



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	General Fund							
	Revenue							
	Business License & Permit	745,000	720,622	96.7%	719,269	100.2%	702,422	2.6%
	Charges for Service	11,824,409	9,997,185	84.5%	9,864,352	101.3%	8,499,746	17.6%
	Contributions	100,000			93,908		82,000	
	Fees	371,400	1,049,537	282.6%	323,593	324.3%	1,164,552	-9.9%
	Fines	1,074,500	1,040,626	96.8%	904,022	115.1%	1,002,004	3.9%
	Grants	408,836	639,278	156.4%	333,171	191.9%	656,092	-2.6%
	Home Rule Sales Tax	1,030,000	629,593	61.1%	868,410	72.5%	790,873	-20.4%
	Hotel & Motel Tax	1,986,000	2,585,714	130.2%	2,483,974	104.1%	2,168,644	19.2%
	Interest & Investment Income	1,633,684	914,508	56.0%	468,853	195.1%	777,975	17.5%
	Interfund TF (Rev)	5,813,089	4,230,275	72.8%	4,402,371	96.1%	4,396,178	-3.8%
	Intergovernmental Agreement	1,751,110	1,703,035	97.3%	1,255,591	135.6%	1,027,952	65.7%
	Non-Business License & Permit	1,385,000	1,893,239	136.7%	1,150,259	164.6%	1,413,857	33.9%
	Other License & Permit	21,000	4,078	19.4%	18,479	22.1%	8,890	-54.1%
	Other Revenue	246,000	319,343	129.8%	218,247	146.3%	473,377	-32.5%
	Property Taxes	30,377,906	29,846,118	98.2%	30,012,428	99.4%	28,114,795	6.2%
	Real Estate Transfer Tax	4,624,000	4,305,729	93.1%	4,028,291	106.9%	4,215,212	2.1%
	Rents & Royalties	2,491,993	1,823,935	73.2%	1,921,715	94.9%	2,046,525	-10.9%
	State Shared Taxes	85,481,883	72,380,056	84.7%	72,062,742	100.4%	66,663,875	8.6%
	Utility Taxes	15,191,048	13,379,290	88.1%	12,988,071	103.0%	12,348,063	8.4%
	Revenue Total	166,556,858	147,462,160	88.5%	144,117,747	102.3%	136,553,031	8.0%
	Expense							
	Salaries & Wages	89,926,308	73,626,378	81.9%	74,165,127	99.3%	64,843,694	13.5%
	Benefits & Related	38,764,742	35,037,989	90.4%	35,654,940	98.3%	32,639,759	7.3%
	Purchased Services	20,488,438	14,106,817	68.9%	16,239,367	86.9%	13,472,792	4.7%
	Purchased Items	10,488,796	7,005,884	66.8%	8,540,146	82.0%	7,846,413	-10.7%
	Capital Outlay	-						
	Grants & Contributions	2,062,600	1,756,281	85.1%	1,708,616	102.8%	1,713,266	2.5%
	Debt Service		21,600					
	Interfund TF (Exp)	4,696,308	3,356,777	71.5%	3,465,039	96.9%	3,828,753	-12.3%
	Expense Total	166,427,192	134,911,727	81.1%	139,773,234	96.5%	124,344,676	8.5%
	Electric Utility Fund							
	Revenue							
	Charges for Service	150,000	223,046	148.7%	135,813	164.2%	75,022	197.3%
	Electric Charges	154,468,447	134,144,949	86.8%	131,640,664	101.9%	120,332,152	11.5%
	Fees	3,521,837	5,628,536	159.8%	3,173,262	177.4%	3,939,728	42.9%
	Grants	-	10,237					
	Interest & Investment Income	618,392			20,950			
	Interfund TF (Rev)	-	387,574					
	Other Revenue	139,727	145,139	103.9%	135,886	106.8%	84,222	72.3%
	Rents & Royalties	31,500	26,075	82.8%	26,964	96.7%	7,629	241.8%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Bond Sale Proceeds	7,500,000	10,044,766	133.9%	7,500,000	133.9%		
	Revenue Total	166,429,903	150,610,321	90.5%	142,633,540	105.6%	124,438,753	21.0%
	Expense							
	Salaries & Wages	16,033,664	12,776,590	79.7%	13,341,069	95.8%	12,132,742	5.3%
	Benefits & Related	4,492,180	3,490,395	77.7%	3,801,076	91.8%	3,252,986	7.3%
	Insurance Benefits	1,000			1,000			
	Purchased Services	8,431,677	5,791,076	68.7%	6,708,501	86.3%	5,747,960	0.8%
	Purchased Items	1,996,765	5,752,595	288.1%	1,804,616	318.8%	1,616,108	256.0%
	Purchased Electricity	101,763,112	97,686,272	96.0%	86,571,294	112.8%	92,760,476	5.3%
	Capital Outlay	30,258,716	17,588,493	58.1%	21,291,400	82.6%	11,860,119	48.3%
	Grants & Contributions	543,841	336,440	61.9%	491,741	68.4%	325,936	3.2%
	Debt Service	1,931,070	471,338	24.4%	1,131,755	41.6%	523,231	-9.9%
	Interfund TF (Exp)	1,394,191	1,161,830	83.3%	1,161,826	100.0%	1,204,180	-3.5%
	Expense Total	166,846,216	145,055,029	86.9%	136,304,277	106.4%	129,423,738	12.1%
	Water Utilities Fund							
	Revenue							
	Charges for Service	51,372	47,065	91.6%	51,278	91.8%		
	Fees	327,653	288,711	88.1%	284,685	101.4%	357,987	-19.4%
	Fines	-						
	Grants	450,000			225,000			
	Interest & Investment Income	385,421			3,313			
	Interfund TF (Rev)	2,863,000			-			
	Other Revenue	296,570	41,324	13.9%	248,380	16.6%	67,782	-39.0%
	Rents & Royalties	50,371	41,820	83.0%	46,650	89.6%	46,174	-9.4%
	Wastewater Charges	30,592,519	24,495,441	80.1%	25,463,120	96.2%	22,175,995	10.5%
	Water Charges	56,821,921	47,201,287	83.1%	48,359,826	97.6%	42,569,043	10.9%
	Bond Sale Proceeds	31,400,000	20,101,895	64.0%	31,400,000	64.0%		
	Revenue Total	123,238,827	92,217,544	74.8%	106,082,253	86.9%	65,216,981	41.4%
	Expense							
	Salaries & Wages	10,568,747	9,025,753	85.4%	8,887,294	101.6%	8,562,850	5.4%
	Benefits & Related	3,379,865	2,851,066	84.4%	2,859,885	99.7%	2,681,314	6.3%
	Purchased Services	10,954,327	7,466,909	68.2%	8,332,186	89.6%	3,724,709	100.5%
	Purchased Items	4,935,584	3,552,753	72.0%	4,098,574	86.7%	3,674,633	-3.3%
	Purchased Water	31,331,000	24,389,322	77.8%	26,816,217	90.9%	23,516,189	3.7%
	Capital Outlay	70,802,088	26,914,419	38.0%	52,994,868	50.8%		
	Grants & Contributions	238,750	111,431	46.7%	200,508	55.6%	96,884	15.0%
	Debt Service	4,749,300	791,317	16.7%	3,298,191	24.0%	308,715	156.3%
	Interfund TF (Exp)	1,941,245	2,005,274	103.3%	130,461	1537.1%	1,621,100	23.7%
	Expense Total	138,900,906	77,108,246	55.5%	107,618,185	71.6%	44,186,393	74.5%
	Commuter Parking Fund							
	Revenue							
	Fees	5,150			4,433			



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Maintenance & Ops	Fines	25,000	23,150	92.6%	19,350	119.6%	7,950	191.2%
	Interest & Investment Income	72,074			-			
	Non-Business License & Permit	1,100,000	1,033,522	94.0%	922,641	112.0%	986,680	4.7%
	Other Revenue						(10)	
	Rents & Royalties	1,800	1,500	83.3%	1,568	95.7%	1,500	0.0%
	Revenue Total	1,204,024	1,058,172	87.9%	947,992	111.6%	996,120	6.2%
	Expense							
	Salaries & Wages	374,026	313,019	83.7%	314,557	99.5%	304,971	2.6%
	Benefits & Related	135,034	82,023	60.7%	114,259	71.8%	89,400	-8.3%
	Purchased Services	926,199	475,331	51.3%	713,598	66.6%	558,254	-14.9%
	Purchased Items	173,905	29,573	17.0%	165,444	17.9%	113,832	-74.0%
	Capital Outlay	175,000			128,223		90,599	
	Grants & Contributions	-						
	Interfund TF (Exp)	95,719	79,780	83.3%	79,332	100.6%	81,420	-2.0%
	Expense Total	1,879,883	979,726	52.1%	1,515,412	64.7%	1,238,476	-20.9%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	25,661,510	18,859,347	73.5%	20,946,558	90.0%	17,748,477	6.3%
	Interest & Investment Income	96,099			1,319			
	Interfund TF (Rev)	6,434,804	4,530,288	70.4%	4,803,427	94.3%	5,125,617	-11.6%
	Other Revenue		14				238,367	-100.0%
	Revenue Total	32,192,413	23,389,649	72.7%	25,751,304	90.8%	23,112,462	1.2%
	Expense							
	Salaries & Wages	421,868	373,062	88.4%	356,966	104.5%	326,011	14.4%
	Benefits & Related	111,582	98,319	88.1%	94,415	104.1%	88,671	10.9%
	Insurance Benefits	28,195,212	22,983,409	81.5%	22,702,447	101.2%	29,060,715	-20.9%
	Purchased Services	437,565	104,056	23.8%	374,625	27.8%	1,278,918	-91.9%
	Expense Total	29,166,227	23,558,847	80.8%	23,528,453	100.1%	30,754,315	-23.4%
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,992,000	6,673,965	83.5%	6,665,068	100.1%	6,394,377	4.4%
	Revenue Total	7,992,000	6,673,965	83.5%	6,665,068	100.1%	6,394,377	4.4%
	Expense							
	Purchased Services	8,079,305	6,695,780	82.9%	6,714,547	99.7%	6,473,721	3.4%
	Expense Total	8,079,305	6,695,780	82.9%	6,714,547	99.7%	6,473,721	3.4%
Capital & Debt Service	Capital Projects Fund							
	Revenue							
	Charges for Service	57,000			57,000		14,747	
	Contributions	2,735,000	251,309	9.2%	2,688,086	9.3%	361,941	-30.6%
	Fees	200,000	238,886	119.4%	155,221	153.9%	180,720	32.2%
	Grants	12,800,000	911,802	7.1%	11,752,800	7.8%	951,799	-4.2%
	Home Rule Sales Tax	19,138,000	18,101,851	94.6%	15,776,428	114.7%	14,912,940	21.4%



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Capital & Debt Service	Interest & Investment Income	864,892			-			
	Interfund TF (Rev)	1,310,259			436,753			
	Other Revenue	130,000	6,608,529	5083.5%	88,667	7453.2%	75,725	8627.1%
	Bond Sale Proceeds	15,000,000	15,076,559	100.5%	15,000,000	100.5%		
	Revenue Total	52,235,151	41,188,937	78.9%	45,954,954	89.6%	16,497,871	149.7%
	Expense							
	Purchased Services	5,157,031	1,653,122	32.1%	3,267,911	50.6%	2,219,873	-25.5%
	Capital Outlay	55,506,175	23,445,723	42.2%	58,733,313	39.9%	23,043,824	1.7%
	Grants & Contributions		71,757				9,022	695.3%
	Debt Service	306,564	384,450	125.4%	306,564	125.4%	306,333	25.5%
	Interfund TF (Exp)						41,517	
	Expense Total	60,969,770	25,555,052	41.9%	62,307,788	41.0%	25,620,569	-0.3%
	Debt Service Fund							
	Revenue							
	Home Rule Sales Tax	-						
	Interest & Investment Income	168,173	2,033	1.2%	-			
	Interfund TF (Rev)	2,075,996			-			
	Property Taxes	7,439,865	7,381,015	99.2%	7,350,291	100.4%	8,232,454	-10.3%
	Revenue Total	9,684,034	7,383,048	76.2%	7,350,291	100.4%	8,232,454	-10.3%
	Expense							
	Purchased Services	9,207	1,851	20.1%	1,937	95.5%	7,590	-75.6%
	Debt Service	8,799,149	2,735,683	31.1%	5,827,849	46.9%	937,575	191.8%
	Expense Total	8,808,356	2,737,533	31.1%	5,829,786	47.0%	945,165	189.6%
	Downtown Parking Fund							
	Revenue							
	Fees	32,000	11,805	36.9%	24,614	48.0%	92,269	-87.2%
	Food & Beverage Tax	1,145,000	791,232	69.1%	959,420	82.5%	886,484	-10.7%
	Home Rule Sales Tax	1,145,000	774,621	67.7%	936,599	82.7%	889,898	-13.0%
	Interest & Investment Income	240,248			-			
	Rents & Royalties	116,917	87,688	75.0%	79,325	110.5%	100,355	-12.6%
	Revenue Total	2,679,165	1,665,346	62.2%	1,999,958	83.3%	1,969,006	-15.4%
	Expense							
	Purchased Services	18,314	1,838	10.0%	6,551	28.1%	1,244	47.8%
	Capital Outlay	234,500	384,096	163.8%	164,680	233.2%	58,300	558.8%
	Debt Service	208,950	4,475	2.1%	140,792	3.2%	8,150	-45.1%
	Expense Total	461,764	390,409	84.5%	312,023	125.1%	67,694	476.7%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	700,000	398,824	57.0%	401,689	99.3%	675,748	-41.0%
	Interfund TF (Rev)						41,517	
	Other Revenue		202,710		-		131,978	53.6%
	State Shared Taxes	7,056,731	6,124,357	86.8%	5,871,303	104.3%	5,992,827	2.2%



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Capital & Debt Service	Revenue Total	7,756,731	6,725,891	86.7%	6,272,992	107.2%	6,842,069	-1.7%
	Expense							
	Purchased Services	-					(0)	
	Capital Outlay	7,000,000	7,604,036	108.6%	5,982,501	127.1%	8,673,868	-12.3%
	Expense Total	7,000,000	7,604,036	108.6%	5,982,501	127.1%	8,673,868	-12.3%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	384,396			-			
	Wastewater Charges	1,890,753	1,516,751	80.2%	1,579,176	96.0%	1,357,990	11.7%
	Revenue Total	2,275,149	1,516,751	66.7%	1,579,176	96.0%	1,357,990	11.7%
	Expense							
	Interfund TF (Exp)	2,863,000			-			
	Expense Total	2,863,000			-			
	Road And Bridge Fund							
	Revenue							
	Contributions		4,972				982	406.2%
	Fees	2,400	2,328	97.0%	2,404	96.8%	6,945	-66.5%
	Interest & Investment Income	81,684	2,200	2.7%	-			
	Local Gasoline Tax	2,456,000	1,981,639	80.7%	2,054,200	96.5%	2,018,223	-1.8%
	Local Shared Taxes	299,991	214,191	71.4%	296,217	72.3%	262,182	-18.3%
	Other License & Permit	55,000	57,656	104.8%	41,363	139.4%	58,811	-2.0%
	State Shared Taxes	80,679	30,244	37.5%	72,689	41.6%	49,750	-39.2%
	Revenue Total	2,975,754	2,293,230	77.1%	2,466,873	93.0%	2,396,893	-4.3%
	Expense							
	Salaries & Wages	658,977	579,413	87.9%	556,374	104.1%	472,634	22.6%
	Benefits & Related	246,676	186,162	75.5%	208,726	89.2%	159,846	16.5%
	Purchased Services	40,082	7,353	18.3%	29,445	25.0%	4,976	47.8%
	Capital Outlay	3,500,000	1,594,642	45.6%	5,592,753	28.5%	497,022	220.8%
	Expense Total	4,445,735	2,367,570	53.3%	6,387,298	37.1%	1,134,477	108.7%
	SSA #23 - Naper Main Fund							
	Revenue							
	Interest & Investment Income		179					
	Property Taxes	98,939	98,941	100.0%	98,939	100.0%	98,940	0.0%
	Revenue Total	98,939	99,119	100.2%	98,939	100.2%	98,940	0.2%
	Expense							
	Interfund TF (Exp)	98,939			-			
	Expense Total	98,939			-			
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Property Taxes	68,000	64,885	95.4%	68,000	95.4%	68,006	-4.6%
	Revenue Total	68,000	64,885	95.4%	68,000	95.4%	68,006	-4.6%
	SSA #30 Fund							



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Capital & Debt Service	Revenue							
	Interest & Investment Income		12					
	Property Taxes	93,111	90,617	97.3%	87,999	103.0%	89,140	1.7%
	Revenue Total	93,111	90,628	97.3%	87,999	103.0%	89,140	1.7%
	Expense							
	Interfund TF (Exp)	93,111			-			
	Expense Total	93,111			-			
	SSA #31 - Downtown Streetscape							
	Revenue							
	Interest & Investment Income		45					
	Property Taxes	23,680	22,479	94.9%	23,680	94.9%	23,680	-5.1%
	Revenue Total	23,680	22,524	95.1%	23,680	95.1%	23,680	-4.9%
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	9,610	588	6.1%	-			
	Property Taxes	760,345	674,893	88.8%	760,345	88.8%	688,685	-2.0%
	Revenue Total	769,955	675,482	87.7%	760,345	88.8%	688,685	-1.9%
	Expense							
	Purchased Services	4,219	4,025	95.4%	4,219	95.4%	3,869	4.0%
	Interfund TF (Exp)	760,345			-			
	Expense Total	764,564	4,025	0.5%	4,219	95.4%	3,869	4.0%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Interest & Investment Income		14					
	Property Taxes	20,026	19,690	98.3%	18,166	108.4%	20,028	-1.7%
	Revenue Total	20,026	19,705	98.4%	18,166	108.5%	20,028	-1.6%
	Expense							
	Interfund TF (Exp)	20,026			-			
	Expense Total	20,026			-			
	SSA #35 -DT SS Washing2024							
	Revenue							
	Interest & Investment Income		388					
	Property Taxes	125,000	123,640	98.9%	110,938	111.5%	123,715	-0.1%
	Revenue Total	125,000	124,029	99.2%	110,938	111.8%	123,715	0.3%
	Expense							
	Interfund TF (Exp)	125,000			-			
	Expense Total	125,000			-			
Special Funds	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	374,896	70.1%	422,114	88.8%	248,111	51.1%
	Revenue Total	535,000	374,896	70.1%	422,114	88.8%	248,111	51.1%
	Expense							



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Special Funds	Grants & Contributions	535,000	305,111	57.0%	347,380	87.8%	118,779	156.9%
	Expense Total	535,000	305,111	57.0%	347,380	87.8%	118,779	156.9%
	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	3,200,000	2,675,851	83.6%	2,593,012	103.2%	3,073,026	-12.9%
	Revenue Total	3,219,220	2,675,851	83.1%	2,593,012	103.2%	3,073,026	-12.9%
	Expense							
	Interfund TF (Exp)	4,272,122	2,071,620	48.5%	3,183,928	65.1%	2,310,502	-10.3%
	Expense Total	4,272,122	2,071,620	48.5%	3,183,928	65.1%	2,310,502	-10.3%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	2,700,000	2,120,566	78.5%	2,190,252	96.8%	2,535,854	-16.4%
	Revenue Total	2,719,220	2,120,566	78.0%	2,190,252	96.8%	2,535,854	-16.4%
	Expense							
	Grants & Contributions	2,700,000	1,627,750	60.3%	2,007,775	81.1%	1,914,742	-15.0%
	Expense Total	2,700,000	1,627,750	60.3%	2,007,775	81.1%	1,914,742	-15.0%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			-			
	Interfund TF (Rev)						40,397	
	Other Revenue	100,000	156,341	156.3%	78,630	198.8%	360,881	-56.7%
	Revenue Total	114,415	156,341	136.6%	78,630	198.8%	401,277	-61.0%
	Expense							
	Purchased Services	235,000	48,871	20.8%	87,500	55.9%	29,975	63.0%
	Purchased Items	412,000	4,390	1.1%	134,795	3.3%	217,113	-98.0%
	Grants & Contributions	3,000			3,000			
	Expense Total	650,000	53,261	8.2%	225,295	23.6%	247,088	-78.4%
	Food And Beverage Fund							
	Revenue							
	Fees	42,000	41,431	98.6%	29,927	138.4%	52,565	-21.2%
	Food & Beverage Tax	6,878,000	5,405,139	78.6%	5,721,448	94.5%	5,260,158	2.8%
	Interest & Investment Income	72,074			-			
	Other Revenue						2,500	
	Revenue Total	6,992,074	5,446,570	77.9%	5,751,375	94.7%	5,315,223	2.5%
	Expense							
	Salaries & Wages	69,966	48,701	69.6%	59,202	82.3%	53,428	-8.8%
	Benefits & Related	1,742,378	447,037	25.7%	1,203,358	37.1%	1,203,803	-62.9%
	Purchased Services	517,289	414,735	80.2%	497,570	83.4%	398,760	4.0%
	Grants & Contributions	2,364,905	1,181,402	50.0%	1,599,814	73.8%	1,736,405	-32.0%
	Interfund TF (Exp)	2,236,712	765,000	34.2%	289,108	264.6%	750,000	2.0%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense Total	6,931,250	2,856,874	41.2%	3,649,052	78.3%	4,142,396	-31.0%
	Foreign Fire Tax Fund							
	Revenue							
	Contributions	460,000	25,997	5.7%	242,464	10.7%	485,896	-94.6%
	Interest & Investment Income	-	9,397				3,668	156.2%
	Revenue Total	460,000	35,394	7.7%	242,464	14.6%	489,564	-92.8%
	Expense							
	Purchased Items	476,100	613,930	128.9%	200,885	305.6%	355,297	72.8%
	Expense Total	476,100	613,930	128.9%	200,885	305.6%	355,297	72.8%
	Library Capital Fund							
	Revenue							
	Grants		146,322					
	Interest & Investment Income	150			-			
	Other Revenue	-					4,907	
	Revenue Total	150	146,322	97548.0%	-		4,907	2882.1%
	Expense							
	Purchased Services	50,000	1,439	2.9%	-		42,616	-96.6%
	Capital Outlay	500,000	8,125	1.6%	378,293	2.1%	737,864	-98.9%
	Expense Total	550,000	9,564	1.7%	378,293	2.5%	780,480	-98.8%
	Library Fund							
	Revenue							
	Charges for Service	125,000	165,385	132.3%	110,409	149.8%	157,840	4.8%
	Contributions		62					
	Fines	40,000	38,222	95.6%	34,682	110.2%	121,503	-68.5%
	Grants	222,066	220,572	99.3%	222,066	99.3%	222,067	-0.7%
	Interest & Investment Income	38,440	5,259	13.7%	-			
	Other Revenue	40,000	33,644	84.1%	32,711	102.9%	25,887	30.0%
	Property Taxes	17,177,493	16,889,003	98.3%	16,970,911	99.5%	16,249,287	3.9%
	State Shared Taxes	299,668	159,562	53.2%	284,134	56.2%	218,599	-27.0%
	Revenue Total	17,942,667	17,511,708	97.6%	17,654,914	99.2%	16,995,183	3.0%
	Expense							
	Salaries & Wages	9,574,166	7,623,846	79.6%	8,101,217	94.1%	6,963,215	9.5%
	Benefits & Related	2,639,023	2,196,836	83.2%	2,233,019	98.4%	2,024,278	8.5%
	Insurance Benefits	85,000	18,757	22.1%	3,198	586.5%	4,976	276.9%
	Purchased Services	1,483,319	1,020,580	68.8%	1,204,203	84.8%	1,101,077	-7.3%
	Purchased Items	3,639,900	2,701,944	74.2%	2,713,049	99.6%	2,657,266	1.7%
	Capital Outlay	422,716	117,525	27.8%	350,017	33.6%	338,314	-65.3%
	Interfund TF (Exp)	100,344	83,620	83.3%	83,620	100.0%	77,680	7.6%
	Expense Total	17,944,468	13,763,108	76.7%	14,688,324	93.7%	13,166,806	4.5%
	Library Special Revenue Fund							
	Revenue							
	Contributions	1,500	2,480	165.4%	954	259.9%	1,341	84.9%



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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	100			-			
	Revenue Total	1,600	2,480	155.0%	954	259.9%	1,341	84.9%
	Expense							
	Purchased Services	-	450					
	Purchased Items	14,500	2,439	16.8%	11,361	21.5%	2,469	-1.2%
	Capital Outlay	10,000	23,088	230.9%	-			
	Expense Total	24,500	25,976	106.0%	11,361	228.6%	2,469	952.1%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	590,408	526,022	89.1%	525,064	100.2%	483,703	8.7%
	Contributions	-						
	Interest & Investment Income	-	1,057					
	Interfund TF (Rev)	1,020,000	765,000	75.0%	765,000	100.0%	750,000	2.0%
	Property Taxes	3,897,251	3,835,793	98.4%	3,850,319	99.6%	3,871,709	-0.9%
	Revenue Total	5,507,659	5,127,872	93.1%	5,140,383	99.8%	5,105,412	0.4%
	Expense							
	Salaries & Wages	2,958,522	2,193,187	74.1%	2,568,242	85.4%	2,087,309	5.1%
	Benefits & Related	918,455	663,736	72.3%	777,154	85.4%	586,808	13.1%
	Purchased Services	1,181,540	948,668	80.3%	862,049	110.0%	902,831	5.1%
	Purchased Items	280,381	294,000	104.9%	207,804	141.5%	230,711	27.4%
	Capital Outlay	500,000					361	
	Interfund TF (Exp)	171,530	142,950	83.3%	142,942	100.0%	153,790	-7.0%
	Expense Total	6,010,428	4,242,541	70.6%	4,558,190	93.1%	3,961,810	7.1%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	243,520	85.0%	238,481	102.1%	244,434	-0.4%
	Fees		3,132				15,863	-80.3%
	Interest & Investment Income	4,805			-			
	Revenue Total	291,231	246,652	84.7%	238,481	103.4%	260,298	-5.2%
	Expense							
	Purchased Services	5,000			-			
	Grants & Contributions	280,000	244,231	87.2%	232,844	104.9%	279,712	-12.7%
	Expense Total	285,000	244,231	85.7%	232,844	104.9%	279,712	-12.7%
	SSA #33 - Downtown Maint Fund							
	Revenue							
	Fines	80,000	50,105	62.6%	66,798	75.0%	87,798	-42.9%
	Interest & Investment Income	72,074	368	0.5%	-			
	Interfund TF (Rev)	1,651,489	1,651,489	100.0%	1,651,489	100.0%	1,651,489	0.0%
	Non-Business License & Permit	10,000			7,688			
	Property Taxes	1,252,829	1,213,517	96.9%	1,214,354	99.9%	1,224,745	-0.9%
	Rents & Royalties	-					225	
	Revenue Total	3,066,392	2,915,479	95.1%	2,940,330	99.2%	2,964,257	-1.6%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense							
	Salaries & Wages	824,258	580,422	70.4%	659,013	88.1%	522,007	11.2%
	Benefits & Related	200,399	144,226	72.0%	169,568	85.1%	169,730	-15.0%
	Purchased Services	1,766,332	562,185	31.8%	1,280,210	43.9%	1,073,492	-47.6%
	Purchased Items	343,110	225,321	65.7%	278,389	80.9%	172,253	30.8%
	Capital Outlay	372,000			123,094		69,928	
	Interfund TF (Exp)	74,398	62,000	83.3%	61,998	100.0%	64,930	-4.5%
	Expense Total	3,580,497	1,574,153	44.0%	2,572,273	61.2%	2,072,340	-24.0%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			-			
	Other Revenue	181,500	14,599	8.0%	180,007	8.1%	114,436	-87.2%
	Revenue Total	195,915	14,599	7.5%	180,007	8.1%	114,436	-87.2%
	Expense							
	Purchased Services	50,500	9,015	17.9%	43,219	20.9%	6,314	42.8%
	Purchased Items	100,000	13,075	13.1%	82,021	15.9%	16,145	-19.0%
	Grants & Contributions	6,000			6,000			
	Interfund TF (Exp)	25,000	1,905	7.6%	22,842	8.3%	2,107	-9.6%
	Expense Total	181,500	23,994	13.2%	154,082	15.6%	24,565	-2.3%
	Test Track Fund							
	Revenue							
	Charges for Service	31,200	49,637	159.1%	31,200	159.1%	42,701	16.2%
	Interest & Investment Income	100			-			
	Revenue Total	31,300	49,637	158.6%	31,200	159.1%	42,701	16.2%
	Expense							
	Purchased Services	37,760	16,205	42.9%	31,485	51.5%	17,355	-6.6%
	Purchased Items	19,980	19,019	95.2%	15,860	119.9%	26,480	-28.2%
	Expense Total	57,740	35,224	61.0%	47,345	74.4%	43,835	-19.6%
	Block 59 Business District Fund							
	Revenue							



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	61,334,445	60,260,593	98.2%	60,566,370	99.5%	58,805,182	2.5%
Hotel & Motel Tax	1,986,000	2,585,714	130.2%	2,483,974	104.1%	2,168,644	19.2%
Food & Beverage Tax	8,023,000	6,196,371	77.2%	6,680,868	92.7%	6,146,642	0.8%
Local Gasoline Tax	2,456,000	1,981,639	80.7%	2,054,200	96.5%	2,018,223	-1.8%
Real Estate Transfer Tax	4,624,000	4,305,729	93.1%	4,028,291	106.9%	4,215,212	2.1%
Utility Taxes	15,191,048	13,379,290	88.1%	12,988,071	103.0%	12,348,063	8.4%
Business License & Permit	745,000	720,622	96.7%	719,269	100.2%	702,422	2.6%
Non-Business License & Permit	2,495,000	2,926,761	117.3%	2,080,589	140.7%	2,400,537	21.9%
Grants	14,415,902	2,303,106	16.0%	12,955,150	17.8%	2,078,069	10.8%
State Shared Taxes	98,818,961	83,490,636	84.5%	83,074,133	100.5%	78,533,930	6.3%
Charges for Service	20,821,389	17,682,304	84.9%	17,440,184	101.4%	15,668,136	12.9%
Contributions	3,296,500	284,821	8.6%	3,025,412	9.4%	934,204	-69.5%
Electric Charges	154,754,873	134,388,469	86.8%	131,879,145	101.9%	120,576,587	11.5%
Fees	4,502,440	7,264,365	161.3%	3,998,140	181.7%	5,815,925	24.9%
Fines	1,219,500	1,152,103	94.5%	1,024,853	112.4%	1,219,255	-5.5%
Home Rule Sales Tax	21,313,000	19,506,066	91.5%	17,581,437	110.9%	16,593,712	17.6%
Insurance Premium	25,661,510	18,859,347	73.5%	20,946,558	90.0%	17,748,477	6.3%
Interest & Investment Income	5,509,686	1,334,872	24.2%	896,124	149.0%	1,457,390	-8.4%
Interfund TF (Rev)	21,168,637	11,564,626	54.6%	12,059,040	95.9%	12,005,198	-3.7%
Intergovernmental Agreement	1,751,110	1,703,035	97.3%	1,255,591	135.6%	1,027,952	65.7%
Local Shared Taxes	299,991	214,191	71.4%	296,217	72.3%	262,182	-18.3%
Other Revenue	1,133,797	7,533,720	664.5%	982,527	766.8%	1,585,607	375.1%
Rents & Royalties	2,692,581	1,981,017	73.6%	2,076,223	95.4%	2,202,407	-10.1%
Other License & Permit	76,000	61,734	81.2%	59,842	103.2%	67,701	-8.8%
Wastewater Charges	32,483,272	26,012,192	80.1%	27,042,296	96.2%	23,535,118	10.5%
Water Charges	56,821,921	47,204,247	83.1%	48,359,826	97.6%	43,403,959	8.8%
Sales Tax/Business District	291,000	467,381	160.6%	206,115	226.8%	299,252	56.2%
Bond Sale Proceeds	53,900,000	45,223,220	83.9%	53,900,000	83.9%	20,262,211	123.2%
Revenue Total	617,786,563	520,588,171	84.3%	530,660,447	98.1%	454,082,196	14.6%



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	131,410,503	107,140,371	81.5%	109,009,063	98.3%	96,268,859	11.3%
Benefits & Related	52,630,333	45,197,790	85.9%	47,116,401	95.9%	42,896,596	5.4%
Insurance Benefits	28,281,212	23,002,166	81.3%	22,706,645	101.3%	29,065,691	-20.9%
Purchased Services	59,873,104	39,381,742	65.8%	46,399,121	84.9%	39,770,905	-1.0%
Purchased Items	22,881,021	20,214,924	88.3%	18,252,945	110.7%	16,928,718	19.4%
Purchased Electricity	101,763,112	97,686,272	96.0%	86,571,294	112.8%	92,760,476	5.3%
Purchased Water	31,331,000	24,389,322	77.8%	26,816,217	90.9%	23,516,189	3.7%
Capital Outlay	169,281,195	77,680,146	45.9%	145,739,142	53.3%	66,764,458	16.3%
Grants & Contributions	9,234,096	5,634,404	61.0%	6,597,679	85.4%	6,194,747	-9.0%
Debt Service	15,995,033	4,408,862	27.6%	10,705,150	41.2%	2,343,938	88.1%
Interfund TF (Exp)	18,967,990	9,730,756	51.3%	8,621,095	112.9%	10,135,978	-4.0%
Expense Total	641,648,599	454,466,756	70.8%	528,534,751	86.0%	426,646,554	6.5%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	761,000	758,417	99.7%	733,103	103.5%	717,338	5.7%
Electric	166,721,134	150,607,875	90.3%	142,872,021	105.4%	124,677,198	20.8%
Finance	87,000	93,313	107.3%	88,995	104.9%	79,389	17.5%
Fire	11,926,560	10,028,696	84.1%	9,682,276	103.6%	8,160,006	22.9%
Information Technology		3,435				3,103	10.7%
Library	17,944,417	17,660,511	98.4%	17,655,868	100.0%	17,001,430	3.9%
Naper Settlement	5,507,659	5,127,872	93.1%	5,140,383	99.8%	5,105,412	0.4%
Police	8,586,532	7,474,424	87.0%	7,045,569	106.1%	8,395,805	-11.0%
Public Works	8,737,013	7,522,970	86.1%	7,284,486	103.3%	7,074,316	6.3%
Transp Engineer Development	15,875,150	5,109,368	32.2%	14,339,698	35.6%	4,794,300	6.6%
Undefined	256,510,518	222,451,960	86.7%	218,156,619	102.0%	190,387,773	16.8%
Water	125,129,580	93,749,332	74.9%	107,661,429	87.1%	87,686,126	6.9%
Revenue Total	617,786,563	520,588,171	84.3%	530,660,447	98.1%	454,082,196	14.6%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
City Managers Office	2,581,130	2,061,968	79.9%	2,200,496	93.7%	1,964,331	5.0%
Community Services	5,745,167	3,139,567	54.6%	2,668,005	117.7%	2,968,928	5.7%
Debt Service	15,591,331	3,734,398	24.0%	10,314,375	36.2%	1,378,474	170.9%
Electric	158,826,220	140,194,543	88.3%	130,084,345	107.8%	125,054,595	12.1%
Finance	9,469,396	7,363,034	77.8%	7,907,271	93.1%	7,137,324	3.2%
Fire	53,746,071	43,995,148	81.9%	64,540,559	68.2%	41,383,057	6.3%
Human Resources	2,120,609	1,549,622	73.1%	1,733,488	89.4%	1,460,055	6.1%
Information Technology	32,655,575	20,523,593	62.8%	23,743,319	86.4%	11,524,681	78.1%
Insurance	30,164,404	23,533,215	78.0%	23,664,329	99.4%	30,807,393	-23.6%
Legal	1,789,742	1,568,135	87.6%	1,507,786	104.0%	1,388,712	12.9%
Library	19,123,789	14,071,196	73.6%	15,342,128	91.7%	14,486,871	-2.9%
Mayor And Council	415,367	249,110	60.0%	338,471	73.6%	241,900	3.0%
Miscellaneous	4,710,994	3,427,586	72.8%	3,771,355	90.9%	3,439,217	-0.3%
Naper Settlement	6,396,128	4,387,613	68.6%	4,763,294	92.1%	5,171,470	-15.2%
Police	70,316,025	53,295,043	75.8%	57,312,889	93.0%	50,333,751	5.9%
Public Works	50,568,167	33,784,275	66.8%	45,009,227	75.1%	33,221,145	1.7%
Transp Engineer Development	44,263,965	24,273,010	54.8%	33,140,265	73.2%	29,729,391	-18.4%
Undefined	1,214,237	613,930	50.6%	200,885	305.6%	396,814	54.7%
Water	131,950,283	72,701,771	55.1%	100,292,264	72.5%	64,558,444	12.6%
Expense Total	641,648,599	454,466,756	70.8%	528,534,751	86.0%	426,646,554	6.5%



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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