



City of Naperville
2024 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	747,750	635,194	84.9%	585,811	108.4%	572,224	11.0%	
	Charges for Service	12,173,334	4,740,452	38.9%	4,977,819	95.2%	4,812,207	-1.5%	
	Contributions	150,000	44,800	29.9%	67,558	66.3%	50,050	-10.5%	
	Fees	881,500	486,558	55.2%	291,660	166.8%	457,717	6.3%	
	Fines	1,142,500	481,521	42.1%	497,906	96.7%	585,002	-17.7%	
	Grants	420,504	258,109	61.4%	126,349	204.3%	144,579	78.5%	
	Home Rule Sales Tax	1,150,000	405,618	35.3%	506,000	80.2%	458,111	-11.5%	
	Hotel & Motel Tax	2,080,000	1,121,408	53.9%	1,091,032	102.8%	1,010,774	10.9%	
	Interest & Investment Income	1,258,820	208,588	16.6%	209,677	99.5%	257,521	-19.0%	
	Interfund TF (Rev)	5,600,273	1,789,174	31.9%	2,802,805	63.8%	2,132,864	-16.1%	
	Intergovernmental Agreement	1,804,750	88,822	4.9%	98,944	89.8%	77,510	14.6%	
	Non-Business License & Permit	890,000	476,917	53.6%	374,011	127.5%	399,452	19.4%	
	Other License & Permit	24,000	4,367	18.2%	8,739	50.0%	3,614	20.8%	
	Other Revenue	208,000	300,475	144.5%	96,051	312.8%	232,585	29.2%	
	Property Taxes	28,383,463	2,155,689	7.6%	1,730,379	124.6%	2,242,659	-3.9%	
	Real Estate Transfer Tax	4,537,000	1,444,985	31.8%	1,536,837	94.0%	1,460,012	-1.0%	
	Rents & Royalties	2,879,173	1,396,229	48.5%	1,451,360	96.2%	1,394,493	0.1%	
	State Shared Taxes	78,575,769	34,354,603	43.7%	33,235,470	103.4%	33,137,006	3.7%	
	Utility Taxes	14,265,000	6,494,508	45.5%	6,185,586	105.0%	7,182,459	-9.6%	
	Revenue Total	157,171,836	56,888,016	36.2%	55,873,996	101.8%	56,610,840	0.5%	
	Expense								
	Salaries & Wages	81,558,878	33,372,333	40.9%	34,048,127	98.0%	28,495,044	17.1%	
	Benefits & Related	36,090,830	8,799,695	24.4%	8,497,995	103.6%	8,064,293	9.1%	
	Purchased Services	19,804,788	6,906,870	34.9%	7,097,448	97.3%	5,380,836	28.4%	
	Purchased Items	11,542,225	3,728,666	32.3%	4,268,873	87.3%	3,179,999	17.3%	
	Capital Outlay	-	-	-	-	-	-	-	-
	Grants & Contributions	2,138,800	1,129,430	52.8%	953,656	118.4%	869,139	29.9%	
	Interfund TF (Exp)	5,214,750	2,716,999	52.1%	1,828,365	148.6%	393,465	590.5%	
Expense Total	156,350,271	56,653,992	36.2%	56,694,465	99.9%	46,382,775	22.1%		
	Electric Utility Fund								
	Revenue								
	Bond Sale Proceeds	9,962,000			-				

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Maintenance & Ops	Charges for Service	155,778	74,075	47.6%	95,668	77.4%	144,228	-48.6%	
	Electric Charges	142,199,820	54,791,779	38.5%	55,813,520	98.2%	55,404,093	-1.1%	
	Fees	3,245,477	2,050,064	63.2%	938,526	218.4%	851,079	140.9%	
	Grants	-	-	-	-	-	-	-	
	Interest & Investment Income	848,137	-	-	143,855	-	(17,940)	-	
	Interfund TF (Rev)	-	-	-	-	-	-	-	
	Other Revenue	141,060	105,257	74.6%	51,514	204.3%	(78,433)	-234.2%	
	Rents & Royalties	42,210	7,629	18.1%	12,807	59.6%	24,295	-68.6%	
	Revenue Total	156,594,482	57,028,803	36.4%	57,055,891	100.0%	56,327,322	1.2%	
	Expense								
	Salaries & Wages	15,076,226	6,089,391	40.4%	6,341,334	96.0%	5,522,570	10.3%	
	Benefits & Related	3,748,574	1,627,826	43.4%	1,585,067	102.7%	1,607,628	1.3%	
	Insurance Benefits	1,000	-	-	283	-	-	-	
	Purchased Services	9,073,315	1,959,876	21.6%	3,004,991	65.2%	2,257,795	-13.2%	
	Purchased Items	2,485,525	580,507	23.4%	301,093	192.8%	2,361,759	-75.4%	
	Purchased Electricity	103,515,963	40,206,384	38.8%	37,240,308	108.0%	38,516,880	4.4%	
	Capital Outlay	17,875,200	3,033,075	17.0%	3,887,320	78.0%	3,838,139	-21.0%	
	Grants & Contributions	515,350	205,789	39.9%	313,887	65.6%	157,827	30.4%	
	Debt Service	2,337,418	489,615	20.9%	204,897	239.0%	184,103	165.9%	
	Interfund TF (Exp)	1,445,020	602,090	41.7%	613,039	98.2%	599,680	0.4%	
	Expense Total	156,073,591	54,794,554	35.1%	53,492,219	102.4%	55,046,381	-0.5%	
	Water Utilities Fund								
	Revenue								
	Charges for Service	44,057	-	-	36	-	-	-	-
	Fees	457,114	169,584	37.1%	178,274	95.1%	133,104	27.4%	
	Fines	250	-	-	-	-	-	-	
	Interest & Investment Income	316,548	-	-	54,662	-	(14,815)	-	
	Other Revenue	296,570	51,057	17.2%	79,960	63.9%	16,115	216.8%	
Rents & Royalties	50,371	25,186	50.0%	75,576	33.3%	20,988	20.0%		
Wastewater Charges	28,583,000	10,633,929	37.2%	11,673,002	91.1%	10,214,471	4.1%		
Water Charges	48,499,262	17,198,819	35.5%	17,131,369	100.4%	16,398,444	4.9%		
Revenue Total	78,247,172	28,078,574	35.9%	29,192,879	96.2%	26,768,308	4.9%		
Expense									
Salaries & Wages	10,180,239	4,416,604	43.4%	4,263,826	103.6%	3,766,401	17.3%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Maintenance & Ops	Benefits & Related	3,144,816	1,354,137	43.1%	1,329,260	101.9%	1,214,485	11.5%	
	Purchased Services	6,628,976	1,678,433	25.3%	1,762,186	95.2%	1,022,658	64.1%	
	Purchased Items	4,895,043	1,582,421	32.3%	1,884,171	84.0%	1,960,494	-19.3%	
	Purchased Water	30,100,000	9,125,157	30.3%	9,145,311	99.8%	10,381,254	-12.1%	
	Grants & Contributions	236,250	90,314	38.2%	146,948	61.5%	93,089	-3.0%	
	Debt Service	2,640,350	308,265	11.7%	329,929	93.4%	356,641	-13.6%	
	Interfund TF (Exp)	20,421,498	810,550	4.0%	609,820	132.9%	663,070	22.2%	
	Expense Total	78,247,172	19,365,881	24.7%	19,471,452	99.5%	19,458,091	-0.5%	
	Commuter Parking Fund								
	Revenue								
	Fees	5,150				(546)		505	
	Fines	55,000	1,000	1.8%	30,108	3.3%	30,000	-96.7%	
	Interest & Investment Income	57,027				9,880			
	Non-Business License & Permit	901,340	400,497	44.4%	294,600	135.9%	554,946	-27.8%	
	Other Revenue		1				(2)	-148.8%	
	Rents & Royalties	1,800	750	41.7%	842	89.1%	750	0.0%	
	Revenue Total	1,020,317	402,248	39.4%	334,884	120.1%	586,199	-31.4%	
	Expense								
	Salaries & Wages	410,131	162,652	39.7%	174,360	93.3%	162,890	-0.1%	
	Benefits & Related	110,916	46,645	42.1%	46,926	99.4%	46,221	0.9%	
	Purchased Services	919,027	317,215	34.5%	510,415	62.1%	168,427	88.3%	
	Purchased Items	244,155	31,604	12.9%	119,742	26.4%	54,971	-42.5%	
	Capital Outlay	814,500	57,854	7.1%	47,250	122.4%			
	Grants & Contributions	-				-			
	Interfund TF (Exp)	97,691	40,710	41.7%	40,698	100.0%	45,655	-10.8%	
	Expense Total	2,596,420	656,679	25.3%	939,391	69.9%	478,165	37.3%	
	Self Insurance Fund								
	Revenue								
	Insurance Premium	24,278,888	8,710,826	35.9%	8,318,084	104.7%	8,831,947	-1.4%	
	Interest & Investment Income	132,998			23,041				
	Interfund TF (Rev)	7,149,713	2,559,885	35.8%	3,047,497	84.0%	2,017,230	26.9%	
	Other Revenue		231,222						
Revenue Total	31,561,599	11,501,934	36.4%	11,388,622	101.0%	10,849,177	6.0%		
Expense									
Salaries & Wages	402,992	168,630	41.8%	170,497	98.9%	133,819	26.0%		
Benefits & Related	108,221	44,965	41.5%	45,786	98.2%	38,653	16.3%		
Insurance Benefits	26,913,488	10,084,614	37.5%	9,817,066	102.7%	8,491,440	18.8%		
Purchased Services	840,896	71,934	8.6%	314,391	22.9%	166,378	-56.8%		
Expense Total	28,265,597	10,370,143	36.7%	10,347,740	100.2%	8,830,291	17.4%		

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Maintenance & Ops	Solid Waste Fund							
	Revenue							
	Charges for Service	7,741,865	3,160,711	40.8%	2,857,359	110.6%	3,067,924	3.0%
	Revenue Total	7,741,865	3,160,711	40.8%	2,857,359	110.6%	3,067,924	3.0%
	Expense							
	Purchased Services	7,777,250	3,189,028	41.0%	2,968,353	107.4%	3,092,021	3.1%
	Expense Total	7,777,250	3,189,028	41.0%	2,968,353	107.4%	3,092,021	3.1%
Capital & Debt Service	Bond Fund							
	Revenue							
	Bond Sale Proceeds	11,015,000			-			
	Interest & Investment Income	-			-			
	Revenue Total	11,015,000						
	Expense							
	Purchased Services	-			-			
	Capital Outlay	-			-			
	Expense Total	-						
	Capital Projects Fund							
	Revenue							
	Charges for Service	50,000	14,747	29.5%	20,833	70.8%	67,580	-78.2%
	Contributions	2,735,000	282,800	10.3%	2,107,823	13.4%	529,016	-46.5%
	Fees	200,000	151,059	75.5%	29,701	508.6%	86,672	74.3%
	Grants	12,825,000			4,254,798		653,166	
	Home Rule Sales Tax	18,174,441	7,365,905	40.5%	6,716,958	109.7%	7,283,682	1.1%
	Interest & Investment Income	811,319			140,556		(3,125)	
	Interfund TF (Rev)	238,137			-			
	Other Revenue	50,000	75,725	151.4%	23,229	326.0%	11,910	535.8%
	Revenue Total	35,083,897	7,890,236	22.5%	13,293,899	59.4%	8,628,902	-8.6%
	Expense							
	Purchased Services	4,410,246	973,361	22.1%	1,606,626	60.6%	715,872	36.0%
	Capital Outlay	59,440,010	6,127,729	10.3%	10,205,143	60.0%	4,683,266	30.8%
	Grants & Contributions		360				840	-57.1%
	Debt Service	306,564			306,564			
	Expense Total	64,156,820	7,101,450	11.1%	12,118,333	58.6%	5,399,979	31.5%
	Debt Service Fund							
Revenue								
Home Rule Sales Tax	-			-				
Interest & Investment Income	164,103			28,430				
Interfund TF (Rev)	1,662,657			-				
Property Taxes	8,286,762	631,543	7.6%	536,488	117.7%	680,323	-7.2%	
Revenue Total	10,113,522	631,543	6.2%	564,918	111.8%	680,323	-7.2%	
Expense								
Purchased Services	11,000	6,318	57.4%	3,512	179.9%			
Debt Service	9,552,701	937,575	9.8%	940,058	99.7%	1,104,669	-15.1%	

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Capital & Debt Service	Expense Total	9,563,701	943,893	9.9%	943,570	100.0%	1,104,669	-14.6%		
	Downtown Parking Fund									
	Revenue									
		Fees	25,000	83,570	334.3%	10,417	802.3%	10,560	691.4%	
		Food & Beverage Tax	1,110,000	432,120	38.9%	407,826	106.0%	365,373	18.3%	
		Home Rule Sales Tax	1,110,000	417,916	37.7%	386,081	108.2%	391,950	6.6%	
		Interest & Investment Income	184,048			31,885				
		Other Revenue						-		
		Rents & Royalties	129,917	36,289	27.9%	35,985	100.8%	36,146	0.4%	
		Revenue Total	2,558,965	969,895	37.9%	872,194	111.2%	804,029	20.6%	
		Expense								
		Purchased Services	10,978	718	6.5%	4,697	15.3%			
		Capital Outlay	529,300			226,911		16,768		
		Debt Service	261,300	8,150	3.1%	8,157	99.9%	12,200	-33.2%	
		Expense Total	801,578	8,868	1.1%	239,764	3.7%	28,968	-69.4%	
		Motor Fuel Tax Fund								
		Revenue								
		Interest & Investment Income	600,000	331,762	55.3%	-		287,059	15.6%	
		Other Revenue		112,780						
		State Shared Taxes	6,795,788	2,640,460	38.9%	2,683,049	98.4%	2,527,067	4.5%	
		Revenue Total	7,395,788	3,085,003	41.7%	2,683,049	115.0%	2,814,126	9.6%	
		Expense								
		Purchased Services	-	3,773		-		22,968	-83.6%	
		Capital Outlay	10,601,539	13,438	0.1%	303,445	4.4%	210,699	-93.6%	
		Expense Total	10,601,539	17,211	0.2%	303,445	5.7%	233,667	-92.6%	
		Phosphorus Fund								
		Revenue								
		Interest & Investment Income	480,925			83,317				
		Wastewater Charges	1,680,000	676,880	40.3%	694,258	97.5%	645,781	4.8%	
		Revenue Total	2,160,925	676,880	31.3%	777,575	87.1%	645,781	4.8%	
		Expense								
	Interfund TF (Exp)	6,562,000			-					
	Expense Total	6,562,000								
	Road And Bridge Fund									
	Revenue									
	Contributions		911				248	266.7%		
	Fees	2,000	6,556	327.8%	833	786.7%	1,877	249.4%		
	Interest & Investment Income	29,213			5,061					
	Local Gasoline Tax	2,400,000	1,015,921	42.3%	1,001,795	101.4%	980,562	3.6%		
	Local Shared Taxes	299,991	43,978	14.7%	20,156	218.2%	23,273	89.0%		
	Other License & Permit	47,500	21,195	44.6%	11,128	190.5%	16,687	27.0%		
	State Shared Taxes	69,050	22,227	32.2%	37,194	59.8%	63,651	-65.1%		
	Revenue Total	2,847,754	1,110,788	39.0%	1,076,168	103.2%	1,086,298	2.3%		

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Capital & Debt Service	Expense								
	Salaries & Wages	627,415	230,628	36.8%	257,116	89.7%	210,990	9.3%	
	Benefits & Related	196,785	77,717	39.5%	83,255	93.3%	76,929	1.0%	
	Purchased Services	8,849	2,872	32.5%	3,622	79.3%			
	Capital Outlay	311,621	320,658	102.9%	20,401	1571.7%	3,002	10581.2%	
	Expense Total	1,144,670	631,874	55.2%	364,395	173.4%	290,921	117.2%	
	SSA #21 - Van Buren Deck Fund								
	Revenue								
	Interest & Investment Income	-				-			
	Property Taxes	-				-			
	Revenue Total	-				-			
	Expense								
	Debt Service	-				-			
	Expense Total	-				-			
	SSA #23 - Naper Main Fund								
	Revenue								
	Interest & Investment Income	-				-			
	Property Taxes	98,939				-			
	Revenue Total	98,939				-			
	Expense								
	Interfund TF (Exp)	98,939				-			
	Expense Total	98,939				-			
	SSA #25 - Lacrosse Ts Fund								
	Revenue								
	Interest & Investment Income	-				-			
	Property Taxes	68,000	3,789	5.6%	7,220	52.5%	7,365	-48.5%	
	Revenue Total	68,000	3,789	5.6%	7,220	52.5%	7,365	-48.5%	
SSA #30 Fund									
Revenue									
Property Taxes	93,111	26,806	28.8%	-					
Revenue Total	93,111	26,806	28.8%	-					
Expense									
Interfund TF (Exp)	93,111				-				
Expense Total	93,111				-				
SSA #31 - Downtown Streetscape									
Revenue									
Property Taxes	23,680	11,840	50.0%	-					
Revenue Total	23,680	11,840	50.0%	-					
Water Capital Fund									
Revenue									
Bond Sale Proceeds	23,400,000	20,000,000	85.5%	-					
Contributions		1,574							

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Capital & Debt Service	Interfund TF (Rev)	25,038,197			-				
	Other Revenue		5,555						
	Water Charges	918,000	368,428	40.1%	382,439	96.3%	340,794	8.1%	
	Revenue Total	49,356,197	20,375,557	41.3%	382,439	5327.8%	340,794	5878.9%	
	Expense								
	Purchased Services	7,321,909	1,047,087	14.3%	3,063,295	34.2%	224,513	366.4%	
	Capital Outlay	42,004,228	6,013,974	14.3%	13,713,707	43.9%	5,074,119	18.5%	
	Expense Total	49,326,137	7,061,061	14.3%	16,777,002	42.1%	5,298,633	33.3%	
	Water Street TIF Fund								
	Revenue								
	Interest & Investment Income	859				-			
	Property Taxes	667,000	21,434	3.2%	71,520	30.0%	331,552	-93.5%	
	Revenue Total	667,859	21,434	3.2%	71,520	30.0%	331,552	-93.5%	
	Expense								
	Purchased Services	4,000	3,021	75.5%	1,489	202.9%	2,208	36.8%	
	Interfund TF (Exp)	667,000				-			
	Expense Total	671,000	3,021	0.5%	1,489	202.9%	2,208	36.8%	
	SSA #34 -DT SS Block 422-430								
	Revenue								
	Property Taxes	20,026				10,013			
	Revenue Total	20,026				10,013			
Expense									
Interfund TF (Exp)	20,026				-				
Expense Total	20,026				-				
SSA #35 -DT SS Washing2024									
Revenue									
Property Taxes	125,000	7,650	6.1%	62,500	12.2%				
Revenue Total	125,000	7,650	6.1%	62,500	12.2%				
Expense									
Interfund TF (Exp)	125,000				-				
Expense Total	125,000				-				
Special Funds	American Rescue Fund								
	Revenue								
	Grants		-			-			
	Interest & Investment Income		-			-			
	Revenue Total		-			-			
	Comm Dev Block Grant Fund								
	Revenue								
	Grants	535,000	229,403	42.9%	267,680	85.7%	635,089	-63.9%	
	Revenue Total	535,000	229,403	42.9%	267,680	85.7%	635,089	-63.9%	
	Expense								
Grants & Contributions	535,000	95,726	17.9%	192,670	49.7%	490,800	-80.5%		
Expense Total	535,000	95,726	17.9%	192,670	49.7%	490,800	-80.5%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	1,944			-			
	State Shared Taxes	3,075,000	1,273,224	41.4%	1,132,574	112.4%	1,274,001	-0.1%
	Revenue Total	3,076,944	1,273,224	41.4%	1,132,574	112.4%	1,274,001	-0.1%
	Expense							
	Interfund TF (Exp)	3,075,000	746,946	24.3%	1,679,385	44.5%	1,533,319	-51.3%
	Expense Total	3,075,000	746,946	24.3%	1,679,385	44.5%	1,533,319	-51.3%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	2,151			-			
	State Shared Taxes	2,600,000	1,090,720	42.0%	1,284,902	84.9%	1,012,209	7.8%
	Revenue Total	2,602,151	1,090,720	41.9%	1,284,902	84.9%	1,012,209	7.8%
	Expense							
	Grants & Contributions	2,600,000	594,885	22.9%	1,288,065	46.2%	588,963	1.0%
	Expense Total	2,600,000	594,885	22.9%	1,288,065	46.2%	588,963	1.0%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	2,393			-			
	Other Revenue	100,000	221,808	221.8%	67,304	329.6%	36,932	500.6%
	Revenue Total	102,393	221,808	216.6%	67,304	329.6%	36,932	500.6%
	Expense							
	Purchased Services	235,000			71,267			
	Purchased Items	262,000	48,159	18.4%	58,701	82.0%		
	Grants & Contributions	3,000			-			
	Expense Total	500,000	48,159	9.6%	129,968	37.1%		
	Food And Beverage Fund							
	Revenue							
	Fees	25,000	83,749	335.0%	14,255	587.5%	22,567	271.1%
	Food & Beverage Tax	6,308,000	2,646,474	42.0%	2,589,434	102.2%	2,409,460	9.8%
	Interest & Investment Income	53,391			9,250			
	Other Revenue		2,500					
	Revenue Total	6,386,391	2,732,723	42.8%	2,612,938	104.6%	2,432,027	12.4%
Expense								
Salaries & Wages	71,193	27,302	38.3%	30,120	90.6%	26,428	3.3%	
Benefits & Related	1,596,299	404,951	25.4%	418,041	96.9%	376,218	7.6%	
Purchased Services	406,863	394,027	96.8%	395,893	99.5%	297,758	32.3%	
Purchased Items	-			-				
Grants & Contributions	2,669,070	542,523	20.3%	618,510	87.7%	249,527	117.4%	
Interfund TF (Exp)	1,896,718	250,000	13.2%	250,000	100.0%			
Expense Total	6,640,143	1,618,802	24.4%	1,712,565	94.5%	949,930	70.4%	
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	395,000	33,780	8.6%	-				
	Interest & Investment Income	-	2,063		-		1,526	35.2%	
	Revenue Total	395,000	35,842	9.1%	-		1,526	2249.1%	
	Expense								
	Purchased Items	388,100	216,317	55.7%	54,330	398.2%	136,979	57.9%	
	Expense Total	388,100	216,317	55.7%	54,330	398.2%	136,979	57.9%	
	Library Capital Fund								
	Revenue								
	Interest & Investment Income	330				-			
	Other Revenue	2,600				1,083			
	Revenue Total	2,930				1,083			
	Expense								
	Purchased Services	66,000	42,616	64.6%	-				
	Capital Outlay	847,000	622,810	73.5%	361,479	172.3%	441,306	41.1%	
	Expense Total	913,000	665,426	72.9%	361,479	184.1%	441,306	50.8%	
	Library Fund								
	Revenue								
	Charges for Service	125,000	62,275	49.8%	48,158	129.3%	65,089	-4.3%	
	Fines	40,000	85,098	212.7%	18,172	468.3%	18,293	365.2%	
	Grants	220,572			1,378		95,000		
	Interest & Investment Income	32,449			5,622				
	Other Revenue	40,000	11,476	28.7%	16,989	67.5%	35,480	-67.7%	
	Property Taxes	16,415,000	1,245,810	7.6%	1,020,890	122.0%	1,326,248	-6.1%	
	State Shared Taxes	256,476	132,107	51.5%	133,432	99.0%	236,396	-44.1%	
	Revenue Total	17,129,497	1,536,765	9.0%	1,244,641	123.5%	1,776,506	-13.5%	
	Expense								
	Salaries & Wages	8,939,416	3,577,683	40.0%	3,782,061	94.6%	3,043,138	17.6%	
	Benefits & Related	2,528,728	1,036,964	41.0%	1,069,846	96.9%	929,851	11.5%	
	Insurance Benefits	85,000			-				
	Purchased Services	1,463,320	662,894	45.3%	638,343	103.8%	567,069	16.9%	
	Purchased Items	3,575,957	1,146,222	32.1%	1,136,753	100.8%	1,100,894	4.1%	
	Capital Outlay	443,864	36,254	8.2%	125,294	28.9%	63,253	-42.7%	
Interfund TF (Exp)	93,212	38,840	41.7%	39,544	98.2%	53,580	-27.5%		
Expense Total	17,129,497	6,498,856	37.9%	6,791,841	95.7%	5,757,785	12.9%		
Library Special Revenue Fund									
Revenue									
Contributions	2,100	500	23.8%	820	61.0%	560	-10.7%		
Interest & Investment Income	122			-					
Revenue Total	2,222	500	22.5%	820	61.0%	560	-10.7%		
Expense									
Purchased Services	-			-					
Purchased Items	22,054	2,072	9.4%	15,212	13.6%	275	652.9%		
Capital Outlay	20,000			-					

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense Total	42,054	2,072	4.9%	15,212	13.6%	275	652.9%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	547,640	293,259	53.5%	333,986	87.8%	284,252	3.2%
	Contributions	-	-		-			
	Interest & Investment Income	-	-		-			
	Interfund TF (Rev)	1,000,000	250,000	25.0%	250,000	100.0%		
	Property Taxes	3,897,251	297,014	7.6%	250,175	118.7%	345,692	-14.1%
	Revenue Total	5,444,891	840,272	15.4%	834,161	100.7%	629,944	33.4%
	Expense							
	Salaries & Wages	2,839,371	1,070,725	37.7%	1,188,405	90.1%	880,022	21.7%
	Benefits & Related	991,171	299,002	30.2%	419,195	71.3%	274,273	9.0%
	Purchased Services	1,080,818	324,370	30.0%	353,880	91.7%	185,147	75.2%
	Purchased Items	348,988	129,770	37.2%	106,821	121.5%	102,129	27.1%
	Capital Outlay	-	-		-			
	Interfund TF (Exp)	184,543	76,895	41.7%	78,291	98.2%	73,945	4.0%
	Expense Total	5,444,891	1,900,762	34.9%	2,146,591	88.5%	1,515,516	25.4%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	124,108	43.3%	119,901	103.5%	116,763	6.3%
	Fees		9,600				9,761	-1.7%
	Interest & Investment Income	16,019			2,775			
	Revenue Total	302,445	133,708	44.2%	122,677	109.0%	126,524	5.7%
	Expense							
	Purchased Services	5,000			938			
	Grants & Contributions	280,000	279,712	99.9%	121,714	229.8%	145,805	91.8%
	Expense Total	285,000	279,712	98.1%	122,652	228.1%	145,805	91.8%
SSA #33 - Downtown Maint Fund								
Revenue								
Charges for Service						300		
Fines	40,000	28,575	71.4%	16,646	171.7%	18,365	55.6%	
Interest & Investment Income	25,589			4,433				
Interfund TF (Rev)	1,651,489	1,651,489	100.0%	660,596	250.0%			
Non-Business License & Permit	10,000			4,690				
Property Taxes	1,252,829	125,975	10.1%	54,583	230.8%	86,141	46.2%	
Rents & Royalties	-	-		-				
Revenue Total	2,979,907	1,806,039	60.6%	740,948	243.7%	104,806	1623.2%	
Expense								
Salaries & Wages	833,239	266,506	32.0%	336,933	79.1%	265,660	0.3%	
Benefits & Related	216,956	102,343	47.2%	91,789	111.5%	70,378	45.4%	
Purchased Services	1,518,834	464,457	30.6%	385,193	120.6%	277,495	67.4%	

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Purchased Items	327,720	84,469	25.8%	152,924	55.2%	94,788	-10.9%	
	Capital Outlay	499,000			-				
	Interfund TF (Exp)	77,913	32,465	41.7%	33,054	98.2%	38,170	-14.9%	
	Expense Total	3,473,662	950,240	27.4%	999,894	95.0%	746,491	27.3%	
	State Drug Forfeiture Fund								
	Revenue								
	Interest & Investment Income	1,458				-			
	Other Revenue	181,500	14,130	7.8%	106,007	13.3%	18,817	-24.9%	
	Revenue Total	182,958	14,130	7.7%	106,007	13.3%	18,817	-24.9%	
	Expense								
	Purchased Services	50,500	3,146	6.2%	25,372	12.4%	9,384	-66.5%	
	Purchased Items	100,000	10,604	10.6%	29,598	35.8%	6,648	59.5%	
	Grants & Contributions	6,000			-				
	Interfund TF (Exp)	25,000	443	1.8%	13,908	3.2%	1,405	-68.4%	
	Expense Total	181,500	14,193	7.8%	68,878	20.6%	17,437	-18.6%	
	Test Track Fund								
	Revenue								
	Charges for Service	31,200	42,701	136.9%	22,244	192.0%	35,177	21.4%	
	Interest & Investment Income	103			-				
	Revenue Total	31,303	42,701	136.4%	22,244	192.0%	35,177	21.4%	
	Expense								
	Purchased Services	41,600	3,208	7.7%	6,191	51.8%	3,873	-17.2%	
	Purchased Items	18,280	2,559	14.0%	4,829	53.0%	2,875	-11.0%	
Expense Total	59,880	5,767	9.6%	11,020	52.3%	6,748	-14.5%		
Block 59 Business District Fund									
Revenue									
Sales Tax/Business District	150,000	136,384	90.9%	62,500	218.2%				
Revenue Total	150,000	136,384	90.9%	62,500	218.2%				
Heinen Business Dist Fund									
Revenue									
Sales Tax/Business District		2,401							
Revenue Total		2,401							

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	59,331,061	4,527,549	7.6%	3,743,769	120.9%	5,019,979	-9.8%
Hotel & Motel Tax	2,080,000	1,121,408	53.9%	1,091,032	102.8%	1,010,774	10.9%
Food & Beverage Tax	7,418,000	3,078,594	41.5%	2,997,260	102.7%	2,774,834	10.9%
Local Gasoline Tax	2,400,000	1,015,921	42.3%	1,001,795	101.4%	980,562	3.6%
Real Estate Transfer Tax	4,537,000	1,444,985	31.8%	1,536,837	94.0%	1,460,012	-1.0%
Utility Taxes	14,265,000	6,494,508	45.5%	6,185,586	105.0%	7,182,459	-9.6%
Business License & Permit	747,750	635,194	84.9%	585,811	108.4%	572,224	11.0%
Non-Business License & Permit	1,801,340	877,414	48.7%	673,301	130.3%	954,398	-8.1%
Other License & Permit	71,500	25,562	35.8%	19,868	128.7%	20,302	25.9%
Grants	14,001,076	487,512	3.5%	4,650,205	10.5%	1,527,834	-68.1%
State Shared Taxes	91,372,083	39,513,340	43.2%	38,506,620	102.6%	38,250,330	3.3%
Charges for Service	20,868,874	8,388,218	40.2%	8,356,103	100.4%	8,476,757	-1.0%
Bond Sale Proceeds	44,377,000	20,000,000	45.1%	-			
Contributions	3,282,100	364,364	11.1%	2,176,201	16.7%	579,875	-37.2%
Electric Charges	142,486,246	54,915,886	38.5%	55,933,422	98.2%	55,520,856	-1.1%
Fees	4,841,241	3,040,739	62.8%	1,463,120	207.8%	1,573,842	93.2%
Fines	1,277,750	596,194	46.7%	562,831	105.9%	651,660	-8.5%
Home Rule Sales Tax	20,434,441	8,189,440	40.1%	7,609,039	107.6%	8,133,743	0.7%
Insurance Premium	24,278,888	8,710,826	35.9%	8,318,084	104.7%	8,831,947	-1.4%
Interest & Investment Income	5,019,946	542,413	10.8%	752,444	72.1%	510,226	6.3%
Interfund TF (Rev)	42,340,466	6,250,548	14.8%	6,760,898	92.5%	4,150,094	50.6%
Intergovernmental Agreement	1,804,750	88,822	4.9%	98,944	89.8%	77,510	14.6%
Local Shared Taxes	299,991	43,978	14.7%	20,156	218.2%	23,273	89.0%
Other Revenue	1,019,730	1,131,986	111.0%	442,137	256.0%	273,404	314.0%
Rents & Royalties	3,103,471	1,466,082	47.2%	1,576,571	93.0%	1,476,671	-0.7%
Wastewater Charges	30,263,000	11,310,809	37.4%	12,367,260	91.5%	10,860,252	4.1%
Water Charges	49,417,262	17,567,248	35.5%	17,513,808	100.3%	16,739,238	4.9%
Sales Tax/Business District	150,000	138,785	92.5%	62,500	222.1%		
Revenue Total	593,289,966	201,968,326	34.0%	185,005,604	109.2%	177,633,056	13.7%

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	120,939,101	49,382,454	40.8%	50,592,778	97.6%	42,506,962	16.2%
Benefits & Related	48,733,296	13,794,243	28.3%	13,587,160	101.5%	12,698,928	8.6%
Insurance Benefits	26,999,488	10,084,614	37.4%	9,817,350	102.7%	8,491,440	18.8%
Purchased Services	61,679,169	18,055,224	29.3%	22,218,103	81.3%	14,394,403	25.4%
Purchased Items	24,210,047	7,563,368	31.2%	8,133,048	93.0%	9,001,811	-16.0%
Purchased Electricity	103,515,963	40,206,384	38.8%	37,240,308	108.0%	38,516,880	4.4%
Purchased Water	30,100,000	9,125,157	30.3%	9,145,311	99.8%	10,381,254	-12.1%
Capital Outlay	133,386,261	16,225,792	12.2%	28,890,950	56.2%	14,330,553	13.2%
Grants & Contributions	8,983,470	2,938,739	32.7%	3,635,451	80.8%	2,595,990	13.2%
Debt Service	15,098,333	1,743,605	11.5%	1,789,605	97.4%	1,657,613	5.2%
Interfund TF (Exp)	40,097,421	5,315,938	13.3%	5,186,105	102.5%	3,402,289	56.2%
Expense Total	613,742,548	174,435,519	28.4%	190,236,169	91.7%	157,978,122	10.4%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	763,750	646,706	84.7%	590,121	109.6%	580,274	11.4%
Finance	85,000	65,391	76.9%	56,095	116.6%	54,427	20.1%
Information Technology		1,473				6,317	-76.7%
Police	8,362,200	3,643,035	43.6%	3,624,431	100.5%	3,435,960	6.0%
Fire	12,271,870	4,079,200	33.2%	4,302,482	94.8%	4,171,369	-2.2%
Transp Engineer Development	15,685,490	1,635,704	10.4%	5,270,972	31.0%	2,264,681	-27.8%
Public Works	8,544,878	3,506,628	41.0%	3,194,135	109.8%	3,351,377	4.6%
Electric	156,896,927	57,152,910	36.4%	57,178,568	100.0%	56,462,024	1.2%
Water	129,283,369	49,131,012	38.0%	30,269,575	162.3%	27,769,698	76.9%
Library	17,134,649	1,537,265	9.0%	1,246,545	123.3%	1,777,066	-13.5%
Naper Settlement	5,444,891	840,272	15.4%	834,161	100.7%	629,944	33.4%
Undefined	238,816,942	79,728,729	33.4%	78,438,520	101.6%	77,129,918	3.4%
Revenue Total	593,289,966	201,968,326	34.0%	185,005,604	109.2%	177,633,056	13.7%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Community Services	5,737,863	1,232,943	21.5%	1,473,377	83.7%	1,066,166	15.6%
Finance	9,043,586	3,493,826	38.6%	3,762,361	92.9%	3,191,477	9.5%
Information Technology	24,027,690	5,914,548	24.6%	6,884,830	85.9%	4,151,259	42.5%
Police	63,387,925	21,314,514	33.6%	23,294,903	91.5%	19,268,439	10.6%
Fire	48,220,763	16,133,350	33.5%	15,746,542	102.5%	13,157,137	22.6%
Transp Engineer Development	59,521,047	7,646,953	12.8%	11,318,904	67.6%	6,147,759	24.4%
Public Works	48,077,892	15,134,396	31.5%	17,599,344	86.0%	13,897,803	8.9%
Electric	147,563,047	52,685,387	35.7%	50,579,802	104.2%	52,684,085	0.0%
Water	126,483,603	24,158,924	19.1%	33,799,650	71.5%	22,639,004	6.7%
Library	19,489,381	7,298,700	37.4%	7,165,866	101.9%	6,197,452	17.8%
Naper Settlement	6,550,791	2,024,524	30.9%	2,272,533	89.1%	1,831,749	10.5%
Undefined	626,237	216,317	34.5%	54,330	398.2%	136,979	57.9%
City Managers Office	2,492,201	1,034,545	41.5%	1,070,930	96.6%	964,343	7.3%
Debt Service	14,694,631	1,377,202	9.4%	1,411,038	97.6%	1,640,059	-16.0%
Human Resources	2,085,058	687,709	33.0%	848,010	81.1%	622,087	10.5%
Insurance	29,309,101	10,390,428	35.5%	10,779,117	96.4%	8,663,883	19.9%
Legal	1,720,497	719,348	41.8%	714,234	100.7%	565,914	27.1%
Mayor And Council	407,494	118,177	29.0%	164,105	72.0%	125,932	-6.2%
Miscellaneous	4,303,741	2,853,729	66.3%	1,296,294	220.1%	1,026,595	178.0%
Expense Total	613,742,548	174,435,519	28.4%	190,236,169	91.7%	157,978,122	10.4%

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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
YTD Projection	Anticipated expenses or revenues through the current month based on historical trends
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