

2020 Proposed Budget
Revenue and Expenditures
Annual Summary

REVENUES/TRANSFERS IN

	2018 Actual	2019 Budget	2019 Projection	2020 Proposed	Change (\$)	Change (%)
Maintenance and Operating Funds						
General Fund	120,654,008	125,933,983	126,586,690	125,326,327	(607,656)	-0.5%
Electric Utility Fund	168,238,549	158,819,149	156,030,237	160,085,916	1,266,767	0.8%
Water Utilities Fund	60,762,677	63,931,582	61,948,662	68,766,564	4,834,982	7.6%
Commuter Fund	2,448,479	2,332,105	1,960,919	2,431,406	99,301	4.3%
Self Insurance Fund	20,415,000	22,896,547	21,442,565	27,361,480	4,464,933	19.5%
Solid Waste Fund	-	-	-	6,859,035	6,859,035	-
Capital and Debt Service Funds						
Bond Fund	4,974,874	6,125,292	3,373,092	13,613,015	7,487,723	122.2%
Capital Projects Fund	12,832,767	17,118,175	13,607,470	18,483,785	1,365,610	8.0%
Debt Service Fund	14,632,036	13,045,987	12,098,513	12,851,901	(194,086)	-1.5%
Downtown Parking Fund	1,500,592	1,562,290	1,773,105	1,506,144	(56,146)	-3.6%
Motor Fuel Tax Fund	3,831,010	3,862,973	3,888,763	5,775,978	1,913,005	49.5%
Phosphorus Fund	15,165,739	1,186,749	1,244,819	1,279,836	93,087	7.8%
Road And Bridge Fund	2,966,100	2,954,920	2,955,574	3,040,604	85,684	2.9%
SSA 30	-	2,150,000	-	2,600,000	450,000	20.9%
Water Street TIF Fund	318,914	502,597	353,791	394,704	(107,893)	-21.5%
Special Funds						
Comm Dev Block Grant Fund	336,275	546,835	356,917	535,000	(11,835)	-2.2%
E911 Surcharge Fund	3,163,334	2,900,000	3,074,449	2,905,675	5,675	0.2%
Escrow Fund	30,148	-	(3,659)	-	-	-
ETSB Fund	1,178,497	1,200,000	373,149	2,318,399	1,118,399	93.2%
Fair Share Assessment Fund	(708)	-	(701)	-	-	-
Federal Drug Forfeiture Fund	171,940	108,603	79,714	109,326	723	0.7%
Food And Beverage Fund	4,498,730	4,379,356	4,741,593	4,588,499	209,143	4.8%
Foreign Fire Tax Fund	227,543	-	274	-	-	-
Library Capital Fund	117,236	24,320	155,366	6,998	(17,322)	-71.2%
Library Fund	15,336,825	15,477,637	15,565,337	15,796,695	319,058	2.1%
Library Special Revenue Fund	10,855	7,000	6,769	4,100	(2,900)	-41.4%
Naper Settlement Fund	3,339,640	3,884,992	3,497,913	3,864,182	(20,810)	-0.5%
Renewable Energy Fund	286,826	351,921	282,928	297,241	(54,680)	-15.5%
SSA 21 - Van Buren Deck Fund	209,816	220,647	205,995	17,447	(203,200)	-92.1%
SSA 23 - Naper Main Fund	74,363	97,911	98,659	65,000	(32,911)	-33.6%
SSA 25 - Lacrosse Ts Fund	68,324	68,000	67,183	68,000	-	0.0%
SSA 26 - Downtown Maint Fund	2,220,716	2,202,503	2,172,205	2,349,548	147,045	6.7%
State Drug Forfeiture Fund	20,103	190,453	77,329	191,114	661	0.3%
Test Track Fund	52,406	56,215	54,425	56,000	(215)	-0.4%
TOTAL REVENUES/TRANSFERS IN	460,083,616	454,138,742	438,070,046	483,549,919	29,411,177	6.5%

EXPENSES/TRANSFERS OUT

	2018 Actual	2019 Budget	2019 Projection	2020 Proposed	Change (\$)	Change (%)
Maintenance and Operating Funds						
General Fund	120,431,490	125,878,907	123,792,120	125,196,766	(682,141)	-0.5%
Electric Utility Fund	147,709,280	156,285,778	149,331,831	160,632,341	4,346,563	2.8%
Water Utilities Fund	71,836,461	63,748,714	60,279,083	76,565,925	12,817,211	20.1%
Commuter Fund	1,654,211	1,946,033	2,040,489	3,198,841	1,252,808	64.4%
Self Insurance Fund	21,974,623	22,895,630	23,254,854	27,162,489	4,266,859	18.6%
Solid Waste Fund	-	-	-	6,859,035	6,859,035	-
Capital and Debt Service Funds						
Bond Fund	5,759,290	6,117,906	2,934,765	13,657,967	7,540,061	123.2%
Capital Projects Fund	8,332,714	19,141,203	14,696,300	18,198,717	(942,486)	-4.9%
Debt Service Fund	13,183,345	13,020,663	12,986,774	12,748,712	(271,951)	-2.1%
Downtown Parking Fund	349,000	587,000	515,201	1,105,620	518,620	88.4%
Motor Fuel Tax Fund	2,948,388	3,850,000	3,376,357	5,770,000	1,920,000	49.9%
Road And Bridge Fund	2,940,907	2,942,862	2,739,440	3,039,806	96,944	3.3%
SSA 30	-	2,150,000	664,063	2,600,000	450,000	20.9%
Water Street TIF Fund	268,986	251,815	3,353,751	283,800	31,985	12.7%
Special Funds						
Comm Dev Block Grant Fund	336,283	546,000	399,047	535,000	(11,000)	-2.0%
E911 Surcharge Fund	2,867,646	2,900,000	2,801,497	2,900,000	-	0.0%
ETSB Fund	500,296	1,200,000	992,987	2,300,000	1,100,000	1
Federal Drug Forfeiture Fund	5,028	100,000	23,350	100,000	-	-
Food And Beverage Fund	4,502,329	4,357,001	4,191,378	4,612,110	255,109	0
Foreign Fire Tax Fund	336,148	-	39,318	-	-	-
Library Capital Fund	283,272	150,000	133,522	250,000	100,000	66.7%
Library Fund	14,954,063	15,885,893	15,594,006	16,112,035	226,142	1.4%
Library Special Revenue Fund	8,065	7,175	4,659	4,500	(2,675)	(0)
Naper Settlement Fund	3,482,230	4,019,503	3,263,995	4,041,047	21,544	0.5%
Renewable Energy Fund	243,965	391,898	318,293	499,000	107,102	27.3%
SSA 21 - Van Buren Deck Fund	244,734	244,349	244,349	225,850	(18,500)	-7.6%
SSA 23 - Naper Main Fund	73,219	76,000	76,000	65,000	(11,000)	-14.5%
SSA 25 - Lacrosse Ts Fund	-	-	68,000	68,000	68,000	-
SSA 26 - Downtown Maint Fund	2,198,148	2,466,297	2,388,913	2,701,646	235,349	9.5%
State Drug Forfeiture Fund	73,396	181,500	53,910	181,500	-	0.0%
Test Track Fund	30,710	56,215	45,605	55,815	(400)	-0.7%
TOTAL EXPENSES/TRANSFERS OUT	427,528,227	451,398,342	430,603,859	491,671,522	40,273,180	8.9%

2020 Proposed Budget

Revenue and Expenditures

Fund and Type Summary

Revenue Type	General Funds	Electric Utility Fund	Water & Wastewater Funds	Commuter Fund	Solid Waste Fund	Self Insurance Fund	Capital Projects Fund/ Bond Funds	Motor Fuel Tax Fund	Debt Service Fund	Downtown Parking Fund	Food & Beverage Fund	SSA Funds	Library Funds	Naper Settlement	Road & Bridge Fund	Water Street TIF Fund	Other Special Funds	Grand Total
Property Taxes	23,950,908	-	-	-	-	-	-	-	9,900,400	-	-	1,179,216	14,935,000	2,796,952	-	280,000	-	53,042,476
Hotel & Motel Tax	1,966,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,966,000
Food & Beverage Tax	-	-	-	-	-	-	-	-	-	719,679	4,570,071	-	-	-	-	-	-	5,289,750
Home Rule Sales Tax	-	-	-	-	-	-	11,706,271	-	1,600,000	700,330	-	-	-	-	-	-	-	14,006,601
Local Gasoline Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,650,000	-	-	2,650,000
Real Estate Transfer Tax	4,771,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,771,454
Utility Taxes	15,833,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,833,000
Business License & Permit	681,855	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	681,855
Non-Business License & Permit	1,250,000	-	-	2,122,400	-	-	-	-	-	-	-	10,000	-	-	-	-	-	3,382,400
Other License & Permit	29,250	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	-	-	74,250
Intergovernmental Agreement	1,665,050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,665,050
Grants	810,032	-	-	-	-	-	330,124	-	-	-	-	-	184,000	-	-	-	535,000	1,859,156
State Shared Taxes	55,663,043	-	-	-	-	-	-	5,745,760	-	-	-	-	135,000	-	37,420	-	5,200,000	66,781,223
Local Shared Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	297,250	-	-	297,250
Charges for Service	8,114,124	155,000	40,369	-	6,859,035	-	-	-	-	-	-	-	149,000	496,000	-	-	56,000	15,869,528
Electric Charges	-	153,574,847	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153,574,847
Water Charges	-	-	42,259,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,259,223
Wastewater Charges	-	-	25,437,086	-	-	-	-	-	-	-	-	-	-	-	-	-	1,279,836	26,716,922
Fees	866,700	6,032,392	398,753	16,075	-	-	166,000	-	-	-	9,000	-	-	-	-	-	-	7,488,920
Fines	1,491,000	-	250	193,000	-	-	-	-	-	-	-	60,000	325,000	-	-	-	-	2,069,250
Interest & Investment Income	489,225	609,646	312,083	94,931	-	46,188	492,012	30,218	35,189	86,135	9,428	38,827	25,893	26,103	10,934	114,704	43,014	2,464,530
Rents & Royalties	3,127,000	42,000	43,800	5,000	-	-	-	-	-	-	-	15,225	-	-	-	-	-	3,233,025
Contributions	170,000	-	-	-	-	-	5,902,393	-	-	-	-	-	4,100	545,127	-	-	-	6,621,620
Other Revenue	250,000	(35,228)	275,000	-	-	23,422,227	-	-	-	-	-	-	49,800	-	-	-	281,500	24,243,299
Bond Sale Proceeds	-	-	-	-	-	-	13,500,000	-	-	-	-	2,600,000	-	-	-	-	-	16,100,000
Interfund TF (Rev)	4,197,686	4,500	-	-	-	3,893,065	-	-	1,316,312	-	-	1,196,727	-	-	-	-	-	10,608,290
Revenue Total	125,326,327	160,383,157	68,766,564	2,431,406		27,361,480	32,096,800	5,775,978	12,851,901	1,506,144	4,588,499	5,099,995	15,807,793	3,864,182	3,040,604	394,704	7,395,350	483,549,919

Expenditure Type	General Funds	Electric Utility Fund	Water & Wastewater Funds	Commuter Fund	Solid Waste Fund	Self Insurance Fund	Capital Projects Fund/ Bond Funds	Motor Fuel Tax Fund	Debt Service Fund	Downtown Parking Fund	Food & Beverage Fund	SSA Funds	Library Funds	Naper Settlement	Road & Bridge Fund	Water Street TIF Fund	Other Special Funds	Grand Total
Salaries & Wages	67,041,275	12,350,921	8,465,182	422,358	-	319,612	-	-	-	-	530,891	657,214	8,596,717	2,080,278	548,481	-	-	101,012,928
Benefits & Related	31,965,945	4,407,434	3,141,362	152,580	-	96,545	-	-	-	-	1,167,837	199,904	2,951,175	891,867	196,325	-	-	45,170,975
Insurance Benefits	-	1,000	-	-	-	26,248,833	-	-	-	-	-	-	56,000	-	-	-	-	26,305,833
Purchased Services	12,727,579	5,029,585	4,734,904	713,053	6,859,035	497,500	1,194,964	-	-	53,460	291,851	1,351,156	991,350	585,112	15,000	3,800	121,095	35,169,444
Purchased Items	9,620,529	3,556,459	4,432,137	214,310	-	-	-	-	-	-	23,048	277,450	3,294,258	255,742	-	-	182,220	21,856,153
Purchased Water	-	-	26,754,539	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,754,539
Purchased Electricity	-	116,890,772	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	116,890,772
Capital Outlay	124,000	14,177,360	25,207,930	958,000	-	-	30,661,720	5,770,000	-	729,960	-	2,743,000	385,000	90,000	2,280,000	-	-	83,126,970
Grants & Contributions	1,672,637	399,500	284,900	363,000	-	-	-	-	-	-	1,695,171	-	-	-	-	-	2,844,000	7,259,208
Debt Service	-	3,266,346	2,363,805	-	-	-	-	-	12,748,712	322,200	-	225,850	-	-	-	-	-	18,926,913
Interfund TF (Exp)	2,044,801	1,051,964	1,181,166	375,540	-	-	-	-	-	-	903,312	205,922	92,035	138,048	-	280,000	2,925,000	9,197,788
Expenditure Total	125,196,766	161,131,341	76,565,925	3,198,841	6,859,035	27,162,489	31,856,684	5,770,000	12,748,712	1,105,620	4,612,110	5,660,496	16,366,535	4,041,047	3,039,806	283,800	6,072,315	491,671,522