

2024 Proposed Budget
Revenue and Expenditures
Annual Summary

REVENUES/TRANSFERS IN

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	986,277	1,097,882	1,240,918	1,020,317	(77,565)	-7.1%
Electric Utility Fund	143,042,864	171,522,387	141,529,186	161,211,482	(10,310,905)	-6.0%
General Fund	149,429,785	149,675,054	153,376,498	157,171,836	7,496,782	5.0%
Self Insurance Fund	25,252,704	29,974,561	27,224,039	31,561,599	1,587,038	5.3%
Solid Waste Fund	7,254,949	7,693,300	7,465,070	7,741,865	48,565	0.6%
Water Utilities Fund	68,642,730	75,098,642	73,387,672	78,247,172	3,148,530	4.2%
Capital and Debt Service Funds						
Bond Fund	-	14,460,000	-	11,015,000	(3,445,000)	-23.8%
Capital Projects Fund	16,864,461	34,819,896	21,711,625	35,083,897	264,001	0.8%
Debt Service Fund	11,266,591	10,643,535	10,729,238	10,113,522	(530,013)	-5.0%
Downtown Parking Fund	1,345,496	1,858,269	2,130,173	2,558,965	700,696	37.7%
Motor Fuel Tax Fund	9,430,653	6,647,662	7,349,740	7,395,788	748,126	11.3%
Phosphorus Fund	(99,964)	1,624,612	1,553,299	2,160,925	536,313	33.0%
Road & Bridge Fund	2,776,371	2,853,012	2,779,969	2,847,754	(5,258)	-0.2%
SSA 21 - Van Buren	-	-	-	-	-	-
SSA 23 - Naper Main	98,951	98,939	98,939	98,939	-	0.0%
SSA 25 - LaCrosse Signal	68,004	68,000	68,005	68,000	-	0.0%
SSA 30 - Downtown Streetscape	-	80,000	80,002	93,111	13,111	16.4%
SSA 31 - Downtown Streetscape	23,448	23,680	23,680	23,680	-	0.0%
SSA 34 - Downtown Streetscape	-	18,010	18,010	20,026	2,016	11.2%
SSA 35 - Downtown Streetscape	-	-	-	125,000	125,000	-
Water Capital Fund	18,625,421	42,502,852	21,981,912	49,356,197	6,853,345	16.1%
Water Street TIF Fund	607,989	619,478	635,868	667,859	48,381	7.8%
Special Funds						
American Rescue Fund	-	-	11,887,000	-	-	-
Block 59 Business District Fund	-	-	-	150,000	150,000	-
Comm Dev Block Grant Fund	836,938	535,000	958,486	535,000	-	0.0%
E911 Surcharge Fund	3,625,407	3,499,632	3,053,000	3,076,944	(422,688)	-12.1%
ETSB Fund	2,844,695	2,599,425	2,423,515	2,602,151	2,726	0.1%
Federal Drug Forfeiture Fund	111,919	99,218	59,115	102,393	3,175	3.2%
Food & Beverage Fund	5,533,828	5,907,597	5,994,542	6,386,391	478,794	8.1%
Foreign Fire Tax Fund	411,695	395,000	396,526	395,000	-	0.0%
Heinen Business District Fund	-	-	-	-	-	-
Library Capital Fund	851,568	2,554	1,528	2,930	376	14.7%
Library Fund	16,141,961	16,691,867	16,982,365	17,129,497	437,630	2.6%
Library Special Revenue Fund	3,285	2,054	1,878	2,222	168	8.2%
Naper Settlement Fund	4,360,668	4,537,191	4,643,425	5,736,891	1,199,700	26.4%
Renewable Energy Fund	239,826	272,512	289,774	302,445	29,933	11.0%
SSA 33 - Downtown Maint & Marketing	2,738,627	2,969,780	2,963,362	2,979,907	10,127	0.3%
State Drug Forfeiture Fund	45,055	180,971	100,992	182,958	1,987	1.1%
Test Track Fund	30,786	31,177	40,606	31,303	126	0.4%
TOTAL REVENUES/TRANSFERS IN	493,392,987	589,103,749	523,179,956	598,198,966	9,095,217	1.5%

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EXPENSES/TRANSFERS OUT

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget	Change (\$)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,165,552	1,926,502	1,496,468	2,596,420	669,918	34.8%
Electric Utility Fund	154,513,535	171,470,888	155,802,522	160,690,591	(10,780,297)	-6.3%
General Fund	134,476,712	146,481,001	141,829,869	156,350,271	9,869,271	6.7%
Self Insurance Fund	21,845,678	27,421,464	23,631,998	28,265,597	844,133	3.1%
Solid Waste Fund	7,331,487	7,768,300	7,453,295	7,777,250	8,950	0.1%
Water Utilities Fund	70,004,351	75,098,642	74,646,845	78,247,172	3,148,530	4.2%
Capital and Debt Service Funds						
Bond Fund	-	-	-	-	-	-
Capital Projects Fund	20,652,692	57,404,327	18,720,565	64,619,979	7,215,652	12.6%
Debt Service Fund	11,722,056	11,721,902	11,721,902	9,563,701	(2,158,201)	-18.4%
Downtown Parking Fund	535,852	1,329,400	1,088,650	801,578	(527,822)	-39.7%
Motor Fuel Tax Fund	6,814,402	7,600,000	9,902,198	7,000,000	(600,000)	-7.9%
Phosphorus Fund	-	5,061,200	5,061,200	6,562,000	1,500,800	29.7%
Road And Bridge Fund	729,896	4,014,610	875,893	4,283,049	268,439	6.7%
SSA 21 - Van Buren	379,056	-	-	-	-	0.0%
SSA 23 - Naper Main	98,951	98,939	98,939	98,939	-	-
SSA 25 - LaCrosse Signal	-	-	-	-	-	-
SSA 30 - Downtown Streetscape	-	5,681	5,681	93,111	87,430	1539.0%
SSA 31 - Downtown Streetscape	-	-	-	-	-	-
SSA 34 - Downtown Streetscape	-	18,010	18,010	20,026	2,016	11.2%
SSA 35 - Downtown Streetscape	-	-	-	125,000	125,000	-
Water Capital Fund	19,055,343	47,892,100	23,887,845	49,326,137	1,434,037	3.0%
Water Street TIF Fund	611,599	623,685	625,049	671,000	47,315	7.6%
Special Funds						
American Rescue Fund	-	-	11,887,000	-	-	-
Comm Dev Block Grant Fund	836,938	535,000	879,702	535,000	-	0.0%
E911 Surcharge Fund	3,082,216	3,500,000	3,053,000	3,075,000	(425,000)	-12.1%
ETSB Fund	2,448,220	2,600,000	2,423,515	2,600,000	-	0.0%
Federal Drug Forfeiture Fund	70,192	500,000	145,000	500,000	-	0.0%
Food And Beverage Fund	5,855,625	5,856,025	5,361,721	6,640,143	784,118	13.4%
Foreign Fire Tax Fund	293,999	388,100	309,877	388,100	-	0.0%
Library Capital Fund	24,926	43,554	597,630	913,000	869,446	1996.2%
Library Fund	16,145,728	16,844,766	15,512,342	17,129,497	284,731	1.7%
Library Special Revenue Fund	1,162	42,054	6,878	42,054	-	0.0%
Naper Settlement Fund	4,111,738	4,537,191	4,132,330	5,736,891	1,199,700	26.4%
Renewable Energy Fund	449,267	280,000	339,276	285,000	5,000	1.8%
SSA 33 - Downtown Maint & Marketing	2,316,745	2,823,780	2,530,385	3,473,662	649,882	23.0%
State Drug Forfeiture Fund	41,306	181,500	84,360	181,500	-	0.0%
Test Track Fund	31,372	69,360	38,505	59,880	(9,480)	-13.7%
TOTAL EXPENSES/TRANSFERS OUT	485,646,596	604,137,981	524,168,450	618,651,548	14,513,567	2.4%