

**2026 Proposed Budget
Revenue and Expenditures
Annual Summary**

Exhibit A

REVENUES/ TRANSFERS IN	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change (\$)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,254,844	1,204,024	1,325,621	1,289,050	85,026	7.1%
Electric Utility Fund	147,631,424	166,429,903	173,644,223	177,841,444	11,411,541	6.9%
General Fund	162,685,553	166,556,858	166,232,725	174,775,781	8,218,923	4.9%
Self Insurance Fund	29,223,547	32,192,413	30,450,881	34,504,544	2,312,131	7.2%
Solid Waste Fund	8,041,700	7,992,000	8,006,579	8,417,765	425,765	5.3%
Water Utilities Fund	78,269,757	123,238,827	109,529,795	151,211,753	27,972,926	22.7%
Capital and Debt Service Funds						
Capital Projects Fund	21,940,039	52,235,151	46,709,819	42,062,773	(10,172,378)	-19.5%
Debt Service Fund	10,340,087	9,684,034	9,684,034	8,011,369	(1,672,665)	-17.3%
Downtown Parking Fund	2,710,822	2,679,165	2,317,796	2,592,719	(86,446)	-3.2%
Motor Fuel Tax Fund	8,130,741	7,756,731	8,119,991	7,918,648	161,917	2.1%
Phosphorus Fund	2,525,389	2,275,149	2,204,466	2,773,426	498,277	21.9%
Road And Bridge Fund	2,957,216	2,975,754	2,787,195	2,880,830	(94,924)	-3.2%
SSA 23 - Naper Main	99,771	98,939	98,940	98,939	-	0.0%
SSA 25 - LaCrosse Signal	68,268	68,000	68,000	68,000	-	0.0%
SSA 30 - Downtown Streetscape	93,338	93,111	93,111	93,111	-	0.0%
SSA 31 - Downtown Streetscape	23,754	23,680	23,680	23,680	-	0.0%
SSA 34 - Downtown Streetscape	20,076	20,026	20,026	20,026	-	0.0%
SSA 35 - Downtown Streetscape	125,312	125,000	125,000	125,000	-	0.0%
Water Capital Fund	26,343,822	-	-	-	-	0.0%
Water Street TIF Fund	690,680	769,955	769,955	683,100	(86,855)	-11.3%
Special Funds						
Block 59 Business District Fund	376,750	291,000	458,054	-	(291,000)	-100.0%
Comm Dev Block Grant Fund	309,765	535,000	430,746	535,000	-	0.0%
E911 Surcharge Fund	3,445,023	3,219,220	3,219,220	3,054,250	(164,970)	-5.1%
ETSB Fund	2,811,276	2,719,220	2,494,440	2,586,375	(132,845)	-4.9%
Federal Drug Forfeiture Fund	520,259	114,415	201,154	104,250	(10,165)	-8.9%
Food And Beverage Fund	6,430,235	6,992,074	6,730,150	7,091,550	99,476	1.4%
Foreign Fire Tax Fund	491,322	460,000	488,856	525,000	65,000	14.1%
Heinen Business District Fund	2,176	-	17,499	-	-	0.0%
Library Capital Fund	654,264	150	146,472	2,125	1,975	1316.7%
Library Fund	17,329,780	17,942,667	17,748,776	18,480,478	537,811	3.0%
Library Special Revenue Fund	1,641	1,600	3,348	1,600	-	0.0%
Naper Settlement Fund	5,498,703	5,507,659	5,521,673	5,646,444	138,785	2.5%
Renewable Energy Fund	308,977	291,231	298,564	287,176	(4,055)	-1.4%
DT Maint & Marketing	3,140,526	3,066,392	3,021,085	2,949,405	(116,987)	-3.8%
State Drug Forfeiture Fund	119,993	195,915	46,031	185,750	(10,165)	-5.2%
Test Track Fund	54,712	31,300	49,737	60,840	29,540	94.4%
TOTAL REVENUES/TRANSFERS IN	544,671,545	617,786,563	603,087,641	656,902,201	39,115,637	6.3%

2026 Proposed Budget
Revenue and Expenditures
Annual Summary

EXPENSES/ TRANSFERS OUT	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change (\$)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,770,192	1,879,883	1,465,990	2,931,261	1,051,377	55.9%
Electric Utility Fund	151,444,171	166,846,216	170,858,418	177,306,820	10,460,604	6.3%
General Fund	156,971,627	166,427,192	158,391,183	174,775,781	8,348,589	5.0%
Self Insurance Fund	33,723,207	29,166,227	32,121,097	34,058,694	4,892,467	16.8%
Solid Waste Fund	7,809,973	8,079,305	7,360,031	8,510,665	431,360	5.3%
Water Utilities Fund	78,576,197	138,900,906	107,190,485	162,214,610	23,313,704	16.8%
Capital and Debt Service Funds						
Capital Projects Fund	36,844,571	60,969,770	49,576,364	53,468,275	(7,501,495)	-12.3%
Debt Service Fund	9,567,642	8,808,356	8,815,049	8,017,882	(790,474)	-9.0%
Downtown Parking Fund	448,119	461,764	455,056	260,974	(200,790)	-43.5%
Motor Fuel Tax Fund	12,324,967	7,000,000	10,029,304	7,500,000	500,000	7.1%
Phosphorus Fund	1,911,394	2,863,000	2,863,000	6,543,450	3,680,450	128.6%
Road And Bridge Fund	991,777	4,445,735	2,622,501	3,174,090	(1,271,646)	-28.6%
SSA 23 - Naper Main	98,940	98,939	98,939	98,939	-	0.0%
SSA 25 - LaCrosse Signal	-	-	-	-	-	0.0%
SSA 30 - Downtown Streetscape	93,114	93,111	93,111	93,111	-	0.0%
SSA 31 - Downtown Streetscape	-	-	-	-	-	0.0%
SSA 34 - Downtown Streetscape	20,028	20,026	20,026	20,026	-	0.0%
SSA 35 - Downtown Streetscape	125,000	125,000	125,000	125,000	-	0.0%
Water Capital Fund	30,550,113	-	-	-	-	0.0%
Water Street TIF Fund	692,553	764,564	764,439	685,020	(79,544)	-10.4%
Special Funds						
Block 59 Business District Fund	-	500,000	500,000	500,000	-	0.0%
Comm Dev Block Grant Fund	309,765	535,000	315,459	535,000	-	0.0%
E911 Surcharge Fund	3,058,871	4,272,122	4,272,122	4,966,967	694,845	16.3%
ETSB Fund	2,523,590	2,700,000	2,700,000	2,580,000	(120,000)	-4.4%
Federal Drug Forfeiture Fund	272,815	650,000	180,456	650,000	-	0.0%
Food And Beverage Fund	6,638,901	6,931,250	6,692,463	7,091,551	160,301	2.3%
Foreign Fire Tax Fund	482,100	476,100	567,596	525,000	48,900	10.3%
Heinen Business District Fund	-	-	-	-	-	0.0%
Library Capital Fund	1,086,119	550,000	309,564	345,000	(205,000)	-37.3%
Library Fund	17,919,442	17,944,468	16,533,448	18,480,478	536,010	3.0%
Library Special Revenue Fund	7,061	24,500	36,882	15,000	(9,500)	-38.8%
Library GASB34	673,693	-	-	-	-	0.0%
Naper Settlement Fund	5,151,683	6,010,428	5,432,816	5,803,451	(206,977)	-3.4%
Renewable Energy Fund	279,712	285,000	291,668	285,000	-	0.0%
DT Maint & Marketing	2,624,017	3,580,497	2,231,964	3,538,204	(42,293)	-1.2%
State Drug Forfeiture Fund	63,051	181,500	78,708	181,500	-	0.0%
Test Track Fund	52,469	57,740	38,125	60,840	3,100	5.4%
TOTAL EXPENSES/TRANSFERS OUT	565,106,875	641,648,599	593,031,267	685,342,588	43,693,989	6.8%