

2025 ADOPTED BUDGET
Revenue and Expenditures
Annual Summary

Exhibit A

REVENUES/TRANSFERS IN

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Change (\$)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,187,127	1,020,317	1,144,426	1,204,024	183,707	18.0%
Electric Utility Fund	145,267,539	156,594,482	141,643,489	166,429,903	9,835,421	6.3%
General Fund	157,645,236	157,171,836	158,589,864	166,556,858	9,385,022	6.0%
Self Insurance Fund	28,131,069	31,561,599	28,811,767	32,192,413	630,814	2.0%
Solid Waste Fund	7,475,656	7,741,865	7,622,145	7,992,000	250,135	3.2%
Water Utilities Fund	93,113,360	127,603,369	119,330,454	123,238,827	(4,364,542)	-3.4%
Capital and Debt Service Funds						
Capital Projects Fund	25,594,064	46,098,897	21,926,359	52,235,151	6,136,254	13.3%
Debt Service Fund	11,288,858	10,113,522	10,175,931	9,684,034	(429,488)	-4.2%
Downtown Parking Fund	2,573,783	2,558,965	2,497,270	2,679,165	120,200	4.7%
Motor Fuel Tax Fund	7,694,540	7,395,788	8,108,993	7,756,731	360,943	4.9%
Phosphorus Fund	2,626,892	2,160,925	2,021,769	2,275,149	114,224	5.3%
Road And Bridge Fund	2,941,185	2,847,754	2,912,755	2,975,754	128,000	4.5%
SSA 23 - Naper Main	98,939	98,939	98,940	98,939	-	0.0%
SSA 25 - LaCrosse Signal	68,020	68,000	68,006	68,000	-	0.0%
SSA 30 - Downtown Streetscape	80,003	93,111	93,114	93,111	-	0.0%
SSA 31 - Downtown Streetscape	23,680	23,680	23,680	23,680	-	0.0%
SSA 34 - Downtown Streetscape	18,010	20,026	20,028	20,026	-	0.0%
SSA 35 - Downtown Streetscape	-	125,000	125,000	125,000	-	0.0%
Water Street TIF Fund	652,598	667,859	693,242	769,955	102,096	15.3%
Special Funds						
American Rescue Fund	13,308,689	-	-	-	-	0.0%
Block 59 Business District Fund	161,402	150,000	339,983	291,000	141,000	94.0%
Comm Dev Block Grant Fund	706,863	535,000	495,555	535,000	-	0.0%
E911 Surcharge Fund	3,675,757	3,076,944	3,453,046	3,219,220	142,276	4.6%
ETSB Fund	2,935,411	2,602,151	2,798,819	2,719,220	117,069	4.5%
Federal Drug Forfeiture Fund	156,873	102,393	304,344	114,415	12,022	11.7%
Food And Beverage Fund	6,282,362	6,386,391	6,572,411	6,992,074	605,683	9.5%
Foreign Fire Tax Fund	399,985	395,000	488,290	460,000	65,000	16.5%
Heinen Business District Fund	2,900	-	2,687	-	-	0.0%
Library Capital Fund	964,068	2,930	6,320	150	(2,780)	-94.9%
Library Fund	17,140,884	17,129,497	17,187,348	17,942,667	813,170	4.7%
Library Special Revenue Fund	3,947	2,222	1,658	1,600	(622)	-28.0%
Naper Settlement Fund	4,648,203	5,444,891	5,445,618	5,507,659	62,768	1.2%
Renewable Energy Fund	335,475	302,445	315,481	291,231	(11,214)	-3.7%
SSA 33 - Downtown Maint & Marketing	3,078,024	2,979,907	3,023,638	3,066,392	86,485	2.9%
State Drug Forfeiture Fund	71,209	182,958	173,889	195,915	12,957	7.1%
Test Track Fund	43,936	31,303	51,689	31,300	(3)	0.0%
TOTAL REVENUES/TRANSFERS IN	540,396,547	593,289,966	546,568,008	617,786,563	24,496,598	4.1%

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EXPENSES/TRANSFERS OUT

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget	Change (\$)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,252,589	2,596,420	1,834,519	1,879,883	(716,537)	-27.6%
Electric Utility Fund	141,206,248	156,073,591	143,155,993	166,846,216	10,772,625	6.9%
General Fund	144,787,792	156,350,271	148,868,983	166,427,192	10,076,921	6.4%
Self Insurance Fund	27,285,343	35,765,597	35,943,592	29,166,227	(6,599,370)	-18.5%
Solid Waste Fund	7,571,785	7,777,250	7,714,524	8,079,305	302,055	3.9%
Water Utilities Fund	83,443,717	127,573,309	100,162,387	138,900,906	11,327,597	8.9%
Capital and Debt Service Funds						
Capital Projects Fund	17,355,134	64,156,820	30,538,706	60,969,770	(3,187,050)	-5.0%
Debt Service Fund	11,721,567	9,563,701	9,561,545	8,808,356	(755,345)	-7.9%
Downtown Parking Fund	1,061,424	801,578	496,833	461,764	(339,814)	-42.4%
Motor Fuel Tax Fund	7,825,610	10,601,539	12,625,225	7,000,000	(3,601,539)	-34.0%
Phosphorus Fund	640,546	6,562,000	6,562,000	2,863,000	(3,699,000)	-56.4%
Road And Bridge Fund	1,719,178	1,144,670	1,228,102	4,445,735	3,301,066	288.4%
SSA 23 - Naper Main	98,939	98,939	98,939	98,939	-	0.0%
SSA 25 - LaCrosse Signal	-	-	-	-	-	0.0%
SSA 30 - Downtown Streetscape	5,684	93,111	93,111	93,111	-	0.0%
SSA 31 - Downtown Streetscape	-	-	-	-	-	0.0%
SSA 34 - Downtown Streetscape	18,010	20,026	20,026	20,026	-	0.0%
SSA 35 - Downtown Streetscape	-	125,000	125,000	125,000	-	0.0%
Water Street TIF Fund	639,502	671,000	696,252	764,564	93,564	13.9%
Special Funds						
American Rescue Fund	13,308,689	-	-	-	-	0.0%
Block 59 Business District Fund	-	-	-	500,000	500,000	0.0%
Comm Dev Block Grant Fund	706,863	535,000	495,555	535,000	-	0.0%
E911 Surcharge Fund	3,083,625	3,075,000	3,075,000	4,272,122	1,197,122	38.9%
ETSB Fund	2,457,876	2,600,000	2,796,668	2,700,000	100,000	3.8%
Federal Drug Forfeiture Fund	157,775	500,000	225,000	650,000	150,000	30.0%
Food And Beverage Fund	6,096,672	6,640,143	6,293,888	6,931,250	291,107	4.4%
Foreign Fire Tax Fund	247,453	388,100	378,772	476,100	88,000	22.7%
Heinen Business District Fund	-	-	-	-	-	0.0%
Library Capital Fund	630,953	913,000	1,140,731	550,000	(363,000)	-39.8%
Library Fund	16,794,276	17,129,497	15,600,719	17,944,468	814,971	4.8%
Library Special Revenue Fund	1,405	42,054	3,552	24,500	(17,554)	-41.7%
Naper Settlement Fund	4,351,832	5,444,891	4,734,562	5,510,428	65,537	1.2%
Renewable Energy Fund	611,828	285,000	279,712	285,000	-	0.0%
SSA 33 - Downtown Maint & Marketing	2,452,728	3,473,662	2,360,909	3,580,497	106,835	3.1%
State Drug Forfeiture Fund	38,892	181,500	72,717	181,500	-	0.0%
Test Track Fund	48,125	59,880	42,309	57,740	(2,140)	-3.6%
TOTAL EXPENSES/TRANSFERS OUT	497,622,062	621,242,548	537,225,832	641,148,599	19,906,051	3.2%