

**ATTACHMENT #1 - EXPENSE AND REVENUE SUMMARY BY FUND**

	2018 BUDGET	2019 ESTIMATE	2019 Change (%)	2020 ESTIMATE	2020 Change (%)	2021 ESTIMATE	2021 Change (%)
<b>Operating Funds</b>							
<b>General Fund</b>							
Expense	121,059,145	125,063,827	3.3%	128,059,653	2.4%	131,077,296	2.4%
Revenue	121,067,956	125,067,163	3.3%	128,063,237	2.4%	131,073,567	2.4%
<b>Electric Utility Fund</b>							
Expense	161,277,624	163,554,709	1.4%	165,883,644	1.4%	165,482,236	-0.2%
Revenue	170,896,785	172,883,867	1.2%	176,966,632	2.4%	181,147,376	2.4%
<b>Water Utilities Fund</b>							
Expense	62,124,269	62,475,951	0.6%	63,828,752	2.2%	64,453,983	1.0%
Revenue	61,759,027	66,276,071	7.3%	68,400,176	3.2%	70,053,411	2.4%
<b>Self Insurance Fund</b>							
Expense	22,515,107	24,478,949	8.7%	26,627,183	8.8%	28,976,789	8.8%
Revenue	22,532,048	24,568,275	9.0%	26,630,247	8.4%	28,865,390	8.4%
<b>Commuter Parking Fund</b>							
Expense	1,884,743	2,124,202	12.7%	2,177,898	2.5%	2,069,112	-5.0%
Revenue	2,251,500	2,252,160	0.0%	2,252,833	0.0%	2,253,520	0.0%
<b>Capital &amp; Debt Funds</b>							
<b>Debt Service Fund</b>							
Expense	13,277,387	13,014,519	-2.0%	13,071,185	0.4%	12,968,599	-0.8%
Revenue	13,008,345	13,040,019	0.2%	13,097,195	0.4%	12,995,129	-0.8%
<b>Bond Fund</b>							
Expense	7,821,966	7,250,000	-7.3%	7,250,000	0.0%	7,250,000	0.0%
Revenue	7,195,000	7,311,200	1.6%	7,312,424	0.0%	7,313,672	0.0%
<b>Capital Projects Fund</b>							
Expense	11,867,264	40,697,081	242.9%	40,838,340	0.3%	17,394,339	-57.4%
Revenue	11,761,519	28,053,902	138.5%	33,008,561	17.7%	15,678,156	-52.5%
<b>Motor Fuel Tax Fund</b>							
Expense	3,820,000	3,820,000	0.0%	3,820,000	0.0%	3,820,000	0.0%
Revenue	3,827,500	3,770,350	-1.5%	3,714,063	-1.5%	3,658,625	-1.5%
<b>Road And Bridge Fund</b>							
Expense	3,082,000	3,588,246	16.4%	3,612,752	0.7%	3,637,119	0.7%
Revenue	3,082,000	3,043,528	-1.2%	3,006,205	-1.2%	2,970,004	-1.2%
<b>Phosphorus Fund</b>							
Revenue	575,291	1,083,984	88.4%	1,143,239	5.5%	1,216,987	6.5%
<b>SSA #21 - Van Buren Deck Fund</b>							
Expense	244,735	244,349	-0.2%	225,850	-7.6%	224,485	-0.6%
Revenue	210,000	210,200	0.1%	210,404	0.1%	210,612	0.1%
<b>SSA #23 - Naper Main Fund</b>							
Expense	76,000	98,939	30.2%	98,939	0.0%	98,939	0.0%
Revenue	98,939	98,939	0.0%	98,939	0.0%	98,939	0.0%
<b>Downtown Parking Fund</b>							
Expense	349,000	333,000	-4.6%	322,200	-3.2%	311,500	-3.3%
Revenue	1,361,750	1,644,900	20.8%	1,714,797	4.2%	1,787,689	4.3%
<b>Water Street TIF Fund</b>							
Expense	35,000	35,000	0.0%	35,000	0.0%	35,000	0.0%

**ATTACHMENT #1 - EXPENSE AND REVENUE SUMMARY BY FUND**

	2018 BUDGET	2019 ESTIMATE	2019 Change (%)	2020 ESTIMATE	2020 Change (%)	2021 ESTIMATE	2021 Change (%)
Revenue	20,000	20,400	2.0%	20,808	2.0%	21,224	2.0%
<b>Library Capital Fund</b>							
Expense	500,000	304,115	-39.2%	515,109	69.4%	326,912	-36.5%
Revenue	7,000	7,080	1.1%	7,162	1.2%	7,245	1.2%
<b>Special Funds</b>							
<b>Library Fund</b>							
Expense	15,648,945	15,936,349	1.8%	16,292,892	2.2%	16,653,040	2.2%
Revenue	15,385,000	15,936,349	3.6%	16,292,892	2.2%	16,653,039	2.2%
<b>Library Special Revenue Fund</b>							
Expense	23,160	23,199	0.2%	23,239	0.2%	23,280	0.2%
Revenue	1,160	1,163	0.3%	1,166	0.3%	1,170	0.3%
<b>Naper Settlement Fund</b>							
Expense	4,219,399	4,331,095	2.6%	4,462,011	3.0%	4,595,171	3.0%
Revenue	4,044,399	4,331,094	7.1%	4,462,010	3.0%	4,595,171	3.0%
<b>Food And Beverage Fund</b>							
Expense	4,202,889	4,396,438	4.6%	4,613,225	4.9%	4,840,192	4.9%
Revenue	4,210,701	4,399,465	4.5%	4,596,717	4.5%	4,802,840	4.5%
<b>SSA #26 - Downtown Maint Fund</b>							
Expense	2,893,954	2,773,392	-4.2%	3,076,942	10.9%	2,854,137	-7.2%
Revenue	2,275,851	2,734,375	20.1%	2,761,528	1.0%	2,789,224	1.0%
<b>E911 Surcharge Fund</b>							
Expense	2,150,000	2,257,500	5.0%	2,370,375	5.0%	2,488,894	5.0%
Revenue	2,150,000	2,257,500	5.0%	2,370,375	5.0%	2,488,894	5.0%
<b>ETSB Fund</b>							
Expense	2,042,000	2,144,100	5.0%	2,251,305	5.0%	2,363,870	5.0%
Revenue	2,042,000	2,144,100	5.0%	2,251,305	5.0%	2,363,870	5.0%
<b>Federal Drug Forfeiture Fund</b>							
Expense	100,000	100,708	0.7%	103,441	2.7%	106,565	3.0%
Revenue	102,150	102,193	0.0%	102,237	0.0%	102,282	0.0%
<b>State Drug Forfeiture Fund</b>							
Expense	181,500	181,430	0.0%	181,708	0.2%	182,092	0.2%
Revenue	185,900	185,988	0.0%	186,078	0.0%	186,169	0.0%
<b>Renewable Energy Fund</b>							
Expense	391,898	392,541	0.2%	393,189	0.2%	393,841	0.2%
Revenue	308,200	315,564	2.4%	323,104	2.4%	330,824	2.4%
<b>Comm Dev Block Grant Fund</b>							
Expense	450,000	450,000	0.0%	450,000	0.0%	450,000	0.0%
Revenue	450,000	450,000	0.0%	450,000	0.0%	450,000	0.0%
<b>SSA #25 - Lacrosse Ts Fund</b>							
Revenue	68,000	68,000	0.0%	68,000	0.0%	68,000	0.0%
<b>Test Track Fund</b>							
Expense	55,815	57,125	2.3%	59,017	3.3%	60,933	3.2%
Revenue	55,815	56,982	2.1%	58,247	2.2%	59,411	2.0%
<b>Grand Total</b>	<b>893,227,636</b>	<b>962,441,574</b>	<b>7.7%</b>	<b>990,214,429</b>	<b>2.9%</b>	<b>967,380,763</b>	<b>-2.3%</b>

**ATTACHMENT #2 - EXPENSES AND REVENUE SUMMARY BY TYPE**

	2018 BUDGET	2019 ESTIMATE	2019 Change (%)	2020 ESTIMATE	2020 Change (%)	2021 ESTIMATE	2021 Change (%)
<b>Expense</b>							
Salaries And Wages	96,322,750	98,219,649	2.0%	100,400,125	2.2%	102,408,127	2.0%
Benefits And Related	64,169,714	67,884,601	5.8%	71,330,812	5.1%	75,094,810	5.3%
Purchased Items	164,479,286	167,664,800	1.9%	170,149,572	1.5%	172,964,656	1.7%
Purchased Services	29,909,834	30,785,738	2.9%	32,081,024	4.2%	33,493,515	4.4%
Debt Service	20,646,163	20,112,397	-2.6%	19,249,385	-4.3%	18,885,697	-1.9%
Capital Outlay	51,200,990	79,076,091	54.4%	80,265,683	1.5%	55,491,916	-30.9%
Grants And Contributions	6,411,535	6,575,766	2.6%	6,746,344	2.6%	6,923,550	2.6%
Interfund Transfer	9,153,528	9,807,724	7.1%	10,420,904	6.3%	7,876,052	-24.4%
<b>Expense Total</b>	<b>442,293,800</b>	<b>480,126,765</b>	<b>8.6%</b>	<b>490,643,849</b>	<b>2.2%</b>	<b>473,138,323</b>	<b>-3.6%</b>
<b>Revenue</b>							
Electric Charges	166,357,228	170,349,801	2.4%	174,438,197	2.4%	178,624,713	2.4%
State Shared Taxes	59,998,000	60,342,187	0.6%	61,039,656	1.2%	61,756,604	1.2%
Property Taxes	48,267,101	52,784,035	9.4%	55,123,856	4.4%	57,141,472	3.7%
Water Charges	38,640,644	41,619,838	7.7%	42,922,539	3.1%	46,034,423	7.3%
Interfund Tf (Rev)	24,311,946	26,355,673	8.4%	28,247,147	7.2%	27,084,099	-4.1%
Wastewater Charges	19,988,480	21,993,930	10.0%	22,707,666	3.2%	24,344,835	7.2%
Utility Taxes	16,550,000	16,632,070	0.5%	16,224,973	-2.4%	15,947,776	-1.7%
Charges For Service	14,249,011	15,142,258	6.3%	15,541,270	2.6%	15,951,661	2.6%
Home Rule Sales Tax	10,018,000	13,912,080	38.9%	14,468,563	4.0%	15,047,306	4.0%
Other Revenue	7,478,132	8,010,116	7.1%	8,586,787	7.2%	9,211,899	7.3%
Bond Sale Proceeds	7,135,000	7,250,000	1.6%	7,250,000	0.0%	7,250,000	0.0%
Contributions	5,908,496	15,481,292	162.0%	19,902,523	28.6%	2,017,432	-89.9%
Real Estate Transfer Tax	5,445,000	5,706,360	4.8%	5,980,265	4.8%	6,267,318	4.8%
Food & Beverage Tax	5,090,001	5,319,051	4.5%	5,558,407	4.5%	5,808,535	4.5%
Fees	3,968,397	4,023,190	1.4%	4,081,138	1.4%	4,142,426	1.5%
Rents & Royalties	3,617,544	3,579,324	-1.1%	3,541,563	-1.1%	3,504,254	-1.1%
Non-Business License & Permit	3,482,200	3,565,036	2.4%	3,652,759	2.5%	3,745,658	2.5%
Local Gasoline Tax	2,710,000	2,682,900	-1.0%	2,656,071	-1.0%	2,629,510	-1.0%
Fines	2,220,253	2,020,253	-9.0%	2,020,253	0.0%	2,020,253	0.0%
Hotel & Motel Tax	1,715,000	1,793,750	4.6%	1,829,625	2.0%	1,866,218	2.0%
Intergovernmental Agreement	1,332,910	1,343,920	0.8%	1,355,040	0.8%	1,366,271	0.8%
Grants	962,200	887,800	-7.7%	887,800	0.0%	887,800	0.0%
Interest & Investment Income	657,343	670,490	2.0%	683,900	2.0%	697,578	2.0%
Business License & Permit	480,950	509,326	5.9%	539,376	5.9%	571,199	5.9%
Local Shared Taxes	280,000	266,000	-5.0%	252,700	-5.0%	240,065	-5.0%
Other License & Permit	70,000	74,130	5.9%	78,504	5.9%	83,135	5.9%
<b>Revenue Total</b>	<b>450,933,836</b>	<b>482,314,810</b>	<b>7.0%</b>	<b>499,570,579</b>	<b>3.6%</b>	<b>494,242,441</b>	<b>-1.1%</b>

### ATTACHMENT #3 - 2019 PROJECTIONS

2019 ESTIMATE	EXPENSE	REVENUE	MARGIN
<b>Operating Funds</b>			
General Fund	125,063,827	125,067,163	3,336
Electric Utility Fund	163,554,709	172,883,867	9,329,158
Water Utilities Fund	62,475,951	66,276,071	3,800,120
Self Insurance Fund	24,478,949	24,568,275	89,326
Commuter Parking Fund	2,124,202	2,252,160	127,958
<b>Operating Funds Total</b>	<b>377,697,638</b>	<b>391,047,535</b>	<b>13,349,897</b>
<b>Capital &amp; Debt Funds</b>			
Debt Service Fund	13,014,519	13,040,019	25,500
Bond Fund	7,250,000	7,311,200	61,200
Capital Projects Fund	40,697,081	28,053,902	(12,643,179)
Motor Fuel Tax Fund	3,820,000	3,770,350	(49,650)
Road And Bridge Fund	3,588,246	3,043,528	(544,718)
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	35,000	20,400	(14,600)
Library Capital Fund	304,115	7,080	(297,035)
<b>Capital &amp; Debt Funds Total</b>	<b>69,385,249</b>	<b>58,284,502</b>	<b>(11,100,747)</b>
<b>Special Funds</b>			
Library Fund	15,936,349	15,936,349	0
Library Special Revenue Fund	23,199	1,163	(22,036)
Naper Settlement Fund	4,331,095	4,331,094	(1)
Food And Beverage Fund	4,396,438	4,399,465	3,026
SSA #26 - Downtown Maint Fund	2,773,392	2,734,375	(39,017)
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)
<b>Special Funds Total</b>	<b>33,043,878</b>	<b>32,982,772</b>	<b>(61,105)</b>
<b>Grand Total</b>	<b>480,126,765</b>	<b>482,314,810</b>	<b>2,188,045</b>

# ATTACHMENT #4 - 2020 PROJECTIONS

2020 ESTIMATE	EXPENSE	REVENUE	MARGIN
<b>Operating Funds</b>			
General Fund	128,059,653	128,063,237	3,584
Electric Utility Fund	165,883,644	176,966,632	11,082,988
Water Utilities Fund	63,828,752	68,400,176	4,571,424
Self Insurance Fund	26,627,183	26,630,247	3,064
Commuter Parking Fund	2,177,898	2,252,833	74,935
<b>Operating Funds Total</b>	<b>386,577,131</b>	<b>402,313,125</b>	<b>15,735,994</b>
<b>Capital &amp; Debt Funds</b>			
Debt Service Fund	13,071,185	13,097,195	26,010
Bond Fund	7,250,000	7,312,424	62,424
Capital Projects Fund	40,838,340	33,008,561	(7,829,780)
Motor Fuel Tax Fund	3,820,000	3,714,063	(105,938)
Road And Bridge Fund	3,612,752	3,006,205	(606,547)
Phosphorus Fund		1,143,239	1,143,239
SSA #21 - Van Buren Deck Fund	225,850	210,404	(15,446)
SSA #23 - Naper Main Fund	98,939	98,939	-
Downtown Parking Fund	322,200	1,714,797	1,392,597
Water Street TIF Fund	35,000	20,808	(14,192)
Library Capital Fund	515,109	7,162	(507,947)
<b>Capital &amp; Debt Funds Total</b>	<b>69,789,374</b>	<b>63,333,795</b>	<b>(6,455,579)</b>
<b>Special Funds</b>			
Library Fund	16,292,892	16,292,892	(0)
Library Special Revenue Fund	23,239	1,166	(22,073)
Naper Settlement Fund	4,462,011	4,462,010	(1)
Food And Beverage Fund	4,613,225	4,596,717	(16,508)
SSA #26 - Downtown Maint Fund	3,076,942	2,761,528	(315,414)
E911 Surcharge Fund	2,370,375	2,370,375	-
ETSB Fund	2,251,305	2,251,305	-
Federal Drug Forfeiture Fund	103,441	102,237	(1,204)
State Drug Forfeiture Fund	181,708	186,078	4,370
Renewable Energy Fund	393,189	323,104	(70,085)
Comm Dev Block Grant Fund	450,000	450,000	-
SSA #25 - Lacrosse Ts Fund		68,000	68,000
Test Track Fund	59,017	58,247	(771)
<b>Special Funds Total</b>	<b>34,277,344</b>	<b>33,923,659</b>	<b>(353,686)</b>
<b>Grand Total</b>	<b>490,643,849</b>	<b>499,570,579</b>	<b>8,926,730</b>

# ATTACHMENT #5 - 2021 PROJECTIONS

2021 ESTIMATE	EXPENSE	REVENUE	MARGIN
<b>Operating Funds</b>			
General Fund	131,077,296	131,073,567	(3,730)
Electric Utility Fund	165,482,236	181,147,376	15,665,141
Water Utilities Fund	64,453,983	70,053,411	5,599,428
Self Insurance Fund	28,976,789	28,865,390	(111,399)
Commuter Parking Fund	2,069,112	2,253,520	184,408
<b>Operating Funds Total</b>	<b>392,059,415</b>	<b>413,393,264</b>	<b>21,333,848</b>
<b>Capital &amp; Debt Funds</b>			
Debt Service Fund	12,968,599	12,995,129	26,531
Bond Fund	7,250,000	7,313,672	63,672
Capital Projects Fund	17,394,339	15,678,156	(1,716,183)
Motor Fuel Tax Fund	3,820,000	3,658,625	(161,375)
Road And Bridge Fund	3,637,119	2,970,004	(667,115)
Phosphorus Fund		1,216,987	1,216,987
SSA #21 - Van Buren Deck Fund	224,485	210,612	(13,873)
SSA #23 - Naper Main Fund	98,939	98,939	-
Downtown Parking Fund	311,500	1,787,689	1,476,189
Water Street TIF Fund	35,000	21,224	(13,776)
Library Capital Fund	326,912	7,245	(319,667)
<b>Capital &amp; Debt Funds Total</b>	<b>46,066,892</b>	<b>45,958,282</b>	<b>(108,610)</b>
<b>Special Funds</b>			
Library Fund	16,653,040	16,653,039	(1)
Library Special Revenue Fund	23,280	1,170	(22,111)
Naper Settlement Fund	4,595,171	4,595,171	(0)
Food And Beverage Fund	4,840,192	4,802,840	(37,351)
SSA #26 - Downtown Maint Fund	2,854,137	2,789,224	(64,913)
E911 Surcharge Fund	2,488,894	2,488,894	-
ETSB Fund	2,363,870	2,363,870	-
Federal Drug Forfeiture Fund	106,565	102,282	(4,284)
State Drug Forfeiture Fund	182,092	186,169	4,078
Renewable Energy Fund	393,841	330,824	(63,017)
Comm Dev Block Grant Fund	450,000	450,000	-
SSA #25 - Lacrosse Ts Fund		68,000	68,000
Test Track Fund	60,933	59,411	(1,522)
<b>Special Funds Total</b>	<b>35,012,015</b>	<b>34,890,895</b>	<b>(121,120)</b>
<b>Grand Total</b>	<b>473,138,323</b>	<b>494,242,441</b>	<b>21,104,118</b>

**ATTACHMENT #6 - PROPERTY TAX PROJECTIONS**

	2018 BUDGET	2019 ESTIMATE	2020 ESTIMATE	2021 ESTIMATE
General Corporate	790,000	3,315,000	4,915,000	6,935,000
IMRF	2,538,237	2,525,099	2,512,474	2,499,911
Fire Pension	8,381,201	8,386,977	8,512,485	8,390,570
Police Pension	6,614,131	6,618,953	6,809,485	6,664,570
Debt Service	11,081,970	12,087,882	12,036,713	11,820,324
Library	14,583,000	15,134,699	15,491,570	15,852,024
Naper Settlement	2,898,272	3,148,486	3,279,190	3,412,134
<b>Grand Total</b>	<b>46,886,811</b>	<b>51,217,096</b>	<b>53,556,917</b>	<b>55,574,533</b>