



City of Naperville
2025 Financial Report - through March 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	429,832	57.7%	499,177	86.1%	382,297	12.4%
	Charges for Service	11,824,409	3,177,199	26.9%	2,740,213	115.9%	2,624,633	21.1%
	Contributions	100,000			33,713		16,400	
	Fees	371,400	239,754	64.6%	71,810	333.9%	232,708	3.0%
	Fines	1,074,500	195,740	18.2%	294,713	66.4%	283,032	-30.8%
	Grants	408,836	44,329	10.8%	120,997	36.6%	194,178	-77.2%
	Home Rule Sales Tax	1,030,000	209,748	20.4%	181,898	115.3%	251,420	-16.6%
	Hotel & Motel Tax	1,986,000	611,957	30.8%	701,009	87.3%	474,136	29.1%
	Interest & Investment Income	1,633,684	129,238	7.9%	36,261	356.4%	140,897	-8.3%
	Interfund TF (Rev)	5,813,089	1,304,615	22.4%	1,049,396	124.3%	1,372,356	-4.9%
	Intergovernmental Agreement	1,751,110	81,580	4.7%	78,540	103.9%	59,141	37.9%
	Non-Business License & Permit	1,385,000	553,852	40.0%	325,382	170.2%	267,322	107.2%
	Other License & Permit	21,000	548	2.6%	2,418	22.7%	1,583	-65.4%
	Other Revenue	246,000	25,362	10.3%	101,283	25.0%	83,185	-69.5%
	Property Taxes	30,377,906	188	0.0%	22,650	0.8%		
	Real Estate Transfer Tax	4,624,000	858,345	18.6%	789,157	108.8%	661,223	29.8%
	Rents & Royalties	2,491,993	647,387	26.0%	690,301	93.8%	736,778	-12.1%
	State Shared Taxes	85,481,883	21,566,643	25.2%	19,428,912	111.0%	20,002,641	7.8%
	Utility Taxes	15,191,048	3,776,548	24.9%	4,110,838	91.9%	4,184,336	-9.7%
	Revenue Total	166,556,858	33,852,866	20.3%	31,278,669	108.2%	31,968,264	5.9%
	Expense							
	Salaries & Wages	88,266,425	18,613,963	21.1%	20,389,380	91.3%	18,221,172	2.2%
	Benefits & Related	38,805,444	4,465,794	11.5%	4,402,984	101.4%	4,390,887	1.7%
	Purchased Services	22,097,619	4,127,072	18.7%	4,422,830	93.3%	3,827,342	7.8%
	Purchased Items	10,498,796	1,894,776	18.0%	2,360,698	80.3%	1,921,043	-1.4%
	Capital Outlay	-						
	Grants & Contributions	2,062,600	762,650	37.0%	762,696	100.0%	904,306	-15.7%
	Interfund TF (Exp)	4,696,308	509,700	10.9%	1,163,721	43.8%	2,290,795	-77.8%
	Expense Total	166,427,192	30,373,956	18.3%	33,502,308	90.7%	31,555,545	-3.7%
		Electric Utility Fund						
	Revenue							
Charges for Service	150,000	4,612	3.1%	44,903	10.3%	49,666	-90.7%	
Electric Charges	154,468,447	38,620,585	25.0%	38,423,782	100.5%	34,230,437	12.8%	
Fees	3,521,837	2,414,826	68.6%	883,619	273.3%	1,680,471	43.7%	
Grants	-	3,834						
Interest & Investment Income	618,392			1,906				
Interfund TF (Rev)	-							
Other Revenue	139,727	113,472	81.2%	69,516	163.2%	25,610	343.1%	
Rents & Royalties	31,500			16,602		7,629		

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Maintenance & Ops	Bond Sale Proceeds	7,500,000			-				
	Revenue Total	166,429,903	41,157,330	24.7%	39,440,328	104.4%	35,993,811	14.3%	
	Expense								
	Salaries & Wages	16,033,664	3,326,092	20.7%	3,582,796	92.8%	3,175,341	4.7%	
	Benefits & Related	4,492,180	991,475	22.1%	1,039,206	95.4%	904,930	9.6%	
	Insurance Benefits	1,000			-				
	Purchased Services	8,431,677	1,243,890	14.8%	1,398,524	88.9%	1,123,404	10.7%	
	Purchased Items	1,996,765	1,135,756	56.9%	65,305	1739.1%	(63,181)	-1897.6%	
	Purchased Electricity	101,763,112	27,669,939	27.2%	22,344,426	123.8%	26,022,666	6.3%	
	Capital Outlay	30,258,716	2,182,484	7.2%	3,832,734	56.9%	2,278,139	-4.2%	
	Grants & Contributions	543,841	151,508	27.9%	249,016	60.8%	165,402	-8.4%	
	Debt Service	1,931,070	302,522	15.7%	70,183	431.0%	358,883	-15.7%	
	Interfund TF (Exp)	1,394,191	348,549	25.0%	348,548	100.0%	361,254	-3.5%	
	Expense Total	166,846,216	37,352,214	22.4%	32,930,738	113.4%	34,326,839	8.8%	
	Water Utilities Fund								
	Revenue								
	Charges for Service	51,372			72				
	Fees	327,653	54,007	16.5%	75,497	71.5%	75,922	-28.9%	
	Fines	-							
	Grants	450,000			-				
	Interest & Investment Income	385,421			1,373				
	Interfund TF (Rev)	2,863,000			-				
	Other Revenue	296,570	10,695	3.6%	46,095	23.2%	44,360	-75.9%	
	Rents & Royalties	50,371	16,790	33.3%	9,682	173.4%	12,593	33.3%	
	Wastewater Charges	30,592,519	7,327,719	24.0%	7,458,236	98.3%	6,387,539	14.7%	
	Water Charges	56,821,921	12,069,364	21.2%	11,726,686	102.9%	10,306,875	17.1%	
	Bond Sale Proceeds	31,400,000			-				
	Revenue Total	123,238,827	19,478,576	15.8%	19,317,640	100.8%	16,827,289	15.8%	
	Expense								
	Salaries & Wages	10,568,747	2,426,957	23.0%	2,401,564	101.1%	2,357,908	2.9%	
	Benefits & Related	3,379,865	817,532	24.2%	783,573	104.3%	758,847	7.7%	
	Purchased Services	10,954,327	1,622,096	14.8%	2,160,723	75.1%	747,544	117.0%	
	Purchased Items	4,935,584	959,334	19.4%	1,153,356	83.2%	923,217	3.9%	
	Purchased Water	31,331,000	5,772,398	18.4%	5,564,520	103.7%	5,503,050	4.9%	
	Capital Outlay	70,802,088	3,308,008	4.7%	13,189,897	25.1%			
	Grants & Contributions	238,750	95,114	39.8%	110,685	85.9%	82,854	14.8%	
	Debt Service	4,749,300	6,666	0.1%	-		8,003	-16.7%	
Interfund TF (Exp)	1,941,245	485,310	25.0%	217,607	223.0%	486,330	-0.2%		
Expense Total	138,900,906	15,493,414	11.2%	25,581,927	60.6%	10,867,752	42.6%		
Commuter Parking Fund									
Revenue									



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Maintenance & Ops	Fees	5,150			1,249			
	Fines	25,000	250	1.0%	9,786	2.6%	1,000	-75.0%
	Interest & Investment Income	72,074			-			
	Non-Business License & Permit	1,100,000	188,249	17.1%	355,607	52.9%	279,278	-32.6%
	Other Revenue						(9)	
	Rents & Royalties	1,800	450	25.0%	449	100.2%	450	0.0%
	Revenue Total	1,204,024	188,949	15.7%	367,091	51.5%	280,719	-32.7%
	Expense							
	Salaries & Wages	374,026	83,681	22.4%	88,110	95.0%	87,641	-4.5%
	Benefits & Related	135,034	23,583	17.5%	31,161	75.7%	26,294	-10.3%
	Purchased Services	926,199	206,254	22.3%	333,769	61.8%	197,430	4.5%
	Purchased Items	173,905	8,864	5.1%	54,102	16.4%	25,605	-65.4%
	Capital Outlay	175,000			15,935			
	Grants & Contributions	-						
	Interfund TF (Exp)	95,719	23,934	25.0%	23,930	100.0%	24,426	-2.0%
	Expense Total	1,879,883	346,316	18.4%	547,007	63.3%	361,396	-4.2%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	25,661,510	5,303,463	20.7%	5,918,732	89.6%	5,079,167	4.4%
	Interest & Investment Income	96,099			791			
	Interfund TF (Rev)	6,434,804	1,357,200	21.1%	1,507,437	90.0%	1,535,931	-11.6%
	Other Revenue						439	
	Revenue Total	32,192,413	6,660,663	20.7%	7,426,960	89.7%	6,615,537	0.7%
	Expense							
	Salaries & Wages	421,868	98,647	23.4%	97,354	101.3%	89,323	10.4%
	Benefits & Related	111,582	28,561	25.6%	25,746	110.9%	25,420	12.4%
	Insurance Benefits	28,195,212	6,164,754	21.9%	6,169,256	99.9%	6,402,897	-3.7%
Purchased Services	437,565	9,710	2.2%	69,601	14.0%	26,934	-63.9%	
Expense Total	29,166,227	6,301,673	21.6%	6,361,958	99.1%	6,544,574	-3.7%	
Solid Waste Fund								
Revenue								
Charges for Service	7,992,000	2,014,895	25.2%	1,960,263	102.8%	1,886,487	6.8%	
Revenue Total	7,992,000	2,014,895	25.2%	1,960,263	102.8%	1,886,487	6.8%	
Expense								
Purchased Services	8,079,305	1,974,557	24.4%	1,742,219	113.3%	1,913,457	3.2%	
Expense Total	8,079,305	1,974,557	24.4%	1,742,219	113.3%	1,913,457	3.2%	
Capital & Debt Service	Capital Projects Fund							
Revenue								
Charges for Service	57,000			11,631				
Contributions	2,735,000	19,040	0.7%	1,771,201	1.1%	282,800	-93.3%	
Fees	200,000	92,429	46.2%	90,079	102.6%	141,937	-34.9%	

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Capital & Debt Service	Grants	12,800,000			5,227,702				
	Home Rule Sales Tax	19,138,000	5,363,331	28.0%	3,909,615	137.2%	4,768,834	12.5%	
	Interest & Investment Income	864,892			-				
	Interfund TF (Rev)	1,310,259			-				
	Other Revenue	130,000			39,000		35,685		
	Bond Sale Proceeds	15,000,000			-				
	Revenue Total	52,235,151	5,474,801	10.5%	11,049,227	49.5%	5,229,255	4.7%	
	Expense								
	Purchased Services	5,157,031	242,590	4.7%	611,902	39.6%	321,483	-24.5%	
	Capital Outlay	55,506,175	2,738,216	4.9%	7,714,555	35.5%	3,014,246	-9.2%	
	Grants & Contributions		525						
	Debt Service	306,564			-				
	Expense Total	60,969,770	2,981,331	4.9%	8,326,458	35.8%	3,335,729	-10.6%	
	Debt Service Fund								
	Revenue								
	Home Rule Sales Tax		-						
	Interest & Investment Income	168,173			-				
	Interfund TF (Rev)	2,075,996			-				
	Property Taxes	7,439,865	51	0.0%	6,105	0.8%			
	Revenue Total	9,684,034	51	0.0%	6,105	0.8%			
	Expense								
	Purchased Services	9,207	318	3.5%	436	72.9%	6,318	-95.0%	
	Debt Service	8,799,149			-				
	Expense Total	8,808,356	318	0.0%	436	72.9%	6,318	-95.0%	
	Downtown Parking Fund								
	Revenue								
	Fees	32,000	5,417	16.9%	1,837	294.9%	845	541.0%	
Food & Beverage Tax	1,145,000	212,360	18.5%	258,505	82.1%	233,462	-9.0%		
Home Rule Sales Tax	1,145,000	221,858	19.4%	206,025	107.7%	258,863	-14.3%		
Interest & Investment Income	240,248			-					
Rents & Royalties	116,917	29,229	25.0%	16,551	176.6%	3,610	709.8%		
Revenue Total	2,679,165	468,864	17.5%	482,919	97.1%	496,779	-5.6%		
Expense									
Purchased Services	18,314	600	3.3%	2,312	26.0%	454	32.2%		
Capital Outlay	234,500	181,000	77.2%	24,983	724.5%				
Debt Service	208,950			-					
Expense Total	461,764	181,600	39.3%	27,295	665.3%	454	39907.0%		
Motor Fuel Tax Fund									
Revenue									
Interest & Investment Income	700,000	115,917	16.6%	98,727	117.4%	188,250	-38.4%		
Other Revenue		133,879		-		108,111	23.8%		

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Capital & Debt Service	State Shared Taxes	7,056,731	1,677,088	23.8%	1,705,065	98.4%	1,613,936	3.9%	
	Revenue Total	7,756,731	1,926,884	24.8%	1,803,792	106.8%	1,910,297	0.9%	
	Expense								
	Purchased Services	-					-		
	Capital Outlay	7,000,000	306,199	4.4%	30,106	1017.1%	13,438	2178.6%	
	Expense Total	7,000,000	306,199	4.4%	30,106	1017.1%	13,438	2178.6%	
	Phosphorus Fund								
	Revenue								
	Interest & Investment Income	384,396				-			
	Wastewater Charges	1,890,753	456,596	24.1%	465,433	98.1%	404,115	13.0%	
	Revenue Total	2,275,149	456,596	20.1%	465,433	98.1%	404,115	13.0%	
	Expense								
	Interfund TF (Exp)	2,863,000				-			
	Expense Total	2,863,000				-			
	Road And Bridge Fund								
	Revenue								
	Contributions		902						
	Fees	2,400	1,538	64.1%	467	329.4%	241	537.2%	
	Interest & Investment Income	81,684				-			
	Local Gasoline Tax	2,456,000	579,621	23.6%	584,916	99.1%	586,770	-1.2%	
	Local Shared Taxes	299,991	10	0.0%	6,595	0.1%	25,494	-100.0%	
	Other License & Permit	55,000	7,846	14.3%	9,475	82.8%	16,137	-51.4%	
	State Shared Taxes	80,679	10,688	13.2%	14,490	73.8%	16,697	-36.0%	
Revenue Total	2,975,754	600,605	20.2%	615,943	97.5%	645,339	-6.9%		
Expense									
Salaries & Wages	658,977	143,105	21.7%	144,259	99.2%	122,542	16.8%		
Benefits & Related	246,676	53,736	21.8%	56,892	94.5%	43,895	22.4%		
Purchased Services	40,082	2,400	6.0%	9,246	26.0%	1,816	32.2%		
Capital Outlay	3,500,000	1,898	0.1%	2,363,336	0.1%	309,177	-99.4%		
Expense Total	4,445,735	201,138	4.5%	2,573,734	7.8%	477,429	-57.9%		
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				2,896				
Revenue Total	68,000				2,896				

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Capital & Debt Service	SSA #30 Fund							
	Revenue							
	Property Taxes	93,111			-			
	Revenue Total	93,111			-			
	Expense							
	Interfund TF (Exp)	93,111			-			
	Expense Total	93,111			-			
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680			-			
	Revenue Total	23,680			-			
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	9,610			-			
	Property Taxes	760,345			-			
	Revenue Total	769,955			-			
	Expense							
	Purchased Services	4,219	673	16.0%	493	136.4%	594	13.3%
	Interfund TF (Exp)	760,345			-			
	Expense Total	764,564	673	0.1%	493	136.4%	594	13.3%
	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			-				
Revenue Total	125,000			-				
Expense								
Interfund TF (Exp)	125,000			-				
Expense Total	125,000			-				
Special Funds	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	94,699	17.7%	268,892	35.2%	180,934	-47.7%
	Revenue Total	535,000	94,699	17.7%	268,892	35.2%	180,934	-47.7%
	Expense							
Grants & Contributions	535,000	51,490	9.6%	125,324	41.1%	54,271	-5.1%	
Expense Total	535,000	51,490	9.6%	125,324	41.1%	54,271	-5.1%	

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Special Funds	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	3,200,000	661,385	20.7%	646,237	102.3%	1,015,054	-34.8%
	Revenue Total	3,219,220	661,385	20.5%	646,237	102.3%	1,015,054	-34.8%
	Expense							
	Interfund TF (Exp)	4,272,122	657,537	15.4%	874,054	75.2%	746,946	-12.0%
	Expense Total	4,272,122	657,537	15.4%	874,054	75.2%	746,946	-12.0%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	2,700,000	509,088	18.9%	758,043	67.2%	817,206	-37.7%
	Revenue Total	2,719,220	509,088	18.7%	758,043	67.2%	817,206	-37.7%
	Expense							
	Grants & Contributions	2,700,000	502,817	18.6%	517,464	97.2%	594,885	-15.5%
	Expense Total	2,700,000	502,817	18.6%	517,464	97.2%	594,885	-15.5%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			-			
	Other Revenue	100,000	54,995	55.0%	33,621	163.6%	84,688	-35.1%
	Revenue Total	114,415	54,995	48.1%	33,621	163.6%	84,688	-35.1%
	Expense							
	Purchased Services	235,000	3,774	1.6%	30,751	12.3%		
	Purchased Items	412,000	4,390	1.1%	15,001	29.3%	46,464	-90.6%
	Grants & Contributions	3,000			-			
	Expense Total	650,000	8,164	1.3%	45,752	17.8%	46,464	-82.4%
	Food And Beverage Fund							
	Revenue							
	Fees	42,000	18,671	44.5%	14,510	128.7%	6,249	198.8%
	Food & Beverage Tax	6,878,000	1,486,833	21.6%	995,814	149.3%	1,480,033	0.5%
	Interest & Investment Income	72,074			-			
Revenue Total	6,992,074	1,505,504	21.5%	1,010,324	149.0%	1,486,282	1.3%	
Expense								
Salaries & Wages	69,966	15,519	22.2%	16,146	96.1%	14,767	5.1%	
Benefits & Related	1,742,378	437,235	25.1%	249,575	175.2%	400,740	9.1%	
Purchased Services	517,289	403,590	78.0%	452,124	89.3%	391,650	3.0%	
Grants & Contributions	2,364,905	123,760	5.2%	319,488	38.7%	337,356	-63.3%	
Interfund TF (Exp)	2,236,712	255,000	11.4%	255,000	100.0%	250,000	2.0%	
Expense Total	6,931,250	1,235,104	17.8%	1,292,333	95.6%	1,394,513	-11.4%	
Foreign Fire Tax Fund								
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	Contributions	460,000	25,997	5.7%	52,396	49.6%	33,780	-23.0%	
	Interest & Investment Income	-	2,793				1,321	111.4%	
	Revenue Total	460,000	28,791	6.3%	52,396	54.9%	35,101	-18.0%	
	Expense								
	Purchased Items	476,100	194,555	40.9%	101,547	191.6%	166,123	17.1%	
	Expense Total	476,100	194,555	40.9%	101,547	191.6%	166,123	17.1%	
	Library Capital Fund								
	Revenue								
	Grants			146,322					
	Interest & Investment Income	150				-			
	Other Revenue	-							
	Revenue Total	150	146,322	97548.0%		-			
	Expense								
	Purchased Services	50,000				-		42,616	
	Capital Outlay	500,000				149,413		195,805	
	Expense Total	550,000				149,413		238,421	
	Library Fund								
	Revenue								
	Charges for Service	125,000	37,830	30.3%	33,954	111.4%	48,601	-22.2%	
	Contributions		62						
	Fines	40,000	8,934	22.3%	11,375	78.5%	15,356	-41.8%	
	Grants	222,066			276				
	Interest & Investment Income	38,440				-			
Other Revenue	40,000	8,617	21.5%	11,782	73.1%	8,516	1.2%		
Property Taxes	17,177,493	106	0.0%	13,380	0.8%				
State Shared Taxes	299,668	39,679	13.2%	64,703	61.3%	62,000	-36.0%		
Revenue Total	17,942,667	95,230	0.5%	135,471	70.3%	134,473	-29.2%		
Expense									
Salaries & Wages	9,574,166	1,875,951	19.6%	2,209,423	84.9%	1,903,361	-1.4%		
Benefits & Related	2,639,023	578,676	21.9%	602,818	96.0%	597,269	-3.1%		
Insurance Benefits	85,000	13,742	16.2%	-					
Purchased Services	1,483,319	258,583	17.4%	429,706	60.2%	258,318	0.1%		
Purchased Items	3,639,900	647,527	17.8%	550,386	117.6%	487,243	32.9%		
Capital Outlay	422,716	10,927	2.6%	69,103	15.8%	33,204	-67.1%		
Interfund TF (Exp)	100,344	25,086	25.0%	25,086	100.0%	23,304	7.6%		
Expense Total	17,944,468	3,410,491	19.0%	3,886,523	87.8%	3,302,699	3.3%		
Library Special Revenue Fund									
Revenue									
Contributions	1,500	850	56.7%	263	322.7%	350	142.9%		
Interest & Investment Income	100				-				
Revenue Total	1,600	850	53.1%	263	322.7%	350	142.9%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Expense								
	Purchased Services	-	450						
	Purchased Items	14,500	1,454	10.0%	5,231	27.8%	908	60.1%	
	Capital Outlay	10,000			-				
	Expense Total	24,500	1,904	7.8%	5,231	36.4%	908	109.6%	
	Naper Settlement Fund								
	Revenue								
	Charges for Service	590,408	264,940	44.9%	289,981	91.4%	195,517	35.5%	
	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	27	0.0%	2,654	1.0%			
	Revenue Total	5,507,659	519,967	9.4%	547,635	94.9%	445,517	16.7%	
	Expense								
	Salaries & Wages	2,958,522	537,669	18.2%	687,420	78.2%	604,953	-11.1%	
	Benefits & Related	918,455	175,959	19.2%	212,337	82.9%	170,596	3.1%	
	Purchased Services	1,181,540	204,816	17.3%	206,728	99.1%	146,142	40.1%	
	Purchased Items	280,381	63,967	22.8%	52,194	122.6%	70,589	-9.4%	
	Capital Outlay	-							
	Interfund TF (Exp)	171,530	42,885	25.0%	42,883	100.0%	46,137	-7.0%	
	Expense Total	5,510,428	1,025,296	18.6%	1,201,561	85.3%	1,038,417	-1.3%	
	Renewable Energy Fund								
	Revenue								
	Electric Charges	286,426	74,823	26.1%	71,065	105.3%	74,223	0.8%	
	Fees						6,468		
	Interest & Investment Income	4,805			-				
	Revenue Total	291,231	74,823	25.7%	71,065	105.3%	80,691	-7.3%	
Expense									
Purchased Services	5,000			-					
Grants & Contributions	280,000	36,107	12.9%	84,780	42.6%	188,449	-80.8%		
Expense Total	285,000	36,107	12.7%	84,780	42.6%	188,449	-80.8%		
SSA #33 - Downtown Maint Fund									
Revenue									
Fines	80,000	1,375	1.7%	24,499	5.6%	27,275	-95.0%		
Interest & Investment Income	72,074			-					
Interfund TF (Rev)	1,651,489			363,328		1,651,489			
Non-Business License & Permit	10,000			1,514					
Property Taxes	1,252,829			1,132					
Rents & Royalties	-								
Revenue Total	3,066,392	1,375	0.0%	390,472	0.4%	1,678,764	-99.9%		
Expense									



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Salaries & Wages	824,258	153,410	18.6%	186,354	82.3%	145,723	5.3%	
	Benefits & Related	200,399	40,043	20.0%	46,234	86.6%	73,703	-45.7%	
	Purchased Services	1,766,332	173,581	9.8%	252,362	68.8%	171,976	0.9%	
	Purchased Items	343,110	57,748	16.8%	109,880	52.6%	50,021	15.4%	
	Capital Outlay	372,000			-				
	Interfund TF (Exp)	74,398	18,600	25.0%	18,599	100.0%	19,479	-4.5%	
	Expense Total	3,580,497	443,381	12.4%	613,430	72.3%	460,902	-3.8%	
	State Drug Forfeiture Fund								
	Revenue								
		Interest & Investment Income	14,415			-			
		Other Revenue	181,500	2,627	1.4%	48,895	5.4%	5,917	-55.6%
		Revenue Total	195,915	2,627	1.3%	48,895	5.4%	5,917	-55.6%
	Expense								
		Purchased Services	50,500	2,862	5.7%	11,328	25.3%	2,603	9.9%
		Purchased Items	100,000	5,855	5.9%	19,362	30.2%	5,495	6.6%
		Grants & Contributions	6,000			-			
		Interfund TF (Exp)	25,000	52	0.2%	6,660	0.8%	339	-84.6%
		Expense Total	181,500	8,769	4.8%	37,350	23.5%	8,437	3.9%
	Test Track Fund								
	Revenue								
		Charges for Service	31,200	-	0.0%	17,140	0.0%	38,796	-100.0%
		Interest & Investment Income	100			-			
		Revenue Total	31,300	-	0.0%	17,140	0.0%	38,796	-100.0%
	Expense								
		Purchased Services	37,760	3,016	8.0%	154	1961.6%		
		Purchased Items	19,980	1,824	9.1%	4,627	39.4%	1,704	7.1%
		Expense Total	57,740	4,840	8.4%	4,781	101.2%	1,704	184.1%
	Block 59 Business District Fund								
	Revenue								
		Sales Tax/Business District	291,000	105,925	36.4%	48,829	216.9%	87,229	21.4%
		Revenue Total	291,000	105,925	36.4%	48,829	216.9%	87,229	21.4%
	Expense								
	Grants & Contributions	500,000			-				
	Expense Total	500,000			-				
Heinen Business Dist Fund									
Revenue									
	Sales Tax/Business District		534				1,491	-64.2%	
	Revenue Total		534				1,491	-64.2%	



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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	372	0.0%	48,816	0.8%		
Hotel & Motel Tax	1,986,000	611,957	30.8%	701,009	87.3%	474,136	29.1%
Food & Beverage Tax	8,023,000	1,699,193	21.2%	1,254,320	135.5%	1,713,495	-0.8%
Local Gasoline Tax	2,456,000	579,621	23.6%	584,916	99.1%	586,770	-1.2%
Real Estate Transfer Tax	4,624,000	858,345	18.6%	789,157	108.8%	661,223	29.8%
Utility Taxes	15,191,048	3,776,548	24.9%	4,270,683	88.4%	4,184,336	-9.7%
Business License & Permit	745,000	429,832	57.7%	499,177	86.1%	382,297	12.4%
Non-Business License & Permit	2,495,000	742,101	29.7%	682,504	108.7%	546,600	35.8%
Grants	14,415,902	289,184	2.0%	5,617,867	5.1%	375,113	-22.9%
State Shared Taxes	98,818,961	24,464,571	24.8%	25,918,840	94.4%	23,527,535	4.0%
Charges for Service	20,821,389	5,499,476	26.4%	5,647,800	97.4%	4,843,700	13.5%
Contributions	3,296,500	46,852	1.4%	1,857,574	2.5%	334,083	-86.0%
Electric Charges	154,754,873	38,695,408	25.0%	38,494,848	100.5%	34,304,659	12.8%
Fees	4,502,440	2,826,643	62.8%	1,139,066	248.2%	2,144,841	31.8%
Fines	1,219,500	206,300	16.9%	340,373	60.6%	326,662	-36.8%
Home Rule Sales Tax	21,313,000	5,794,937	27.2%	5,415,929	107.0%	5,279,117	9.8%
Insurance Premium	25,661,510	5,303,463	20.7%	5,918,732	89.6%	5,079,167	4.4%
Interest & Investment Income	5,509,686	247,948	4.5%	139,058	178.3%	330,468	-25.0%
Interfund TF (Rev)	21,168,637	2,916,815	13.8%	3,670,941	79.5%	4,809,776	-39.4%
Intergovernmental Agreement	1,751,110	81,580	4.7%	78,540	103.9%	59,141	37.9%
Local Shared Taxes	299,991	10	0.0%	6,595	0.1%	25,494	-100.0%
Other Revenue	1,133,797	349,648	30.8%	350,191	99.8%	396,502	-11.8%
Rents & Royalties	2,692,581	693,857	25.8%	733,586	94.6%	761,058	-8.8%
Other License & Permit	76,000	8,394	11.0%	11,893	70.6%	17,720	-52.6%
Wastewater Charges	32,483,272	7,784,315	24.0%	7,923,668	98.2%	6,791,654	14.6%
Water Charges	56,821,921	12,070,230	21.2%	11,726,686	102.9%	10,525,660	14.7%
Sales Tax/Business District	291,000	106,459	36.6%	48,829	218.0%	88,720	20.0%
Bond Sale Proceeds	53,900,000			-			
Revenue Total	617,786,563	116,084,058	18.8%	123,871,598	93.7%	108,569,926	6.9%

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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	27,274,994	21.0%	29,802,807	91.5%	26,722,731	2.1%
Benefits & Related	52,671,035	7,612,594	14.5%	7,450,527	102.2%	7,392,581	3.0%
Insurance Benefits	28,281,212	6,178,496	21.8%	6,169,256	100.1%	6,402,897	-3.5%
Purchased Services	61,482,285	10,521,021	17.1%	12,135,208	86.7%	9,512,882	10.6%
Purchased Items	22,891,021	4,976,048	21.7%	4,491,690	110.8%	3,635,230	36.9%
Purchased Electricity	101,763,112	27,669,939	27.2%	22,344,426	123.8%	26,022,666	6.3%
Purchased Water	31,331,000	5,772,398	18.4%	5,564,520	103.7%	5,503,050	4.9%
Capital Outlay	168,781,195	8,728,731	5.2%	27,390,064	31.9%	7,595,817	14.9%
Grants & Contributions	9,234,096	1,723,970	18.7%	2,169,453	79.5%	2,327,523	-25.9%
Debt Service	15,995,033	309,187	1.9%	70,183	440.5%	366,885	-15.7%
Interfund TF (Exp)	18,967,990	2,366,654	12.5%	2,976,088	79.5%	4,249,010	-44.3%
Expense Total	641,148,599	103,134,033	16.1%	120,564,222	85.5%	99,731,273	3.4%

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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	443,347	58.3%	501,035	88.5%	386,733	14.6%
Electric	166,721,134	41,005,732	24.6%	39,511,394	103.8%	36,068,034	13.7%
Finance	87,000	19,341	22.2%	56,314	34.3%	58,054	-66.7%
Fire	11,926,560	2,696,141	22.6%	2,875,694	93.8%	2,212,169	21.9%
Information Technology		995				884	12.6%
Library	17,944,417	242,402	1.4%	135,734	178.6%	134,823	79.8%
Naper Settlement	5,507,659	519,967	9.4%	547,635	94.9%	445,517	16.7%
Police	8,586,532	1,823,579	21.2%	2,194,266	83.1%	2,682,700	-32.0%
Public Works	8,737,013	2,220,706	25.4%	2,142,927	103.6%	2,065,963	7.5%
Transp Engineer Development	15,875,150	1,039,785	6.5%	6,117,731	17.0%	987,455	5.3%
Undefined	256,510,518	46,136,026	18.0%	45,586,013	101.2%	46,076,652	0.1%
Water	125,129,580	19,936,038	15.9%	19,783,073	100.8%	17,450,943	14.2%
Revenue Total	617,786,563	116,084,058	18.8%	119,451,816	97.2%	108,569,926	6.9%
Expense							
City Managers Office	2,581,130	631,306	24.5%	600,807	105.1%	603,601	4.6%
Community Services	5,745,167	689,549	12.0%	857,665	80.4%	816,018	-15.5%
Debt Service	15,591,331	318	0.0%	436	72.9%	6,318	-95.0%
Electric	158,826,220	36,058,543	22.7%	31,316,678	115.1%	33,246,081	8.5%
Finance	9,469,396	1,978,308	20.9%	2,167,588	91.3%	1,951,718	1.4%
Fire	52,254,591	7,439,405	14.2%	9,008,637	82.6%	8,420,650	-11.7%
Human Resources	2,120,609	475,288	22.4%	608,381	78.1%	389,455	22.0%
Information Technology	33,424,756	5,657,567	16.9%	4,630,541	122.2%	3,707,647	52.6%
Insurance	30,164,404	6,308,189	20.9%	6,372,580	99.0%	6,570,159	-4.0%
Legal	1,789,742	418,707	23.4%	408,908	102.4%	388,988	7.6%
Library	19,123,789	3,417,378	17.9%	4,148,377	82.4%	3,640,607	-6.1%
Mayor And Council	415,367	68,530	16.5%	88,692	77.3%	66,710	2.7%
Miscellaneous	4,710,994	907,290	19.3%	1,575,490	57.6%	2,709,979	-66.5%
Naper Settlement	5,896,128	1,097,494	18.6%	1,265,197	86.7%	1,097,229	0.0%
Police	69,649,204	11,814,882	17.0%	13,161,699	89.8%	11,960,056	-1.2%

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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	8,088,234	15.6%	10,685,710	75.7%	8,099,054	-0.1%
Transp Engineer Development	44,316,141	3,479,385	7.9%	9,202,841	37.8%	3,958,309	-12.1%
Undefined	1,214,237	194,555	16.0%	101,547	191.6%	166,123	17.1%
Water	131,950,283	14,409,104	10.9%	24,362,448	59.1%	11,932,570	20.8%
Expense Total	641,148,599	103,134,033	16.1%	120,564,222	85.5%	99,731,273	3.4%

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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