



City of Naperville  
2025 Financial Report - through February 28  
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            | 250,705           | 33.7%          | 110,393           | 227.1%           | 123,853           | 102.4%      |
|                              | Charges for Service           | 11,824,409         | 1,920,603         | 16.2%          | 1,974,500         | 97.3%            | 870,272           | 120.7%      |
|                              | Contributions                 | 100,000            |                   |                | 26,290            |                  | 10,800            |             |
|                              | Fees                          | 371,400            | 156,984           | 42.3%          | 39,851            | 393.9%           | 154,132           | 1.9%        |
|                              | Fines                         | 1,074,500          | 185,780           | 17.3%          | 192,966           | 96.3%            | 181,999           | 2.1%        |
|                              | Grants                        | 408,836            | 32,500            | 7.9%           | 84,497            | 38.5%            | 77,686            | -58.2%      |
|                              | Home Rule Sales Tax           | 1,030,000          | 137,555           | 13.4%          | 114,021           | 120.6%           | 162,268           | -15.2%      |
|                              | Hotel & Motel Tax             | 1,986,000          | 873,280           | 44.0%          | 960,713           | 90.9%            | 743,542           | 17.4%       |
|                              | Interest & Investment Income  | 1,633,684          | 99,993            | 6.1%           | 23,506            | 425.4%           | 107,880           | -7.3%       |
|                              | Interfund TF (Rev)            | 5,813,089          | 431,402           | 7.4%           | 1,091,728         | 39.5%            | 1,163,909         | -62.9%      |
|                              | Intergovernmental Agreement   | 1,751,110          | 62,500            | 3.6%           | 202,420           | 30.9%            | 20,000            | 212.5%      |
|                              | Non-Business License & Permit | 1,385,000          | 381,393           | 27.5%          | 102,784           | 371.1%           | 183,846           | 107.5%      |
|                              | Other License & Permit        | 21,000             | 353               | 1.7%           | 1,017             | 34.7%            | 755               | -53.2%      |
|                              | Other Revenue                 | 246,000            | 18,517            | 7.5%           | 67,231            | 27.5%            | 70,078            | -73.6%      |
|                              | Property Taxes                | 30,377,906         |                   |                | 22,672            |                  |                   |             |
|                              | Real Estate Transfer Tax      | 4,624,000          | 370,352           | 8.0%           | 498,389           | 74.3%            | 410,192           | -9.7%       |
|                              | Rents & Royalties             | 2,491,993          | 536,134           | 21.5%          | 606,546           | 88.4%            | 700,711           | -23.5%      |
|                              | State Shared Taxes            | 85,481,883         | 14,657,186        | 17.1%          | 14,322,840        | 102.3%           | 13,779,143        | 6.4%        |
|                              | Utility Taxes                 | 15,191,048         | 2,883,418         | 19.0%          | 2,867,955         | 100.5%           | 2,773,963         | 3.9%        |
|                              | <b>Revenue Total</b>          | <b>166,556,858</b> | <b>22,998,654</b> | <b>13.8%</b>   | <b>23,310,319</b> | <b>98.7%</b>     | <b>21,535,027</b> | <b>6.8%</b> |
|                              | Expense                       |                    |                   |                |                   |                  |                   |             |
|                              | Salaries & Wages              | 88,266,425         | 12,328,250        | 14.0%          | 13,765,384        | 89.6%            | 12,165,353        | 1.3%        |
|                              | Benefits & Related            | 38,805,444         | 2,954,165         | 7.6%           | 2,994,925         | 98.6%            | 2,978,157         | -0.8%       |
|                              | Purchased Services            | 22,097,619         | 2,901,896         | 13.1%          | 3,449,519         | 84.1%            | 2,735,631         | 6.1%        |
|                              | Purchased Items               | 10,498,796         | 1,143,131         | 10.9%          | 1,493,583         | 76.5%            | 1,147,698         | -0.4%       |
|                              | Capital Outlay                | -                  |                   |                |                   |                  |                   |             |
|                              | Grants & Contributions        | 2,062,600          | 652,250           | 31.6%          | 37,555            | 1736.8%          | 808,480           | -19.3%      |
|                              | Interfund TF (Exp)            | 4,696,308          | 339,800           | 7.2%           | 340,804           | 99.7%            | 426,204           | -20.3%      |
|                              | <b>Expense Total</b>          | <b>166,427,192</b> | <b>20,319,492</b> | <b>12.2%</b>   | <b>22,081,770</b> | <b>92.0%</b>     | <b>20,261,522</b> | <b>0.3%</b> |
|                              | <b>Electric Utility Fund</b>  |                    |                   |                |                   |                  |                   |             |
|                              | Revenue                       |                    |                   |                |                   |                  |                   |             |
| Charges for Service          | 150,000                       | 4,612              | 3.1%              | 28,795         | 16.0%             | 45,653           | -89.9%            |             |
| Electric Charges             | 154,468,447                   | 26,217,311         | 17.0%             | 23,962,506     | 109.4%            | 23,455,295       | 11.8%             |             |
| Fees                         | 3,521,837                     | 2,220,970          | 63.1%             | 305,359        | 727.3%            | 1,557,002        | 42.6%             |             |
| Grants                       | -                             |                    |                   |                |                   |                  |                   |             |
| Interest & Investment Income | 618,392                       |                    |                   | 58,786         |                   |                  |                   |             |
| Interfund TF (Rev)           | -                             |                    |                   |                |                   |                  |                   |             |
| Other Revenue                | 139,727                       | 108,167            | 77.4%             | 16,269         | 664.9%            | 2,417            | 4374.8%           |             |
| Rents & Royalties            | 31,500                        |                    |                   | 6,946          |                   | 7,629            |                   |             |
| Bond Sale Proceeds           | 7,500,000                     |                    |                   |                |                   |                  |                   |             |

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| Fund Overview                | Fund Name                    | Total Budget       | YTD Actuals       | % Total Budget    | YTD Projection    | % YTD Projection | PY Actuals        | PY Variance  |  |
|------------------------------|------------------------------|--------------------|-------------------|-------------------|-------------------|------------------|-------------------|--------------|--|
| Maintenance & Ops            | <b>Revenue Total</b>         | <b>166,429,903</b> | <b>28,551,060</b> | <b>17.2%</b>      | <b>24,378,660</b> | <b>117.1%</b>    | <b>25,067,995</b> | <b>13.9%</b> |  |
|                              | Expense                      |                    |                   |                   |                   |                  |                   |              |  |
|                              | Salaries & Wages             | 16,033,664         | 2,183,861         | 13.6%             | 2,397,918         | 91.1%            | 2,053,287         | 6.4%         |  |
|                              | Benefits & Related           | 4,492,180          | 656,826           | 14.6%             | 691,105           | 95.0%            | 589,906           | 11.3%        |  |
|                              | Insurance Benefits           | 1,000              |                   |                   |                   |                  |                   |              |  |
|                              | Purchased Services           | 8,431,677          | 814,859           | 9.7%              | 873,371           | 93.3%            | 778,744           | 4.6%         |  |
|                              | Purchased Items              | 1,996,765          | 1,539,811         | 77.1%             | 248,612           | 619.4%           | 246,918           | 523.6%       |  |
|                              | Purchased Electricity        | 101,763,112        | 19,389,029        | 19.1%             | 15,268,219        | 127.0%           | 18,243,105        | 6.3%         |  |
|                              | Capital Outlay               | 30,258,716         | 864,667           | 2.9%              | 1,848,961         | 46.8%            | 792,904           | 9.1%         |  |
|                              | Grants & Contributions       | 543,841            | 137,624           | 25.3%             | 97,703            | 140.9%           | 121,913           | 12.9%        |  |
|                              | Debt Service                 | 1,931,070          | 301,432           | 15.6%             | 33,638            | 896.1%           | 357,654           | -15.7%       |  |
|                              | Interfund TF (Exp)           | 1,394,191          | 232,366           | 16.7%             | 232,365           | 100.0%           | 240,836           | -3.5%        |  |
|                              | <b>Expense Total</b>         | <b>166,846,216</b> | <b>26,120,475</b> | <b>15.7%</b>      | <b>21,691,892</b> | <b>120.4%</b>    | <b>23,425,267</b> | <b>11.5%</b> |  |
|                              | <b>Water Utilities Fund</b>  |                    |                   |                   |                   |                  |                   |              |  |
|                              | Revenue                      |                    |                   |                   |                   |                  |                   |              |  |
|                              | Charges for Service          | 51,372             |                   |                   |                   | 2,280            |                   |              |  |
|                              | Fees                         | 327,653            | 42,586            | 13.0%             | 48,452            | 87.9%            | 47,385            | -10.1%       |  |
|                              | Fines                        | -                  |                   |                   |                   |                  |                   |              |  |
|                              | Grants                       | 450,000            |                   |                   |                   |                  |                   |              |  |
|                              | Interest & Investment Income | 385,421            |                   |                   |                   | 37,623           |                   |              |  |
|                              | Interfund TF (Rev)           | 2,863,000          |                   |                   |                   |                  |                   |              |  |
|                              | Other Revenue                | 296,570            | 6,988             | 2.4%              | 37,111            | 18.8%            | 37,384            | -81.3%       |  |
|                              | Rents & Royalties            | 50,371             | 12,593            | 25.0%             | 5,858             | 215.0%           | 8,395             | 50.0%        |  |
|                              | Wastewater Charges           | 30,592,519         | 5,039,329         | 16.5%             | 4,837,481         | 104.2%           | 4,353,636         | 15.7%        |  |
|                              | Water Charges                | 56,821,921         | 8,276,206         | 14.6%             | 8,293,429         | 99.8%            | 6,976,472         | 18.6%        |  |
|                              | Bond Sale Proceeds           | 31,400,000         |                   |                   |                   |                  |                   |              |  |
|                              | <b>Revenue Total</b>         | <b>123,238,827</b> | <b>13,377,702</b> | <b>10.9%</b>      | <b>13,262,233</b> | <b>100.9%</b>    | <b>11,423,271</b> | <b>17.1%</b> |  |
|                              | Expense                      |                    |                   |                   |                   |                  |                   |              |  |
|                              | Salaries & Wages             | 10,568,747         | 1,595,204         | 15.1%             | 1,623,633         | 98.2%            | 1,567,008         | 1.8%         |  |
|                              | Benefits & Related           | 3,379,865          | 533,907           | 15.8%             | 519,979           | 102.7%           | 495,445           | 7.8%         |  |
|                              | Purchased Services           | 10,954,327         | 474,834           | 4.3%              | 827,782           | 57.4%            | 456,967           | 3.9%         |  |
|                              | Purchased Items              | 4,935,584          | 629,599           | 12.8%             | 712,419           | 88.4%            | 554,101           | 13.6%        |  |
|                              | Purchased Water              | 31,331,000         | 3,938,225         | 12.6%             | 4,877,018         | 80.8%            | 3,739,781         | 5.3%         |  |
|                              | Capital Outlay               | 70,802,088         | 759,546           | 1.1%              | 8,468,121         | 9.0%             |                   |              |  |
|                              | Grants & Contributions       | 238,750            | 94,754            | 39.7%             | 35,152            | 269.6%           | 82,356            | 15.1%        |  |
|                              | Debt Service                 | 4,749,300          | 6,659             | 0.1%              | 167,294           | 4.0%             | 7,996             | -16.7%       |  |
| Interfund TF (Exp)           | 1,941,245                    | 323,540            | 16.7%             | 323,541           | 100.0%            | 324,220          | -0.2%             |              |  |
| <b>Expense Total</b>         | <b>138,900,906</b>           | <b>8,356,268</b>   | <b>6.0%</b>       | <b>17,554,938</b> | <b>47.6%</b>      | <b>7,227,873</b> | <b>15.6%</b>      |              |  |
| <b>Commuter Parking Fund</b> |                              |                    |                   |                   |                   |                  |                   |              |  |
| Revenue                      |                              |                    |                   |                   |                   |                  |                   |              |  |
| Fees                         | 5,150                        |                    |                   |                   | 867               |                  |                   |              |  |
| Fines                        | 25,000                       | 250                | 1.0%              | 5,504             | 4.5%              | 575              | -56.5%            |              |  |

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|-----------------------------------|-------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|---------------|--|
| Maintenance & Ops                 | Interest & Investment Income  | 72,074            |                  |                  | 18,304           |                  |                  |               |  |
|                                   | Non-Business License & Permit | 1,100,000         | 126,836          | 11.5%            | 178,192          | 71.2%            | 189,961          | -33.2%        |  |
|                                   | Other Revenue                 |                   |                  |                  |                  |                  | 1                |               |  |
|                                   | Rents & Royalties             | 1,800             | 300              | 16.7%            | 369              | 81.4%            | 300              | 0.0%          |  |
|                                   | <b>Revenue Total</b>          | <b>1,204,024</b>  | <b>127,386</b>   | <b>10.6%</b>     | <b>203,236</b>   | <b>62.7%</b>     | <b>190,837</b>   | <b>-33.2%</b> |  |
|                                   | Expense                       |                   |                  |                  |                  |                  |                  |               |  |
|                                   | Salaries & Wages              | 374,026           | 55,852           | 14.9%            | 60,455           | 92.4%            | 58,305           | -4.2%         |  |
|                                   | Benefits & Related            | 135,034           | 15,802           | 11.7%            | 20,774           | 76.1%            | 17,442           | -9.4%         |  |
|                                   | Purchased Services            | 926,199           | 176,854          | 19.1%            | 180,166          | 98.2%            | 174,144          | 1.6%          |  |
|                                   | Purchased Items               | 173,905           | 5,403            | 3.1%             | 34,700           | 15.6%            | 6,846            | -21.1%        |  |
|                                   | Capital Outlay                | 175,000           |                  |                  |                  |                  |                  |               |  |
|                                   | Grants & Contributions        | -                 |                  |                  |                  |                  |                  |               |  |
|                                   | Interfund TF (Exp)            | 95,719            | 15,956           | 16.7%            | 15,953           | 100.0%           | 16,284           | -2.0%         |  |
|                                   | <b>Expense Total</b>          | <b>1,879,883</b>  | <b>269,867</b>   | <b>14.4%</b>     | <b>312,048</b>   | <b>86.5%</b>     | <b>273,020</b>   | <b>-1.2%</b>  |  |
|                                   | <b>Self Insurance Fund</b>    |                   |                  |                  |                  |                  |                  |               |  |
|                                   | Revenue                       |                   |                  |                  |                  |                  |                  |               |  |
|                                   | Insurance Premium             | 25,661,510        | 3,413,830        | 13.3%            | 3,912,122        | 87.3%            | 3,246,636        | 5.1%          |  |
|                                   | Interest & Investment Income  | 96,099            |                  |                  | 10,393           |                  |                  |               |  |
|                                   | Interfund TF (Rev)            | 6,434,804         | 904,800          | 14.1%            | 904,796          | 100.0%           | 1,023,954        | -11.6%        |  |
|                                   | Other Revenue                 |                   |                  |                  |                  |                  | 439              |               |  |
|                                   | <b>Revenue Total</b>          | <b>32,192,413</b> | <b>4,318,630</b> | <b>13.4%</b>     | <b>4,827,310</b> | <b>89.5%</b>     | <b>4,271,029</b> | <b>1.1%</b>   |  |
|                                   | Expense                       |                   |                  |                  |                  |                  |                  |               |  |
| Salaries & Wages                  | 421,868                       | 65,548            | 15.5%            | 64,903           | 101.0%           | 57,672           | 13.7%            |               |  |
| Benefits & Related                | 111,582                       | 19,373            | 17.4%            | 17,166           | 112.9%           | 16,618           | 16.6%            |               |  |
| Insurance Benefits                | 28,195,212                    | 3,481,648         | 12.3%            | 3,848,142        | 90.5%            | 3,505,392        | -0.7%            |               |  |
| Purchased Services                | 437,565                       | 5,518             | 1.3%             | 14,861           | 37.1%            | 12,773           | -56.8%           |               |  |
| <b>Expense Total</b>              | <b>29,166,227</b>             | <b>3,572,086</b>  | <b>12.2%</b>     | <b>3,945,071</b> | <b>90.5%</b>     | <b>3,592,455</b> | <b>-0.6%</b>     |               |  |
| <b>Solid Waste Fund</b>           |                               |                   |                  |                  |                  |                  |                  |               |  |
| Revenue                           |                               |                   |                  |                  |                  |                  |                  |               |  |
| Charges for Service               | 7,992,000                     | 1,367,336         | 17.1%            | 1,236,521        | 110.6%           | 1,259,280        | 8.6%             |               |  |
| <b>Revenue Total</b>              | <b>7,992,000</b>              | <b>1,367,336</b>  | <b>17.1%</b>     | <b>1,236,521</b> | <b>110.6%</b>    | <b>1,259,280</b> | <b>8.6%</b>      |               |  |
| Expense                           |                               |                   |                  |                  |                  |                  |                  |               |  |
| Purchased Services                | 8,079,305                     | 1,315,746         | 16.3%            | 1,478,140        | 89.0%            | 1,275,662        | 3.1%             |               |  |
| <b>Expense Total</b>              | <b>8,079,305</b>              | <b>1,315,746</b>  | <b>16.3%</b>     | <b>1,478,140</b> | <b>89.0%</b>     | <b>1,275,662</b> | <b>3.1%</b>      |               |  |
| <b>Capital &amp; Debt Service</b> |                               |                   |                  |                  |                  |                  |                  |               |  |
| <b>Capital Projects Fund</b>      |                               |                   |                  |                  |                  |                  |                  |               |  |
| Revenue                           |                               |                   |                  |                  |                  |                  |                  |               |  |
| Charges for Service               | 57,000                        |                   |                  |                  |                  |                  |                  |               |  |
| Contributions                     | 2,735,000                     | 19,040            | 0.7%             | 537,836          | 3.5%             |                  |                  |               |  |
| Fees                              | 200,000                       | 1,542             | 0.8%             | 29,635           | 5.2%             | 122,794          | -98.7%           |               |  |
| Grants                            | 12,800,000                    |                   |                  | 64,210           |                  |                  |                  |               |  |
| Home Rule Sales Tax               | 19,138,000                    | 3,413,677         | 17.8%            | 3,617,082        | 94.4%            | 3,101,562        | 10.1%            |               |  |
| Interest & Investment Income      | 864,892                       |                   |                  | 123,504          |                  |                  |                  |               |  |

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|------------------------------|------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|--------------|--|
| Capital & Debt Service       | Interfund TF (Rev)           | 1,310,259         |                  |                  | 769,610          |                  |                  |              |  |
|                              | Other Revenue                | 130,000           |                  |                  | 39,000           |                  | 35,685           |              |  |
|                              | Bond Sale Proceeds           | 15,000,000        |                  |                  |                  |                  |                  |              |  |
|                              | <b>Revenue Total</b>         | <b>52,235,151</b> | <b>3,434,259</b> | <b>6.6%</b>      | <b>5,180,877</b> | <b>66.3%</b>     | <b>3,260,040</b> | <b>5.3%</b>  |  |
|                              | Expense                      |                   |                  |                  |                  |                  |                  |              |  |
|                              | Purchased Services           | 5,157,031         | 60,320           | 1.2%             | 264,283          | 22.8%            | 187,303          | -67.8%       |  |
|                              | Capital Outlay               | 55,506,175        | 2,091,220        | 3.8%             | 4,667,026        | 44.8%            | 1,956,386        | 6.9%         |  |
|                              | Debt Service                 | 306,564           |                  |                  |                  |                  |                  |              |  |
|                              | <b>Expense Total</b>         | <b>60,969,770</b> | <b>2,151,540</b> | <b>3.5%</b>      | <b>4,931,308</b> | <b>43.6%</b>     | <b>2,143,689</b> | <b>0.4%</b>  |  |
|                              | <b>Debt Service Fund</b>     |                   |                  |                  |                  |                  |                  |              |  |
|                              | Revenue                      |                   |                  |                  |                  |                  |                  |              |  |
|                              | Home Rule Sales Tax          | -                 |                  |                  |                  |                  |                  |              |  |
|                              | Interest & Investment Income | 168,173           |                  |                  |                  | 18,098           |                  |              |  |
|                              | Interfund TF (Rev)           | 2,075,996         |                  |                  |                  |                  |                  |              |  |
|                              | Property Taxes               | 7,439,865         |                  |                  |                  | 787,394          |                  |              |  |
|                              | <b>Revenue Total</b>         | <b>9,684,034</b>  |                  |                  |                  | <b>805,492</b>   |                  |              |  |
|                              | Expense                      |                   |                  |                  |                  |                  |                  |              |  |
|                              | Purchased Services           | 9,207             |                  |                  |                  | 795              |                  | 6,000        |  |
|                              | Debt Service                 | 8,799,149         |                  |                  |                  | 198,146          |                  |              |  |
|                              | <b>Expense Total</b>         | <b>8,808,356</b>  |                  |                  |                  | <b>198,940</b>   |                  | <b>6,000</b> |  |
|                              | <b>Downtown Parking Fund</b> |                   |                  |                  |                  |                  |                  |              |  |
|                              | Revenue                      |                   |                  |                  |                  |                  |                  |              |  |
|                              | Fees                         | 32,000            | 5,370            | 16.8%            | 5,331            | 100.7%           | 1,299            | 313.3%       |  |
|                              | Food & Beverage Tax          | 1,145,000         | 154,287          | 13.5%            | 196,369          | 78.6%            | 159,054          | -3.0%        |  |
|                              | Home Rule Sales Tax          | 1,145,000         | 148,438          | 13.0%            | 206,444          | 71.9%            | 187,596          | -20.9%       |  |
|                              | Interest & Investment Income | 240,248           |                  |                  | 27,028           |                  |                  |              |  |
|                              | Rents & Royalties            | 116,917           |                  |                  | 6,713            |                  | 3,610            |              |  |
| <b>Revenue Total</b>         | <b>2,679,165</b>             | <b>308,094</b>    | <b>11.5%</b>     | <b>441,884</b>   | <b>69.7%</b>     | <b>351,558</b>   | <b>-12.4%</b>    |              |  |
| Expense                      |                              |                   |                  |                  |                  |                  |                  |              |  |
| Purchased Services           | 18,314                       | 295               | 1.6%             | 2,363            | 12.5%            | 294              | 0.1%             |              |  |
| Capital Outlay               | 234,500                      |                   |                  | 6,253            |                  |                  |                  |              |  |
| Debt Service                 | 208,950                      |                   |                  | 1,097            |                  |                  |                  |              |  |
| <b>Expense Total</b>         | <b>461,764</b>               | <b>295</b>        | <b>0.1%</b>      | <b>9,714</b>     | <b>3.0%</b>      | <b>294</b>       | <b>0.1%</b>      |              |  |
| <b>Motor Fuel Tax Fund</b>   |                              |                   |                  |                  |                  |                  |                  |              |  |
| Revenue                      |                              |                   |                  |                  |                  |                  |                  |              |  |
| Interest & Investment Income | 700,000                      | 75,515            | 10.8%            |                  |                  | 126,056          | -40.1%           |              |  |
| Other Revenue                |                              | 85,971            |                  |                  |                  | 91,511           | -6.1%            |              |  |
| State Shared Taxes           | 7,056,731                    | 1,109,342         | 15.7%            | 2,664,984        | 41.6%            | 1,082,151        | 2.5%             |              |  |
| <b>Revenue Total</b>         | <b>7,756,731</b>             | <b>1,270,827</b>  | <b>16.4%</b>     | <b>2,664,984</b> | <b>47.7%</b>     | <b>1,299,718</b> | <b>-2.2%</b>     |              |  |
| Expense                      |                              |                   |                  |                  |                  |                  |                  |              |  |
| Purchased Services           | -                            |                   |                  |                  |                  |                  |                  |              |  |
| Capital Outlay               | 7,000,000                    | 306,199           | 4.4%             | 441,000          | 69.4%            | 13,438           | 2178.6%          |              |  |

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| Fund Overview                     | Fund Name                        | Total Budget     | YTD Actuals    | % Total Budget | YTD Projection | % YTD Projection | PY Actuals     | PY Variance    |  |
|-----------------------------------|----------------------------------|------------------|----------------|----------------|----------------|------------------|----------------|----------------|--|
| Capital & Debt Service            | <b>Expense Total</b>             | <b>7,000,000</b> | <b>306,199</b> | <b>4.4%</b>    | <b>441,000</b> | <b>69.4%</b>     | <b>13,438</b>  | <b>2178.6%</b> |  |
|                                   | <b>Phosphorus Fund</b>           |                  |                |                |                |                  |                |                |  |
|                                   | Revenue                          |                  |                |                |                |                  |                |                |  |
|                                   | Interest & Investment Income     | 384,396          |                |                |                | 37,623           |                |                |  |
|                                   | Wastewater Charges               | 1,890,753        | 306,292        | 16.2%          | 305,262        | 100.3%           | 268,312        | 14.2%          |  |
|                                   | <b>Revenue Total</b>             | <b>2,275,149</b> | <b>306,292</b> | <b>13.5%</b>   | <b>342,885</b> | <b>89.3%</b>     | <b>268,312</b> | <b>14.2%</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                    |                  | 902            |                |                |                  |                |                |  |
|                                   | Fees                             | 2,400            | 700            | 29.2%          | (372)          | -188.4%          | 28             | 2438.9%        |  |
|                                   | Interest & Investment Income     | 81,684           |                |                |                | 9,334            |                |                |  |
|                                   | Local Gasoline Tax               | 2,456,000        | 396,685        | 16.2%          | 369,628        | 107.3%           | 387,605        | 2.3%           |  |
|                                   | Local Shared Taxes               | 299,991          |                |                |                | 32,082           |                | 25,494         |  |
|                                   | Other License & Permit           | 55,000           | 3,937          | 7.2%           | 5,755          | 68.4%            | 11,619         | -66.1%         |  |
|                                   | State Shared Taxes               | 80,679           | 7,571          | 9.4%           | 12,691         | 59.7%            | 10,506         | -27.9%         |  |
|                                   | <b>Revenue Total</b>             | <b>2,975,754</b> | <b>409,796</b> | <b>13.8%</b>   | <b>429,117</b> | <b>95.5%</b>     | <b>435,251</b> | <b>-5.8%</b>   |  |
|                                   | Expense                          |                  |                |                |                |                  |                |                |  |
|                                   | Salaries & Wages                 | 658,977          | 92,079         | 14.0%          | 94,738         | 97.2%            | 78,207         | 17.7%          |  |
|                                   | Benefits & Related               | 246,676          | 34,951         | 14.2%          | 37,950         | 92.1%            | 28,319         | 23.4%          |  |
|                                   | Purchased Services               | 40,082           | 1,178          | 2.9%           | 6,444          | 18.3%            | 1,177          | 0.1%           |  |
|                                   | Capital Outlay                   | 3,500,000        |                |                |                |                  |                |                |  |
|                                   | <b>Expense Total</b>             | <b>4,445,735</b> | <b>128,208</b> | <b>2.9%</b>    | <b>139,132</b> | <b>92.1%</b>     | <b>107,703</b> | <b>19.0%</b>   |  |
|                                   | <b>SSA #23 - Naper Main Fund</b> |                  |                |                |                |                  |                |                |  |
|                                   | Revenue                          |                  |                |                |                |                  |                |                |  |
|                                   | Property Taxes                   | 98,939           |                |                |                | 10,582           |                |                |  |
|                                   | <b>Revenue Total</b>             | <b>98,939</b>    |                |                |                | <b>10,582</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>                    |                  |                |                | <b>-</b>       |                  |                |                |  |
| Expense                           |                                  |                  |                |                |                |                  |                |                |  |
| Interfund TF (Exp)                | 93,111                           |                  |                |                | -              |                  |                |                |  |



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| Fund Overview                     | Fund Name                             | Total Budget   | YTD Actuals   | % Total Budget | YTD Projection | % YTD Projection | PY Actuals     | PY Variance   |
|-----------------------------------|---------------------------------------|----------------|---------------|----------------|----------------|------------------|----------------|---------------|
| Capital & Debt Service            | <b>Expense Total</b>                  | <b>93,111</b>  |               |                | -              |                  |                |               |
|                                   | <b>SSA #31 - Downtown Streetscape</b> |                |               |                |                |                  |                |               |
|                                   | 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          |               |                | 941            |                  |                |               |
|                                   | Property Taxes                        | 760,345        |               |                |                |                  |                |               |
|                                   | <b>Revenue Total</b>                  | <b>769,955</b> |               |                | <b>941</b>     |                  |                |               |
|                                   | Expense                               |                |               |                |                |                  |                |               |
|                                   | Purchased Services                    | 4,219          | 673           | 16.0%          | 383            | 175.9%           | 594            | 13.3%         |
|                                   | Interfund TF (Exp)                    | 760,345        |               |                |                |                  |                |               |
|                                   | <b>Expense Total</b>                  | <b>764,564</b> | <b>673</b>    | <b>0.1%</b>    | <b>383</b>     | <b>175.9%</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%          | 199,099        | 28.1%            | 173,013        | -67.6%        |
|                                   | <b>Revenue Total</b>                  | <b>535,000</b> | <b>56,035</b> | <b>10.5%</b>   | <b>199,099</b> | <b>28.1%</b>     | <b>173,013</b> | <b>-67.6%</b> |
|                                   | Expense                               |                |               |                |                |                  |                |               |
|                                   | Grants & Contributions                | 535,000        | 38,088        | 7.1%           | 104,218        | 36.5%            | 54,222         | -29.8%        |
|                                   | <b>Expense Total</b>                  | <b>535,000</b> | <b>38,088</b> | <b>7.1%</b>    | <b>104,218</b> | <b>36.5%</b>     | <b>54,222</b>  | <b>-29.8%</b> |
|                                   | <b>E911 Surcharge Fund</b>            |                |               |                |                |                  |                |               |
|                                   | Revenue                               |                |               |                |                |                  |                |               |
|                                   | Interest & Investment Income          | 19,220         |               |                | 1,881          |                  |                |               |
| State Shared Taxes                | 3,200,000                             | 437,984        | 13.7%         | 385,412        | 113.6%         | 502,869          | -12.9%         |               |
| <b>Revenue Total</b>              | <b>3,219,220</b>                      | <b>437,984</b> | <b>13.6%</b>  | <b>387,294</b> | <b>113.1%</b>  | <b>502,869</b>   | <b>-12.9%</b>  |               |
| Expense                           |                                       |                |               |                |                |                  |                |               |
| Interfund TF (Exp)                | 4,272,122                             |                |               | 1,117,479      |                | 746,946          |                |               |



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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>Expense Total</b>                | <b>4,272,122</b> |                  |                | <b>1,117,479</b> |                  | <b>746,946</b>   |                |
|                              | <b>ETSB Fund</b>                    |                  |                  |                |                  |                  |                  |                |
|                              | Revenue                             |                  |                  |                |                  |                  |                  |                |
|                              | Interest & Investment Income        | 19,220           |                  |                | 1,881            |                  |                  |                |
|                              | State Shared Taxes                  | 2,700,000        | 335,373          | 12.4%          | 766,391          | 43.8%            | 401,344          | -16.4%         |
|                              | <b>Revenue Total</b>                | <b>2,719,220</b> | <b>335,373</b>   | <b>12.3%</b>   | <b>768,272</b>   | <b>43.7%</b>     | <b>401,344</b>   | <b>-16.4%</b>  |
|                              | Expense                             |                  |                  |                |                  |                  |                  |                |
|                              | Grants & Contributions              | 2,700,000        |                  |                | 381,949          |                  |                  |                |
|                              | <b>Expense Total</b>                | <b>2,700,000</b> |                  |                | <b>381,949</b>   |                  |                  |                |
|                              | <b>Federal Drug Forfeiture Fund</b> |                  |                  |                |                  |                  |                  |                |
|                              | Revenue                             |                  |                  |                |                  |                  |                  |                |
|                              | Interest & Investment Income        | 14,415           |                  |                | 1,411            |                  |                  |                |
|                              | Other Revenue                       | 100,000          | 54,995           | 55.0%          | 12,740           | 431.7%           | 68,985           | -20.3%         |
|                              | <b>Revenue Total</b>                | <b>114,415</b>   | <b>54,995</b>    | <b>48.1%</b>   | <b>14,151</b>    | <b>388.6%</b>    | <b>68,985</b>    | <b>-20.3%</b>  |
|                              | Expense                             |                  |                  |                |                  |                  |                  |                |
|                              | Purchased Services                  | 235,000          | 3,427            | 1.5%           | 17,147           | 20.0%            |                  |                |
|                              | Purchased Items                     | 412,000          |                  |                | 52,931           |                  | 33,028           |                |
|                              | Grants & Contributions              | 3,000            |                  |                | 424              |                  |                  |                |
|                              | <b>Expense Total</b>                | <b>650,000</b>   | <b>3,427</b>     | <b>0.5%</b>    | <b>70,503</b>    | <b>4.9%</b>      | <b>33,028</b>    | <b>-89.6%</b>  |
|                              | <b>Food And Beverage Fund</b>       |                  |                  |                |                  |                  |                  |                |
|                              | Revenue                             |                  |                  |                |                  |                  |                  |                |
|                              | Fees                                | 42,000           | 12,576           | 29.9%          | 6,280            | 200.2%           | 7,834            | 60.5%          |
|                              | Food & Beverage Tax                 | 6,878,000        | 1,065,605        | 15.5%          | 1,179,586        | 90.3%            | 1,005,802        | 5.9%           |
|                              | Interest & Investment Income        | 72,074           |                  |                | 7,054            |                  |                  |                |
|                              | <b>Revenue Total</b>                | <b>6,992,074</b> | <b>1,078,181</b> | <b>15.4%</b>   | <b>1,192,921</b> | <b>90.4%</b>     | <b>1,013,636</b> | <b>6.4%</b>    |
|                              | Expense                             |                  |                  |                |                  |                  |                  |                |
|                              | Salaries & Wages                    | 69,966           | 10,147           | 14.5%          | 10,764           | 94.3%            | 9,759            | 4.0%           |
|                              | Benefits & Related                  | 1,742,378        | 4,825            | 0.3%           | 68,135           | 7.1%             | 4,671            | 3.3%           |
|                              | Purchased Services                  | 517,289          | 400,841          | 77.5%          | 514,460          | 77.9%            | 2,648            | 15037.6%       |
|                              | Grants & Contributions              | 2,364,905        | 21,137           | 0.9%           | 244,089          | 8.7%             | 4,980            | 324.4%         |
|                              | Interfund TF (Exp)                  | 2,236,712        |                  |                |                  |                  |                  |                |
|                              | <b>Expense Total</b>                | <b>6,931,250</b> | <b>436,950</b>   | <b>6.3%</b>    | <b>837,448</b>   | <b>52.2%</b>     | <b>22,057</b>    | <b>1881.0%</b> |
| <b>Foreign Fire Tax Fund</b> |                                     |                  |                  |                |                  |                  |                  |                |
| Revenue                      |                                     |                  |                  |                |                  |                  |                  |                |
| Contributions                | 460,000                             |                  |                  |                |                  | 33,780           |                  |                |
| Interest & Investment Income | -                                   | 1,511            |                  |                |                  | 906              | 66.8%            |                |
| <b>Revenue Total</b>         | <b>460,000</b>                      | <b>1,511</b>     | <b>0.3%</b>      |                |                  | <b>34,686</b>    | <b>-95.6%</b>    |                |
| Expense                      |                                     |                  |                  |                |                  |                  |                  |                |
| Purchased Items              | 476,100                             | 113,424          | 23.8%            | 476,100        | 23.8%            | 82,880           | 36.9%            |                |
| <b>Expense Total</b>         | <b>476,100</b>                      | <b>113,424</b>   | <b>23.8%</b>     | <b>476,100</b> | <b>23.8%</b>     | <b>82,880</b>    | <b>36.9%</b>     |                |
| <b>Library Capital Fund</b>  |                                     |                  |                  |                |                  |                  |                  |                |
| 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                | Interest & Investment Income        | 150               |                  |                |                  |                  |                  |                |  |
|                              | Other Revenue                       | -                 |                  |                |                  |                  |                  |                |  |
|                              | <b>Revenue Total</b>                | <b>150</b>        |                  |                |                  |                  |                  |                |  |
|                              | Expense                             |                   |                  |                |                  |                  |                  |                |  |
|                              | Purchased Services                  | 50,000            |                  |                |                  |                  |                  |                |  |
|                              | Capital Outlay                      | 500,000           |                  |                |                  | 77,587           |                  | 195,805        |  |
|                              | <b>Expense Total</b>                | <b>550,000</b>    |                  |                |                  | <b>77,587</b>    |                  | <b>195,805</b> |  |
|                              | <b>Library Fund</b>                 |                   |                  |                |                  |                  |                  |                |  |
|                              | Revenue                             |                   |                  |                |                  |                  |                  |                |  |
|                              | Charges for Service                 | 125,000           | 19,046           | 15.2%          | 22,037           | 86.4%            | 33,804           | -43.7%         |  |
|                              | Contributions                       |                   | 62               |                |                  |                  |                  |                |  |
|                              | Fines                               | 40,000            | 5,691            | 14.2%          | 5,504            | 103.4%           | 7,198            | -20.9%         |  |
|                              | Grants                              | 222,066           |                  |                | 270              |                  |                  |                |  |
|                              | Interest & Investment Income        | 38,440            |                  |                | 3,762            |                  |                  |                |  |
|                              | Other Revenue                       | 40,000            | 2,247            | 5.6%           | 10,689           | 21.0%            | 5,820            | -61.4%         |  |
|                              | 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>55,147</b>    | <b>0.3%</b>    | <b>76,397</b>    | <b>72.2%</b>     | <b>85,823</b>    | <b>-35.7%</b>  |  |
|                              | Expense                             |                   |                  |                |                  |                  |                  |                |  |
|                              | Salaries & Wages                    | 9,574,166         | 1,198,740        | 12.5%          | 1,472,949        | 81.4%            | 1,252,493        | -4.3%          |  |
|                              | Benefits & Related                  | 2,639,023         | 376,002          | 14.2%          | 406,004          | 92.6%            | 402,895          | -6.7%          |  |
|                              | Insurance Benefits                  | 85,000            | 13,742           | 16.2%          | 9,233            | 148.8%           |                  |                |  |
|                              | Purchased Services                  | 1,483,319         | 150,564          | 10.2%          | 170,681          | 88.2%            | 150,569          | 0.0%           |  |
|                              | Purchased Items                     | 3,639,900         | 352,098          | 9.7%           | 479,621          | 73.4%            | 251,712          | 39.9%          |  |
|                              | Capital Outlay                      | 422,716           | 8,573            | 2.0%           | 23,745           | 36.1%            | 31,373           | -72.7%         |  |
|                              | Interfund TF (Exp)                  | 100,344           | 16,724           | 16.7%          | 16,724           | 100.0%           | 15,536           | 7.6%           |  |
|                              | <b>Expense Total</b>                | <b>17,944,468</b> | <b>2,116,443</b> | <b>11.8%</b>   | <b>2,578,957</b> | <b>82.1%</b>     | <b>2,104,577</b> | <b>0.6%</b>    |  |
|                              | <b>Library Special Revenue Fund</b> |                   |                  |                |                  |                  |                  |                |  |
|                              | Revenue                             |                   |                  |                |                  |                  |                  |                |  |
|                              | Contributions                       | 1,500             | 150              | 10.0%          | 120              | 124.6%           | 350              | -57.1%         |  |
|                              | Interest & Investment Income        | 100               |                  |                |                  |                  |                  |                |  |
|                              | <b>Revenue Total</b>                | <b>1,600</b>      | <b>150</b>       | <b>9.4%</b>    | <b>120</b>       | <b>124.6%</b>    | <b>350</b>       | <b>-57.1%</b>  |  |
| Expense                      |                                     |                   |                  |                |                  |                  |                  |                |  |
| Purchased Services           | -                                   | 450               |                  |                |                  |                  |                  |                |  |
| Purchased Items              | 14,500                              | 830               | 5.7%             | 1,043          | 79.6%            | 908              | -8.6%            |                |  |
| Capital Outlay               | 10,000                              |                   |                  |                |                  |                  |                  |                |  |
| <b>Expense Total</b>         | <b>24,500</b>                       | <b>1,280</b>      | <b>5.2%</b>      | <b>1,043</b>   | <b>122.7%</b>    | <b>908</b>       | <b>40.9%</b>     |                |  |
| <b>Naper Settlement Fund</b> |                                     |                   |                  |                |                  |                  |                  |                |  |
| Revenue                      |                                     |                   |                  |                |                  |                  |                  |                |  |
| Charges for Service          | 590,408                             | 219,233           | 37.1%            | 97,862         | 224.0%           | 163,573          | 34.0%            |                |  |
| Contributions                | -                                   |                   |                  |                |                  |                  |                  |                |  |
| Interest & Investment Income | -                                   |                   |                  |                |                  |                  |                  |                |  |





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| Fund Overview                     | Fund Name                            | Total Budget     | YTD Actuals    | % Total Budget | YTD Projection | % YTD Projection | PY Actuals     | PY Variance   |  |
|-----------------------------------|--------------------------------------|------------------|----------------|----------------|----------------|------------------|----------------|---------------|--|
| Special Funds                     | Interfund TF (Rev)                   | 1,020,000        |                |                |                |                  |                |               |  |
|                                   | Property Taxes                       | 3,897,251        |                |                |                |                  |                |               |  |
|                                   | <b>Revenue Total</b>                 | <b>5,507,659</b> | <b>219,233</b> | <b>4.0%</b>    | <b>97,862</b>  | <b>224.0%</b>    | <b>163,573</b> | <b>34.0%</b>  |  |
|                                   | Expense                              |                  |                |                |                |                  |                |               |  |
|                                   | Salaries & Wages                     | 2,958,522        | 336,503        | 11.4%          | 456,212        | 73.8%            | 410,700        | -18.1%        |  |
|                                   | Benefits & Related                   | 918,455          | 111,811        | 12.2%          | 141,301        | 79.1%            | 111,723        | 0.1%          |  |
|                                   | Purchased Services                   | 1,181,540        | 99,874         | 8.5%           | 171,998        | 58.1%            | 112,674        | -11.4%        |  |
|                                   | Purchased Items                      | 280,381          | 36,585         | 13.0%          | 37,203         | 98.3%            | 44,003         | -16.9%        |  |
|                                   | Capital Outlay                       | -                |                |                |                |                  |                |               |  |
|                                   | Interfund TF (Exp)                   | 171,530          | 28,590         | 16.7%          | 28,588         | 100.0%           | 30,758         | -7.0%         |  |
|                                   | <b>Expense Total</b>                 | <b>5,510,428</b> | <b>613,364</b> | <b>11.1%</b>   | <b>835,303</b> | <b>73.4%</b>     | <b>709,859</b> | <b>-13.6%</b> |  |
|                                   | <b>Renewable Energy Fund</b>         |                  |                |                |                |                  |                |               |  |
|                                   | Revenue                              |                  |                |                |                |                  |                |               |  |
|                                   | Electric Charges                     | 286,426          | 50,455         | 17.6%          | 47,744         | 105.7%           | 49,400         | 2.1%          |  |
|                                   | Fees                                 |                  |                |                |                |                  | 6,468          |               |  |
|                                   | Interest & Investment Income         | 4,805            |                |                | 470            |                  |                |               |  |
|                                   | <b>Revenue Total</b>                 | <b>291,231</b>   | <b>50,455</b>  | <b>17.3%</b>   | <b>48,214</b>  | <b>104.6%</b>    | <b>55,868</b>  | <b>-9.7%</b>  |  |
|                                   | Expense                              |                  |                |                |                |                  |                |               |  |
|                                   | Purchased Services                   | 5,000            |                |                |                |                  |                |               |  |
|                                   | Grants & Contributions               | 280,000          | 20,468         | 7.3%           | 60,010         | 34.1%            | 121,247        | -83.1%        |  |
|                                   | <b>Expense Total</b>                 | <b>285,000</b>   | <b>20,468</b>  | <b>7.2%</b>    | <b>60,010</b>  | <b>34.1%</b>     | <b>121,247</b> | <b>-83.1%</b> |  |
|                                   | <b>SSA #33 - Downtown Maint Fund</b> |                  |                |                |                |                  |                |               |  |
|                                   | Revenue                              |                  |                |                |                |                  |                |               |  |
|                                   | Fines                                | 80,000           | 1,325          | 1.7%           | 12,390         | 10.7%            | 15,075         | -91.2%        |  |
|                                   | Interest & Investment Income         | 72,074           |                |                | 7,054          |                  |                |               |  |
|                                   | Interfund TF (Rev)                   | 1,651,489        |                |                |                |                  |                |               |  |
|                                   | Non-Business License & Permit        | 10,000           |                |                | 1,060          |                  |                |               |  |
|                                   | Property Taxes                       | 1,252,829        |                |                |                |                  |                |               |  |
|                                   | Rents & Royalties                    | -                |                |                |                |                  |                |               |  |
|                                   | <b>Revenue Total</b>                 | <b>3,066,392</b> | <b>1,325</b>   | <b>0.0%</b>    | <b>20,504</b>  | <b>6.5%</b>      | <b>15,075</b>  | <b>-91.2%</b> |  |
|                                   | Expense                              |                  |                |                |                |                  |                |               |  |
|                                   | Salaries & Wages                     | 824,258          | 103,008        | 12.5%          | 116,770        | 88.2%            | 98,173         | 4.9%          |  |
| Benefits & Related                | 200,399                              | 27,165           | 13.6%          | 30,831         | 88.1%          | 61,290           | -55.7%         |               |  |
| Purchased Services                | 1,766,332                            | 132,793          | 7.5%           | 300,779        | 44.1%          | 144,943          | -8.4%          |               |  |
| Purchased Items                   | 343,110                              | 41,314           | 12.0%          | 65,092         | 63.5%          | 33,631           | 22.8%          |               |  |
| Capital Outlay                    | 372,000                              |                  |                | 13,066         |                |                  |                |               |  |
| Interfund TF (Exp)                | 74,398                               | 12,400           | 16.7%          | 12,400         | 100.0%         | 12,986           | -4.5%          |               |  |
| <b>Expense Total</b>              | <b>3,580,497</b>                     | <b>316,679</b>   | <b>8.8%</b>    | <b>538,937</b> | <b>58.8%</b>   | <b>351,023</b>   | <b>-9.8%</b>   |               |  |
| <b>State Drug Forfeiture Fund</b> |                                      |                  |                |                |                |                  |                |               |  |
| Revenue                           |                                      |                  |                |                |                |                  |                |               |  |
| Interest & Investment Income      | 14,415                               |                  |                | 1,411          |                |                  |                |               |  |
| Other Revenue                     | 181,500                              | 82               | 0.0%           | 23,123         | 0.4%           | 5,491            | -98.5%         |               |  |

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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>195,915</b> | <b>82</b>     | <b>0.0%</b>    | <b>24,534</b>  | <b>0.3%</b>      | <b>5,491</b>  | <b>-98.5%</b> |  |
|                                  | Expense                                |                |               |                |                |                  |               |               |  |
|                                  | Purchased Services                     | 50,500         |               |                | 15,015         |                  | 2,167         |               |  |
|                                  | Purchased Items                        | 100,000        | 5,275         | 5.3%           | 23,967         | 22.0%            | 5,315         | -0.7%         |  |
|                                  | Grants & Contributions                 | 6,000          |               |                | 849            |                  |               |               |  |
|                                  | Interfund TF (Exp)                     | 25,000         | 52            | 0.2%           | 3,422          | 1.5%             | 249           | -79.0%        |  |
|                                  | <b>Expense Total</b>                   | <b>181,500</b> | <b>5,327</b>  | <b>2.9%</b>    | <b>43,253</b>  | <b>12.3%</b>     | <b>7,731</b>  | <b>-31.1%</b> |  |
|                                  | <b>Test Track Fund</b>                 |                |               |                |                |                  |               |               |  |
|                                  | Revenue                                |                |               |                |                |                  |               |               |  |
|                                  | Charges for Service                    | 31,200         |               |                | 5,218          |                  |               |               |  |
|                                  | Interest & Investment Income           | 100            |               |                | 50             |                  |               |               |  |
|                                  | <b>Revenue Total</b>                   | <b>31,300</b>  |               |                | <b>5,268</b>   |                  |               |               |  |
|                                  | Expense                                |                |               |                |                |                  |               |               |  |
|                                  | Purchased Services                     | 37,760         |               |                | 951            |                  |               |               |  |
|                                  | Purchased Items                        | 19,980         | 1,273         | 6.4%           | 3,375          | 37.7%            | 1,203         | 5.8%          |  |
|                                  | <b>Expense Total</b>                   | <b>57,740</b>  | <b>1,273</b>  | <b>2.2%</b>    | <b>4,326</b>   | <b>29.4%</b>     | <b>1,203</b>  | <b>5.8%</b>   |  |
|                                  | <b>Block 59 Business District Fund</b> |                |               |                |                |                  |               |               |  |
|                                  | Revenue                                |                |               |                |                |                  |               |               |  |
|                                  | Sales Tax/Business District            | 291,000        | 65,950        | 22.7%          |                |                  | 52,599        | 25.4%         |  |
|                                  | <b>Revenue Total</b>                   | <b>291,000</b> | <b>65,950</b> | <b>22.7%</b>   |                |                  | <b>52,599</b> | <b>25.4%</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      |  | 192            |               |                |                | 782              | -75.4%        |               |  |
| <b>Revenue Total</b>             |  | <b>192</b>     |               |                |                | <b>782</b>       | <b>-75.4%</b> |               |  |



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| Revenues/Expense Overview     | Total Budget       | YTD Actuals       | % Total Budget | YTD Projection    | %YTD Projection | PY Actuals        | PY Variance |
|-------------------------------|--------------------|-------------------|----------------|-------------------|-----------------|-------------------|-------------|
| <b>Revenue</b>                |                    |                   |                |                   |                 |                   |             |
| Property Taxes                | 61,334,445         |                   |                | 838,068           |                 |                   |             |
| Hotel & Motel Tax             | 1,986,000          | 873,280           | 44.0%          | 960,713           | 90.9%           | 743,542           | 17.4%       |
| Food & Beverage Tax           | 8,023,000          | 1,219,892         | 15.2%          | 1,375,955         | 88.7%           | 1,164,856         | 4.7%        |
| Local Gasoline Tax            | 2,456,000          | 396,685           | 16.2%          | 369,628           | 107.3%          | 387,605           | 2.3%        |
| Real Estate Transfer Tax      | 4,624,000          | 370,352           | 8.0%           | 498,389           | 74.3%           | 410,192           | -9.7%       |
| Utility Taxes                 | 15,191,048         | 2,883,418         | 19.0%          | 2,867,955         | 100.5%          | 2,773,963         | 3.9%        |
| Business License & Permit     | 745,000            | 250,705           | 33.7%          | 110,393           | 227.1%          | 123,853           | 102.4%      |
| Non-Business License & Permit | 2,495,000          | 508,229           | 20.4%          | 282,036           | 180.2%          | 373,807           | 36.0%       |
| Grants                        | 14,415,902         | 88,535            | 0.6%           | 348,076           | 25.4%           | 250,699           | -64.7%      |
| State Shared Taxes            | 98,818,961         | 16,575,556        | 16.8%          | 18,172,711        | 91.2%           | 15,815,015        | 4.8%        |
| Charges for Service           | 20,821,389         | 3,530,831         | 17.0%          | 3,367,213         | 104.9%          | 2,372,581         | 48.8%       |
| Contributions                 | 3,296,500          | 20,154            | 0.6%           | 564,246           | 3.6%            | 44,930            | -55.1%      |
| Electric Charges              | 154,754,873        | 26,267,766        | 17.0%          | 24,010,249        | 109.4%          | 23,504,695        | 11.8%       |
| Fees                          | 4,502,440          | 2,440,729         | 54.2%          | 435,403           | 560.6%          | 1,896,941         | 28.7%       |
| Fines                         | 1,219,500          | 193,046           | 15.8%          | 216,365           | 89.2%           | 204,847           | -5.8%       |
| Home Rule Sales Tax           | 21,313,000         | 3,699,670         | 17.4%          | 3,937,547         | 94.0%           | 3,451,426         | 7.2%        |
| Insurance Premium             | 25,661,510         | 3,413,830         | 13.3%          | 3,912,122         | 87.3%           | 3,246,636         | 5.1%        |
| Interest & Investment Income  | 5,509,686          | 177,019           | 3.2%           | 390,114           | 45.4%           | 234,842           | -24.6%      |
| Interfund TF (Rev)            | 21,168,637         | 1,336,202         | 6.3%           | 2,766,134         | 48.3%           | 2,187,863         | -38.9%      |
| Intergovernmental Agreement   | 1,751,110          | 62,500            | 3.6%           | 202,420           | 30.9%           | 20,000            | 212.5%      |
| Local Shared Taxes            | 299,991            |                   |                | 32,082            |                 | 25,494            |             |
| Other Revenue                 | 1,133,797          | 276,968           | 24.4%          | 206,164           | 134.3%          | 317,811           | -12.9%      |
| Rents & Royalties             | 2,692,581          | 549,026           | 20.4%          | 626,432           | 87.6%           | 720,645           | -23.8%      |
| Other License & Permit        | 76,000             | 4,290             | 5.6%           | 6,772             | 63.4%           | 12,374            | -65.3%      |
| Wastewater Charges            | 32,483,272         | 5,345,621         | 16.5%          | 5,142,742         | 103.9%          | 4,621,948         | 15.7%       |
| Water Charges                 | 56,821,921         | 8,276,779         | 14.6%          | 8,293,429         | 99.8%           | 7,121,239         | 16.2%       |
| Sales Tax/Business District   | 291,000            | 66,143            | 22.7%          |                   |                 | 53,381            | 23.9%       |
| Bond Sale Proceeds            | 53,900,000         |                   |                |                   |                 |                   |             |
| <b>Revenue Total</b>          | <b>617,786,563</b> | <b>78,827,225</b> | <b>12.8%</b>   | <b>79,933,359</b> | <b>98.6%</b>    | <b>72,081,181</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 |
|---------------------------|--------------------|-------------------|----------------|-------------------|-----------------|-------------------|-------------|
| <b>Expense</b>            |                    |                   |                |                   |                 |                   |             |
| Salaries & Wages          | 129,750,620        | 17,969,191        | 13.8%          | 20,063,725        | 89.6%           | 17,750,957        | 1.2%        |
| Benefits & Related        | 52,671,035         | 4,734,827         | 9.0%           | 4,928,170         | 96.1%           | 4,706,465         | 0.6%        |
| Insurance Benefits        | 28,281,212         | 3,495,390         | 12.4%          | 3,857,375         | 90.6%           | 3,505,392         | -0.3%       |
| Purchased Services        | 61,482,285         | 6,540,123         | 10.6%          | 8,289,137         | 78.9%           | 6,078,297         | 7.6%        |
| Purchased Items           | 22,891,021         | 3,868,743         | 16.9%          | 3,628,645         | 106.6%          | 2,408,242         | 60.6%       |
| Purchased Electricity     | 101,763,112        | 19,389,029        | 19.1%          | 15,268,219        | 127.0%          | 18,243,105        | 6.3%        |
| Purchased Water           | 31,331,000         | 3,938,225         | 12.6%          | 4,877,018         | 80.8%           | 3,739,781         | 5.3%        |
| Capital Outlay            | 168,781,195        | 4,030,205         | 2.4%           | 15,545,759        | 25.9%           | 3,355,780         | 20.1%       |
| Grants & Contributions    | 9,234,096          | 964,320           | 10.4%          | 961,949           | 100.2%          | 1,193,196         | -19.2%      |
| Debt Service              | 15,995,033         | 308,090           | 1.9%           | 400,176           | 77.0%           | 365,649           | -15.7%      |
| Interfund TF (Exp)        | 18,967,990         | 969,428           | 5.1%           | 2,091,276         | 46.4%           | 1,814,019         | -46.6%      |
| <b>Expense Total</b>      | <b>641,148,599</b> | <b>66,207,572</b> | <b>10.3%</b>   | <b>79,911,448</b> | <b>82.9%</b>    | <b>63,160,884</b> | <b>4.8%</b> |

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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        | 28,375,095        | 17.0%          | 24,426,874        | 116.2%           | 25,117,395        | 13.0%       |
| Water                       | 125,129,580        | 13,684,567        | 10.9%          | 13,567,495        | 100.9%           | 11,836,351        | 15.6%       |
| Community Services          | 761,000            | 263,525           | 34.6%          | 113,924           | 231.3%           | 127,749           | 106.3%      |
| Finance                     | 87,000             | 12,053            | 13.9%          | 32,403            | 37.2%            | 56,920            | -78.8%      |
| Fire                        | 11,926,560         | 1,598,606         | 13.4%          | 1,812,274         | 88.2%            | 758,061           | 110.9%      |
| Information Technology      |                    | 663               |                |                   |                  | 590               | 12.4%       |
| Library                     | 17,944,417         | 55,297            | 0.3%           | 76,518            | 72.3%            | 86,173            | -35.8%      |
| Naper Settlement            | 5,507,659          | 219,233           | 4.0%           | 97,862            | 224.0%           | 163,573           | 34.0%       |
| Police                      | 8,586,532          | 1,278,878         | 14.9%          | 1,674,973         | 76.4%            | 1,294,939         | -1.2%       |
| Public Works                | 8,737,013          | 1,538,236         | 17.6%          | 1,371,096         | 112.2%           | 1,348,384         | 14.1%       |
| Transp Engineer Development | 15,875,150         | 624,648           | 3.9%           | 445,391           | 140.2%           | 641,909           | -2.7%       |
| Undefined                   | 256,510,518        | 31,176,424        | 12.2%          | 36,314,548        | 85.9%            | 30,649,139        | 1.7%        |
| <b>Revenue Total</b>        | <b>617,786,563</b> | <b>78,827,225</b> | <b>12.8%</b>   | <b>79,933,359</b> | <b>98.6%</b>     | <b>72,081,181</b> | <b>9.4%</b> |

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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        | 25,247,671        | 15.9%          | 20,703,466        | 121.9%           | 22,705,462        | 11.2%       |
| Water                       | 131,950,283        | 7,649,952         | 5.8%           | 16,617,234        | 46.0%            | 6,959,960         | 9.9%        |
| Community Services          | 5,745,167          | 223,362           | 3.9%           | 470,136           | 47.5%            | 192,701           | 15.9%       |
| Finance                     | 9,469,396          | 1,277,407         | 13.5%          | 1,559,040         | 81.9%            | 1,238,516         | 3.1%        |
| Fire                        | 52,254,591         | 4,531,742         | 8.7%           | 5,963,352         | 76.0%            | 5,416,369         | -16.3%      |
| Information Technology      | 33,424,756         | 4,669,397         | 14.0%          | 3,989,029         | 117.1%           | 2,758,961         | 69.2%       |
| Library                     | 19,123,789         | 2,119,126         | 11.1%          | 2,733,154         | 77.5%            | 2,393,069         | -11.4%      |
| Naper Settlement            | 5,896,128          | 612,404           | 10.4%          | 879,207           | 69.7%            | 714,052           | -14.2%      |
| Police                      | 69,649,204         | 7,079,237         | 10.2%          | 9,224,172         | 76.7%            | 7,529,359         | -6.0%       |
| Public Works                | 51,905,111         | 5,099,874         | 9.8%           | 8,037,290         | 63.5%            | 5,690,656         | -10.4%      |
| Transp Engineer Development | 44,316,141         | 2,207,833         | 5.0%           | 3,449,565         | 64.0%            | 1,979,644         | 11.5%       |
| Undefined                   | 1,214,237          | 113,424           | 9.3%           | 476,100           | 23.8%            | 82,880            | 36.9%       |
| City Managers Office        | 2,581,130          | 366,350           | 14.2%          | 664,679           | 55.1%            | 375,390           | -2.4%       |
| Human Resources             | 2,120,609          | 281,556           | 13.3%          | 340,225           | 82.8%            | 260,216           | 8.2%        |
| Insurance                   | 30,164,404         | 3,576,316         | 11.9%          | 3,951,855         | 90.5%            | 3,611,717         | -1.0%       |
| Legal                       | 1,789,742          | 280,687           | 15.7%          | 277,950           | 101.0%           | 256,793           | 9.3%        |
| Mayor And Council           | 415,367            | 45,264            | 10.9%          | 57,599            | 78.6%            | 44,075            | 2.7%        |
| Miscellaneous               | 4,710,994          | 825,971           | 17.5%          | 129,264           | 639.0%           | 945,063           | -12.6%      |
| Debt Service                | 15,591,331         |                   |                | 388,132           |                  | 6,000             |             |
| <b>Expense Total</b>        | <b>641,148,599</b> | <b>66,207,572</b> | <b>10.3%</b>   | <b>79,911,448</b> | <b>82.9%</b>     | <b>63,160,884</b> | <b>4.8%</b> |

YTD > Year To Date  
PY > Previous Year



City of Naperville  
2025 Financial Report - through February 28  
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 |