



City of Naperville
2025 Financial Report - through May 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	642,007	86.2%	654,600	98.1%	635,794	1.0%
	Charges for Service	11,824,409	4,617,502	39.1%	5,075,615	91.0%	4,541,277	1.7%
	Contributions	100,000			50,360		44,800	
	Fees	371,400	409,951	110.4%	124,762	328.6%	486,149	-15.7%
	Fines	1,074,500	469,433	43.7%	475,244	98.8%	491,891	-4.6%
	Grants	408,836	176,088	43.1%	128,161	137.4%	249,718	-29.5%
	Home Rule Sales Tax	1,030,000	331,493	32.2%	441,712	75.0%	405,618	-18.3%
	Hotel & Motel Tax	1,986,000	1,270,237	64.0%	1,130,182	112.4%	1,122,917	13.1%
	Interest & Investment Income	1,633,684	199,687	12.2%	131,659	151.7%	208,588	-4.3%
	Interfund TF (Rev)	5,813,089	1,736,556	29.9%	2,649,431	65.5%	2,559,528	-32.2%
	Intergovernmental Agreement	1,751,110	122,275	7.0%	94,311	129.7%	88,822	37.7%
	Non-Business License & Permit	1,385,000	1,005,007	72.6%	554,152	181.4%	476,785	110.8%
	Other License & Permit	21,000	1,668	7.9%	8,357	20.0%	4,367	-61.8%
	Other Revenue	246,000	150,728	61.3%	151,823	99.3%	300,469	-49.8%
	Property Taxes	30,377,906	2,211,105	7.3%	2,687,205	82.3%	2,155,689	2.6%
	Real Estate Transfer Tax	4,624,000	1,721,081	37.2%	1,658,655	103.8%	1,444,985	19.1%
	Rents & Royalties	2,491,993	1,180,509	47.4%	1,290,320	91.5%	1,396,229	-15.5%
	State Shared Taxes	85,481,883	37,118,007	43.4%	36,986,905	100.4%	34,354,603	8.0%
	Utility Taxes	15,191,048	7,086,259	46.6%	6,847,387	103.5%	6,494,508	9.1%
	Revenue Total	166,556,858	60,449,591	36.3%	61,140,843	98.9%	57,462,737	5.2%
	Expense							
	Salaries & Wages	88,266,425	35,996,294	40.8%	36,630,932	98.3%	33,341,423	8.0%
	Benefits & Related	38,805,444	7,954,881	20.5%	9,742,605	81.7%	8,799,291	-9.6%
	Purchased Services	22,097,619	6,996,443	31.7%	7,869,106	88.9%	6,912,758	1.2%
	Purchased Items	10,498,796	3,025,923	28.8%	3,965,105	76.3%	3,733,992	-19.0%
	Capital Outlay	-						
	Grants & Contributions	2,062,600	1,163,207	56.4%	971,303	119.8%	1,129,430	3.0%
	Interfund TF (Exp)	4,696,308	2,500,989	53.3%	2,552,628	98.0%	2,716,999	-8.0%
	Expense Total	166,427,192	57,637,737	34.6%	61,731,678	93.4%	56,633,893	1.8%
	Electric Utility Fund							
	Revenue							
	Charges for Service	150,000	45,364	30.2%	94,198	48.2%	74,075	-38.8%
	Electric Charges	154,468,447	60,754,333	39.3%	60,287,434	100.8%	54,791,779	10.9%
	Fees	3,521,837	2,812,010	79.8%	1,040,148	270.3%	2,050,064	37.2%
	Grants	-	3,834					
	Interest & Investment Income	618,392			3,177			
	Interfund TF (Rev)	-						
	Other Revenue	139,727	91,202	65.3%	83,885	108.7%	105,095	-13.2%
	Rents & Royalties	31,500			22,444		7,629	



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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			-			
	Revenue Total	166,429,903	63,706,743	38.3%	61,531,286	103.5%	57,028,641	11.7%
	Expense							
	Salaries & Wages	16,033,664	5,993,526	37.4%	6,537,290	91.7%	6,089,391	-1.6%
	Benefits & Related	4,492,180	1,635,190	36.4%	1,900,538	86.0%	1,627,826	0.5%
	Insurance Benefits	1,000			-			
	Purchased Services	8,431,677	2,621,641	31.1%	2,557,724	102.5%	1,962,754	33.6%
	Purchased Items	1,996,765	5,749,748	288.0%	716,987	801.9%	580,507	890.5%
	Purchased Electricity	101,763,112	42,766,317	42.0%	37,830,173	113.0%	40,206,384	6.4%
	Capital Outlay	30,258,716	5,224,687	17.3%	6,578,771	79.4%	3,035,889	72.1%
	Grants & Contributions	543,841	188,635	34.7%	289,950	65.1%	212,809	-11.4%
	Debt Service	1,931,070	394,767	20.4%	148,871	265.2%	489,615	-19.4%
	Interfund TF (Exp)	1,394,191	580,915	41.7%	580,913	100.0%	602,090	-3.5%
	Expense Total	166,846,216	65,155,425	39.1%	57,141,216	114.0%	54,807,266	18.9%
	Water Utilities Fund							
	Revenue							
	Charges for Service	51,372			110			
	Fees	327,653	106,614	32.5%	138,069	77.2%	169,584	-37.1%
	Fines	-						
	Grants	450,000			-			
	Interest & Investment Income	385,421			2,288			
	Interfund TF (Rev)	2,863,000			-			
	Other Revenue	296,570	18,472	6.2%	125,339	14.7%	51,057	-63.8%
	Rents & Royalties	50,371	25,186	50.0%	23,979	105.0%	25,186	0.0%
	Wastewater Charges	30,592,519	12,008,560	39.3%	12,303,624	97.6%	10,633,929	12.9%
	Water Charges	56,821,921	19,843,560	34.9%	19,440,555	102.1%	17,198,819	15.4%
	Bond Sale Proceeds	31,400,000			-			
	Revenue Total	123,238,827	32,002,393	26.0%	32,033,963	99.9%	28,078,574	14.0%
	Expense							
	Salaries & Wages	10,568,747	4,375,896	41.4%	4,385,647	99.8%	4,416,604	-0.9%
	Benefits & Related	3,379,865	1,367,437	40.5%	1,429,943	95.6%	1,354,137	1.0%
	Purchased Services	10,954,327	2,798,461	25.5%	2,916,595	95.9%	1,702,612	64.4%
	Purchased Items	4,935,584	1,673,586	33.9%	1,890,960	88.5%	1,583,980	5.7%
	Purchased Water	31,331,000	7,673,008	24.5%	10,647,923	72.1%	9,125,157	-15.9%
	Capital Outlay	70,802,088	5,836,566	8.2%	26,730,216	21.8%		
	Grants & Contributions	238,750	96,992	40.6%	153,775	63.1%	91,094	6.5%
	Debt Service	4,749,300	688,920	14.5%	532,662	129.3%	308,265	123.5%
	Interfund TF (Exp)	1,941,245	808,850	41.7%	65,230	1240.0%	810,550	-0.2%
	Expense Total	138,900,906	25,319,714	18.2%	48,752,952	51.9%	19,392,398	30.6%
	Commuter Parking Fund							
	Revenue							



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Maintenance & Ops	Fees	5,150			1,799			
	Fines	25,000	13,400	53.6%	10,896	123.0%	1,150	1065.2%
	Interest & Investment Income	72,074			-			
	Non-Business License & Permit	1,100,000	486,841	44.3%	417,674	116.6%	484,593	0.5%
	Other Revenue						(9)	
	Rents & Royalties	1,800	750	41.7%	722	103.9%	750	0.0%
	Revenue Total	1,204,024	500,991	41.6%	431,091	116.2%	486,484	3.0%
	Expense							
	Salaries & Wages	374,026	154,908	41.4%	156,960	98.7%	162,652	-4.8%
	Benefits & Related	135,034	39,341	29.1%	57,130	68.9%	46,645	-15.7%
	Purchased Services	926,199	248,982	26.9%	435,896	57.1%	317,215	-21.5%
	Purchased Items	173,905	13,401	7.7%	75,733	17.7%	31,604	-57.6%
	Capital Outlay	175,000			30,678		57,854	
	Grants & Contributions	-						
	Interfund TF (Exp)	95,719	39,890	41.7%	40,279	99.0%	40,710	-2.0%
	Expense Total	1,879,883	496,523	26.4%	796,675	62.3%	656,679	-24.4%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	25,661,510	9,091,758	35.4%	10,354,487	87.8%	8,710,836	4.4%
	Interest & Investment Income	96,099			1,319			
	Interfund TF (Rev)	6,434,804	2,262,000	35.2%	2,400,836	94.2%	2,559,885	-11.6%
	Other Revenue		14				231,222	-100.0%
	Revenue Total	32,192,413	11,353,772	35.3%	12,756,642	89.0%	11,501,943	-1.3%
	Expense							
	Salaries & Wages	421,868	175,425	41.6%	178,483	98.3%	168,630	4.0%
	Benefits & Related	111,582	46,090	41.3%	47,208	97.6%	44,965	2.5%
	Insurance Benefits	28,195,212	10,560,008	37.5%	10,142,424	104.1%	10,084,614	4.7%
	Purchased Services	437,565	22,911	5.2%	159,977	14.3%	71,934	-68.2%
	Expense Total	29,166,227	10,804,434	37.0%	10,528,091	102.6%	10,370,143	4.2%
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,992,000	3,319,062	41.5%	3,291,830	100.8%	3,160,711	5.0%
	Revenue Total	7,992,000	3,319,062	41.5%	3,291,830	100.8%	3,160,711	5.0%
	Expense							
	Purchased Services	8,079,305	3,294,619	40.8%	3,307,704	99.6%	3,189,028	3.3%
	Expense Total	8,079,305	3,294,619	40.8%	3,307,704	99.6%	3,189,028	3.3%
Capital & Debt Service	Capital Projects Fund							
	Revenue							
	Charges for Service	57,000			57,000		14,747	
	Contributions	2,735,000	219,040	8.0%	2,460,505	8.9%	282,800	-22.5%
	Fees	200,000	135,047	67.5%	88,098	153.3%	151,585	-10.9%



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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	Grants	12,800,000			6,652,680			
	Home Rule Sales Tax	19,138,000	8,393,129	43.9%	7,597,337	110.5%	7,365,905	13.9%
	Interest & Investment Income	864,892			-			
	Interfund TF (Rev)	1,310,259			-			
	Other Revenue	130,000	32,545	25.0%	57,327	56.8%	75,725	-57.0%
	Bond Sale Proceeds	15,000,000			-			
	Revenue Total	52,235,151	8,779,760	16.8%	16,912,947	51.9%	7,890,762	11.3%
	Expense							
	Purchased Services	5,157,031	336,768	6.5%	1,324,286	25.4%	977,134	-65.5%
	Capital Outlay	55,506,175	4,096,494	7.4%	12,331,508	33.2%	6,128,568	-33.2%
	Grants & Contributions		525				360	45.8%
	Debt Service	306,564			-			
	Expense Total	60,969,770	4,433,788	7.3%	13,655,794	32.5%	7,106,062	-37.6%
	Debt Service Fund							
	Revenue							
	Home Rule Sales Tax	-						
	Interest & Investment Income	168,173			-			
	Interfund TF (Rev)	2,075,996			-			
	Property Taxes	7,439,865	547,165	7.4%	658,774	83.1%	631,543	-13.4%
	Revenue Total	9,684,034	547,165	5.7%	658,774	83.1%	631,543	-13.4%
	Expense							
	Purchased Services	9,207	318	3.5%	727	43.7%	6,318	-95.0%
	Debt Service	8,799,149	807,949	9.2%	807,949	100.0%	937,575	-13.8%
	Expense Total	8,808,356	808,267	9.2%	808,676	99.9%	943,893	-14.4%
	Downtown Parking Fund							
	Revenue							
	Fees	32,000	8,060	25.2%	94,672	8.5%	82,218	-90.2%
	Food & Beverage Tax	1,145,000	377,477	33.0%	440,884	85.6%	434,832	-13.2%
	Home Rule Sales Tax	1,145,000	376,250	32.9%	451,250	83.4%	417,916	-10.0%
	Interest & Investment Income	240,248			-			
	Rents & Royalties	116,917	29,229	25.0%	31,723	92.1%	36,289	-19.5%
	Revenue Total	2,679,165	791,016	29.5%	1,018,529	77.7%	971,255	-18.6%
	Expense							
	Purchased Services	18,314	1,103	6.0%	1,863	59.2%	718	53.6%
	Capital Outlay	234,500	181,000	77.2%	58,770	308.0%		
	Debt Service	208,950	4,475	2.1%	4,475	100.0%	8,150	-45.1%
	Expense Total	461,764	186,578	40.4%	65,108	286.6%	8,868	2003.9%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	700,000	199,171	28.5%	189,307	105.2%	331,762	-40.0%
	Other Revenue		149,766		-		113,662	31.8%



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Capital & Debt Service	State Shared Taxes	7,056,731	2,730,274	38.7%	2,675,196	102.1%	2,640,460	3.4%
	Revenue Total	7,756,731	3,079,210	39.7%	2,864,502	107.5%	3,085,885	-0.2%
	Expense							
	Purchased Services	-					-	
	Capital Outlay	7,000,000	1,009,195	14.4%	224,088	450.4%	13,438	7410.1%
	Expense Total	7,000,000	1,009,195	14.4%	224,088	450.4%	13,438	7410.1%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	384,396			-			
	Wastewater Charges	1,890,753	757,226	40.0%	785,551	96.4%	676,880	11.9%
	Revenue Total	2,275,149	757,226	33.3%	785,551	96.4%	676,880	11.9%
	Expense							
	Interfund TF (Exp)	2,863,000			-			
	Expense Total	2,863,000			-			
	Road And Bridge Fund							
	Revenue							
	Contributions		902				911	-1.0%
	Fees	2,400	1,718	71.6%	(2,563)	-67.0%	6,556	-73.8%
	Interest & Investment Income	81,684			-			
	Local Gasoline Tax	2,456,000	971,090	39.5%	1,028,249	94.4%	1,015,921	-4.4%
	Local Shared Taxes	299,991	1,573	0.5%	38,376	4.1%	43,978	-96.4%
	Other License & Permit	55,000	16,730	30.4%	16,342	102.4%	21,332	-21.6%
	State Shared Taxes	80,679	13,645	16.9%	40,024	34.1%	22,227	-38.6%
	Revenue Total	2,975,754	1,005,659	33.8%	1,120,428	89.8%	1,110,925	-9.5%
	Expense							
	Salaries & Wages	658,977	277,936	42.2%	270,367	102.8%	230,628	20.5%
	Benefits & Related	246,676	90,554	36.7%	104,363	86.8%	77,717	16.5%
	Purchased Services	40,082	4,413	11.0%	11,378	38.8%	2,872	53.6%
	Capital Outlay	3,500,000	1,898	0.1%	1,955,494	0.1%	320,658	-99.4%
	Expense Total	4,445,735	374,800	8.4%	2,341,601	16.0%	631,874	-40.7%
	SSA #23 - Naper Main Fund							
	Revenue							
	Property Taxes	98,939			-			
	Revenue Total	98,939			-			
	Expense							
	Interfund TF (Exp)	98,939			-			
	Expense Total	98,939			-			
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Property Taxes	68,000	1,217	1.8%	9,047	13.5%	3,789	-67.9%
	Revenue Total	68,000	1,217	1.8%	9,047	13.5%	3,789	-67.9%



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Capital & Debt Service	SSA #30 Fund							
	Revenue							
	Property Taxes	93,111	26,605	28.6%	9,888	269.1%	26,806	-0.7%
	Revenue Total	93,111	26,605	28.6%	9,888	269.1%	26,806	-0.7%
	Expense							
	Interfund TF (Exp)	93,111			-			
	Expense Total	93,111			-			
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680	11,840	50.0%	3,947	300.0%	11,840	0.0%
	Revenue Total	23,680	11,840	50.0%	3,947	300.0%	11,840	0.0%
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	9,610			-			
	Property Taxes	760,345	17,361	2.3%	143,770	12.1%	21,434	-19.0%
	Revenue Total	769,955	17,361	2.3%	143,770	12.1%	21,434	-19.0%
	Expense							
	Purchased Services	4,219	673	16.0%	2,147	31.4%	3,021	-77.7%
	Interfund TF (Exp)	760,345			-			
	Expense Total	764,564	673	0.1%	2,147	31.4%	3,021	-77.7%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Property Taxes	20,026			-			
	Revenue Total	20,026			-			
	Expense							
	Interfund TF (Exp)	20,026			-			
	Expense Total	20,026			-			
	SSA #35 -DT SS Washing2024							
	Revenue							
	Property Taxes	125,000	12,878	10.3%	6,563	196.2%	7,650	68.3%
	Revenue Total	125,000	12,878	10.3%	6,563	196.2%	7,650	68.3%
	Expense							
	Interfund TF (Exp)	125,000			-			
	Expense Total	125,000			-			
Special Funds	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	125,206	23.4%	309,833	40.4%	229,403	-45.4%
	Revenue Total	535,000	125,206	23.4%	309,833	40.4%	229,403	-45.4%
	Expense							
	Grants & Contributions	535,000	63,755	11.9%	254,435	25.1%	95,726	-33.4%
	Expense Total	535,000	63,755	11.9%	254,435	25.1%	95,726	-33.4%



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Special Funds	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	3,200,000	1,120,265	35.0%	1,132,035	99.0%	1,273,224	-12.0%
	Revenue Total	3,219,220	1,120,265	34.8%	1,132,035	99.0%	1,273,224	-12.0%
	Expense							
	Interfund TF (Exp)	4,272,122	657,537	15.4%	2,112,965	31.1%	1,517,300	-56.7%
	Expense Total	4,272,122	657,537	15.4%	2,112,965	31.1%	1,517,300	-56.7%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	2,700,000	869,740	32.2%	972,092	89.5%	1,090,720	-20.3%
	Revenue Total	2,719,220	869,740	32.0%	972,092	89.5%	1,090,720	-20.3%
	Expense							
	Grants & Contributions	2,700,000	502,817	18.6%	644,019	78.1%	594,885	-15.5%
	Expense Total	2,700,000	502,817	18.6%	644,019	78.1%	594,885	-15.5%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			-			
	Other Revenue	100,000	137,420	137.4%	52,099	263.8%	221,808	-38.0%
	Revenue Total	114,415	137,420	120.1%	52,099	263.8%	221,808	-38.0%
	Expense							
	Purchased Services	235,000	6,122	2.6%	-			
	Purchased Items	412,000	4,390	1.1%	28,186	15.6%	48,159	-90.9%
	Grants & Contributions	3,000			-			
	Expense Total	650,000	10,512	1.6%	28,186	37.3%	48,159	-78.2%
	Food And Beverage Fund							
	Revenue							
	Fees	42,000	28,883	68.8%	33,260	86.8%	81,560	-64.6%
	Food & Beverage Tax	6,878,000	2,623,362	38.1%	2,800,498	93.7%	2,661,970	-1.5%
	Interest & Investment Income	72,074			-			
	Other Revenue						2,500	
	Revenue Total	6,992,074	2,652,245	37.9%	2,833,758	93.6%	2,746,030	-3.4%
	Expense							
	Salaries & Wages	69,966	30,037	42.9%	29,601	101.5%	27,302	10.0%
	Benefits & Related	1,742,378	441,778	25.4%	417,195	105.9%	404,951	9.1%
	Purchased Services	517,289	408,119	78.9%	456,919	89.3%	394,027	3.6%
	Grants & Contributions	2,364,905	325,591	13.8%	404,004	80.6%	575,077	-43.4%
	Interfund TF (Exp)	2,236,712	255,000	11.4%	96,369	264.6%	250,000	2.0%
	Expense Total	6,931,250	1,460,524	21.1%	1,404,089	104.0%	1,651,356	-11.6%
	Foreign Fire Tax Fund							



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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							
	Contributions	460,000	25,997	5.7%	6,196	419.6%	33,780	-23.0%
	Interest & Investment Income	-	5,486				2,063	166.0%
	Revenue Total	460,000	31,483	6.8%	6,196	508.1%	35,842	-12.2%
	Expense							
	Purchased Items	476,100	328,224	68.9%	129,105	254.2%	216,317	51.7%
	Expense Total	476,100	328,224	68.9%	129,105	254.2%	216,317	51.7%
	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%	255,171	3.2%	622,810	-98.7%
	Expense Total	550,000	9,564	1.7%	255,171	3.7%	665,426	-98.6%
	Library Fund							
	Revenue							
	Charges for Service	125,000	70,637	56.5%	50,672	139.4%	76,580	-7.8%
	Contributions		62					
	Fines	40,000	16,637	41.6%	18,441	90.2%	90,521	-81.6%
	Grants	222,066			1,817			
	Interest & Investment Income	38,440			-			
	Other Revenue	40,000	15,720	39.3%	18,448	85.2%	13,726	14.5%
	Property Taxes	17,177,493	1,250,978	7.3%	1,519,249	82.3%	1,245,810	0.4%
	State Shared Taxes	299,668	92,692	30.9%	175,780	52.7%	132,107	-29.8%
	Revenue Total	17,942,667	1,446,727	8.1%	1,784,407	81.1%	1,558,743	-7.2%
	Expense							
	Salaries & Wages	9,574,166	3,671,121	38.3%	4,050,609	90.6%	3,577,683	2.6%
	Benefits & Related	2,639,023	1,054,179	39.9%	1,116,510	94.4%	1,036,964	1.7%
	Insurance Benefits	85,000	13,742	16.2%	-			
	Purchased Services	1,483,319	573,661	38.7%	707,433	81.1%	663,318	-13.5%
	Purchased Items	3,639,900	1,230,546	33.8%	1,190,512	103.4%	1,146,222	7.4%
	Capital Outlay	422,716	25,740	6.1%	91,405	28.2%	36,254	-29.0%
	Interfund TF (Exp)	100,344	41,810	41.7%	41,810	100.0%	38,840	7.6%
	Expense Total	17,944,468	6,610,800	36.8%	7,198,279	91.8%	6,499,281	1.7%
	Library Special Revenue Fund							
	Revenue							
	Contributions	1,500	2,340	156.0%	875	267.5%	1,800	30.0%
	Interest & Investment Income	100			-			



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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	1,600	2,340	146.3%	875	267.5%	1,800	30.0%
	Expense							
	Purchased Services	-	450					
	Purchased Items	14,500	2,122	14.6%	6,076	34.9%	2,072	2.4%
	Capital Outlay	10,000	21,730	217.3%	-			
	Expense Total	24,500	24,302	99.2%	6,076	400.0%	2,072	1072.9%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	590,408	366,038	62.0%	322,319	113.6%	318,652	14.9%
	Contributions	-						
	Interest & Investment Income	-						
	Interfund TF (Rev)	1,020,000	255,000	25.0%	255,000	100.0%	250,000	2.0%
	Property Taxes	3,897,251	284,353	7.3%	344,284	82.6%	297,014	-4.3%
	Revenue Total	5,507,659	905,391	16.4%	921,603	98.2%	865,665	4.6%
	Expense							
	Salaries & Wages	2,958,522	1,034,155	35.0%	1,260,270	82.1%	1,070,725	-3.4%
	Benefits & Related	918,455	316,442	34.5%	388,577	81.4%	299,002	5.8%
	Purchased Services	1,181,540	405,643	34.3%	326,182	124.4%	324,370	25.1%
	Purchased Items	280,381	148,429	52.9%	102,116	145.4%	129,770	14.4%
	Capital Outlay	-						
	Interfund TF (Exp)	171,530	71,475	41.7%	71,471	100.0%	76,895	-7.0%
	Expense Total	5,510,428	1,976,144	35.9%	2,148,616	92.0%	1,900,762	4.0%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	121,293	42.3%	119,171	101.8%	124,108	-2.3%
	Fees		3,132				9,600	-67.4%
	Interest & Investment Income	4,805			-			
	Revenue Total	291,231	124,424	42.7%	119,171	104.4%	133,708	-6.9%
	Expense							
	Purchased Services	5,000			-			
	Grants & Contributions	280,000	87,526	31.3%	151,293	57.9%	279,712	-68.7%
	Expense Total	285,000	87,526	30.7%	151,293	57.9%	279,712	-68.7%
	SSA #33 - Downtown Maint Fund							
	Revenue							
	Fines	80,000	27,680	34.6%	32,425	85.4%	49,075	-43.6%
	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			3,292			
	Property Taxes	1,252,829	114,349	9.1%	106,074	107.8%	125,975	-9.2%
	Rents & Royalties	-						
	Revenue Total	3,066,392	1,793,518	58.5%	1,793,281	100.0%	1,826,539	-1.8%



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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	284,621	34.5%	305,982	93.0%	266,506	6.8%
	Benefits & Related	200,399	67,035	33.5%	84,784	79.1%	102,343	-34.5%
	Purchased Services	1,766,332	259,805	14.7%	506,830	51.3%	464,457	-44.1%
	Purchased Items	343,110	97,689	28.5%	135,984	71.8%	84,469	15.7%
	Capital Outlay	372,000			-			
	Interfund TF (Exp)	74,398	31,000	41.7%	30,999	100.0%	32,465	-4.5%
	Expense Total	3,580,497	740,150	20.7%	1,064,579	69.5%	950,240	-22.1%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			-			
	Other Revenue	181,500	7,148	3.9%	89,087	8.0%	13,031	-45.1%
	Revenue Total	195,915	7,148	3.6%	89,087	8.0%	13,031	-45.1%
	Expense							
	Purchased Services	50,500	3,659	7.2%	34,067	10.7%	3,146	16.3%
	Purchased Items	100,000	11,549	11.5%	14,980	77.1%	10,604	8.9%
	Grants & Contributions	6,000			-			
	Interfund TF (Exp)	25,000	643	2.6%	7,282	8.8%	443	45.1%
	Expense Total	181,500	15,851	8.7%	56,329	28.1%	14,193	11.7%
	Test Track Fund							
	Revenue							
	Charges for Service	31,200	49,637	159.1%	30,267	164.0%	42,701	16.2%
	Interest & Investment Income	100			-			
	Revenue Total	31,300	49,637	158.6%	30,267	164.0%	42,701	16.2%
	Expense							
	Purchased Services	37,760	3,016	8.0%	4,065	74.2%	3,208	-6.0%
	Purchased Items	19,980	2,759	13.8%	4,569	60.4%	2,559	7.8%
	Expense Total	57,740	5,775	10.0%	8,633	66.9%	5,767	0.1%
	Block 59 Business District Fund							
	Revenue							
	Sales Tax/Business District	291,000	175,490	60.3%	83,604	209.9%	136,384	28.7%
	Revenue Total	291,000	175,490	60.3%	83,604	209.9%	136,384	28.7%
	Expense							
	Grants & Contributions	500,000			-			
	Expense Total	500,000			-			
	Heinen Business Dist Fund							
	Revenue							
	Sales Tax/Business District		10,203				2,401	325.0%
	Revenue Total		10,203				2,401	325.0%



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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	4,477,851	7.3%	5,488,800	81.6%	4,527,549	-1.1%
Hotel & Motel Tax	1,986,000	1,270,237	64.0%	1,130,182	112.4%	1,122,917	13.1%
Food & Beverage Tax	8,023,000	3,000,839	37.4%	3,241,382	92.6%	3,096,802	-3.1%
Local Gasoline Tax	2,456,000	971,090	39.5%	1,028,249	94.4%	1,015,921	-4.4%
Real Estate Transfer Tax	4,624,000	1,721,081	37.2%	1,658,655	103.8%	1,444,985	19.1%
Utility Taxes	15,191,048	7,086,259	46.6%	6,847,387	103.5%	6,494,508	9.1%
Business License & Permit	745,000	642,007	86.2%	654,600	98.1%	635,794	1.0%
Non-Business License & Permit	2,495,000	1,491,849	59.8%	975,119	153.0%	961,378	55.2%
Grants	14,415,902	451,450	3.1%	7,092,491	6.4%	479,121	-5.8%
State Shared Taxes	98,818,961	41,944,623	42.4%	41,982,033	99.9%	39,513,340	6.2%
Charges for Service	20,821,389	8,468,240	40.7%	8,922,011	94.9%	8,228,742	2.9%
Contributions	3,296,500	248,342	7.5%	2,517,936	9.9%	365,664	-32.1%
Electric Charges	154,754,873	60,875,626	39.3%	60,406,605	100.8%	54,915,886	10.9%
Fees	4,502,440	3,505,415	77.9%	1,518,246	230.9%	3,037,315	15.4%
Fines	1,219,500	527,150	43.2%	537,007	98.2%	632,636	-16.7%
Home Rule Sales Tax	21,313,000	9,100,871	42.7%	8,490,299	107.2%	8,189,440	11.1%
Insurance Premium	25,661,510	9,091,758	35.4%	10,354,487	87.8%	8,710,836	4.4%
Interest & Investment Income	5,509,686	404,343	7.3%	327,749	123.4%	542,413	-25.5%
Interfund TF (Rev)	21,168,637	5,905,045	27.9%	6,956,757	84.9%	7,020,902	-15.9%
Intergovernmental Agreement	1,751,110	122,275	7.0%	94,311	129.7%	88,822	37.7%
Local Shared Taxes	299,991	1,573	0.5%	38,376	4.1%	43,978	-96.4%
Other Revenue	1,133,797	603,016	53.2%	578,008	104.3%	1,138,747	-47.0%
Rents & Royalties	2,692,581	1,235,674	45.9%	1,369,187	90.2%	1,466,082	-15.7%
Other License & Permit	76,000	18,398	24.2%	24,699	74.5%	25,699	-28.4%
Wastewater Charges	32,483,272	12,765,787	39.3%	13,089,175	97.5%	11,310,809	12.9%
Water Charges	56,821,921	19,845,013	34.9%	19,440,555	102.1%	17,567,248	13.0%
Sales Tax/Business District	291,000	185,693	63.8%	83,604	222.1%	138,785	33.8%
Bond Sale Proceeds	53,900,000			-		20,262,211	
Revenue Total	617,786,563	195,961,503	31.7%	204,847,911	95.7%	202,978,531	-3.5%



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	129,750,620	51,993,918	40.1%	53,806,141	96.6%	49,351,545	5.4%
Benefits & Related	52,671,035	13,012,928	24.7%	15,288,852	85.1%	13,793,839	-5.7%
Insurance Benefits	28,281,212	10,573,750	37.4%	10,142,424	104.3%	10,084,614	4.9%
Purchased Services	61,482,285	18,028,433	29.3%	20,622,896	87.4%	18,088,593	-0.3%
Purchased Items	22,891,021	12,288,368	53.7%	8,260,313	148.8%	7,570,253	62.3%
Purchased Electricity	101,763,112	42,766,317	42.0%	37,830,173	113.0%	40,206,384	6.4%
Purchased Water	31,331,000	7,673,008	24.5%	10,647,923	72.1%	9,125,157	-15.9%
Capital Outlay	168,781,195	16,405,434	9.7%	48,256,099	34.0%	16,234,446	1.1%
Grants & Contributions	9,234,096	2,429,046	26.3%	2,868,780	84.7%	2,979,093	-18.5%
Debt Service	15,995,033	1,896,112	11.9%	1,493,957	126.9%	2,005,816	-5.5%
Interfund TF (Exp)	18,967,990	4,988,110	26.3%	5,599,946	89.1%	6,086,292	-18.0%
Expense Total	641,148,599	182,055,423	28.4%	214,817,504	84.7%	175,526,032	3.7%



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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	663,892	87.2%	662,436	100.2%	647,306	2.6%
Electric	166,721,134	63,601,616	38.1%	61,650,457	103.2%	57,152,748	11.3%
Finance	87,000	72,398	83.2%	68,443	105.8%	63,882	13.3%
Fire	11,926,560	3,927,831	32.9%	4,438,862	88.5%	3,844,259	2.2%
Information Technology		1,326				1,473	-10.0%
Library	17,944,417	1,595,389	8.9%	1,785,282	89.4%	1,565,449	1.9%
Naper Settlement	5,507,659	905,391	16.4%	921,603	98.2%	865,665	4.6%
Police	8,586,532	3,187,064	37.1%	3,230,542	98.7%	3,681,986	-13.4%
Public Works	8,737,013	3,697,246	42.3%	3,613,277	102.3%	3,534,354	4.6%
Transp Engineer Development	15,875,150	2,084,629	13.1%	7,867,227	26.5%	1,711,914	21.8%
Undefined	256,510,518	83,463,650	32.5%	87,790,268	95.1%	80,516,272	3.7%
Water	125,129,580	32,761,072	26.2%	32,819,514	99.8%	49,393,223	-33.7%
Revenue Total	617,786,563	195,961,503	31.7%	204,847,911	95.7%	202,978,531	-3.5%
Expense							
City Managers Office	2,581,130	1,019,051	39.5%	1,158,826	87.9%	1,034,828	-1.5%
Community Services	5,745,167	1,087,325	18.9%	1,164,463	93.4%	1,233,168	-11.8%
Debt Service	15,591,331	1,582,052	10.1%	1,432,974	110.4%	1,377,202	14.9%
Electric	158,826,220	62,777,388	39.5%	54,619,460	114.9%	52,698,100	19.1%
Finance	9,469,396	3,443,518	36.4%	3,762,701	91.5%	3,493,957	-1.4%
Fire	52,254,591	16,320,904	31.2%	17,317,568	94.2%	16,120,675	1.2%
Human Resources	2,120,609	809,078	38.2%	858,155	94.3%	687,709	17.6%
Information Technology	33,424,756	7,403,686	22.2%	8,626,680	85.8%	5,918,335	25.1%
Insurance	30,164,404	10,805,793	35.8%	10,596,105	102.0%	10,390,428	4.0%
Legal	1,789,742	725,105	40.5%	747,351	97.0%	719,348	0.8%
Library	19,123,789	6,702,141	35.0%	7,507,851	89.3%	7,299,124	-8.2%
Mayor And Council	415,367	117,971	28.4%	168,282	70.1%	118,777	-0.7%
Miscellaneous	4,710,994	2,953,692	62.7%	2,905,999	101.6%	2,853,729	3.5%
Naper Settlement	5,896,128	2,047,025	34.7%	2,216,097	92.4%	2,024,524	1.1%
Police	69,649,204	21,088,403	30.3%	24,816,745	85.0%	22,085,009	-4.5%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Public Works	51,905,111	13,834,333	26.7%	17,312,881	79.9%	15,154,138	-8.7%
Transp Engineer Development	44,316,141	6,175,143	13.9%	13,299,985	46.4%	7,648,013	-19.3%
Undefined	1,214,237	328,224	27.0%	129,105	254.2%	216,317	51.7%
Water	131,950,283	22,834,592	17.3%	46,176,275	49.5%	24,452,653	-6.6%
Expense Total	641,148,599	182,055,423	28.4%	214,817,504	84.7%	175,526,032	3.7%



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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