

2021 Proposed Budget
Revenue and Expenditures
Annual Summary

REVENUES/TRANSFERS IN

	2019 Actual	2020 Budget	2020 Projection	2021 Proposed	Change (\$)	Change (%)
Maintenance and Operating Funds						
General Fund	129,805,751	125,326,327	127,157,489	129,705,399	4,379,072	3.5%
Electric Utility Fund	156,116,117	160,085,916	151,841,645	161,049,373	963,457	0.6%
Water Utilities Fund	60,857,132	68,766,564	65,491,649	69,664,825	898,261	1.3%
Renewable Energy Fund	331,502	297,241	263,045	285,698	(11,543)	-3.9%
Commuter Parking Fund	2,180,912	2,431,406	1,021,322	1,239,528	(1,191,878)	-49.0%
Self Insurance Fund	21,054,783	27,361,480	25,088,296	26,680,110	(681,370)	-2.5%
Solid Waste Fund	-	6,859,035	6,476,688	7,246,182	387,147	5.6%
Capital and Debt Service Funds						
Bond Fund	193,929	13,613,015	15,898,912	13,451,530	(161,485)	-1.2%
Capital Projects Fund	14,909,656	18,483,785	13,313,489	12,110,430	(6,373,355)	-34.5%
Debt Service Fund	13,549,378	12,851,901	13,553,364	11,037,908	(1,813,993)	-14.1%
Downtown Parking Fund	1,980,915	1,506,144	1,237,257	1,533,234	27,090	1.8%
Motor Fuel Tax Fund	4,969,229	5,775,978	9,663,494	9,206,433	3,430,455	59.4%
Phosphorus Fund	1,918,790	1,279,836	1,350,522	1,280,240	404	0.0%
Road And Bridge Fund	3,143,727	3,040,604	2,568,684	2,894,092	(146,512)	-4.8%
SSA #30 Fund	-	2,600,000	2,600,000	3,220,000	620,000	23.8%
SSA #31 - Downtown Streetscape	-	-	-	27,000	27,000	0.0%
Water Street TIF Fund	508,407	394,704	333,334	363,449	(31,255)	-7.9%
Special Funds						
Comm Dev Block Grant Fund	814,873	535,000	762,241	1,233,723	698,723	130.6%
E911 Surcharge Fund	3,148,650	2,905,675	2,802,149	2,909,945	4,270	0.1%
Escrow Fund	146,571	-	(1,317)	-	-	0.0%
ETSB Fund	2,971,983	2,318,399	5,084,574	2,308,894	(9,505)	-0.4%
Fair Share Assessment Fund	(1,020)	-	(252)	-	-	0.0%
Federal Drug Forfeiture Fund	163,608	109,326	40,793	110,786	1,460	1.3%
Food And Beverage Fund	4,851,753	4,588,499	3,555,538	4,073,077	(515,422)	-11.2%
Foreign Fire Tax Fund	148	225,570	191,007	290,000	64,250	28.5%
Library Capital Fund	159,248	6,998	2,745	5,159	(1,839)	-26.3%
Library Fund	15,642,206	15,796,695	16,742,411	15,555,273	(241,422)	-1.5%
Library Special Revenue Fund	5,844	4,100	3,038	4,100	-	0.0%
Naper Settlement Fund	3,402,570	3,319,055	3,092,714	3,293,038	(26,017)	-0.8%
SSA #21 - Van Buren Deck Fund	243,669	17,447	2,776	14,306	(3,141)	-18.0%
SSA #23 - Naper Main Fund	71,778	65,000	71,469	65,000	-	0.0%
SSA #25 - Lacrosse Ts Fund	73,437	68,000	58,707	68,000	-	0.0%
SSA #33 - Downtown Maint Fund	2,249,775	2,349,548	2,190,142	2,669,635	320,087	13.6%
State Drug Forfeiture Fund	43,817	191,114	68,193	191,114	-	0.0%
Test Track Fund	56,963	56,000	-	56,000	-	0.0%
TOTAL REVENUES/TRANSFERS IN	445,566,098	483,230,542	472,526,120	483,843,481	612,939	0.1%

EXPENSES/TRANSFERS OUT

	2019 Actual	2020 Budget	2020 Projection	2021 Proposed	Change (\$)	Change (%)
Maintenance and Operating Funds						
General Fund	122,625,070	125,250,626	124,595,470	129,782,054	4,531,428	3.6%
Electric Utility Fund	151,307,909	159,632,341	155,219,294	162,835,433	3,203,092	2.0%
Water Utilities Fund	62,879,693	65,290,713	61,156,517	80,410,182	15,119,468	23.2%
Renewable Energy Fund	272,618	499,000	376,999	606,500	107,500	21.5%
Commuter Parking Fund	2,278,618	4,055,919	3,438,551	2,012,839	(2,043,080)	-50.4%
Self Insurance Fund	24,580,420	27,162,489	23,865,516	26,637,752	(524,737)	-1.9%
Solid Waste Fund	-	6,859,035	6,967,766	7,315,757	456,722	6.7%
Capital and Debt Service Funds						
Bond Fund	(1,811,891)	8,409,080	4,872,170	20,738,179	12,329,099	146.6%
Capital Projects Fund	15,398,534	12,297,956	13,765,376	12,359,137	61,181	0.5%
Debt Service Fund	12,927,142	12,748,712	12,395,545	12,355,296	(393,416)	-3.1%
Downtown Parking Fund	445,277	1,105,620	778,050	1,621,600	515,980	46.7%
Motor Fuel Tax Fund	3,004,814	5,770,000	3,045,852	9,889,201	4,119,201	71.4%
Road And Bridge Fund	3,026,501	3,039,806	3,348,236	2,992,567	(47,239)	-1.6%
SSA #30 Fund	74,318	-	-	3,220,000	3,220,000	-
SSA #31 - Downtown Streetscape	294,855	-	-	-	-	-
Water Street TIF Fund	4,709,481	283,800	466,493	547,253	263,453	92.8%
Special Funds						
Comm Dev Block Grant Fund	653,586	535,000	553,405	1,233,723	698,723	130.6%
E911 Surcharge Fund	2,858,456	2,900,000	2,043,499	2,900,000	-	0.0%
ETSB Fund	695,280	2,300,000	4,529,803	2,300,000	-	0.0%
Federal Drug Forfeiture Fund	2,848	100,000	24,041	100,000	-	0.0%
Food And Beverage Fund	4,551,446	4,612,110	4,047,078	4,065,878	(546,232)	-11.8%
Foreign Fire Tax Fund	17,959	323,000	120,062	275,500	(47,500)	-14.7%
Library Capital Fund	202,964	250,000	104,949	150,000	(100,000)	-40.0%
Library Fund	15,472,850	16,112,035	15,727,541	15,930,084	(181,951)	-1.1%
Library GASB34	464,870	-	-	-	-	-
Library Special Revenue Fund	3,547	4,500	653	4,000	(500)	-11.1%
Naper Settlement Fund	3,697,703	3,495,830	3,795,235	3,741,224	245,394	7.0%
SSA #21 - Van Buren Deck Fund	244,349	225,850	225,850	224,485	(1,365)	-0.6%
SSA #23 - Naper Main Fund	66,087	65,000	65,000	65,000	-	0.0%
SSA #25 - Lacrosse Ts Fund	68,047	68,000	68,000	68,000	-	0.0%
SSA #33 - Downtown Maint Fund	2,220,367	2,701,646	2,375,440	2,635,204	(66,442)	-2.5%
State Drug Forfeiture Fund	30,990	181,500	61,188	181,500	-	0.0%
Test Track Fund	42,664	55,815	34,653	56,215	400	0.7%
TOTAL EXPENSES/TRANSFERS OUT	416,214,240	466,335,383	448,068,230	507,254,563	40,919,180	8.8%

2021 Proposed Budget
Revenue and Expenditures
Fund and Type Summary

Revenue Type	General Funds	Electric Utility Funds	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
Bond Sale Proceeds	-	-	-	-	-	-	13,318,525	-	-	-	-	3,220,000	-	-	-	-	-	16,538,525
Business License & Permit	687,280	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	687,280
Cannabis Tax	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000,000
Charges for Service	8,479,495	155,003	40,701	-	7,246,182	-	-	-	-	-	-	-	88,500	469,983	-	-	56,000	16,535,864
Contributions	150,000	-	-	-	-	-	5,678,737	-	-	-	-	-	4,100	-	-	-	290,000	6,122,837
Electric Charges	-	155,106,895	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	155,106,895
Fees	860,700	5,225,723	398,753	16,075	-	-	249,500	-	-	-	4,500	-	-	-	-	-	-	6,755,251
Fines	1,326,000	-	250	160,000	-	-	-	-	-	-	-	60,000	200,000	-	-	-	-	1,746,250
Food & Beverage Tax	-	-	-	-	-	-	-	-	-	657,213	4,055,315	-	-	-	-	-	-	4,712,528
Grants	590,823	-	-	-	-	-	-	-	-	-	-	-	184,000	-	-	-	1,233,723	2,008,546
Home Rule Sales Tax	6,250,000	-	-	-	-	-	5,900,032	-	250,000	657,213	-	-	-	-	-	-	-	13,057,245
Hotel & Motel Tax	1,120,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120,000
Insurance Premium	-	-	-	-	-	22,438,138	-	-	-	-	-	-	-	-	-	-	-	22,438,138
Interest & Investment Income	467,557	745,091	29,856	83,453	-	10,333	415,166	57,786	93,094	101,891	13,262	32,755	27,832	26,103	10,397	18,449	39,239	2,172,264
Interfund TF (Rev)	4,207,250	-	-	-	-	4,231,639	-	-	1,266,833	-	-	1,424,259	-	-	-	-	-	11,129,981
Intergovernmental Agreement	1,499,771	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,499,771
Local Gasoline Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,496,000	-	-	2,496,000
Local Shared Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	305,275	-	-	305,275
Non-Business License & Permit	1,250,000	-	-	975,000	-	-	-	-	-	-	-	10,000	-	-	-	-	-	2,235,000
Other License & Permit	29,000	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000	-	-	74,000
Other Revenue	220,000	60,359	110,000	-	-	-	-	-	-	-	-	-	25,100	-	-	-	281,500	696,959
Property Taxes	25,831,519	-	-	-	-	-	-	-	9,427,981	-	-	1,306,702	14,935,000	2,796,952	-	345,000	-	54,643,154
Real Estate Transfer Tax	4,199,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,199,250
Rents & Royalties	3,072,000	42,000	43,800	5,000	-	-	-	-	-	116,917	-	10,225	-	-	-	-	-	3,289,942
State Shared Taxes	52,954,754	-	-	-	-	-	-	9,148,647	-	-	-	-	100,000	-	37,420	-	5,200,000	67,440,821
Utility Taxes	15,510,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,510,000
Wastewater Charges	-	-	27,861,010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	27,861,010
Water Charges	-	-	42,460,695	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42,460,695
Revenue Total	129,705,399	161,335,071	70,945,065	1,239,528	7,246,182	26,680,110	25,561,960	9,206,433	11,037,908	1,533,234	4,073,077	6,063,941	15,564,532	3,293,038	2,894,092	363,449	7,100,462	483,843,481

Expenditure Type	General Funds	Electric Utility Funds	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	68,976,818	12,451,860	8,528,472	572,154	-	326,188	-	-	-	-	506,473	694,367	8,466,714	1,860,240	511,713	-	-	102,894,997
Benefits & Related	33,745,089	4,363,025	3,338,674	217,758	-	95,949	-	-	-	-	1,042,972	214,601	2,923,033	792,191	185,854	-	-	46,919,148
Capital Outlay	-	12,450,190	29,257,770	85,000	-	-	30,494,356	8,868,241	-	1,310,100	-	3,020,000	421,000	128,159	2,295,000	-	-	88,329,816
Debt Service	-	3,246,495	2,284,619	-	-	-	-	-	12,355,296	311,500	-	224,485	-	-	-	-	-	18,422,394
Grants & Contributions	1,676,775	1,027,100	234,500	1,500	-	-	-	-	-	-	1,604,430	-	-	-	-	-	3,542,723	8,087,028
Insurance Benefits	-	1,000	-	-	-	25,190,665	-	-	-	-	-	-	60,000	-	-	-	-	25,251,665
Interfund TF (Exp)	2,295,039	1,093,021	1,232,918	368,862	-	-	-	-	-	-	590,380	211,216	102,459	142,064	-	543,453	2,925,000	9,504,412
Purchased Electricity	-	118,553,260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	118,553,260
Purchased Items	8,900,682	4,031,312	4,387,180	114,165	-	-	-	-	-	-	25,001	320,450	3,191,503	209,726	-	-	458,120	21,638,139
Purchased Services	14,187,651	6,224,671	5,233,081	653,400	7,315,757	1,024,950	2,602,960	1,020,960	-	-	296,622	1,527,570	919,375	608,844	-	3,800	121,095	41,740,735
Purchased Water	-	-	25,912,968	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,912,968
Expenditure Total	129,782,054	163,441,933	80,410,182	2,012,839	7,315,757	26,637,752	33,097,316	9,889,201	12,355,296	1,621,600	4,065,878	6,212,689	16,084,084	3,741,224	2,992,567	547,253	7,046,938	507,254,563