

City of Genoa, Illinois

Annual Budget



2019 - 2020 Fiscal Year

May 1, 2019 - April 30, 2020



April 2, 2019

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

As a new Fiscal Year approaches, I once again sincerely appreciate the opportunity as Mayor to present to you a balanced budget for the City of Genoa's Fiscal Year 2019-2020. The primary focus of the budget document is to estimate revenues and expenses. Monitoring of our fiscal policies is accomplished through the budget process and enhanced document presentation herein. The budget is an important tool in guiding Elected Officials and Staff throughout the Fiscal Year. The budget also reinforces the policies and programs for the community. Throughout this budget cover letter, fiscal challenges affecting revenues and expenditures and how the City responds to these challenges will be discussed, as well as priorities and highlights of the upcoming Fiscal Year.

Challenges and Priorities:

Fiscal distress has been a pattern across the Nation for local governments, and especially those within the State of Illinois. Much hard work by Elected Officials and City Staff has been required in pursuit of a balanced budget while maintaining current service levels. This has been a further strenuous challenge for the City being a small non-home rule community with little opportunity to increase revenues. As the City of Genoa is a non-home rule City, we are severely restricted by State law from increasing revenue through tax increases other than those allowed by the State of Illinois. State legislature has also imposed a property tax cap law that limits the City's property tax income by the change in the Consumer Price Index (CPI).

Additionally, State law mandated that the City of Genoa establish its own police pension after the City's population reached 5,000, which increased the financial burden for the City. Currently, the City contributes an additional 90% of each full-time Police Officer's salary to fund the young pension program. This consumes 51% of the City's entire property tax levy and 25% of the Police Department's overall budget. The City continues to advocate for police pension reform by sending our State Representatives letters in support of consolidation in hopes of the creation of a consolidated police pension program that would increase investment opportunities for the City. In the meantime, the Police Department utilizes part-time officers and lean staffing levels. The City also continues to advocate for more equitable dispatching costs from DeKalb County as more economies of scale should be realized.

There are opportunities for Genoa to increase revenues but they're limited as a small community. With the pension and dispatch expenditures representing a large portion of the Police Department's budget that is virtually out of the City's control, the City makes an extra effort to combat these challenges. These efforts include growing revenues where possible such as by increasing sales and

Police Department

333 East First Street, Genoa, IL 60135
(815) 784-6633 • Fax (815) 784-2951

Municipal Center

333 East First Street, Genoa, IL 60135
(815) 784-2327 • Fax (815) 784-2988

Public Works

333 East First Street, Genoa, IL 60135
(815) 784-2271 • Fax (815) 784-4271

property tax revenue by encouraging residential, commercial and industrial growth. Even with these efforts this growth is comparatively slower than more urban communities. The City of Genoa issued a total of 156 building permits this past fiscal year, 6 of which were for new homes. These building permits also included permits for renovations and/or expansions of Custom Aluminum, Smoking Grill, 225 West Main Street which experienced a fire in 2018, Liquor and Wine, Rosati's, Dollar General, and J6 Polymers. A PUD was also approved for both a 3-unit commercial building and an IBEW electrical training facility, which will hopefully begin construction in the coming fiscal year.

This past Fiscal Year, the Riverbend Subdivision which had been tied up in a legal battle for the past decade finally came to a close. A developer has been approved to construct 176 age restricted condo and townhome units within Units 4 and 6 of Riverbend which is currently vacant property. The developer also purchased 70+ single family lots, which are now available for building new homes. The City is hopeful that not only will additional building permits and capital impact fees bring in revenues, but new residents will also increase the City's tax base and customers for local businesses.

In addition to the efforts to increase revenues, the City also continues to cut expenditures, when possible. Recent examples of this include applying for grants for both the North and South Water Tower repainting and seeking out a low interest loan, conducting in-house road repairs when possible, and participating in an electrical aggregation program to reduce costs of electricity for the Wastewater Treatment Plant.

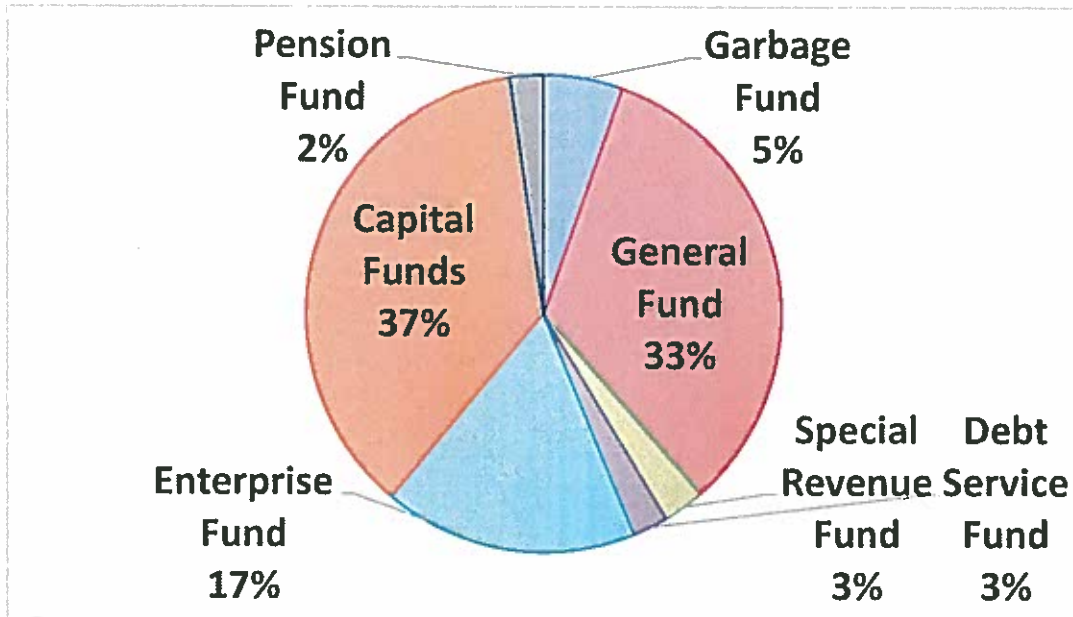
Another challenge of the City of Genoa and many other municipalities is aging infrastructure, including streets, the City's water system, and Wastewater Treatment Plant. The City of Genoa has developed a 5 Year Capital Improvement Program, which breaks down over \$13 million in expenditures over the course of the next 5 years. This plan has laid out not only a tentative schedule for large projects and expenditures, but also helps both Staff and Elected Officials evaluate the need for additional revenues in the near future. One proactive step to aid in the financing of the water and wastewater distribution and treatment facilities is implementing a \$3 capital fee on each water bill dedicated solely to the expansion and replacement costs, in hopes to reduce the amount of a later bond issue. Elected Officials and Staff must continue to be innovative and strategic in the coming years to manage these capital expenditures.

2019-2020 Budget Overview:

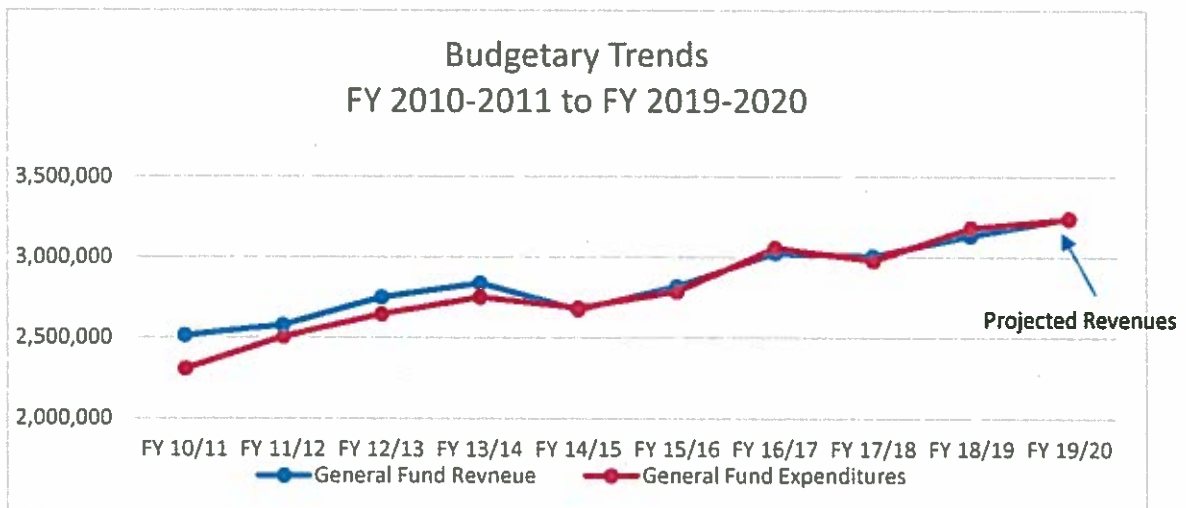
The City of Genoa has received the Government Finance Officers Association's "Excellence in Financial Reporting" Award for its Annual Audit for 13 straight years. While this is a fantastic achievement, Elected Officials and Staff are also working towards a similar award for Distinguished Budget Presentation. Some new descriptions and charts have been added to this year's budget document, such as this budget cover letter, the cover pages for each department, and the information pertaining to the 5 Year CIP near the end of the document. Enhancements will

continue to be made over the coming Fiscal Years to increase transparency and readability of this budget document.

Total City Revenues are expected to be \$7,632,690 in 2019-2020. Total Expenditures are expected to be \$8,189,980. This represents the emphasis on capital expenditures, particularly in the water system and road improvements.



For Fiscal Year 2019-2020, total budgeted expenditures exceed total budgeted revenues due to reserves being used for capital improvements. However, the general fund, the major operating fund, is balanced. The largest revenues for the 2019-2020 Fiscal Year are from Enterprise Funds (water and sewer fees for service) and the General Fund (property tax, sales tax, and income tax). Expenditures are largely for capital improvements (roads, vehicles and equipment, and water and sewer improvements) and the General Fund (daily operations: staff, maintenance and repairs, utilities, etc.).



Budget Priorities	
FY 2018-2019	FY 2019-2020
Capital Expenditures <ul style="list-style-type: none"> • 5 YD Dump Truck • Bobcat Skidloader • P.D. Digital Radios • Sewer Video Equipment • Route 72 Resurfacing (postponed) 	Capital Expenditures <ul style="list-style-type: none"> • North Water Tower Repainting • Route 72 Resurfacing • South Genoa Street Repaving Downtown Improvements <ul style="list-style-type: none"> • Façade Improvement Grant • Sidewalk to Dollar General Property Maintenance

Priorities between budget years for operations remain largely the same with an emphasis on capital expenditures for streets and water and sewer infrastructure, representing a significant portion of expenditures for each year. Highlights of the 2019-2020 budget include: an overall balanced budget with an increase of 8% in revenues and expenditures since Fiscal Year 2018-2019; adoption of a 5 Year CIP with expenses amounting to \$2.8 million in FY 2019-2020; the addition of a full-time Maintenance Worker in the Water and Sewer Department; the addition of a Police Officer; and creation of a Façade Improvement Grant for downtown business owners.

Acknowledgements: I would like to specifically acknowledge our City Staff, City Council, City Clerk, Administrative Consultant, City Attorney, City Engineer and City Commissions and Boards. Together they contribute to the management and success of the community. I would especially like to thank our Treasurer/Finance Office Manager, Janis Tures, for all of her hard work and expertise in maintaining and balancing our budget on a daily basis.

Conclusion: Throughout the concluding Fiscal Year, as Mayor and City Council, we have worked together to maintain our essential fiscal stability while accomplishing some very significant initiatives. As Mayor, I look forward to working with all of residents, council members, and City Staff, in the coming Fiscal Year to continue to make Genoa a destination for both residents and businesses.

Respectfully,



Mark Vicary

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
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CITY of GENOA, ILLINOIS

2019/2020 ANNUAL BUDGET

May 1, 2019 - April 30, 2020

CITY OFFICIALS

MAYOR

Mark Vicary

ALDERMEN

Jonathon Brust

Katie Lang

Glennis Carroll

James Stevenson

Chuck Cravata

Pam Wesner

Dennis Di Guido

Courtney Winter

CITY CLERK

Kim Winker

ADMINISTRATION

William Ganek

Administrative Consultant

Robert Smith

Chief of Police

Richard Gentile

Public Works Director

Janis Tures

Finance Office Manager/Treasurer

Notice of Public Hearing
City of Genoa, Illinois - Annual Budget
For the May1, 2019 - April 30, 2020 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, 2019, and ending April 30, 2020, will be held on April 2, 2019, at 7:00 pm at City Hall, 333 E. First Street, Genoa, Illinois 60135.

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

The Tentative Annual Budget for the City of Genoa, Illinois for the May 1, 2019 - April 30, 2020 fiscal year contains the following proposed expenditures:

General Fund	\$ 3,241,120
Special Revenue Funds	981,450
Debt Service Fund	203,170
Enterprise Funds	3,468,960
Internal Service Fund	307,350
Police Pension Fund	189,950
Totals	<u>\$ 8,392,000</u>
Less: Interfund Transfers	<u>(202,020)</u>
City Totals	<u><u>\$ 8,189,980</u></u>

Kim Winker, City Clerk

The Budget Process

What is the budget?

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

Budget Process

The City's budget process, further outlined below, begins at the end of each calendar year, in preparation for the budget year to begin the following May. The Budget Officer/Treasurer, Administrative Consultant, and Assistant City Administrator develop a budget, while the Department Heads, City Council, and residents also play crucial roles in formulating the budget. Department heads are responsible for evaluating the needs of their department, soliciting input from Staff, and compiling those needs and priorities into the budget worksheets and 5 year capital expenditure lists. The City Council and City Staff are critical in evaluating the budget as proposed by the Budget Officer/Treasurer, asking questions and, eventually, approving the budget. Residents and their needs are, of course, the driving force behind the budget process. Residents' comments and concerns raised in current and previous communications with the City are taken into account in the development or priority and time of funding options. In addition, residents have opportunities to view the budget proposal and attend the Council/Committee meetings and public hearing when the budget is addressed.

What does it take to put a budget together?

Revenue Budgeting:

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

Expense Budgeting:

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

The 2019-2020 Budget Schedule

Budget Schedule for the 2019-2020 Budget:

December 12, 2018- Budget worksheets to be completed are given to Department Heads

December 19, 2018- Budget Officer/Treasurer and Administrative Consultant review projected Revenues

January 9, 2019- Draft budget worksheets and 5 year Capital expenditures lists due to Budget Officer/ Treasurer

January 23, 2019- Budget Officer/Treasurer and Administrative Consultant review budget requests and Capital expenditure lists with Department Heads.

January 30, 2019- Treasurer meets with Mayor and Administrative Consultant to finalize salaries and special projects

February 13, 2019- Department Heads meet with Budget Officer/Treasurer and Administrative Consultant to made final budget adjustments if necessary

February 27, 2019- Draft Budget distributed to Mayor, Administrative Consultant and Department Heads

March 5, 2019- Presentation on the 5 Year Capital Improvement Program at the Committee of the Whole Meeting

March 14, 2019- Draft Budget distributed to City Council for March 19th Committee of the Whole Meeting

March 19, 2019- Presentation of the Budget all funds at the Committee of the Whole Meeting

March 22, 2019- Public Hearing noticed published in Daily Chronicle

April 2, 2019- Public Hearing and Adoption of 2019/2020 Budget

April 16, 2019- Alternative Date for Budget Adoption if Amendments are needed following the April 2nd meeting

May 1, 2019- Fiscal Year 2019-2020 begins and ends April 30, 2020

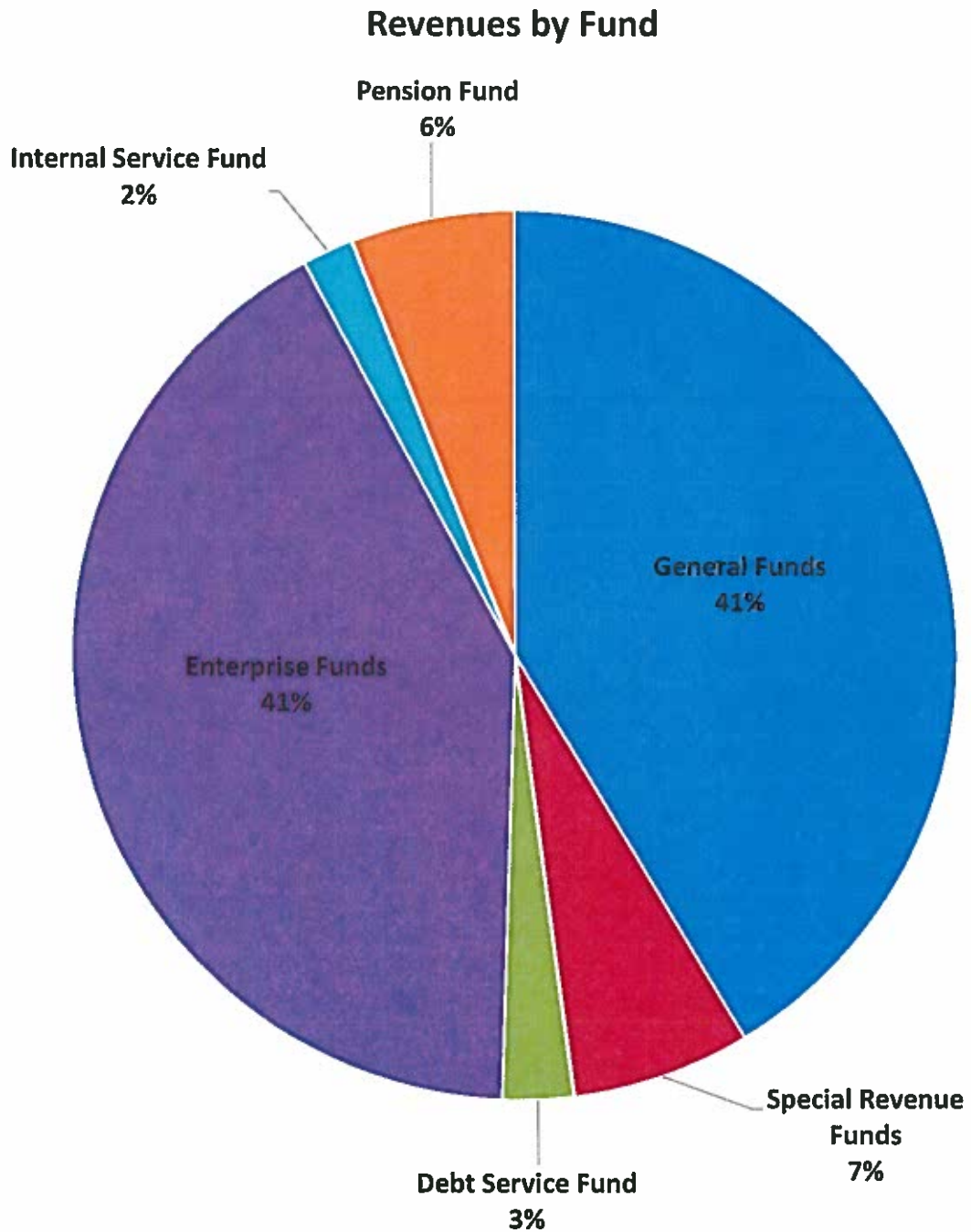
December 2019- Mid-year review of 19-20 budget/feedback on budget requests for upcoming fiscal year

Budget Amendments Authorization:

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

Action	Permission/Approval Needed
Amendments between line items within a Department	Department Head
Amendment within a Fund	Budget Officer
Transfer between Funds	City Council

CITY of GENOA, ILLINOIS
2019/2020 BUDGET SUMMARY
REVENUES



TOTAL REVENUES \$ 7,834,710

CITY OF GENOA, ILLINOIS
2019/2020 BUDGET SUMMARY
REVENUES BY FUND

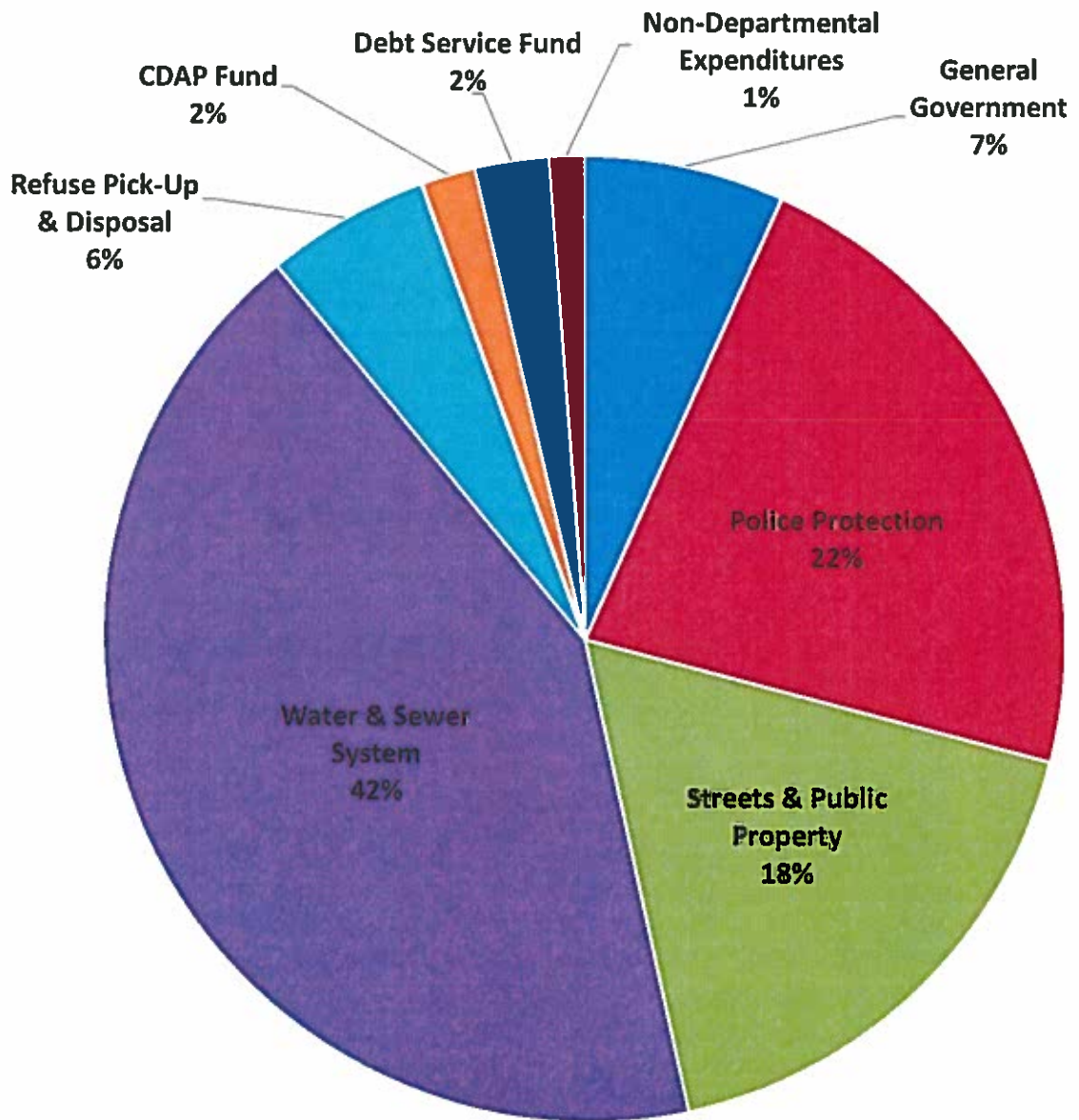
	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
General Funds:				
General Fund	\$ 2,582,206	\$ 2,580,130	\$ 2,698,060	\$ 2,794,230
Garbage Fund	427,835	438,670	438,670	451,830
Totals	\$ 3,010,041	3,018,800	3,136,730	3,246,060
Special Revenue Funds:				
CDAP Fund	36,971	45,970	43,720	46,920
Motor Fuel Tax Fund	139,487	140,200	141,650	139,700
Road & Bridge Fund	32,716	32,200	34,070	34,500
Street Improvement Fund	207,913	193,100	258,250	191,750
Developer Contributions Fund	7,698	3,660	4,210	26,610
River Bend SSA Fund	56,164	61,190	60,650	63,630
Derby Estates SSA Fund	6,451	6,800	6,810	7,150
Oak Creek SSA Fund	2,060	3,150	3,160	4,110
Totals	489,460	486,270	552,520	514,370
Debt Service Fund				
	202,013	201,880	201,910	202,040
Enterprise Funds:				
Water & Sewer - Operations	1,358,355	1,352,750	1,364,930	1,448,600
Water Capital Improvement Fund	452,722	1,343,220	140,160	-
Sewer Equip Replacement Fund	50,096	40,870	59,000	-
Water/Sewer Capital Improvement Fund	-	-	-	1,807,540
Totals	1,861,173	2,736,840	1,564,090	3,256,140
Internal Service Fund:				
Equipment Replacement Fund	147,547	145,600	161,050	146,600
Pension Fund				
Police Pension Fund	445,210	451,700	460,070	469,500
Fund Totals				
	6,155,444	7,041,090	6,076,370	7,834,710
Less: Interfund Transfers	(202,013)	(201,880)	(201,880)	(202,020)
City Totals	5,953,431	6,839,210	5,874,490	7,632,690

CITY of GENOA, ILLINOIS
2019/2020 BUDGET SUMMARY
REVENUES BY TYPE

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
Property Taxes	\$ 795,103	\$ 820,370	\$ 817,000	\$ 844,520
Utility Taxes	323,466	316,000	313,000	311,800
Retail Sales Tax	655,565	638,000	660,000	680,000
State Income Tax	470,911	497,500	497,500	523,200
Other State Shared Taxes				
Personal Property Replacement Taxes	33,102	29,500	29,500	33,650
State Use Tax	134,712	136,570	136,570	164,620
Video Gaming Tax	43,653	39,000	42,000	51,500
Motor Fuel Tax	138,614	139,700	140,150	138,500
Totals	350,081	344,770	348,220	388,270
Intergovernmental Revenues	406,529	1,303,300	80,040	1,639,900
Water & Sewer Service Revenue				
Water Sales	662,021	665,000	665,000	670,000
Sewer Sales	725,688	723,000	723,000	733,000
Penalties	25,049	25,000	25,000	25,000
Meter Sales	2,661	1,000	4,630	2,600
Other Water & Sewer Revenue	1,874	3,750	4,800	10,500
Totals	1,417,293	1,417,750	1,422,430	1,441,100
Water & Sewer Development Fees				
Water Tap-On Fees	25,803	8,620	28,740	51,720
Sewer Tap-On Fees	19,061	7,720	25,850	46,320
Capital Improvement Fees	-	-	-	70,200
Totals	44,864	16,340	54,590	168,240
Equipment Lease Fees	145,000	145,000	155,550	145,000
Garbage Service Charges	427,835	438,670	438,670	451,830
Investment Income	73,413	55,600	88,680	77,600
Other Revenues				
Licenses & Permits	63,991	47,750	63,850	89,850
Development Fees	6,971	3,510	3,610	26,110
Franchise Fees	64,397	62,500	65,000	65,500
Fines & Forfeits	48,118	42,500	46,000	53,000
Rental Income	75,192	78,510	77,170	79,480
Internal Service Charges	121,241	128,320	127,800	135,000
Police Pension Contributions	392,799	407,000	407,370	424,000
CDAP Loan Payments	36,726	45,720	41,720	45,420
Miscellaneous	33,936	30,100	166,290	42,870
Totals	843,371	845,910	998,810	961,230
City Revenue Totals	5,953,431	6,839,210	5,874,490	7,632,690
Add - Interfund Transfers	202,013	201,880	201,880	202,020
Budget Revenue Totals	6,155,444	7,041,090	6,076,370	7,834,710

CITY of GENOA, ILLINOIS
2019/2020 BUDGET SUMMARY
EXPENDITURES

Expenditures by Service/Department



TOTAL EXPENDITURES \$ 8,189,980

CITY of GENOA, ILLINOIS
2019/2020 BUDGET SUMMARY
EXPENDITURES BY SERVICE / DEPARTMENT

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
General Government				
Administration & Finance	\$ 345,859	\$ 346,040	\$ 364,570	\$ 379,110
Community Development	67,059	102,050	112,570	114,230
Municipal Building	60,203	57,720	55,870	60,330
Utility Tax Fund	7,369	7,300	9,040	-
Totals	480,490	513,110	542,050	553,670
Police Protection				
Police Department	1,416,617	1,441,100	1,469,020	1,574,910
Police Pension Fund	175,876	180,410	179,090	189,950
Utility Tax Fund	2,684	2,500	2,500	-
Equipment Replacement Fund	106,478	30,000	30,200	63,000
Totals	1,701,655	1,654,010	1,680,810	1,827,860
Streets & Public Property				
Street / Forestry Division	571,257	561,910	589,580	565,780
Motor Fuel Tax Fund	174,598	81,000	22,360	141,000
Road & Bridge Fund	16,851	40,000	-	158,000
Street Improvement Fund	36,279	54,350	55,000	180,000
Equipment Replacement Fund	27,911	261,900	229,780	244,350
Developer Contributions Fund	-	-	-	66,000
Special Service Area Funds	59,554	99,080	89,810	83,830
Totals	886,450	1,098,240	986,530	1,438,960
Water & Sewer System				
Water Operating Costs	623,870	658,930	635,580	698,990
Sewer Operating Costs	666,522	691,250	685,890	747,470
Totals	1,290,392	1,350,180	1,321,470	1,446,460
Water Capital Improvement Fund	476,932	1,364,100	95,900	-
Sewer Equipment Replacement Fund	68,643	68,000	54,300	-
Water/Sewer Capital Improvement Fund	-	-	-	2,022,500
Totals	545,575	1,432,100	150,200	2,022,500
Totals	1,835,967	2,782,280	1,471,670	3,468,960
Refuse Pick Up & Disposal	428,171	438,220	438,220	451,760
CDAP Fund	63,697	104,590	54,400	150,600
Debt Service Fund	206,792	207,280	207,280	203,170
Non-Departmental Expenditures	89,836	100,500	155,000	95,000
City Expenditure Totals	5,693,058	6,898,230	5,535,960	8,189,980
Add - Interfund Transfers	202,013	201,880	201,880	202,020
Budget Expenditure Totals	5,895,071	7,100,110	5,737,840	8,392,000

CITY OF GENOA, ILLINOIS
2019/2020 BUDGET SUMMARY
EXPENDITURES BY FUND

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
General Funds:				
General Fund	\$ 2,549,466	\$ 2,579,320	\$ 2,746,610	\$ 2,789,360
Garbage Fund	428,171	438,220	438,220	451,760
Totals	\$ 2,977,637	3,017,540	3,184,830	3,241,120
Special Revenue Funds:				
CDAP Fund	63,697	104,590	54,400	150,600
Motor Fuel Tax Fund	241,611	147,880	89,240	208,520
Road & Bridge Fund	16,851	40,000	-	158,000
Street Improvement Fund	182,697	229,150	201,540	314,500
Developer Contributions Fund	-	-	-	66,000
River Bend SSA Fund	52,270	89,930	80,670	71,210
Derby Estates SSA Fund	5,725	6,500	6,500	7,000
Oak Creek SSA Fund	1,559	2,650	2,640	5,620
Totals	564,410	620,700	434,990	981,450
Debt Service Fund				
	206,792	207,280	207,280	203,170
Enterprise Funds:				
Water & Sewer - Operations	1,290,392	1,350,180	1,321,470	1,446,460
Water Capital Improvement Fund	476,932	1,364,100	95,900	-
Sewer Equip Replacement Fund	68,643	68,000	54,300	-
Water/Sewer Capital Improvement Fund	-	-	-	2,022,500
Totals	1,835,967	2,782,280	1,471,670	3,468,960
Internal Service Fund:				
Equipment Replacement Fund	134,389	291,900	259,980	307,350
Pension Fund				
Police Pension Fund	175,876	180,410	179,090	189,950
Fund Totals				
	5,895,071	7,100,110	5,737,840	8,392,000
Less: Interfund Transfers	(202,013)	(201,880)	(201,880)	(202,020)
City Totals	5,693,058	6,898,230	5,535,960	8,189,980

CITY of GENOA, ILLINOIS
2019/2020 BUDGET SUMMARY
ESTIMATED FUND BALANCES - APRIL 30, 2019

	04/30/2018 Actual Balances	2018/2019 Estimated Revenues	2018/2019 Estimated Expenditures	04/30/2019 Estimated Balances
General Funds:				
General Fund	\$ 953,024	\$ 2,698,060	\$ 2,746,610	\$ 904,474
Garbage Fund	11,109	438,670	438,220	11,559
Totals	\$ 964,133	3,136,730	3,184,830	916,033
Special Revenue Funds:				
CDAP Fund	338,468	43,720	54,400	327,788
Motor Fuel Tax Fund	58,517	141,650	89,240	110,927
Road & Bridge Fund	132,813	34,070	-	166,883
Street Improvement Fund	75,706	258,250	201,540	132,416
Developer Contributions Fund	165,776	4,210	-	169,986
River Bend SSA Fund	63,973	60,650	80,670	43,953
Derby Estates SSA Fund	787	6,810	6,500	1,097
Oak Creek SSA Fund	1,746	3,160	2,640	2,266
Totals	837,786	552,520	434,990	955,316
Debt Service Fund				
	19,386	201,910	207,280	14,016
Enterprise Funds:				
Water & Sewer - Operations	1,105,560	1,364,930	1,321,470	1,149,020
Water Capital Improvement Fund	141,285	140,160	95,900	-
Sewer Equip Replacement Fund	244,919	59,000	54,300	-
Water/Sewer Capital Improvement Fund	-	-	-	435,164
Totals	1,491,764	1,564,090	1,471,670	1,584,184
Internal Service Fund:				
Equipment Replacement Fund	573,937	161,050	259,980	475,007
Pension Fund				
Police Pension Fund	2,073,901	460,070	179,090	2,354,881
Fund Totals				
	5,949,798	5,637,700	5,299,620	6,287,878
Less: Interfund Transfers	-	(201,880)	(201,880)	-
City Totals	5,949,798	5,435,820	5,097,740	6,287,878

CITY of GENOA, ILLINOIS
2019/2020 BUDGET SUMMARY
ESTIMATED FUND BALANCES - APRIL 30, 2020

	04/30/2019 Estimated Balances	2019/2020 Budget Revenues	2019/2020 Budget Expenditures	04/30/2020 Estimated Balances
General Funds:				
General Fund	\$ 904,474	2,794,230	2,789,360	909,344
Garbage Fund	11,559	451,830	451,760	11,629
Totals	\$ 916,033	3,246,060	3,241,120	920,973
Special Revenue Funds:				
CDAP Fund	\$ 327,788	\$ 46,920	\$ 150,600	\$ 224,108
Motor Fuel Tax Fund	110,927	139,700	208,520	42,107
Road & Bridge Fund	166,883	34,500	158,000	43,383
Street Improvement Fund	132,416	191,750	314,500	9,666
Developer Contributions Fund	169,986	26,610	66,000	130,596
River Bend SSA Fund	43,953	63,630	71,210	36,373
Derby Estates SSA Fund	1,097	7,150	7,000	1,247
Oak Creek SSA Fund	2,266	4,110	5,620	756
Totals	955,316	514,370	981,450	488,236
Debt Service Fund				
	14,016	202,040	203,170	12,886
Enterprise Funds:				
Water & Sewer - Operations	1,149,020	1,448,600	1,446,460	1,151,160
Water/Sewer Capital Improvement Fund	435,164	1,807,540	2,022,500	220,204
Totals	1,584,184	3,256,140	3,468,960	1,371,364
Internal Service Fund:				
Equipment Replacement Fund	475,007	146,600	307,350	314,257
Pension Fund				
Police Pension Fund	2,354,881	469,500	189,950	2,634,431
Fund Totals				
	6,287,878	7,382,880	7,940,240	5,730,518
Less: Interfund Transfers	-	(202,020)	(202,020)	-
City Totals	6,287,878	7,180,860	7,738,220	5,730,518

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
GENERAL FUND SUMMARY

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
Revenues:				
Real Estate Tax	\$ 698,671	717,180	713,110	735,860
Utility Tax	161,733	158,000	158,000	171,800
Sales Tax	655,565	638,000	660,000	680,000
Video Gaming Tax	43,653	39,000	42,000	-
Video Gaming Tax - Distributed	(43,653)	(39,000)	(42,000)	-
State Income Tax	470,911	497,500	497,500	523,200
Replacement Tax	33,102	29,500	29,500	33,650
State Use Tax	134,712	136,570	136,570	164,620
Licenses & Permits	63,991	47,750	63,850	89,850
Franchise Fees	64,397	62,500	65,000	65,500
Fines & Forfeits	48,118	42,500	46,000	53,000
Intergovernmental Revenue	10,552	1,800	1,770	900
Investment Income	12,389	8,000	20,000	18,500
Rental Income	75,192	78,510	77,170	79,480
Internal Service Charges	121,241	128,320	127,800	135,000
Other Income	31,632	34,000	101,790	42,870
Garbage Fund Income	427,835	438,670	438,670	451,830
Total Revenue	3,010,041	3,018,800	3,136,730	3,246,060
Expenditures:				
Administration & Finance	345,859	346,040	364,570	379,110
Community Development	65,694	72,050	112,570	114,230
Police Department	1,416,617	1,441,100	1,469,020	1,574,910
Municipal Building	60,203	57,720	55,870	60,330
Street / Forestry Division	571,257	561,910	589,580	565,780
Non-Departmental Charges	89,836	100,500	155,000	95,000
Garbage Fund Expenses	428,171	438,220	438,220	451,760
Total Expenditures	2,977,637	3,017,540	3,184,830	3,241,120
Excess (Deficiency) of Revenues Over Expenditures				
	32,404	1,260	(48,100)	4,940
Beginning Fund Balances	931,729	964,133	964,133	916,033
Ending Fund Balances	964,133	965,393	916,033	920,973

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
GENERAL FUND SUMMARY

					\$ Change	
					2018/2019 Estimated to 2018/2019 Budget	2019/2020 Budget to 2018/2019 Estimated
	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget		
Revenues:						
Real Estate Tax	\$ 698,671	717,180	713,110	735,860	(4,070)	22,750
Utility Tax	161,733	158,000	158,000	171,800	-	13,800
Sales Tax	655,565	638,000	660,000	680,000	22,000	20,000
Video Gaming Tax	43,653	39,000	42,000	-	3,000	(42,000)
Video Gaming Tax - Distributed	(43,653)	(39,000)	(42,000)	-	(3,000)	42,000
State Income Tax	470,911	497,500	497,500	523,200	-	25,700
Replacement Tax	33,102	29,500	29,500	33,650	-	4,150
State Use Tax	134,712	136,570	136,570	164,620	-	28,050
Licenses & Permits	63,991	47,750	63,850	89,850	16,100	26,000
Franchise Fees	64,397	62,500	65,000	65,500	2,500	500
Fines & Forfeits	48,118	42,500	46,000	53,000	3,500	7,000
Intergovernmental Revenue	10,552	1,800	1,770	900	(30)	(870)
Investment Income	12,389	8,000	20,000	18,500	12,000	(1,500)
Rental Income	75,192	78,510	77,170	79,480	(1,340)	2,310
Internal Service Charges	121,241	128,320	127,800	135,000	(520)	7,200
Other Income	31,632	34,000	101,790	42,870	67,790	(58,920)
Garbage Fund	427,835	438,670	438,670	451,830	-	13,160
	<u>3,010,041</u>	<u>3,018,800</u>	<u>3,136,730</u>	<u>3,246,060</u>	<u>117,930</u>	<u>109,330</u>
Expenditures:						
Administration & Finance	345,859	346,040	364,570	379,110	18,530	14,540
Community Development	65,694	72,050	112,570	114,230	40,520	1,660
Police Department	1,416,617	1,441,100	1,469,020	1,574,910	27,920	105,890
Municipal Building	60,203	57,720	55,870	60,330	(1,850)	4,460
Street / Forestry Division	571,257	561,910	589,580	565,780	27,670	(23,800)
Non-Departmental Charges	89,836	100,500	155,000	95,000	54,500	(60,000)
Garbage Fund	428,171	438,220	438,220	451,760	-	13,540
Total Expenditures	<u>2,977,637</u>	<u>3,017,540</u>	<u>3,184,830</u>	<u>3,241,120</u>	<u>167,290</u>	<u>56,290</u>
Excess (Deficiency) of Revenues Over Expenditures						
	32,404	1,260	(48,100)	4,940	(49,360)	53,040
Beginning Fund Balances	931,729	964,133	964,133	916,033		
Ending Fund Balances	<u>964,133</u>	<u>965,393</u>	<u>916,033</u>	<u>920,973</u>		

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
GENERAL FUND SUMMARY

					% Change	
					2018/2019 Estimated to 2018/2019 Budget	2019/2020 Budget to 2018/2019 Estimated
	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget		
Revenues:						
Real Estate Tax	\$ 698,671	717,180	713,110	735,860	-0.6%	3.2%
Utility Tax	161,733	158,000	158,000	171,800	0.0%	8.7%
Sales Tax	655,565	638,000	660,000	680,000	3.4%	3.0%
Video Gaming Tax	43,653	39,000	42,000	-	7.7%	-100.0%
Video Gaming Tax - Distributed	(43,653)	(39,000)	(42,000)	-	7.7%	-100.0%
State Income Tax	470,911	497,500	497,500	523,200	0.0%	5.2%
Replacement Tax	33,102	29,500	29,500	33,650	0.0%	14.1%
State Use Tax	134,712	136,570	136,570	164,620	0.0%	20.5%
Licenses & Permits	63,991	47,750	63,850	89,850	33.7%	40.7%
Franchise Fees	64,397	62,500	65,000	65,500	4.0%	0.8%
Fines & Forfeits	48,118	42,500	46,000	53,000	8.2%	15.2%
Intergovernmental Revenue	10,552	1,800	1,770	900	-1.7%	-49.2%
Investment Income	12,389	8,000	20,000	18,500	150.0%	-7.5%
Rental Income	75,192	78,510	77,170	79,480	-1.7%	3.0%
Internal Service Charges	121,241	128,320	127,800	135,000	-0.4%	5.6%
Other Income	31,632	34,000	101,790	42,870	199.4%	-57.9%
Garbage Fund	427,835	438,670	438,670	451,830	0.0%	3.0%
	3,010,041	3,018,800	3,136,730	3,246,060	3.9%	3.5%
Expenditures:						
Administration & Finance	345,859	346,040	364,570	379,110	5.4%	4.0%
Community Development	65,694	72,050	112,570	114,230	56.2%	1.5%
Police Department	1,416,617	1,441,100	1,469,020	1,574,910	1.9%	7.2%
Municipal Building	60,203	57,720	55,870	60,330	-3.2%	8.0%
Street / Forestry Division	571,257	561,910	589,580	565,780	4.9%	-4.0%
Non-Departmental Charges	89,836	100,500	155,000	95,000	54.2%	-38.7%
Garbage Fund	428,171	438,220	438,220	451,760	0.0%	3.1%
Total Expenditures	2,977,637	3,017,540	3,184,830	3,241,120	5.5%	1.8%
Excess (Deficiency) of Revenues						
Over Expenditures	32,404	1,260	(48,100)	4,940		
Beginning Fund Balances	931,729	964,133	964,133	916,033		
Ending Fund Balances	964,133	965,393	916,033	920,973		

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
GENERAL FUND REVENUES

		2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
Real Estate Taxes					
01-00-311	Property Tax - Corporate	\$ 304,410	311,180	309,430	318,250
01-00-311	Property Tax - Social Security	9,984	11,000	10,915	11,450
01-00-311	Property Tax - IMRF	9,984	11,000	10,915	11,450
01-00-311.20	Property Tax - Police Protection	374,293	384,000	381,850	394,710
	Totals	698,671	717,180	713,110	735,860
Utility Tax					
01-00-312	Utility Tax - ComEd	84,145	85,000	85,000	171,800
01-00-313	Utility Tax - Nicor	30,716	25,000	25,000	-
01-00-314	Utility Tax - Telecom	46,872	48,000	48,000	-
	Totals	161,733	158,000	158,000	171,800
Sales Tax					
01-00-345	Sales Tax	655,565	638,000	660,000	680,000
State Income Tax					
01-00-341	State Income Tax	470,911	497,500	497,500	523,200
Replacement Tax					
01-00-316	Personal Property Repl Tax	33,102	29,500	29,500	33,650
Other State Taxes					
01-00-343	State Use Tax	134,712	136,570	136,570	164,620
01-00-342	Video Gaming Tax	43,653	39,000	42,000	-
01-00-342.01	Dist Gaming Tax K-9 Program	(4,365)	(3,900)	(4,000)	-
01-00-342.02	Dist Gaming Tax D/T Imprv	(10,913)	(9,750)	(10,000)	-
01-00-342.03	Dist Gaming Tax Streetscape	(28,375)	(25,350)	(28,000)	-
	Totals	-	-	-	-
	Total Taxes	2,154,694	2,176,750	2,194,680	2,309,130
Licenses & Permits					
01-00-321	Liquor Licenses	19,420	17,700	20,650	22,400
01-00-329	Other Licenses & Permits	2,330	2,250	3,000	3,000
01-00-331	Building Permits / Plan Review Fees	38,063	23,000	23,000	55,000
01-00-332	Permit Reinspection Fees	-	100	-	-
01-00-333	Administrative Plan Review	4,178	3,000	12,000	4,250
01-00-334	Platting Fee	-	600	-	-
01-00-334.01	Plan Review	-	1,100	2,200	-
01-00-339	Developer Plan Review / Platting Fee	-	-	3,000	5,200
	Totals	63,991	47,750	63,850	89,850
Franchise Fees					
01-00-325	Cable TV Franchise	57,484	55,000	57,500	58,000
01-00-328	Nicor Gas Franchise	6,913	7,500	7,500	7,500
	Totals	64,397	62,500	65,000	65,500
Fines & Forfeits					
01-00-351	Circuit Court Fines	15,141	16,000	16,500	18,000
01-00-352	Local Fines	19,042	17,000	19,500	21,800
01-00-353	Circuit Court DUI Fines	\$ 2,500	2,500	2,500	2,000

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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
GENERAL FUND REVENUES (Cont'd)

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
Fines & Forfeits (Continued)				
01-00-356 Other Fines	953	1,000	1,000	1,200
01-00-357 Towing Fees	10,500	6,000	6,500	10,000
Totals	48,118	42,500	46,000	53,000
Intergovernmental Revenue				
01-00-346 Police Grants	-	900	-	-
01-00-347 Police Training Reimbursement	9,666	-	-	-
01-00-348 Pull Tab Revenue	886	900	1,770	900
Totals	10,552	1,800	1,770	900
Other Income				
01-00-349 Rental Income - Verizon	16,609	16,600	16,610	16,600
01-00-349.01 Rental Income - Fox Valley Internet	4,071	4,550	4,100	4,320
01-00-349.02 Rental Income - Sycamore Street	-	-	-	-
01-00-350 Rental Income - Old Cty Hall	9,041	9,300	9,300	10,500
01-00-350.02 IGA - Park Dist Fitness Center	8,856	7,200	7,200	48,060
01-00-350.03 Rent - Fitness Center Part B	32,144	33,840	33,840	-
01-00-350.04 Rent - Fitness Center Part C	4,471	4,620	4,620	-
01-00-350.05 Rent - Fitness Center Part D	-	2,400	1,500	-
Totals	75,192	78,510	77,170	79,480
01-00-375 Water Administrative Charge	95,000	100,000	100,000	105,000
01-00-376 Refuse Administration Charge	13,500	13,500	13,500	13,500
01-00-377 CDAP Administration Charge	3,697	4,620	4,300	4,500
01-00-378 SSA Maintenance Charge	9,044	10,000	10,000	12,000
01-00-378.01 Mowing Reimbursements	-	200	-	-
Totals	121,241	128,320	127,800	135,000
01-00-379.01 Police K-9 Donations - Individual	1,000	500	500	500
01-00-379.04 Gaming Tax - Police K-9	4,365	3,900	4,000	-
01-00-379.05 Police Department Donations	510	-	-	-
01-00-381 Interest Income	12,389	8,000	20,000	18,500
01-00-383 Riverbend Reimbursements	-	-	61,900	7,870
01-00-385 GK School District Contributions	4,596	24,000	24,000	26,000
01-00-387 Tree Reimbursements	1,460	100	3,200	1,500
01-00-388 Misc Reimbursements	18,162	2,500	2,600	2,500
01-00-388.01 Insurance Reimbursements	-	-	-	-
01-00-388.02 Police Test Reimbursements	240	-	-	-
01-00-388.05 IDOT Traffic Signal Reimbursement	-	1,500	2,730	1,500
01-00-389 Miscellaneous Income	1,299	1,500	2,860	3,000
Totals	44,021	42,000	121,790	61,370
Total Other Income	240,454	248,830	326,760	275,850
Totals - General Fund Revenues				
	2,582,206	2,580,130	2,698,060	2,794,230

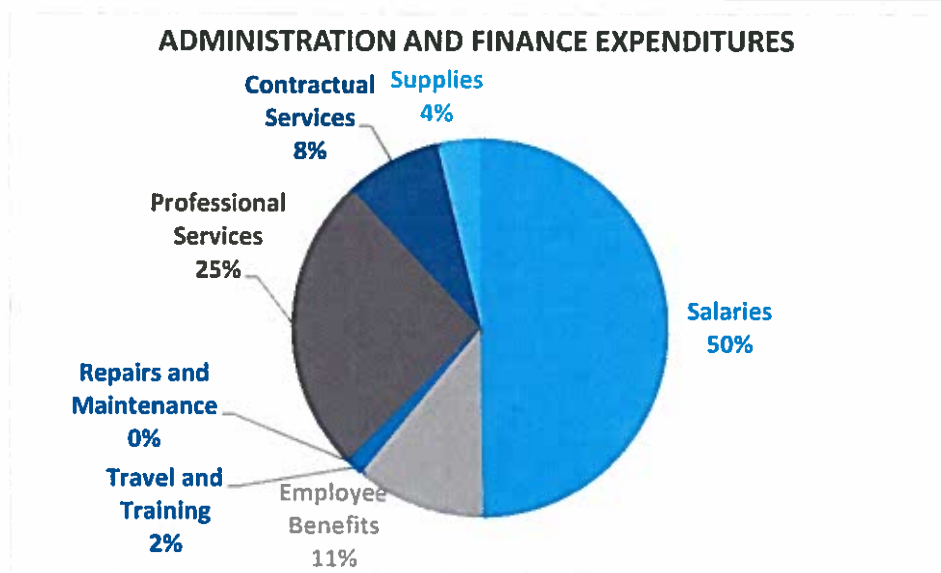
GENERAL FUND

ADMINISTRATION AND FINANCE

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

Administration and Finance
Budget total: \$379,110

PERSONNEL	FY 2018-2019	FY 2019-2020
FULL-TIME	2.5 FTE	2.5 FTE
ELECTED OFFICIALS (Part-Time)	10	10



Revenues and Expenditures: Expenditures of the Administration and Finance Department are funded by General Fund revenues. Major funding sources for the General Fund include sales tax, income tax, and property tax. The total budget for the Administration and Finance Department for Fiscal Year 2019-2020 is \$379,110 representing an approximate 9.5% increase. This increase is primarily driven by merit based salary increases, costs of legal and additional actuarial/audit requirements, and purchase of new office equipment and supplies (purchase of a laptop and new printer/copier).

Services:

Services provided by Administration Include:

- Annual Budget and Comprehensive Annual Financial Report preparation
- Implementation of all City Council policies and directives
- Coordination and management of all City operations

Services provided by Finance Include:

- Responsible for the City's payroll, accounts payable, and accounts receivable functions
- General ledger entries, bank deposits and reconciliations
- General accounting functions of the City of Genoa

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
ADMINISTRATION & FINANCE

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Salaries						
01-00-420	Salary - Office Manager	\$	66,031	70,200	70,000	-
01-00-421	Salary - F/T Clerical		32,263	33,110	33,000	-
01-00-421	Salary - Full-Time		-	-	-	132,650
01-00-424	Salary - Overtime		163	500	500	500
01-00-430	Salary - Mayor & Aldermen		43,800	43,800	43,800	43,800
01-00-431	Salary - City Clerk		4,800	4,800	4,800	4,800
01-00-434	Salary - Management Assistant		9,797	9,700	10,310	-
01-00-435	Comp In Lieu Of Medical Ins		4,499	4,630	4,500	4,410
01-00-459	Comp In Lieu Of Vacation		2,522	2,700	2,700	2,780
Totals			163,875	169,440	169,610	188,940

Employee Benefits					
01-00-448	FICA Expense	9,802	12,910	11,000	13,380
01-00-449	IMRF Expense	6,945	10,320	10,320	7,750
01-00-451	Employee Medical Insurance	26,225	20,130	21,000	21,000
01-00-471	Clothing Expense	366	400	400	300
Totals		43,338	43,760	42,720	42,430

Travel & Training					
01-00-561	Dues & Publications	2,155	2,000	2,450	2,500
01-00-562	Travel Expense	1,994	1,800	1,500	-
01-00-562	Training/Travel Expense	-	-	-	3,300
01-00-563	Training	1,340	1,500	1,300	-
Totals		5,489	5,300	5,250	5,800

Repairs & Maintenance					
01-00-512	Maintenance - Equipment	225	500	250	300
Totals		225	500	250	300

Professional Services					
01-00-533	Legal Services	26,606	21,000	25,000	27,000
01-00-541	Actuarial Services	1,875	2,100	1,880	-
01-00-546	Administrative Services	34,730	40,000	40,000	40,000
01-00-547	Audit / Actuarial Services	-	-	-	14,000
01-00-547	Audit Services	8,675	8,930	9,830	-
01-00-547.01	Special Audits	187	400	480	-
01-00-549	Other Professional Services	6,027	5,700	18,600	6,000
01-00-549.01	Lien Charges	8,305	2,000	100	-
01-00-560	IT/Website Services	9,336	9,500	9,500	9,500
Totals		95,741	89,630	105,390	96,500

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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
ADMINISTRATION & FINANCE (Cont'd)

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Contractual Services

01-00-550	Real Estate Taxes	\$ 5,297	5,200	3,540	3,800
01-00-551	Postage	1,127	1,200	1,200	1,200
01-00-552	Telephone	4,037	5,000	4,800	5,000
01-00-553	Publishing/Advertising	1,470	1,500	1,300	1,200
01-00-554	Printing/Copying	1,117	1,500	1,500	1,500
01-00-559	Community Relations / Newsletter	1,815	2,000	1,600	1,300
01-00-573	Internet Expense	900	1,000	1,500	1,500
01-00-579	Other Charges	6,030	3,000	7,500	3,000
01-00-580	Employee Recognition	3,944	3,700	5,500	5,300
01-00-592	Liability & W/C Insurance	5,506	6,060	5,760	6,340
01-00-593	Rentals	303	300	300	-
01-00-672	Mayor Expenses	-	800	800	800
Totals		31,546	31,260	35,300	30,940

Supplies

01-00-598	Publications	248	250	250	-
01-00-612	Supplies - Equipment	-	200	-	-
01-00-651	Office Supplies	4,369	3,800	3,800	-
01-00-651	Office Equipment & Supplies	-	-	-	12,000
01-00-652	Building & Operating Supplies	-	-	-	2,200
01-00-657	Institutional Supplies	757	600	1,000	-
01-00-671	Miscellaneous Supplies	271	1,300	1,000	-
Totals		5,645	6,150	6,050	14,200

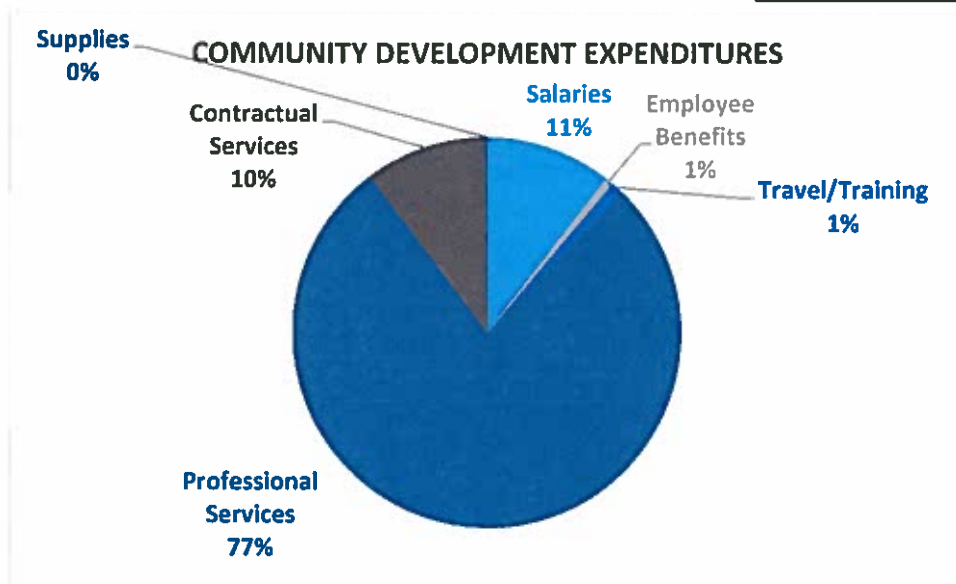
Totals - Administration & Finance	345,859	346,040	364,570	379,110
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GENERAL FUND COMMUNITY DEVELOPMENT

Overview: The services provided by this department are through building inspection and administrative consultants for planning, zoning, and development issues, economic development, and plan review and inspection services.

**Community Development
Budget total: \$114,230**

PERSONNEL	FY 2018-2019	FY 2019-2020
INSPECTOR	PT	PT



Revenues and Expenditures: Expenditures of the Community Development Department are funded by General Fund revenues. The total budget for the Community Development Department for Fiscal Year 2019-2020 is \$114,230, representing an approximate \$42,000 increase from Fiscal Year 2018-2019. This increase is primarily due to the increased cost of contracting out for plan review and inspection services, as opposed to an in-house part-time inspector, which the City previously utilized. In addition, the City is expecting an increase of building activity. Benefits of contracting out for building inspection services are the complete and professional work that is done as well as specialized knowledge and skills of inspectors. Although this outsourcing has increased expenditures, revenues in the general fund for plan review and building permit fees will also increase. Expenditures were also increased this Fiscal Year to allow for additional property maintenance efforts.

Services:

Services provided by Community Development Include:

- Reviewing plans for development projects such as new homes or commercial buildings
- Building permit and inspection services
- Property maintenance inspections, as well as policy implementing policy and attending administrative adjudication
- Land-use planning and zoning policy
- Processing development and zoning applications, as well as attending, advising and making recommendations at Plan Commission Meetings
- Business attraction and retention programs

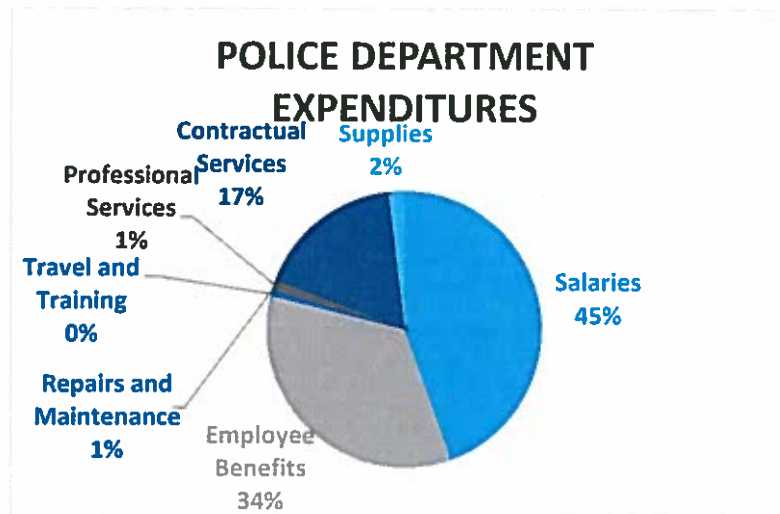
CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
COMMUNITY DEVELOPMENT

		2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
Salaries					
01-11-422	Salary - Part-Time	\$ -	-	-	12,000
01-11-434	Building Inspector	\$ 8,750	13,900	12,000	-
Totals		8,750	13,900	12,000	12,000
Employee Benefits					
01-11-448	FICA Expense	802	1,000	800	800
01-11-471	Clothing Expense	173	-	-	-
Totals		975	1,000	800	800
Travel & Training					
01-11-561	Dues & Publications	125	200	200	400
01-11-562	Training / Travel Expenses	-	-	-	750
01-11-562	Travel	-	250	250	-
01-11-563	Training	375	500	500	-
Totals		500	950	950	1,150
Professional Services					
01-11-536	Economic Development	2,830	1,500	1,500	1,500
01-11-538	Plan Review/Inspection Services	1,202	-	42,000	40,000
01-11-539	Property Management Services	-	-	-	4,000
01-11-546	Administrative Services	30,550	40,000	40,000	40,000
01-11-549	Other Professional Services	5,052	500	1,500	1,500
01-11-558	Community Events	2,500	1,500	1,500	1,500
Totals		42,134	43,500	86,500	88,500
Contractual Services					
01-11-552	Telephone	1,448	1,300	1,300	1,400
01-11-559	Community Relations - Calendar	4,530	4,000	4,800	4,000
01-11-577	Equip Replacement Fund Fees	1,800	-	-	-
01-11-579	Other Charges	420	500	500	500
01-11-592	Liability & W/C Insurance	4,894	5,500	5,120	5,630
Totals		13,092	11,300	11,720	11,530
Supplies					
01-11-598	Publications	226	1,150	350	-
01-11-651	Office Equipment & Supplies	17	250	250	250
Totals		243	1,400	600	250
Totals - Community Development		65,694	72,050	112,570	114,230

GENERAL FUND

POLICE DEPARTMENT

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



Revenues and Expenditures: Expenditures of the Police Department are funded by General Fund revenues. Some of the larger expenditures of the Police Department, aside from salaries, are costs for dispatching and costs for police pensions. The total budget for the Police Department for Fiscal Year 2019-2020 is \$1,574,910, which is an approximate 9% increase, due to merit based increases in salaries and benefits including increased pension costs, as well as adding an additional full-time officer and an officer promotion.

Police Department Budget total: \$1,574,910		
PERSONNEL	FY 2018- 2019	FY 2019- 2020
CHIEF	1	1
SERGEANTS	1	2
SWORN OFFICERS	4	4
PART-TIME OFFICERS (Including SRO)	3	3
ADMINISTRATIVE ASSISTANT/RECORDS CLERK	1.5	2.0
TOTAL	10.5 FTE	12 FTE
AUXILIARY OFFICERS	6 PT	6 PT
CROSSING GUARDS (9 PT)	9 PT	9 PT

Services:

Services provided by the Police Department include:

- Providing Police Protection services to residents of Genoa including responding to emergency calls for criminal offenses, traffic accidents, and general assistance.
- Departmental Record Keeping
- Ordinance Enforcement including property maintenance
- School Resource Officer who works with the School District to proactively and reactively address student issues
- Criminal and license/permit background investigations
- Policing special events
- Crossing Guards who provide safe street crossings for Genoa students
- Cost sharing for dispatching costs with DeKalb County

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
POLICE DEPARTMENT

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Salaries

01-21-411	Salary - Chief of Police	\$ 90,554	96,600	96,600	-
01-21-412	Salary - Sergeant	70,690	78,140	78,140	-
01-21-413	Salary - Full-Time Clerical	47,227	48,660	48,660	-
01-21-414	Salary - Part-Time Clerical	4,499	5,100	4,500	-
01-21-421	Salary - Full-Time	222,314	229,660	250,000	529,220
01-21-422	Salary - Part-Time	66,029	30,000	30,000	38,000
01-21-422.01	Salary - Auxiliary Officers	14,957	14,000	15,000	-
01-21-422.02	Salary - School Resource Officer	-	32,000	32,000	-
01-21-423	Salary - Overtime	38,947	33,000	34,000	34,000
01-21-424	Workmen's Compensation	2,632	-	-	-
01-21-425	Salary - Holiday Pay	16,480	17,020	17,500	17,530
01-21-427	Salary - Auxiliary Officers	-	-	-	19,000
01-21-429	Salary - SRO & Crossing Guards	22,908	18,000	18,000	52,000
01-21-433	Comp In Lieu of Medical Ins	5,533	4,120	4,120	-
01-21-435	Comp In Lieu of Medical Ins	-	-	-	4,190
01-21-459	Comp In Lieu Of Vacation	3,547	3,660	3,660	6,700
Totals		606,317	609,960	632,180	700,640

Employee Benefits

01-21-448	FICA Expense	48,329	47,600	48,000	52,400
01-21-449	IMRF Expense	4,614	4,520	4,500	3,320
01-21-450	Police Pension Contributions	353,000	365,000	365,370	380,000
01-21-451	Employee Medical Insurance	83,717	89,500	90,000	100,090
01-21-471	Uniform Expense	5,592	5,500	5,500	5,500
Totals		495,252	512,120	513,370	541,310

Travel & Training

01-21-561	Dues & Publications	270	400	300	500
01-21-562	Training / Travel Expense	-	-	-	5,000
01-21-562	Travel Expense	1,253	800	1,200	-
01-21-563	Training	3,202	5,000	7,500	-
Totals		4,725	6,200	9,000	5,500

Repairs & Maintenance

01-21-511	Maintenance - Building	585	500	1,200	1,000
01-21-512	Maintenance - Equipment	1,029	800	800	800
01-21-513	Maintenance - Vehicles	5,466	5,000	5,400	5,000
01-21-516	Maintenance - Other	5	250	-	-
Totals		7,085	6,550	7,400	6,800

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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
POLICE DEPARTMENT (Cont'd)

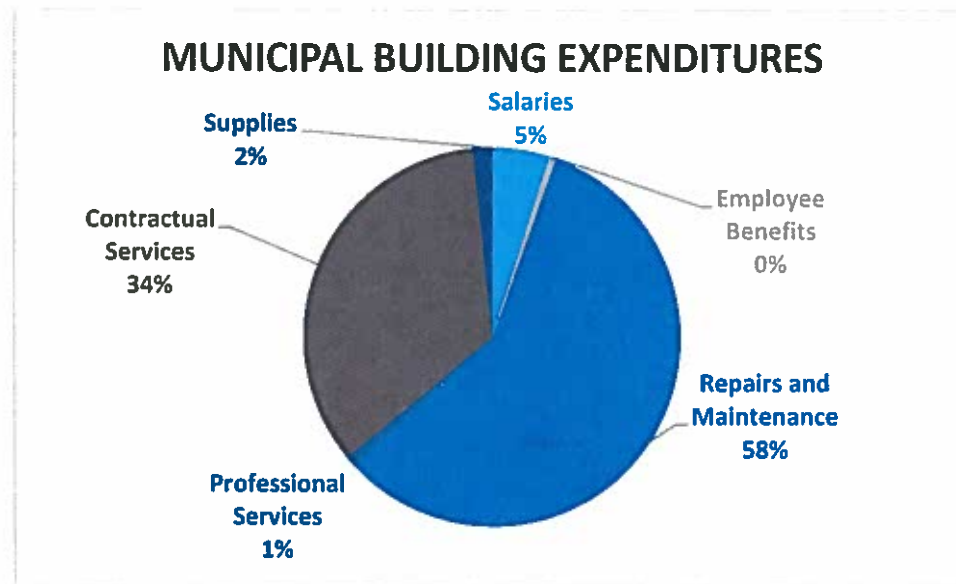
		2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
Professional Services					
01-21-533	Legal Services	\$ 737	1,000	300	1,000
01-21-534	Medical Services	-	250	-	-
01-21-545	Adjudication Services	7,133	7,500	7,500	7,500
01-21-549	Other Professional Services	10,200	8,200	8,200	9,000
Totals		18,070	16,950	16,000	17,500
Contractual Services					
01-21-434	Dispatching	158,336	163,010	163,010	168,000
01-21-551	Postage	1,127	1,000	1,000	1,000
01-21-552	Telephone	12,767	13,000	13,000	13,300
01-21-553	Advertising	-	250	300	-
01-21-554	Printing/Copying	559	800	600	800
01-21-559	Community Relations	434	200	200	200
01-21-560	Alerts System	1,560	1,560	2,020	2,020
01-21-573	Internet Charges	780	800	800	850
01-21-577	Equipment Replacement Fund Fees	30,000	30,000	30,000	30,000
01-21-579	Other Charges	1,836	1,000	1,000	1,500
01-21-580	Towing Charges	-	150	150	-
01-21-589	Drug Enforcement Program	-	100	-	-
01-21-592	Liability & W/C Insurance	46,495	51,150	48,630	53,490
01-21-593	Rentals	526	500	500	-
01-21-597	Animal Control	-	100	-	-
01-21-599	K-9 Program	900	1,100	2,000	1,500
Totals		255,320	264,720	263,210	272,660
Supplies					
01-21-563	Range Training & Supplies	-	-	-	2,500
01-21-598	Publications	-	100	100	-
01-21-611	Supplies - Building	774	300	300	-
01-21-612	Supplies - Equipment	109	200	200	-
01-21-613	Supplies - Vehicles	190	200	300	-
01-21-651	Office Equipment & Supplies	1,466	2,000	2,000	4,500
01-21-652	Building & Operating Supplies	1,550	1,000	1,500	1,800
01-21-655	Automotive Fuel / Oil	14,896	16,000	17,000	18,000
01-21-657	Institutional Supplies	863	500	750	-
01-21-658	Supplies - Other (Body Armor)	1,692	1,800	2,010	-
01-21-659	Supplies - Range	3,318	2,500	2,200	-
01-21-659	Work Safety Gear / Body Armor	-	-	-	2,200
01-21-660	Emergency Mgmt System & Equip	4,990	-	1,500	1,500
Totals		29,848	24,600	27,860	30,500
Totals - Police Department		1,416,617	1,441,100	1,469,020	1,574,910

GENERAL FUND MUNICIPAL BUILDING

Overview: The Municipal Building Department is staffed by a part-time maintenance worker. The largest costs which make up a majority of expenditures within the Municipal Building Department are maintenance of the building and utilities.

**Municipal Building
Budget total: \$60,330**

PERSONNEL	FY 2018-2019	FY 2019-2020
TOTAL	1 PT	1 PT



Revenues and Expenditures: Expenditures of the Municipal Building Department are funded by the General Fund revenues, which are largely made up of sales tax, property tax, and income tax. Expenses for this Department are for City Hall and the grounds that surround it, including supplies and maintenance needed both inside and outside the building. The total budget for the Municipal Building for Fiscal Year 2019-2020 is \$60,330, which is a 4.5% (\$2,610) increase from the previous fiscal year due to the purchase of furniture for the City Hall lobby and purchase of new microphones and speakers for the Council Chambers.

Services:

Services provided by the Municipal Building Department Include:

- Cleaning of the Municipal Building
- Maintenance of the interior of the building, including the second floor rental space, Council Chambers, Administration and Finance and Police Departments, as well as the exterior of the facility including doors, sidewalk, landscaping and parking lots.

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
MUNICIPAL BUILDING

		2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
Salaries					
01-31-422	Salary - Part-Time	\$ -	-	-	3,000
01-31-432	Maintenance Worker P/T	\$ 4,012	3,000	3,000	-
	Totals	<u>4,012</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Employee Benefits					
01-31-448	FICA Expense	359	220	350	350
	Totals	<u>359</u>	<u>220</u>	<u>350</u>	<u>350</u>
Repairs & Maintenance					
01-31-511	Maintenance - Building	8,646	8,500	8,500	22,000
01-31-511.01	Maintenance - Rental Property	389	3,000	2,000	3,000
01-31-512	Maintenance - Equipment	8,376	10,000	8,500	10,000
01-31-515	Maintenance - Public Grounds	25	100	-	-
	Totals	<u>17,436</u>	<u>21,600</u>	<u>19,000</u>	<u>35,000</u>
Professional Services					
01-31-549	Other Professional Services	3,041	500	500	500
	Totals	<u>3,041</u>	<u>500</u>	<u>500</u>	<u>500</u>
Contractual Services					
01-31-546	Building Maintenance Services	11,906	12,000	12,000	-
01-31-571	Utilities	17,826	14,000	15,000	14,000
01-31-571.01	Utilities - Rental Properties	-	-	-	850
01-31-592	Liability & W/C Insurance	4,894	5,500	5,120	5,630
	Totals	<u>34,626</u>	<u>31,500</u>	<u>32,120</u>	<u>20,480</u>
Supplies					
01-31-652	Building & Operating Supplies	19	100	100	500
01-31-657	Institutional Supplies	710	800	800	-
01-31-660	Emergency Mgmt System & Equip	-	-	-	500
	Totals	<u>729</u>	<u>900</u>	<u>900</u>	<u>1,000</u>
Totals - Municipal Building		60,203	57,720	55,870	60,330

GENERAL FUND

STREETS AND FORESTRY DIVISION

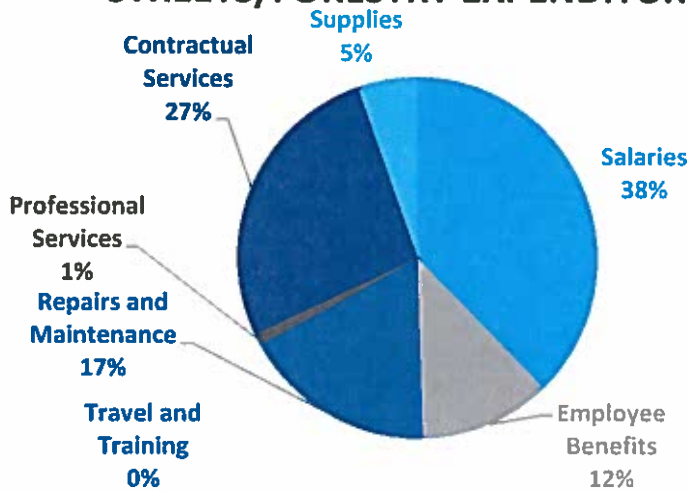
Overview: The Streets and Forestry Division is a division within the Public Works Department. It is the responsibility of the Streets and Forestry Division to maintain all public property including streets, open space, and trails. This includes snow removal, ice control, and landscaping. The Division utilizes 3.25 full-time equivalents and part-time seasonal employees (summer help and winter snow removal).

Streets and Forestry Division

Budget total: \$565,780

PERSONNEL	FY 2018-2019	FY 2019-2020
ADMINISTRATION	.5 FTE	.5 FTE
SUPERVISORS	.75 FTE	.75 FTE
CREW LEADER	1	1
MAINTENANCE WORKER	1	1
TOTAL	3.25 FTE	3.25 FTE
SEASONAL EMPLOYEES	7 PT	7 PT

STREETS/FORESTRY EXPENDITURES



Revenues and Expenditures: Expenditures of the Streets and Forestry Division are funded by General Fund Revenues. The total budget for the Streets and Forestry Division for Fiscal Year 2019-2020 is \$565,780, which is a very modest increase of .7%.

Services:

Services provided by Streets and Forestry Include:

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

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
PUBLIC WORKS DEPARTMENT - STREET / FORESTRY DIVISION

		2017/2018	2018/2019	2018/2019	2019/2020
		Actual	Budget	Estimated	Budget
Salaries					
01-41-421	Salary - Full-Time	\$ 137,842	141,350	141,350	153,000
01-41-421.02	Salary - Full Time Forestry	12,965	10,300	10,300	-
01-41-421.03	Salary - Full Time Special Projects	1,657	4,120	4,120	-
01-41-422	Salary - Part-Time	30,708	27,380	27,380	23,930
01-41-422.02	Salary - Part Time Forestry	7,515	7,730	7,730	-
01-41-422.03	Salary - Part Time Special Projects	2,791	5,150	6,500	-
01-41-423	Salary - Overtime	14,817	14,300	17,000	14,720
01-41-427	Salary - Seasonal	-	-	-	19,700
01-41-435	Comp In Lieu of Medical Ins	-	-	-	500
01-41-435.01	Comp In Lieu of Medical Ins	450	500	200	-
01-41-459	Comp In Lieu Of Vacation	724	760	760	1,760
Totals		209,469	211,590	215,340	213,610
Employee Benefits					
01-41-448	FICA Expense	12,411	16,180	16,180	16,030
01-41-449	IMRF Expense	13,252	16,170	16,170	11,320
01-41-451	Employee Medical Insurance	26,712	37,820	37,820	39,240
01-41-471	Uniform Expense	1,014	800	800	800
Totals		53,389	70,970	70,970	67,390
Travel & Training					
01-41-561	Dues & Publications	880	550	550	650
01-41-562	Training / Travel Expense	-	-	-	1,400
01-41-562	Travel Expense	388	450	400	-
01-41-563	Training	1,948	950	1,000	-
Totals		3,216	1,950	1,950	2,050
Repairs & Maintenance					
01-41-510	Maint - Trailers/Gas Powered Equip	-	-	-	15,500
01-41-511	Maintenance - Building	1,211	1,000	2,000	1,000
01-41-511.01	Maintenance - Rental Properties	133	1,000	500	-
01-41-512	Maintenance - Machinery/Equip	17,338	17,500	17,500	-
01-41-513	Maintenance - Vehicles	12,510	12,500	25,000	12,500
01-41-514	Maintenance - Streets & Alleys	23,610	20,000	20,000	35,000
01-41-515	Maintenance - Public Grounds	5,636	5,000	5,000	-
01-41-516	Maintenance - Sidewalks	-	-	-	2,000
01-41-517	Maintenance - Parkway Trees	12,129	11,000	24,000	20,000
01-41-518	Maintenance - Street Lighting	343	500	1,500	-
01-41-519	Maintenance - Traffic Control Equip	2,093	2,000	2,000	750
01-41-520	Maintenance - Storm Sewers	4,383	3,000	3,000	3,000
01-41-522	Maintenance - Citizen's Park	-	-	-	500
01-41-523	Maintenance - City Parking Lots	-	-	-	500
01-41-524	Maintenance - Main Street	-	-	-	2,000
01-41-525	Maintenance - Public Open Land	-	-	-	3,250
Totals		79,386	73,500	100,500	96,000

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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
PUBLIC WORKS DEPARTMENT - STREET / FORESTRY DIVISION (Cont'd)

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Professional Services

01-41-532	Engineering Service	2,500	2,000	500	2,000
01-41-532.05	Engineering S Sycamore St	16,000	-	-	-
01-41-548	Other Professional Services	3,688	1,000	1,500	-
01-41-549	Other Professional Services	-	-	-	4,000
Totals		18,500	3,000	2,000	6,000

Contractual Services

01-41-549	Mosquito Control	\$ 6,940	4,000	2,300	-
01-41-552	Telephone	5,103	4,700	4,700	5,000
01-41-553	Publishing/Advertising	-	100	-	-
01-41-554	Printing/Copying (Copier)	1,559	700	700	750
01-41-571	Utilities	5,438	5,000	5,000	5,000
01-41-571.01	Utilities - Rental Properties	739	850	500	-
01-41-572	Street Lighting	77,932	67,000	67,000	75,000
01-41-573	Internet Charges	333	400	400	400
01-41-576	Building Maintenance Services	27	1,000	1,000	-
01-41-577	Equipment Replacement Fund Fees	40,000	40,000	40,000	40,000
01-41-592	Liability & W/C Insurance	20,800	22,900	21,760	23,930
01-41-593	Rentals	-	250	250	-
Totals		158,871	146,900	143,610	150,080

Supplies

01-41-614	Signage	1,808	3,000	1,500	2,000
01-41-651	Office Equipment & Supplies	886	750	900	750
01-41-652	Building & Operating Supplies	2,322	2,500	2,900	2,900
01-41-653	Electrical, Air & Hand Tools	306	250	300	1,250
01-41-655	Automotive Fuel / Drum Oil	21,149	21,000	21,000	21,000
01-41-656	Chemicals	143	350	350	-
01-41-657	Institutional Supplies	327	400	400	-
01-41-658	Supplies - Striping Paint	-	2,500	2,000	-
01-41-659	Work Safety Gear & Equipment	199	750	750	750
01-41-660	Emergency Mgmt System & Equip	-	-	-	1,000
01-41-694	Street Maintenance Supplies	15,885	15,500	15,500	-
01-41-696	Salt and Snow Control	58	2,500	5,510	1,000
01-41-697	Tree Replacement	702	2,000	500	-
01-41-697.01	Tree Replacement - Emerald Ash	4,442	2,000	2,800	-
01-41-698	Plant Materials	29	250	300	-
01-41-699	Tree Replacement (Reimbursed)	170	250	500	-
Totals		48,426	54,000	55,210	30,650

Totals - Street /Forestry Department

571,257 561,910 589,580 565,780

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
NON-DEPARTMENTAL EXPENDITURES

	2016/2017	2017/2018	2017/2018	2018/2019
	Actual	Budget	Estimated	Budget

Miscellaneous						
01-91-533	Legal Services	\$	11,888	10,000	65,000	5,000
01-91-533.03	Legal Services - NIGEAC		400	500	-	-
01-91-583	Sales Tax Incentives		-	-	-	90,000
01-91-584.01	Sales Tax Incentives - No. 4		77,548	90,000	90,000	-
Totals			89,836	100,500	155,000	95,000

Totals - Non-Departmental Charges	89,836	100,500	155,000	95,000
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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - GENERAL FUND
GARBAGE FUND

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

GARBAGE FUND

Revenues:						
13-00-358	Garbage Service Fees	\$	427,835	438,670	438,670	451,830
Totals			<hr/>	<hr/>	<hr/>	<hr/>
			427,835	438,670	438,670	451,830

Expenditures:					
13-00-573	Refuse Disposal Service	414,671	424,720	424,720	438,260
13-00-575	Administrative Service Charge	13,500	13,500	13,500	13,500
Totals		428,171	438,220	438,220	451,760

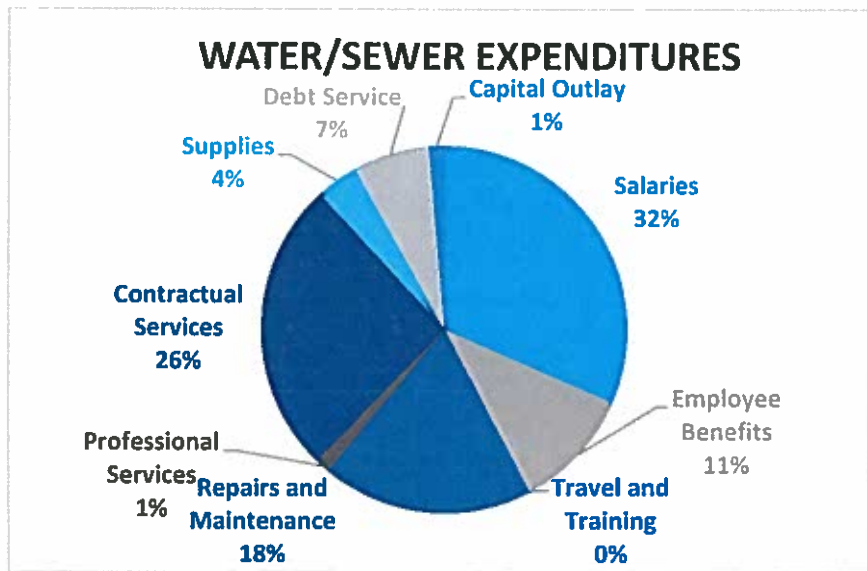
Excess (Deficiency) of Revenues Over Expenditures	(336)	450	450	70
Beginning Fund Balances	11,445	11,110	11,110	11,560
Ending Fund Balances	11,109	11,560	11,560	11,630

WATER AND SEWER FUND

WATER AND SEWER DIVISIONS

Overview: The Water and Sewer Divisions are Divisions within the Public Works Department which are responsible for collecting and treating all water and wastewater within the City.

Water/Sewer Divisions
Budget total: \$1,446,460



PERSONNEL	FY 2018-2019	FY 2019-2020
ADMINISTRATION	2 FTE	2 FTE
SUPERVISORS	1.25 FTE	1.25 FTE
MAINTENANCE WORKERS	3 FTE	4 FTE
TOTAL	6.25 FTE	6.25 FTE

Revenues and Expenditures: Expenditures of the Water and Sewer Divisions are funded by Water and Sewer Fund usage fees, which are the monthly payments for water and sewer services. The Water and Sewer Fund is an enterprise fund, meaning it does not utilize General Revenue Funds, and instead is solely funded based on the fees for service that the Water and Sewer Divisions provide. The total budget for the Water and Sewer Divisions is \$1,446,460, which is an approximate 7% increase, primarily due to merit based salary increases, the addition of a full-time maintenance worker, and increased expenditures for repairs and maintenance as well as capital expenditures.

Services:

Services provided by the Sewer Division Include:

- Collects all wastewater and treats approximately .67 million gallons per day
- Operates and maintains the City's Wastewater Treatment Plant, excess flow holding pond, and three lift stations.
- Repair and maintenance of 24 miles of sanitary sewers along with manholes
- Performs sewer flushing and conducts water sampling and testing to ensure IEPA standards are met

Services provided by the Water Division Include:

- Pumps an average of .55 million gallons of water per day
- Water sampling and testing to ensure compliance with Illinois Environmental Protection Agency standards.
- Maintains 31 miles of water distribution mains and 1800 service lines with b-boxes.
- Maintains all fire hydrants and performs hydrant flushing

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
WATER & SEWER FUNDS SUMMARY

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

WATER & SEWER OPERATING FUND

Revenues:

53-00-353	Penalties	\$ 25,049	25,000	25,000	25,000
53-00-361	Water Sales	662,021	665,000	665,000	670,000
53-00-362	Sewer Sales - Genoa	670,735	675,000	675,000	678,000
53-00-362.01	Sewer Sales - Kingston	54,953	48,000	48,000	55,000
53-00-363	Allocation to Sewer Equip Maint	(30,899)	(33,000)	(33,000)	-
53-00-363.01	Allocation to Water Equip Maint	(30,899)	(33,000)	(33,000)	-
53-00-367	Meter Sales	2,661	1,000	4,630	2,600
53-00-381	Investment Income	2,860	1,000	8,500	7,500
53-00-385	Miscellaneous Income	-	250	4,800	500
53-00-385.01	Reimbursement Agrmt Revenue	1,874	3,500	-	10,000
Total Revenues		1,358,355	1,352,750	1,364,930	1,448,600

Expenditures:

Water Division	623,870	658,930	635,580	698,990
Sewer Division	666,522	691,250	685,890	747,470
Total Expenditures	1,290,392	1,350,180	1,321,470	1,446,460

Excess (Deficiency) of Revenues

Over Expenditures	67,963	2,570	43,460	2,140
Beginning Fund Balances	1,037,597	1,105,560	1,105,560	1,149,020
Ending Fund Balances	1,105,560	1,108,130	1,149,020	1,151,160

WATER CAPITAL IMPROVEMENT FUND

Beginning Fund Balances	\$ 165,495	141,290	141,290	185,550
Revenues	452,722	1,343,220	140,160	-
Expenditures	(476,932)	(1,364,100)	(95,900)	(185,550)
Ending Fund Balances	141,285	120,410	185,550	-

SEWER EQUIPMENT REPLACEMENT FUND

Beginning Fund Balances	\$ 263,466	244,920	244,920	249,620
Revenues	50,096	40,870	59,000	-
Expenditures	(68,643)	(68,000)	(54,300)	(249,620)
Ending Fund Balances	244,919	217,790	249,620	-

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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
WATER & SEWER FUNDS SUMMARY

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

WATER/SEWER IMPROVEMENT FUND

Beginning Fund Balances	\$ -	-	-	-
Transfers from Funds 54 & 56	-	-	-	435,170
Revenues	-	-	-	1,807,540
Expenditures	-	-	-	(2,022,500)
Ending Fund Balances	-	-	-	220,210

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
WATER DIVISION

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Salaries

53-42-421	Salary - Full-Time	\$ 160,258	160,850	160,850	208,350
53-42-422	Salary - Part-Time	17,358	21,880	21,880	22,530
53-42-423	Salary - Overtime	9,547	14,000	14,000	14,440
53-42-427	Salary - Seasonal	-	-	-	2,500
53-42-434	Salary - Management Assistant	19,528	19,400	20,000	-
53-42-435	Comp In Lieu of Medical Ins	3,600	5,630	2,000	2,210
53-42-459	Comp In Lieu Of Vacation	1,449	1,520	1,520	2,790
Totals		211,740	223,280	220,250	252,820

Employee Benefits

53-42-418	FICA Expense	16,818	16,990	16,990	-
53-42-419	IMRF Expense	20,954	18,990	18,990	-
53-42-448	FICA Expense	-	-	-	19,020
53-42-449	IMRF Expense	-	-	-	15,100
53-42-451	Employee Medical Insurance	39,317	32,000	38,000	43,230
53-42-455	Vacation & Sick Hrs Payout	9,318	-	-	-
53-42-459.01	Compensated Absences	2,856	-	-	-
53-42-471	Uniform Expense	456	500	900	1,000
Totals		89,719	68,480	74,880	78,350

Travel & Training

53-42-561	Dues & Publications	490	330	400	680
53-42-562	Training / Travel Expense	-	-	-	1,500
53-42-562	Travel Expense	546	500	500	-
53-42-563	Training	592	1,000	1,000	-
Totals		1,628	1,830	1,900	2,180

Repairs & Maintenance

53-42-510	Maint - Trailers/Gas Powered Equip	-	-	-	1,000
53-42-511	Maintenance - Building	1,927	2,000	2,800	2,000
53-42-512	Maintenance - Wells /Storage Tanks	-	-	-	38,500
53-42-512	Maintenance - Machinery/Equip	7,916	7,500	7,500	-
53-42-512.02	Emergency Repairs	-	10,000	5,000	10,000
53-42-513	Maintenance - Vehicles	5,541	7,500	14,000	6,500
53-42-515	Maintenance - Water Distribution	33,216	37,500	37,500	39,200
53-42-517	Maintenance - Other	-	100	100	-
53-42-518	Maintenance - Water Towers	6,604	3,000	3,000	-
53-42-519	Maintenance - Traffic Control Equip	-	-	-	600
53-42-521	Maint - Water Repair Reimb Prog	-	-	-	20,000
Totals		55,204	67,600	69,900	117,800

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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
WATER DIVISION (Cont'd)

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Professional Services

53-42-532	Engineering Service	-	6,000	1,000	3,000
53-42-547	Audit / Actuarial Services	4,338	4,470	4,920	6,000
53-42-549	Other Professional Services	6,926	6,000	7,000	1,000
Totals		11,264	16,470	12,920	10,000

Contractual Services

53-42-551	Postage	\$ 4,483	4,500	4,500	4,500
53-42-552	Telephone	7,492	6,700	6,700	6,700
53-42-553	Publishing/Advertising	33	200	700	-
53-42-554	Printing/Copying (Copier)	2,117	1,200	1,200	1,200
53-42-571	Utilities	41,871	40,000	40,000	40,000
53-42-573	Internet Charges	333	400	400	400
53-42-575	Administrative Service Charge	47,500	50,000	50,000	50,000
53-42-576	Building Maintenance Services	-	500	500	-
53-42-577	Equipment Replacement Fund Fees	45,000	45,000	45,000	45,000
53-42-579	Other Contractual Services	460	500	500	-
53-42-592	Liability & W/C Insurance	20,189	22,220	21,120	23,230
53-42-593	Rentals	672	500	500	-
Totals		170,150	171,720	171,120	171,030

Supplies

53-42-598	Publications	-	100	100	-
53-42-601	Metering	13,553	8,000	8,000	24,000
53-42-612	Supplies - Equipment	-	1,000	1,000	-
53-42-615	Supplies - Utility System	441	1,750	1,750	-
53-42-615	Laboratory	-	-	-	5,000
53-42-651	Office Equipment & Supplies	1,266	1,400	1,400	2,900
53-42-652	Building & Shop Supplies	1,180	2,500	2,500	2,900
53-42-653	Electrical, Air & Hand Tools	407	500	500	500
53-42-655	Automotive Fuel / Drum Oil	3,718	4,500	4,500	4,500
53-42-656	Chemicals	9,892	20,000	12,000	-
53-42-657	Institutional Supplies	203	400	400	-
53-42-659	Work Safety Gear & Equipment	468	400	450	1,000
53-42-660	Emergency Mgmt System & Equip	-	-	-	2,000
53-42-665	Fire Hydrants	936	2,500	-	-
Totals		32,064	43,050	32,600	42,800

Debt Service

53-42-718	IEPA Loan	-	-	7,010	14,010
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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
WATER DIVISION (Cont'd)

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
Capital Outlay				
53-42-802 Water Main Improvements	1,121	60,000	40,000	-
53-42-817 Driveway Improvements	-	-	-	10,000
53-42-823 Computer Hardware & Software	2,349	1,500	1,000	-
53-42-854 Equipment Storage Building	48,631	5,000	4,000	-
Totals	52,101	66,500	45,000	10,000
Totals - Water Division	623,870	658,930	635,580	698,990

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION

		2017/2018	2018/2019	2018/2019	2019/2020
		Actual	Budget	Estimated	Budget
Salaries					
53-43-421	Salary - Full-Time	\$ 137,113	141,250	141,250	185,210
53-43-422	Salary - Part-Time	4,742	7,100	7,100	7,100
53-43-423	Salary - Overtime	7,239	6,210	6,210	6,400
53-43-434	Salary - Management Assistant	19,527	19,400	20,000	-
53-43-435	Comp In Lieu of Medical Ins	450	2,600	500	2,210
53-43-459	Comp In Lieu Of Vacation	1,449	1,520	1,520	1,890
Totals		170,520	178,080	176,580	202,810
Employee Benefits					
53-43-418	FICA Expense	13,714	13,530	13,530	-
53-43-419	IMRF Expense	16,858	14,820	14,820	-
53-43-448	FICA Expense	-	-	-	15,470
53-43-449	IMRF Expense	-	-	-	12,060
53-43-451	Employee Medical Insurance	49,348	39,850	45,000	48,900
53-43-459.01	Compensated Absences	2,615	-	-	-
53-43-471	Uniform Expense	664	500	500	1,000
Totals		83,199	68,700	73,850	77,430
Travel & Training					
53-43-561	Dues & Publications	585	250	250	350
53-43-562	Training / Travel Expense	-	-	-	1,500
53-43-562	Travel Expense	546	500	500	-
53-43-563	Training	815	1,000	1,000	-
Totals		1,946	1,750	1,750	1,850
Repairs & Maintenance					
53-43-510	Maint - Trailers/Gas Powered Equip	-	-	-	1,500
53-43-511	Maintenance - Buildings	2,307	3,000	3,000	3,500
53-43-512	Maintenance - Machinery/Equip	28,120	35,000	35,000	-
53-43-512	Maint - Wastewater/Sewer Treatment	-	-	-	44,500
53-43-512.01	Maintenance - Treatment Plant	4,736	27,500	27,500	-
53-43-512.02	Emergency Repairs	-	10,000	5,000	10,000
53-43-513	Maintenance - Vehicles	4,908	3,750	5,000	3,750
53-43-515	Maintenance - Sewer Collection	13,336	40,000	40,000	45,000
53-43-517	Maintenance - TV & Flushing	-	3,000	3,000	-
53-43-518	Maint - Lift Stations / Holding Ponds	-	-	-	35,000
53-43-519	Maintenance - Traffic Control Equip	-	-	-	500
53-43-521	Maint - Sewer Repair Reimb Prog	1,875	5,000	-	5,000
Totals		55,282	127,250	118,500	148,750

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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION (Cont'd)

		2017/2018	2018/2019	2018/2019	2019/2020
		Actual	Budget	Estimated	Budget
Professional Services					
53-43-532	Engineering Service	5,682	2,000	1,000	2,000
53-43-547	Audit / Actuarial Services	4,338	4,470	4,920	6,000
53-43-549	Other Professional Services	1,227	750	1,200	1,000
Totals		11,247	7,220	7,120	9,000
Contractual Services					
53-43-551	Postage	4,483	4,500	4,500	4,500
53-43-552	Telephone	5,072	5,000	5,000	5,200
53-43-553	Publishing/Advertising	33	100	100	-
53-43-554	Printing/Copying (Copier)	2,117	1,200	1,200	1,200
53-43-571	Utilities	59,505	60,000	60,000	60,000
53-43-573	Internet Charges	333	400	400	400
53-43-574	Sludge Disposal	16,700	12,000	15,000	18,000
53-43-575	Administrative Service Charge	47,500	50,000	50,000	50,000
53-43-576	Building Maintenance Services	53	500	400	-
53-43-577	Equipment Replacement Fund Fees	30,000	30,000	30,000	30,000
53-43-578	Illinois EPA Permit Fees	10,000	10,000	10,000	10,000
53-43-579	Other Contractual Services	709	600	500	-
53-43-592	Liability & W/C Insurance	19,577	21,540	20,480	22,520
53-43-593	Rentals	272	400	400	-
Totals		196,354	196,240	197,980	201,820
Supplies					
53-43-612	Supplies - Equipment	1,019	500	500	-
53-43-615	Laboratory	413	2,500	2,500	2,500
53-43-651	Office Equipment & Supplies	877	750	1,200	2,000
53-43-652	Building & Shop Supplies	7,467	6,000	5,000	3,400
53-43-653	Electrical, Air & Hand Tools	254	400	400	400
53-43-655	Automotive Fuel / Drum Oil	2,395	2,200	2,200	2,200
53-43-656	Chemicals	2,753	2,500	2,500	-
53-43-657	Institutional Supplies	203	400	400	-
53-43-659	Work Safety Gear & Equipment	410	250	400	1,000
53-43-660	Emergency Mgmt System & Equip	-	-	-	800
53-43-663	Sewer Lids	-	500	-	-
Totals		15,791	16,000	15,100	12,300
Debt Service					
53-43-718	IEPA Loan	83,503	83,510	83,510	83,510

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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION (Cont'd)

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Capital Outlay					
53-43-817	Driveway Improvements	-	-	-	10,000
53-43-822	Computer Equipment	49	1,000	1,000	-
53-43-854	Equipment Storage Building	48,631	5,000	4,000	-
53-43-855	Clearas Pilot Program	-	6,500	6,500	-
Totals		48,680	12,500	11,500	10,000

Totals - Sewer Division		666,522	691,250	685,890	747,470
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CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
WATER CAPITAL IMPROVEMENT FUND

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Revenues:

54-00-348.01	IEPA Loan - S Water Tower	\$ 395,977	-	78,270	-
54-00-348.02	IEPA Loan - N Wtr Twr/Well #4	\$ -	1,301,500	-	-
54-00-363.01	W/S Bill Allocation-S Water Towe	30,899	33,000	33,000	-
54-00-365	Water Tap On Fees	25,803	8,620	28,740	-
54-00-381	Interest Income	43	100	150	-
Totals		452,722	1,343,220	140,160	-

Expenditures:

54-00-718	IEPA Loan Pymt - S Water Tower	-	35,000	-	-
54-00-719	IEPA Loan Pymt - N Water Tower	-	-	-	-
54-00-802	Water Main Improvements	-	250,000	-	-
54-00-802.01	Water Main Improvement - Eng	-	25,000	10,000	-
54-00-811	Generator/Motor/Pump-Well #4	-	346,000	-	-
54-00-811.01	Generator/Motor/Pump-Eng	1,962	92,200	-	-
54-00-816	S Water Tower - Repair/Painting	444,517	-	-	-
54-00-816.01	S Water Tower - Engineering	30,453	-	-	-
54-00-817	N Water Tower - Repair/Painting	-	530,000	-	-
54-00-817.01	N Water Tower - Engineering	-	85,900	85,900	-
Totals		476,932	1,364,100	95,900	-

**Excess (Deficiency) of Revenue
Over Expenditures**

	(24,210)	(20,880)	44,260	-
Beginning Fund Balances	165,495	141,290	141,290	185,550
Transfer to Fund 55	-	-	-	(185,550)
Ending Fund Balances	141,285	120,410	185,550	-

CITY of GENOA, ILLINOIS
2019/2020 BUDGET - WATER & SEWER FUNDS
SEWER EQUIPMENT REPLACEMENT FUND

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

Revenues:					
56-00-363	Water & Sewer Bill Allocation	30,899	33,000	33,000	-
56-00-364	Sewer Tap On Fees	19,061	7,720	25,850	-
56-00-381	Interest Income	136	150	150	-
Totals		50,096	40,870	59,000	-

Expenditures:					
56-00-812	Sewer Video Equipment	-	35,000	8,300	-
56-00-824	Wastewater Equipment Repairs	6,000	8,000	8,000	-
56-00-825	Sewer System Improvements	14,000	17,000	30,000	-
56-00-829	Digester Repairs	48,643	-	-	-
56-00-836	Wastewater Influent Pump/Motor	-	-	-	-
56-00-837	Sludge Storage Bed Improvements	-	8,000	8,000	-
Totals		68,643	68,000	54,300	-

Excess (Deficiency) of Revenues Over Expenditures	(18,547)	(27,130)	4,700	-
Beginning Fund Balances	263,466	244,920	244,920	249,620
Transfer to Fund 55	-	-	-	(249,620)
Ending Fund Balances	244,919	217,790	249,620	-

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
WATER & SEWER FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

WATER & SEWER CAPITAL IMPROVEMENT FUND

Revenues:				
55-00-348	IEPA Grant Revenue	\$ -	-	1,639,000
55-00-363	Capital Improvement Fee	-	-	70,200
55-00-364	Sewer Tap On Fees	-	-	46,320
55-00-365	Water Tap On Fees	-	-	51,720
55-00-381	Investment Income	-	-	300
Totals		-	-	1,807,540

Expenditures:				
55-00-802	Water - Supply Improvements	-	-	986,000
55-00-803	Water - Distribution Improvements	-	-	770,500
55-00-804	Water - Metering Improvements	-	-	-
55-00-812	Sewer - Collection Improvements	-	-	116,000
55-00-813	Sewer - Treatment Improvements	-	-	150,000
Totals		-	-	2,022,500

Excess (Deficiency) of Revenue				
Over Expenditures	-	-	-	(214,960)
Transfer from Fund 54				185,550
Transfer From Fund 56				249,620
Ending Fund Balances	-	-	-	220,210

Capital Improvement Plan

What is Capital?

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

Why Develop a CIP?

Since capital expenditures tend to be the largest investment to the City's financial system, it is important to not only anticipate the improvements for the upcoming fiscal year but also plan those improvements over a longer period of time. The Capital Improvement Plan (CIP) is that financial planning tool. In many cases, the costs for infrastructure over this term may exceed the expected revenues. The capital plan better outlines the real needs of the community and also serves as a target or goal to work toward securing the necessary funds overtime. Deteriorating or crumbling infrastructure continues no matter the growth and economy of the City. Failure to address needed repairs and improvements in a timely fashion will only lead to accelerating costs that can become a downward spiral financially for the community.

City of Genoa Capital Improvement Plan (CIP)

Staff and the City Council have developed a 5-Year Capital Improvement Plan (CIP). Capital expenditures for the 2019-2020 Fiscal Year amount to \$2,878,850. Capital Expenditures for the five Fiscal Years between 2019-2020 and 2023-2024 amount to \$13,476,050, a significant amount of expected costs are for improvements to streets and expansion of the City's Wastewater Treatment Plant. The next page is a summary of the Capital Expenditures separated into 3 categories: 1.) Streets and Open Space 2.) Vehicles and Equipment and 3.) Water and Sewer Improvements. Each of these categories have separate dedicated revenue sources and separate funds for expenditures, some of which will impact either the General Operating Fund or the Water and Sewer Operating Fund. By developing a 5 Year CIP, Staff and Elected Officials, as well as residents, can anticipate the needs of the community over the next 5 years and quantifying the need for additional revenues associated with these capital expenditures.

Explanation of 2019-2020 Capital Expenditures

Notable Capital Expenditures for the 2019-2020 Fiscal Year include:

Streets and Open Space- \$55,000 towards the City's share of the IDOT Route 72 resurfacing project, \$60,000 towards crack sealing of City streets, paving a road to the canoe launch at Citizen's Park and purchase of tables and pole lights, installation of 2 street lights for South Hadsall Street, installation of a sidewalk to the new Dollar General, general sidewalk improvements, the first phase of resurfacing South Locust Street, and \$260,000 towards removal of concrete on South Genoa Street and replacement with asphalt paving.

Vehicles and Equipment- Purchase of a police vehicle and tasers, purchase of a dump truck with attachments, a sewer line flow meter and acoustic leak detector.

Water and Sewer- The City of Genoa is participating in an IEPA low interest loan program for the purpose of repair and repainting of the North Water tower, installing new water main along South Genoa Street, and installation of a generator for Well #4. This project totals \$1,646,000. Other purchases include a portable generator, an influent channel micro screen and sewer pipe liner for both South Stott Street and Homewood Drive.

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

CAPITAL EXPENDITURES - FY 2019/2020

STREETS & OPEN SPACE

MFT FUND

Salt & Ice Control	26,000
Rt. 72 Resurfacing Project - City Share	55,000
Crack Sealing	60,000
	<u>141,000</u>

DEVELOPER CONTRIBUTION FUND

Riverfront Enhancement - Road to canoe launch / picnic tables	26,000
Street Lights - S Hadsall St (2)	10,000
Sidewalk to Dollar General	40,000
	<u>76,000</u>

ROAD & BRIDGE FUND

S Genoa Street Construction - Part of \$260,000 Project	90,000
N Locust Street Resurfacing - Phase 1 of 135,000 Project	68,000
	<u>158,000</u>

STREET IMPROVEMENT FUND

S Genoa Street Construction - Part of \$260,000 Project	170,000
Sidewalk Improvements	10,000
	<u>180,000</u>
	<u>555,000</u>

VEHICLES & EQUIPMENT

EQUIPMENT REPLACEMENT FUND

PD - New Squad & Tasers	63,000
PW - Dump truck, salt spdr controls, dump box/hydraulics, broom & bucket attachments barricades/cones, sewer line flow meter, power rake, acoustic leak detector	244,350
	<u>307,350</u>

WATER & SEWER

WATER/SEWER CAPITAL FUND

Water Supply - IEPA Projects (896,000) & Portable Generator (90,000)	986,000
Water Distribution -IEPA Projects(750,000) Sample Stations(8,100) Flush Stations(12,400)	770,500
Sewer Collection - Sewer Pipe Liner - S Stott (87,000) Homewood Dr (29,000)	116,000
Sewer Treatment - Influent Channel Micro Screen	150,000
	<u>2,022,500</u>

Total Capital Expenditures	<u>\$ 2,884,850</u>
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2019-2020 Capital Expenditures

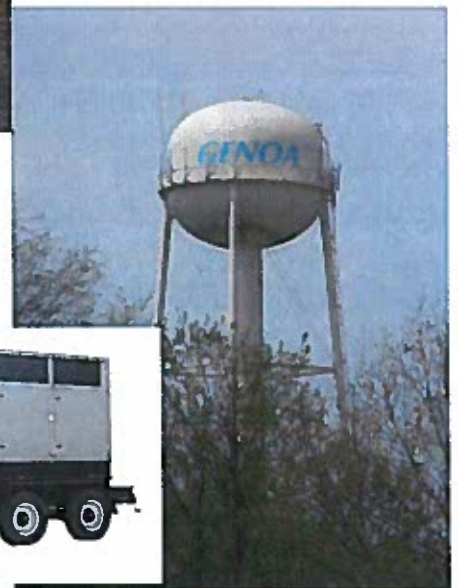
Streets and Open Space Capital Expenditures FY 2019-2020

Revenue	\$365,950
Expenditures	\$675,020
Revenues Less Expenditures	-\$309,070
Starting Fund Balance	\$416,670
Remaining Fund Balance	\$107,600



Vehicles and Equipment Capital Expenditures FY 2019-2020

Revenue	\$146,600
Expenditures	\$307,350
Revenues Less Expenditures	-\$160,750
Starting Fund Balance	\$474,820
Remaining Fund Balance	\$314,070



Water and Sewer Capital Expenditures FY 2019-2020

Revenue	\$1,806,300
Expenditures	\$2,022,500
Revenues Less Expenditures	-\$216,200
Starting Fund Balance	\$414,781
Remaining Fund Balance	\$198,581



CITY of GENOA, ILLINOIS
2019/2020 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

MOTOR FUEL TAX FUND

Revenues:						
15-00-343	MFT Allocation	\$	132,593	133,700	133,700	132,500
15-00-343.01	MFT Supplemental - High Growth		6,021	6,000	5,950	6,000
15-00-381	Investment Income		873	500	1,500	1,200
15-00-388	Reimbursements		-	-	500	-
Totals			139,487	140,200	141,650	139,700

Expenditures:					
15-00-696	Snow & Ice Control	8,011	18,000	18,000	26,000
15-00-821	S Syacmore St (FAU) - Const	18,918	-	4,360	-
15-00-821.01	S Syacmore St (FAU) - Eng	4,000	-	-	-
15-00-821.02	S Syacmore St (MFT) - Const	132,151	-	-	-
15-00-821.03	S Syacmore St (MFT) - Eng	11,518	-	-	-
15-00-822	RT 72 Resurfacing-Shared Cost	-	48,000	-	55,000
15-00-836	Crack Sealing	-	15,000	-	60,000
15-00-998	Transfer to Debt Service	67,013	66,880	66,880	67,520
Totals		241,611	147,880	89,240	208,520

Excess (Deficiency) of Revenue				
Over Expenditures	(102,124)	(7,680)	52,410	(68,820)
Beginning Fund Balances	160,641	58,520	58,520	110,930
Ending Fund Balances	58,517	50,840	110,930	42,110

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

ROAD & BRIDGE FUND

Revenues:						
21-00-311	Property Tax	\$	32,123	32,150	33,520	34,000
21-00-381	Investment Income		593	50	550	500
Totals			<hr/>	<hr/>	<hr/>	<hr/>
			32,716	32,200	34,070	34,500

Expenditures:					
21-00-831	Street Improvements	16,851	15,000	-	158,000
21-00-831.01	Street Improvements - Engineering	-	25,000	-	-
Totals		16,851	40,000	-	158,000

Excess (Deficiency) of Revenues				
Over Expenditures	15,865	(7,800)	34,070	(123,500)
Beginning Fund Balances	116,948	132,810	132,810	166,880
Ending Fund Balances	132,813	125,010	166,880	43,380

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

STREET IMPROVEMENT FUND

Revenues:						
22-00-312	Utility Tax - ComEd	\$	84,145	85,000	85,000	-
22-00-313	Utility Tax - Nicor		30,716	25,000	25,000	50,000
22-00-314	Utility Tax - Telecom		46,872	48,000	45,000	90,000
Utility Tax Totals			161,733	158,000	155,000	140,000
22-00-350	DeKalb Cty Comm Foundation Gran		6,669	-	-	-
22-00-381	Investment Income		223	-	250	250
22-00-389	Misc Revenue		-	-	65,000	-
22-00-390	Video Gaming Tax		28,375	25,350	28,000	51,500
22-00-390.01	Gaming Tax D/T Imprv - 25%		10,913	9,750	10,000	-
Totals			207,913	193,100	258,250	191,750

Expenditures:					
22-00-520	Storm Sewer Maintenance	-	4,000	2,850	-
22-00-549.01	TIF Planning Fees	1,365	30,000	-	-
22-00-800	Riverbend Land Acquisitions	-	-	3,500	-
22-00-802	Main Street Lights	-	-	-	-
22-00-804	City Parking Lot Maintenance	-	3,500	1,850	-
22-00-808	W Main Street Property	11,493	-	-	-
22-00-818	Monument Signs	269	-	-	-
22-00-819	Downtown Improvements	3,673	3,000	3,800	-
22-00-821	Downtown Speakers	-	2,450	3,450	-
22-00-830	Equipment - Administration	3,723	6,300	7,500	-
22-00-830.01	Computers - Administration	3,646	1,000	1,540	-
22-00-832	Computers - Police	2,684	2,500	2,500	-
22-00-834	Street Improvements	-	-	-	170,000
22-00-838	Sidewalk Improvements	9,424	10,000	10,000	10,000
22-00-839	Riverfront Enhancement Project	6,669	11,200	17,550	-
22-00-842	Riverbend Prairie Project	3,725	7,000	7,000	-
22-00-842 .01	Riverbend Trail Project	1,026	13,200	5,000	-
22-00-843	Downtown Sidewalk Improvements	-	-	-	-
22-00-847	Alley Improvements	-	-	-	-
22-00-999	Trans-Debt Service-Municipal Bldg	135,000	135,000	135,000	134,500
Totals		182,697	229,150	201,540	314,500

Excess (Deficiency) of Revenues				
Over Expenditures	25,216	(36,050)	56,710	(122,750)
Beginning Fund Balances	50,490	75,710	75,710	132,420
Ending Fund Balances	75,706	39,660	132,420	9,670

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
INTERNAL SERVICE FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

EQUIPMENT REPLACEMENT FUND

Revenues:						
65-00-351	DeKalb County Comm Found Grant	\$	-	-	2,500	-
65-00-368	Equipment Sales	\$	-	-	10,550	-
65-00-371	Police Dept Replacement Fund Fees		30,000	30,000	30,000	30,000
65-00-372	Street Dept Replacement Fund Fees		40,000	40,000	40,000	40,000
65-00-373	Water Dept Replacement Fund Fees		45,000	45,000	45,000	45,000
65-00-374	Sewer Dept Replacement Fund Fees		30,000	30,000	30,000	30,000
65-00-381	Investment Income		2,547	600	2,000	1,600
65-00-389	Misc Income		-	-	1,000	-
Totals			147,547	145,600	161,050	146,600

Expenditures:					
65-00-801	Police Vehicles & Equipment	98,546	3,000	3,200	63,000
65-00-801.01	Police Squad Equipment	4,331	2,000	2,000	-
65-00-801.02	Police Equipment	3,601	25,000	25,000	-
65-00-801.03	Police Cameras	3,911	-	-	-
65-00-802	Public Works Vehicles & Equipment	-	-	-	244,350
65-00-803	Ford F-250 Pick-up Truck	-	27,500	25,600	-
65-00-804	Ford F-250 Pick-up Truck	-	27,500	29,410	-
65-00-810	Aerial Lift Truck	-	80,000	52,630	-
65-00-811	Vac-All Repairs	-	35,000	32,780	-
65-00-816	Salt Spreaders	-	4,400	17,530	-
65-00-819	Bobcat Skid Loader	-	60,000	47,730	-
65-00-821	Bobcat Hydraulic Hammer Attachmnt	-	7,500	14,100	-
65-00-830	Mowing Equipment	24,000	-	-	-
65-00-834	Fuel Pumps / Software	-	20,000	10,000	-
Totals		134,389	291,900	259,980	307,350

Excess (Deficiency) of Revenues				
Over Expenditures	13,158	(146,300)	(98,930)	(160,750)
Beginning Fund Balances	560,779	573,940	573,940	475,010
Ending Fund Balances	573,937	427,640	475,010	314,260

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

DEVELOPER CONTRIBUTIONS FUND

Revenues:				
18-00-335	Pedestrian Bridge Contributns-RB	\$ -	-	2,400
18-00-335.01	Emerg Vehicle Bridge Contrib-R/B	-	-	3,000
18-00-335.02	Emerg Vehicle Bridge Contrib-O/C	2,250	900	900
18-00-336	Park Improvements - Riverbend	-	-	12,000
18-00-336.01	Park Improvements - Derby Estates	-	-	-
18-00-336.02	Park Improvements - Oak Creek	1,500	500	600
18-00-337	Street & Sidewalk - Riverbend	-	-	3,000
18-00-337.01	Street & Sidewalk - Derby Estates	250	250	250
18-00-337.02	Street & Sidewalk - Oak Creek	1,250	500	500
18-00-338	City Equipment - Riverbend	-	-	2,100
18-00-338.01	City Equipment - Derby Estates	175	170	170
18-00-338.02	City Equipment - Oak Creek	875	520	520
18-00-340	Tornado Siren - Derby Estates	221	220	220
18-00-342	City Improvements - Derby Estates	450	450	450
18-00-381	Investment Income	727	150	500
Totals		7,698	3,660	26,610

Expenditures:				
18-00-801	Riverbend Park Equipment	-	-	-
18-00-802	Riverbend Trees	-	-	-
18-00-803	Pedestrian Bridge	-	-	-
18-00-808	Trees - Derby Estates	-	-	-
18-00-809	Derby Estates Park Improvements	-	-	-
18-00-810	Derby Estates Park Reimbursements	-	-	-
18-00-811	Tornado Siren	-	-	-
18-00-812	Riverbend Trail Project	-	-	-
18-00-813	Riverfront Enhancement	-	-	26,000
18-00-814	Street & Sidewalk Improvements	-	-	40,000
Totals		-	-	66,000

Excess (Deficiency) of Revenues				
Over Expenditures	7,698	3,660	4,210	(39,390)
Beginning Fund Balances	158,078	165,780	165,780	169,990
Ending Fund Balances	165,776	169,440	169,990	130,600

CITY of GENOA, ILLINOIS
DEVELOPER CONTRIBUTIONS FUND (CUMMULATIVE)
Total Revenues and Expenditures
2003/2004 - 2019/2020

		03/04-16/17	2017/2018	2018/2019	2019/2020	
		Actual	Actual	Estimated	Budget	Totals
Revenues:						
18-00-335	Pedestrian Bridge Contributions-RB	\$ 45,000	-	-	2,400	47,400
18-00-335.01	Emerg Vehicle Bridge Contrib-R/B	56,250	-	-	3,000	59,250
18-00-335.02	Emerg Vehicle Bridge Contrib-O/C	4,950	2,250	900	900	9,000
18-00-336	Park Improvements - Riverbend	225,000	-	-	12,000	237,000
18-00-336.01	Park Improvements - Derby Estates	24,500	-	-	-	24,500
18-00-336.02	Park Improvements - Oak Creek	2,400	1,500	600	600	5,100
18-00-337	Street & Sidewalk - Riverbend	56,250	-	-	3,000	59,250
18-00-337.01	Street & Sidewalk - Derby Estates	6,750	250	250	250	7,500
18-00-337.02	Street & Sidewalk - Oak Creek	2,750	1,250	500	500	5,000
18-00-338	City Equipment - Riverbend	39,375	-	-	2,100	41,475
18-00-338.01	City Equipment - Derby Estates	4,725	175	170	170	5,240
18-00-338.02	City Equipment - Oak Creek	1,925	875	520	520	3,840
18-00-340	Tornado Siren - Derby Estates	5,967	221	220	220	6,628
18-00-342	City Improvements - Derby Estates	12,150	450	450	450	13,500
18-00-381	Investment Income	15,206	727	600	500	17,033
18-00-383	Park District Contribution	9,000	-	-	-	9,000
Totals		512,198	7,698	4,210	26,610	550,716

Expenditures:						
18-00-801	Riverbend Park Equipment	50,566	-	-	-	50,566
18-00-802	Riverbend Trees	195	-	-	-	195
18-00-803	Pedestrian Bridge	181,758	-	-	-	181,758
18-00-804	Vehicular Bridge	10,744	-	-	-	10,744
18-00-805	Riverbend Tot Park	35,306	-	-	-	35,306
18-00-807	Pedestrian Bridge Path	27,851	-	-	-	27,851
18-00-809	Derby Estates Park Improvements	-	-	-	-	-
18-00-810	Derby Estates Park Reimbursements	22,700	-	-	-	22,700
18-00-811	Tornado Siren	-	-	-	-	-
18-00-813	Riverfront Enhancement	-	-	-	26,000	26,000
18-00-814	Street & Sidewalk Improvements	-	-	-	40,000	40,000
18-00-999	Trans To Equip Repl (Vac-All)	25,000	-	-	-	25,000
Totals		354,120	-	-	66,000	420,120

Excess (Deficiency) of Revenues Over Expenditures	158,078	7,698	4,210	(39,390)	130,596
Beginning Fund Balances	-	158,078	165,776	169,986	-
Ending Fund Balances	158,078	165,776	169,986	130,596	130,596

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

RIVERBEND SSA FUND

Revenues:						
27-00-311	SSA Property Taxes	\$	55,818	61,090	60,430	63,430
27-00-381	Investment Income		346	100	220	200
Totals			56,164	61,190	60,650	63,630

Expenditures:					
27-00-581	Genoa Park District (76%)	42,422	46,430	45,930	48,210
27-00-582	Riverbend Maintenance Services	8,348	11,500	11,500	15,000
27-00-583	Riverbend Improvement Projects	1,500	2,000	2,000	8,000
27-00-836	Riverbend Tornado Siren	-	30,000	21,240	-
Totals		52,270	89,930	80,670	71,210

Excess (Deficiency) of Revenues				
Over Expenditures	3,894	(28,740)	(20,020)	(7,580)
Beginning Fund Balances	60,079	63,970	63,970	43,950
Ending Fund Balances	63,973	35,230	43,950	36,370

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
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DERBY ESTATES SSA FUND

Revenues:						
28-00-311	SSA Property Taxes	\$	6,440	6,800	6,790	7,130
28-00-381	Investment Income		11	-	20	20
Totals			6,451	6,800	6,810	7,150

Expenditures:					
28-00-582	Derby Estates Maint Services	5,725	6,500	6,500	7,000
Totals		5,725	6,500	6,500	7,000

Excess (Deficiency) of Revenues				
Over Expenditures	726	300	310	150
Beginning Fund Balances	61	790	790	1,100
Ending Fund Balances	787	1,090	1,100	1,250

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
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OAK CREEK ESTATES SSA FUND

Revenues:						
29-00-311	SSA Property Taxes	\$	2,051	3,150	3,150	4,100
29-00-381	Investment Income		9	-	10	10
Totals			2,060	3,150	3,160	4,110

Expenditures:					
29-00-581	Genoa Park District (76%)	1,559	2,400	2,390	3,120
29-00-582	Oak Creek Maintenance Services	-	250	250	2,500
Totals		1,559	2,650	2,640	5,620

Excess (Deficiency) of Revenues				
Over Expenditures	501	500	520	(1,510)
Beginning Fund Balances	1,245	1,750	1,750	2,270
Ending Fund Balances	<u>1,746</u>	<u>2,250</u>	<u>2,270</u>	<u>760</u>

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

CDAP FUND

Revenues:						
30-00-381	Investment Income	\$	245	250	2,000	1,500
30-00-388.02	Polar Tech - Loan 2		6,655	6,100	6,100	-
30-00-391	Ace Hardware		8,000	12,000	8,000	12,000
30-00-393	Genoa Pharmacy		11,892	11,890	11,890	11,890
30-00-394	Lloyd's Landscaping		6,215	6,220	6,220	6,220
30-00-395	Rivers' Mexican Cantina		3,964	9,510	9,510	9,510
30-00-396	Shipley Restaurant		-	-	-	5,800
Totals			36,971	45,970	43,720	46,920

Expenditures:					
30-00-575	Administrative Service Charge	3,697	4,590	4,400	4,600
30-00-660	Economic Development Mktg	-	-	-	1,000
30-00-670	Downtown Improvements	-	-	-	55,000
30-00-700	Façade Grant Program	-	-	-	30,000
30-00-701	Loans Initiated	60,000	100,000	50,000	60,000
Totals		63,697	104,590	54,400	150,600

Excess (Deficiency) of Revenues				
Over Expenditures	(26,726)	(58,620)	(10,680)	(103,680)
Beginning Fund Balances	365,194	338,470	338,470	327,790
Ending Fund Balances	338,468	279,850	327,790	224,110

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2017/2018	2018/2019	2018/2019	2019/2020
	Actual	Budget	Estimated	Budget

DEBT SERVICE FUND

Revenues:						
45-00-381	Investment Income	\$	-	-	30	20
45-00-397	Transfer - Utility Tax Fund		135,000	135,000	135,000	134,500
45-00-398	Transfer - Motor Fuel Tax Fund		67,013	66,880	66,880	67,520
Totals			202,013	201,880	201,910	202,040

Expenditures:					
45-00-719	Principal - 2005 Bonds	120,000	125,000	125,000	125,000
45-00-720	Principal - 2010 Bonds	57,000	59,000	59,000	62,000
45-00-729	Interest - 2005 Bonds	18,630	14,250	14,250	9,500
45-00-731	Interest - 2010 Bonds	10,012	7,880	7,880	5,520
45-00-730	Fiscal Agent Fees	1,150	1,150	1,150	1,150
Totals		206,792	207,280	207,280	203,170

Excess (Deficiency) of Revenue				
Over Expenditures	(4,779)	(5,400)	(5,370)	(1,130)
Beginning Fund Balances	24,165	19,390	19,390	14,020
Ending Fund Balances	19,386	13,990	14,020	12,890

CITY of GENOA, ILLINOIS
2019/2020 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2017/2018 Actual	2018/2019 Budget	2018/2019 Estimated	2019/2020 Budget
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POLICE PENSION FUND

Revenues:					
73-00-381.01	Interest - Banks & MMKT Accts	1,457	1,200	2,200	2,000
73-00-381.02	Interest - CDs	31,382	25,000	32,000	25,000
73-00-381.03	Dividends & Capital Gains	10,483	10,000	10,000	10,000
73-00-381.62	Unrealized Market G/L - Wash Mut	4,007	3,000	3,000	3,000
73-00-381.63	Unrealized Market G/L - 500 Index	4,012	2,500	2,500	2,500
73-00-381.64	Unrealized Market G/L - Wellington	1,070	3,000	3,000	3,000
73-00-384	Police Officer Payroll W/H	39,799	42,000	42,000	44,000
73-00-395	City Pension Contributions	353,000	365,000	365,370	380,000
Totals		445,210	451,700	460,070	469,500

Expenditures:					
73-00-460	Police Pension Expense - S	41,954	41,950	41,950	45,730
73-00-460.01	Police Pension Expense - H	31,508	31,510	31,510	31,510
73-00-460.02	Police Pension Expense - K	37,414	38,250	38,630	39,790
73-00-460.03	Police Pension Expense - L	60,220	60,220	60,220	60,220
73-00-461	Refunds	-	1,000	1,000	1,000
73-00-533	Legal Services	-	1,000	-	1,000
73-00-541	Actuarial Services	1,875	2,100	2,100	-
73-00-547	Audit / Actuarial Services	2,100	2,180	2,180	4,300
73-00-549	Other Professional Services	-	1,000	-	1,800
73-00-562	Training / Travel Expenses	-	-	-	4,600
73-00-579	Other Expense	805	1,200	1,500	-
Totals		175,876	180,410	179,090	189,950

Excess (Deficiency) of Revenues Over Expenditures	269,334	271,290	280,980	279,550
Beginning Fund Balances	1,804,567	2,073,900	2,073,900	2,354,880
Ending Fund Balances	2,073,901	2,345,190	2,354,880	2,634,430