

City of Genoa, Illinois

Annual Budget



FILED
APR 14 2022
DeKalb County Clerk

2022 - 2023 Fiscal Year

May 1, 2022 - April 30, 2023



April 1, 2022

As a new Fiscal Year approaches, I sincerely appreciate the opportunity as Mayor to present to you a balanced budget for the City of Genoa's Fiscal Year 2022-2023. 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 one of the most important tools 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. Elected Officials and City Staff are proud to present a balanced budget while still maintaining current service levels and investing in capital infrastructure. This can be a 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, in recent years, the State of Illinois has continued to withhold a portion of the City's Local Government Distributive Funds, reducing the City's LGDF revenues.

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 76% of each full-time Police Officer's salary to fund the young pension program. This consumes 61% of the City's entire property tax levy and 28% of the Police Department's overall budget. Due to pension costs of hiring a full-time officer, the Police Department utilizes part-time officers and lean staffing levels.

There are opportunities for Genoa to increase revenues but they are limited as a small community. These efforts include growing revenues where possible such as by increasing sales and 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 267 building permits this past fiscal year, 43 of which were for new homes. The City is hopeful that not only will additional building permits and capital impact

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

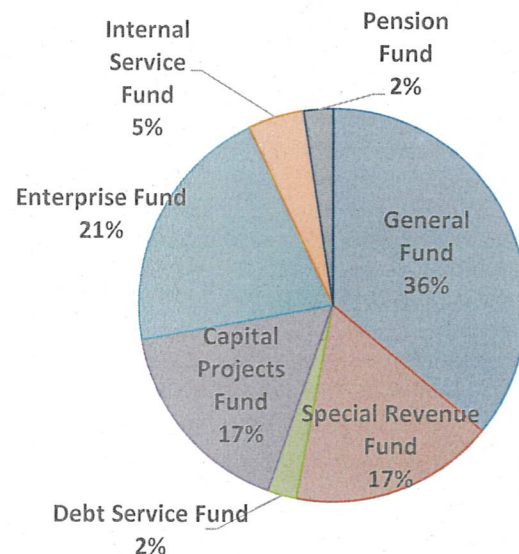
fees bring in revenues, but new residents will also increase the City's tax based and customers for local businesses.

In addition to the efforts to increase revenues, the City also continues to cut expenditures, when possible. Recent examples of this include applying for and receiving grants and low interest loans for investment in capital infrastructure, conducting in-house road repairs when possible, and participating in an electrical aggregation program to reduce costs of electricity for the Wastewater Treatment Plant.

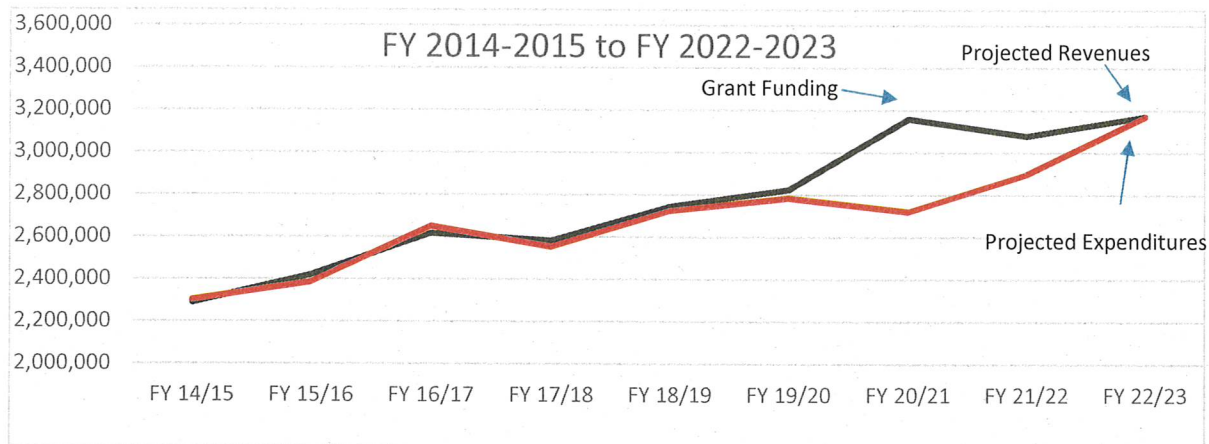
Another challenge of the City of Genoa and many other municipalities is aging infrastructure, including streets, the City's water system, and Wastewater Treatment Plant. One proactive step to aid in the financing of the water and wastewater distribution and treatment facilities expansions and/or repairs is implementing a capital fee on each water bill. Elected Officials and Staff must continue to be innovative and strategic in the coming years to manage these capital expenditures.

2022-2023 Budget Overview:

The City of Genoa has received the Government Finance Officers Association's "Excellence in Financial Reporting" Award for its Annual Audit for 15 straight years. We are incredibly proud of the hard work from our Finance Director, Aldermen, and City Staff for their efforts for continuously receiving this award. In addition to this fantastic achievement, Elected Officials and Staff are also working towards a similar award for Distinguished Budget Presentation. 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 \$7,115,120 in 2022-2023. Total Expenditures are expected to be \$8,615,720. Expenditures are higher than revenues due to capital purchases and projects that were not completed in FY 2021-2022, including nearly \$700,00 in Street and Downtown Improvements. However, the general fund, which is the major operating fund, is balanced.



Priorities between budget years for operations remain largely the same with an emphasis on capital expenditures for streets and water and sewer infrastructure and a large Downtown revitalization project, representing a significant portion of expenditures for each year. Highlights of the 2022-2023 budget include an overall balanced General Fund budget with an increase of 7.9% in revenues and an 8% increase in expenditures to the General Fund since Fiscal Year 2021-2022 and \$2.4 million in capital expenditures with an emphasis on repairs and maintenance to City Streets.

FY 2022-2023 Budget Highlights

- Completion of the Prairie Street Water Main Project - \$60,000
- \$116,500 in improvements to the Wastewater Treatment Plant
- Over \$150,000 in street patching, crack sealing, and sidewalk repairs
- \$300,000 set aside for the City's portion of the Downtown Revitalization Grant (if awarded)
- Purchase of a new Police Department Squad - \$62,000
- Riverfront Enhancement – Butterfly Garden in partnership with ComEd- (if awarded) \$10,000
- \$1.1 million towards the Street Improvement Program

Acknowledgements: I would like to specifically acknowledge our City Staff, City Council, City Clerk, 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 Finance Director and Treasurer, Janis Tures, for all of her hard work and expertise in maintaining and balancing our budget on a daily basis.

Conclusion: As Mayor, I look forward to the projects, policies, and progress included in this budget document in the coming Fiscal Year.

Respectfully,

Jonathon Brust
Mayor

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
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2022/2023 BUDGET
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CITY of GENOA, ILLINOIS

2022/2023 ANNUAL BUDGET

May 1, 2022 - April 30, 2023

CITY OFFICIALS

MAYOR

Jonathon Brust

ALDERMEN

Chuck Cravatta

Christopher Pulley

Melissa Freund

Walter Stage

Brent Holcomb

Pam Wesner

Courtney Winter

CITY CLERK

Kendra Braheny

ADMINISTRATION

Alyssa Seguss

City Administrator

Robert Smith

Chief of Police

Janice Melton

Public Works Director

Janis Tures

Finance Director / Treasurer

Notice of Public Hearing
City of Genoa, Illinois - Annual Budget
For the May1, 2022 - April 30, 2023 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, 2022, and ending April 30, 2023, will be held on April 6, 2022, 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 Kendra Braheny, City Clerk at (815) 784-2327.

The Tentative Annual Budget for the City of Genoa, Illinois for the May 1, 2022 - April 30, 2023 fiscal year contains the following proposed expenditures:

General Fund	\$ 3,170,900
Special Revenue Funds	1,500,440
Debt Service Fund	211,000
Capital Projects Fund	1,477,830
Enterprise Funds	1,831,320
Internal Service Fund	411,000
Police Pension Fund	216,540
Totals	<u>\$ 8,819,030</u>
Less: Interfund Transfers	<u>(203,310)</u>
City Totals	<u><u>\$ 8,615,720</u></u>

Kendra Braheny, City Clerk

***CITY of GENOA, ILLINOIS
2022/2023 BUDGET
BUDGET PROCESS***

What is the budget ?

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

Budget Process:

The City's budget process, outlined below, begins at the end of each calendar year, in preparation for the budget year to begin the following May. The Finance Director/Treasurer and City Administrator develop a budget, while the Department Heads, City Council, 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 Finance Director / Treasurer, asking questions and, eventually approving the budget. Residents and their needs are, of course, the driving force behind the budget process. Residents' comments and concerns raised in current and previous communications with the City are taken into account in the development and time of funding options. In addition, residents have opportunities to view the budget proposal and attend the Council/Committee meetings and public hearing when the budget is addressed.

What does it take to put a budget together?

Revenue Budgeting:

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

Expenditure Budgeting:

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

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
BUDGET SCHEDULE

Budget Schedule for the 2022-2023 Budget:

January 7, 2022	Budget worksheets to be completed are given to Department Heads
January 17, 2022	Finance Director/Treasurer and City Administrator review projected revenues
January 18, 2022	Finance Director/Treasurer, City Administrator and Mayor review special projects
January 24, 2022	Finance Director/Treasurer and City Administrator review budget requests and Capital Expenditure lists with Department Heads
February 17, 2022	Finance Director/Treasurer meets with City Administrator to finalize special projects
February 22, 2022	Finance Director/Treasurer and City Administrator have final review with Department Heads
February 24, 2022	Draft Budget distributed to Mayor, City Administrator and Department Heads
March 11, 2022	Distribute Budget to City Council for March 16th City Council meeting
March 16, 2022	Proposed Budget and Power Point Presentation at City Council Meeting
March 25, 2022	Publish Public Hearing Notice in Daily Chronicle for April 6th meeting (7-14 days prior to hearing date)
April 6, 2022	Public Hearing and Adoption of 2022/2023 Budget
December 7, 2022	Mid-year review of 22/23 Budget/feedback on budget requests for FY 23/24

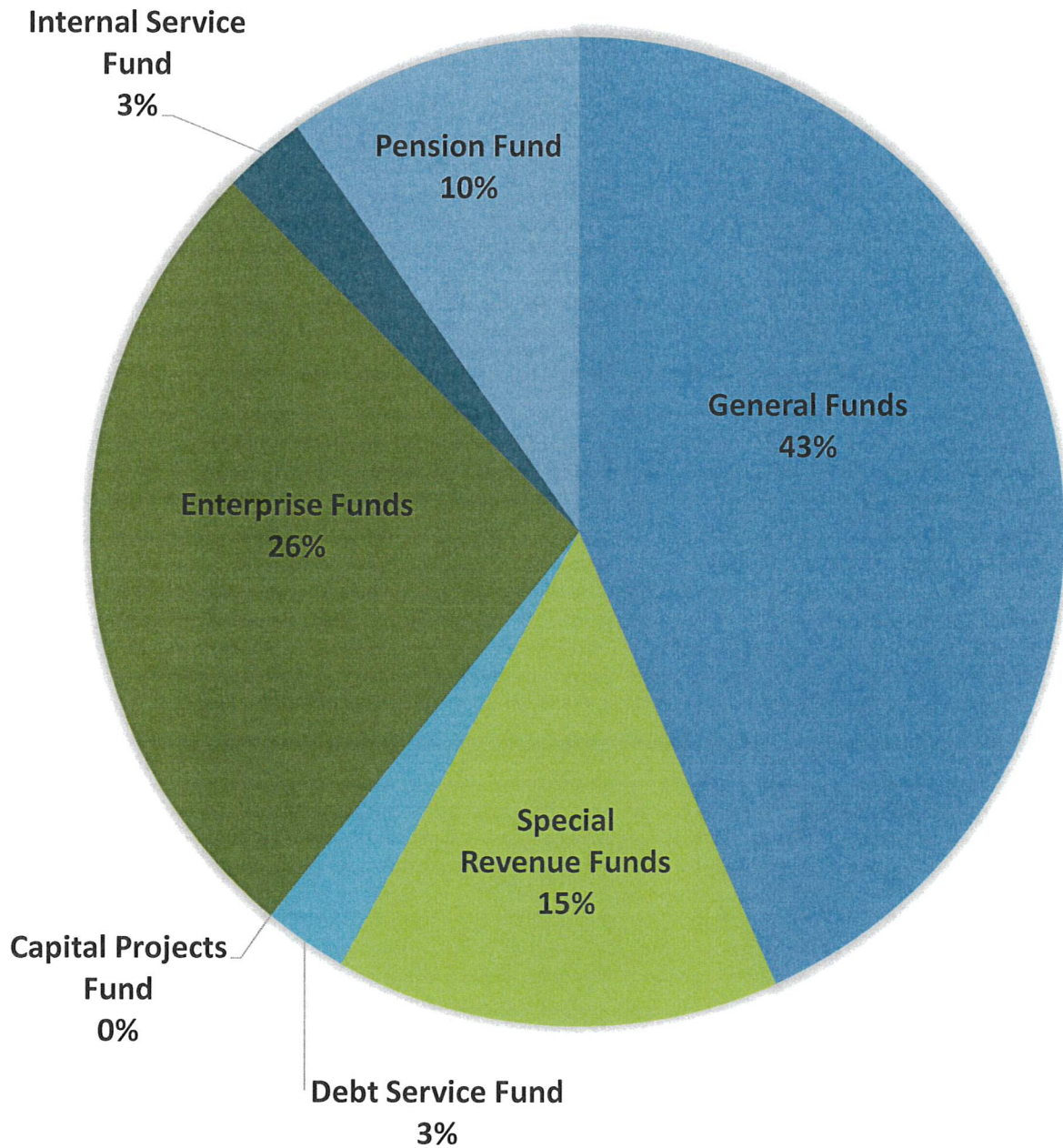
Budget Amendments Authorization:

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

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

CITY of GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
REVENUES

REVENUES BY FUND



TOTAL REVENUES \$ 7,115,120

CITY OF GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
REVENUES BY FUND

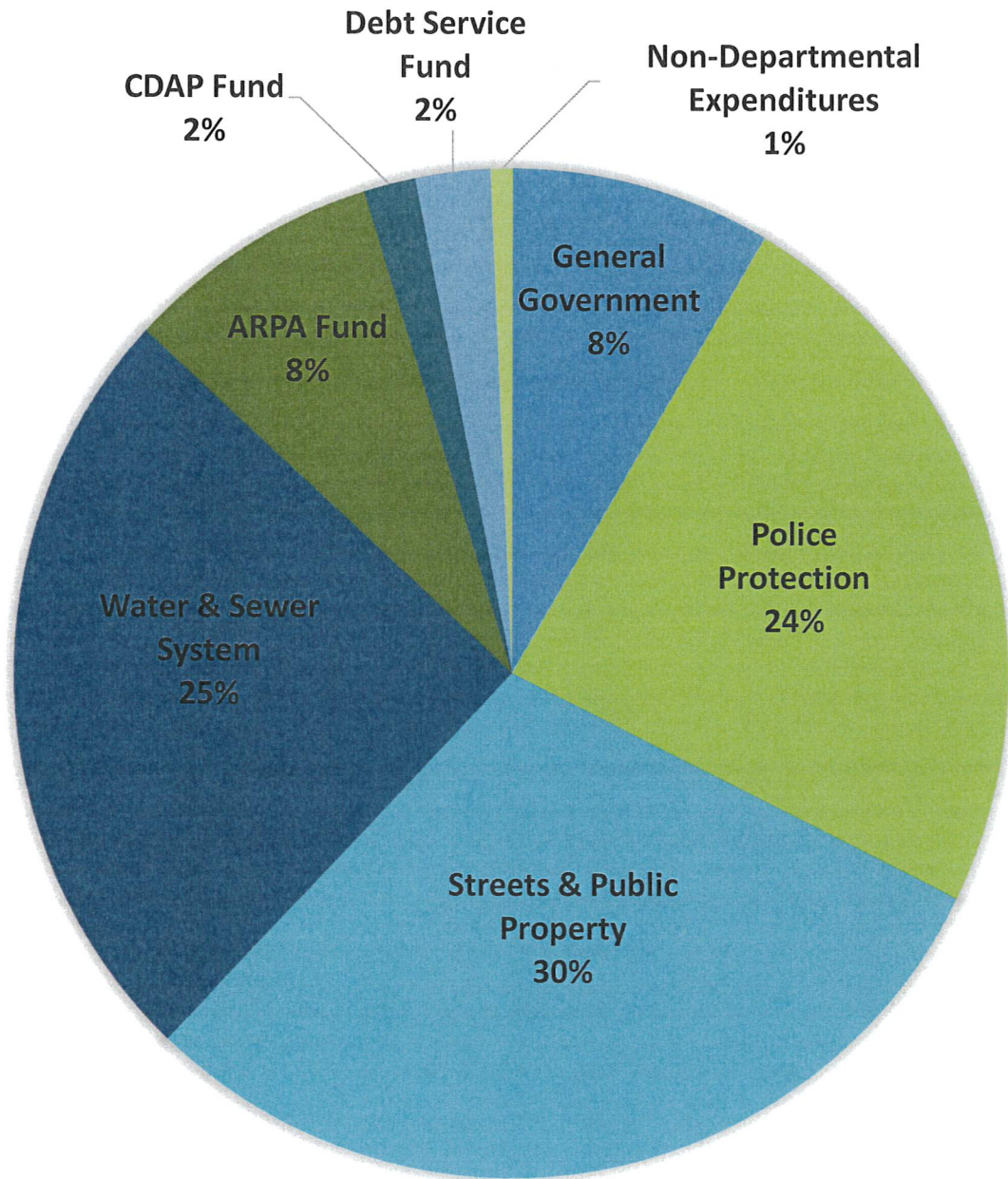
	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
General Funds:				
General Fund	\$ 3,159,262	\$ 2,939,850	\$ 3,092,265	\$ 3,172,170
Garbage Fund	474,379	495,000	245,800	-
Totals	\$ 3,633,641	3,434,850	3,338,065	3,172,170
Special Revenue Funds:				
CDAP Fund	41,684	49,700	35,170	44,690
Motor Fuel Tax Fund	371,910	302,080	306,730	280,340
Road & Bridge Fund	35,830	36,200	36,910	37,100
Street Improvement Fund	166,794	168,150	214,110	224,120
Developer Contributions Fund	35,359	27,400	32,970	31,200
Riverbend SSA Fund #2	500	400	300	400
Riverbend SSA Fund #3	4,775	2,100	1,570	2,100
Riverbend SSA Fund	68,519	73,540	73,370	80,820
Derby Estates SSA Fund	7,481	7,750	7,730	8,100
Oak Creek SSA Fund	5,244	7,550	7,230	11,320
ARPA Fund	-	-	356,490	356,440
Totals	738,096	674,870	1,072,580	1,076,630
Debt Service Fund	196,630	215,000	213,000	203,310
Capital Projects Fund	1,255	500	1,600	800
Enterprise Funds:				
Water & Sewer - Operations	1,507,322	1,565,740	1,576,910	1,647,900
Water/Sewer Capital Improvement Fund	1,063,739	238,040	307,770	298,000
Totals	2,571,061	1,803,780	1,884,680	1,945,900
Internal Service Fund:				
Equipment Replacement Fund	171,305	172,500	170,400	202,500
Pension Fund				
Police Pension Fund	928,977	605,700	667,100	717,120
Fund Totals	8,240,965	6,907,200	7,347,425	7,318,430
Less: Interfund Transfers	(196,630)	(215,000)	(213,000)	(203,310)
City Totals	8,044,335	6,692,200	7,134,425	7,115,120

CITY of GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
REVENUES BY TYPE

	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Property Taxes	\$ 871,497	\$ 914,760	\$ 904,310	\$ 957,170
Utility Taxes	305,615	308,000	315,000	333,000
Retail Sales Tax	645,393	660,000	660,000	670,000
State Income Tax	595,312	565,000	690,000	700,000
Other State Shared Taxes				
Personal Property Replacement Taxes	42,409	34,000	68,000	72,000
State Use Tax	236,421	224,150	202,300	210,000
Video Gaming Tax	36,674	40,000	74,000	76,000
Motor Fuel Tax	371,441	301,580	306,530	280,040
Totals	<u>686,945</u>	<u>599,730</u>	<u>650,830</u>	<u>638,040</u>
Intergovernmental Revenues	1,016,094	22,600	390,660	362,040
Water & Sewer Service Revenue				
Water Sales	707,900	725,000	740,000	772,500
Sewer Sales	766,469	805,000	796,000	833,400
Penalties	17,591	24,000	24,000	25,000
Meter Sales	9,700	6,640	8,500	12,000
Other Water & Sewer Revenue	4,360	3,500	7,610	4,000
Totals	<u>1,506,020</u>	<u>1,564,140</u>	<u>1,576,110</u>	<u>1,646,900</u>
Water & Sewer Development Fees				
Water Tap-On Fees	101,890	53,160	79,740	88,600
Sewer Tap-On Fees	89,930	46,980	70,380	78,200
Capital Improvement Fees	71,197	120,000	125,700	130,000
Totals	<u>263,017</u>	<u>220,140</u>	<u>275,820</u>	<u>296,800</u>
Equipment Lease Fees	160,000	170,000	170,000	200,000
Garbage Service Charges	474,379	495,000	245,800	-
Investment Income	424,838	85,540	142,020	170,060
Other Revenues				
Licenses & Permits	80,639	61,200	66,100	79,200
Development Fees	40,450	29,700	34,720	33,550
Franchise Fees	84,573	77,500	108,690	109,000
Fines & Forfeits	36,352	40,300	32,200	34,500
Rental Income	98,735	89,800	82,980	91,720
Internal Service Charges	146,800	161,200	160,305	150,350
Police Pension Contributions	511,122	528,000	530,000	552,000
CDAP Loan Payments	41,570	49,590	35,080	44,590
Bond Proceeds	-	-	-	-
Miscellaneous	55,958	50,000	63,800	46,200
Totals	<u>1,096,199</u>	<u>1,087,290</u>	<u>1,113,875</u>	<u>1,141,110</u>
City Revenue Totals	8,045,309	6,692,200	7,134,425	7,115,120
Add - Interfund Transfers	196,630	215,000	213,000	203,310
Budget Revenue Totals	<u>8,241,939</u>	<u>6,907,200</u>	<u>7,347,425</u>	<u>7,318,430</u>

CITY of GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
EXPENDITURES

EXPENDITURE BY SERVICE/DEPARTMENT



TOTAL EXPENDITURES \$ 8,615,720

CITY of GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
EXPENDITURES BY SERVICE / DEPARTMENT

	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
General Government				
Administration & Finance	\$ 421,429	\$ 456,230	\$ 480,810	\$ 524,560
Community Development	64,585	65,280	59,720	89,160
Municipal Property/Buildings	95,444	83,740	92,100	115,220
Totals	581,458	605,250	632,630	728,940
Police Protection				
Police Department	1,539,852	1,710,990	1,691,140	1,781,000
Police Pension Fund	192,111	207,990	202,480	216,540
Equipment Replacement Fund	62,085	100,000	88,800	62,000
Totals	1,794,048	2,018,980	1,982,420	2,059,540
Streets & Public Property				
Street / Forestry Division	532,508	549,990	513,140	597,960
Motor Fuel Tax Fund	180,820	301,120	90,000	153,000
Road & Bridge Fund	32,525	30,000	2,000	30,000
Street Improvement Fund	72,683	62,000	10,000	102,000
Capital Projects Fund	103,425	2,377,100	880,000	1,477,830
Equipment Replacement Fund	66,998	189,000	158,860	46,000
Developer Contributions Fund	34,013	93,200	65,000	10,000
Special Service Area Funds	72,249	98,410	81,710	144,200
Totals	1,095,221	3,700,820	1,800,710	2,560,990
Water & Sewer System				
Water Operating Costs	638,098	750,030	729,380	804,710
Sewer Operating Costs	680,604	798,460	728,660	833,110
Totals	1,318,702	1,548,490	1,458,040	1,637,820
Equipment Replacement Fund	-	52,000	-	303,000
Water/Sewer Capital Improvement Fund	1,619,225	351,500	250,360	193,500
Totals	1,619,225	403,500	250,360	496,500
Totals	2,937,927	1,951,990	1,708,400	2,134,320
Refuse Pick Up & Disposal	469,751	494,200	269,765	-
ARPA Fund	-	-	-	712,930
CDAP Fund	42,654	127,000	47,430	145,000
Debt Service Fund	197,030	215,000	212,780	211,000
Non-Departmental Expenditures	67,015	70,000	61,000	63,000
City Expenditure Totals	7,185,104	9,183,240	6,715,135	8,615,720
Add - Interfund Transfers	196,630	215,000	213,000	203,310
Budget Expenditure Totals	7,381,734	9,398,240	6,928,135	8,819,030

CITY OF GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
EXPENDITURES BY FUND

	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
General Funds:				
General Fund	\$ 2,720,833	\$ 2,936,230	\$ 2,897,910	\$ 3,170,900
Garbage Fund	469,751	494,200	269,765	-
Totals	\$ 3,190,584	3,430,430	3,167,675	3,170,900
Special Revenue Funds:				
CDAP Fund	42,654	127,000	47,430	145,000
Motor Fuel Tax Fund	247,700	401,120	190,000	253,000
Road & Bridge Fund	32,525	30,000	2,000	30,000
Street Improvement Fund	204,023	177,000	123,000	205,310
Developer Contributions Fund	34,013	93,200	65,000	10,000
Riverbend SSA Fund #2	-	-	-	-
Riverbend SSA Fund #3	-	-	-	-
Riverbend SSA Fund	60,141	83,770	67,510	123,600
Derby Estates SSA Fund	6,137	7,000	7,000	10,000
Oak Creek SSA Fund	5,971	7,640	7,200	10,600
ARPA Fund	-	-	-	712,930
Totals	633,164	926,730	509,140	1,500,440
Debt Service Fund				
	197,030	215,000	212,780	211,000
Capital Projects Fund				
	103,425	2,377,100	880,000	1,477,830
Enterprise Funds:				
Water & Sewer - Operations	1,318,702	1,548,490	1,458,040	1,637,820
Water/Sewer Capital Improvement Fund	1,619,225	351,500	250,360	193,500
Totals	2,937,927	1,899,990	1,708,400	1,831,320
Internal Service Fund:				
Equipment Replacement Fund	129,083	341,000	247,660	411,000
Pension Fund				
Police Pension Fund	192,111	207,990	202,480	216,540
Fund Totals				
	7,383,324	9,398,240	6,928,135	8,819,030
Less: Interfund Transfers	(196,630)	(215,000)	(213,000)	(203,310)
City Totals	7,186,694	9,183,240	6,715,135	8,615,720

CITY of GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
ESTIMATED FUND BALANCES - APRIL 30, 2022

	04/30/2021 Actual Balances	2021/2022 Estimated Revenues	2021/2022 Estimated Expenditures	04/30/2022 Estimated Balances
General Funds:				
General Fund	\$ 1,689,058	\$ 3,092,265	\$ 2,897,910	\$ 1,883,413
Garbage Fund	23,965	245,800	269,765	-
Totals	\$ 1,713,023	3,338,065	3,167,675	1,883,413
Special Revenue Funds:				
CDAP Fund	267,611	35,170	47,430	255,351
Motor Fuel Tax Fund	338,595	306,730	190,000	455,325
Road & Bridge Fund	102,908	36,910	2,000	137,818
Street Improvement Fund	132,065	214,110	123,000	223,175
Developer Contributions Fund	168,363	32,970	65,000	136,333
Riverbend SSA Fund #2	500	300	-	800
Riverbend SSA Fund #3	5,125	1,570	-	6,695
Riverbend SSA Fund	60,341	73,370	67,510	66,201
Derby Estates SSA Fund	3,353	7,730	7,000	4,083
Oak Creek SSA Fund	47	7,230	7,200	77
ARPA Fund	-	356,490	-	356,490
Totals	1,078,908	1,072,580	509,140	1,642,348
Debt Service Fund				
	12,469	213,000	212,780	12,689
Capital Projects Fund				
	\$ 2,355,430	\$ 1,600	\$ 880,000	\$ 1,477,030
Enterprise Funds:				
Water & Sewer - Operations	1,555,957	1,576,910	1,458,040	1,674,827
Water/Sewer Capital Improvement Fund	407,838	307,770	250,360	465,248
Totals	1,963,795	1,884,680	1,708,400	2,140,075
Internal Service Fund:				
Equipment Replacement Fund	587,271	170,400	247,660	510,011
Pension Fund				
Police Pension Fund	3,446,553	667,100	202,480	3,911,173
Fund Totals				
	11,133,484	7,101,625	6,658,370	11,576,739
Less: Interfund Transfers	-	(213,000)	(213,000)	-
City Totals	11,133,484	6,888,625	6,445,370	11,576,739

CITY of GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
ESTIMATED FUND BALANCES - APRIL 30, 2023

	04/30/2022 Estimated Balances	2022/2023 Budget Revenues	2022/2023 Budget Expenditures	04/30/2023 Estimated Balances
General Funds:				
General Fund	\$ 1,883,413	3,172,170	3,170,900	1,884,683
Garbage Fund	-	-	-	-
Totals	\$ 1,883,413	3,172,170	3,170,900	1,884,683
Special Revenue Funds:				
CDAP Fund	\$ 255,351	\$ 44,690	\$ 145,000	\$ 155,041
Motor Fuel Tax Fund	455,325	280,340	253,000	482,665
Road & Bridge Fund	137,818	37,100	30,000	144,918
Street Improvement Fund	223,175	224,120	205,310	241,985
Developer Contributions Fund	136,333	31,200	10,000	157,533
Riverbend SSA Fund #2	800	400	-	1,200
Riverbend SSA Fund #3	6,695	2,100	-	8,795
River Bend SSA Fund	66,201	80,820	123,600	23,421
Derby Estates SSA Fund	4,083	8,100	10,000	2,183
Oak Creek SSA Fund	77	11,320	10,600	797
ARPA Fund	356,490	356,440	712,930	-
Totals	1,642,348	1,076,630	1,500,440	1,218,538
Debt Service Fund				
	12,689	203,310	211,000	4,999
Capital Projects Fund				
	\$ 1,477,030	\$ 800	\$ 1,477,830	\$ -
Enterprise Funds:				
Water & Sewer - Operations	1,674,827	1,647,900	1,637,820	1,684,907
Water/Sewer Capital Improvement Fund	465,248	298,000	193,500	569,748
Totals	2,140,075	1,945,900	1,831,320	2,254,655
Internal Service Fund:				
Equipment Replacement Fund	510,011	202,500	411,000	301,511
Pension Fund				
Police Pension Fund	3,911,173	717,120	216,540	4,411,753
Fund Totals				
	11,576,739	7,318,430	8,819,030	10,076,139
Less: Interfund Transfers	-	(203,310)	(203,310)	-
City Totals	11,576,739	7,115,120	8,615,720	10,076,139

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
GENERAL FUND SUMMARY

	2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Revenues:				
Real Estate Tax	\$ 754,622	790,000	779,220	820,000
Utility Tax	176,573	180,000	175,000	185,000
Sales Tax	645,393	660,000	660,000	670,000
State Income Tax	595,312	565,000	690,000	700,000
Replacement Tax	42,409	34,000	68,000	72,000
State Use Tax	236,421	224,150	202,300	210,000
Licenses & Permits	80,639	61,200	66,100	79,200
Franchise Fees	84,573	77,500	108,690	109,000
Fines & Forfeits	36,352	40,300	32,200	34,500
Intergovernmental Revenue	215,120	5,900	2,670	5,700
Investment Income	2,619	3,800	1,000	1,200
Rental Income	98,735	89,800	82,980	91,720
Internal Service Charges	146,800	161,200	160,305	150,350
Other Income	43,694	47,000	63,800	43,500
Garbage Fund Income	474,379	495,000	245,800	-
Total Revenue	3,633,641	3,434,850	3,338,065	3,172,170
Expenditures:				
Administration & Finance	421,429	456,230	480,810	524,560
Community Development	64,585	65,280	59,720	89,160
Police Department	1,539,852	1,710,990	1,691,140	1,781,000
Municipal Property/Buildings	95,444	83,740	92,100	115,220
Street / Forestry Division	532,508	549,990	513,140	597,960
Non-Departmental Charges	67,015	70,000	61,000	63,000
Garbage Fund Expenses	469,751	494,200	269,765	-
Total Expenditures	3,190,584	3,430,430	3,167,675	3,170,900
Excess (Deficiency) of Revenues Over Expenditures	443,057	4,420	170,390	1,270
Beginning Fund Balances	1,269,966	1,713,020	1,713,020	1,883,410
Ending Fund Balances	1,713,023	1,717,440	1,883,410	1,884,680

CITY of GENOA, ILLINOIS 2022/2023 BUDGET - GENERAL FUND GENERAL FUND SUMMARY					\$ Change	
	2020/2021	2021/2022	2021/2022	2022/2023	2021/2022 Estimated to 2021/2022 Budget	2022/2023 Budget to 2021/2022 Estimated
	Actual	Budget	Estimated	Budget		
Revenues:						
Real Estate Tax	\$ 754,622	790,000	779,220	820,000	(10,780)	40,780
Utility Tax	176,573	180,000	175,000	185,000	(5,000)	10,000
Sales Tax	645,393	660,000	660,000	670,000	-	10,000
State Income Tax	595,312	565,000	690,000	700,000	125,000	10,000
Replacement Tax	42,409	34,000	68,000	72,000	34,000	4,000
State Use Tax	236,421	224,150	202,300	210,000	(21,850)	7,700
Licenses & Permits	80,639	61,200	66,100	79,200	4,900	13,100
Franchise Fees	84,573	77,500	108,690	109,000	31,190	310
Fines & Forfeits	36,352	40,300	32,200	34,500	(8,100)	2,300
Intergovernmental Revenue	215,120	5,900	2,670	5,700	(3,230)	3,030
Investment Income	2,619	3,800	1,000	1,200	(2,800)	200
Rental Income	98,735	89,800	82,980	91,720	(6,820)	8,740
Internal Service Charges	146,800	161,200	160,305	150,350	(895)	(9,955)
Other Income	43,694	47,000	63,800	43,500	16,800	(20,300)
Garbage Fund	474,379	495,000	245,800	-	(249,200)	(245,800)
	<u>3,633,641</u>	<u>3,434,850</u>	<u>3,338,065</u>	<u>3,172,170</u>	<u>(96,785)</u>	<u>(165,895)</u>
Expenditures:						
Administration & Finance	421,429	456,230	480,810	524,560	24,580	43,750
Community Development	64,585	65,280	59,720	89,160	(5,560)	29,440
Police Department	1,539,852	1,710,990	1,691,140	1,781,000	(19,850)	89,860
Municipal Property/Buildings	95,444	83,740	92,100	115,220	8,360	23,120
Street / Forestry Division	532,508	549,990	513,140	597,960	(36,850)	84,820
Non-Departmental Charges	67,015	70,000	61,000	63,000	(9,000)	2,000
Garbage Fund	469,751	494,200	269,765	-	(224,435)	(269,765)
Total Expenditures	<u>3,190,584</u>	<u>3,430,430</u>	<u>3,167,675</u>	<u>3,170,900</u>	<u>(262,755)</u>	<u>3,225</u>
Excess (Deficiency) of Revenues						
Over Expenditures	443,057	4,420	170,390	1,270	165,970	(169,120)
Beginning Fund Balances	1,269,966	1,713,020	1,713,020	1,883,410		
Ending Fund Balances	<u>1,713,023</u>	<u>1,717,440</u>	<u>1,883,410</u>	<u>1,884,680</u>		

CITY of GENOA, ILLINOIS 2022/2023 BUDGET - GENERAL FUND GENERAL FUND SUMMARY					% Change	
	2020/2021	2021/2022	2021/2022	2022/2023	2021/2022 Estimated to 2021/2022 Budget	2022/2023 Budget to 2021/2022 Estimated
	Actual	Budget	Estimated	Budget		
Revenues:						
Real Estate Tax	\$ 754,622	790,000	779,220	820,000	-1.4%	5.2%
Utility Tax	176,573	180,000	175,000	185,000	-2.8%	5.7%
Sales Tax	645,393	660,000	660,000	670,000	0.0%	1.5%
State Income Tax	595,312	565,000	690,000	700,000	22.1%	1.4%
Replacement Tax	42,409	34,000	68,000	72,000	100.0%	5.9%
State Use Tax	236,421	224,150	202,300	210,000	-9.7%	3.8%
Licenses & Permits	80,639	61,200	66,100	79,200	8.0%	19.8%
Franchise Fees	84,573	77,500	108,690	109,000	40.2%	0.3%
Fines & Forfeits	36,352	40,300	32,200	34,500	-20.1%	7.1%
Intergovernmental Revenue	215,120	5,900	2,670	5,700	-54.7%	113.5%
Investment Income	2,619	3,800	1,000	1,200	-73.7%	20.0%
Rental Income	98,735	89,800	82,980	91,720	-7.6%	10.5%
Internal Service Charges	146,800	161,200	160,305	150,350	-0.6%	-6.2%
Other Income	43,694	47,000	63,800	43,500	35.7%	-31.8%
Garbage Fund	474,379	495,000	245,800	-	-50.3%	-100.0%
	<u>3,633,641</u>	<u>3,434,850</u>	<u>3,338,065</u>	<u>3,172,170</u>	<u>-2.8%</u>	<u>-5.0%</u>
Expenditures:						
Administration & Finance	421,429	456,230	480,810	524,560	5.4%	9.1%
Community Development	64,585	65,280	59,720	89,160	-8.5%	49.3%
Police Department	1,539,852	1,710,990	1,691,140	1,781,000	-1.2%	5.3%
Municipal Property/Buildings	95,444	83,740	92,100	115,220	10.0%	25.1%
Street / Forestry Division	532,508	549,990	513,140	597,960	-6.7%	16.5%
Non-Departmental Charges	67,015	70,000	61,000	63,000	-12.9%	3.3%
Garbage Fund	469,751	494,200	269,765	-	-45.4%	-100.0%
Total Expenditures	<u>3,190,584</u>	<u>3,430,430</u>	<u>3,167,675</u>	<u>3,170,900</u>	<u>-7.7%</u>	<u>0.1%</u>
Excess (Deficiency) of Revenues						
Over Expenditures	443,057	4,420	170,390	1,270		
Beginning Fund Balances	1,269,966	1,713,020	1,713,020	1,883,410		
Ending Fund Balances	<u>1,713,023</u>	<u>1,717,440</u>	<u>1,883,410</u>	<u>1,884,680</u>		

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
GENERAL FUND REVENUES

		2020/2021	2021/2022	2021/2022	2022/2023
		Actual	Budget	Estimated	Budget
Real Estate Taxes					
01-00-311	Property Tax - Corporate	\$ 325,928	340,000	335,350	352,000
01-00-311	Property Tax - Social Security	11,862	12,500	12,335	13,000
01-00-311	Property Tax - IMRF	11,862	12,500	12,335	13,000
01-00-311.20	Property Tax - Police Protection	404,970	425,000	419,200	442,000
Totals		754,622	790,000	779,220	820,000
Utility Tax					
01-00-312	Utility Tax - ComEd	176,573	180,000	175,000	185,000
Sales Tax					
01-00-345	Sales Tax	645,393	660,000	660,000	670,000
State Income Tax					
01-00-341	State Income Tax	595,312	565,000	690,000	700,000
Replacement Tax					
01-00-316	Personal Property Replacement Tax	42,409	34,000	68,000	72,000
Other State Taxes					
01-00-315	Cannabis Use Tax	4,245	4,150	7,300	10,000
01-00-343	State Use Tax	232,176	220,000	195,000	200,000
		236,421	224,150	202,300	210,000
Total Taxes		2,450,730	2,453,150	2,574,520	2,657,000
Licenses & Permits					
01-00-321	Liquor Licenses	18,780	14,000	15,400	20,000
01-00-329	Other Licenses & Permits	6,000	4,500	5,000	13,000
01-00-331	Building Permits / Plan Review Fees	48,918	40,000	40,000	40,000
01-00-333	Administrative Plan Review	1,323	1,200	1,200	1,200
01-00-339	Developer Plan Review / Platting Fee	5,618	1,500	4,500	5,000
Totals		80,639	61,200	66,100	79,200
Franchise Fees					
01-00-325	Cable TV Franchise	77,613	70,000	100,000	100,000
01-00-328	Nicor Gas Franchise	6,960	7,500	8,690	9,000
Totals		84,573	77,500	108,690	109,000
Fines & Forfeits					
01-00-351	Circuit Court Fines	17,037	15,000	15,000	15,000
01-00-352	Local Fines	7,410	12,000	7,000	7,000
01-00-353	Circuit Court DUI Fines	2,364	1,500	2,200	2,500
01-00-355	Circuit Court E Citation Fines	396	500	500	500
01-00-356	Other Fines	1,465	1,300	1,500	1,500
01-00-357	Towing Fees	7,680	10,000	6,000	8,000
Totals		36,352	40,300	32,200	34,500

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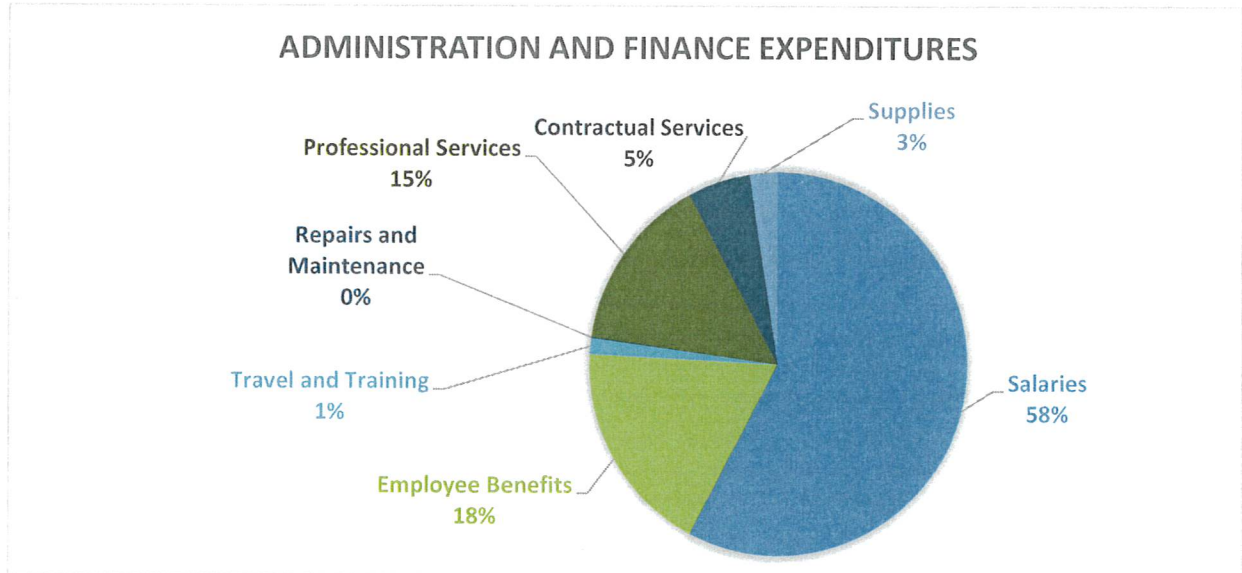
CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
GENERAL FUND REVENUES (Cont'd)

		2020/2021	2021/2022	2021/2022	2022/2023
		Actual	Budget	Estimated	Budget
Intergovernmental Revenue					
01-00-346	Grants	214,227	5,000	2,000	5,000
01-00-348	Pull Tab Revenue	893	900	670	700
	Totals	215,120	5,900	2,670	5,700
Other Income					
01-00-349	Rental Income - Verizon	25,200	25,200	25,200	25,200
01-00-349.01	Rental Income - Fox Valley Internet	4,471	4,500	4,580	4,720
01-00-350	Rental Income - City Properties	20,500	12,100	13,200	13,800
01-00-350.02	IGA - Park Dist Fitness Center	48,564	48,000	40,000	48,000
	Totals	98,735	89,800	82,980	91,720
01-00-375	Water Administrative Charge	120,000	120,000	120,000	120,000
01-00-376	Refuse Administration Charge	13,500	19,200	33,095	20,350
01-00-377	CDAP Administration Charge	7,000	7,000	-	-
01-00-378	SSA Maintenance Charge	6,300	15,000	7,210	10,000
	Totals	146,800	161,200	160,305	150,350
01-00-379	Police K-9 Donations	-	500	500	500
01-00-381	Interest Income	2,619	3,800	1,000	1,200
01-00-383	Riverbend Reimbursements	11,246	8,000	12,000	12,000
01-00-385	GK School District Contributions	12,313	30,000	17,000	21,000
01-00-387	Tree Reimbursements	6,533	2,500	3,500	3,500
01-00-388	Misc Reimbursements	5,423	2,000	25,000	2,500
01-00-388.05	IDOT Traffic Signal Reimbursement	8,104	2,000	2,000	2,000
01-00-389	Miscellaneous Income	75	2,000	3,800	2,000
	Totals	46,313	50,800	64,800	44,700
	Total Other Income	291,848	301,800	308,085	286,770
Totals - General Fund Revenues		3,159,262	2,939,850	3,092,265	3,172,170

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - 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 expenditures of allocated funds and collection of revenues.

Administration and Finance Budget Total: \$ 524,560		
Personnel	FY 21/22	FY 22/23
Administration	1	1.5
Finance	2	2
Elected Officials	10	10



Revenues and Expenditures: Expenditures of the Administrative and Finance Department are funded by General Fund revenues. Major funding sources for the General Fund include sales tax, income tax and property tax. The total budget for the Administration and Finance Department for Fiscal Year 22/23 is \$524,560 representing an approximate 9% increase (\$43,750). This increase is primarily driven by IT / cyber services, a new part-time employee, computer equipment and salaries/benefits.

Services:

Services provided by Administration include:

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

Services provided by Finance include:

- Annual Budget and Annual Comprehensive Financial Report preparation
- 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
2022/2023 BUDGET - GENERAL FUND
ADMINISTRATION & FINANCE

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Salaries

01-00-421	Salary - Full-Time	187,818	200,640	215,000	224,820
01-00-422	Salary - Part-Time	-	-	-	18,000
01-00-423	Salary - Overtime	128	440	400	500
01-00-426	Salary - Full-Time Covid	-	-	-	-
01-00-430	Salary - Mayor & Aldermen	43,800	43,800	43,800	45,800
01-00-431	Salary - City Clerk	4,800	4,800	4,800	4,800
01-00-435	Comp In Lieu Of Medical Ins	4,260	4,120	4,200	4,800
01-00-459	Comp In Lieu Of Vacation	2,911	4,500	4,500	4,000
Totals		243,717	258,300	272,700	302,720

Employee Benefits

01-00-448	FICA Expense	18,200	19,900	20,000	23,220
01-00-449	IMRF Expense	16,968	17,430	18,000	13,160
01-00-451	Employee Medical Insurance	44,228	42,660	56,000	58,300
01-00-471	Clothing Expense	-	300	300	300
Totals		79,396	80,290	94,300	94,980

Travel & Training

01-00-561	Dues & Publications	1,818	2,500	2,000	2,000
01-00-562	Training/Travel Expense	144	2,000	3,000	5,000
Totals		1,962	4,500	5,000	7,000

Repairs & Maintenance

01-00-512	Maintenance - Equipment	462	500	500	500
Totals		462	500	500	500

Professional Services

01-00-533	Legal Services	30,323	35,000	38,500	40,000
01-00-546	Administrative Services	1,601	5,000	2,500	2,500
01-00-547	Audit / Actuarial Services	11,745	14,500	14,000	14,900
01-00-549	Other Professional Services	6,245	7,000	8,000	10,000
01-00-560	IT/Website Services	5,598	10,000	10,000	11,000
Totals		55,512	71,500	73,000	78,400

Contractual Services

01-00-550	Real Estate Taxes	\$ 2,118	2,500	1,500	2,000
01-00-551	Postage	1,072	1,200	1,200	1,200
01-00-552	Telephone	4,703	5,000	5,000	3,300
01-00-553	Publishing/Advertising	2,229	2,000	2,500	2,500
01-00-554	Printing/Copier Services	1,504	1,500	1,500	1,200

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CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
ADMINISTRATION & FINANCE (Cont'd)

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Contractual Services-Cont.

01-00-573	Internet Expense	1,604	1,600	1,600	1,800
01-00-579	Other Charges	2,897	2,500	2,500	2,500
01-00-580	Employee Recognition	3,604	2,500	500	2,500
01-00-592	Liability & W/C Insurance	8,940	9,840	9,510	10,460
01-00-672	Mayor Expenses	761	500	500	500
Totals		29,432	29,140	26,310	27,960

Supplies

01-00-651	Office Equipment & Supplies	7,265	8,000	8,000	12,000
01-00-652	Building & Operating Supplies	695	2,000	1,000	1,000
01-00-661	Covid Expenses	2,988	2,000	-	-
Totals		10,948	12,000	9,000	13,000

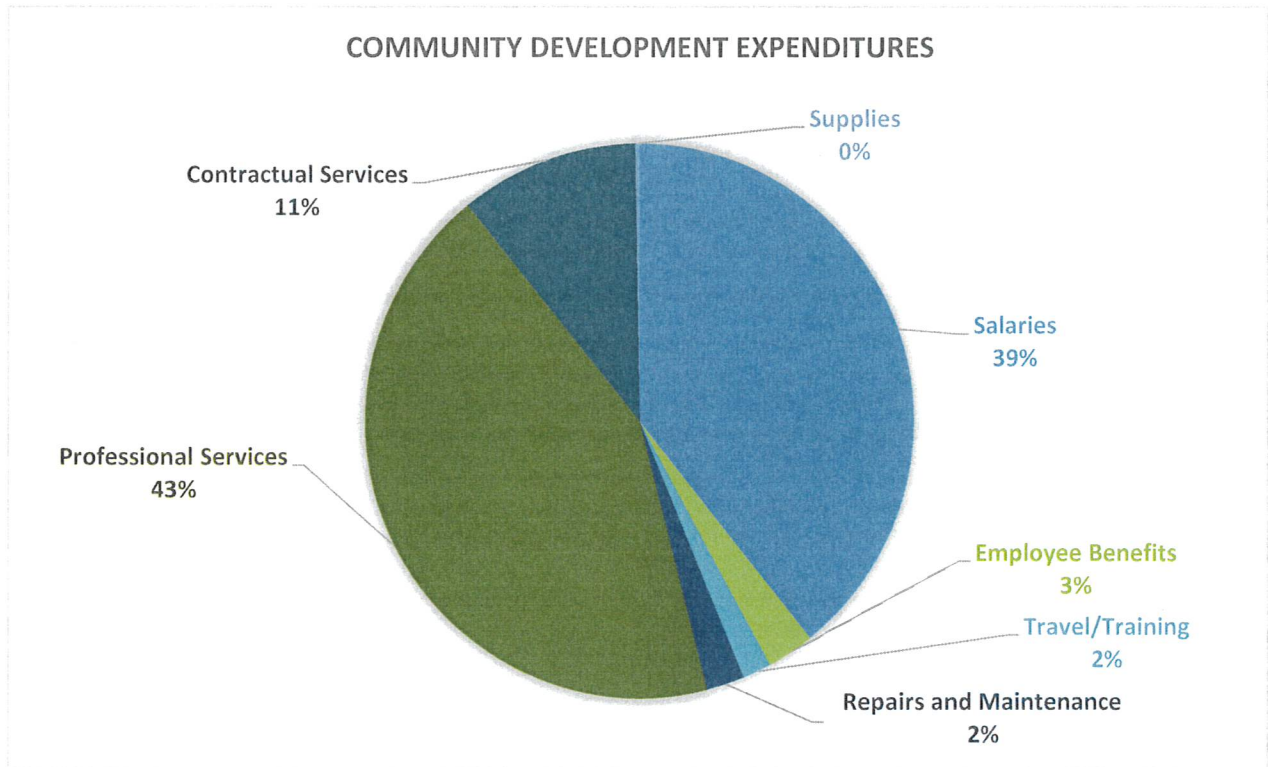
Totals - Administration & Finance

421,429 456,230 480,810 524,560

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
COMMUNITY DEVELOPMENT

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

Community Development Budget Total: \$ 89,160		
Personnel	FY 21/22	FY 22/23
Inspectors	2 PT	2 PT



Revenues and Expenditures: Expenditures of the Community Development Department are funded by General Fund revenues. The total budget for the Community Development Department for Fiscal Year 2022/2023 is \$89,160, representing an approximate \$29,440 increase from Fiscal Year 21/22. This increase is due to increased funding to Community Events and Property Maintenance / Professional Services like items.

Services:

Services provided by Community Development include:

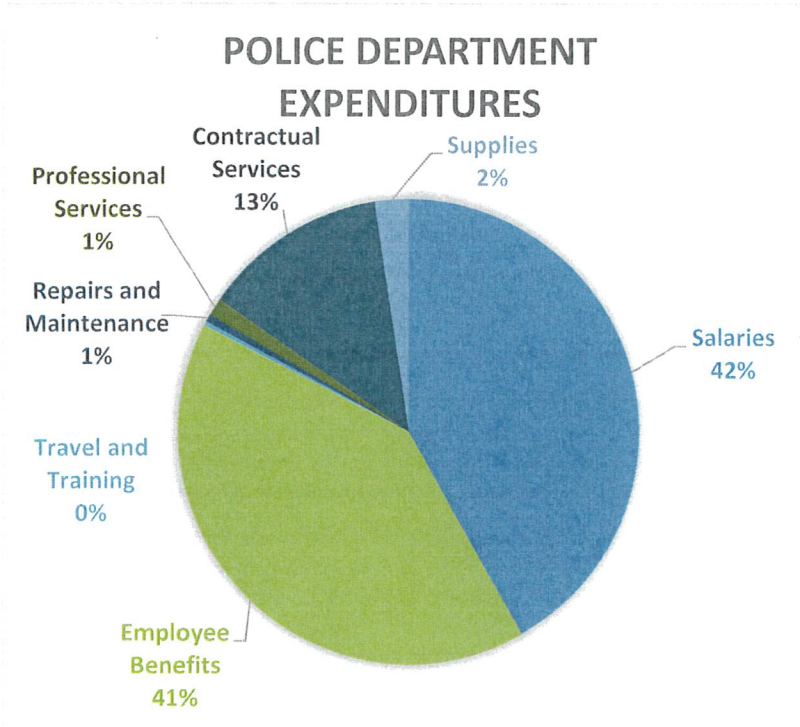
- Building permit and inspection services
- Reviewing plans for development projects such as new homes or commercial buildings
- Property maintenance inspections, as well as implementing policy and attending administrative adjudication
- Land-use planning and zoning policy

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
COMMUNITY DEVELOPMENT

		2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Salaries					
01-11-422	Salary - Part-Time	\$ 27,136	35,000	32,000	35,000
	Totals	27,136	35,000	32,000	35,000
Employee Benefits					
01-11-448	FICA Expense	1,996	2,500	2,300	2,500
	Totals	1,996	2,500	2,300	2,500
Travel & Training					
01-11-561	Dues & Publications	100	500	500	500
01-11-562	Training / Travel Expenses	-	200	200	1,000
	Totals	100	700	700	1,500
Repairs & Maintenance					
01-11-513	Maintenance - Vehicle	-	-	2,000	2,000
	Totals	-	-	2,000	2,000
Professional Services					
01-11-536	Economic Development	1,500	2,100	2,100	2,500
01-11-538	Plan Review/Inspection Services	1,150	2,000	500	500
01-11-539	Property Management Services	-	500	500	500
01-11-546	Administrative Services	1,600	5,000	2,500	2,500
01-11-549	Other Professional Services	471	500	1,500	12,500
01-11-558	Community Events	5,000	5,000	6,680	20,000
	Totals	9,721	15,100	13,780	38,500
Contractual Services					
01-11-552	Telephone	1,465	1,500	1,500	1,100
01-11-559	Community Relations - Calendar	4,557	5,000	5,000	5,000
01-11-579	Other Charges	1,755	2,000	1,000	2,000
01-11-592	Liability & W/C Insurance	1,118	1,230	1,190	1,310
	Totals	8,895	9,730	8,690	9,410
Supplies					
01-11-651	Office Equipment & Supplies	87	250	250	250
01-11-661	Covid Expenses	16,650	2,000	-	-
	Totals	16,737	2,250	250	250
Totals - Community Development		64,585	65,280	59,720	89,160

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
POLICE DEPARTMENT

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



POLICE DEPARTMENT Budget Total: \$ 1,781,000		
Personnel	FY 21/22	FY 22/23
Chief	1	1
Deputy Chief	1	1
Sergeants	1	1
Sworn Officers	4	5
P/T Officers	2	3
SRO (School Resource)	0	0
Admin Assistant	0	0
Records Clerk-P/T	1	1
Auxiliary Officers	2	3
CSO (Community Service)	1	0
Crossing Guards	8	7
TOTAL (FTE)	7	8
TOTAL (PTE)	14	14

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 2022/2023 is \$1,781,000, an approximate 5.3% increase (\$89,860), due to contract based increases in salaries & benefits including increased costs for police pensions.

Services: Services provided by the Police Department include:

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

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
POLICE DEPARTMENT

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Salaries

01-21-421	Salary - Full-Time	505,340	588,500	588,500	597,590
01-21-422	Salary - Part-Time	40,002	35,000	20,000	40,000
01-21-423	Salary - Overtime	32,820	37,850	40,000	38,000
01-21-425	Salary - Holiday Pay	17,164	17,900	17,900	18,340
01-21-426	Salary - Full-Time Covid	-	-	-	-
01-21-427	Salary - Auxiliary Officers	13,775	18,000	10,000	14,000
01-21-428	Salary - Part-Time/CG Covid	-	-	-	-
01-21-429	Salary - SRO & Crossing Guards	14,289	25,000	25,000	28,000
01-21-435	Comp In Lieu of Medical Ins	3,313	500	100	100
01-21-459	Comp In Lieu Of Vacation	8,611	7,240	7,240	7,500
Totals		635,314	729,990	708,740	743,530

Employee Benefits

01-21-448	FICA Expense	47,616	56,800	53,000	58,350
01-21-449	IMRF Expense	4,475	1,000	100	100
01-21-450	Police Pension Contributions	465,000	480,000	480,000	500,000
01-21-451	Employee Medical Insurance	102,225	138,500	140,000	160,140
01-21-453	Unemployment Compensation	-	-	-	-
01-21-471	Uniform Expense	6,003	8,000	8,000	8,000
Totals		625,319	684,300	681,100	726,590

Travel & Training

01-21-561	Dues & Publications	440	900	900	500
01-21-562	Training / Travel Expense	5,018	11,000	11,000	5,000
Totals		5,458	11,900	11,900	5,500

Repairs & Maintenance

01-21-511	Maintenance - Building	777	1,000	1,000	1,000
01-21-512	Maintenance - Equipment	1,386	1,000	1,000	3,000
01-21-513	Maintenance - Vehicles	5,615	5,000	10,000	5,500
Totals		7,778	7,000	12,000	9,500

Professional Services

01-21-533	Legal Services	\$ 185	1,000	1,000	1,000
01-21-545	Adjudication Services	3,950	4,500	4,500	4,500
01-21-549	Other Professional Services	8,971	11,300	11,300	16,000
Totals		13,106	16,800	16,800	21,500

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CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
POLICE DEPARTMENT (Cont'd)

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Contractual Services

01-21-434	Dispatching	124,167	118,350	118,350	122,340
01-21-551	Postage	1,072	1,100	1,100	1,100
01-21-552	Telephone	12,039	13,000	12,500	8,600
01-21-554	Printing/Copier Services	752	800	800	500
01-21-559	Community Relations	-	-	-	-
01-21-560	IT / Website Services	2,016	2,500	2,000	2,500
01-21-573	Internet Charges	780	800	800	2,420
01-21-577	Equipment Replacement Fund Fees	30,000	30,000	30,000	30,000
01-21-579	Other Charges	1,048	1,000	1,000	1,000
01-21-592	Liability & W/C Insurance	51,406	56,550	54,650	60,120
01-21-599	K-9 Program	1,501	1,800	1,800	2,000
Totals		224,781	225,900	223,000	230,580

Supplies

01-21-563	Range Training & Supplies	1,861	2,000	2,000	2,000
01-21-651	Office Equipment & Supplies	4,257	9,000	9,000	12,000
01-21-652	Building & Operating Supplies	2,221	1,800	1,800	1,800
01-21-655	Automotive Fuel / Oil	16,789	20,000	23,000	25,000
01-21-659	Work Safety Gear / Body Armor	1,980	1,800	1,800	3,000
01-21-660	Emergency Mgmt System & Equip	-	-	-	-
01-21-661	Covid Expenses	988	500	-	-
Totals		28,096	35,100	37,600	43,800

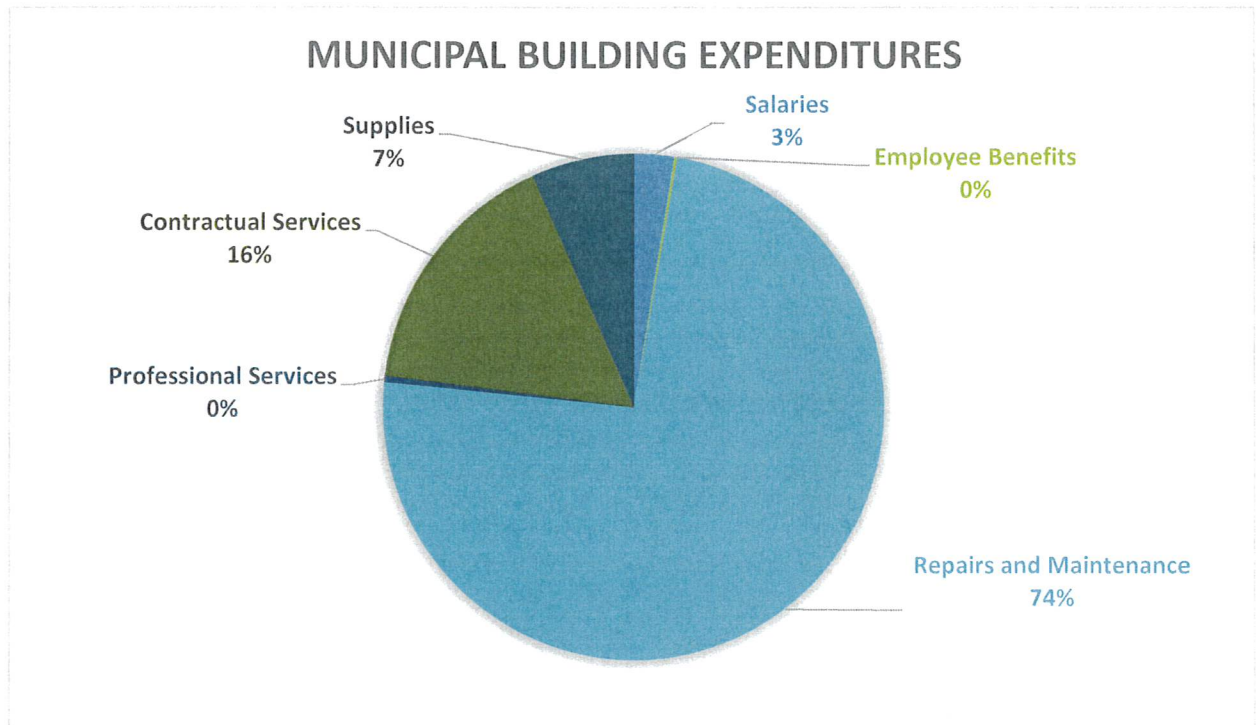
Totals - Police Department

1,539,852 1,710,990 1,691,140 1,781,000

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
MUNICIPAL PROPERTY/BUILDINGS

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

Municipal Property/Buildings Budget Total: \$ 115,220		
Personnel	FY 21/22	FY 22/23
TOTAL	1 PT	1 PT



Revenues and Expenditures: Expenditures of the Municipal Property/Buildings Department are funded by the General Fund revenues, which are largely made up of sales, property and income taxes. Expenses for this department are for City Hall, all City rental properties and the surrounding City owned grounds, including supplies and maintenance needed both inside and outside the buildings. The total budget for the Municipal Property/Buildings Department for Fiscal Year 22/23 is \$115,220, which is a 25% (\$23,120) increase from the previous fiscal year due to continued building and equipment repairs and replacements.

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

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

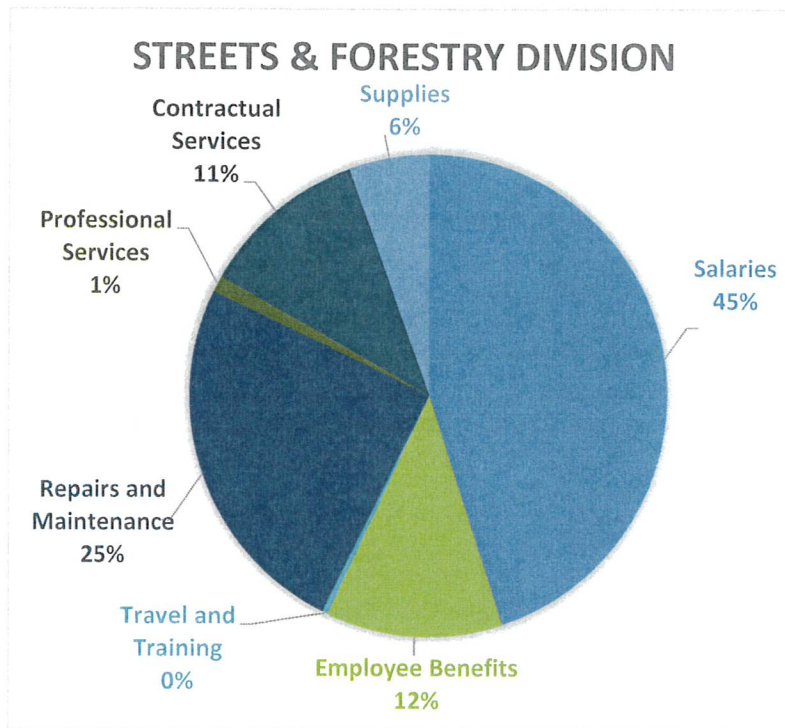
CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
MUNICIPAL PROPERTY/BUILDINGS

		2020/2021 Actual	2021/2022 Budget	2021/2022 Estimated	2022/2023 Budget
Salaries					
01-31-422	Salary - Part-Time	\$ 2,856	3,000	3,000	3,000
Totals		2,856	3,000	3,000	3,000
Employee Benefits					
01-31-448	FICA Expense	204	210	210	210
Totals		204	210	210	210
Repairs & Maintenance					
01-31-511	Maintenance - Building	29,622	30,000	30,000	37,000
01-31-511.01	Maintenance - Rental Property	12,180	10,000	5,000	10,000
01-31-512	Maintenance - Equipment	25,305	18,000	31,500	38,000
Totals		67,107	58,000	66,500	85,000
Professional Services					
01-31-549	Other Professional Services	-	500	500	500
Totals		-	500	500	500
Contractual Services					
01-31-571	Utilities	17,275	13,000	13,000	15,000
01-31-571.01	Utilities - Rental Properties	2,267	2,500	2,500	2,500
01-31-592	Liability & W/C Insurance	1,118	1,230	1,190	1,310
Totals		20,660	16,730	16,690	18,810
Supplies					
01-31-652	Building & Operating Supplies	1,316	1,200	1,200	1,200
01-31-660	Emergency Mgmt System & Equip	3,290	4,000	4,000	6,500
01-31-661	Covid Expenses	11	100	-	-
Totals		4,617	5,300	5,200	7,700
Totals - Municipal Property/Buildings		95,444	83,740	92,100	115,220

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
STREETS AND FORESTRY DIVISION

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

Streets and Forestry Division Budget Total: \$ 597,960		
Personnel	FY 21/22	FY 22/23
Administration	0.5	0.5
Supervisors	0.5	1
Crew Leader	1	0
Maint Workers	1.5	3
P/T Maintenance	1	1
Seasonal Workers	3	3
TOTAL (FTE)	3.5	4.5
TOTAL (PTE)	1	1
TOTAL (Seasonal)	3	3



Revenues and Expenditures: Expenditures of the Streets and Forestry Division are funded by General Fund revenues. The total budget for the Streets and Forestry Division for Fiscal Year 2022-2023 is \$597,960, which is a 16.5% increase (\$84,820). The increase is primarily due to an additional full-time employee, equipment repairs, open land maintenance and fuel price increases.

Services:

Services provided by the Streets and Forestry Division include:

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

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
PUBLIC WORKS DEPARTMENT - STREET / FORESTRY DIVISION

		2020/2021	2021/2022	2021/2022	2022/2023
		Actual	Budget	Estimated	Budget
Salaries					
01-41-421	Salary - Full-Time	\$ 184,087	184,400	155,000	190,000
01-41-422	Salary - Part-Time	1,815	15,000	15,000	32,000
01-41-423	Salary - Overtime	17,530	14,800	14,000	16,000
01-41-426	Salary - Full-Time Covid	-	-	-	-
01-41-427	Salary - Seasonal	30,302	35,000	35,000	25,000
01-41-428	Salary - Part-Time/Seasonal Covid	-	-	-	-
01-41-435	Comp In Lieu of Medical Ins	-	100	4,680	4,800
01-41-459	Comp In Lieu Of Vacation	3,978	1,870	1,000	1,000
Totals		237,712	251,170	224,680	268,800
Employee Benefits					
01-41-448	FICA Expense	17,790	17,230	17,230	20,000
01-41-449	IMRF Expense	17,865	16,540	15,000	11,550
01-41-451	Employee Medical Insurance	31,966	30,000	24,650	40,000
01-41-455	Vacation & Sick Hours Payout	-	-	4,810	-
01-41-471	Uniform Expense	570	750	600	600
Totals		68,191	64,520	62,290	72,150
Travel & Training					
01-41-561	Dues & Publications	662	650	650	750
01-41-562	Training / Travel Expense	(119)	1,500	1,500	1,500
Totals		543	2,150	2,150	2,250
Repairs & Maintenance					
01-41-510	Maint - Trailers/Gas Powered Equip	15,828	18,000	18,000	20,000
01-41-511	Maintenance - Building	3,801	2,500	2,500	2,500
01-41-513	Maintenance - Vehicles	22,767	15,000	15,000	18,000
01-41-514	Maintenance - Streets & Alleys	19,732	30,000	25,000	25,000
01-41-516	Maintenance - Sidewalks	4,389	5,000	5,000	5,000
01-41-517	Maintenance - Parkway Trees	31,679	32,000	32,000	32,000
01-41-519	Maintenance - Traffic Control Equip	7,229	4,000	4,000	4,000
01-41-520	Maintenance - Storm Sewers	19,677	7,500	5,000	5,000
01-41-522	Maintenance - Citizen's Park	1,044	1,250	1,250	1,250
01-41-523	Maintenance - City Parking Lots	551	750	550	550
01-41-524	Maintenance - Main Street	4,779	4,500	5,500	27,500
01-41-525	Maintenance - Public Open Land	2,075	4,000	6,000	7,000
Totals		133,551	124,500	119,800	147,800
Professional Services					
01-41-532	Engineering Service	667	2,500	2,500	2,500
01-41-549	Other Professional Services	454	2,500	5,500	4,000
Totals		1,121	5,000	8,000	6,500

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CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
PUBLIC WORKS DEPARTMENT - STREET / FORESTRY DIVISION (Cont'd)

		2020/2021	2021/2022	2021/2022	2022/2023
		Actual	Budget	Estimated	Budget
Contractual Services					
01-41-552	Telephone	3,864	4,000	4,000	4,200
01-41-554	Printing/Copier Services	752	800	800	600
01-41-571	Utilities	1,896	2,500	2,500	2,500
01-41-572	Street Lighting	-	-	-	-
01-41-573	Internet Charges	300	400	800	600
01-41-577	Equipment Replacement Fund Fees	40,000	40,000	40,000	40,000
01-41-592	Liability & W/C Insurance	16,763	18,450	17,820	19,610
Totals		63,575	66,150	65,920	67,510
Supplies					
01-41-614	Signage	737	3,000	1,500	1,500
01-41-651	Office Equipment & Supplies	3,515	1,250	1,000	1,200
01-41-652	Building & Operating Supplies	2,880	3,000	2,500	2,500
01-41-653	Electrical, Air & Hand Tools	949	1,250	1,000	1,250
01-41-655	Automotive Fuel / Drum Oil	16,700	23,500	20,000	23,000
01-41-659	Work Safety Gear & Equipment	2,365	3,000	2,500	2,500
01-41-660	Emergency Mgmt System & Equip	-	-	-	-
01-41-661	Covid Expenses	669	500	-	-
01-41-696	Salt and Snow Control	-	1,000	1,800	1,000
Totals		27,815	36,500	30,300	32,950
Totals - Street /Forestry Department		532,508	549,990	513,140	597,960

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
NON-DEPARTMENTAL EXPENDITURES

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Miscellaneous						
01-91-533	Legal Services	\$	-	2,000	-	1,000
01-91-583	Sales Tax Incentives		67,015	68,000	61,000	62,000
Totals			67,015	70,000	61,000	63,000

Totals - Non-Departmental Charges	67,015	70,000	61,000	63,000
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CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
GARBAGE FUND

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

GARBAGE FUND

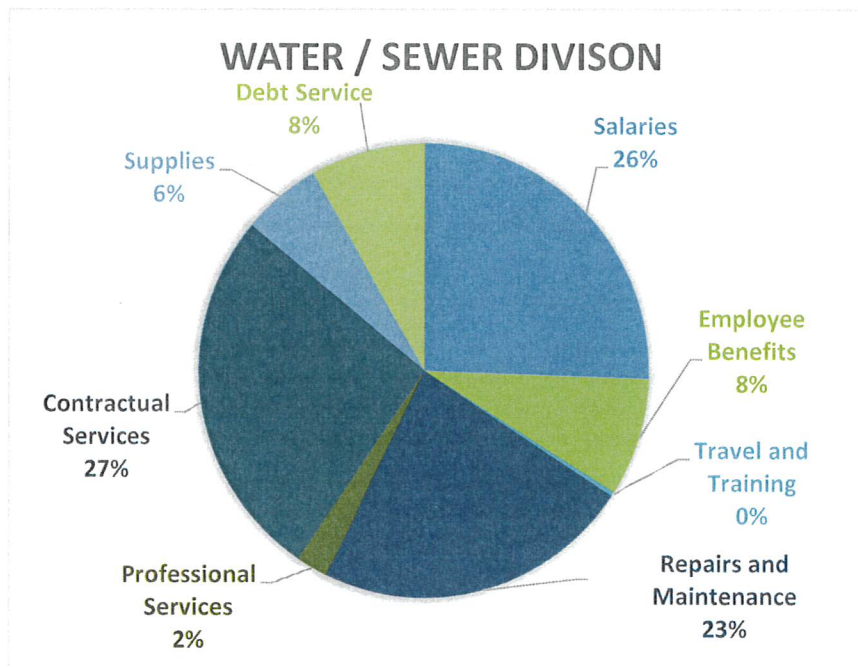
Revenues:					
13-00-358	Garbage Service Fees	\$ 474,379	495,000	245,800	-
Totals		474,379	495,000	245,800	-

Expenditures:					
13-00-573	Refuse Disposal Service	456,251	475,000	236,670	-
13-00-575	Administrative Service Charge	13,500	19,200	33,095	-
Totals		469,751	494,200	269,765	-

Excess (Deficiency) of Revenues					
Over Expenditures		4,628	800	(23,965)	-
Beginning Fund Balances		19,337	23,965	23,965	-
Ending Fund Balances		23,965	24,765	-	-

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - GENERAL FUND
WATER AND SEWER DIVISIONS

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



Water / Sewer Divisions Budget Total: \$ 1,637,820		
Personnel	FY 21/22	FY 22/23
Administration	0.5	0.5
Supervisors	1	1
Maintenance Worker	2.5	3.5
P/T Maintenance	1	1
Utility Billing Clerk	1	1
Seasonal Workers	1	1
TOTAL (FTE)	5	6
TOTAL (PTE)	1	1
TOTAL (Seasonal)	1	1

Revenues and Expenditures: Expenditures of the Water and Sewer Divisions are funded by Water and Sewer Fund usage fees, which are the monthly payments for water and sewer services. The Water and sewer fund is an enterprise fund, meaning it does not utilize General Fund revenues, and instead is solely funded based on the fees for service that the water and sewer utility billing provides. The total budget for Fiscal Year 22/23 is \$1,637,820, which is an approximate 5.8% increase, primarily due to increased expenditures for repairs and maintenance of the water and sewer systems.

Services:

Services provided by the Water Division include:

- Pump an average of .55 million gallons of water per day
- Water sampling and testing to ensure compliance with IEPA standards
- Maintain 31 miles of water distribution mains and over 1,800 service lines with b-boxes
- Maintain all fire hydrants and perform regular hydrant flushing

Services provided by the Sewer Division include:

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

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - WATER & SEWER FUNDS
WATER & SEWER FUNDS SUMMARY

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

WATER & SEWER OPERATING FUND

Revenues:

53-00-353	Penalties	\$ 17,591	24,000	24,000	25,000
53-00-361	Water Sales	707,900	725,000	740,000	772,500
53-00-362	Sewer Sales - Genoa	698,668	730,000	736,000	768,400
53-00-362.01	Sewer Sales - Kingston	67,801	75,000	60,000	65,000
53-00-367	Meter Sales	9,700	6,640	8,500	12,000
53-00-381	Investment Income	1,302	1,600	800	1,000
53-00-385	Miscellaneous Income	860	500	-	500
53-00-385.01	Reimbursement Agreement Revenue	3,500	3,000	7,610	3,500
Total Revenues		1,507,322	1,565,740	1,576,910	1,647,900

Expenditures:

Water Division	638,098	750,030	729,380	804,710
Sewer Division	680,604	798,460	728,660	833,110
Total Expenditures	1,318,702	1,548,490	1,458,040	1,637,820

Excess (Deficiency) of Revenues

Over Expenditures	188,620	17,250	118,870	10,080
Beginning Fund Balances	1,367,337	1,555,960	1,555,960	1,674,830
Ending Fund Balances	1,555,957	1,573,210	1,674,830	1,684,910

WATER/SEWER IMPROVEMENT FUND

Beginning Fund Balances	\$ 963,324	407,840	407,840	465,250
Revenues	1,063,739	238,040	307,770	298,000
Expenditures	(1,619,225)	(351,500)	(250,360)	(193,500)
Ending Fund Balances	407,838	294,380	465,250	569,750

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - WATER & SEWER FUNDS
WATER DIVISION

		2020/2021	2021/2022	2021/2022	2022/2023
		Actual	Budget	Estimated	Budget
Salaries					
53-42-421	Salary - Full-Time	\$ 190,388	210,700	185,000	204,000
53-42-422	Salary - Part-Time	17,364	20,000	20,000	20,000
53-42-423	Salary - Overtime	11,282	14,000	14,000	20,000
53-42-427	Salary - Seasonal	1,801	3,000	8,000	8,000
53-42-435	Comp In Lieu of Medical Ins	-	500	500	500
53-42-459	Comp In Lieu Of Vacation	4,931	2,130	2,500	2,500
53-42-459.01	Compensated Absences	3,761	-	-	-
Totals		229,527	250,330	230,000	255,000
Employee Benefits					
53-42-448	FICA Expense	16,653	19,850	17,000	18,000
53-42-449	IMRF Expense	19,168	19,800	19,800	12,900
53-42-451	Employee Medical Insurance	50,150	50,000	31,500	37,200
53-42-455	Vacation & Sick Hours Payout	-	-	9,620	200
53-42-471	Uniform Expense	691	1,500	1,000	1,000
Totals		86,662	91,150	78,920	69,300
Travel & Training					
53-42-561	Dues & Publications	692	1,000	1,000	1,000
53-42-562	Training / Travel Expense	40	1,500	1,800	2,000
Totals		732	2,500	2,800	3,000
Repairs & Maintenance					
53-42-510	Maint - Trailers/Gas Powered Equip	3,304	3,000	3,000	5,500
53-42-511	Maintenance - Building	6,501	13,750	10,000	12,000
53-42-512	Maintenance - Wells /Storage Tanks	30,209	38,500	38,500	50,000
53-42-513	Maintenance - Vehicles	3,517	6,500	12,000	15,000
53-42-515	Maintenance - Water Distribution	25,655	39,000	39,000	39,000
53-42-519	Maintenance - Traffic Control Equip	-	500	500	500
53-42-521	Maint - Water Repair Reimb Prog	-	5,000	5,000	10,000
Totals		69,186	106,250	108,000	132,000
Professional Services					
53-42-532	Engineering Service	2,009	3,000	1,000	3,000
53-42-547	Audit / Actuarial Services	4,863	6,000	6,000	6,200
53-42-549	Other Professional Services	665	1,000	1,200	1,500
53-42-560	IT/Website Services	3,291	3,000	4,250	4,500
Totals		10,828	13,000	12,450	15,200

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CITY of GENOA, ILLINOIS
2022/2023 BUDGET - WATER & SEWER FUNDS
WATER DIVISION (Cont'd)

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Contractual Services

53-42-551	Postage	4,634	4,600	4,600	4,700
53-42-552	Telephone	4,724	6,000	5,000	4,000
53-42-554	Printing/Copier Services	1,697	1,800	1,800	1,800
53-42-571	Utilities	39,132	40,000	42,000	45,000
53-42-573	Internet Charges	300	400	400	600
53-42-575	Administrative Service Charge	60,000	60,000	60,000	60,000
53-42-577	Equipment Replacement Fund Fees	50,000	50,000	50,000	65,000
53-42-592	Liability & W/C Insurance	17,880	19,700	19,010	20,910
Totals		178,367	182,500	182,810	202,010

Supplies

53-42-601	Metering	21,996	25,000	40,000	50,000
53-42-615	Laboratory & Equipment	2,939	3,500	3,500	3,500
53-42-651	Office Equipment & Supplies	5,798	3,000	3,000	4,000
53-42-652	Building & Shop Supplies	1,994	2,900	2,900	3,200
53-42-653	Electrical, Air & Hand Tools	650	500	500	1,000
53-42-655	Automotive Fuel / Drum Oil	6,783	5,400	10,000	12,000
53-42-659	Work Safety Gear & Equipment	2,005	3,000	2,500	2,500
53-42-660	Emergency Mgmt System & Equip	190	-	-	-
53-42-661	Covid Expenses	2,326	1,000	-	-
Totals		44,681	44,300	62,400	76,200

Debt Service

53-42-718	IEPA Loans	18,115	60,000	52,000	52,000
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Totals - Water Division

638,098	750,030	729,380	804,710
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CITY of GENOA, ILLINOIS
2022/2023 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Salaries

53-43-421	Salary - Full-Time	\$ 154,007	220,000	130,000	145,000
53-43-422	Salary - Part-Time	1,008	2,000	2,000	2,000
53-43-423	Salary - Overtime	9,144	8,000	8,000	8,000
53-43-427	Salary - Seasonal	2,813	2,500	4,000	6,000
53-43-435	Comp In Lieu of Medical Ins	-	500	500	500
53-43-459	Comp In Lieu Of Vacation	5,435	2,500	2,000	2,000
53-43-459.01	Compensated Absences	(294)	-	-	-
Totals		172,113	235,500	146,500	163,500

Employee Benefits

53-43-448	FICA Expense	12,550	12,500	12,000	12,500
53-43-449	IMRF Expense	14,242	13,600	13,000	8,500
53-43-451	Employee Medical Insurance	48,965	48,000	35,000	45,800
53-43-455	Vacation & Sick Hours Payout	-	-	24,850	200
53-43-471	Uniform Expense	228	1,000	1,000	1,000
Totals		75,985	75,100	85,850	68,000

Travel & Training

53-43-561	Dues & Publications	541	1,000	1,000	1,000
53-43-562	Training / Travel Expense	1,083	1,500	1,500	1,500
Totals		1,624	2,500	2,500	2,500

Repairs & Maintenance

53-43-510	Maint - Trailers/Gas Powered Equip	4,310	3,000	3,000	3,000
53-43-511	Maintenance - Buildings	11,520	10,500	8,000	10,000
53-43-512	Maint - Wastewater/Sewer Treatment	40,915	50,000	75,000	125,000
53-43-513	Maintenance - Vehicles	2,303	23,000	10,000	30,000
53-43-515	Maintenance - Sewer Collection	31,475	30,000	30,000	30,000
53-43-518	Maint - Lift Stations / Holding Ponds	18,772	30,000	30,000	30,000
53-43-519	Maintenance - Traffic Control Equip	-	500	500	500
53-43-521	Maint - Sewer Repair Reimb Prog	5,750	10,000	10,000	15,000
Totals		115,045	157,000	166,500	243,500

Professional Services

53-43-532	Engineering Service	757	10,000	5,000	10,000
53-43-533	Legal Services	555	-	-	500
53-43-547	Audit / Actuarial Services	4,863	6,000	6,000	6,200
53-43-549	Other Professional Services	2,702	1,000	1,200	1,500
53-43-560	IT/Website Services	3,291	3,000	4,250	4,500
Totals		12,168	20,000	16,450	22,700

(Continued On Next Page)

CITY of GENOA, ILLINOIS
2022/2023 BUDGET - WATER & SEWER FUNDS
SEWER DIVISION (Cont'd)

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Contractual Services

53-43-551	Postage	4,497	4,200	4,200	4,300
53-43-552	Telephone	5,763	5,500	5,500	3,500
53-43-554	Printing/Copier Services	1,697	1,800	1,800	1,800
53-43-571	Utilities	56,854	55,000	57,000	62,000
53-43-573	Internet Charges	300	400	400	600
53-43-574	Sludge Disposal	9,413	7,500	7,500	8,000
53-43-575	Administrative Service Charge	60,000	60,000	60,000	60,000
53-43-577	Equipment Replacement Fund Fees	40,000	50,000	50,000	65,000
53-43-578	Illinois EPA Permit Fees	10,000	10,000	10,000	10,000
53-43-592	Liability & W/C Insurance	14,528	16,000	15,450	17,000
Totals		203,052	210,400	211,850	232,200

Supplies

53-43-615	Laboratory & Equipment	3,072	2,500	2,800	3,000
53-43-651	Office Equipment & Supplies	5,632	2,000	2,000	2,000
53-43-652	Building & Shop Supplies	2,336	3,200	2,500	3,200
53-43-653	Electrical, Air & Hand Tools	848	750	1,000	1,000
53-43-655	Automotive Fuel / Drum Oil	1,688	2,500	4,000	5,000
53-43-659	Work Safety Gear & Equipment	2,972	3,000	3,000	3,000
53-43-660	Emergency Mgmt System & Equip	190	-	-	-
53-43-661	Covid Expenses	376	500	200	-
Totals		17,114	14,450	15,500	17,200

Debt Service

53-43-718	IEPA Loan	83,503	83,510	83,510	83,510
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Totals - Sewer Division

680,604	798,460	728,660	833,110
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CITY of GENOA, ILLINOIS
2022/2023 BUDGET
WATER & SEWER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

WATER & SEWER CAPITAL IMPROVEMENT FUND

Revenues:					
55-00-348	IEPA Grant Revenue	\$ 800,000	16,700	31,650	-
55-00-363	Capital Improvement Fee	71,197	120,000	125,700	130,000
55-00-364	Sewer Tap On Fees	89,930	46,980	70,380	78,200
55-00-365	Water Tap On Fees	101,890	53,160	79,740	88,600
55-00-381	Investment Income	111	200	300	500
55-00-389	Miscellaneous Income	611	1,000	-	700
Totals		1,063,739	238,040	307,770	298,000

Expenditures:					
55-00-802	Water - Supply Improvements	353,622	78,000	31,650	-
55-00-803	Water - Distribution Improvements	886,008	80,000	95,000	60,000
55-00-804	Water - Metering Improvements	-	-	-	-
55-00-812	Sewer - Collection Improvements	98,509	130,000	123,710	17,000
55-00-813	Sewer - Treatment Improvements	281,086	63,500	-	116,500
Totals		1,619,225	351,500	250,360	193,500

Excess (Deficiency) of Revenue				
Over Expenditures	(555,486)	(113,460)	57,410	104,500
Beginning Fund Balances	963,324	407,840	407,840	465,250
Ending Fund Balances	407,838	294,380	465,250	569,750

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
CAPITAL IMPROVEMENT

What is Capital ?

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

Explanation of the 2022-2023 Capital Expenditures

Notable Capital Expenditures for the 2022-2023 Fiscal Year include:

Streets and Open Space: \$1,802,830

MFT Fund - Salt & Ice Control, Crackfill, Chip & Seal, Street Lighting Electric Service

CDAP Fund - Downtown Improvements

Developer Contribution Fund - Riverfront Enhancements

Road & Bridge Fund - Street Improvements

Street Improvement Fund - Street Patching, Sidewalk Improvements

Bond Capital Improvement Fund -2021 Street Improvement Program, Downtown Revitalization Project

Vehicles and Equipment: \$411,000

Equipment Replacement Fund -

Police Department - Ford F-150 Squad & Equipment

Public Works Department - Sewer Flusher Truck, Mower, 3 Ford F-150 Trucks (Re-Budgeted)

Water and Sewer Improvements: \$193,500

Water and Sewer Capital Improvement Fund -

Water Supply -

Water Distribution - Prairie Street Water Lines

Water Metering -

Sewer Collection - Lift Station Lining Projects (Re-Budgeted)

Sewer Treatment - Valves/Piping for Plant, Primary Clarifier Drive (Re-Budgeted)

TOTAL 2022/2023 CAPITAL EXPENDITURES: \$2,407,330

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

CAPITAL EXPENDITURES - FY 2022/2023

STREETS & OPEN SPACE

MFT FUND

Salt & Ice Control	20,000
Crack Sealing / Chip & Seal	53,000
Street Lighting - Electric	80,000
	<u>153,000</u>

CDAP FUND

Downtown Improvements	30,000
	<u>30,000</u>

DEVELOPER CONTRIBUTION FUND

Riverfront Enhancements	10,000
	<u>10,000</u>

ROAD & BRIDGE FUND

Street Improvements	30,000
	<u>30,000</u>

STREET IMPROVEMENT FUND

Street Improvements - Hired Street Patching - Large Areas	52,000
Sidewalk Improvements	50,000
	<u>102,000</u>

BOND CAPITAL IMPROVEMENT FUND

2021 Street Program - Engineering	150,000
2021 Street Program - Construction	1,027,830
Downtown Revitalization	300,000
	<u>1,477,830</u>

1,802,830

VEHICLES & EQUIPMENT

EQUIPMENT REPLACEMENT FUND

PD - New Squad - 2022 Ford F-150	62,000
PW - Streets - Mower (18,000), Re-Budget -Pick-up Truck (28,000)	349,000
Water/Sewer - Sewer Flusher Truck (250,000), Re-Budget - 2 Pick-ups (53,000)	<u>411,000</u>

WATER & SEWER

WATER/SEWER CAPITAL FUND

Water Supply -	-
Water Distribution - Prairie Street - Water Lines	60,000
Sewer Collection - Re-Budgeted -Lift Station Lining	17,000
Sewer Treatment -Valves/Piping (50,000), Re-Budgeted -Primary Clarifier Drive (66,500)	116,500
	<u>193,500</u>

Total Capital Expenditures

\$ 2,407,330

CITY of GENOA, ILLINOIS
2022/2023 BUDGET SUMMARY
CAPITAL OUTLAY

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

Police Department

65-00-801	Police Vehicles & Equipment	62,085	100,000	88,800	62,000
Totals		62,085	100,000	88,800	62,000

Public Works - Streets, Forestry & Public Property

15-00-572	Street Lighting	70,850	80,000	75,000	80,000
15-00-696	Snow & Ice Control	12,339	15,000	15,000	20,000
15-00-822	Rte. 72 Resurfacing -Shared Cost	33,778	35,000	-	-
15-00-836	Crack Sealing / Chip & Seal	63,247	-	-	53,000
15-00-840	ReBuild Illinois - Genoa St Project	-	171,120	-	-
18-00-801	Riverbend Park Equipment	-	37,000	40,000	-
18-00-803	Pedestrian Bridge - Engineering	3,250	36,200	5,000	-
18-00-813	Riverfront Enhancement	18,693	-	-	10,000
18-00-814	Street & Sidewalk Improvements	12,070	20,000	20,000	-
21-00-831	Street Improvements	32,525	30,000	2,000	30,000
22-00-800	Land Acquisitions	1,050	-	-	-
22-00-834	Street Improvements	57,905	52,000	-	52,000
22-00-838	Sidewalk Improvements	13,728	10,000	10,000	50,000
30-00-670	Downtown Improvements	647	20,000	12,720	30,000
37-00-834	2021 Street Imprv Prog - Eng	103,425	100,000	160,000	150,000
37-00-835	2021 Street Imprv Prog - Const	-	2,277,100	720,000	1,027,830
37-00-835	2021 Street Imprv Prog - Const	-	-	-	300,000
65-00-802	Public Works Vehicles & Equip	66,998	189,000	158,860	46,000
Totals		490,505	3,072,420	1,218,580	1,848,830

Water & Sewer System

55-00-802	Water - Supply Improvements	353,622	78,000	31,650	-
55-00-803	Water - Distribution Improvements	886,008	80,000	95,000	60,000
55-00-804	Water - Metering Improvements	-	-	-	-
55-00-812	Sewer - Collection Improvements	98,509	130,000	123,710	17,000
55-00-813	Sewer - Treatment Improvements	281,086	63,500	-	116,500
65-00-802	Public Works Vehicles & Equip	-	52,000	-	303,000
Totals		1,619,225	403,500	250,360	496,500

City Totals	2,171,815	3,575,920	1,557,740	2,407,330
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CITY of GENOA, ILLINOIS
2022/2023 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

MOTOR FUEL TAX FUND

Revenues:						
15-00-343	MFT Allocation	\$	108,242	104,600	104,600	124,000
15-00-343.01	MFT Supplemental - High Growth		14,391	5,000	9,950	5,000
15-00-343.03	MFT Transportation Allocation		77,688	77,900	77,900	94,000
15-00-343.04	MFT Rebuild Illinois Allocation		171,120	114,080	114,080	57,040
15-00-381	Investment Income		469	500	200	300
15-00-388	Reimbursements		-	-	-	-
Totals			371,910	302,080	306,730	280,340

Expenditures:					
15-00-572	Street Lighting	70,850	80,000	75,000	80,000
15-00-696	Snow & Ice Control	12,339	15,000	15,000	20,000
15-00-821.03	S Sycamore St Engineering	606	-	-	-
15-00-822	RT 72 Resurfacing-Shared Cost	33,778	35,000	-	-
15-00-836	Crack Sealing / Chip & Seal	63,247	-	-	53,000
15-00-840	Rebuild Illinois Projects	-	171,120	-	-
15-00-998	Transfer to Debt Service	66,880	100,000	100,000	100,000
Totals		247,700	401,120	190,000	253,000

Excess (Deficiency) of Revenue				
Over Expenditures	124,210	(99,040)	116,730	27,340
Beginning Fund Balances	214,385	338,600	338,600	455,330
Ending Fund Balances	338,595	239,560	455,330	482,670

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

ROAD & BRIDGE FUND

Revenues:						
21-00-311	Property Tax	\$	35,704	36,000	36,820	37,000
21-00-381	Investment Income		126	200	90	100
Totals			35,830	36,200	36,910	37,100

Expenditures:					
21-00-831	Street Improvements	32,525	30,000	2,000	30,000
Totals		32,525	30,000	2,000	30,000

Excess (Deficiency) of Revenues				
Over Expenditures	3,305	6,200	34,910	7,100
Beginning Fund Balances	99,603	102,910	102,910	137,820
Ending Fund Balances	102,908	109,110	137,820	144,920

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

STREET IMPROVEMENT FUND

Revenues:					
22-00-313	Utility Tax - Nicor	71,494	60,000	90,000	90,000
22-00-314	Utility Tax - Telecom	57,548	68,000	50,000	58,000
Utility Tax Totals		129,042	128,000	140,000	148,000
22-00-350	DeKalb Cty Comm Foundation Gran	974	-	-	-
22-00-381	Investment Income	104	150	110	120
22-00-389	Misc Revenue	-	-	-	-
22-00-390	Video Gaming Tax	36,674	40,000	74,000	76,000
Totals		166,794	168,150	214,110	224,120

Expenditures:					
22-00-800	Riverbend Land Acquisitions	1,050	-	-	-
22-00-834	Street Improvements	57,905	52,000	-	52,000
22-00-838	Sidewalk Improvements	13,728	10,000	10,000	50,000
22-00-839	Riverfront Enhancement Project	1,590	-	-	-
22-00-999	Trans-Debt Service-Street Bond	129,750	115,000	113,000	103,310
Totals		204,023	177,000	123,000	205,310

Excess (Deficiency) of Revenues					
Over Expenditures		(37,229)	(8,850)	91,110	18,810
Beginning Fund Balances		169,294	132,070	132,070	223,180
Ending Fund Balances		132,065	123,220	223,180	241,990

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
CAPITAL & INFRASTRUCTURE MAINTENANCE FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

BOND CAPITAL IMPROVEMENT FUND

Revenues:				
37-00-385	Bond Proceeds	\$ -	-	-
37-00-381	Investment Income	1,255	500	1,600
Totals		1,255	500	1,600

Expenditures:				
37-00-729	Bond Issue Charges	-	-	-
37-00-834	Bond Street Imprv-Engineering	103,425	100,000	160,000
37-00-835	Bond Street Imprv-Construction	-	2,277,100	720,000
37-00-836	Bond Street Imprv-Construction	-	-	300,000
Totals		103,425	2,377,100	880,000

Excess (Deficiency) of Revenues				
Over Expenditures	(102,170)	(2,376,600)	(878,400)	(1,477,030)
Beginning Fund Balances	2,457,600	2,355,430	2,355,430	1,477,030
Ending Fund Balances	2,355,430	(21,170)	1,477,030	-

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
INTERNAL SERVICE FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

EQUIPMENT REPLACEMENT FUND

Revenues:						
65-00-368	Equipment Sales	\$	10,679	2,000	-	2,000
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		50,000	50,000	50,000	65,000
65-00-374	Sewer Dept Replacement Fund Fees		40,000	50,000	50,000	65,000
65-00-381	Investment Income		626	500	400	500
65-00-389	Misc Income		-	-	-	-
Totals			171,305	172,500	170,400	202,500

Expenditures:					
65-00-801	Police Vehicles & Equipment	62,085	100,000	88,800	62,000
65-00-802	Public Works Vehicles & Equipment				
	Streets Department	66,998	189,000	158,860	46,000
	Water/Sewer Departments	-	52,000	-	303,000
		66,998	241,000	158,860	349,000
Totals		129,083	341,000	247,660	411,000

Excess (Deficiency) of Revenues				
Over Expenditures	42,222	(168,500)	(77,260)	(208,500)
Beginning Fund Balances	545,049	587,270	587,270	510,010
Ending Fund Balances	587,271	418,770	510,010	301,510

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

DEVELOPER CONTRIBUTIONS FUND

Revenues:						
18-00-335	Pedestrian Bridge Contributions-RB	\$	3,000	2,000	2,800	2,400
18-00-335.01	Emerg Vehicle Bridge Contrib-R/B		3,750	2,500	3,500	3,000
18-00-335.02	Emerg Vehicle Bridge Contrib-O/C		2,700	2,700	1,800	1,800
18-00-336	Park Improvements - Riverbend		15,000	10,000	14,000	12,000
18-00-336.01	Park Improvements - Derby Estates		-	300	400	400
18-00-336.02	Park Improvements - Oak Creek		1,800	1,800	1,200	1,200
18-00-337	Street & Sidewalk - Riverbend		3,750	2,500	3,500	3,000
18-00-337.01	Street & Sidewalk - Derby Estates		-	250	-	250
18-00-337.02	Street & Sidewalk - Oak Creek		1,500	1,500	1,000	1,500
18-00-338	City Equipment - Riverbend		2,625	1,750	2,450	2,100
18-00-338.01	City Equipment - Derby Estates		-	180	-	180
18-00-338.02	City Equipment - Oak Creek		1,050	1,050	700	1,050
18-00-340	Tornado Siren - Derby Estates		-	220	-	220
18-00-342	City Improvements - Derby Estates		-	450	-	450
18-00-346	Grants		-	-	1,500	1,500
18-00-381	Investment Income		184	200	120	150
Totals			35,359	27,400	32,970	31,200

Expenditures:					
18-00-801	Riverbend Park Equipment	-	37,000	40,000	-
18-00-803	Pedestrian Bridge - Engineering	3,250	36,200	5,000	-
18-00-813	Riverfront Enhancement	18,693	-	-	10,000
18-00-814	Street & Sidewalk Improvements	12,070	20,000	20,000	-
Totals		34,013	93,200	65,000	10,000

Excess (Deficiency) of Revenues				
Over Expenditures	1,346	(65,800)	(32,030)	21,200
Beginning Fund Balances	167,017	168,360	168,360	136,330
Ending Fund Balances	168,363	102,560	136,330	157,530

CITY of GENOA, ILLINOIS
DEVELOPER CONTRIBUTIONS FUND (CUMMULATIVE)
Total Revenues and Expenditures
2003/2004 - 2022/2023

		03/04-19/20	2020/2021	2021/2022	2022/2023	
		Actual	Actual	Estimated	Budget	Totals
Revenues:						
18-00-335	Pedestrian Bridge Contributions-RB	\$ 45,600	3,000	2,800	2,400	53,800
18-00-335.01	Emerg Vehicle Bridge Contrib-R/B	57,000	3,750	3,500	3,000	67,250
18-00-335.02	Emerg Vehicle Bridge Contrib-O/C	10,800	2,700	1,800	1,800	17,100
18-00-336	Park Improvements - Riverbend	228,000	15,000	14,000	12,000	269,000
18-00-336.01	Park Improvements - Derby Estates	24,800	-	400	400	25,600
18-00-336.02	Park Improvements - Oak Creek	6,300	1,800	1,200	1,200	10,500
18-00-337	Street & Sidewalk - Riverbend	57,000	3,750	3,500	3,000	67,250
18-00-337.01	Street & Sidewalk - Derby Estates	8,000	-	-	250	8,250
18-00-337.02	Street & Sidewalk - Oak Creek	6,000	1,500	1,000	1,500	10,000
18-00-338	City Equipment - Riverbend	39,900	2,625	2,450	2,100	47,075
18-00-338.01	City Equipment - Derby Estates	5,600	-	-	180	5,780
18-00-338.02	City Equipment - Oak Creek	4,200	1,050	700	1,050	7,000
18-00-340	Tornado Siren - Derby Estates	7,072	-	-	220	7,292
18-00-342	City Improvements - Derby Estates	14,400	-	-	450	14,850
18-00-346	Grants	-	-	1,500	1,500	3,000
18-00-381	Investment Income	17,599	184	120	150	18,053
18-00-383	Park District Contribution	9,000	-	-	-	9,000
Totals		541,271	35,359	32,970	31,200	640,800
Expenditures:						
18-00-801	Riverbend Park Equipment	50,566	-	40,000	-	90,566
18-00-802	Riverbend Trees	195	-	-	-	195
18-00-803	Pedestrian Bridge	181,758	3,250	5,000	-	190,008
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	12,671	18,693	-	10,000	41,364
18-00-814	Street & Sidewalk Improvements	7,463	12,070	20,000	-	39,533
18-00-999	Trans To Equip Repl (Vac-All)	25,000	-	-	-	25,000
Totals		374,254	34,013	65,000	10,000	483,267
Excess (Deficiency) of Revenues						
Over Expenditures		167,017	1,346	(32,030)	21,200	157,533
Beginning Fund Balances		-	167,017	168,363	136,333	-
Ending Fund Balances		167,017	168,363	136,333	157,533	157,533

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

RIVERBEND SSA FUND # 2

Revenues:						
25-00-390	Developer Contributions	\$	500	400	300	400
25-00-381	Investment Income		-	-	-	-
Totals			500	400	300	400

Expenditures:					
25-00-582	Maintenance Services	-	-	-	-
Totals		<hr/>			
		-	-	-	-

Excess (Deficiency) of Revenues				
Over Expenditures	500	400	300	400
Beginning Fund Balances	-	500	500	800
Ending Fund Balances	500	900	800	1,200

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

RIVERBEND SSA FUND # 3

Revenues:						
26-00-390	Developer Contributions	\$	4,775	2,100	1,570	2,100
26-00-381	Investment Income		-	-	-	-
Totals			4,775	2,100	1,570	2,100

Expenditures:					
26-00-582	Maintenance Services	-	-	-	-
Totals		<hr/>			
		-	-	-	-

Excess (Deficiency) of Revenues					
Over Expenditures		4,775	2,100	1,570	2,100
Beginning Fund Balances		350	5,130	5,130	6,700
Ending Fund Balances		5,125	7,230	6,700	8,800

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

RIVERBEND SSA FUND

Revenues:						
27-00-311	SSA Property Taxes	\$	68,446	73,460	73,310	80,750
27-00-381	Investment Income		73	80	60	70
Totals			68,519	73,540	73,370	80,820

Expenditures:						
27-00-581	Genoa Park District	(80%)	52,019	58,770	58,700	64,600
27-00-582	Riverbend Maintenance Services		8,122	15,000	8,810	9,000
27-00-583	Riverbend Improvement Projects		-	10,000	-	50,000
Totals			60,141	83,770	67,510	123,600

Excess (Deficiency) of Revenues				
Over Expenditures	8,378	(10,230)	5,860	(42,780)
Beginning Fund Balances	51,963	60,340	60,340	66,200
Ending Fund Balances	60,341	50,110	66,200	23,420

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

DERBY ESTATES SSA FUND

Revenues:						
28-00-311	SSA Property Taxes	\$	7,481	7,750	7,730	8,100
28-00-381	Investment Income		-	-	-	-
Totals			7,481	7,750	7,730	8,100

Expenditures:					
28-00-582	Derby Estates Maint Services	6,137	7,000	7,000	10,000
Totals		6,137	7,000	7,000	10,000

Excess (Deficiency) of Revenues				
Over Expenditures	1,344	750	730	(1,900)
Beginning Fund Balances	2,009	3,350	3,350	4,080
Ending Fund Balances	3,353	4,100	4,080	2,180

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

OAK CREEK ESTATES SSA FUND

Revenues:					
29-00-311	SSA Property Taxes	\$ 5,244	7,550	7,230	11,320
29-00-381	Investment Income	-	-	-	-
Totals		5,244	7,550	7,230	11,320

Expenditures:					
29-00-581	Genoa Park District (76%)	3,985	6,040	5,450	8,600
29-00-582	Oak Creek Maintenance Services	1,986	1,600	1,750	2,000
Totals		5,971	7,640	7,200	10,600

Excess (Deficiency) of Revenues				
Over Expenditures	(727)	(90)	30	720
Beginning Fund Balances	774	50	50	80
Ending Fund Balances	47	(40)	80	800

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

CDAP FUND

Revenues:						
30-00-381	Investment Income	\$	114	110	90	100
30-00-391	Tobinson's Ace Hardware		12,000	12,000	12,000	12,000
30-00-393	GK Drugs		5,946	-	-	-
30-00-394	Lloyd's Landscaping		6,215	6,220	6,220	6,220
30-00-395	Rivers' Mexican Cantina		5,550	9,510	5,000	9,510
30-00-397	Marengo Properties LLC		11,859	11,860	11,860	11,860
30-00-398	New Loan		-	10,000	-	5,000
Totals			41,684	49,700	35,170	44,690

Expenditures:					
30-00-575	Administrative Service Charge	7,000	7,000	-	-
30-00-660	Economic Development	-	10,000	10,000	10,000
30-00-670	Downtown Improvements	647	20,000	12,720	30,000
30-00-700	Façade Grant Program	35,007	30,000	24,710	45,000
30-00-701	Loans Initiated	-	60,000	-	60,000
Totals		42,654	127,000	47,430	145,000

Excess (Deficiency) of Revenues				
Over Expenditures	(970)	(77,300)	(12,260)	(100,310)
Beginning Fund Balances	268,581	267,610	267,610	255,350
Ending Fund Balances	267,611	190,310	255,350	155,040

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

ARPA FUND

Revenues:						
35-00-385	Grant Proceeds	\$	-	-	356,340	356,340
35-00-381	Investment Income		-	-	150	100
Totals			-	-	356,490	356,440

Expenditures:					
35-00-835	Grant Expenditures	-	-	-	712,930
Totals		-	-	-	712,930

Excess (Deficiency) of Revenues				
Over Expenditures	-	-	356,490	(356,490)
Beginning Fund Balances	-	-	-	356,490
Ending Fund Balances	-	-	356,490	-

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

DEBT SERVICE FUND

Revenues:					
45-00-397	Transfer - Street Improvmnt Fund	129,750	115,000	113,000	103,310
45-00-398	Transfer - Motor Fuel Tax Fund	66,880	100,000	100,000	100,000
	Totals	<u>196,630</u>	<u>215,000</u>	<u>213,000</u>	<u>203,310</u>

Expenditures:					
45-00-719	Principal - 2005 Bonds	125,000	-	-	-
45-00-720	Principal - 2010 Bonds	64,000	-	-	-
45-00-722	Principal - 2020 Bonds	-	170,000	170,000	175,000
45-00-729	Interest - 2005 Bonds	4,750	-	-	-
45-00-731	Interest - 2010 Bonds	2,880	-	-	-
45-00-732	Interest - 2020 Bonds	-	45,000	42,780	36,000
45-00-730	Fiscal Agent Fees	400	-	-	-
	Totals	<u>197,030</u>	<u>215,000</u>	<u>212,780</u>	<u>211,000</u>

Excess (Deficiency) of Revenue				
Over Expenditures	(400)	-	220	(7,690)
Beginning Fund Balances	12,869	12,470	12,470	12,690
Ending Fund Balances	<u>12,469</u>	<u>12,470</u>	<u>12,690</u>	<u>5,000</u>

CITY of GENOA, ILLINOIS
2022/2023 BUDGET
SPECIAL REVENUE & OTHER FUNDS

	2020/2021	2021/2022	2021/2022	2022/2023
	Actual	Budget	Estimated	Budget

POLICE PENSION FUND

Revenues:					
73-00-381.01	Interest - Banks & MMKT Accts	178	200	100	120
73-00-381.02	Interest - CDs	40,386	30,000	30,000	35,000
73-00-381.03	Dividends & Capital Gains	38,343	35,000	90,000	100,000
73-00-381.04	Unrealized Market G/L - CD's	(17,628)	-	10,000	10,000
73-00-381.60	Unrealized Market G/L - IPOPIF	-	-	-	20,000
73-00-381.62	Unrealized Market G/L - Wash Mut	73,283	3,500	1,000	-
73-00-381.63	Unrealized Market G/L - 500 Index	20,440	3,000	1,000	-
73-00-381.64	Unrealized Market G/L - Wellington	16,812	2,000	1,000	-
73-00-381.65	Unrealized Market G/L - Balance A	27,249	1,000	1,000	-
73-00-381.66	Unrealized Market G/L - Growth Fund	68,278	1,000	1,000	-
73-00-381.67	Unrealized Market G/L - Invest Co	54,730	1,000	1,000	-
73-00-381.68	Unrealized Market G/L - Small Cap	95,784	1,000	1,000	-
73-00-384	Police Officer Payroll W/H	46,122	48,000	50,000	52,000
73-00-395	City Pension Contributions	465,000	480,000	480,000	500,000
Totals		928,977	605,700	667,100	717,120

Expenditures:					
73-00-460	Police Pension Expense - S	53,701	54,960	54,960	56,220
73-00-460.01	Police Pension Expense - H	31,508	31,510	31,510	31,510
73-00-460.02	Police Pension Expense - K	40,982	42,210	42,210	43,480
73-00-460.03	Police Pension Expense - L	60,220	66,010	66,010	71,730
73-00-461	Refunds	-	1,000	-	1,000
73-00-533	Legal Services	-	1,000	-	1,000
73-00-547	Audit / Actuarial Services	4,265	4,500	4,390	4,800
73-00-549	Other Professional Services	975	1,800	1,050	1,800
73-00-562	Training / Travel Expenses	375	4,000	1,850	4,000
73-00-579	Other Expense	85	1,000	500	1,000
Totals		192,111	207,990	202,480	216,540

Excess (Deficiency) of Revenues				
Over Expenditures	736,866	397,710	464,620	500,580
Beginning Fund Balances	2,709,687	3,446,550	3,446,550	3,911,170
Ending Fund Balances	3,446,553	3,844,260	3,911,170	4,411,750

CITY of GENOA, ILLINOIS
2022/2023 BUDGET

CAPITAL EXPENDITURES - FY 2023/2024

STREETS & OPEN SPACE

MFT FUND

Salt & Ice Control	15,000
Street Lighting - Electric	80,000
ReBuild Illinois -Watson/Reid/Cooper Construction	268,000
Annual Bond Payment	100,000
	<u>463,000</u>

CDAP FUND

Downtown Improvements	-
	<u>-</u>

DEVELOPER CONTRIBUTION FUND

Riverbend Park Improvements	-
Pedestrian Bridge	-
Riverfront Enhancements	-
	<u>-</u>

ROAD & BRIDGE FUND

Street & Culvert Repairs - Holly Court / Walnut Street	65,000
	<u>65,000</u>

STREET IMPROVEMENT FUND

Sidewalk Improvements	10,000
Annual Bond Payment	113,000
	<u>123,000</u>
	<u>651,000</u>

VEHICLES & EQUIPMENT

EQUIPMENT REPLACEMENT FUND

PD - Solar Electronic Speed Signs	5,000
PW - Tractor w/Cab (25,000), Pelican Sweeper (150,000), Skid Loader (63,000)	238,000
	<u>243,000</u>

WATER & SEWER

WATER/SEWER CAPITAL FUND

Water Supply -	-
Water Distribution - Reid Rd and Cooper Ct Water Main	120,000
Water Metering -	-
Sewer Collection - Sewer Main Lining	100,000
Sewer Treatment - Proposed Plant Expansion - Engineering	800,000
	<u>1,020,000</u>

Total Capital Expenditures	<u>\$ 1,914,000</u>
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CITY of GENOA, ILLINOIS
2022/2023 BUDGET

CAPITAL EXPENDITURES - FY 2024/2025

STREETS & OPEN SPACE

MFT FUND

Salt & Ice Control	20,000
Street Lighting - Electric	80,000
Annual Bond Payment	100,000
	<u>200,000</u>

CDAP FUND

Downtown Improvements	-
	<u>-</u>

DEVELOPER CONTRIBUTION FUND

Riverfront Enhancements / Parks Prairie & Trails	-
	<u>-</u>

ROAD & BRIDGE FUND

Willow Glen Resurfacing (1/2)	75,000
	<u>75,000</u>

STREET IMPROVEMENT FUND

Willow Glen Resurfacing (1/2)	75,000
Sidewalk Improvements	10,000
Annual Bond Payment	113,000
	<u>198,000</u>
	<u>473,000</u>

VEHICLES & EQUIPMENT

EQUIPMENT REPLACEMENT FUND

PD - New Squad / Equipment	64,000
PW - Replace Utility Truck # 140	85,000
	<u>149,000</u>

WATER & SEWER

WATER/SEWER CAPITAL FUND

Water Supply -	-
Water Distribution - Ellwood Greens to Persimmon Dr Water Main	85,000
Water Metering -	-
Sewer Collection -	-
Sewer Treatment - Proposed Plant Expansion (5,000,000)	5,040,000
Primary Clarifier Chains (40,000)	<u>5,125,000</u>

Total Capital Expenditures	<u>\$ 5,747,000</u>
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CITY of GENOA, ILLINOIS
2022/2023 BUDGET

CAPITAL EXPENDITURES - FY 2025/2026

STREETS & OPEN SPACE

MFT FUND

Salt & Ice Control	15,000
Street Lighting - Electric	80,000
Annual Bond Payment	100,000
	<u>195,000</u>

CDAP FUND

Downtown Improvements	10,000
	<u>10,000</u>

DEVELOPER CONTRIBUTION FUND

Riverfront Enhancements / Parks Prairie & Trails	-
	<u>-</u>

ROAD & BRIDGE FUND

E Second St/Eureka St Micro Surface	10,000
	<u>10,000</u>

STREET IMPROVEMENT FUND

Crack Sealing	-
Sidewalk Improvements	10,000
Annual Bond Payment	113,000
	<u>123,000</u>
	<u>338,000</u>

VEHICLES & EQUIPMENT

EQUIPMENT REPLACEMENT FUND

PD -	-
PW - Mower (20,000), Gator (25,000), Dump Truck (85,000), Sewer Camera (50,000)	180,000
	<u>180,000</u>

WATER & SEWER

WATER/SEWER CAPITAL FUND

Water Supply -	-
Water Distribution - North Prairie Street Water Main Loop	80,000
Water Metering -	-
Sewer Collection - Sewer Main Lining	100,000
Sewer Treatment - Proposed Plant Expansion	5,000,000
	<u>5,180,000</u>

Total Capital Expenditures	<u>\$ 5,698,000</u>
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CITY of GENOA, ILLINOIS
2022/2023 BUDGET

CAPITAL EXPENDITURES - FY 2026/2027

STREETS & OPEN SPACE

MFT FUND

Salt & Ice Control	20,000
Street Lighting - Electric	80,000
Annual Bond Payment	100,000
	<u>200,000</u>

CDAP FUND

Downtown Improvements	-
	<u>-</u>

DEVELOPER CONTRIBUTION FUND

Riverfront Enhancements / Parks Prairie & Trails	-
	<u>-</u>

ROAD & BRIDGE FUND

Street Improvements	30,000
	<u>30,000</u>

STREET IMPROVEMENT FUND

Crack Sealing	-
Sidewalk Improvements	10,000
Annual Bond Payment	113,000
	<u>123,000</u>
	<u>353,000</u>

VEHICLES & EQUIPMENT

EQUIPMENT REPLACEMENT FUND

PD - New Squad/Equipment	65,000
PW - Mini-Excavator (105,000), Replace Truck #150 (40,000)	145,000
	<u>210,000</u>

WATER & SEWER

WATER/SEWER CAPITAL FUND

Water Supply -	-
Water Distribution - First Street Water Main - Washington to Adams	65,000
Water Metering -	-
Sewer Collection - System Upgrades - Liftstations	50,000
Sewer Treatment -	-
	<u>115,000</u>

Total Capital Expenditures

\$ 678,000