

ATTACHMENT #1 - EXPENSE AND REVENUE SUMMARY BY FUND

	2018 Budget	2019 Original Projection	Change from 2018 Budget (%)	2019 Updated Projection	Change from 2018 Budget (%)	Change from 2019 Original (%)
Operating Funds						
General Fund						
Expense	121,279,665	125,063,827	3.1%	124,271,420	2.5%	-0.6%
Revenue	121,288,476	125,067,163	3.1%	124,297,600	2.5%	-0.6%
Electric Utility Fund						
Expense	161,277,624	163,504,249	1.4%	163,297,743	1.3%	-0.1%
Revenue	170,896,785	172,883,867	1.2%	172,883,867	1.2%	0.0%
Water Utilities Fund						
Expense	62,124,269	64,330,715	3.6%	64,191,887	3.3%	-0.2%
Revenue	61,759,027	66,276,071	7.3%	66,276,071	7.3%	0.0%
Self Insurance Fund						
Expense	22,515,107	24,478,949	8.7%	24,473,000	8.7%	0.0%
Revenue	22,532,048	24,568,275	9.0%	24,568,275	9.0%	0.0%
Commuter Parking Fund						
Expense	1,884,743	2,124,202	12.7%	2,116,964	12.3%	-0.3%
Revenue	2,251,500	2,252,160	0.0%	2,252,160	0.0%	0.0%
Capital & Debt Funds						
Debt Service Fund						
Expense	13,183,345	13,014,519	-1.3%	13,014,519	-1.3%	0.0%
Revenue	13,208,345	13,040,019	-1.3%	13,040,019	-1.3%	0.0%
Bond Fund						
Expense	7,821,966	19,808,411	153.2%	17,098,411	118.6%	-13.7%
Revenue	7,195,000	7,311,200	1.6%	7,311,200	1.6%	0.0%
Capital Projects Fund						
Expense	11,867,264	27,354,270	130.5%	30,604,270	157.9%	11.9%
Revenue	11,761,519	28,053,902	138.5%	30,607,482	160.2%	9.1%
Motor Fuel Tax Fund						
Expense	3,820,000	3,820,000	0.0%	3,820,000	0.0%	0.0%
Revenue	3,827,500	3,770,350	-1.5%	3,851,256	0.6%	2.1%
Road And Bridge Fund						
Expense	3,082,000	3,588,246	16.4%	3,039,284	-1.4%	-15.3%
Revenue	3,082,000	3,043,528	-1.2%	3,043,528	-1.2%	0.0%
Phosphorus Fund						
Revenue	575,291	1,083,984	88.4%	1,083,984	88.4%	0.0%
SSA #21 - Van Buren Deck Fund						
Expense	244,735	244,349	-0.2%	244,349	-0.2%	0.0%
Revenue	210,000	210,200	0.1%	210,200	0.1%	0.0%
SSA #23 - Naper Main Fund						
Expense	76,000	98,939	30.2%	98,939	30.2%	0.0%
Revenue	98,939	98,939	0.0%	98,939	0.0%	0.0%
Downtown Parking Fund						
Expense	349,000	333,000	-4.6%	333,000	-4.6%	0.0%
Revenue	1,361,750	1,644,900	20.8%	1,644,900	20.8%	0.0%
Water Street TIF Fund						
Expense	35,000	35,000	0.0%	250,000	614.3%	614.3%
Revenue	20,000	20,400	2.0%	270,400	1252.0%	1225.5%
Library Capital Fund						
Expense	500,000	304,115	-39.2%	304,115	-39.2%	0.0%
Revenue	7,000	7,080	1.1%	7,080	1.1%	0.0%
Special Funds						
Library Fund						
Expense	15,648,945	15,936,349	1.8%	15,787,853	0.9%	-0.9%
Revenue	15,385,000	15,936,349	3.6%	15,936,349	3.6%	0.0%
Library Special Revenue Fund						
Expense	23,160	23,199	0.2%	23,199	0.2%	0.0%
Revenue	1,160	1,163	0.3%	1,163	0.3%	0.0%
Naper Settlement Fund						
Expense	4,219,399	4,331,095	2.6%	4,287,137	1.6%	-1.0%
Revenue	4,044,399	4,331,094	7.1%	4,331,094	7.1%	0.0%
Food And Beverage Fund						
Expense	4,202,889	4,396,438	4.6%	4,394,543	4.6%	0.0%

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	2018 Budget	2019 Original Projection	Change from 2018 Budget (%)	2019 Updated Projection	Change from 2018 Budget (%)	Change from 2019 Original (%)
Revenue	4,210,701	4,399,465	4.5%	4,399,465	4.5%	0.0%
SSA #26 - Downtown Maint Fund						
Expense	2,893,954	2,773,392	-4.2%	2,764,072	-4.5%	-0.3%
Revenue	2,275,851	2,734,375	20.1%	2,734,375	20.1%	0.0%
E911 Surcharge Fund						
Expense	2,150,000	2,257,500	5.0%	2,257,500	5.0%	0.0%
Revenue	2,150,000	2,257,500	5.0%	2,257,500	5.0%	0.0%
ETSB Fund						
Expense	2,042,000	2,144,100	5.0%	2,144,100	5.0%	0.0%
Revenue	2,042,000	2,144,100	5.0%	2,144,100	5.0%	0.0%
Federal Drug Forfeiture Fund						
Expense	100,000	100,708	0.7%	100,708	0.7%	0.0%
Revenue	102,150	102,193	0.0%	102,193	0.0%	0.0%
State Drug Forfeiture Fund						
Expense	181,500	181,430	0.0%	181,430	0.0%	0.0%
Revenue	185,900	185,988	0.0%	185,988	0.0%	0.0%
Renewable Energy Fund						
Expense	391,898	392,541	0.2%	392,541	0.2%	0.0%
Revenue	308,200	315,564	2.4%	315,564	2.4%	0.0%
Comm Dev Block Grant Fund						
Expense	450,000	450,000	0.0%	450,000	0.0%	0.0%
Revenue	450,000	450,000	0.0%	450,000	0.0%	0.0%
SSA #25 - Lacrosse Ts Fund						
Revenue	68,000	68,000	0.0%	68,000	0.0%	0.0%
Test Track Fund						
Expense	55,815	57,125	2.3%	57,125	2.3%	0.0%
Revenue	55,815	56,982	2.1%	56,982	2.1%	0.0%

ATTACHMENT #2 - EXPENSE AND REVENUE SUMMARY BY TYPE

	2018 Budget	2019 Original Projection	Change from 2018 Budget (%)	2019 Updated Projection	Change from 2018 Budget (%)	Change from 2019 Original (%)
Expense						
Benefits And Related	64,169,714	67,884,601	5.8%	66,521,040	3.7%	-2.0%
Capital Outlay	51,200,990	80,095,995	56.4%	80,095,995	56.4%	0.0%
Debt Service	20,552,121	20,112,397	-2.1%	20,112,397	-2.1%	0.0%
Grants And Contributions	6,411,535	6,575,766	2.6%	6,575,766	2.6%	0.0%
Interfund Transfer	9,153,528	9,807,724	7.1%	10,022,724	9.5%	2.2%
Purchased Items	164,479,286	167,664,800	1.9%	167,664,800	1.9%	0.0%
Purchased Services	29,909,834	30,785,738	2.9%	30,785,738	2.9%	0.0%
Salaries And Wages	96,543,270	98,219,649	1.7%	98,219,649	1.7%	0.0%
Expense Total	442,420,278	481,146,669	8.8%	479,998,108	8.5%	-0.2%
Revenue						
Bond Sale Proceeds	7,135,000	7,250,000	1.6%	7,250,000	1.6%	0.0%
Business License & Permit	480,950	509,326	5.9%	509,326	5.9%	0.0%
Charges For Service	14,249,011	15,142,258	6.3%	15,142,258	6.3%	0.0%
Contributions	5,908,496	15,481,292	162.0%	15,863,892	168.5%	2.5%
Electric Charges	166,357,228	170,349,801	2.4%	170,349,801	2.4%	0.0%
Fees	3,968,397	4,023,190	1.4%	4,023,190	1.4%	0.0%
Fines	2,220,253	2,020,253	-9.0%	2,020,253	-9.0%	0.0%
Food & Beverage Tax	5,090,001	5,319,051	4.5%	5,319,051	4.5%	0.0%
Grants	962,200	887,800	-7.7%	887,800	-7.7%	0.0%
Home Rule Sales Tax	10,018,000	13,912,080	38.9%	13,983,060	39.6%	0.5%
Hotel & Motel Tax	1,715,000	1,793,750	4.6%	1,793,750	4.6%	0.0%
Interest & Investment Income	657,343	670,490	2.0%	670,490	2.0%	0.0%
Interfund Tf (Rev)	24,511,946	26,355,673	7.5%	26,355,673	7.5%	0.0%
Intergovernmental Agreement	1,553,430	1,343,920	-13.5%	1,343,920	-13.5%	0.0%
Local Gasoline Tax	2,710,000	2,682,900	-1.0%	2,682,900	-1.0%	0.0%
Local Shared Taxes	280,000	266,000	-5.0%	266,000	-5.0%	0.0%
Non-Business License & Permit	3,482,200	3,565,036	2.4%	3,565,036	2.4%	0.0%
Other License & Permit	70,000	74,130	5.9%	74,130	5.9%	0.0%
Other Revenue	7,478,132	8,010,116	7.1%	10,110,116	35.2%	26.2%
Property Taxes	48,267,101	52,784,035	9.4%	51,241,798	6.2%	-2.9%
Real Estate Transfer Tax	5,445,000	5,706,360	4.8%	5,706,360	4.8%	0.0%
Rents & Royalties	3,617,544	3,579,324	-1.1%	3,579,324	-1.1%	0.0%
State Shared Taxes	59,998,000	60,342,187	0.6%	61,445,767	2.4%	1.8%
Utility Taxes	16,550,000	16,632,070	0.5%	16,632,070	0.5%	0.0%
Wastewater Charges	19,988,480	21,993,930	10.0%	21,993,930	10.0%	0.0%
Water Charges	38,640,644	41,619,838	7.7%	41,619,838	7.7%	0.0%
Revenue Total	451,354,356	482,314,810	6.9%	484,429,732	7.3%	0.4%

ATTACHMENT #3 - 2019 UPDATED BUDGET PROJECTIONS

	EXPENSES	REVENUES	MARGIN
Operating Funds			
General Fund	124,271,420	124,297,600	26,180
Electric Utility Fund	163,297,743	172,883,867	9,586,124
Water Utilities Fund	64,191,887	66,276,071	2,084,184
Self Insurance Fund	24,473,000	24,568,275	95,275
Commuter Parking Fund	2,116,964	2,252,160	135,196
Operating Funds Total	378,351,013	390,277,972	11,926,959
Capital & Debt Funds			
Debt Service Fund	13,014,519	13,040,019	25,500
Bond Fund	17,098,411	7,311,200	(9,787,211)
Capital Projects Fund	30,604,270	30,607,482	3,212
Motor Fuel Tax Fund	3,820,000	3,851,256	31,256
Road And Bridge Fund	3,039,284	3,043,528	4,244
Phosphorus Fund		1,083,984	1,083,984
SSA #21 - Van Buren Deck Fund	244,349	210,200	(34,149)
SSA #23 - Naper Main Fund	98,939	98,939	-
Downtown Parking Fund	333,000	1,644,900	1,311,900
Water Street TIF Fund	250,000	270,400	20,400
Library Capital Fund	304,115	7,080	(297,035)
Capital & Debt Funds Total	68,806,887	61,168,988	(7,637,899)
Special Funds			
Library Fund	15,787,853	15,936,349	148,496
Library Special Revenue Fund	23,199	1,163	(22,036)
Naper Settlement Fund	4,287,137	4,331,094	43,957
Food And Beverage Fund	4,394,543	4,399,465	4,922
SSA #26 - Downtown Maint Fund	2,764,072	2,734,375	(29,697)
E911 Surcharge Fund	2,257,500	2,257,500	-
ETSB Fund	2,144,100	2,144,100	-
Federal Drug Forfeiture Fund	100,708	102,193	1,485
State Drug Forfeiture Fund	181,430	185,988	4,558
Renewable Energy Fund	392,541	315,564	(76,977)
Comm Dev Block Grant Fund	450,000	450,000	-
SSA #25 - Lacrosse Ts Fund		68,000	68,000
Test Track Fund	57,125	56,982	(144)
Special Funds Total	32,840,208	32,982,772	142,564
Grand Total	479,998,108	484,429,732	4,431,625