



City of Naperville
2025 Financial Report - through September 30
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	706,647	94.9%	707,578	99.9%	688,632	2.6%
	Charges for Service	11,824,409	8,381,167	70.9%	9,047,613	92.6%	7,710,774	8.7%
	Contributions	100,000			85,915		82,000	
	Fees	371,400	876,105	235.9%	274,022	319.7%	1,002,602	-12.6%
	Fines	1,074,500	952,944	88.7%	831,237	114.6%	898,559	6.1%
	Grants	408,836	580,288	141.9%	320,112	181.3%	617,459	-6.0%
	Home Rule Sales Tax	1,030,000	571,909	55.5%	783,643	73.0%	716,704	-20.2%
	Hotel & Motel Tax	1,986,000	2,279,372	114.8%	1,681,758	135.5%	1,309,192	74.1%
	Interest & Investment Income	1,633,684	720,912	44.1%	361,422	199.5%	605,767	19.0%
	Interfund TF (Rev)	5,813,089	4,014,534	69.1%	4,235,917	94.8%	4,187,821	-4.1%
	Intergovernmental Agreement	1,751,110	925,779	52.9%	998,398	92.7%	1,018,888	-9.1%
	Non-Business License & Permit	1,385,000	1,678,807	121.2%	986,465	170.2%	1,130,409	48.5%
	Other License & Permit	21,000	3,483	16.6%	16,059	21.7%	8,477	-58.9%
	Other Revenue	246,000	304,869	123.9%	205,723	148.2%	437,266	-30.3%
	Property Taxes	30,377,906	29,286,588	96.4%	29,720,719	98.5%	27,838,432	5.2%
	Real Estate Transfer Tax	4,624,000	3,945,831	85.3%	3,585,355	110.1%	3,538,445	11.5%
	Rents & Royalties	2,491,993	1,752,215	70.3%	1,901,177	92.2%	2,018,739	-13.2%
	State Shared Taxes	85,481,883	64,274,080	75.2%	64,176,844	100.2%	59,036,299	8.9%
	Utility Taxes	15,191,048	12,109,046	79.7%	11,856,821	102.1%	11,227,315	7.9%
	Revenue Total	166,556,858	133,364,574	80.1%	131,776,776	101.2%	124,073,782	7.5%
	Expense							
	Salaries & Wages	89,926,308	63,734,433	70.9%	64,529,252	98.8%	58,683,511	8.6%
	Benefits & Related	38,764,742	32,936,166	85.0%	33,287,382	98.9%	31,072,040	6.0%
	Purchased Services	20,488,438	12,907,992	63.0%	14,398,111	89.7%	12,497,299	3.3%
	Purchased Items	10,488,796	5,756,379	54.9%	7,475,178	77.0%	6,981,346	-17.5%
	Capital Outlay	-						
	Grants & Contributions	2,062,600	1,535,966	74.5%	1,495,184	102.7%	1,553,502	-1.1%
	Debt Service		21,600					
	Interfund TF (Exp)	4,696,308	3,180,589	67.7%	3,283,333	96.9%	3,609,804	-11.9%
	Expense Total	166,427,192	120,073,125	72.1%	124,468,440	96.5%	114,397,502	5.0%
	Electric Utility Fund							
Revenue								
Charges for Service	150,000	188,213	125.5%	132,033	142.6%	75,022	150.9%	
Electric Charges	154,468,447	120,459,048	78.0%	118,166,056	101.9%	107,461,700	12.1%	
Fees	3,521,837	4,520,824	128.4%	2,821,487	160.2%	3,664,385	23.4%	
Grants	-	10,237						
Interest & Investment Income	618,392			20,950				
Interfund TF (Rev)	-	234,651						
Other Revenue	139,727	158,077	113.1%	106,575	148.3%	109,624	44.2%	
Rents & Royalties	31,500	26,075	82.8%	26,438	98.6%	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%	-				
	Revenue Total	166,429,903	135,641,891	81.5%	121,273,539	111.8%	111,318,359	21.9%	
	Expense								
	Salaries & Wages	16,033,664	10,925,160	68.1%	11,529,314	94.8%	10,938,397	-0.1%	
	Benefits & Related	4,492,180	3,017,604	67.2%	3,282,747	91.9%	2,942,457	2.6%	
	Insurance Benefits	1,000			1,000				
	Purchased Services	8,431,677	5,233,442	62.1%	5,945,012	88.0%	4,684,609	11.7%	
	Purchased Items	1,996,765	4,517,007	226.2%	794,578	56.8%	329,159	1272.3%	
	Purchased Electricity	101,763,112	87,996,847	86.5%	77,724,758	113.2%	83,157,754	5.8%	
	Capital Outlay	30,258,716	16,417,356	54.3%	18,328,581	89.6%	8,622,588	90.4%	
	Grants & Contributions	543,841	292,858	53.8%	465,354	62.9%	314,186	-6.8%	
	Debt Service	1,931,070	461,245	23.9%	168,150	274.3%	515,160	-10.5%	
	Interfund TF (Exp)	1,394,191	1,045,647	75.0%	1,045,643	100.0%	1,083,762	-3.5%	
	Expense Total	166,846,216	129,907,166	77.9%	119,285,139	108.9%	112,588,073	15.4%	
	Water Utilities Fund								
	Revenue								
	Charges for Service	51,372	47,065	91.6%	30,905	152.3%			
	Fees	327,653	224,799	68.6%	256,880	87.5%	326,570	-31.2%	
	Fines	-							
	Grants	450,000			225,000				
	Interest & Investment Income	385,421			3,313				
	Interfund TF (Rev)	2,863,000			-				
	Other Revenue	296,570	36,344	12.3%	217,816	16.7%	63,818	-43.1%	
	Rents & Royalties	50,371	37,779	75.0%	42,134	89.7%	41,976	-10.0%	
	Wastewater Charges	30,592,519	22,016,944	72.0%	22,855,033	96.3%	19,893,757	10.7%	
	Water Charges	56,821,921	41,811,129	73.6%	42,983,394	97.3%	37,429,625	11.7%	
	Bond Sale Proceeds	31,400,000	20,101,895	64.0%	-				
	Revenue Total	123,238,827	84,275,954	68.4%	66,614,475	126.5%	57,755,747	45.9%	
	Expense								
	Salaries & Wages	10,568,747	7,773,786	73.6%	7,710,938	100.8%	7,747,766	0.3%	
	Benefits & Related	3,379,865	2,514,471	74.4%	2,469,901	101.8%	2,421,387	3.8%	
	Purchased Services	10,954,327	6,594,330	60.2%	7,179,800	91.8%	3,475,353	89.7%	
	Purchased Items	4,935,584	2,996,316	60.7%	3,541,036	84.6%	3,051,640	-1.8%	
Purchased Water	31,331,000	21,470,078	68.5%	23,707,936	90.6%	20,464,336	4.9%		
Capital Outlay	70,802,088	22,309,570	31.5%	46,862,910	47.6%				
Grants & Contributions	238,750	107,783	45.1%	192,921	55.9%	96,584	11.6%		
Debt Service	4,749,300	791,212	16.7%	532,662	148.5%	308,633	156.4%		
Interfund TF (Exp)	1,941,245	1,690,581	87.1%	117,415	1439.8%	1,458,990	15.9%		
Expense Total	138,900,906	66,248,127	47.7%	92,315,519	71.8%	39,024,691	69.8%		
Commuter Parking Fund									
Revenue									
Fees	5,150			4,420					



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Maintenance & Ops	Fines	25,000	23,050	92.2%	15,868	145.3%	3,500	558.6%	
	Interest & Investment Income	72,074			-				
	Non-Business License & Permit	1,100,000	944,688	85.9%	817,256	115.6%	870,069	8.6%	
	Other Revenue						(10)		
	Rents & Royalties	1,800	1,350	75.0%	1,425	94.8%	1,350	0.0%	
	Revenue Total	1,204,024	969,088	80.5%	838,968	115.5%	874,909	10.8%	
	Expense								
	Salaries & Wages	374,026	270,805	72.4%	272,499	99.4%	277,087	-2.3%	
	Benefits & Related	135,034	72,027	53.3%	98,679	73.0%	81,238	-11.3%	
	Purchased Services	926,199	436,530	47.1%	642,405	68.0%	506,284	-13.8%	
	Purchased Items	173,905	27,245	15.7%	143,833	18.9%	111,347	-75.5%	
	Capital Outlay	175,000			105,910		90,599		
	Grants & Contributions	-							
	Interfund TF (Exp)	95,719	71,802	75.0%	71,138	100.9%	73,278	-2.0%	
	Expense Total	1,879,883	878,409	46.7%	1,334,464	65.8%	1,139,833	-22.9%	
	Self Insurance Fund								
	Revenue								
	Insurance Premium	25,661,510	16,907,728	65.9%	18,883,966	89.5%	15,933,244	6.1%	
	Interest & Investment Income	96,099			1,319				
	Interfund TF (Rev)	6,434,804	4,071,600	63.3%	4,321,505	94.2%	4,607,793	-11.6%	
	Other Revenue		14				238,367	-100.0%	
	Revenue Total	32,192,413	20,979,343	65.2%	23,206,790	90.4%	20,779,404	1.0%	
	Expense								
Salaries & Wages	421,868	324,039	76.8%	308,289	105.1%	294,482	10.0%		
Benefits & Related	111,582	86,647	77.7%	81,540	106.3%	80,224	8.0%		
Insurance Benefits	28,195,212	20,561,492	72.9%	20,601,502	99.8%	10,771,885	90.9%		
Purchased Services	437,565	86,459	19.8%	337,986	25.6%	954,189	-90.9%		
Expense Total	29,166,227	21,058,638	72.2%	21,329,316	98.7%	12,100,780	74.0%		
Solid Waste Fund									
Revenue									
Charges for Service	7,992,000	6,003,237	75.1%	5,988,658	100.2%	5,743,724	4.5%		
Revenue Total	7,992,000	6,003,237	75.1%	5,988,658	100.2%	5,743,724	4.5%		
Expense									
Purchased Services	8,079,305	6,013,463	74.4%	6,034,563	99.7%	5,815,543	3.4%		
Expense Total	8,079,305	6,013,463	74.4%	6,034,563	99.7%	5,815,543	3.4%		
Capital & Debt Service									
Capital Projects Fund									
Revenue									
Charges for Service	57,000			57,000		14,747			
Contributions	2,735,000	219,040	8.0%	2,688,086	8.1%	313,191	-30.1%		
Fees	200,000	237,831	118.9%	133,662	177.9%	177,383	34.1%		
Grants	12,800,000	11,802	0.1%	10,772,240	0.1%	451,799	-97.4%		
Home Rule Sales Tax	19,138,000	16,069,303	84.0%	14,134,368	113.7%	13,325,049	20.6%		



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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%	87,571	7546.5%	75,725	8627.1%	
	Bond Sale Proceeds	15,000,000	15,076,559	100.5%	-				
	Revenue Total	52,235,151	38,223,064	73.2%	28,309,680	135.0%	14,357,894	166.2%	
	Expense								
	Purchased Services	5,157,031	1,389,738	26.9%	2,809,427	49.5%	1,875,633	-25.9%	
	Capital Outlay	55,506,175	21,604,833	38.9%	60,392,459	35.8%	19,839,133	8.9%	
	Grants & Contributions		7,328				7,218	1.5%	
	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	23,386,348	38.4%	63,508,450	36.8%	22,069,834	6.0%	
	Debt Service Fund								
	Revenue								
	Home Rule Sales Tax		-						
	Interest & Investment Income	168,173				-			
	Interfund TF (Rev)	2,075,996				-			
	Property Taxes	7,439,865	7,242,737	97.4%	7,278,876	99.5%	8,151,549	-11.1%	
	Revenue Total	9,684,034	7,242,737	74.8%	7,278,876	99.5%	8,151,549	-11.1%	
	Expense								
	Purchased Services	9,207	1,215	13.2%	1,079	112.6%	6,318	-80.8%	
	Debt Service	8,799,149	2,735,683	31.1%	807,949	338.6%	937,575	191.8%	
	Expense Total	8,808,356	2,736,897	31.1%	809,028	338.3%	943,893	190.0%	
	Downtown Parking Fund								
	Revenue								
	Fees	32,000	10,615	33.2%	134,232	7.9%	90,476	-88.3%	
	Food & Beverage Tax	1,145,000	683,505	59.7%	859,880	79.5%	812,405	-15.9%	
	Home Rule Sales Tax	1,145,000	677,259	59.1%	830,916	81.5%	794,540	-14.8%	
	Interest & Investment Income	240,248							
	Rents & Royalties	116,917	87,688	75.0%	51,843	169.1%	71,125	23.3%	
	Revenue Total	2,679,165	1,459,066	54.5%	1,876,870	77.7%	1,768,547	-17.5%	
	Expense								
Purchased Services	18,314	1,833	10.0%	5,483	33.4%	1,139	60.8%		
Capital Outlay	234,500	181,000	77.2%	134,897	134.2%				
Debt Service	208,950	4,475	2.1%	4,475	100.0%	8,150	-45.1%		
Expense Total	461,764	187,308	40.6%	144,854	129.3%	9,289	1916.3%		
Motor Fuel Tax Fund									
Revenue									
Interest & Investment Income	700,000	367,295	52.5%	362,616	101.3%	616,640	-40.4%		
Interfund TF (Rev)						41,517			
Other Revenue		201,388				130,532	54.3%		
State Shared Taxes	7,056,731	5,526,208	78.3%	5,266,339	104.9%	5,409,962	2.1%		



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Capital & Debt Service	Revenue Total	7,756,731	6,094,892	78.6%	5,628,955	108.3%	6,198,651	-1.7%	
	Expense								
	Purchased Services	-					(0)		
	Capital Outlay	7,000,000	7,419,197	106.0%	3,749,498	197.9%	6,165,094	20.3%	
	Expense Total	7,000,000	7,419,197	106.0%	3,749,498	197.9%	6,165,094	20.3%	
	Phosphorus Fund								
	Revenue								
	Interest & Investment Income	384,396				-			
	Wastewater Charges	1,890,753	1,364,869	72.2%	1,419,410	96.2%	1,220,286	11.8%	
	Revenue Total	2,275,149	1,364,869	60.0%	1,419,410	96.2%	1,220,286	11.8%	
	Expense								
	Interfund TF (Exp)	2,863,000				-			
	Expense Total	2,863,000				-			
	Road And Bridge Fund								
	Revenue								
	Contributions		4,972					959	418.3%
	Fees	2,400	2,019	84.1%	(1,266)	-159.5%	6,794	-70.3%	
	Interest & Investment Income	81,684				-			
	Local Gasoline Tax	2,456,000	1,633,219	66.5%	1,855,759	88.0%	1,825,863	-10.6%	
	Local Shared Taxes	299,991	202,682	67.6%	293,752	69.0%	260,126	-22.1%	
	Other License & Permit	55,000	43,887	79.8%	35,170	124.8%	53,045	-17.3%	
	State Shared Taxes	80,679	21,801	27.0%	64,009	34.1%	49,750	-56.2%	
	Revenue Total	2,975,754	1,908,580	64.1%	2,247,424	84.9%	2,196,538	-13.1%	
	Expense								
	Salaries & Wages	658,977	495,218	75.1%	481,954	102.8%	424,121	16.8%	
	Benefits & Related	246,676	163,938	66.5%	180,263	90.9%	143,411	14.3%	
	Purchased Services	40,082	7,331	18.3%	25,793	28.4%	4,558	60.8%	
Capital Outlay	3,500,000	652,403	18.6%	6,552,377	10.0%	494,252	32.0%		
Expense Total	4,445,735	1,318,890	29.7%	7,240,387	18.2%	1,066,342	23.7%		
SSA #23 - Naper Main Fund									
Revenue									
Property Taxes	98,939	98,941	100.0%	98,939	100.0%	98,940	0.0%		
Revenue Total	98,939	98,941	100.0%	98,939	100.0%	98,940	0.0%		
Expense									
Interfund TF (Exp)	98,939				-				
Expense Total	98,939				-				
SSA #25 - Lacrosse Ts Fund									
Revenue									
Property Taxes	68,000	64,511	94.9%	63,164	102.1%	68,006	-5.1%		
Revenue Total	68,000	64,511	94.9%	63,164	102.1%	68,006	-5.1%		
SSA #30 Fund									
Revenue									



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Capital & Debt Service	Property Taxes	93,111	90,617	97.3%	83,586	108.4%	85,383	6.1%	
	Revenue Total	93,111	90,617	97.3%	83,586	108.4%	85,383	6.1%	
	Expense								
	Interfund TF (Exp)	93,111	-		-				
	Expense Total	93,111	-		-				
	SSA #31 - Downtown Streetscape								
	Revenue								
	Property Taxes	23,680	22,479	94.9%	23,680	94.9%	23,680	-5.1%	
	Revenue Total	23,680	22,479	94.9%	23,680	94.9%	23,680	-5.1%	
	Water Street TIF Fund								
	Revenue								
	Interest & Investment Income	9,610	-		-				
	Property Taxes	760,345	674,893	88.8%	760,345	88.8%	688,685	-2.0%	
	Revenue Total	769,955	674,893	87.7%	760,345	88.8%	688,685	-2.0%	
	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								
Property Taxes	20,026	19,690	98.3%	17,236	114.2%	20,028	-1.7%		
Revenue Total	20,026	19,690	98.3%	17,236	114.2%	20,028	-1.7%		
Expense									
Interfund TF (Exp)	20,026	-		-					
Expense Total	20,026	-		-					
SSA #35 -DT SS Washing2024									
Revenue									
Property Taxes	125,000	123,640	98.9%	101,200	122.2%	121,683	1.6%		
Revenue Total	125,000	123,640	98.9%	101,200	122.2%	121,683	1.6%		
Expense									
Interfund TF (Exp)	125,000	-		-					
Expense Total	125,000	-		-					
Special Funds	Comm Dev Block Grant Fund								
	Revenue								
	Grants	535,000	271,758	50.8%	400,435	67.9%	247,505	9.8%	
	Revenue Total	535,000	271,758	50.8%	400,435	67.9%	247,505	9.8%	
	Expense								
Grants & Contributions	535,000	210,306	39.3%	333,273	63.1%	113,828	84.8%		
Expense Total	535,000	210,306	39.3%	333,273	63.1%	113,828	84.8%		
E911 Surcharge Fund									
Revenue									
Interest & Investment Income	19,220	-		-					



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Special Funds	State Shared Taxes	3,200,000	2,434,265	76.1%	2,352,421	103.5%	2,820,543	-13.7%	
	Revenue Total	3,219,220	2,434,265	75.6%	2,352,421	103.5%	2,820,543	-13.7%	
	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	1,924,025	71.3%	1,982,297	97.1%	2,329,379	-17.4%	
	Revenue Total	2,719,220	1,924,025	70.8%	1,982,297	97.1%	2,329,379	-17.4%	
	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%	67,500	72.4%	29,975	63.0%	
	Purchased Items	412,000	4,390	1.1%	36,551	12.0%	48,159	-90.9%	
	Grants & Contributions	3,000				-			
	Expense Total	650,000	53,261	8.2%	104,051	51.2%	78,134	-31.8%	
	Food And Beverage Fund								
	Revenue								
Fees	42,000	37,178	88.5%	25,527	145.6%	50,389	-26.2%		
Food & Beverage Tax	6,878,000	4,608,345	67.0%	5,156,748	89.4%	4,776,816	-3.5%		
Interest & Investment Income	72,074				-				
Other Revenue						2,500			
Revenue Total	6,992,074	4,645,523	66.4%	5,182,275	89.6%	4,829,705	-3.8%		
Expense									
Salaries & Wages	69,966	40,703	58.2%	51,129	79.6%	48,228	-15.6%		
Benefits & Related	1,742,378	445,809	25.6%	1,092,249	40.8%	1,202,082	-62.9%		
Purchased Services	517,289	414,685	80.2%	489,354	84.7%	397,820	4.2%		
Grants & Contributions	2,364,905	972,984	41.1%	1,481,610	65.7%	1,564,691	-37.8%		
Interfund TF (Exp)	2,236,712	765,000	34.2%	289,108	264.6%	750,000	2.0%		
Expense Total	6,931,250	2,639,181	38.1%	3,403,449	77.5%	3,962,821	-33.4%		
Foreign Fire Tax Fund									
Revenue									
Contributions	460,000	25,997	5.7%	7,142	364.0%	38,932	-33.2%		
Interest & Investment Income	-	9,397				3,290	185.6%		



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Revenue Total	460,000	35,394	7.7%	7,142	495.6%	42,222	-16.2%	
	Expense								
	Purchased Items	476,100	613,930	128.9%	179,537	342.0%	329,522	86.3%	
	Expense Total	476,100	613,930	128.9%	179,537	342.0%	329,522	86.3%	
	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%	333,087	2.4%	655,732	-98.8%	
	Expense Total	550,000	9,564	1.7%	333,087	2.9%	698,348	-98.6%	
	Library Fund								
	Revenue								
	Charges for Service	125,000	146,408	117.1%	99,159	147.6%	142,460	2.8%	
	Contributions		62						
	Fines	40,000	33,196	83.0%	30,823	107.7%	117,730	-71.8%	
	Grants	222,066			222,066		222,067		
	Interest & Investment Income	38,440			-				
	Other Revenue	40,000	26,255	65.6%	30,117	87.2%	23,539	11.5%	
	Property Taxes	17,177,493	16,572,367	96.5%	16,805,946	98.6%	16,089,556	3.0%	
	State Shared Taxes	299,668	128,194	42.8%	235,280	54.5%	184,758	-30.6%	
	Revenue Total	17,942,667	16,906,483	94.2%	17,423,391	97.0%	16,780,110	0.8%	
	Expense								
	Salaries & Wages	9,574,166	6,544,335	68.4%	6,996,506	93.5%	6,281,183	4.2%	
Benefits & Related	2,639,023	1,931,600	73.2%	1,928,517	100.2%	1,832,702	5.4%		
Insurance Benefits	85,000	18,757	22.1%	3,198	586.5%	4,976	276.9%		
Purchased Services	1,483,319	948,485	63.9%	1,100,295	86.2%	959,687	-1.2%		
Purchased Items	3,639,900	2,391,561	65.7%	2,405,610	99.4%	2,360,862	1.3%		
Capital Outlay	422,716	117,524	27.8%	294,748	39.9%	235,201	-50.0%		
Interfund TF (Exp)	100,344	75,258	75.0%	75,258	100.0%	69,912	7.6%		
Expense Total	17,944,468	12,027,521	67.0%	12,804,132	93.9%	11,744,522	2.4%		
Library Special Revenue Fund									
Revenue									
Contributions	1,500	2,480	165.4%	837	296.4%	1,341	84.9%		
Interest & Investment Income	100			-					
Revenue Total	1,600	2,480	155.0%	837	296.4%	1,341	84.9%		
Expense									
Purchased Services	-	450							
Purchased Items	14,500	2,422	16.7%	10,372	23.4%	2,336	3.7%		



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Capital Outlay	10,000	23,088	230.9%	-				
	Expense Total	24,500	25,959	106.0%	10,372	250.3%	2,336	1011.4%	
	Naper Settlement Fund								
	Revenue								
	Charges for Service	590,408	485,468	82.2%	447,780	108.4%	436,109	11.3%	
	Contributions	-							
	Interest & Investment Income	-							
	Interfund TF (Rev)	1,020,000	765,000	75.0%	765,000	100.0%	750,000	2.0%	
	Property Taxes	3,897,251	3,763,933	96.6%	3,812,900	98.7%	3,833,659	-1.8%	
	Revenue Total	5,507,659	5,014,400	91.0%	5,025,680	99.8%	5,019,768	-0.1%	
	Expense								
	Salaries & Wages	2,958,522	1,882,777	63.6%	2,224,532	84.6%	1,847,338	1.9%	
	Benefits & Related	918,455	584,740	63.7%	671,179	87.1%	526,569	11.0%	
	Purchased Services	1,181,540	812,433	68.8%	723,479	112.3%	786,318	3.3%	
	Purchased Items	280,381	266,937	95.2%	182,677	146.1%	210,066	27.1%	
	Capital Outlay	500,000					361		
	Interfund TF (Exp)	171,530	128,655	75.0%	128,648	100.0%	138,411	-7.0%	
	Expense Total	6,010,428	3,675,543	61.2%	3,930,514	93.5%	3,509,062	4.7%	
	Renewable Energy Fund								
	Revenue								
	Electric Charges	286,426	218,918	76.4%	214,352	102.1%	219,895	-0.4%	
	Fees		3,132				12,732	-75.4%	
	Interest & Investment Income	4,805			-				
	Revenue Total	291,231	222,049	76.2%	214,352	103.6%	232,627	-4.5%	
	Expense								
	Purchased Services	5,000			-				
	Grants & Contributions	280,000	231,099	82.5%	196,001	117.9%	279,712	-17.4%	
	Expense Total	285,000	231,099	81.1%	196,001	117.9%	279,712	-17.4%	
	SSA #33 - Downtown Maint Fund								
	Revenue								
	Fines	80,000	49,380	61.7%	59,820	82.5%	80,623	-38.8%	
	Interest & Investment Income	72,074			-				
	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			6,979					
Property Taxes	1,252,829	1,207,477	96.4%	1,206,885	100.0%	1,215,032	-0.6%		
Rents & Royalties	-					225			
Revenue Total	3,066,392	2,908,346	94.8%	2,925,173	99.4%	2,947,369	-1.3%		
Expense									
Salaries & Wages	824,258	502,501	61.0%	581,513	86.4%	473,571	6.1%		
Benefits & Related	200,399	128,150	63.9%	146,445	87.5%	156,993	-18.4%		
Purchased Services	1,766,332	537,510	30.4%	1,091,598	49.2%	1,035,593	-48.1%		
Purchased Items	343,110	185,615	54.1%	245,013	75.8%	148,380	25.1%		



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Capital Outlay	372,000			123,094		69,928		
	Interfund TF (Exp)	74,398	55,800	75.0%	55,798	100.0%	58,437	-4.5%	
	Expense Total	3,580,497	1,409,576	39.4%	2,243,462	62.8%	1,942,901	-27.4%	
	State Drug Forfeiture Fund								
	Revenue								
	Interest & Investment Income	14,415			-				
	Other Revenue	181,500	13,299	7.3%	176,457	7.5%	110,046	-87.9%	
	Revenue Total	195,915	13,299	6.8%	176,457	7.5%	110,046	-87.9%	
	Expense								
	Purchased Services	50,500	7,930	15.7%	40,714	19.5%	6,145	29.1%	
	Purchased Items	100,000	12,776	12.8%	81,272	15.7%	15,896	-19.6%	
	Grants & Contributions	6,000			-				
	Interfund TF (Exp)	25,000	1,839	7.4%	21,543	8.5%	2,107	-12.7%	
	Expense Total	181,500	22,545	12.4%	143,530	15.7%	24,147	-6.6%	
	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	14,879	39.4%	18,582	80.1%	16,793	-11.4%	
	Purchased Items	19,980	15,790	79.0%	14,643	107.8%	26,054	-39.4%	
	Expense Total	57,740	30,669	53.1%	33,225	92.3%	42,846	-28.4%	
Block 59 Business District Fund									
Revenue									
Sales Tax/Business District	291,000	374,835	128.8%	168,751	222.1%	263,972	42.0%		
Revenue Total	291,000	374,835	128.8%	168,751	222.1%	263,972	42.0%		
Expense									
Grants & Contributions	500,000			-					
Expense Total	500,000			-					



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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	59,167,874	96.5%	59,973,476	98.7%	58,234,632	1.6%
Hotel & Motel Tax	1,986,000	2,279,372	114.8%	1,681,758	135.5%	1,309,192	74.1%
Food & Beverage Tax	8,023,000	5,291,850	66.0%	6,016,628	88.0%	5,589,221	-5.3%
Local Gasoline Tax	2,456,000	1,633,219	66.5%	1,855,759	88.0%	1,825,863	-10.6%
Real Estate Transfer Tax	4,624,000	3,945,831	85.3%	3,585,355	110.1%	3,538,445	11.5%
Utility Taxes	15,191,048	12,109,046	79.7%	11,856,821	102.1%	11,227,315	7.9%
Business License & Permit	745,000	706,647	94.9%	707,578	99.9%	688,632	2.6%
Non-Business License & Permit	2,495,000	2,623,495	105.2%	1,810,700	144.9%	2,000,478	31.1%
Grants	14,415,902	1,020,407	7.1%	11,939,852	8.5%	1,538,830	-33.7%
State Shared Taxes	98,818,961	74,308,574	75.2%	74,077,190	100.3%	69,830,692	6.4%
Charges for Service	20,821,389	15,301,195	73.5%	15,834,347	96.6%	14,165,536	8.0%
Contributions	3,296,500	252,552	7.7%	2,781,980	9.1%	438,467	-42.4%
Electric Charges	154,754,873	120,677,966	78.0%	118,380,408	101.9%	107,681,595	12.1%
Fees	4,502,440	5,912,502	131.3%	3,648,964	162.0%	5,336,629	10.8%
Fines	1,219,500	1,058,570	86.8%	937,747	112.9%	1,100,412	-3.8%
Home Rule Sales Tax	21,313,000	17,318,471	81.3%	15,748,927	110.0%	14,836,294	16.7%
Insurance Premium	25,661,510	16,907,728	65.9%	18,883,966	89.5%	15,933,244	6.1%
Interest & Investment Income	5,509,686	1,097,604	19.9%	749,620	146.4%	1,225,697	-10.5%
Interfund TF (Rev)	21,168,637	10,737,273	50.7%	11,410,665	94.1%	11,279,017	-4.8%
Intergovernmental Agreement	1,751,110	925,779	52.9%	998,398	92.7%	1,018,888	-9.1%
Local Shared Taxes	299,991	202,682	67.6%	293,752	69.0%	260,126	-22.1%
Other Revenue	1,133,797	7,517,194	663.0%	902,889	832.6%	1,562,748	381.0%
Rents & Royalties	2,692,581	1,905,106	70.8%	2,023,017	94.2%	2,141,044	-11.0%
Other License & Permit	76,000	47,370	62.3%	51,230	92.5%	61,522	-23.0%
Wastewater Charges	32,483,272	23,381,813	72.0%	24,274,442	96.3%	21,115,176	10.7%
Water Charges	56,821,921	41,813,785	73.6%	42,983,394	97.3%	38,126,559	9.7%
Sales Tax/Business District	291,000	394,473	135.6%	168,751	233.8%	266,793	47.9%



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Bond Sale Proceeds	53,900,000	45,223,220	83.9%	-		20,262,211	123.2%
Revenue Total	617,786,563	473,761,599	76.7%	433,577,612	109.3%	412,595,259	14.8%
Expense							
Salaries & Wages	131,410,503	92,493,758	70.4%	94,685,926	97.7%	87,015,684	6.3%
Benefits & Related	52,630,333	41,881,152	79.6%	43,238,902	96.9%	40,459,103	3.5%
Insurance Benefits	28,281,212	20,580,249	72.8%	20,605,700	99.9%	10,776,861	91.0%
Purchased Services	59,873,104	35,503,229	59.3%	40,915,399	86.8%	35,182,171	0.9%
Purchased Items	22,881,021	16,790,367	73.4%	15,110,299	111.1%	13,614,766	23.3%
Purchased Electricity	101,763,112	87,996,847	86.5%	77,724,758	113.2%	83,157,754	5.8%
Purchased Water	31,331,000	21,470,078	68.5%	23,707,936	90.6%	20,464,336	4.9%
Capital Outlay	169,281,195	68,733,095	40.6%	136,877,562	50.2%	52,618,954	30.6%
Grants & Contributions	9,234,096	4,986,075	54.0%	6,172,118	80.8%	5,844,462	-14.7%
Debt Service	15,995,033	4,398,664	27.5%	1,819,801	241.7%	2,335,785	88.3%
Interfund TF (Exp)	18,967,990	9,086,790	47.9%	8,271,812	109.9%	9,596,719	-5.3%
Expense Total	641,648,599	403,920,305	63.0%	469,130,212	86.1%	361,066,596	11.9%



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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	741,347	97.4%	720,243	102.9%	703,168	5.4%
Finance	87,000	88,976	102.3%	79,001	112.6%	76,186	16.8%
Fire	11,926,560	7,927,468	66.5%	8,691,680	91.2%	7,485,884	5.9%
Information Technology		3,076				3,103	-0.9%
Police	2,246,982	2,232,073	99.3%	1,780,723	125.3%	1,971,571	13.2%
Public Works	673,813	653,721	97.0%	527,681	123.9%	576,582	13.4%
Transp Engineer Development	1,805,000	2,489,742	137.9%	1,329,383	187.3%	2,232,491	11.5%
Undefined	149,056,503	119,228,172	80.0%	118,648,066	100.5%	111,024,796	7.4%
Revenue Total	166,556,858	133,364,574	80.1%	131,776,776	101.2%	124,073,782	7.5%
Expense							
City Managers Office	2,043,578	1,486,497	72.7%	1,539,025	96.6%	1,416,922	4.9%
Community Services	1,035,513	674,187	65.1%	730,229	92.3%	502,166	34.3%
Finance	2,841,580	1,836,102	64.6%	2,123,672	86.5%	1,795,945	2.2%
Fire	48,240,958	38,064,804	78.9%	36,878,367	103.2%	35,252,889	8.0%
Human Resources	1,756,550	1,102,221	62.7%	1,253,861	87.9%	1,072,154	2.8%
Information Technology	11,301,114	7,387,173	65.4%	8,581,538	86.1%	7,973,173	-7.3%
Insurance	1,517,282	387,963	25.6%	515,372	75.3%	406,431	-4.5%
Legal	989,335	747,017	75.5%	718,505	104.0%	693,503	7.7%
Mayor And Council	355,582	174,053	48.9%	248,971	69.9%	181,125	-3.9%
Miscellaneous	3,851,710	3,263,836	84.7%	3,595,132	90.8%	3,295,467	-1.0%
Police	55,876,651	41,655,126	74.5%	42,325,237	98.4%	39,398,753	5.7%
Public Works	26,962,188	16,995,227	63.0%	19,262,451	88.2%	16,601,384	2.4%
Transp Engineer Development	9,655,151	6,298,919	65.2%	6,696,080	94.1%	5,807,590	8.5%
Expense Total	166,427,192	120,073,125	72.1%	124,468,440	96.5%	114,397,502	5.0%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
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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