

Exhibit A
Expenditure by Fund

| | 2025 Budget | Approved Budget | Proposed Inc/(Dec) | 2025 Budget | Revised Budget |
|--|----------------|-----------------------|--------------------|----------------|-----------------------|
| Maintenance and Operating Funds | | | | | |
| Commuter Parking Fund | | 1,879,883 | - | | 1,879,883 |
| Electric Utility Fund | | 166,846,216 | - | | 166,846,216 |
| General Fund | | 166,427,192 | - | | 166,427,192 |
| Self Insurance Fund | | 29,166,227 | - | | 29,166,227 |
| Solid Waste Fund | | 8,079,305 | - | | 8,079,305 |
| Water Utilities Fund | | 138,900,906 | - | | 138,900,906 |
| Capital and Debt Service Funds | | | | | |
| Capital Projects Fund | | 60,969,770 | - | | 60,969,770 |
| Debt Service Fund | | 8,808,356 | - | | 8,808,356 |
| Downtown Parking Fund | | 461,764 | - | | 461,764 |
| Motor Fuel Tax Fund | | 7,000,000 | - | | 7,000,000 |
| Phosphorus Fund | | 2,863,000 | - | | 2,863,000 |
| Road And Bridge Fund | | 4,445,735 | - | | 4,445,735 |
| SSA 23 - Naper Main | | 98,939 | - | | 98,939 |
| SSA 25 - LaCrosse Signal | | - | - | | - |
| SSA 30 - Downtown Streetscape | | 93,111 | - | | 93,111 |
| SSA 31 - Downtown Streetscape | | - | - | | - |
| SSA 34 - Downtown Streetscape | | 20,026 | - | | 20,026 |
| SSA 35 - Downtown Streetscape | | 125,000 | - | | 125,000 |
| Water Street TIF Fund | | 764,564 | - | | 764,564 |
| Special Funds | | | | | |
| American Rescue Fund | | - | - | | - |
| Block 59 Business District Fund | | 500,000 | - | | 500,000 |
| Comm Dev Block Grant Fund | | 535,000 | - | | 535,000 |
| E911 Surcharge Fund | | 4,272,122 | - | | 4,272,122 |
| ETSB Fund | | 2,700,000 | - | | 2,700,000 |
| Federal Drug Forfeiture Fund | | 650,000 | - | | 650,000 |
| Food And Beverage Fund | | 6,931,250 | - | | 6,931,250 |
| Foreign Fire Tax Fund | | 476,100 | - | | 476,100 |
| Heinen Business District Fund | | - | - | | - |
| Library Capital Fund | | 550,000 | - | | 550,000 |
| Library Fund | | 17,944,468 | - | | 17,944,468 |
| Library Special Revenue Fund | | 24,500 | - | | 24,500 |
| Naper Settlement Fund | | 5,510,428 | 500,000 | | 6,010,428 |
| Renewable Energy Fund | | 285,000 | - | | 285,000 |
| SSA 33 - DT Maint & Marketing | | 3,580,497 | - | | 3,580,497 |
| State Drug Forfeiture Fund | | 181,500 | - | | 181,500 |
| Test Track Fund | | 57,740 | - | | 57,740 |
| TOTAL EXPENSES/TRANSFERS OUT | | \$ 641,148,599 | \$ 500,000 | | \$ 641,648,599 |