete project on a vastly inferior routing. We have worked very hard this past year, contacting the previous Governor, meeting with IDOT's Executive Director, and working with the new Governor to correct this reckless travesty. This has led to intense and diligent efforts by a coalition of Genoa community groups and regional organizations to correct a misguided use of our State tax dollars.

The City continues to enhance open space and our environment. The Prairie Project, 82 acres of open space along the west side of the Kishwaukee River, is progressively being transformed through a \$48,000 grant the City received from the Natural Resources Conservation Service in 2008. The City receives grant reimbursement based on work completed during the different phases of the multi-year project scheduled to be finished in 2017. The grant provides funding for restoration and management of declining habitats and wetland improvements. The grant also includes planting Oak and Hickory trees to develop Savanna areas.

This past year, the Public Works Department began construction of a walking path through this area, extending from the pedestrian bridge to the Forest Preserve, funded by grants obtained for this project.

Intergovernmental Cooperation is an important value and the City continues to work cooperatively with other local agencies and organizations, such as the Fire Protection District, Park District, School District, and Chamber of Commerce. Examples of our community cooperation orientation are present downtown, embodied by a sixth year for the volunteer Downtown Ice Skating rink, now operated by the Park District, the Intergovernmental Agreement with the Park District on the Community Garden project, and encouraging the Chamber of Commerce to take on the open Air Markets, Movies on Main Street and the Downtown Car show. Our intergovernmental agreement with the Park District for most of the second floor of our Municipal Center is a shining example of a win-win for our Citizens by local governments working together.

The City continues to expand our economic base and provide more shopping and services. To cite some of the recent activity:

- Custom Aluminum has embarked upon the largest Industrial Expansion in the City in decades with 37,500 square feet of Industrial expansion.
- Lloyd Landscaping and Garden Center moved into Genoa and initiated redevelopment of the former junkyard property at 662 Park Avenue/Route 72, for a Garden Center, recycled barn wood sales and landscaping business, also with assistance from the City including the City's low interest loan program.
- Prairie State Winery relocated through an expansion with outdoor seating for a portion of the former Victoria's Crossing Building at 222 West Main Street, and also subsequently acquired the remainder of the former Victoria's Crossing Building as part of their expansion.
- A new bakery, Latsis Bakery opened at the northwest corner of Main and Monroe in the downtown area.
- The Genoa Public Library District began construction of their planned new Library Building expansion project downtown at the southeast corner of Emmett and Main Streets. This project was the first new building constructed downtown in many years, perhaps decades!
- A new Brewery with a tasting room, a destination draw type of business, Cademon Brewing, opened in the former Prairie State Winery location, quickly filling this space on Main Street in the downtown area available due to the Winery expansion.
- The Corner Grill expanded into the space formerly occupied by the Speciality store, and further added not only sidewalk outdoor seating, but also expansion with an outdoor seating patio area as part of their growth.
- A new gift shop, Reyna's Gifts, opened on Main Street in the downtown area.
- A new antique, unique item and vintage item store, The Trading Post, opened at the northwest corner of Main and Genoa Streets in the former ESII store in the downtown area.

This year the City worked closely with DCEDC and became one of the limited participating municipalities in an intergovernmental agreement seeking to be designated an Enterprise Zone. The City was able to work for inclusion of significant land area for the application, which was filed before the end of the calendar year deadline, to be designated one of a limited number Enterprise Zones in the State.

Over the past few years major initiatives have been accomplished that will continue to provide enhanced services to our citizens. These include completion of the construction for the North Central interceptor, along with the Public Works Department upgrading the North Locust Street Lift Station and acquiring a trailer mounted high capacity 6" pump to deal with emergency situations, often weather induced. This year the City engaged consulting engineering assistance to prepare a second multiyear plan for street improvements as the original plan nears conclusion. This is consistent with other master planning efforts, since as part of planning for the future and having the best possible tools to manage growth, the City has an engineering master plan in place for the City's Water System. This includes a computer model

of the City's Water System which allows additions or changes to be evaluated on pressure and flow to the existing system to ensure any new development provides necessary upgrades. During a previous Fiscal Year, our commitment toward infrastructure master planning continued through a County foundation grant for additional stormwater management planning work.

This year, the City upgraded the City's website with enhanced graphics and appearance, but most importantly, with improved ease of use for our residents and businesses. On-line bill pay, and credit card acceptance on-line, or by phone besides on site, represents another enhancement through use of technology this year. The social media provides an unprecedented opportunity through technology in making government more accessible and available to our citizens and we can continue to embrace this opportunity in our new Fiscal Year. The addition of an intern position has provided us a cost-effective means to assist in advancing these initiatives in addition to expanding our connection with our residents through facebook and twitter to communicate important information.

In another initiative through technology, the City implemented the **CodeRED** system. The CodeRED system provides the City with emergency communications outreach to send telephone calls, text messages, emails and social media contacts in an effort to effectively inform residents in order to protect life and property.

The Police Department has continued its professional growth as evidenced in the past by being the first department in DeKalb County to be CALEA certified, establishing a new *Administrative Adjudication* program with intergovernmental cooperation through participation by the Village of Kirkland. The Administrative Adjudication program has become a model for smaller communities including through intergovernmental participation, making Genoa once again a leader. The process covers a wide range of cases involving violations of municipal ordinances that were previously heard in the DeKalb Circuit Court. The hearings take place at our Municipal Center, expedites resolutions, reduces litigation expense, allows the Circuit Court to focus on more serious offenses, and these hearings are more convenient for residents who wish to contest a ticket or citation. This year the Department intends to expand its efforts to pursue property maintenance issues such as tall weeds, ordinance/permit compliance, and similar issues, in cooperation with the Building Inspector, for adjudication when necessary.

In the past few years, the Police Department has added Officer Kane, a police canine, to the force with the generous support of community donations. Last Fiscal Year the Police Department purchased and placed into service a **Speed Alert Message Display System**, a trailer mounted device which measures and immediately displays a vehicle's speed. It allows for 18 different types of messages, has remote wireless controls, and stores information for later analysis.

Public Works continued the program for streetscape improvements in the Downtown area during this Fiscal Year, including obtaining new banners for this spring and summer.

The City continued an **Accelerated Street Improvement Program** this Fiscal Year. Already accomplished has been over \$1,900,000 in new streets:

- Resurfacing West Main/Genoa Road from Main Street past the Middle School, and all of East First Street, between Sycamore Street and Eureka through a Federal Stimulus grant.

- Main Street resurfaced from Rte. 23 to West Main with 100% State funding. This project included curb work to revise sidewalks at intersections where necessary to meet current Federal handicapped accessibility standards.
- The Northeast Streets area project was completed resulting in resurfacing of all of Robinson Street; North Locust, between Main and Railroad; North Stott Street; and all of Stiles Street.
- The Second Street area was completed resurfacing West Second Street, from A Street to Emmett; A Street, between First Street and Second Street; North Monroe between First Street and Second Street and Washington, between First Street and Second Street, all through a State grant awarded for this project.
- Washington Street was completed from Hill Street to First Street funded by the Federal STP grant program.
- North Brown Street was resurfaced from Route 72/Main Street to the I.C.E. rail tracks through the STP Grant program.
- This current year resurfacing was completed on South Emmett Street from Jackson Street to Hill Street, Village Green Drive from Main Street to First Street, and the portion of South Hadsall Street from just north of Pearson Drive to the end at the cul-de-sac.

The City has also received grant approval for South Sycamore Street for future Grant funded construction, illustrating our commitment to advance planning and continually setting further goals as existing ones are achieved.

Highlights for the new Fiscal Year include:

Another significant effort represented by our new proposed budget is continuation of the unprecedented multi-year improvement to our City Street System through by our ***Accelerated Street Improvement Program***. This initiative is a product of careful planning and strategy achieved through the Special Census providing more State shared MFT revenue and gaining access to STP-U funding for the first time. The goal has been to resurface over 20,000 lineal feet of streets financed through these expanded revenues, legally restricted to street improvements. This represents nearly 4.0 miles of streets. This year a contract was initiated for an update for a new multi-year street resurfacing program plan as the original plan nears completion.

Construction will be continuing this summer on the City's Accelerated Street Improvement Program.

Jackson Street, construction will be proceeding for resurfacing from Jackson Court to Genoa Street.

South Genoa Street, from Main Street to Hill Street, is currently under engineering design for resurfacing.

And the City has obtained Federal STP grant funding for resurfacing a portion of South Sycamore Street. For the South Sycamore Street project, details of the project and timing will be dependent upon the engineering design work, and construction timing will be determined

based upon funding levels released each year within the overall federally funded program within the State of Illinois.

The 2015-2016 Budget document follows the same format as it has during the past several years. This will allow the reader ease in reviewing the section(s) of their interest. The Budget Summaries Section contains a number of summaries that provide an overview of the Budget. The last three sections provide the specific line items for each of the City's Funds, Departments and Divisions.

Total City Revenues are expected to be \$5,096,803 in 2015-2016. On the expenditure side, total operating expenditures are very close to the amount in the prior Fiscal Year. Overall expenditures are higher than revenue since some funds have expenditures from prior year revenue, for example, funds will be expended from motor fuel taxes funds for street improvements this year, although the revenue actually was received in a prior fiscal year, and these funds are legally sequestered only for this purpose.

The 2015-2016 Budget includes a major emphasis on enhancing services and communication, particularly by utilizing technology, Street Capital Improvements financed through Motor Fuel Tax which is legally restricted to these purposes, continued emphasis on Economic Development to benefit the City in the future, repair and replacement of capital equipment, and wastewater treatment plant engineering needed to continue seeking grant funding for this project.

Page five in the Summary Section is a schedule of Expenditures by Fund and page two is a schedule that shows Expenditures by Service Area. The following is a list of those Service Areas along with their total budget dollars and their relative percentages of the total budget.

General Government	542,065	10%
Police Protection	1,474,220	26%
Street & Public Property	1,257,709	23%
Water & Sewer System	1,581,743	28%
Refuse Disposal and Debt Service	615,003	11%
CDAP Loans and Miscellaneous	109,430	2%
Totals:	\$5,580,170	100%

The relative percentages not only represent the percent of total budget for each Service Area, but also the percent of each dollar expended. This means that 26 cents of each dollar spent goes for Police Protection, 23 cents for Street Programs and 28 cents for Water & Sewer services with the other services making up the balance of the budget.

Acknowledgements: These past years have been fraught with challenge due to national economic distress, but we have persevered and are now gaining the opportunities of the reviving economy to improve our services to the public and our community in business and

infrastructure. Although the past few years have been the most challenging for local governments perhaps ever, we have still accomplished much to improve our community. I'd like to once again thank the entire City Staff, City Council, City Clerk, our Administrative Consultant, City Attorney, City Engineer, and City Commissions & Boards for their assistance in the guidance and management of this community. I would especially like to thank David Jepson, our Budget Officer and Financial Advisor, for his guidance and expertise in maintaining and balancing our budget throughout the year. In addition, his efforts have not only made us the smallest municipality in Illinois with the GFOA "Excellence in Financial Reporting Award", but we can be especially proud of this distinction for 9 straight years!

Conclusion: During this now concluding Fiscal Year, we have worked together as Mayor and City Council to maintain our essential fiscal stability, while accomplishing some very significant initiatives. Our New Website, Downtown Banners, Downtown Redevelopment project, and new business growth all substantiates a very productive year. I look ahead to working with you in this new Fiscal Year to continue our ongoing projects and to advance further opportunities successfully forward. This new year promises to further enhance Genoa as a community of choice for people to live and businesses to prosper, and we shall endeavor to further complement our diverse range of qualities as we prepare for the future.

Respectfully,

 (JF)

Mark Vicary

Notice of Public Hearing
City of Genoa, Illinois - Annual Budget
For the May 1, 2015 - April 30, 2016 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, 2015, and ending April 30, 2016, will be held on April 21, 2015, at 6:30 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 Dennis DeGuido, City Clerk (815) 784-2327.

The Tentative Annual Budget for the City of Genoa, Illinois for the May 1, 2015 - April 30, 2016 fiscal year contains the following proposed expenditures:

General Fund	\$ 2,308,115
Special Revenue Funds	1,450,614
Debt Service Fund	205,003
Capital Projects Fund	-
Enterprise Funds	1,581,743
Internal Service Fund	147,000
Police Pension Fund	114,355
Totals	<u>\$ 5,806,830</u>
Less: Interfund Transfers	<u>(226,660)</u>
City Totals	<u><u>\$ 5,580,170</u></u>

Dennis DeGuido, City Clerk

INTRODUCTION

Title Page

Transmittal Letter

Public Hearing Notice

BUDGET SUMMARIES

Fund Summaries

Fund Balances

Capital Outlay

GENERAL FUND

General Fund Summary

Administration & Finance

Community Development

Police Department

Street Department

Non-Departmental

WATER & SEWER FUNDS

Water & Sewer Funds Summary

Water & Sewer Departments

Water Improvement Fund

Sewer Equipment Repl Fund

OTHER FUNDS

Special Revenue Funds

Debt Service Fund

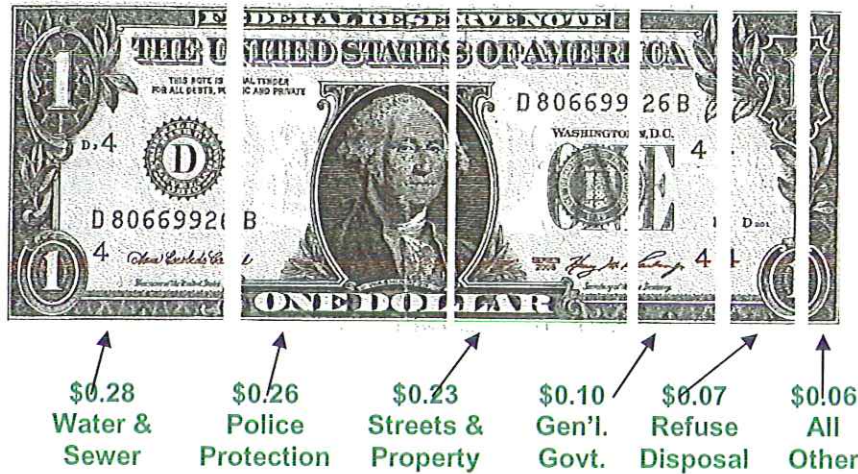
Capital Projects Fund

Internal Service Fund

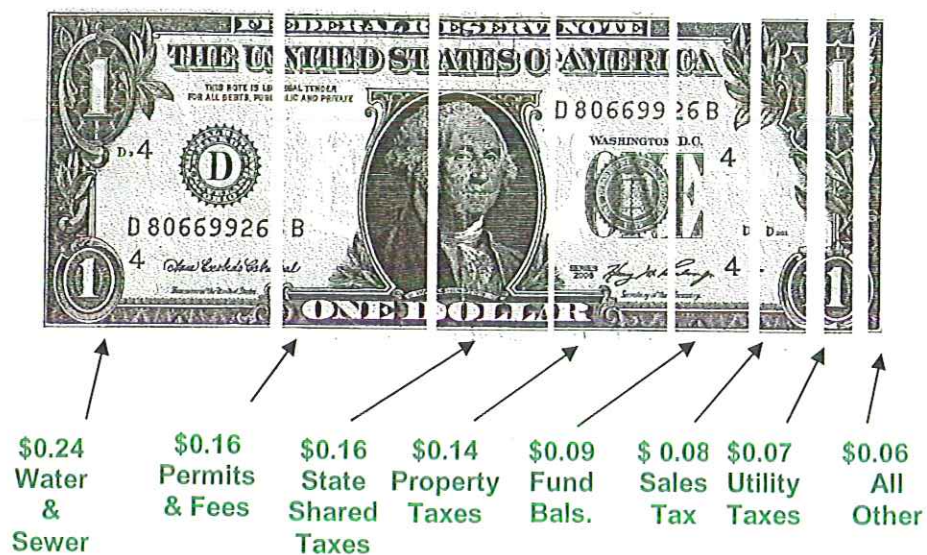
Police Pension Fund

CITY of GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
BUDGET OVERVIEW

How Each Dollar is Expended
Total Budget \$5,580,170



Where Each Dollar Comes From



CITY of GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
EXPENDITURES BY SERVICE AREA

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
General Government				
Administration & Finance	\$ 290,551	\$ 315,967	\$ 411,807	\$ 364,950
Community Development	54,719	60,140	52,870	79,795
Municipal Building	77,451	52,643	66,166	63,320
Utility Tax Fund	4,760	18,500	15,928	34,000
Totals	427,481	447,250	546,771	542,065
Police Protection				
Police Department	1,147,418	1,248,018	1,192,337	1,288,365
Police Pension Fund	78,580	117,661	81,611	114,355
Utility Tax Fund	7,406	16,500	23,630	16,500
Equipment Replacement Fund	28,712	32,500	35,137	55,000
Totals	1,262,116	1,414,679	1,332,715	1,474,220
Streets & Public Property				
Street Division	554,915	554,282	500,858	529,185
Motor Fuel Tax Fund	33,025	365,000	51,753	360,000
Road & Bridge Fund	20,050	64,000	24,446	54,400
Utility Tax Fund	44,577	35,000	143,908	149,290
Bond Proceeds Fund	-	119,450	119,485	-
Equipment Replacement Fund	123,815	128,000	106,363	92,000
Developer Contributions Fund	195	10,400	-	-
Special Service Area Funds	48,999	73,629	56,197	72,834
Totals	825,576	1,349,761	1,003,010	1,257,709
Water & Sewer System				
Water Operating Costs	600,719	812,626	695,801	693,395
Sewer Operating Costs	588,916	614,449	612,622	619,348
Totals	1,189,635	1,427,075	1,308,423	1,312,743
Water Capital Improvmnt Fund	-	-	-	20,000
Sewer Equipment Replacement Fund	34,019	95,500	73,993	249,000
Totals	34,019	95,500	73,993	269,000
Totals	1,223,654	1,522,575	1,382,416	1,581,743
Refuse Pick Up & Disposal				
CDAP loan Fund	362,110	385,000	387,250	410,000
Debt Service Fund	153,790	105,000	4,620	104,430
Non-Departmental Expenditures	202,156	199,057	199,057	205,003
	116,332	15,300	6,670	5,000
City Expenditure Totals				
Add - Interfund Transfers	4,573,215	5,438,622	4,862,509	5,580,170
Budget Expenditure Totals	352,313	202,064	242,064	226,660
	4,925,528	5,640,686	5,104,573	5,806,830

CITY of GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
REVENUES BY TYPE OF REVENUE

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Property Taxes	\$ 756,686	\$ 772,500	\$ 733,629	\$ 768,365
Utility Taxes	400,976	388,000	394,000	405,000
Retail Sales Tax	606,297	420,000	457,500	462,500
State Income Tax	507,038	507,000	505,250	462,700
Other State Shared Taxes				
Personal Property Replacement Taxes	39,112	38,500	37,150	37,150
State Use Tax	88,649	92,000	99,250	90,700
Video Gaming Tax	13,469	13,500	23,000	25,000
Motor Fuel Tax	157,825	156,441	181,783	155,945
Totals	299,055	300,441	341,183	308,795
Intergovernmental Revenues	5,225	2,500	1,975	116,500
Water & Sewer Service Revenue				
Water Sales	588,641	589,000	605,000	622,500
Sewer Sales	631,612	633,250	654,000	672,500
Penalties	21,854	21,500	22,500	22,500
Meter Sales	1,874	800	783	1,500
Other Water & Sewer Revenue	594	250	200	250
Totals	1,244,575	1,244,800	1,282,483	1,319,250
Water & Sewer Development Fees				
Water Tap-On Fees	12,909	4,305	12,909	4,305
Sewer Tap-On Fees	11,583	3,860	11,583	3,860
Totals	24,492	8,165	24,492	8,165
Equipment Lease Fees	137,400	141,200	97,850	146,800
Garbage Service Charges	373,535	385,000	387,250	406,750
Investment Income	17,112	17,175	35,252	33,220
Other Revenues				
Licenses & Permits	26,902	30,500	32,310	33,550
Development Fees	2,192	5,121	4,046	4,046
Franchise Fees	44,877	57,000	56,415	57,500
Fines & Forfeits	38,170	37,000	46,100	43,500
Rental Income	80,349	76,605	78,685	79,265
Internal Service Charges	109,028	109,000	109,620	116,930
Police Pension Contributions	217,352	225,985	245,690	254,375
CDAP Loan Payments	37,539	50,121	46,032	44,107
Miscellaneous	52,321	22,195	16,730	25,485
Totals	608,730	613,527	635,628	658,758
City Revenue Totals	4,981,121	4,800,308	4,896,492	5,096,803
Add - Interfund Transfers	352,313	202,064	242,064	226,660
Budget Revenue Totals	5,333,434	5,002,372	5,138,556	5,323,463

CITY OF GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
REVENUES BY FUND

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
General Fund	\$ 2,467,757	2,264,525	2,279,634	2,285,200
Special Revenue Funds:				
CDAP Loan Fund	37,809	50,346	46,217	44,307
Garbage Fund	373,535	385,000	387,250	406,750
Motor Fuel Tax Fund	157,885	156,591	182,215	156,000
Road & Bridge Fund	35,136	35,650	33,055	33,680
Utility Tax Fund	359,255	212,775	265,435	262,315
Developer Contributions Fund	2,338	5,321	4,186	4,196
River Bend SSA Fund	52,272	48,550	48,302	48,325
Derby Estates SSA Fund	3,554	4,000	3,941	4,800
Oak Creek SSA Fund	1,517	1,400	1,392	1,365
Totals	1,023,301	899,633	971,993	961,738
Debt Service Fund	202,342	202,064	202,064	201,660
Capital Projects Fund	134	50	55	-
Enterprise Funds:				
Water & Sewer - Operations	1,214,101	1,214,200	1,252,308	1,288,250
Water Capital Improvement Fund	12,964	4,355	12,959	4,355
Sewer Equip Replacement Fund	42,810	35,110	42,463	149,485
Totals	1,269,875	1,253,665	1,307,730	1,442,090
Internal Service Fund:				
Equipment Replacement Fund	138,044	141,950	98,390	147,400
Pension Fund				
Police Pension Fund	231,981	240,485	278,690	285,375
Fund Totals	5,333,434	5,002,372	5,138,556	5,323,463
Less: Interfund Transfers	(352,313)	(202,064)	(242,064)	(226,660)
City Totals	4,981,121	4,800,308	4,896,492	5,096,803

CITY OF GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
EXPENDITURES BY FUND

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
General Fund	\$ 2,391,386	2,246,350	2,268,208	2,308,115
Special Revenue Funds:				
CDAP Loan Fund	153,790	105,000	4,620	104,430
Garbage Fund	362,110	385,000	387,250	410,000
Motor Fuel Tax Fund	100,338	432,064	118,817	426,660
Road & Bridge Fund	20,050	64,000	24,446	54,400
Utility Tax Fund	191,743	205,000	320,966	357,290
Developer Contributions Fund	195	10,400	-	25,000
River Bend SSA Fund	42,178	66,860	49,984	66,784
Derby Estates SSA Fund	5,670	5,369	5,013	4,800
Oak Creek SSA Fund	1,151	1,400	1,200	1,250
Totals	877,225	1,275,093	912,296	1,450,614
Debt Service Fund	202,156	199,057	199,057	205,003
Capital Projects Fund	-	119,450	119,485	-
Enterprise Funds:				
Water & Sewer - Operations	1,189,635	1,427,075	1,308,423	1,312,743
Water Capital Improvement Fund	-	-	-	20,000
Sewer Equip Replacement Fund	34,019	95,500	73,993	249,000
Totals	1,223,654	1,522,575	1,382,416	1,581,743
Internal Service Fund:				
Equipment Replacement Fund	152,527	160,500	141,500	147,000
Pension Fund				
Police Pension Fund	78,580	117,661	81,611	114,355
Fund Totals	4,925,528	5,640,686	5,104,573	5,806,830
Less: Interfund Transfers	(352,313)	(202,064)	(242,064)	(226,660)
City Totals	4,573,215	5,438,622	4,862,509	5,580,170

CITY of GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
ESTIMATED FUND BALANCES - APRIL 30, 2015

	04/30/2014 Actual Balances	2014/2015 Estimated Revenues	2014/2015 Estimated Expenditures	04/30/2015 Estimated Balances
General Fund	\$ 945,791	2,279,634	2,268,208	957,217
Special Revenue Funds:				
CDAP Loan Fund	245,986	46,217	4,620	287,583
Garbage Fund	12,660	387,250	387,250	12,660
Motor Fuel Tax Fund	306,507	182,215	118,817	369,905
Road & Bridge Fund	88,888	33,055	24,446	97,497
Utility Tax Fund	175,034	265,435	320,966	119,503
Developer Contributions Fund	143,393	4,186	-	147,579
River Bend SSA Fund	74,032	48,302	49,984	72,350
Derby Estates SSA Fund	1,072	3,941	5,013	-
Oak Creek SSA Fund	491	1,392	1,200	683
Totals	1,048,063	971,993	912,296	1,107,760
Debt Service Fund	32,145	202,064	199,057	35,152
Capital Projects Fund	119,430	55	119,485	-
Enterprise Funds:				
Water & Sewer - Operations	1,198,690	1,252,308	1,308,423	1,142,575
Water Capital Improvement Fund	96,439	12,959	-	109,398
Sewer Equip Replacement Fund	330,083	42,463	73,993	298,553
Totals	1,625,212	1,307,730	1,382,416	1,550,526
Internal Service Fund:				
Equipment Replacement Fund	539,134	98,390	141,500	496,024
Pension Fund				
Police Pension Fund	1,115,565	278,690	81,611	1,312,644
Fund Totals	5,425,340	5,138,556	5,104,573	5,459,323
Less: Interfund Transfers	-	(242,064)	(242,064)	-
City Totals	<u>5,425,340</u>	<u>4,896,492</u>	<u>4,862,509</u>	<u>5,459,323</u>

CITY of GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
ESTIMATED FUND BALANCES - APRIL 30, 2016

	04/30/2015 Estimated Balances	2015/2016 Budget Revenues	2015/2016 Budget Expenditures	04/30/2016 Estimated Balances
General Fund	\$ 957,217	2,285,200	2,308,115	934,302
Special Revenue Funds:				
CDAP Loan Fund	\$ 287,583	\$ 44,307	\$ 104,430	\$ 227,460
Garbage Fund	12,660	406,750	410,000	9,410
Motor Fuel Tax Fund	369,905	156,000	426,660	99,245
Road & Bridge Fund	97,497	33,680	54,400	76,777
Utility Tax Fund	119,503	262,315	357,290	24,528
Developer Contributions Fund	147,579	4,196	25,000	126,775
River Bend SSA Fund	72,350	48,325	66,784	53,891
Derby Estates SSA Fund	-	4,800	4,800	-
Oak Creek SSA Fund	683	1,365	1,250	798
Totals	1,107,760	961,738	1,450,614	618,884
Debt Service Fund	35,152	201,660	205,003	31,809
Capital Projects Fund	-	-	-	-
Enterprise Funds:				
Water & Sewer - Operations	1,142,575	1,288,250	1,312,743	1,118,082
Water Capital Improvement Fund	109,398	4,355	20,000	93,753
Sewer Equip Replacement Fund	298,553	149,485	249,000	199,038
Totals	1,550,526	1,442,090	1,581,743	1,410,873
Internal Service Fund:				
Equipment Replacement Fund	496,024	147,400	147,000	496,424
Pension Fund				
Police Pension Fund	1,312,644	285,375	114,355	1,483,664
Fund Totals	5,459,323	5,323,463	5,806,830	4,975,956
Less: Interfund Transfers	-	(226,660)	(226,660)	-
City Totals	5,459,323	5,096,803	5,580,170	4,975,956

CITY of GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
CAPITAL OUTLAY

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
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Administration & Finance

22-00-830 Equipment - Administration	\$ 4,760	8,500	10,170	2,000
22-00-830.01 Computers - Administration	-	10,000	5,758	2,000
22-00-830.02 Telephone System - Admin	-	-	-	30,000
01-91-585 Council Chamber Equipment	7,684	-	-	-
Totals	12,444	18,500	15,928	34,000

Police Department

22-00-831 Furniture & Equip - Police	\$ 2,691	3,500	-	10,000
22-00-832 Computers - Police	4,454	10,000	4,130	6,500
22-00-833 Squad Equipment - Police	261	3,000	-	-
22-00-835 Camera System - Police	-	-	19,500	-
65-00-801 Police Department Vehicles	28,712	32,500	35,137	32,500
65-00-801.01 Police Squad Equipment	-	-	-	22,500
65-00-802 Police Speed Trailer	9,606	-	-	-
Totals	45,724	49,000	58,767	71,500

Public Works - Streets & Public Property

01-31-801 Water Heater	\$ -	-	7,478	-
01-41-514 Maintenance - Streets	10,353	54,000	15,000	25,000
01-41-532.01 Washington Street Eng	6,095	-	410	-
01-41-532.02 Brown/Sycamore Engineering	20,765	-	640	-
01-41-532.03 Engineering Emmett	19,453	-	-	-
01-41-694 Street Maintenance Supplies	24,059	20,000	18,500	20,000
15-00-810 Walnut Street Culvert	-	70,000	-	-
15-00-810.01 Walnut Street Culvert Engineering	-	-	4,500	-
15-00-815 Jackson, Genoa - Const.	-	265,000	-	270,000
15-00-815.01 Jackson, Genoa - Const Mgt	-	-	-	30,000
15-00-816 Emmett Street Construction	-	30,000	47,253	-
15-00-818 Washinfon St (FAU) Construction	6,420	-	-	-
15-00-819 Brown St (FAU)	26,605	-	-	-
15-00-836 Crack Sealing	-	-	-	60,000
18-00-812 River Bend Trail Project	-	10,000	-	-
21-00-532 Street Improvements Study	-	-	-	16,400
21-00-815.01 Jackson, Genoa - Const Mgt	-	25,000	1,105	-
21-00-832 Alley Repairs	19,953	-	-	-
21-00-835 Derby Line Road Striping	97	-	-	-
21-00-836 Crack Sealing	-	25,000	19,705	-
21-00-837 Walnut Street Storm Imprv	-	14,000	3,636	-
21-00-838 Duval & Locust Streets	-	-	-	38,000

(Continued On Next Page)

CITY of GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
CAPITAL OUTLAY (Continued)

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Public Works - Streets & Public Property (Continued)				
22-00-549.01 TIF Planning Fees	-	-	2,500	22,500
22-00-818 Monument Signs Engineering	-	-	-	6,000
22-00-819 Downtown Streetscape	9,698	10,000	2,983	-
22-00-820 Downtown Banners	-	-	9,200	8,000
22-00-821 Downtown Speakers	-	-	-	14,000
22-00-822 Message Sign	-	-	-	20,000
22-00-823 Railroad Bridge Logos	-	-	-	4,000
22-00-838 Sidewalk Program	20,861	15,000	11,823	15,000
22-00-842 River Bend Prairie Project	14,018	-	1,940	5,000
22-00-842 River Bend Trail Project	-	-	-	75,000
22-00-849 Com Ed Green Regions Project	-	10,000	7,710	2,290
22-00-850 Hadsall/Village Green Project	-	-	110,252	-
27-00-583 River Bend Improvement Projects	-	25,000	-	25,000
37-00-816 Emmet Street - Const	-	119,450	107,219	-
37-00-815.01 Emmett Street Const Mgt	-	-	12,286	-
65-00-820 Mower Attachments	4,359	-	-	-
65-00-826 Backhoe/Loader	109,850	-	-	-
65-00-827 Pick-Up Truck With Plow	-	28,000	25,000	-
65-00-828 Portable Generator	-	100,000	67,500	-
65-00-829 P/W Utility Vehicle	-	-	13,863	-
65-00-830 Mowing Equipmente	-	-	-	35,000
65-00-831 Chipper & Chipper Box	-	-	-	32,000
65-00-832 P/W Truck Equipment & Logos	-	-	-	25,000
<i>Totals</i>	292,594	820,450	490,503	748,190

Water & Sewer System				
53-42-518 Maintenance - Water Towers	-	95,000	-	55,900
53-42-802 Watermain Improvements	700	-	-	11,000
53-42-804 Jackson - State St to Genoa Rd	-	130,000	120,630	-
53-42-805 Well Equipment	-	-	-	20,000
53-42-812 Filtration Plant Sand	9,000	-	-	-
53-42-813 Cut-Off Saw	3,720	-	-	-
53-42-815 Generator - Portable	5,894	-	-	-
53-42-823 Computer Hardware & Software	305	1,000	4,405	1,500
53-43-822 Computer Equipment	305	1,000	1,156	1,000
53-43-825 Portable Hoist	-	3,500	2,650	-
(Continued On Next Page)				

CITY of GENOA, ILLINOIS
2015/2016 BUDGET SUMMARY
CAPITAL OUTLAY (Continued)

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Public Works - Water & Sewer System (Continued)				
54-00-806 Meter Read System	-	-	-	20,000
56-00-810 Turbo Blower Engineering	-	-	8,000	15,000
56-00-811 Turbo Blower	-	-	-	175,000
56-00-812 Sewer Video Equipment	-	-	-	14,000
56-00-828 Clarifier Repairs	24,260	20,000	19,119	20,000
56-00-829 Digester Roof	-	18,000	5,760	-
56-00-830 Repair Blower	9,759	-	-	-
56-00-832 Walnut St Lift Station Fence	-	8,500	7,665	-
56-00-833 Walnut St Lift Station Pump	-	14,000	-	-
56-00-834 Muffin Monster	-	35,000	33,449	-
56-00-835 Locust St Lift Station Generator	-	-	-	25,000
Totals	53,952	326,000	202,834	358,400
City Totals				
	404,714	1,213,950	768,032	1,212,090

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
GENERAL FUND SUMMARY

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Revenues:				
Real Estate Tax	\$ 664,440	683,000	647,039	680,310
Utility Tax	200,488	194,000	197,000	202,500
Sales Tax	606,297	420,000	457,500	462,500
Video Gaming Tax	13,469	13,500	23,000	25,000
Video Gaming Tax - Distributed	(13,469)	(13,500)	(23,000)	(25,000)
State Income Tax	507,038	507,000	505,250	462,700
Replacement Tax	39,112	38,500	37,150	37,150
State Use Tax	88,649	92,000	99,250	90,700
Licenses & Permits	26,902	30,500	32,310	33,550
Franchise Fees	44,877	57,000	56,415	57,500
Fines & Forfeits	38,170	37,000	46,100	43,500
Intergovernmental Revenue	5,225	2,500	1,975	2,500
Investment Income	147	500	400	400
Rental Income	80,349	76,605	78,685	79,265
Internal Service Charges	109,028	109,000	109,620	116,930
Other Income	57,035	16,920	10,940	15,695
Total Revenue	2,467,757	2,264,525	2,279,634	2,285,200
Expenditures:				
Administration & Finance	290,551	315,967	411,807	364,950
Community Development	54,719	60,140	50,370	57,295
Police Department	1,147,418	1,248,018	1,192,337	1,288,365
Municipal Building	77,451	52,643	66,166	63,320
Street Division	554,915	554,282	500,858	529,185
Non-Departmental Charges	266,332	15,300	46,670	5,000
Total Expenditures	2,391,386	2,246,350	2,268,208	2,308,115
Excess (Deficiency) of Revenues Over Expenditures	76,371	18,175	11,426	(22,915)
Beginning Fund Balances	869,420	901,257	945,791	957,217
Ending Fund Balances	945,791	919,432	957,217	934,302

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
GENERAL FUND REVENUES

			2013/2014	2014/2015	2014/2015	2015/2016
			Actual	Budget	Estimated	Budget
Real Estate Taxes						
01-00-311	Property Tax - Corporate	\$	332,220	341,500	307,031	306,788
01-00-311	Property Tax - Social Security		-	-	-	9,970
01-00-311	Property Tax - IMRF		-	-	-	9,970
01-00-311.20	Property Tax - Police Protection		332,220	341,500	340,008	353,582
Totals			664,440	683,000	647,039	680,310
Utility Tax						
01-00-312	Utility Tax - ComEd	50.0%	87,171	86,000	86,500	87,500
01-00-313	Utility Tax - Nicor	50.0%	39,830	30,000	43,000	42,500
01-00-314	Utility Tax - Telecom	50.0%	73,487	78,000	67,500	72,500
Totals			200,488	194,000	197,000	202,500
Sales Tax						
01-00-345	Sales Tax		706,249	420,000	690,300	462,500
01-00-345.01	Sales Tax Escrow		(99,952)	-	(232,800)	-
State Income Tax						
01-00-341	State Income Tax		507,038	507,000	505,250	462,700
Replacement Tax						
01-00-316	Personal Property Replacement Tax		39,112	38,500	37,150	37,150
Other State Taxes						
01-00-343	State Use Tax		88,649	92,000	99,250	90,700
01-00-342	Video Gaming Tax		13,469	13,500	23,000	25,000
01-00-342.01	Dist Gaming Tax K-9 Program		(1,347)	(1,350)	(2,300)	(2,500)
01-00-342.02	Dist Gaming Tax D/T Imprv		(3,367)	(3,375)	(5,750)	(6,250)
01-00-342.03	Dist Gaming Tax Streetscape		(8,755)	(8,775)	(14,950)	(16,250)
Totals			-	-	-	-
Total Taxes			2,106,024	1,934,500	1,943,189	1,935,860
Licenses & Permits						
01-00-321	Liquor Licenses		10,700	13,500	15,500	14,000
01-00-324	Animal Licenses		290	200	250	250
01-00-329	Other Licenses		1,570	2,000	1,500	2,000
01-00-331	Building Permits		11,787	12,000	13,000	14,500
01-00-332	Permit Reinspection Fees		-	100	-	100
01-00-333	Building/Plan Review		2,555	2,500	1,910	2,500
01-00-334	Platting Fee		-	100	50	100
01-00-334.01	City Plan Review		-	100	100	100
Totals			26,902	30,500	32,310	33,550
Franchise Fees						
01-00-325	Cable TV Franchise		36,458	47,500	47,500	48,500
01-00-328	Nicor Gas Franchise		8,419	9,500	8,915	9,000
Totals			44,877	57,000	56,415	57,500
Fines & Forfeits						
01-00-351	Circuit Court Fines		14,292	12,000	16,750	16,000
01-00-352	Local Fines		15,266	17,500	17,500	18,000

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
GENERAL FUND REVENUES (Con't)

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Fines & Forfeits (Continued)				
01-00-353 Circuit Court DUI Fines	\$ 1,230	1,500	2,000	1,500
01-00-355 Fines - DeKalb County Court	825	-	-	-
01-00-356 Other Fines	1,215	1,000	3,250	2,000
01-00-357 Towing Fees	5,330	5,000	6,600	6,000
Totals	38,170	37,000	46,100	43,500
Intergovernmental Revenue				
01-00-346 Police Grants	4,100	1,000	980	1,000
01-00-347 Police Training Reimbursement	-	500	-	500
01-00-348 Other State Revenue	1,125	1,000	995	1,000
Totals	5,225	2,500	1,975	2,500
Other Income				
01-00-349 Rental Income - Verizon	15,171	15,670	15,170	15,170
01-00-349.01 Rental Income - Fov Valley Internet	3,600	3,600	3,600	3,600
01-00-349.02 Rental Income - Sycamore Street	3,000	3,000	3,000	3,000
01-00-350 Rental Income - Old Cty Hall	8,640	8,640	11,070	12,000
01-00-350.01 Rental Income - New Cty Hall	4,200	4,200	350	-
01-00-350.02 Rent - Fitness Center Part A	10,242	6,000	10,000	10,000
01-00-350.03 Rent - Fitness Center Part B	31,296	31,295	31,295	31,295
01-00-350.04 Rent - Fitness Center Part C	4,200	4,200	4,200	4,200
Totals	80,349	76,605	78,685	79,265
01-00-375 Water Administrative Charge	87,500	90,000	90,000	95,000
01-00-376 Refuse Administration Charge	12,500	10,000	10,000	12,500
01-00-377 CDAP Administration Charge	3,790	5,000	4,620	4,430
01-00-378 SSA Maintenance Charge	5,238	4,000	5,000	5,000
Totals	109,028	109,000	109,620	116,930
01-00-379 Donations - Police K-9 Program	928	1,000	100	500
01-00-379.04 Gaming Tax - Police K-9	1,347	1,350	2,300	2,500
01-00-381 Interest Income	147	500	400	400
01-00-384 Gaming Tax - Main Street	3,367	3,375	-	-
01-00-385 Crossing Guard Contriburion	4,584	4,595	4,595	4,595
01-00-387 Forestry Reimbursements	95	100	80	100
01-00-388 Other Reimbursements	5,486	3,500	2,000	3,500
01-00-388.01 Insurance Reimbursements	15,913	-	-	-
01-00-388.02 Police Test Reimbursements	-	-	1,365	-
01-00-388.03 Washington St Engineering Reimb	4,876	-	-	-
01-00-388.04 Brown St Engineering Reimb	16,612	-	-	-
01-00-388.05 IDOT Traffic Signal Reimb	3,676	-	-	2,000
01-00-389 Other Miscellaneous Income	151	3,000	500	2,500
Totals	57,182	17,420	11,340	16,095
Total Other Income	246,559	203,025	199,645	212,290
Totals - General Fund Revenues	2,467,757	2,264,525	2,279,634	2,285,200

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
ADMINISTRATION & FINANCE

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Salaries

01-00-420 Salary - Office Manager	\$ 52,407	52,745	50,010	53,040
01-00-423 Salary - Clerical P/T	10,965	11,250	10,780	11,750
01-00-424 Salary - Overtime	-	-	14,825	3,750
01-00-430 Salary - Mayor & Aldermen	38,400	38,400	38,400	38,400
01-00-431 Salary - City Clerk	4,800	4,800	4,400	4,800
01-00-434 Salary - P/T Administration	-	7,200	8,500	10,400
01-00-459 Comp In Lieu Of Vacation	2,377	2,005	24,950	-
01-00-460 Merit Pay	-	500	650	900
Totals	108,949	116,900	152,515	123,040

Employee Benefits

01-00-448 FICA Expense	8,043	8,940	8,725	9,410
01-00-448 IMRF Expense	10,106	8,150	13,800	6,095
01-00-451 Employee Medical Insurance	12,949	15,655	18,280	27,015
01-00-453 Unemployment Compensation	-	-	13,670	6,835
01-00-471 Clothing Expense	501	900	600	600
Totals	31,599	33,645	55,075	49,955

Travel & Training

01-00-561 Dues	1,410	2,500	1,750	1,750
01-00-562 Travel Expense	2,072	2,000	1,750	1,250
01-00-563 Training	505	1,000	1,250	1,000
Totals	3,987	5,500	4,750	4,000

Repairs & Maintenance

01-00-512 Maintenance - Equipment	1,370	1,000	2,100	1,500
Totals	1,370	1,000	2,100	1,500

Professional Services

01-00-533 Legal Services	30,477	26,000	23,000	23,000
01-00-533.01 Legal Services - RTA	-	-	22,500	12,500
01-00-533.02 Legal Services - IMLRMA	-	-	14,000	7,500
01-00-533.03 Legal Services - NIGEAC	-	-	1,750	500
01-00-541 Actuarial Services	1,100	1,200	1,150	1,200
01-00-546 Administrative Services	26,730	32,500	26,730	30,000
01-00-547 Audit Services	6,575	6,875	6,875	7,525
01-00-548 Financial Advisor	19,200	24,000	19,200	24,000
01-00-549 Other Professional Services	23,387	30,000	30,000	30,000
Totals	107,469	120,575	145,205	136,225

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CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
ADMINISTRATION & FINANCE (Con't)

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Contractual Services

01-00-550 Real Estate Taxes	\$ 4,539	5,200	13,027	13,500
01-00-551 Postage	1,600	1,850	1,900	2,000
01-00-552 Telephone	9,213	9,250	9,850	10,000
01-00-553 Publishing/Advertising	1,100	750	1,850	1,000
01-00-554 Printing/Copying	2,283	2,500	2,000	2,250
01-00-559 Community Relations (Newsletter)	3,356	3,200	3,200	3,250
01-00-569 Police & Fire Commission Expense	-	375	-	375
01-00-573 Internet Expense	721	750	740	750
01-00-579 Other Charges	2,187	1,000	2,000	1,500
01-00-580 Special Events	-	-	3,115	3,000
01-00-591 Additional Min-Max Insurance	2,284	2,398	954	938
01-00-592 Liability Insurance	4,441	4,774	4,743	5,217
01-00-593 Rentals	248	250	280	300
Totals	31,972	32,297	43,659	44,080

Supplies

01-00-598 Publications	206	200	100	100
01-00-612 Supplies - Equipment	130	250	153	200
01-00-651 Office Supplies	4,560	5,000	7,500	5,250
01-00-657 Institutional Supplies	309	300	700	500
01-00-671 Miscellaneous Supplies	-	300	50	100
Totals	5,205	6,050	8,503	6,150

Totals - Administration & Finance

290,551	315,967	411,807	364,950
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CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
COMMUNITY DEVELOPMENT

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Salaries				
01-11-434 Building Inspector	\$ 8,887	10,890	8,975	10,050
Totals	8,887	10,890	8,975	10,050
Employee Benefits				
01-11-448 FICA Expense	865	835	825	770
01-11-449 IMRF Expense	-	-	-	-
Totals	865	835	825	770
Travel & Training				
01-11-561 Dues	-	-	100	100
01-11-562 Travel	-	-	504	250
01-11-563 Training	-	-	450	500
Totals	-	-	1,054	850
Professional Services				
01-11-536 DeKalb County EDC	1,500	1,000	-	1,500
01-11-546 Administrative Services	26,730	32,500	26,730	30,000
01-11-549 Other Professional Services	3,003	1,000	500	500
Totals	31,233	34,500	27,230	32,000
Contractual Services				
01-11-538 Inspection Fees	-	-	-	-
01-11-552 Telephone	1,326	1,400	1,400	1,450
01-11-559 Community Relations (Calendar)	3,387	4,000	3,710	3,750
01-11-567 Main Street Organization	4,227	3,375	-	-
01-11-577 Vehicle Lease Charges	1,675	1,700	850	1,800
01-11-579 Other Charges	100	100	350	250
01-11-591 Additional Min-Max Insurance	244	256	932	915
01-11-592 Liability Insurance	2,775	2,984	4,644	5,110
Totals	13,734	13,815	11,886	13,275
Supplies				
01-11-598 Publications	-	100	-	100
01-11-651 Office Supplies	-	-	400	250
Totals	-	100	400	350
Totals - Community Development	54,719	60,140	50,370	57,295

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
POLICE DEPARTMENT

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Salaries				
01-21-411 Salary - Chief of Police	\$ 82,325	82,865	83,215	83,695
01-21-412 Salary - Sergeant	70,016	73,200	73,490	74,615
01-21-413 Salary - Full Time Clerical	41,145	41,550	41,700	41,965
01-21-414 Salary - Part Time Clerical	547	500	1,325	3,000
01-21-421 Salary - Full Time Officers	188,635	236,950	202,795	241,605
01-21-422 Salary - Part Time Officers	56,088	60,000	63,005	67,500
01-21-423 Overtime - Police Officers	36,509	25,000	34,410	32,500
01-21-425 Holiday Pay	17,629	15,685	15,990	16,300
01-21-429 Salary - Crossing Guards	24,516	26,000	26,000	26,850
01-21-433 Comp In Lieu of Medical Ins	7,746	6,655	7,410	8,100
01-21-459 Comp In Lieu Of Vacation	4,951	9,085	8,660	8,790
01-21-460 Merit Pay	-	2,000	1,750	1,500
Totals	530,107	579,490	559,750	606,420
Employee Benefits				
01-21-448 FICA Expense	40,744	44,335	43,770	46,395
01-21-449 IMRF Expense	6,220	6,085	5,475	4,050
01-21-450 Police Pension Expense	179,120	186,485	206,690	214,595
01-21-451 Employee Medical Insurance	62,635	81,395	73,405	83,985
01-21-453 Unemployment Compensation	561	7,500	-	-
01-21-471 Uniform Expense	6,078	7,200	5,000	6,500
Totals	295,358	333,000	334,340	355,525
Travel & Training				
01-21-561 Dues	741	1,000	800	800
01-21-562 Travel Expense	1,395	2,000	1,400	1,500
01-21-563 Training	2,977	4,500	2,000	5,000
01-21-564 Tuition Reimbursement	-	-	-	-
Totals	5,113	7,500	4,200	7,300
Repairs & Maintenance				
01-21-511 Maintenance - Building	599	1,000	895	750
01-21-512 Maintenance - Equipment	608	3,000	1,000	2,000
01-21-513 Maintenance - Vehicles	8,404	11,000	6,500	7,500
01-21-516 Maintenance - Other	493	500	500	500
Totals	10,104	15,500	8,895	10,750

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CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
POLICE DEPARTMENT (Con't)

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Professional Services

01-21-533 Legal Services	\$ 56	2,000	-	1,000
01-21-534 Medical Services	262	500	200	250
01-21-545 Adjudication Expense	8,134	6,000	8,500	8,500
01-21-546 Adjudication Expense - DeKalb County	4,636	4,000	-	-
01-21-549 Other Professional Services	3,895	5,000	3,000	4,000
Totals	16,983	17,500	11,700	13,750

Contractual Services

01-21-434 Dispatch Services	165,667	156,000	157,667	156,000
01-21-551 Postage	1,618	1,800	1,900	1,500
01-21-552 Telephone	9,243	9,000	10,000	10,250
01-21-553 Advertising	-	250	300	250
01-21-554 Printing/Copying	1,378	1,500	1,500	1,500
01-21-559 Community Relations	339	500	200	300
01-21-560 Alerts System	1,560	1,560	1,560	1,560
01-21-573 Internet Charges	721	780	720	740
01-21-577 Vehicle Lease Charges	28,350	29,000	14,500	30,000
01-21-579 Other Charges	2,300	1,500	1,500	1,500
01-21-580 Towing Charges	446	500	-	500
01-21-589 Drug Enforcement Program	127	500	150	250
01-21-591 Additional Min-Max Insurance	23,142	24,299	8,405	8,251
01-21-592 Liability Insurance	22,203	23,869	41,480	45,629
01-21-593 Rentals	248	280	280	300
01-21-597 Animal Control	59	500	200	500
01-21-599 K-9 Program	1,844	5,000	1,200	1,000
Totals	259,245	256,838	241,562	260,030

Supplies

01-21-598 Publications	-	200	200	200
01-21-611 Supplies - Building	112	250	400	500
01-21-612 Supplies - Equipment	117	250	200	200
01-21-613 Supplies - Vehicles	-	250	200	200
01-21-651 Office Supplies	1,737	2,250	2,250	2,000
01-21-652 Operating Supplies	1,961	2,500	1,750	2,000
01-21-655 Automotive Fuel/Oil	19,386	22,500	17,000	19,000
01-21-657 Institutional Supplies	425	500	900	500
01-21-658 Supplies - Other (Body Armor)	4,483	2,000	1,000	2,000
01-21-659 Supplies - Range	1,480	2,500	3,000	3,000
01-21-660 Emergency Comm - Code Red	807	4,990	4,990	4,990
Totals	30,508	38,190	31,890	34,590

Totals - Police Department

1,147,418	1,248,018	1,192,337	1,288,365
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CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
MUNICIPAL BUILDING

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Salaries				
01-31-432 Maintenance Worker P/T	\$ -	\$ -	\$ 1,300	\$ 4,500
Totals	-	-	1,300	4,500
Employee Benefits				
01-31-448 FICA Expense	-	-	100	345
Totals	-	-	100	345
Repairs & Maintenance				
01-31-511 Maintenance - Building	2,943	3,000	5,250	4,500
01-31-511.01 Maintenance - Rental Property	320	500	250	250
01-31-512 Maintenance - Equipment	13,374	12,500	7,500	10,000
01-31-515 Maintenance - Public Grounds	38	150	35	100
Totals	16,675	16,150	13,035	14,850
Professional Services				
01-31-549 Other Professional Services	-	1,000	500	500
	-	1,000	500	500
Contractual Services				
01-31-515 Seal Coat & Stripe Parking Lots	3,297	-	-	-
01-31-546 Building Maintenance Services	13,333	15,000	16,500	15,000
01-31-571 Utilities	21,152	18,000	21,000	21,000
01-31-591 Additional Min-Max Insurance	-	-	932	915
01-31-592 Liability Insurance	1,110	1,193	4,646	5,110
Totals	38,892	34,193	43,078	42,025
Supplies				
01-31-652 Operating Supplies	76	100	75	100
01-31-654 Generator Tap Box	21,381	-	-	-
01-31-657 Institutional Supplies	427	1,200	600	1,000
01-31-801 Water Heater	-	-	7,478	-
Totals	21,884	1,300	8,153	1,100
Totals - Municipal Building	77,451	52,643	66,166	63,320

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
PUBLIC WORKS DEPARTMENT - STREET DIVISION

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Salaries

01-41-421 Salary - Full Time	\$ 108,690	100,190	103,390	101,940
01-41-422 Salary - Part Time	25,085	29,055	35,005	37,895
01-41-423 Salary - Overtime	22,576	19,290	13,000	13,500
01-41-435 Comp In Lieu of Medical Ins	1,101	1,175	260	-
01-41-459 Comp In Lieu Of Vacation	757	895	675	680
01-41-460 Merit Pay	-	1,750	1,360	1,750
Totals	158,209	152,355	153,690	155,765

Employee Benefits

01-41-448 FICA Expense	10,720	11,655	11,420	11,915
01-41-449 IMRF Expense	17,501	16,735	15,250	11,630
01-41-451 Employee Medical Insurance	15,772	18,100	21,425	25,150
01-41-471 Uniform Expense	678	900	600	600
Totals	44,671	47,390	48,695	49,295

Travel & Training

01-41-561 Dues	419	350	400	400
01-41-562 Travel Expense	465	1,000	300	450
01-41-563 Training	610	1,000	925	950
Totals	1,494	2,350	1,625	1,800

Repairs & Maintenance

01-41-511 Maintenance - Building	1,277	2,000	1,500	1,500
01-41-511.01 Maintenance - Rental Properties	314	500	4,200	2,000
01-41-512 Maintenance, Machinery/Equipment	29,608	20,000	21,000	22,500
01-41-513 Maintenance, Vehicles	14,999	12,500	10,000	12,500
01-41-514 Maintenance - Streets	10,353	54,000	15,000	25,000
01-41-515 Maintenance - Public Grounds	7,458	7,000	11,000	7,000
01-41-517 Maintenance - Trees	11,260	12,500	11,875	11,000
01-41-518 Maintenance - Street Lighting	146	2,000	250	500
01-41-519 Maintenance - Traffic Signals	1,620	2,000	1,750	2,000
01-41-520 Maintenance - Storm Sewers	2,363	2,000	1,250	1,500
Totals	79,398	114,500	77,825	85,500

Professional Services

01-41-532 Engineering Service	2,590	2,000	1,200	250
01-41-532.01 Engineering Washington Street	6,095	-	410	-
01-41-532.02 Engineering Brown/Sycamore	20,765	-	640	-
01-41-532.03 Engineering Jackson/Emmett	19,453	-	-	-
01-41-548 Other Professional Services	931	2,500	1,000	1,000
Totals	49,834	4,500	3,250	1,250

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CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
PUBLIC WORKS DEPARTMENT - STREET DIVISION (Con't)

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget
Contractual Services				
01-41-549 Mosquito Control	\$ 2,100	2,145	5,545	2,143
01-41-552 Telephone	3,058	3,250	4,550	4,700
01-41-553 Publishing/Advertising	685	250	-	100
01-41-554 Printing/Copying (Copier)	124	200	450	250
01-41-571 Utilities	7,112	6,000	6,900	7,000
01-41-572 Street Lighting	62,841	65,000	64,850	65,500
01-41-573 Internet Charges	256	300	250	260
01-41-576 Building Maintenance Services	144	1,000	145	500
01-41-577 Vehicle Lease Charges	37,275	38,000	19,000	40,000
01-41-591 Additional Min-Max Insurance	6,087	6,391	4,134	4,059
01-41-592 Liability Insurance	8,326	8,951	20,421	22,463
01-41-593 Rentals	-	600	-	250
01-41-595 JULIE Locate	-	2,000	-	-
Totals	128,008	134,087	126,245	147,225
Supplies				
01-41-614 Supplies - Traffic Signs	4,415	3,500	3,500	3,750
01-41-651 Office Supplies	510	1,000	750	750
01-41-652 Operating Supplies	2,702	2,500	3,500	2,500
01-41-653 Small Tools	443	400	200	250
01-41-655 Automotive Fuel/Oil	27,461	29,500	24,000	25,000
01-41-656 Chemicals	146	600	450	350
01-41-657 Institutional Supplies	283	600	500	400
01-41-658 Supplies - Striping Paint	493	1,000	1,010	600
01-41-659 Safety Supplies	993	1,250	750	750
01-41-694 Street Maintenance Supplies	24,059	20,000	18,500	20,000
01-41-696 Salt and Snow Control	23,324	26,000	23,350	23,500
01-41-697 Tree Replacement	1,047	5,000	1,300	1,500
01-41-697.01 Tree Replacement - Emerald Ash Bore	7,010	7,000	11,188	8,500
01-41-698 Plant Materials	310	250	200	250
01-41-699 Tree Replacement (Reimbursed)	105	500	330	250
Totals	93,301	99,100	89,528	88,350
Totals - Street Department				
	554,915	554,282	500,858	529,185

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - GENERAL FUND
NON-DEPARTMENTAL CHARGES

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Miscellaneous						
01-91-533	River Bend Legal Expense	\$	16,558	15,000	6,500	5,000
01-91-581	Liability Claims & Judgements		-	-		-
01-91-583	Sales Tax Incentives - No. 1		255	300	170	-
01-91-584	Sales Tax Incentives - No. 2		91,835	-	-	-
01-91-585	Council Chamber Equipment		7,684	-	-	-
01-91-996	Transfer To Utility Tax Fund		150,000	-	40,000	-
Totals			266,332	15,300	46,670	5,000

<i>Totals - Non-Departmental Charges</i>	266,332	15,300	46,670	5,000
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CITY of GENOA, ILLINOIS
2015/2016 BUDGET - WATER & SEWER FUNDS
WATER & SEWER FUNDS SUMMARIES

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

WATER & SEWER OPERATING FUND

Revenues:

53-00-353 Penalties	\$ 21,854	21,500	22,500	22,500
53-00-361 Water Sales	588,641	589,000	605,000	622,500
53-00-362 Sewer Sales - Genoa	591,554	594,250	615,000	632,500
53-00-362.01 Sewer Sales - Kingston	40,058	39,000	39,000	40,000
53-00-363 Allocation to Sewer Equip Maint	(31,029)	(31,100)	(30,750)	(31,500)
53-00-367 Meter Sales	1,874	800	783	1,500
53-00-381 Interest Income	555	500	575	500
53-00-385 Miscellaneous Income	594	250	200	250
Total Revenues	1,214,101	1,214,200	1,252,308	1,288,250

Expenditures:

Water Division	600,719	812,626	695,801	693,395
Sewer Division	588,916	614,449	612,622	619,348
Trans - Water Const Fund	-	-	-	-
Total Expenditures	1,189,635	1,427,075	1,308,423	1,312,743

Excess (Deficiency) of Revenues

Over Expenditures	24,466	(212,875)	(56,115)	(24,493)
Beginning Fund Balances	1,174,224	1,105,511	1,198,690	1,142,575
Ending Fund Balances	1,198,690	892,636	1,142,575	1,118,082

WATER CAPITAL IMPROVEMENT FUND

Beginning Fund Balances	\$ 83,475	88,935	96,439	109,398
Revenues	12,964	4,355	12,959	4,355
Expenditures	-	-	-	(20,000)
Ending Fund Balances	96,439	93,290	109,398	93,753

SEWER EQUIPMENT REPLACEMENT FUND

Beginning Fund Balances	\$ 321,292	330,007	330,083	298,553
Revenues	42,810	35,110	42,463	149,485
Expenditures	(34,019)	(95,500)	(73,993)	(249,000)
Ending Fund Balances	330,083	269,617	298,553	199,038

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - WATER & SEWER FUNDS
WATER DIVISION

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Salaries

53-42-421 Salary - Full Time	\$ 159,461	166,430	148,585	165,410
53-42-422 Salary - Part Time	14,941	17,375	33,300	29,035
53-42-423 Salary - Overtime	11,485	12,510	12,600	12,880
53-42-435 Comp In Lieu of Medical Ins	1,135	1,170	420	-
53-42-459 Comp In Lieu Of Vacation	2,070	3,115	1,345	1,355
53-42-460 Merit Pay	-	2,250	2,300	2,350
Totals	189,092	202,850	198,550	211,030

Employee Benefits

53-42-418 FICA Expense	14,158	15,520	15,190	16,145
53-42-419 IMRF Expense	26,432	26,970	23,910	18,390
53-42-451 Employee Medical Insurance	32,827	42,315	37,250	48,150
53-42-453 Unemployment Insurance	-	-	-	-
53-42-459.01 Compensated Absences	2,210	4,500	2,000	2,000
53-42-471 Uniform Expense	318	500	300	500
Totals	75,945	89,805	78,650	85,185

Travel & Training

53-42-561 Dues	267	250	315	325
53-42-562 Travel Expense	559	750	500	500
53-42-563 Training	1,743	2,000	750	1,000
Totals	2,569	3,000	1,565	1,825

Repairs & Maintenance

53-42-511 Maintenance - Building	2,634	1,750	2,000	2,000
53-42-512 Maintenance, Machinery/Equip	12,092	10,000	6,000	7,500
53-42-513 Maintenance, Vehicles	18,126	10,000	4,000	7,500
53-42-515 Maintenance - Utility System	40,453	25,000	35,000	37,500
53-42-517 Maintenance - Other	84	500	100	100
53-42-518 Maintenance - Water Towers	-	95,000	-	55,900
Totals	73,389	142,250	47,100	110,500

Professional Services

53-42-532 Engineering Service	-	2,000	500	500
53-42-547 Audit Services	3,288	3,490	3,438	3,763
53-42-549 Other Professional Services	5,407	5,000	7,000	6,000
Totals	8,695	10,490	10,938	10,263

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - WATER & SEWER FUNDS
WATER DIVISION (Con't)

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Contractual Services

53-42-551 Postage	\$ 3,200	3,800	3,500	3,750
53-42-552 Telephone	4,973	5,250	5,500	5,700
53-42-553 Publishing/Advertising	-	100	239	200
53-42-554 Printing/Copying (Copier)	124	200	550	500
53-42-571 Utilities	44,269	42,500	44,850	45,250
53-42-573 Internet Charges	236	300	280	300
53-42-575 Administrative Service Charge	43,750	45,000	45,000	47,500
53-42-576 Building Maintenance Services	144	1,000	-	500
53-42-577 Vehicle Lease Charges	42,000	43,500	43,500	45,000
53-42-579 Other Contractual Services	1,305	250	750	500
53-42-590 Boiler & Machinery Insurance	1,390	1,390	1,390	-
53-42-591 Additional Min-Max Insurance	8,038	8,440	3,722	3,655
53-42-592 Liability Insurance	8,326	8,951	18,532	20,187
53-42-593 Rentals	990	1,000	450	500
Totals	158,745	161,681	168,263	173,542

Supplies

53-42-598 Publications	-	50	-	100
53-42-601 Water Meters	38,294	30,000	30,000	30,000
53-42-612 Supplies - Equipment	287	2,000	500	1,000
53-42-615 Supplies - Utility System	104	2,000	1,500	1,750
53-42-651 Office Supplies	905	1,250	1,350	1,400
53-42-652 Operating Supplies	1,467	2,500	2,750	2,500
53-42-653 Supplies - Small Tools	755	750	250	500
53-42-655 Automotive Fuel & Oil	8,857	9,500	7,500	8,000
53-42-656 Chemicals	19,960	17,500	20,250	20,000
53-42-657 Institutional Supplies	204	250	350	400
53-42-659 Safety Supplies	139	750	250	400
53-42-665 Fire Hydrants	1,693	5,000	1,000	2,500
Totals	72,665	71,550	65,700	68,550

Capital Outlay

53-42-802 Watermain Improvements	700	-	-	11,000
53-42-804 Jackson - State St to Genoa Rd	-	130,000	120,630	-
53-42-805 Well Equipment	-	-	-	20,000
53-42-812 Filtration Plant Sand	9,000	-	-	-
53-42-813 Cut-Off Saw	3,720	-	-	-
53-42-815 Generator - Portable	5,894	-	-	-
53-42-823 Computer Hardware & Software	305	1,000	4,405	1,500
Totals	19,619	131,000	125,035	32,500

Totals - Water Division

600,719	812,626	695,801	693,395
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CITY of GENOA, ILLINOIS
2015/2016 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Salaries				
53-43-421 Salary - Full Time	\$ 160,829	168,385	160,415	157,535
53-43-422 Salary - Part Time	3,202	3,145	3,445	5,455
53-43-423 Salary - Overtime	5,155	5,700	5,700	5,865
53-43-435 Comp In Lieu of Medical Ins	1,102	1,170	420	-
53-43-459 Comp In Lieu Of Vacation	1,422	1,565	1,345	1,355
53-43-460 Merit Pay	-	2,000	1,925	1,900
Totals	171,710	181,965	173,250	172,110
Employee Benefits				
53-43-418 FICA Expense	12,504	13,925	13,600	13,165
53-43-419 IMRF Expense	23,810	24,270	22,000	14,795
53-43-451 Employee Medical Insurance	30,222	36,950	35,350	42,490
53-43-453 Unemployment Insurance	-	-	-	-
53-43-459 Compensated Absences	2,548	3,000	2,500	2,500
53-43-471 Uniform Expense	126	500	300	500
Totals	69,210	78,645	73,750	73,450
Travel & Training				
53-43-561 Dues	239	250	265	275
53-43-562 Travel Expense	2,536	1,250	250	500
53-43-563 Training	939	1,500	150	1,000
Totals	3,714	3,000	665	1,775
Repairs & Maintenance				
53-43-511 Maintenance - Building	4,511	3,000	2,000	2,500
53-43-512 Maintenance, Machinery/Equip	33,778	30,000	27,500	30,000
53-43-512.01 Maintenance, Treatment Plant	75	500	1,500	2,000
53-43-513 Maintenance, Vehicles	3,383	5,000	3,500	3,750
53-43-515 Maintenance - Utility System	9,302	12,000	22,500	20,000
53-43-517 Maintenance - TV & Flushing	2,100	2,000	1,500	2,000
53-43-521 Maintenance - Shared Cost Repairs	6,338	500	-	500
Totals	59,487	53,000	58,500	60,750
Professional Services				
53-43-532 Engineering Service	100	2,000	100	250
53-43-547 Audit Services	3,288	3,440	3,438	3,763
53-43-549 Other Professional Services	1,356	2,000	1,000	750
Totals	4,744	7,440	4,538	4,763

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION (Con't)

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
Contractual Services				
53-43-551 Postage	\$ 3,200	3,800	3,500	3,750
53-43-552 Telephone	4,971	5,250	4,950	5,000
53-43-553 Publishing/Advertising	-	100	239	100
53-43-554 Printing/Copying (Copier)	124	150	500	250
53-43-571 Utilities	70,974	67,500	74,500	75,500
53-43-573 Internet	236	300	280	300
53-43-574 Sludge Disposal	6,386	8,000	6,250	9,000
53-43-575 Administrative Service Charge	43,750	45,000	45,000	47,500
53-43-576 Building Maintenance Services	144	1,000	-	500
53-43-577 Vehicle Lease Charges	28,100	29,000	29,000	30,000
53-43-578 Illinois EPA Permit Fees	10,000	10,000	10,000	10,000
53-43-579 Other Contractual Services	558	500	650	600
53-43-590 Boiler & Machinery Insurance	1,390	1,390	1,390	-
53-43-591 Additional Min-Max Insurance	7,100	7,455	3,635	3,568
53-43-592 Liability Insurance	8,326	8,951	17,936	19,729
53-43-593 Rentals	420	300	450	400
Totals	185,679	188,696	198,280	206,197
Supplies				
53-43-612 Supplies - Equipment	116	250	1,280	500
53-43-615 Supplies - Utility System	778	1,250	4,000	2,500
53-43-651 Office Supplies	633	800	700	750
53-43-652 Operating Supplies	4,443	4,000	4,000	4,250
53-43-653 Supplies - Small Tools	195	500	250	400
53-43-655 Automotive Fuel & Oil	2,167	2,500	3,250	3,750
53-43-656 Chemicals	1,947	3,000	2,400	2,500
53-43-657 Institutional Supplies	195	400	350	400
53-43-659 Safety Supplies	90	500	100	250
53-43-663 Sewer Lids	-	500	-	500
Totals	10,564	13,700	16,330	15,800
Debt Service				
53-43-718 IEPA Loan	83,503	83,503	83,503	83,503
Capital Outlay				
53-43-822 Computer Equipment	305	1,000	1,156	1,000
53-43-824 Radio Equipment	-	-	-	-
53-43-825 Portable Hoist	-	3,500	2,650	-
Totals	305	4,500	3,806	1,000
Totals - Sewer Division	588,916	614,449	612,622	619,348

CITY of GENOA, ILLINOIS
 2015/2016 BUDGET - WATER & SEWER FUNDS
WATER CAPITAL IMPROVEMENT FUND

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Revenues:				
54-00-365 Water Tap On Fees	\$ 12,909	4,305	12,909	4,305
54-00-381 Interest Income	55	50	50	50
	-	-	-	-
Totals	12,964	4,355	12,959	4,355

Expenditures:				
54-00-806 Meter Read System	-	-	-	20,000
	-	-	-	-
Totals	-	-	-	20,000

Excess (Deficiency) of Revenue				
Over Expenditures	12,964	4,355	12,959	(15,645)
Beginning Fund Balances	83,475	88,935	96,439	109,398
Ending Fund Balances	96,439	93,290	109,398	93,753

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - WATER & SEWER FUNDS
SEWER EQUIPMENT REPLACEMENT FUND

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Revenues:				
56-00-348.01 DCEO Turbo Blower Grant	\$ -	-	-	105,000
56-00-348.02 Turbo Blower Engineering Grant				9,000
56-00-363 Water & Sewer Bill Allocation	31,029	31,100	30,750	31,500
56-00-364 Sewer Tap On Fees	11,583	3,860	11,583	3,860
56-00-381 Interest Income	198	150	130	125
Totals	42,810	35,110	42,463	149,485

Expenditures:				
56-00-810 Turbo Blower Engineering	-	-	8,000	15,000
56-00-811 Turbo Blower	-	-	-	175,000
56-00-812 Sewer Video Equipment	-	-	-	14,000
56-00-828 Clarifier Repairs	24,260	20,000	19,119	20,000
56-00-829 Digester Roof	-	18,000	5,760	-
56-00-830 Repair Blower	9,759	-	-	-
56-00-832 Walnut St Lift Station Fence	-	8,500	7,665	-
56-00-833 Walnut St Lift Station Pump	-	14,000	-	-
56-00-834 Muffin Monster	-	35,000	33,449	-
56-00-835 Locust St Lift Station Generator	-	-	-	25,000
Totals	34,019	95,500	73,993	249,000

Excess (Deficiency) of Revenues				
Over Expenditures	8,791	(60,390)	(31,530)	(99,515)
Beginning Fund Balances	321,292	330,007	330,083	298,553
Ending Fund Balances	330,083	269,617	298,553	199,038

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
SPECIAL REVENUE FUNDS

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

GARBAGE FUND

Revenues:				
13-00-358 Garbage Service Fees	\$ 373,535	385,000	387,250	406,750
Totals	373,535	385,000	387,250	406,750

Expenditures:				
13-00-573 Refuse Disposal Service	349,610	375,000	377,250	397,500
13-00-575 Administrative Service Charge	12,500	10,000	10,000	12,500
Totals	362,110	385,000	387,250	410,000

Excess (Deficiency) of Revenues Over Expenditures	11,425	-	-	(3,250)
Beginning Fund Balances	1,235	2,235	12,660	12,660
Ending Fund Balances	12,660	2,235	12,660	9,410

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
SPECIAL REVENUE FUNDS

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

MOTOR FUEL TAX FUND

Revenues:				
15-00-343 M F T Allocation	\$ 128,384	127,000	129,000	126,500
15-00-343.01 M F T Supplemental - High Growth	6,103	6,103	6,107	6,107
15-00-343.02 M F T Jobs NOW Capital Bill	23,338	23,338	46,676	23,338
15-00-381 Investment Income	60	150	52	55
15-00-388 Reimbursements	-	-	380	-
Totals	157,885	156,591	182,215	156,000

Expenditures:				
15-00-810 Walnut Street Culvert	-	70,000	-	-
15-00-810.01 Walnut Street Culvert Engineering	-	-	4,500	-
15-00-815 Jackson, Genoa - Const.	-	265,000	-	270,000
15-00-815.01 Jackson, Genoa - Const Mgt	-	-	-	30,000
15-00-816 Emmett Street Construction	-	30,000	47,253	-
15-00-818 Washinton St (FAU) Construction	6,420	-	-	-
15-00-819 Brown St (FAU)	26,605	-	-	-
15-00-836 Crack Sealing	-	-	-	60,000
15-00-998 Transfer to Debt Service	67,313	67,064	67,064	66,660
Totals	100,338	432,064	118,817	426,660

Excess (Deficiency) of Revenue				
Over Expenditures	57,547	(275,473)	63,398	(270,660)
Beginning Fund Balances	248,960	305,637	306,507	369,905
Ending Fund Balances	306,507	30,164	369,905	99,245

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
SPECIAL REVENUE FUNDS

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

ROAD & BRIDGE FUND

Revenues:				
21-00-311 Property Tax	\$ 35,021	35,600	33,015	33,640
21-00-381 Investment Income	115	50	40	40
	-	-	-	-
Totals	35,136	35,650	33,055	33,680

Expenditures:				
21-00-532 Street Improvements Study	-	-	-	16,400
21-00-815.01 Jackson, Genoa - Const Mgt	-	25,000	1,105	-
21-00-832 Alley Repairs	19,953	-	-	-
21-00-835 Derby Line Road Striping	97	-	-	-
21-00-836 Crack Sealing	-	25,000	19,705	-
21-00-837 Walnut Street Storm Water Imprv	-	14,000	3,636	-
21-00-838 Duval & Locust Streets				38,000
Totals	20,050	64,000	24,446	54,400

Excess (Deficiency) of Revenues				
Over Expenditures	15,086	(28,350)	8,609	(20,720)
Beginning Fund Balances	73,802	73,920	88,888	97,497
Ending Fund Balances	88,888	45,570	97,497	76,777

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
REVENUES, EXPENDITURES & FUND BALANCE

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

UTILITY TAX FUND

Revenues:							
22-00-312	Utility Tax - ComEd	50.0%	\$	87,171	86,000	86,500	87,500
22-00-313	Utility Tax - Nicor	50.0%		39,830	30,000	43,000	42,500
22-00-314	Utility Tax - Telecom	50.0%		73,487	78,000	67,500	72,500
Utility Tax Totals				200,488	194,000	197,000	202,500
22-00-346	Com Ed Green Regions Grant			-	10,000	7,710	2,290
22-00-348	R/B Prairie Project Grant			-	-	-	-
22-00-381	Investment Income			12	-	25	25
22-00-390	Gaming Tax D/T Imprv - 65%			8,755	8,775	14,950	16,250
22-00-390.01	Gaming Tax D/T Imprv - 25%			-	-	5,750	6,250
22-00-383	Other Contributions			-	-	-	10,000
22-00-396	Transfer From General Fund			150,000	-	40,000	-
22-00-398	Transfer - Developer Contributions			-	-	-	25,000
Totals				359,255	212,775	265,435	262,315

Expenditures:					
22-00-549.01	TIF Planning Fees	-	-	2,500	22,500
22-00-818	Monument Signs Engineering	-	-	-	6,000
22-00-819	Downtown Improvements	9,698	10,000	2,983	-
22-00-820	Downtown Banners	-	-	9,200	8,000
22-00-821	Downtown Speakers	-	-	-	14,000
22-00-822	Message Sign	-	-	-	20,000
22-00-823	Railroad Bridge Logos	-	-	-	4,000
22-00-830	Equipment - Administration	4,760	8,500	10,170	2,000
22-00-830.01	Computers - Administration	-	10,000	5,758	2,000
22-00-830.02	Telephone System - Admin	-	-	-	30,000
22-00-831	Equipment - Police	2,691	3,500	-	10,000
22-00-832	Computers - Police	4,454	10,000	4,130	6,500
22-00-833	Squad Equipment - Police	261	3,000	-	-
22-00-835	Camera System - Police	-	-	19,500	-
22-00-838	Sidewalk Program	20,861	15,000	11,823	15,000
22-00-842	River Bend Prairie Project	14,018	-	1,940	5,000
22-00-842	River Bend Trail Project	-	-	-	75,000
22-00-849	Com Ed Green Regions Project	-	10,000	7,710	2,290
22-00-850	Hadsall/Village Green Project	-	-	110,252	-
22-00-999	Trans - Debt Service - Municipal Bldg	135,000	135,000	135,000	135,000
Totals		191,743	205,000	320,966	357,290

Excess (Deficiency) of Revenues				
Over Expenditures	167,512	7,775	(55,531)	(94,975)
Beginning Fund Balances	7,522	168,917	175,034	119,503
Ending Fund Balances	175,034	176,692	119,503	24,528

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
SPECIAL REVENUE FUNDS

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

DEVELOPER CONTRIBUTIONS FUND

Revenues:						
18-00-335	Pedestrian Bridge Contributns-RB	\$	-	200	200	200
18-00-335.01	Vehicle Bridge Contributions-R/B		-	250	250	250
18-00-335.02	Vehicle Bridge Contributions-O/C		-	450	450	450
18-00-336	Park Contributions - River Bend		-	1,000	1,000	1,000
18-00-336.01	Park Improvements - Derby Estates		-	300	-	-
18-00-336.02	Park Improvements - Oak Creek		-	200	200	200
18-00-337	Street & Sidewalk - River Bend		500	250	250	250
18-00-337.01	Street & Sidewalk - Derby Estates		-	250	250	250
18-00-337.02	Street & Sidewalk - Oak Creek		-	250	250	250
18-00-338	City Equipment Contributions		-	175	175	175
18-00-338.01	City Equipment - Derby Estates		350	175	175	175
18-00-338.02	City Equipment - Oak Creek		-	350	175	175
18-00-340	Tornado Siren - Derby Estates		442	221	221	221
18-00-341	Tees - Derby Estates		-	600	-	-
18-00-342	City Improvements - Derby Estates		900	450	450	450
18-00-381	Investment Income		146	200	140	150
18-00-383	Park District Contribution		-	-	-	-
			-	-	-	-
Totals			2,338	5,321	4,186	4,196

Expenditures:					
18-00-801	River Bend Park Equipment	-	-	-	-
18-00-802	River Bend Trees	-	-	-	-
18-00-803	Pedestrian Bridge	-	-	-	-
18-00-808	Trees - Derby Estates	195	400	-	-
18-00-809	Derby Estates Park Improvements	-	-	-	-
18-00-810	Derby Estates Park Reimbursements	-	-	-	-
18-00-811	Tornado Siren	-	-	-	-
18-00-812	River Bend Trail Project	-	10,000	-	-
18-00-998	Trans To Utility Tax (R/B Trail)				25,000
18-00-998	Trans To Equip Repl (Vac-All)	-	-	-	-
Totals		195	10,400	-	25,000

Excess (Deficiency) of Revenues				
Over Expenditures	2,143	(5,079)	4,186	(20,804)
Beginning Fund Balances	141,250	144,092	143,393	147,579
Ending Fund Balances	143,393	139,013	147,579	126,775

CITY of GENOA, ILLINOIS
DEVELOPER CONTRIBUTIONS FUND (CUMMULATIVE)
Total Revenues and Expenditures
2003/2004 - 2015/2016

	03/04-12/13	2013/2014	2014/2015	2015/2016	Totals
	Actual	Actual	Estimated	Budget	
Revenues:					
18-00-335 Pedestrian Bridge Contributions-RB	\$ 44,800	-	200	200	45,200
18-00-335.01 Vehicle Bridge Contributions-R/B	56,000	-	250	250	56,500
18-00-335.02 Vehicle Bridge Contributions-O/C	2,700	-	450	450	3,600
18-00-336 Park Contributions - River Bend	224,000	-	1,000	1,000	226,000
18-00-336.01 Park Improvements - Derby Estates	24,500	-	-	-	24,500
18-00-336.02 Park Improvements - Oak Creek	1,200	-	200	200	1,600
18-00-337 Street & Sidewalk - River Bend	56,000	-	250	250	56,500
18-00-337.01 Street & Sidewalk - Derby Estates	4,750	500	250	250	5,750
18-00-337.02 Street & Sidewalk - Oak Creek	1,500	-	250	250	2,000
18-00-338 City Equipment - River Bend	39,200	-	175	175	39,550
18-00-338.01 City Equipment - Derby Estates	3,325	350	175	175	4,025
18-00-338.02 City Equipment - Oak Creek	1,050	-	175	175	1,400
18-00-340 Tornado Siren - Derby Estates	4,199	442	221	221	5,083
18-00-341 Ttees - Derby Estates	-	-	-	-	-
18-00-342 City Improvements - Derby Estates	8,550	900	450	450	10,350
18-00-381 Investment Income	14,401	146	140	150	14,837
18-00-383 Park District Contribution	9,000	-	-	-	9,000
18-00-383.01 Other Contribution	-	-	-	-	-
Totals	495,175	2,338	4,186	4,196	505,895

Expenditures:					
18-00-801 River Bend Park Equipment	50,566	-	-	-	50,566
18-00-802 River Bend Trees	-	195	-	-	195
18-00-803 Pedestrian Bridge	181,758	-	-	-	181,758
18-00-804 Vehicular Bridge	10,744	-	-	-	10,744
18-00-805 River Bend Tot Park	35,306	-	-	-	35,306
18-00-807 Pedestrian Bridge Path	27,851	-	-	-	27,851
18-00-808 Trees - Derby Estates	-	-	-	-	-
18-00-809 Derby Estates Park Improvements	-	-	-	-	-
18-00-810 Derby Estates Park Reimbursements	22,700	-	-	-	22,700
18-00-811 Tornado Siren	-	-	-	-	-
18-00-998 Trans To Utility Tax (R/B Trail)	-	-	-	25,000	25,000
18-00-999 Trans To Equip Repl (Vac-All)	25,000	-	-	-	25,000
Totals	353,925	195	-	25,000	379,120

Excess (Deficiency) of Revenues					
Over Expenditures	141,250	2,143	4,186	(20,804)	126,775
Beginning Fund Balances	-	141,250	143,393	147,579	-
Ending Fund Balances	141,250	143,393	147,579	126,775	126,775

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
SPECIAL REVENUE FUNDS

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

RIVER BEND SSA FUND

Revenues:						
27-00-311	SSA Property Taxes	\$	52,164	48,500	48,242	48,250
27-00-381	Investment Income		108	50	60	75
27-00-390	Developer - Letter of Credit		-	-	-	-
Totals			52,272	48,550	48,302	48,325

Expenditures:					
27-00-541	Other Professional Services	-	-	8,320	-
27-00-581	Genoa Park District (76%)	39,645	36,860	36,664	36,784
27-00-582	River Bend Maintenance Services	2,533	5,000	5,000	5,000
27-00-583	River Bend Improvement Projects	-	25,000	-	25,000
Totals		42,178	66,860	49,984	66,784

Excess (Deficiency) of Revenues				
Over Expenditures	10,094	(18,310)	(1,682)	(18,459)
Beginning Fund Balances	63,938	74,269	74,032	72,350
Ending Fund Balances	74,032	55,959	72,350	53,891

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
SPECIAL REVENUE FUNDS

	2013/2014 Actual	2014/2015 Budget	2014/2015 Estimated	2015/2016 Budget
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DERBY ESTATES SSA FUND

Revenues:						
28-00-311	SSA Property Taxes	\$	3,547	4,000	3,941	4,800
28-00-381	Investment Income		7	-	-	-
Totals			3,554	4,000	3,941	4,800

Expenditures:					
28-00-549	Other Professional Services	304	-	-	-
28-00-582	Derby Estates Maintenance Services	5,366	5,369	5,013	4,800
Totals		5,670	5,369	5,013	4,800

Excess (Deficiency) of Revenues Over Expenditures	(2,116)	(1,369)	(1,072)	-
Beginning Fund Balances	3,188	1,369	1,072	-
Ending Fund Balances	1,072	-	-	-

OAK CREEK SSA FUND

Revenues:						
29-00-311	SSA Property Taxes	\$	1,514	1,400	1,392	1,365
29-00-381	Investment Income		3	-	-	-
Totals			1,517	1,400	1,392	1,365

Expenditures:				
29-00-549	Other Professional Services	-	-	-
29-00-582	Oak Creek Maintenance Services	1,151	1,400	1,200
Totals		1,151	1,400	1,200

Excess (Deficiency) of Revenues Over Expenditures	366	-	192	115
Beginning Fund Balances	125	-	491	683
Ending Fund Balances	491	-	683	798

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
SPECIAL REVENUE FUNDS

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

CDAP LOAN FUND

Revenues:				
30-00-381 Investment Income	\$ 270	225	185	200
30-00-388 Polar Tech - Loan 1	-	-	-	-
30-00-388.02 Polar Tech - Loan 2	6,655	6,655	6,655	6,655
30-00-390 Genoa Laundromat	10,625	11,614	7,525	5,600
30-00-391 Ace Hardware	5,807	5,807	5,807	5,807
30-00-392 Service Concepts	7,938	7,938	7,938	7,938
30-00-393 Genoa Pharmacy	5,946	11,892	11,892	11,892
30-00-394 Lloyd's Landscaping	568	6,215	6,215	6,215
Totals	37,809	50,346	46,217	44,307

Expenditures:				
30-00-575 Administrative Service Charge	3,790	5,000	4,620	4,430
30-00-701 Loans Initiated	150,000	100,000	-	100,000
Totals	153,790	105,000	4,620	104,430

Excess (Deficiency) of Revenues				
Over Expenditures	(115,981)	(54,654)	41,597	(60,123)
Beginning Fund Balances	361,967	247,734	245,986	287,583
Ending Fund Balances	245,986	193,080	287,583	227,460

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
DEBT SERVICE FUND

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Revenues:				
45-00-381 Investment Income	\$ 29	-	-	-
45-00-397 Transfer - Utility Tax Fund	135,000	135,000	135,000	135,000
45-00-398 Transfer - Motor Fuel Tax Fund	67,313	67,064	67,064	66,660
Totals	202,342	202,064	202,064	201,660

Expenditures:				
45-00-719 Principal - 2005 Bonds	100,000	100,000	100,000	110,000
45-00-720 Principal - 2010 Bonds	51,000	52,000	52,000	53,000
45-00-729 Interest - 2005 Bonds	34,143	30,493	30,493	26,843
45-00-730 Interest - 2010 Bonds	16,313	15,064	15,064	13,660
45-00-731 Fiscal Agent Fees	700	1,500	1,500	1,500
Totals	202,156	199,057	199,057	205,003

Excess (Deficiency) of Revenue Over Expenditures	186	3,007	3,007	(3,343)
Beginning Fund Balances	31,959	32,067	32,145	35,152
Ending Fund Balances	32,145	35,074	35,152	31,809

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
CAPITAL PROJECTS FUND

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

BONDS PROCEEDS FUND

Revenues:				
37-00-381 Interest Income	\$ 134	50	55	-
Totals	<u>134</u>	<u>50</u>	<u>55</u>	<u>-</u>

Expenditures:				
37-00-729 Bond Issue Charges	-	-	(20)	-
37-00-815 Emmett Street Construction	-	119,450	107,219	-
37-00-815.01 Emmett Street Const MGT	-	-	12,286	-
Totals	<u>-</u>	<u>119,450</u>	<u>119,485</u>	<u>-</u>

Excess (Deficiency) of Revenue				
Over Expenditures	134	(119,400)	(119,430)	-
Beginning Fund Balances	119,296	119,400	119,430	-
Ending Fund Balances	<u>119,430</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
INTERNAL SERVICE FUND

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

EQUIPMENT REPLACEMENT FUND

Revenues:				
65-00-370 Community Development Lease Fees	\$ 1,675	1,700	850	1,800
65-00-371 Police Department Lease Fees	28,350	29,000	14,500	30,000
65-00-372 Street Department Lease Fees	37,275	38,000	19,000	40,000
65-00-373 Water Department Lease Fees	42,000	43,500	43,500	45,000
65-00-374 Sewer Department Lease Fees	28,100	29,000	20,000	30,000
65-00-381 Investment Income	644	750	540	600
Totals	138,044	141,950	98,390	147,400

Expenditures:				
65-00-801 Police Vehicle & Equipment	28,712	32,500	35,137	32,500
65-00-801.01 Police Squad Equipment	-	-	-	22,500
65-00-802 Police Speed Trailer	9,606	-	-	-
65-00-820 Mower Attachments	4,359	-	-	-
65-00-826 Backhoe/Loader	109,850	-	-	-
65-00-827 Pick-Up Truck With Plow	-	28,000	25,000	-
65-00-828 Portable Generator	-	100,000	67,500	-
65-00-829 P/W Utility Vehicle	-	-	13,863	-
65-00-830 Mowing Equipmente	-	-	-	35,000
65-00-831 Chipper & Chipper Box	-	-	-	32,000
65-00-832 P/W Truck Equipment & Logos	-	-	-	25,000
Totals	152,527	160,500	141,500	147,000

Excess (Deficiency) of Revenues Over Expenditures	(14,483)	(18,550)	(43,110)	400
Beginning Fund Balances	553,617	540,490	539,134	496,024
Ending Fund Balances	539,134	521,940	496,024	496,424

CITY of GENOA, ILLINOIS
2015/2016 BUDGET - OTHER FUNDS
POLICE PENSION FUND

	2013/2014	2014/2015	2014/2015	2015/2016
	Actual	Budget	Estimated	Budget

Revenues:				
73-00-381 Investment Income	\$ 13,591	12,000	24,000	26,000
73-00-381.09 Unrealized Market Gain (Loss)	1,038	2,500	9,000	5,000
73-00-384 Police Officer Payroll W/H	38,232	39,500	39,000	39,780
73-00-395 City Pension Contributions	179,120	186,485	206,690	214,595
Totals	231,981	240,485	278,690	285,375

Expenditures:				
73-00-460 Police Pension Expense - S	41,954	41,953	41,953	41,953
73-00-460.01 Police Pension Expense - H	31,508	31,508	31,508	31,508
73-00-460.02 Police Pension Expense	-	30,000	-	30,000
73-00-461 Refunds	-	5,000	5,000	5,000
73-00-533 Legal Services	-	1,000	-	1,000
73-00-541 Actuarial Services	1,100	1,200	1,150	1,200
73-00-547 Audit Services	2,000	2,000	2,000	2,000
73-00-549 Other Professional Services	783	-	-	1,000
73-00-579 Other Expense	1,235	5,000	-	694
Totals	78,580	117,661	81,611	114,355

Excess (Deficiency) of Revenues				
Over Expenditures	153,401	122,824	197,079	171,020
Beginning Fund Balances	962,164	1,106,995	1,115,565	1,312,644
Ending Fund Balances	1,115,565	1,229,819	1,312,644	1,483,664