



City of Naperville  
2025 Financial Report - through April 30  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	<b>General Fund</b>							
	Revenue							
	Business License & Permit	745,000	616,982	82.8%	626,304	98.5%	602,319	2.4%
	Charges for Service	11,824,409	4,295,884	36.3%	4,100,473	104.8%	3,454,606	24.4%
	Contributions	100,000			40,250		31,600	
	Fees	371,400	298,813	80.5%	98,389	303.7%	340,199	-12.2%
	Fines	1,074,500	421,349	39.2%	380,924	110.6%	381,678	10.4%
	Grants	408,836	125,527	30.7%	107,761	116.5%	202,861	-38.1%
	Home Rule Sales Tax	1,030,000	274,426	26.6%	361,093	76.0%	329,863	-16.8%
	Hotel & Motel Tax	1,986,000	1,187,559	59.8%	1,040,209	114.2%	1,033,226	14.9%
	Interest & Investment Income	1,633,684	161,182	9.9%	108,123	149.1%	180,843	-10.9%
	Interfund TF (Rev)	5,813,089	1,520,818	26.2%	1,566,407	97.1%	1,580,779	-3.8%
	Intergovernmental Agreement	1,751,110	81,580	4.7%	92,381	88.3%	79,821	2.2%
	Non-Business License & Permit	1,385,000	780,463	56.4%	441,025	177.0%	363,196	114.9%
	Other License & Permit	21,000	1,308	6.2%	6,865	19.1%	3,167	-58.7%
	Other Revenue	246,000	123,137	50.1%	116,678	105.5%	112,315	9.6%
	Property Taxes	30,377,906	188	0.0%	18,786	1.0%	2,413	-92.2%
	Real Estate Transfer Tax	4,624,000	1,326,609	28.7%	1,258,693	105.4%	1,028,286	29.0%
	Rents & Royalties	2,491,993	668,688	26.8%	715,584	93.4%	817,473	-18.2%
	State Shared Taxes	85,481,883	28,287,037	33.1%	28,244,884	100.1%	26,231,194	7.8%
	Utility Taxes	15,191,048	5,656,204	37.2%	5,705,678	99.1%	5,407,657	4.6%
	<b>Revenue Total</b>	<b>166,556,858</b>	<b>45,827,753</b>	<b>27.5%</b>	<b>45,030,506</b>	<b>101.8%</b>	<b>42,183,498</b>	<b>8.6%</b>
	Expense							
	Salaries & Wages	88,266,425	24,546,272	27.8%	26,926,247	91.2%	24,263,999	1.2%
	Benefits & Related	38,805,444	5,924,044	15.3%	5,815,568	101.9%	5,799,236	2.2%
	Purchased Services	22,097,619	4,914,550	22.2%	6,013,249	81.7%	5,314,901	-7.5%
	Purchased Items	10,498,796	2,448,359	23.3%	3,163,397	77.4%	2,963,987	-17.4%
	Capital Outlay	-						
	Grants & Contributions	2,062,600	1,082,045	52.5%	911,311	118.7%	1,078,598	0.3%
	Interfund TF (Exp)	4,696,308	2,331,089	49.6%	2,372,400	98.3%	2,503,897	-6.9%
	<b>Expense Total</b>	<b>166,427,192</b>	<b>41,246,359</b>	<b>24.8%</b>	<b>45,202,173</b>	<b>91.2%</b>	<b>41,924,619</b>	<b>-1.6%</b>
	<b>Electric Utility Fund</b>							
	Revenue							
	Charges for Service	150,000	17,288	11.5%	48,158	35.9%	56,289	-69.3%
	Electric Charges	154,468,447	49,773,477	32.2%	48,751,261	102.1%	44,658,754	11.5%
	Fees	3,521,837	2,614,161	74.2%	945,827	276.4%	1,880,327	39.0%
	Grants	-	3,834					
	Interest & Investment Income	618,392			3,177			
	Interfund TF (Rev)	-						
	Other Revenue	139,727	72,217	51.7%	12,201	591.9%	31,865	126.6%
	Rents & Royalties	31,500			21,288		7,629	
	Bond Sale Proceeds	7,500,000			-			



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	<b>Revenue Total</b>	<b>166,429,903</b>	<b>52,480,976</b>	<b>31.5%</b>	<b>49,781,911</b>	<b>105.4%</b>	<b>46,634,863</b>	<b>12.5%</b>
	Expense							
	Salaries & Wages	16,033,664	4,160,649	25.9%	4,717,137	88.2%	4,313,911	-3.6%
	Benefits & Related	4,492,180	1,207,970	26.9%	1,382,209	87.4%	1,221,970	-1.1%
	Insurance Benefits	1,000			-			
	Purchased Services	8,431,677	2,097,576	24.9%	1,957,821	107.1%	1,428,228	46.9%
	Purchased Items	1,996,765	3,419,498	171.3%	511,328	668.7%	365,751	834.9%
	Purchased Electricity	101,763,112	35,552,906	34.9%	31,180,020	114.0%	33,260,958	6.9%
	Capital Outlay	30,258,716	3,716,408	12.3%	3,858,290	96.3%	2,487,889	49.4%
	Grants & Contributions	543,841	176,683	32.5%	256,580	68.9%	188,047	-6.0%
	Debt Service	1,931,070	304,824	15.8%	59,045	516.3%	361,367	-15.6%
	Interfund TF (Exp)	1,394,191	464,732	33.3%	464,730	100.0%	481,672	-3.5%
	<b>Expense Total</b>	<b>166,846,216</b>	<b>51,101,247</b>	<b>30.6%</b>	<b>44,387,161</b>	<b>115.1%</b>	<b>44,109,793</b>	<b>15.9%</b>
	<b>Water Utilities Fund</b>							
	Revenue							
	Charges for Service	51,372			110			
	Fees	327,653	80,357	24.5%	106,559	75.4%	106,849	-24.8%
	Fines	-						
	Grants	450,000			-			
	Interest & Investment Income	385,421			2,288			
	Interfund TF (Rev)	2,863,000			-			
	Other Revenue	296,570	14,740	5.0%	101,857	14.5%	47,506	-69.0%
	Rents & Royalties	50,371	16,790	33.3%	16,494	101.8%	20,988	-20.0%
	Wastewater Charges	30,592,519	9,565,934	31.3%	9,831,567	97.3%	8,500,118	12.5%
	Water Charges	56,821,921	15,753,127	27.7%	15,391,840	102.3%	13,609,635	15.7%
	Bond Sale Proceeds	31,400,000			-			
	<b>Revenue Total</b>	<b>123,238,827</b>	<b>25,430,949</b>	<b>20.6%</b>	<b>25,450,715</b>	<b>99.9%</b>	<b>22,285,095</b>	<b>14.1%</b>
	Expense							
	Salaries & Wages	10,568,747	3,115,248	29.5%	3,210,740	97.0%	3,213,343	-3.1%
	Benefits & Related	3,379,865	1,027,400	30.4%	1,039,958	98.8%	1,030,551	-0.3%
	Purchased Services	10,954,327	2,043,310	18.7%	2,061,126	99.1%	1,226,048	66.7%
	Purchased Items	4,935,584	1,330,396	27.0%	1,514,581	87.8%	1,276,580	4.2%
	Purchased Water	31,331,000	7,673,008	24.5%	8,507,752	90.2%	7,256,708	5.7%
	Capital Outlay	70,802,088	4,142,418	5.9%	22,139,682	18.7%		
	Grants & Contributions	238,750	96,794	40.5%	133,551	72.5%	86,064	12.5%
	Debt Service	4,749,300	6,699	0.1%	-		8,069	-17.0%
	Interfund TF (Exp)	1,941,245	647,080	33.3%	52,184	1240.0%	648,440	-0.2%
	<b>Expense Total</b>	<b>138,900,906</b>	<b>20,082,353</b>	<b>14.5%</b>	<b>38,659,575</b>	<b>51.9%</b>	<b>14,745,803</b>	<b>36.2%</b>
	<b>Commuter Parking Fund</b>							
	Revenue							
	Fees	5,150			1,782			
	Fines	25,000	11,250	45.0%	9,908	113.5%	1,150	878.3%



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Maintenance & Ops	Interest & Investment Income	72,074			-			
	Non-Business License & Permit	1,100,000	377,816	34.3%	321,558	117.5%	382,113	-1.1%
	Other Revenue						(9)	
	Rents & Royalties	1,800	600	33.3%	579	103.7%	600	0.0%
	<b>Revenue Total</b>	<b>1,204,024</b>	<b>389,666</b>	<b>32.4%</b>	<b>333,826</b>	<b>116.7%</b>	<b>383,854</b>	<b>1.5%</b>
	Expense							
	Salaries & Wages	374,026	106,823	28.6%	114,980	92.9%	117,262	-8.9%
	Benefits & Related	135,034	29,540	21.9%	41,549	71.1%	35,281	-16.3%
	Purchased Services	926,199	221,002	23.9%	394,824	56.0%	269,911	-18.1%
	Purchased Items	173,905	11,012	6.3%	66,186	16.6%	27,586	-60.1%
	Capital Outlay	175,000			385			
	Grants & Contributions	-						
	Interfund TF (Exp)	95,719	31,912	33.3%	32,085	99.5%	32,568	-2.0%
	<b>Expense Total</b>	<b>1,879,883</b>	<b>400,289</b>	<b>21.3%</b>	<b>650,009</b>	<b>61.6%</b>	<b>482,608</b>	<b>-17.1%</b>
	<b>Self Insurance Fund</b>							
	Revenue							
	Insurance Premium	25,661,510	7,194,935	28.0%	8,265,003	87.1%	6,896,806	4.3%
	Interest & Investment Income	96,099			1,319			
	Interfund TF (Rev)	6,434,804	1,809,600	28.1%	1,920,669	94.2%	2,047,908	-11.6%
	Other Revenue		14				231,222	-100.0%
	<b>Revenue Total</b>	<b>32,192,413</b>	<b>9,004,550</b>	<b>28.0%</b>	<b>10,186,991</b>	<b>88.4%</b>	<b>9,175,936</b>	<b>-1.9%</b>
	Expense							
	Salaries & Wages	421,868	121,837	28.9%	129,806	93.9%	120,737	0.9%
	Benefits & Related	111,582	33,944	30.4%	34,333	98.9%	33,970	-0.1%
	Insurance Benefits	28,195,212	7,963,422	28.2%	7,946,486	100.2%	8,301,589	-4.1%
	Purchased Services	437,565	21,415	4.9%	113,900	18.8%	69,126	-69.0%
	<b>Expense Total</b>	<b>29,166,227</b>	<b>8,140,619</b>	<b>27.9%</b>	<b>8,224,524</b>	<b>99.0%</b>	<b>8,525,421</b>	<b>-4.5%</b>
	<b>Solid Waste Fund</b>							
	Revenue							
	Charges for Service	7,992,000	2,653,544	33.2%	2,620,321	101.3%	2,516,894	5.4%
	<b>Revenue Total</b>	<b>7,992,000</b>	<b>2,653,544</b>	<b>33.2%</b>	<b>2,620,321</b>	<b>101.3%</b>	<b>2,516,894</b>	<b>5.4%</b>
	Expense							
	Purchased Services	8,079,305	2,634,722	32.6%	2,646,121	99.6%	2,551,232	3.3%
	<b>Expense Total</b>	<b>8,079,305</b>	<b>2,634,722</b>	<b>32.6%</b>	<b>2,646,121</b>	<b>99.6%</b>	<b>2,551,232</b>	<b>3.3%</b>
Capital & Debt Service	<b>Capital Projects Fund</b>							
	Revenue							
	Charges for Service	57,000			19,000			
	Contributions	2,735,000	219,040	8.0%	2,460,505	8.9%	282,800	-22.5%
	Fees	200,000	130,404	65.2%	78,871	165.3%	149,075	-12.5%
	Grants	12,800,000			4,652,680			
	Home Rule Sales Tax	19,138,000	6,869,679	35.9%	6,303,492	109.0%	6,056,502	13.4%
	Interest & Investment Income	864,892			-			



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Capital & Debt Service	Interfund TF (Rev)	1,310,259			-			
	Other Revenue	130,000			27,940		35,685	
	Bond Sale Proceeds	15,000,000			-			
	<b>Revenue Total</b>	<b>52,235,151</b>	<b>7,219,123</b>	<b>13.8%</b>	<b>13,542,487</b>	<b>53.3%</b>	<b>6,524,061</b>	<b>10.7%</b>
	Expense							
	Purchased Services	5,157,031	274,518	5.3%	936,247	29.3%	559,538	-50.9%
	Capital Outlay	55,506,175	3,134,894	5.6%	7,793,444	40.2%	4,558,476	-31.2%
	Grants & Contributions		525					
	Debt Service	306,564			-			
	<b>Expense Total</b>	<b>60,969,770</b>	<b>3,409,938</b>	<b>5.6%</b>	<b>8,729,691</b>	<b>39.1%</b>	<b>5,118,014</b>	<b>-33.4%</b>
	<b>Debt Service Fund</b>							
	Revenue							
	Home Rule Sales Tax	-						
	Interest & Investment Income	168,173			-			
	Interfund TF (Rev)	2,075,996			-			
	Property Taxes	7,439,865	51	0.0%	5,032	1.0%	701	-92.7%
	<b>Revenue Total</b>	<b>9,684,034</b>	<b>51</b>	<b>0.0%</b>	<b>5,032</b>	<b>1.0%</b>	<b>701</b>	<b>-92.7%</b>
	Expense							
	Purchased Services	9,207	318	3.5%	727	43.7%	6,318	-95.0%
	Debt Service	8,799,149			-			
	<b>Expense Total</b>	<b>8,808,356</b>	<b>318</b>	<b>0.0%</b>	<b>727</b>	<b>43.7%</b>	<b>6,318</b>	<b>-95.0%</b>
	<b>Downtown Parking Fund</b>							
	Revenue							
	Fees	32,000	8,036	25.1%	53,201	15.1%	80,122	-90.0%
	Food & Beverage Tax	1,145,000	307,993	26.9%	347,562	88.6%	349,297	-11.8%
	Home Rule Sales Tax	1,145,000	309,204	27.0%	375,340	82.4%	347,431	-11.0%
	Interest & Investment Income	240,248			-			
	Rents & Royalties	116,917	29,229	25.0%	30,685	95.3%	32,839	-11.0%
	<b>Revenue Total</b>	<b>2,679,165</b>	<b>654,462</b>	<b>24.4%</b>	<b>806,788</b>	<b>81.1%</b>	<b>809,687</b>	<b>-19.2%</b>
	Expense							
	Purchased Services	18,314	888	4.8%	1,409	63.0%	561	58.3%
	Capital Outlay	234,500	181,000	77.2%	11,155	1622.6%		
	Debt Service	208,950			-			
	<b>Expense Total</b>	<b>461,764</b>	<b>181,888</b>	<b>39.4%</b>	<b>12,564</b>	<b>1447.7%</b>	<b>561</b>	<b>32346.3%</b>
	<b>Motor Fuel Tax Fund</b>							
	Revenue							
	Interest & Investment Income	700,000	115,917	16.6%	145,297	79.8%	259,725	-55.4%
	Other Revenue		148,624		-		113,532	30.9%
	State Shared Taxes	7,056,731	2,189,787	31.0%	2,121,105	103.2%	2,102,630	4.1%
	<b>Revenue Total</b>	<b>7,756,731</b>	<b>2,454,328</b>	<b>31.6%</b>	<b>2,266,402</b>	<b>108.3%</b>	<b>2,475,888</b>	<b>-0.9%</b>
	Expense							
	Purchased Services	-					-	



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Capital & Debt Service	Capital Outlay	7,000,000	708,815	10.1%	69,385	1021.6%	13,438	5174.7%
	<b>Expense Total</b>	<b>7,000,000</b>	<b>708,815</b>	<b>10.1%</b>	<b>69,385</b>	<b>1021.6%</b>	<b>13,438</b>	<b>5174.7%</b>
	<b>Phosphorus Fund</b>							
	Revenue							
	Interest & Investment Income	384,396			-			
	Wastewater Charges	1,890,753	605,086	32.0%	626,658	96.6%	540,445	12.0%
	<b>Revenue Total</b>	<b>2,275,149</b>	<b>605,086</b>	<b>26.6%</b>	<b>626,658</b>	<b>96.6%</b>	<b>540,445</b>	<b>12.0%</b>
	Expense							
	Interfund TF (Exp)	2,863,000			-			
	<b>Expense Total</b>	<b>2,863,000</b>			-			
	<b>Road And Bridge Fund</b>							
	Revenue							
	Contributions		902					
	Fees	2,400	1,688	70.3%	(367)	-460.0%	6,530	-74.1%
	Interest & Investment Income	81,684			-			
	Local Gasoline Tax	2,456,000	779,262	31.7%	813,230	95.8%	815,536	-4.4%
	Local Shared Taxes	299,991	10	0.0%	9,704	0.1%	25,517	-100.0%
	Other License & Permit	55,000	10,784	19.6%	14,167	76.1%	18,155	-40.6%
	State Shared Taxes	80,679	13,645	16.9%	29,265	46.6%	22,223	-38.6%
	<b>Revenue Total</b>	<b>2,975,754</b>	<b>806,292</b>	<b>27.1%</b>	<b>866,000</b>	<b>93.1%</b>	<b>887,960</b>	<b>-9.2%</b>
	Expense							
	Salaries & Wages	658,977	182,345	27.7%	194,975	93.5%	164,048	11.2%
	Benefits & Related	246,676	67,244	27.3%	75,900	88.6%	59,035	13.9%
	Purchased Services	40,082	3,551	8.9%	7,996	44.4%	2,242	58.3%
	Capital Outlay	3,500,000	1,898	0.1%	1,955,494	0.1%	309,662	-99.4%
	<b>Expense Total</b>	<b>4,445,735</b>	<b>255,037</b>	<b>5.7%</b>	<b>2,234,365</b>	<b>11.4%</b>	<b>534,987</b>	<b>-52.3%</b>
	<b>SSA #23 - Naper Main Fund</b>							
	Revenue							
	Property Taxes	98,939			-			
	<b>Revenue Total</b>	<b>98,939</b>			-			
	Expense							
	Interfund TF (Exp)	98,939			-			
	<b>Expense Total</b>	<b>98,939</b>			-			
	<b>SSA #25 - Lacrosse Ts Fund</b>							
	Revenue							
	Property Taxes	68,000			4,826			
	<b>Revenue Total</b>	<b>68,000</b>			<b>4,826</b>			
	<b>SSA #30 Fund</b>							
	Revenue							
	Property Taxes	93,111			-			
	<b>Revenue Total</b>	<b>93,111</b>			-			
	Expense							



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Capital & Debt Service	Interfund TF (Exp)	93,111			-			
	<b>Expense Total</b>	<b>93,111</b>			-			
	<b>SSA #31 - Downtown Streetscape</b>							
	Revenue							
	Property Taxes	23,680			-			
	<b>Revenue Total</b>	<b>23,680</b>			-			
	<b>Water Street TIF Fund</b>							
	Revenue							
	Interest & Investment Income	9,610			-			
	Property Taxes	760,345			-			
	<b>Revenue Total</b>	<b>769,955</b>			-			
	Expense							
	Purchased Services	4,219	673	16.0%	1,199	56.1%	2,178	-69.1%
	Interfund TF (Exp)	760,345			-			
	<b>Expense Total</b>	<b>764,564</b>	<b>673</b>	<b>0.1%</b>	<b>1,199</b>	<b>56.1%</b>	<b>2,178</b>	<b>-69.1%</b>
	<b>SSA #34 -DT SS Block 422-430</b>							
	Revenue							
	Property Taxes	20,026			-			
	<b>Revenue Total</b>	<b>20,026</b>			-			
	Expense							
	Interfund TF (Exp)	20,026			-			
	<b>Expense Total</b>	<b>20,026</b>			-			
	<b>SSA #35 -DT SS Washing2024</b>							
	Revenue							
	Property Taxes	125,000			-			
	<b>Revenue Total</b>	<b>125,000</b>			-			
	Expense							
	Interfund TF (Exp)	125,000			-			
	<b>Expense Total</b>	<b>125,000</b>			-			
Special Funds	<b>Comm Dev Block Grant Fund</b>							
	Revenue							
	Grants	535,000	111,456	20.8%	300,671	37.1%	219,638	-49.3%
	<b>Revenue Total</b>	<b>535,000</b>	<b>111,456</b>	<b>20.8%</b>	<b>300,671</b>	<b>37.1%</b>	<b>219,638</b>	<b>-49.3%</b>
	Expense							
	Grants & Contributions	535,000	55,422	10.4%	243,551	22.8%	85,961	-35.5%
	<b>Expense Total</b>	<b>535,000</b>	<b>55,422</b>	<b>10.4%</b>	<b>243,551</b>	<b>22.8%</b>	<b>85,961</b>	<b>-35.5%</b>
	<b>E911 Surcharge Fund</b>							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	3,200,000	893,589	27.9%	980,729	91.1%	1,015,054	-12.0%
	<b>Revenue Total</b>	<b>3,219,220</b>	<b>893,589</b>	<b>27.8%</b>	<b>980,729</b>	<b>91.1%</b>	<b>1,015,054</b>	<b>-12.0%</b>
	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	Interfund TF (Exp)	4,272,122	657,537	15.4%	1,046,576	62.8%	746,946	-12.0%
	<b>Expense Total</b>	<b>4,272,122</b>	<b>657,537</b>	<b>15.4%</b>	<b>1,046,576</b>	<b>62.8%</b>	<b>746,946</b>	<b>-12.0%</b>
	<b>ETSB Fund</b>							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	2,700,000	691,806	25.6%	825,758	83.8%	817,206	-15.3%
	<b>Revenue Total</b>	<b>2,719,220</b>	<b>691,806</b>	<b>25.4%</b>	<b>825,758</b>	<b>83.8%</b>	<b>817,206</b>	<b>-15.3%</b>
	Expense							
	Grants & Contributions	2,700,000	502,817	18.6%	644,019	78.1%	594,885	-15.5%
	<b>Expense Total</b>	<b>2,700,000</b>	<b>502,817</b>	<b>18.6%</b>	<b>644,019</b>	<b>78.1%</b>	<b>594,885</b>	<b>-15.5%</b>
	<b>Federal Drug Forfeiture Fund</b>							
	Revenue							
	Interest & Investment Income	14,415			-			
	Other Revenue	100,000	137,420	137.4%	40,843	336.5%	84,688	62.3%
	<b>Revenue Total</b>	<b>114,415</b>	<b>137,420</b>	<b>120.1%</b>	<b>40,843</b>	<b>336.5%</b>	<b>84,688</b>	<b>62.3%</b>
	Expense							
	Purchased Services	235,000	3,774	1.6%	-			
	Purchased Items	412,000	4,390	1.1%	27,301	16.1%	46,514	-90.6%
	Grants & Contributions	3,000			-			
	<b>Expense Total</b>	<b>650,000</b>	<b>8,164</b>	<b>1.3%</b>	<b>27,301</b>	<b>29.9%</b>	<b>46,514</b>	<b>-82.4%</b>
	<b>Food And Beverage Fund</b>							
	Revenue							
	Fees	42,000	26,153	62.3%	24,130	108.4%	61,766	-57.7%
	Food & Beverage Tax	6,878,000	2,093,004	30.4%	2,222,250	94.2%	2,121,933	-1.4%
	Interest & Investment Income	72,074			-			
	<b>Revenue Total</b>	<b>6,992,074</b>	<b>2,119,157</b>	<b>30.3%</b>	<b>2,246,380</b>	<b>94.3%</b>	<b>2,183,700</b>	<b>-3.0%</b>
	Expense							
	Salaries & Wages	69,966	19,340	27.6%	21,528	89.8%	19,767	-2.2%
	Benefits & Related	1,742,378	438,450	25.2%	414,555	105.8%	402,594	8.9%
	Purchased Services	517,289	406,179	78.5%	449,310	90.4%	392,610	3.5%
	Grants & Contributions	2,364,905	255,616	10.8%	280,268	91.2%	464,162	-44.9%
	Interfund TF (Exp)	2,236,712	255,000	11.4%	96,369	264.6%	250,000	2.0%
	<b>Expense Total</b>	<b>6,931,250</b>	<b>1,374,584</b>	<b>19.8%</b>	<b>1,262,031</b>	<b>108.9%</b>	<b>1,529,133</b>	<b>-10.1%</b>
	<b>Foreign Fire Tax Fund</b>							
	Revenue							
	Contributions	460,000	25,997	5.7%	6,196	419.6%	33,780	-23.0%
	Interest & Investment Income	-	5,486				1,693	224.1%
	<b>Revenue Total</b>	<b>460,000</b>	<b>31,483</b>	<b>6.8%</b>	<b>6,196</b>	<b>508.1%</b>	<b>35,472</b>	<b>-11.2%</b>
	Expense							
	Purchased Items	476,100	328,224	68.9%	106,001	309.6%	187,382	75.2%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	<b>Expense Total</b>	<b>476,100</b>	<b>328,224</b>	<b>68.9%</b>	<b>106,001</b>	<b>309.6%</b>	<b>187,382</b>	<b>75.2%</b>
	<b>Library Capital Fund</b>							
	Revenue							
	Grants		146,322					
	Interest & Investment Income	150			-			
	Other Revenue	-						
	<b>Revenue Total</b>	<b>150</b>	<b>146,322</b>	<b>97548.0%</b>	<b>-</b>			
	Expense							
	Purchased Services	50,000			-		42,616	
	Capital Outlay	500,000	8,125	1.6%	172,957	4.7%	433,869	-98.1%
	<b>Expense Total</b>	<b>550,000</b>	<b>8,125</b>	<b>1.5%</b>	<b>172,957</b>	<b>4.7%</b>	<b>476,485</b>	<b>-98.3%</b>
	<b>Library Fund</b>							
	Revenue							
	Charges for Service	125,000	56,120	44.9%	41,680	134.6%	62,275	-9.9%
	Contributions		62					
	Fines	40,000	14,837	37.1%	16,421	90.4%	84,893	-82.5%
	Grants	222,066			1,817			
	Interest & Investment Income	38,440			-			
	Other Revenue	40,000	11,770	29.4%	15,210	77.4%	11,476	2.6%
	Property Taxes	17,177,493	106	0.0%	10,468	1.0%	1,396	-92.4%
	State Shared Taxes	299,668	50,667	16.9%	112,293	45.1%	82,513	-38.6%
	<b>Revenue Total</b>	<b>17,942,667</b>	<b>133,562</b>	<b>0.7%</b>	<b>197,889</b>	<b>67.5%</b>	<b>242,553</b>	<b>-44.9%</b>
	Expense							
	Salaries & Wages	9,574,166	2,591,987	27.1%	2,945,897	88.0%	2,563,451	1.1%
	Benefits & Related	2,639,023	785,863	29.8%	812,007	96.8%	790,190	-0.5%
	Insurance Benefits	85,000	13,742	16.2%	-			
	Purchased Services	1,483,319	514,332	34.7%	590,912	87.0%	472,189	8.9%
	Purchased Items	3,639,900	1,177,264	32.3%	893,330	131.8%	868,640	35.5%
	Capital Outlay	422,716	21,643	5.1%	90,941	23.8%	34,789	-37.8%
	Interfund TF (Exp)	100,344	33,448	33.3%	33,448	100.0%	31,072	7.6%
	<b>Expense Total</b>	<b>17,944,468</b>	<b>5,138,279</b>	<b>28.6%</b>	<b>5,366,536</b>	<b>95.7%</b>	<b>4,760,331</b>	<b>7.9%</b>
	<b>Library Special Revenue Fund</b>							
	Revenue							
	Contributions	1,500	1,679	112.0%	394	426.5%	500	235.9%
	Interest & Investment Income	100			-			
	<b>Revenue Total</b>	<b>1,600</b>	<b>1,679</b>	<b>105.0%</b>	<b>394</b>	<b>426.5%</b>	<b>500</b>	<b>235.9%</b>
	Expense							
	Purchased Services	-	450					
	Purchased Items	14,500	1,648	11.4%	4,664	35.3%	908	81.5%
	Capital Outlay	10,000	21,730	217.3%	-			
	<b>Expense Total</b>	<b>24,500</b>	<b>23,828</b>	<b>97.3%</b>	<b>4,664</b>	<b>510.9%</b>	<b>908</b>	<b>2523.6%</b>
	<b>Naper Settlement Fund</b>							





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Special Funds	Revenue							
	Charges for Service	590,408	296,343	50.2%	254,032	116.7%	261,622	13.3%
	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%	1,738	1.5%	330	-91.9%
	<b>Revenue Total</b>	<b>5,507,659</b>	<b>551,370</b>	<b>10.0%</b>	<b>510,770</b>	<b>107.9%</b>	<b>511,952</b>	<b>7.7%</b>
	Expense							
	Salaries & Wages	2,958,522	730,187	24.7%	916,560	79.7%	787,803	-7.3%
	Benefits & Related	918,455	236,516	25.8%	282,602	83.7%	227,472	4.0%
	Purchased Services	1,181,540	286,193	24.2%	247,352	115.7%	198,924	43.9%
	Purchased Items	280,381	116,140	41.4%	79,931	145.3%	105,123	10.5%
	Capital Outlay	-						
	Interfund TF (Exp)	171,530	57,180	33.3%	57,177	100.0%	61,516	-7.0%
	<b>Expense Total</b>	<b>5,510,428</b>	<b>1,426,216</b>	<b>25.9%</b>	<b>1,583,621</b>	<b>90.1%</b>	<b>1,380,837</b>	<b>3.3%</b>
	<b>Renewable Energy Fund</b>							
	Revenue							
	Electric Charges	286,426	96,840	33.8%	95,145	101.8%	99,115	-2.3%
	Fees						6,468	
	Interest & Investment Income	4,805			-			
	<b>Revenue Total</b>	<b>291,231</b>	<b>96,840</b>	<b>33.3%</b>	<b>95,145</b>	<b>101.8%</b>	<b>105,583</b>	<b>-8.3%</b>
	Expense							
	Purchased Services	5,000			-			
	Grants & Contributions	280,000	61,952	22.1%	123,131	50.3%	226,559	-72.7%
	<b>Expense Total</b>	<b>285,000</b>	<b>61,952</b>	<b>21.7%</b>	<b>123,131</b>	<b>50.3%</b>	<b>226,559</b>	<b>-72.7%</b>
	<b>SSA #33 - Downtown Maint Fund</b>							
	Revenue							
	Fines	80,000	20,270	25.3%	25,968	78.1%	37,400	-45.8%
	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			2,886			
	Property Taxes	1,252,829			-			
	Rents & Royalties	-						
	<b>Revenue Total</b>	<b>3,066,392</b>	<b>1,671,759</b>	<b>54.5%</b>	<b>1,680,343</b>	<b>99.5%</b>	<b>1,688,889</b>	<b>-1.0%</b>
	Expense							
	Salaries & Wages	824,258	196,954	23.9%	225,969	87.2%	192,530	2.3%
	Benefits & Related	200,399	50,704	25.3%	61,661	82.2%	86,389	-41.3%
	Purchased Services	1,766,332	216,914	12.3%	308,510	70.3%	209,671	3.5%
	Purchased Items	343,110	76,209	22.2%	105,749	72.1%	65,150	17.0%
	Capital Outlay	372,000			-			
	Interfund TF (Exp)	74,398	24,800	33.3%	24,799	100.0%	25,972	-4.5%
	<b>Expense Total</b>	<b>3,580,497</b>	<b>565,581</b>	<b>15.8%</b>	<b>726,688</b>	<b>77.8%</b>	<b>579,712</b>	<b>-2.4%</b>



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	<b>State Drug Forfeiture Fund</b>							
	Revenue							
	Interest & Investment Income	14,415			-			
	Other Revenue	181,500	2,627	1.4%	49,035	5.4%	7,871	-66.6%
	<b>Revenue Total</b>	<b>195,915</b>	<b>2,627</b>	<b>1.3%</b>	<b>49,035</b>	<b>5.4%</b>	<b>7,871</b>	<b>-66.6%</b>
	Expense							
	Purchased Services	50,500	2,952	5.8%	33,897	8.7%	2,975	-0.8%
	Purchased Items	100,000	11,456	11.5%	14,322	80.0%	10,490	9.2%
	Grants & Contributions	6,000			-			
	Interfund TF (Exp)	25,000	580	2.3%	6,073	9.6%	405	43.3%
	<b>Expense Total</b>	<b>181,500</b>	<b>14,988</b>	<b>8.3%</b>	<b>54,292</b>	<b>27.6%</b>	<b>13,870</b>	<b>8.1%</b>
	<b>Test Track Fund</b>							
	Revenue							
	Charges for Service	31,200	49,637	159.1%	30,267	164.0%	42,701	16.2%
	Interest & Investment Income	100			-			
	<b>Revenue Total</b>	<b>31,300</b>	<b>49,637</b>	<b>158.6%</b>	<b>30,267</b>	<b>164.0%</b>	<b>42,701</b>	<b>16.2%</b>
	Expense							
	Purchased Services	37,760	3,016	8.0%	2,236	134.9%	3,126	-3.5%
	Purchased Items	19,980	2,352	11.8%	4,257	55.2%	2,191	7.3%
	<b>Expense Total</b>	<b>57,740</b>	<b>5,367</b>	<b>9.3%</b>	<b>6,493</b>	<b>82.7%</b>	<b>5,317</b>	<b>0.9%</b>
	<b>Block 59 Business District Fund</b>							
	Revenue							
	Sales Tax/Business District	291,000	139,690	48.0%	65,271	214.0%	111,742	25.0%
	<b>Revenue Total</b>	<b>291,000</b>	<b>139,690</b>	<b>48.0%</b>	<b>65,271</b>	<b>214.0%</b>	<b>111,742</b>	<b>25.0%</b>
	Expense							
	Grants & Contributions	500,000			-			
	<b>Expense Total</b>	<b>500,000</b>			-			
	<b>Heinen Business Dist Fund</b>							
	Revenue							
	Sales Tax/Business District		8,368				1,782	369.6%
	<b>Revenue Total</b>		<b>8,368</b>				<b>1,782</b>	<b>369.6%</b>



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Revenue							
Property Taxes	61,334,445	372	0.0%	40,851	0.9%	4,840	-92.3%
Hotel & Motel Tax	1,986,000	1,187,559	59.8%	1,040,209	114.2%	1,033,226	14.9%
Food & Beverage Tax	8,023,000	2,400,997	29.9%	2,569,812	93.4%	2,471,230	-2.8%
Local Gasoline Tax	2,456,000	779,262	31.7%	813,230	95.8%	815,536	-4.4%
Real Estate Transfer Tax	4,624,000	1,326,609	28.7%	1,258,693	105.4%	1,028,286	29.0%
Utility Taxes	15,191,048	5,656,204	37.2%	5,705,678	99.1%	5,407,657	4.6%
Business License & Permit	745,000	616,982	82.8%	626,304	98.5%	602,319	2.4%
Non-Business License & Permit	2,495,000	1,158,279	46.4%	765,469	151.3%	745,308	55.4%
Grants	14,415,902	387,139	2.7%	5,062,929	7.6%	422,499	-8.4%
State Shared Taxes	98,818,961	32,126,530	32.5%	32,314,035	99.4%	30,270,821	6.1%
Charges for Service	20,821,389	7,368,815	35.4%	7,114,041	103.6%	6,394,387	15.2%
Contributions	3,296,500	247,681	7.5%	2,507,345	9.9%	350,253	-29.3%
Electric Charges	154,754,873	49,870,317	32.2%	48,846,406	102.1%	44,757,869	11.4%
Fees	4,502,440	3,159,612	70.2%	1,308,391	241.5%	2,631,335	20.1%
Fines	1,219,500	467,706	38.4%	433,221	108.0%	505,121	-7.4%
Home Rule Sales Tax	21,313,000	7,453,308	35.0%	7,039,924	105.9%	6,733,796	10.7%
Insurance Premium	25,661,510	7,194,935	28.0%	8,265,003	87.1%	6,896,806	4.3%
Interest & Investment Income	5,509,686	282,584	5.1%	260,204	108.6%	442,261	-36.1%
Interfund TF (Rev)	21,168,637	5,236,907	24.7%	5,393,565	97.1%	5,530,176	-5.3%
Intergovernmental Agreement	1,751,110	81,580	4.7%	92,381	88.3%	79,821	2.2%
Local Shared Taxes	299,991	10	0.0%	9,704	0.1%	25,517	-100.0%
Other Revenue	1,133,797	510,551	45.0%	363,764	140.4%	676,150	-24.5%
Rents & Royalties	2,692,581	715,308	26.6%	784,630	91.2%	879,529	-18.7%
Other License & Permit	76,000	12,092	15.9%	21,033	57.5%	21,322	-43.3%
Wastewater Charges	32,483,272	10,171,020	31.3%	10,458,226	97.3%	9,040,563	12.5%
Water Charges	56,821,921	15,754,287	27.7%	15,391,840	102.4%	13,903,677	13.3%
Sales Tax/Business District	291,000	148,058	50.9%	65,271	226.8%	113,524	30.4%
Bond Sale Proceeds	53,900,000			-			
<b>Revenue Total</b>	<b>617,786,563</b>	<b>154,314,703</b>	<b>25.0%</b>	<b>158,552,157</b>	<b>97.3%</b>	<b>141,783,829</b>	<b>8.8%</b>



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Expense							
Salaries & Wages	129,750,620	35,771,641	27.6%	39,403,839	90.8%	35,756,849	0.0%
Benefits & Related	52,671,035	9,801,676	18.6%	9,960,343	98.4%	9,686,689	1.2%
Insurance Benefits	28,281,212	7,977,164	28.2%	7,946,486	100.4%	8,301,589	-3.9%
Purchased Services	61,482,285	13,686,523	22.3%	15,766,837	86.8%	13,352,689	2.5%
Purchased Items	22,891,021	8,926,947	39.0%	6,491,048	137.5%	5,920,303	50.8%
Purchased Electricity	101,763,112	35,552,906	34.9%	31,180,020	114.0%	33,260,958	6.9%
Purchased Water	31,331,000	7,673,008	24.5%	8,507,752	90.2%	7,256,708	5.7%
Capital Outlay	168,781,195	11,936,931	7.1%	36,091,734	33.1%	10,819,389	10.3%
Grants & Contributions	9,234,096	2,231,852	24.2%	2,592,412	86.1%	2,724,275	-18.1%
Debt Service	15,995,033	311,523	1.9%	59,045	527.6%	369,435	-15.7%
Interfund TF (Exp)	18,967,990	4,503,359	23.7%	4,185,843	107.6%	4,782,488	-5.8%
<b>Expense Total</b>	<b>641,148,599</b>	<b>138,373,531</b>	<b>21.6%</b>	<b>162,185,357</b>	<b>85.3%</b>	<b>132,231,372</b>	<b>4.6%</b>



City of Naperville  
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Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	761,000	632,507	83.1%	633,099	99.9%	612,711	3.2%
Electric	166,721,134	52,351,396	31.4%	49,877,056	105.0%	46,733,978	12.0%
Finance	87,000	70,174	80.7%	65,101	107.8%	60,965	15.1%
Fire	11,926,560	3,665,619	30.7%	3,556,244	103.1%	2,861,199	28.1%
Information Technology		1,326				884	49.9%
Library	17,944,417	281,563	1.6%	198,283	142.0%	243,053	15.8%
Naper Settlement	5,507,659	551,370	10.0%	510,770	107.9%	511,952	7.7%
Police	8,586,532	2,639,501	30.7%	2,732,028	96.6%	2,839,650	-7.0%
Public Works	8,737,013	2,958,647	33.9%	2,895,435	102.2%	2,829,846	4.6%
Transp Engineer Development	15,875,150	1,654,285	10.4%	5,620,895	29.4%	1,312,612	26.0%
Undefined	256,510,518	63,471,123	24.7%	66,385,874	95.6%	60,655,824	4.6%
Water	125,129,580	26,037,194	20.8%	26,077,373	99.8%	23,121,157	12.6%
<b>Revenue Total</b>	<b>617,786,563</b>	<b>154,314,703</b>	<b>25.0%</b>	<b>158,552,157</b>	<b>97.3%</b>	<b>141,783,829</b>	<b>8.8%</b>



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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	759,340	29.4%	808,516	93.9%	781,667	-2.9%
Community Services	5,745,167	882,209	15.4%	943,167	93.5%	1,044,804	-15.6%
Debt Service	15,591,331	318	0.0%	727	43.7%	6,318	-95.0%
Electric	158,826,220	49,433,034	31.1%	42,514,840	116.3%	42,595,783	16.1%
Finance	9,469,396	2,639,292	27.9%	2,822,474	93.5%	2,649,600	-0.4%
Fire	52,254,591	10,769,948	20.6%	12,408,346	86.8%	11,750,114	-8.3%
Human Resources	2,120,609	630,753	29.7%	648,390	97.3%	515,439	22.4%
Information Technology	33,424,756	6,328,859	18.9%	7,198,988	87.9%	4,743,023	33.4%
Insurance	30,164,404	8,163,138	27.1%	8,295,332	98.4%	8,557,819	-4.6%
Legal	1,789,742	518,403	29.0%	544,248	95.3%	524,173	-1.1%
Library	19,123,789	5,176,341	27.1%	5,580,665	92.8%	5,339,839	-3.1%
Mayor And Council	415,367	90,834	21.9%	120,578	75.3%	90,244	0.7%
Miscellaneous	4,710,994	2,872,529	61.0%	2,873,947	100.0%	2,853,729	0.7%
Naper Settlement	5,896,128	1,497,735	25.4%	1,630,878	91.8%	1,439,074	4.1%
Police	69,649,204	14,643,132	21.0%	17,173,233	85.3%	15,655,690	-6.5%
Public Works	51,905,111	10,334,288	19.9%	12,862,769	80.3%	11,274,837	-8.3%
Transp Engineer Development	44,316,141	4,578,158	10.3%	8,566,105	53.4%	5,258,342	-12.9%
Undefined	1,214,237	328,224	27.0%	106,001	309.6%	187,382	75.2%
Water	131,950,283	18,726,996	14.2%	37,086,153	50.5%	16,963,496	10.4%
<b>Expense Total</b>	<b>641,148,599</b>	<b>138,373,531</b>	<b>21.6%</b>	<b>162,185,357</b>	<b>85.3%</b>	<b>132,231,372</b>	<b>4.6%</b>



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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