



City of Naperville  
2025 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	<b>General Fund</b>							
	Revenue							
	Business License & Permit	745,000	87,765	11.8%	15,149	579.3%	21,503	308.2%
	Charges for Service	11,824,409	642,850	5.4%	910,444	70.6%	535,991	19.9%
	Contributions	100,000			14,536		4,000	
	Fees	371,400	76,441	20.6%	18,784	407.0%	65,934	15.9%
	Fines	1,074,500	105,503	9.8%	113,235	93.2%	81,411	29.6%
	Grants	408,836	23,130	5.7%	51,693	44.7%	49,501	-53.3%
	Home Rule Sales Tax	1,030,000	67,485	6.6%	56,959	118.5%	81,490	-17.2%
	Hotel & Motel Tax	1,986,000	780,678	39.3%	801,634	97.4%	685,203	13.9%
	Interest & Investment Income	1,633,684	46,191	2.8%	13,366	345.6%	57,930	-20.3%
	Interfund TF (Rev)	5,813,089	215,727	3.7%	156,026	138.3%	208,423	3.5%
	Intergovernmental Agreement	1,751,110	52,500	3.0%	118,652	44.2%	20,000	162.5%
	Non-Business License & Permit	1,385,000	213,017	15.4%	72,032	295.7%	94,811	124.7%
	Other License & Permit	21,000	125	0.6%	683	18.3%	400	-68.8%
	Other Revenue	246,000	13,258	5.4%	46,589	28.5%	56,332	-76.5%
	Property Taxes	30,377,906			22,672			
	Real Estate Transfer Tax	4,624,000	194,133	4.2%	221,020	87.8%	190,877	1.7%
	Rents & Royalties	2,491,993	120,692	4.8%	79,603	151.6%	161,807	-25.4%
	State Shared Taxes	85,481,883	7,607,629	8.9%	7,102,210	107.1%	6,943,608	9.6%
	Utility Taxes	15,191,048	1,443,585	9.5%	1,303,924	110.7%	1,441,603	0.1%
	<b>Revenue Total</b>	<b>166,556,858</b>	<b>11,690,709</b>	<b>7.0%</b>	<b>11,119,210</b>	<b>105.1%</b>	<b>10,700,825</b>	<b>9.3%</b>
	Expense							
	Salaries & Wages	88,266,425	5,684,445	6.4%	7,065,054	80.5%	5,949,669	-4.5%
	Benefits & Related	38,805,444	1,435,246	3.7%	1,465,472	97.9%	1,554,955	-7.7%
	Purchased Services	22,097,619	2,046,178	9.3%	1,299,789	157.4%	1,197,822	70.8%
	Purchased Items	10,498,796	359,252	3.4%	504,710	71.2%	348,119	3.2%
	Capital Outlay	-						
	Grants & Contributions	2,062,600	651,250	31.6%	18,941	3438.3%	626,250	4.0%
	Interfund TF (Exp)	4,696,308	169,900	3.6%	170,402	99.7%	213,102	-20.3%
	<b>Expense Total</b>	<b>166,427,192</b>	<b>10,346,270</b>	<b>6.2%</b>	<b>10,524,368</b>	<b>98.3%</b>	<b>9,889,917</b>	<b>4.6%</b>
	<b>Electric Utility Fund</b>							
	Revenue							
	Charges for Service	150,000	4,591	3.1%	17,247	26.6%	40,586	-88.7%
	Electric Charges	154,468,447	13,843,777	9.0%	12,173,157	113.7%	12,123,812	14.2%
	Fees	3,521,837	1,126,099	32.0%	117,666	957.0%	1,458,322	-22.8%
	Grants	-						
	Interest & Investment Income	618,392			33,960			
	Interfund TF (Rev)	-						
	Other Revenue	139,727	(18,967)	-13.6%	(3,072)	617.5%	(1,189)	1495.2%
	Rents & Royalties	31,500			6,584		7,629	
	Bond Sale Proceeds	7,500,000						

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Maintenance & Ops	<b>Revenue Total</b>	<b>166,429,903</b>	<b>14,955,501</b>	<b>9.0%</b>	<b>12,345,543</b>	<b>121.1%</b>	<b>13,629,159</b>	<b>9.7%</b>
	Expense							
	Salaries & Wages	16,033,664	1,053,817	6.6%	1,150,360	91.6%	906,390	16.3%
	Benefits & Related	4,492,180	327,234	7.3%	345,552	94.7%	268,384	21.9%
	Insurance Benefits	1,000						
	Purchased Services	8,431,677	568,817	6.7%	485,827	117.1%	449,955	26.4%
	Purchased Items	1,996,765	451,492	22.6%	105,697	427.2%	73,825	511.6%
	Purchased Electricity	101,763,112	9,410,845	9.2%	6,854,390	137.3%	8,439,020	11.5%
	Capital Outlay	30,258,716	2,119	0.0%	463,599	0.5%	3,004	-29.5%
	Grants & Contributions	543,841	112,900	20.8%	79,302	142.4%	100,733	12.1%
	Debt Service	1,931,070	300,570	15.6%	19,916	1509.2%	356,483	-15.7%
	Interfund TF (Exp)	1,394,191	116,183	8.3%	116,183	100.0%	120,418	-3.5%
	<b>Expense Total</b>	<b>166,846,216</b>	<b>12,343,977</b>	<b>7.4%</b>	<b>9,620,826</b>	<b>128.3%</b>	<b>10,718,212</b>	<b>15.2%</b>
	<b>Water Utilities Fund</b>							
	Revenue							
	Charges for Service	51,372			790			
	Fees	327,653	29,522	9.0%	27,431	107.6%	22,099	33.6%
	Fines	-						
	Grants	450,000						
	Interest & Investment Income	385,421			21,735			
	Interfund TF (Rev)	2,863,000						
	Other Revenue	296,570	3,572	1.2%	13,199	27.1%	2,918	22.4%
	Rents & Royalties	50,371	8,395	16.7%	3,335	251.8%	4,198	100.0%
	Wastewater Charges	30,592,519	2,624,304	8.6%	2,423,947	108.3%	2,258,157	16.2%
	Water Charges	56,821,921	4,415,098	7.8%	4,337,618	101.8%	3,680,482	20.0%
	Bond Sale Proceeds	31,400,000						
	<b>Revenue Total</b>	<b>123,238,827</b>	<b>7,080,890</b>	<b>5.7%</b>	<b>6,828,054</b>	<b>103.7%</b>	<b>5,967,854</b>	<b>18.7%</b>
	Expense							
	Salaries & Wages	10,568,747	745,841	7.1%	821,162	90.8%	692,930	7.6%
	Benefits & Related	3,379,865	257,380	7.6%	259,990	99.0%	230,147	11.8%
	Purchased Services	10,954,327	290,826	2.7%	263,552	110.3%	274,817	5.8%
	Purchased Items	4,935,584	261,638	5.3%	353,710	74.0%	252,468	3.6%
	Purchased Water	31,331,000	1,952,141	6.2%	2,519,540	77.5%	1,842,275	6.0%
	Capital Outlay	70,802,088	632,214	0.9%	3,608,083	17.5%		
	Grants & Contributions	238,750	93,750	39.3%	15,534	603.5%	81,559	14.9%
	Debt Service	4,749,300	6,635	0.1%	99,048	6.7%	7,986	-16.9%
	Interfund TF (Exp)	1,941,245	161,770	8.3%	161,770	100.0%	162,110	-0.2%
	<b>Expense Total</b>	<b>138,900,906</b>	<b>4,402,195</b>	<b>3.2%</b>	<b>8,102,390</b>	<b>54.3%</b>	<b>3,544,292</b>	<b>24.2%</b>
	<b>Commuter Parking Fund</b>							
	Revenue							
	Fees	5,150			438			
	Fines	25,000	100	0.4%	1,950	5.1%	250	-60.0%

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Maintenance & Ops	Interest & Investment Income	72,074			4,075			
	Non-Business License & Permit	1,100,000	64,618	5.9%	69,969	92.4%	91,816	-29.6%
	Rents & Royalties	1,800	150	8.3%	200	75.2%	150	0.0%
	<b>Revenue Total</b>	<b>1,204,024</b>	<b>64,868</b>	<b>5.4%</b>	<b>76,633</b>	<b>84.6%</b>	<b>92,216</b>	<b>-29.7%</b>
	Expense							
	Salaries & Wages	374,026	26,084	7.0%	29,719	87.8%	28,026	-6.9%
	Benefits & Related	135,034	7,702	5.7%	10,387	74.1%	8,303	-7.2%
	Purchased Services	926,199	96,602	10.4%	52,518	183.9%	76,663	26.0%
	Purchased Items	173,905	2,651	1.5%	9,845	26.9%	2,471	7.3%
	Capital Outlay	175,000						
	Grants & Contributions	-						
	Interfund TF (Exp)	95,719	7,978	8.3%	7,977	100.0%	8,142	-2.0%
	<b>Expense Total</b>	<b>1,879,883</b>	<b>141,017</b>	<b>7.5%</b>	<b>110,445</b>	<b>127.7%</b>	<b>123,606</b>	<b>14.1%</b>
	<b>Self Insurance Fund</b>							
	Revenue							
	Insurance Premium	25,661,510	1,485,342	5.8%	1,926,197	77.1%	1,436,475	3.4%
	Interest & Investment Income	96,099			5,434			
	Interfund TF (Rev)	6,434,804	452,401	7.0%	452,398	100.0%	511,977	-11.6%
	<b>Revenue Total</b>	<b>32,192,413</b>	<b>1,937,743</b>	<b>6.0%</b>	<b>2,384,028</b>	<b>81.3%</b>	<b>1,948,452</b>	<b>-0.5%</b>
	Expense							
	Salaries & Wages	421,868	31,298	7.4%	32,451	96.4%	26,009	20.3%
	Benefits & Related	111,582	9,864	8.8%	8,583	114.9%	7,750	27.3%
	Insurance Benefits	28,195,212	1,829,250	6.5%	1,884,293	97.1%	1,311,736	39.5%
	Purchased Services	437,565			8,690		4,912	
	<b>Expense Total</b>	<b>29,166,227</b>	<b>1,870,413</b>	<b>6.4%</b>	<b>1,934,017</b>	<b>96.7%</b>	<b>1,350,406</b>	<b>38.5%</b>
	<b>Solid Waste Fund</b>							
	Revenue							
	Charges for Service	7,992,000	718,453	9.0%	569,189	126.2%	630,072	14.0%
	<b>Revenue Total</b>	<b>7,992,000</b>	<b>718,453</b>	<b>9.0%</b>	<b>569,189</b>	<b>126.2%</b>	<b>630,072</b>	<b>14.0%</b>
	Expense							
	Purchased Services	8,079,305	657,451	8.1%	751,869	87.4%	637,627	3.1%
	<b>Expense Total</b>	<b>8,079,305</b>	<b>657,451</b>	<b>8.1%</b>	<b>751,869</b>	<b>87.4%</b>	<b>637,627</b>	<b>3.1%</b>
Capital & Debt Service	<b>Capital Projects Fund</b>							
	Revenue							
	Charges for Service	57,000						
	Contributions	2,735,000			140,887			
	Fees	200,000	581	0.3%	16,497	3.5%	64,338	-99.1%
	Grants	12,800,000			-			
	Home Rule Sales Tax	19,138,000	1,792,242	9.4%	1,766,437	101.5%	1,521,255	17.8%
	Interest & Investment Income	864,892			68,680			
	Interfund TF (Rev)	1,310,259			278,024			
	Other Revenue	130,000					35,685	

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Capital & Debt Service	Bond Sale Proceeds	15,000,000						
	<b>Revenue Total</b>	<b>52,235,151</b>	<b>1,792,824</b>	<b>3.4%</b>	<b>2,270,525</b>	<b>79.0%</b>	<b>1,621,278</b>	<b>10.6%</b>
	Expense							
	Purchased Services	5,157,031	1,110	0.0%	45,058	2.5%	2,858	-61.2%
	Capital Outlay	55,506,175	63,300	0.1%	2,587,506	2.4%	2,958	2039.8%
	Debt Service	306,564						
	<b>Expense Total</b>	<b>60,969,770</b>	<b>64,410</b>	<b>0.1%</b>	<b>2,632,564</b>	<b>2.4%</b>	<b>5,816</b>	<b>1007.4%</b>
	<b>Debt Service Fund</b>							
	Revenue							
	Home Rule Sales Tax	-						
	Interest & Investment Income	168,173			10,183			
	Interfund TF (Rev)	2,075,996						
	Property Taxes	7,439,865			400,182			
	<b>Revenue Total</b>	<b>9,684,034</b>			<b>410,365</b>			
	Expense							
	Purchased Services	9,207			148			
	Debt Service	8,799,149			117,314			
	<b>Expense Total</b>	<b>8,808,356</b>			<b>117,462</b>			
	<b>Downtown Parking Fund</b>							
	Revenue							
	Fees	32,000	2,971	9.3%	2,666	111.5%	1,356	119.1%
	Food & Beverage Tax	1,145,000	87,346	7.6%	110,472	79.1%	88,568	-1.4%
	Home Rule Sales Tax	1,145,000	74,079	6.5%	102,249	72.4%	109,872	-32.6%
	Interest & Investment Income	240,248			14,477			
	Rents & Royalties	116,917						
	<b>Revenue Total</b>	<b>2,679,165</b>	<b>164,396</b>	<b>6.1%</b>	<b>229,863</b>	<b>71.5%</b>	<b>199,796</b>	<b>-17.7%</b>
	Expense							
	Purchased Services	18,314	145	0.8%	880	16.5%	106	37.1%
	Capital Outlay	234,500						
	Debt Service	208,950			650			
	<b>Expense Total</b>	<b>461,764</b>	<b>145</b>	<b>0.0%</b>	<b>1,529</b>	<b>9.5%</b>	<b>106</b>	<b>37.1%</b>
	<b>Motor Fuel Tax Fund</b>							
	Revenue							
	Interest & Investment Income	700,000	38,697	5.5%			65,854	-41.2%
	Other Revenue		76,527				59,692	28.2%
	State Shared Taxes	7,056,731	561,536	8.0%	636,543	88.2%	583,650	-3.8%
	<b>Revenue Total</b>	<b>7,756,731</b>	<b>676,761</b>	<b>8.7%</b>	<b>636,543</b>	<b>106.3%</b>	<b>709,196</b>	<b>-4.6%</b>
	Expense							
	Purchased Services	-						
	Capital Outlay	7,000,000			175,000			
	<b>Expense Total</b>	<b>7,000,000</b>			<b>175,000</b>			
	<b>Phosphorus Fund</b>							

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Capital & Debt Service	Revenue							
	Interest & Investment Income	384,396			21,735			
	Wastewater Charges	1,890,753	156,838	8.3%	150,255	104.4%	132,586	18.3%
	<b>Revenue Total</b>	<b>2,275,149</b>	<b>156,838</b>	<b>6.9%</b>	<b>171,990</b>	<b>91.2%</b>	<b>132,586</b>	<b>18.3%</b>
	Expense							
	Interfund TF (Exp)	2,863,000						
	<b>Expense Total</b>	<b>2,863,000</b>						
	<b>Road And Bridge Fund</b>							
	Revenue							
	Contributions		223					
	Fees	2,400	93	3.9%	(5)	-1785.8%		
	Interest & Investment Income	81,684			5,623			
	Local Gasoline Tax	2,456,000	200,731	8.2%	178,306	112.6%	203,227	-1.2%
	Local Shared Taxes	299,991			13,968			
	Other License & Permit	55,000	2,219	4.0%	3,485	63.7%	7,944	-72.1%
	State Shared Taxes	80,679	7,564	9.4%	9,152	82.7%	10,506	-28.0%
	<b>Revenue Total</b>	<b>2,975,754</b>	<b>210,831</b>	<b>7.1%</b>	<b>210,529</b>	<b>100.1%</b>	<b>221,676</b>	<b>-4.9%</b>
	Expense							
	Salaries & Wages	658,977	42,442	6.4%	47,184	89.9%	35,025	21.2%
	Benefits & Related	246,676	16,554	6.7%	18,975	87.2%	12,798	29.4%
	Purchased Services	40,082	580	1.4%	3,119	18.6%	423	37.1%
	Capital Outlay	3,500,000						
	<b>Expense Total</b>	<b>4,445,735</b>	<b>59,577</b>	<b>1.3%</b>	<b>69,279</b>	<b>86.0%</b>	<b>48,246</b>	<b>23.5%</b>
	<b>SSA #23 - Naper Main Fund</b>							
	Revenue							
	Property Taxes	98,939			6,096			
	<b>Revenue Total</b>	<b>98,939</b>			<b>6,096</b>			
	Expense							
	Interfund TF (Exp)	98,939						
	<b>Expense Total</b>	<b>98,939</b>						
	<b>SSA #25 - Lacrosse Ts Fund</b>							
	Revenue							
	Property Taxes	68,000			3,679			
	<b>Revenue Total</b>	<b>68,000</b>			<b>3,679</b>			
	<b>SSA #30 Fund</b>							
	Revenue							
	Property Taxes	93,111			-			
	<b>Revenue Total</b>	<b>93,111</b>			-			
	Expense							
	Interfund TF (Exp)	93,111			-			
	<b>Expense Total</b>	<b>93,111</b>			-			
	<b>SSA #31 - Downtown Streetscape</b>							



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Capital & Debt Service	Revenue							
	Property Taxes	23,680						
	<b>Revenue Total</b>	<b>23,680</b>						
	<b>Water Street TIF Fund</b>							
	Revenue							
	Interest & Investment Income	9,610			543			
	Property Taxes	760,345						
	<b>Revenue Total</b>	<b>769,955</b>			<b>543</b>			
	Expense							
	Purchased Services	4,219	673	16.0%	51	1325.6%	594	13.3%
	Interfund TF (Exp)	760,345						
	<b>Expense Total</b>	<b>764,564</b>	<b>673</b>	<b>0.1%</b>	<b>51</b>	<b>1325.6%</b>	<b>594</b>	<b>13.3%</b>
	<b>SSA #34 -DT SS Block 422-430</b>							
	Revenue							
	Property Taxes	20,026						
	<b>Revenue Total</b>	<b>20,026</b>						
	Expense							
	Interfund TF (Exp)	20,026						
	<b>Expense Total</b>	<b>20,026</b>						
	<b>SSA #35 -DT SS Washing2024</b>							
	Revenue							
	Property Taxes	125,000						
	<b>Revenue Total</b>	<b>125,000</b>						
	Expense							
	Interfund TF (Exp)	125,000						
	<b>Expense Total</b>	<b>125,000</b>						
Special Funds	<b>Comm Dev Block Grant Fund</b>							
	Revenue							
	Grants	535,000	56,035	10.5%	122,141	45.9%	86,519	-35.2%
	<b>Revenue Total</b>	<b>535,000</b>	<b>56,035</b>	<b>10.5%</b>	<b>122,141</b>	<b>45.9%</b>	<b>86,519</b>	<b>-35.2%</b>
	Expense							
	Grants & Contributions	535,000			59,439		5,221	
	<b>Expense Total</b>	<b>535,000</b>			<b>59,439</b>		<b>5,221</b>	
	<b>E911 Surcharge Fund</b>							
	Revenue							
	Interest & Investment Income	19,220			1,087			
	State Shared Taxes	3,200,000	219,256	6.9%	190,983	114.8%	250,000	-12.3%
	<b>Revenue Total</b>	<b>3,219,220</b>	<b>219,256</b>	<b>6.8%</b>	<b>192,070</b>	<b>114.2%</b>	<b>250,000</b>	<b>-12.3%</b>
	Expense							
	Interfund TF (Exp)	4,272,122			185,303			
	<b>Expense Total</b>	<b>4,272,122</b>			<b>185,303</b>			
	<b>ETSB Fund</b>							

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Revenue							
	Interest & Investment Income	19,220			1,087			
	State Shared Taxes	2,700,000	167,611	6.2%	123,954	135.2%	198,663	-15.6%
	<b>Revenue Total</b>	<b>2,719,220</b>	<b>167,611</b>	<b>6.2%</b>	<b>125,041</b>	<b>134.0%</b>	<b>198,663</b>	<b>-15.6%</b>
	Expense							
	Grants & Contributions	2,700,000			208,913			
	<b>Expense Total</b>	<b>2,700,000</b>			<b>208,913</b>			
	<b>Federal Drug Forfeiture Fund</b>							
	Revenue							
	Interest & Investment Income	14,415			815			
	Other Revenue	100,000	54,995	55.0%	8,580	641.0%		
	<b>Revenue Total</b>	<b>114,415</b>	<b>54,995</b>	<b>48.1%</b>	<b>9,395</b>	<b>585.4%</b>		
	Expense							
	Purchased Services	235,000	1,737	0.7%	8,365	20.8%		
	Purchased Items	412,000			8,754			
	Grants & Contributions	3,000			232			
	<b>Expense Total</b>	<b>650,000</b>	<b>1,737</b>	<b>0.3%</b>	<b>17,351</b>	<b>10.0%</b>		
	<b>Food And Beverage Fund</b>							
	Revenue							
	Fees	42,000	2,843	6.8%	3,292	86.3%	6,009	-52.7%
	Food & Beverage Tax	6,878,000	579,714	8.4%	663,606	87.4%	566,849	2.3%
	Interest & Investment Income	72,074			4,075			
	<b>Revenue Total</b>	<b>6,992,074</b>	<b>582,557</b>	<b>8.3%</b>	<b>670,974</b>	<b>86.8%</b>	<b>572,858</b>	<b>1.7%</b>
	Expense							
	Salaries & Wages	69,966	4,775	6.8%	5,382	88.7%	4,750	0.5%
	Benefits & Related	1,742,378	2,803	0.2%	1,897	147.7%	2,851	-1.7%
	Purchased Services	517,289	1,305	0.3%	350,526	0.4%	952	37.1%
	Grants & Contributions	2,364,905			135,055			
	Interfund TF (Exp)	2,236,712						
	<b>Expense Total</b>	<b>6,931,250</b>	<b>8,883</b>	<b>0.1%</b>	<b>492,861</b>	<b>1.8%</b>	<b>8,553</b>	<b>3.8%</b>
	<b>Foreign Fire Tax Fund</b>							
	Revenue							
	Contributions	460,000						
	Interest & Investment Income	-					494	
	<b>Revenue Total</b>	<b>460,000</b>					<b>494</b>	
	Expense							
	Purchased Items	476,100			476,100		44,246	
	<b>Expense Total</b>	<b>476,100</b>			<b>476,100</b>		<b>44,246</b>	
	<b>Library Capital Fund</b>							
	Revenue							
	Interest & Investment Income	150						
	Other Revenue	-						

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	<b>Revenue Total</b>	<b>150</b>						
	Expense							
	Purchased Services	50,000						
	Capital Outlay	500,000			25,000			
	<b>Expense Total</b>	<b>550,000</b>			<b>25,000</b>			
	<b>Library Fund</b>							
	Revenue							
	Charges for Service	125,000	19,046	15.2%	11,474	166.0%	17,537	8.6%
	Contributions		62					
	Fines	40,000	5,716	14.3%	2,664	214.6%	3,494	63.6%
	Grants	222,066			270			
	Interest & Investment Income	38,440			2,173			
	Other Revenue	40,000	2,247	5.6%	779	288.3%	3,181	-29.4%
	Property Taxes	17,177,493			13,742			
	State Shared Taxes	299,668	28,101	9.4%	20,393	137.8%	39,001	-27.9%
	<b>Revenue Total</b>	<b>17,942,667</b>	<b>55,173</b>	<b>0.3%</b>	<b>51,496</b>	<b>107.1%</b>	<b>63,213</b>	<b>-12.7%</b>
	Expense							
	Salaries & Wages	9,574,166	515,607	5.4%	736,474	70.0%	603,207	-14.5%
	Benefits & Related	2,639,023	171,873	6.5%	203,002	84.7%	207,714	-17.3%
	Insurance Benefits	85,000	13,742	16.2%	5,249	261.8%		
	Purchased Services	1,483,319	70,824	4.8%	89,700	79.0%	92,289	-23.3%
	Purchased Items	3,639,900	89,855	2.5%	222,396	40.4%	42,465	111.6%
	Capital Outlay	422,716	5,203	1.2%	22,900	22.7%	755	588.9%
	Interfund TF (Exp)	100,344	8,362	8.3%	8,362	100.0%	7,768	7.6%
	<b>Expense Total</b>	<b>17,944,468</b>	<b>875,466</b>	<b>4.9%</b>	<b>1,288,083</b>	<b>68.0%</b>	<b>954,199</b>	<b>-8.3%</b>
	<b>Library Special Revenue Fund</b>							
	Revenue							
	Contributions	1,500	150	10.0%	80	187.1%	100	50.0%
	Interest & Investment Income	100						
	<b>Revenue Total</b>	<b>1,600</b>	<b>150</b>	<b>9.4%</b>	<b>80</b>	<b>187.1%</b>	<b>100</b>	<b>50.0%</b>
	Expense							
	Purchased Services	-	450					
	Purchased Items	14,500			1,005		908	
	Capital Outlay	10,000						
	<b>Expense Total</b>	<b>24,500</b>	<b>450</b>	<b>1.8%</b>	<b>1,005</b>	<b>44.8%</b>	<b>908</b>	<b>-50.5%</b>
	<b>Naper Settlement Fund</b>							
	Revenue							
	Charges for Service	590,408	25,967	4.4%	20,842	124.6%	21,169	22.7%
	Contributions	-						
	Interest & Investment Income	-						
	Interfund TF (Rev)	1,020,000						
	Property Taxes	3,897,251						

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	<b>Revenue Total</b>	<b>5,507,659</b>	<b>25,967</b>	<b>0.5%</b>	<b>20,842</b>	<b>124.6%</b>	<b>21,169</b>	<b>22.7%</b>
	Expense							
	Salaries & Wages	2,958,522	143,854	4.9%	235,594	61.1%	219,911	-34.6%
	Benefits & Related	918,455	48,472	5.3%	70,650	68.6%	52,820	-8.2%
	Purchased Services	1,181,540	33,241	2.8%	86,447	38.5%	45,995	-27.7%
	Purchased Items	280,381	8,426	3.0%	20,260	41.6%	24,514	-65.6%
	Capital Outlay	-						
	Interfund TF (Exp)	171,530	14,296	8.3%	14,294	100.0%	15,379	-7.0%
	<b>Expense Total</b>	<b>5,510,428</b>	<b>248,290</b>	<b>4.5%</b>	<b>427,245</b>	<b>58.1%</b>	<b>358,618</b>	<b>-30.8%</b>
	<b>Renewable Energy Fund</b>							
	Revenue							
	Electric Charges	286,426	26,033	9.1%	23,940	108.7%	24,728	5.3%
	Fees						3,336	
	Interest & Investment Income	4,805			272			
	<b>Revenue Total</b>	<b>291,231</b>	<b>26,033</b>	<b>8.9%</b>	<b>24,212</b>	<b>107.5%</b>	<b>28,064</b>	<b>-7.2%</b>
	Expense							
	Purchased Services	5,000						
	Grants & Contributions	280,000	14,045	5.0%	35,334	39.7%	81,941	-82.9%
	<b>Expense Total</b>	<b>285,000</b>	<b>14,045</b>	<b>4.9%</b>	<b>35,334</b>	<b>39.7%</b>	<b>81,941</b>	<b>-82.9%</b>
	<b>SSA #33 - Downtown Maint Fund</b>							
	Revenue							
	Fines	80,000	125	0.2%	6,093	2.1%	6,300	-98.0%
	Interest & Investment Income	72,074			4,075			
	Interfund TF (Rev)	1,651,489						
	Non-Business License & Permit	10,000			614			
	Property Taxes	1,252,829						
	Rents & Royalties	-						
	<b>Revenue Total</b>	<b>3,066,392</b>	<b>125</b>	<b>0.0%</b>	<b>10,782</b>	<b>1.2%</b>	<b>6,300</b>	<b>-98.0%</b>
	Expense							
	Salaries & Wages	824,258	47,158	5.7%	58,294	80.9%	46,532	1.3%
	Benefits & Related	200,399	13,410	6.7%	15,415	87.0%	48,461	-72.3%
	Purchased Services	1,766,332	54,520	3.1%	211,094	25.8%	31,991	70.4%
	Purchased Items	343,110	16,527	4.8%	25,977	63.6%	12,330	34.0%
	Capital Outlay	372,000			13,066			
	Interfund TF (Exp)	74,398	6,200	8.3%	6,200	100.0%	6,493	-4.5%
	<b>Expense Total</b>	<b>3,580,497</b>	<b>137,816</b>	<b>3.8%</b>	<b>330,046</b>	<b>41.8%</b>	<b>145,807</b>	<b>-5.5%</b>
	<b>State Drug Forfeiture Fund</b>							
	Revenue							
	Interest & Investment Income	14,415			815			
	Other Revenue	181,500	82	0.0%	15,573	0.5%	5,109	-98.4%
	<b>Revenue Total</b>	<b>195,915</b>	<b>82</b>	<b>0.0%</b>	<b>16,388</b>	<b>0.5%</b>	<b>5,109</b>	<b>-98.4%</b>
	Expense							

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Special Funds	Purchased Services	50,500			6,432			
	Purchased Items	100,000			18,403		4,955	
	Grants & Contributions	6,000			464			
	Interfund TF (Exp)	25,000	52	0.2%	1,525	3.4%	66	-21.5%
	<b>Expense Total</b>	<b>181,500</b>	<b>52</b>	<b>0.0%</b>	<b>26,823</b>	<b>0.2%</b>	<b>5,021</b>	<b>-99.0%</b>
	<b>Test Track Fund</b>							
	Revenue							
	Charges for Service	31,200			2,607			
	Interest & Investment Income	100						
	<b>Revenue Total</b>	<b>31,300</b>			<b>2,607</b>			
	Expense							
	Purchased Services	37,760			169			
	Purchased Items	19,980	705	3.5%	1,917	36.8%	659	6.9%
	<b>Expense Total</b>	<b>57,740</b>	<b>705</b>	<b>1.2%</b>	<b>2,086</b>	<b>33.8%</b>	<b>659</b>	<b>6.9%</b>
	<b>Block 59 Business District Fund</b>							
	Revenue							
	Sales Tax/Business District	291,000	32,336	11.1%			24,767	30.6%
	<b>Revenue Total</b>	<b>291,000</b>	<b>32,336</b>	<b>11.1%</b>			<b>24,767</b>	<b>30.6%</b>
	Expense							
	Grants & Contributions	500,000						
	<b>Expense Total</b>	<b>500,000</b>						
	<b>Heinen Business Dist Fund</b>							
	Revenue							
	Sales Tax/Business District		150				369	-59.4%
	<b>Revenue Total</b>		<b>150</b>				<b>369</b>	<b>-59.4%</b>



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	61,334,445			446,370			
Hotel & Motel Tax	1,986,000	780,678	39.3%	801,634	97.4%	685,203	13.9%
Food & Beverage Tax	8,023,000	667,060	8.3%	774,078	86.2%	655,417	1.8%
Local Gasoline Tax	2,456,000	200,731	8.2%	178,306	112.6%	203,227	-1.2%
Real Estate Transfer Tax	4,624,000	194,133	4.2%	221,020	87.8%	190,877	1.7%
Utility Taxes	15,191,048	1,443,585	9.5%	1,303,924	110.7%	1,441,603	0.1%
Business License & Permit	745,000	87,765	11.8%	15,149	579.3%	21,503	308.2%
Non-Business License & Permit	2,495,000	277,635	11.1%	142,616	194.7%	186,627	48.8%
Grants	14,415,902	79,165	0.5%	174,103	45.5%	136,020	-41.8%
State Shared Taxes	98,818,961	8,591,698	8.7%	8,083,236	106.3%	8,025,428	7.1%
Charges for Service	20,821,389	1,410,907	6.8%	1,532,594	92.1%	1,245,356	13.3%
Contributions	3,296,500	436	0.0%	155,503	0.3%	4,100	-89.4%
Electric Charges	154,754,873	13,869,810	9.0%	12,197,097	113.7%	12,148,540	14.2%
Fees	4,502,440	1,238,550	27.5%	186,769	663.1%	1,621,395	-23.6%
Fines	1,219,500	111,445	9.1%	123,942	89.9%	91,455	21.9%
Home Rule Sales Tax	21,313,000	1,933,806	9.1%	1,925,645	100.4%	1,712,618	12.9%
Insurance Premium	25,661,510	1,485,342	5.8%	1,926,197	77.1%	1,436,475	3.4%
Interest & Investment Income	5,509,686	84,888	1.5%	214,210	39.6%	124,279	-31.7%
Interfund TF (Rev)	21,168,637	668,128	3.2%	886,447	75.4%	720,400	-7.3%
Intergovernmental Agreement	1,751,110	52,500	3.0%	118,652	44.2%	20,000	162.5%
Local Shared Taxes	299,991			13,968			
Other Revenue	1,133,797	131,715	11.6%	81,648	161.3%	161,727	-18.6%
Rents & Royalties	2,692,581	129,238	4.8%	89,721	144.0%	173,784	-25.6%
Other License & Permit	76,000	2,344	3.1%	4,168	56.2%	8,344	-71.9%
Wastewater Charges	32,483,272	2,781,142	8.6%	2,574,202	108.0%	2,390,743	16.3%
Water Charges	56,821,921	4,415,382	7.8%	4,337,618	101.8%	3,751,374	17.7%
Sales Tax/Business District	291,000	32,485	11.2%			25,136	29.2%
Bond Sale Proceeds	53,900,000						
<b>Revenue Total</b>	<b>617,786,563</b>	<b>40,670,567</b>	<b>6.6%</b>	<b>38,508,817</b>	<b>105.6%</b>	<b>37,181,629</b>	<b>9.4%</b>

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	129,750,620	8,295,322	6.4%	10,181,675	81.5%	8,512,448	-2.6%
Benefits & Related	52,671,035	2,290,537	4.3%	2,399,925	95.4%	2,394,183	-4.3%
Insurance Benefits	28,281,212	1,842,992	6.5%	1,889,541	97.5%	1,311,736	40.5%
Purchased Services	61,482,285	3,824,459	6.2%	3,664,233	104.4%	2,817,016	35.8%
Purchased Items	22,891,021	1,190,546	5.2%	1,748,773	68.1%	806,962	47.5%
Purchased Electricity	101,763,112	9,410,845	9.2%	6,854,390	137.3%	8,439,020	11.5%
Purchased Water	31,331,000	1,952,141	6.2%	2,519,540	77.5%	1,842,275	6.0%
Capital Outlay	168,781,195	702,836	0.4%	6,895,154	10.2%	6,736	10333.5%
Grants & Contributions	9,234,096	871,945	9.4%	553,214	157.6%	895,703	-2.7%
Debt Service	15,995,033	307,205	1.9%	236,928	129.7%	364,469	-15.7%
Interfund TF (Exp)	18,967,990	484,741	2.6%	672,015	72.1%	533,478	-9.1%
Expense Total	641,148,599	31,173,571	4.9%	37,615,389	82.9%	27,924,027	11.6%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Electric	166,721,134	14,981,533	9.0%	12,369,754	121.1%	13,653,887	9.7%
Water	125,129,580	7,238,013	5.8%	6,978,309	103.7%	6,171,332	17.3%
Community Services	761,000	93,890	12.3%	17,345	541.3%	24,203	287.9%
Finance	87,000	4,297	4.9%	27,117	15.8%	54,596	-92.1%
Fire	11,926,560	621,002	5.2%	933,029	66.6%	513,775	20.9%
Information Technology						295	
Library	17,944,417	55,323	0.3%	51,577	107.3%	63,313	-12.6%
Naper Settlement	5,507,659	25,967	0.5%	20,842	124.6%	21,169	22.7%
Police	8,586,532	578,443	6.7%	524,900	110.2%	586,766	-1.4%
Public Works	8,737,013	804,061	9.2%	623,683	128.9%	677,571	18.7%
Transp Engineer Development	15,875,150	324,643	2.0%	199,793	162.5%	309,935	4.7%
Undefined	256,510,518	15,943,395	6.2%	16,762,468	95.1%	15,104,787	5.6%
Revenue Total	617,786,563	40,670,567	6.6%	38,508,817	105.6%	37,181,629	9.4%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Electric	158,826,220	11,860,659	7.5%	9,089,501	130.5%	10,316,181	15.0%
Water	131,950,283	3,989,579	3.0%	7,617,114	52.4%	3,144,310	26.9%
Community Services	5,745,167	86,100	1.5%	251,295	34.3%	73,912	16.5%
Finance	9,469,396	662,152	7.0%	852,651	77.7%	601,443	10.1%
Fire	52,254,591	1,942,777	3.7%	3,047,513	63.7%	2,835,179	-31.5%
Information Technology	33,424,756	2,187,939	6.5%	2,277,448	96.1%	1,301,979	68.0%
Library	19,123,789	875,321	4.6%	1,344,818	65.1%	954,582	-8.3%
Naper Settlement	5,896,128	247,686	4.2%	451,739	54.8%	363,072	-31.8%
Police	69,649,204	3,210,966	4.6%	4,274,642	75.1%	3,005,672	6.8%
Public Works	51,905,111	2,241,472	4.3%	3,610,780	62.1%	2,120,315	5.7%
Transp Engineer Development	44,316,141	690,084	1.6%	1,478,749	46.7%	547,413	26.1%
Undefined	1,214,237			476,100		44,246	
City Managers Office	2,581,130	192,073	7.4%	204,060	94.1%	200,084	-4.0%
Human Resources	2,120,609	128,622	6.1%	180,881	71.1%	122,642	4.9%
Insurance	30,164,404	1,873,825	6.2%	1,937,518	96.7%	1,363,423	37.4%
Legal	1,789,742	137,648	7.7%	136,744	100.7%	112,918	21.9%
Mayor And Council	415,367	20,698	5.0%	29,005	71.4%	21,591	-4.1%
Miscellaneous	4,710,994	825,971	17.5%	125,093	660.3%	795,063	3.9%
Debt Service	15,591,331			229,739			
<b>Expense Total</b>	<b>641,148,599</b>	<b>31,173,571</b>	<b>4.9%</b>	<b>37,615,389</b>	<b>82.9%</b>	<b>27,924,027</b>	<b>11.6%</b>

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Preliminary and Unaudited

Term	Definition
Total Budget	Total approved budget for the full fiscal year
YTD Actual	Actual amount of expenses or revenues for the year as of the date of the report
% Total Budget	Amount of total expenses or revenues to date reflected as a percentage of the total budget
PY Actual	Actual expenses or revenues through the same month in the prior fiscal year
PY Variance	Difference between current year actuals and prior year actuals reflected as a percentage value