



City of Naperville
2024 Financial Report - through December 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	722,724	96.7%	747,750	96.7%	659,964	9.5%
	Charges for Service	12,173,334	10,314,683	84.7%	12,173,334	84.7%	11,097,582	-7.1%
	Contributions	150,000	82,000	54.7%	150,000	54.7%	86,514	-5.2%
	Fees	881,500	1,306,119	148.2%	881,500	148.2%	1,292,003	1.1%
	Fines	1,142,500	1,146,896	100.4%	1,142,500	100.4%	1,305,707	-12.2%
	Grants	420,504	730,530	173.7%	420,504	173.7%	503,041	45.2%
	Home Rule Sales Tax	1,150,000	932,527	81.1%	1,150,000	81.1%	1,074,305	-13.2%
	Hotel & Motel Tax	2,080,000	1,779,429	85.5%	2,080,000	85.5%	1,868,400	-4.8%
	Interest & Investment Income	1,258,820	2,692,748	213.9%	1,258,820	213.9%	3,276,485	-17.8%
	Interfund TF (Rev)	5,600,273	5,561,539	99.3%	5,600,273	99.3%	4,524,429	22.9%
	Intergovernmental Agreement	1,804,750	1,608,494	89.1%	1,804,750	89.1%	1,639,875	-1.9%
	Non-Business License & Permit	890,000	1,866,815	209.8%	890,000	209.8%	996,475	87.3%
	Other License & Permit	24,000	10,630	44.3%	24,000	44.3%	7,943	33.8%
	Other Revenue	208,000	491,219	236.2%	208,000	236.2%	360,953	36.1%
	Property Taxes	28,383,463	28,487,465	100.4%	28,383,463	100.4%	26,982,970	5.6%
	Real Estate Transfer Tax	4,537,000	4,811,914	106.1%	4,537,000	106.1%	4,027,108	19.5%
	Rents & Royalties	2,879,173	2,600,854	90.3%	2,879,173	90.3%	2,746,981	-5.3%
	State Shared Taxes	78,575,769	78,665,523	100.1%	78,575,769	100.1%	76,597,535	2.7%
	Utility Taxes	14,265,000	14,324,501	100.4%	14,265,000	100.4%	15,344,393	-6.6%
	Revenue Total	157,171,836	158,136,610	100.6%	157,171,836	100.6%	154,392,664	2.4%
	Expense							
	Salaries & Wages	81,558,878	82,236,864	100.8%	81,558,878	100.8%	76,439,421	7.6%
	Benefits & Related	36,090,830	36,471,787	101.1%	36,090,830	101.1%	34,760,619	4.9%
	Purchased Services	19,804,788	16,667,685	84.2%	19,804,788	84.2%	14,943,075	11.5%
	Purchased Items	11,542,225	9,870,172	85.5%	11,542,225	85.5%	8,849,642	11.5%
	Capital Outlay	-	-	-	-	-	-	-
	Grants & Contributions	2,138,800	2,077,416	97.1%	2,138,800	97.1%	1,946,482	6.7%
	Interfund TF (Exp)	5,214,750	5,654,957	108.4%	5,214,750	108.4%	3,617,876	56.3%
	Expense Total	156,350,271	152,978,882	97.8%	156,350,272	97.8%	140,557,116	8.8%
	Electric Utility Fund							
	Revenue							
	Charges for Service	155,778	95,353	61.2%	155,778	61.2%	186,446	-48.9%
	Electric Charges	142,199,820	141,245,341	99.3%	142,199,820	99.3%	139,294,948	1.4%
	Fees	3,245,477	4,499,234	138.6%	3,245,477	138.6%	4,776,712	-5.8%
	Grants	-	-	-	-	-	-	-
	Interest & Investment Income	848,137	658,488	77.6%	848,137	77.6%	1,253,517	-47.5%
	Interfund TF (Rev)	-	-	-	-	-	24,709	-
	Other Revenue	141,060	78,875	55.9%	141,060	55.9%	(119,556)	-166.0%
	Rents & Royalties	42,210	7,629	18.1%	42,210	18.1%	42,778	-82.2%
	Bond Sale Proceeds	9,962,000	-	-	9,962,000	-	-	-

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Maintenance & Ops	Revenue Total	156,594,482	146,584,919	93.6%	156,594,482	93.6%	145,459,554	0.8%
	Expense							
	Salaries & Wages	15,076,226	15,230,690	101.0%	15,076,227	101.0%	14,906,227	2.2%
	Benefits & Related	3,748,574	3,958,862	105.6%	3,748,574	105.6%	4,245,502	-6.8%
	Insurance Benefits	1,000			1,000			
	Purchased Services	9,073,315	6,853,200	75.5%	9,073,315	75.5%	6,120,330	12.0%
	Purchased Items	2,485,525	3,055,929	122.9%	2,485,525	122.9%	7,361,034	-58.5%
	Purchased Electricity	103,515,963	108,622,740	104.9%	103,515,963	104.9%	104,060,109	4.4%
	Capital Outlay	17,875,200	16,106,464	90.1%	17,875,200	90.1%	14,010,953	15.0%
	Grants & Contributions	515,350	330,951	64.2%	515,350	64.2%	351,786	-5.9%
	Debt Service	2,337,418	2,647,445	113.3%	2,337,418	113.3%	2,618,745	1.1%
	Interfund TF (Exp)	1,445,020	1,445,016	100.0%	1,445,020	100.0%	1,439,232	0.4%
	Expense Total	156,073,591	158,251,297	101.4%	156,073,591	101.4%	155,113,918	2.0%
	Water Utilities Fund							
	Revenue							
	Charges for Service	44,057			44,057		44,636	
	Fees	457,114	380,079	83.1%	457,114	83.1%	464,595	-18.2%
	Fines	250			250			
	Interest & Investment Income	316,548	512,202	161.8%	316,548	161.8%	577,036	-11.2%
	Other Revenue	296,570	75,325	25.4%	296,570	25.4%	40,773	84.7%
	Rents & Royalties	50,371	50,371	100.0%	50,371	100.0%	46,174	9.1%
	Wastewater Charges	28,583,000	26,576,404	93.0%	28,583,000	93.0%	25,504,721	4.2%
	Water Charges	48,499,262	50,102,732	103.3%	48,499,262	103.3%	48,591,903	3.1%
	Revenue Total	78,247,172	77,697,113	99.3%	78,247,172	99.3%	75,269,837	3.2%
	Expense							
	Salaries & Wages	10,180,239	10,841,233	106.5%	10,180,239	106.5%	10,363,228	4.6%
	Benefits & Related	3,144,816	3,345,250	106.4%	3,144,816	106.4%	3,228,788	3.6%
	Purchased Services	6,628,976	4,584,753	69.2%	6,628,976	69.2%	5,556,836	-17.5%
	Purchased Items	4,895,043	4,545,965	92.9%	4,895,043	92.9%	4,708,698	-3.5%
	Purchased Water	30,100,000	27,664,696	91.9%	30,100,000	91.9%	29,003,612	-4.6%
	Grants & Contributions	236,250	99,848	42.3%	236,250	42.3%	127,187	-21.5%
	Debt Service	2,640,350	3,082,971	116.8%	2,640,350	116.8%	3,338,940	-7.7%
	Interfund TF (Exp)	20,421,498	25,393,646	124.3%	20,421,498	124.3%	17,670,928	43.7%
	Expense Total	78,247,172	79,558,362	101.7%	78,247,172	101.7%	73,998,217	7.5%
	Commuter Parking Fund							
	Revenue							
	Fees	5,150			5,150		2,128	
	Fines	55,000	8,475	15.4%	55,000	15.4%	32,651	-74.0%
	Interest & Investment Income	57,027	86,018	150.8%	57,027	150.8%	118,126	-27.2%
	Non-Business License & Permit	901,340	1,152,014	127.8%	901,340	127.8%	1,032,415	11.6%
	Other Revenue		(10)				8	-218.7%
	Rents & Royalties	1,800	1,650	91.7%	1,800	91.7%	1,800	-8.3%

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Maintenance & Ops	Revenue Total	1,020,317	1,248,147	122.3%	1,020,317	122.3%	1,187,127	5.1%
	Expense							
	Salaries & Wages	410,131	380,659	92.8%	410,131	92.8%	408,519	-6.8%
	Benefits & Related	110,916	109,162	98.4%	110,916	98.4%	120,846	-9.7%
	Purchased Services	919,027	698,022	76.0%	919,027	76.0%	415,869	67.8%
	Purchased Items	244,155	117,779	48.2%	244,155	48.2%	78,945	49.2%
	Capital Outlay	814,500	360,014	44.2%	814,500	44.2%		
	Grants & Contributions	-	-		-			
	Interfund TF (Exp)	97,691	97,704	100.0%	97,691	100.0%	109,572	-10.8%
	Expense Total	2,596,420	1,763,340	67.9%	2,596,420	67.9%	1,133,751	55.5%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	24,278,888	21,712,974	89.4%	24,278,888	89.4%	21,904,266	-0.9%
	Interest & Investment Income	132,998	398,513	299.6%	132,998	299.6%	427,988	-6.9%
	Interfund TF (Rev)	7,149,713	7,149,571	100.0%	7,149,713	100.0%	5,846,673	22.3%
	Other Revenue		238,395				6,050	3840.4%
	Revenue Total	31,561,599	29,499,453	93.5%	31,561,599	93.5%	28,184,978	4.7%
	Expense							
	Salaries & Wages	402,992	410,144	101.8%	402,992	101.8%	378,058	8.5%
	Benefits & Related	108,221	109,021	100.7%	108,221	100.7%	104,173	4.7%
	Insurance Benefits	34,413,488	35,336,728	102.7%	26,913,488	131.3%	23,855,355	48.1%
	Purchased Services	840,896	1,329,763	158.1%	840,896	158.1%	269,967	392.6%
	Expense Total	35,765,597	37,185,656	104.0%	28,265,597	131.6%	24,607,553	51.1%
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,741,865	7,622,871	98.5%	7,741,865	98.5%	7,472,161	2.0%
	Interest & Investment Income		124					
	Interfund TF (Rev)		400,000					
	Revenue Total	7,741,865	8,022,994	103.6%	7,741,865	103.6%	7,472,161	7.4%
	Expense							
	Purchased Services	7,777,250	7,790,129	100.2%	7,777,250	100.2%	7,552,433	3.1%
	Expense Total	7,777,250	7,790,129	100.2%	7,777,250	100.2%	7,552,433	3.1%
Capital & Debt Service	Bond Fund							
	Revenue							
	Interest & Investment Income	-			-			
	Bond Sale Proceeds	11,015,000			11,015,000			
	Revenue Total	11,015,000			11,015,000			
	Expense							
	Purchased Services	-			-			
	Capital Outlay	-			-		-	
	Expense Total	-			-		-	
	Capital Projects Fund							

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Capital & Debt Service	Revenue							
	Charges for Service	50,000	14,747	29.5%	50,000	29.5%	67,580	-78.2%
	Contributions	2,735,000	386,316	14.1%	2,735,000	14.1%	1,091,602	-64.6%
	Fees	200,000	190,154	95.1%	200,000	95.1%	211,233	-10.0%
	Grants	12,825,000	1,163,834	9.1%	12,825,000	9.1%	749,463	55.3%
	Home Rule Sales Tax	18,174,441	18,150,157	99.9%	18,174,441	99.9%	17,997,584	0.8%
	Interest & Investment Income	811,319	1,245,714	153.5%	811,319	153.5%	1,599,219	-22.1%
	Interfund TF (Rev)	238,137	238,142	100.0%	238,137	100.0%	23,695	905.0%
	Other Revenue	50,000	75,725	151.4%	50,000	151.4%	37,380	102.6%
	Revenue Total	35,083,897	21,464,787	61.2%	35,083,897	61.2%	21,777,757	-1.4%
	Expense							
	Purchased Services	4,410,246	2,838,586	64.4%	4,410,246	64.4%	1,799,902	57.7%
	Capital Outlay	59,440,010	33,470,499	56.3%	59,903,169	55.9%	11,659,612	187.1%
	Grants & Contributions		17,686				17,185	2.9%
	Debt Service	306,564	306,333	99.9%	306,564	99.9%	306,333	0.0%
	Interfund TF (Exp)		41,517					
	Expense Total	64,156,820	36,674,622	57.2%	64,619,979	56.8%	13,783,033	166.1%
	Debt Service Fund							
	Revenue							
	Home Rule Sales Tax	-	-		-			
	Interest & Investment Income	164,103	276,729	168.6%	164,103	168.6%	328,994	-15.9%
	Interfund TF (Rev)	1,662,657	2,721,772	163.7%	1,662,657	163.7%	2,776,549	-2.0%
	Property Taxes	8,286,762	8,341,585	100.7%	8,286,762	100.7%	8,183,316	1.9%
	Revenue Total	10,113,522	11,340,087	112.1%	10,113,522	112.1%	11,288,858	0.5%
	Expense							
	Purchased Services	11,000	14,942	135.8%	11,000	135.8%	2,526	491.5%
	Debt Service	9,552,701	9,552,701	100.0%	9,552,701	100.0%	11,719,041	-18.5%
	Expense Total	9,563,701	9,567,642	100.0%	9,563,701	100.0%	11,721,567	-18.4%
	Downtown Parking Fund							
	Revenue							
	Fees	25,000	92,688	370.8%	25,000	370.8%	1,374	6646.7%
	Food & Beverage Tax	1,110,000	1,032,587	93.0%	1,110,000	93.0%	989,923	4.3%
	Home Rule Sales Tax	1,110,000	1,066,284	96.1%	1,110,000	96.1%	968,376	10.1%
	Interest & Investment Income	184,048	425,916	231.4%	184,048	231.4%	444,845	-4.3%
	Other Revenue						-	
	Rents & Royalties	129,917	129,584	99.7%	129,917	99.7%	127,297	1.8%
	Revenue Total	2,558,965	2,747,058	107.4%	2,558,965	107.4%	2,531,814	8.5%
	Expense							
	Purchased Services	10,978	11,769	107.2%	10,978	107.2%	527	2135.1%
	Capital Outlay	529,300	170,675	32.2%	529,300	32.2%	766,500	-77.7%
	Debt Service	261,300	261,300	100.0%	261,300	100.0%	294,398	-11.2%
	Expense Total	801,578	443,744	55.4%	801,578	55.4%	1,061,424	-58.2%

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Capital & Debt Service	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	600,000	767,782	128.0%	600,000	128.0%	756,995	1.4%
	Interfund TF (Rev)		41,517					
	Other Revenue		153,509				62,723	144.7%
	State Shared Taxes	6,795,788	7,170,922	105.5%	6,795,788	105.5%	6,771,963	5.9%
	Revenue Total	7,395,788	8,133,730	110.0%	7,395,788	110.0%	7,591,681	7.1%
	Expense							
	Purchased Services	-	(0)		-		41,517	-100.0%
	Capital Outlay	10,601,539	11,563,624	109.1%	7,000,000	165.2%	7,948,717	45.5%
	Expense Total	10,601,539	11,563,624	109.1%	7,000,000	165.2%	7,990,234	44.7%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	480,925	910,387	189.3%	480,925	189.3%	1,066,390	-14.6%
	Wastewater Charges	1,680,000	1,615,002	96.1%	1,680,000	96.1%	1,560,502	3.5%
	Revenue Total	2,160,925	2,525,389	116.9%	2,160,925	116.9%	2,626,892	-3.9%
	Expense							
	Interfund TF (Exp)	6,562,000	1,911,394	29.1%	6,562,000	29.1%	640,546	198.4%
	Expense Total	6,562,000	1,911,394	29.1%	6,562,000	29.1%	640,546	198.4%
	Road And Bridge Fund							
	Revenue							
	Contributions		982				2,246	-56.3%
	Fees	2,000	7,057	352.8%	2,000	352.8%	(393)	-1896.5%
	Interest & Investment Income	29,213	175,295	600.1%	29,213	600.1%	116,550	50.4%
	Local Gasoline Tax	2,400,000	2,407,545	100.3%	2,400,000	100.3%	2,407,357	0.0%
	Local Shared Taxes	299,991	265,862	88.6%	299,991	88.6%	224,424	18.5%
	Other License & Permit	47,500	66,109	139.2%	47,500	139.2%	63,044	4.9%
	State Shared Taxes	69,050	61,716	89.4%	69,050	89.4%	105,157	-41.3%
	Revenue Total	2,847,754	2,984,566	104.8%	2,847,754	104.8%	2,918,385	2.3%
	Expense							
	Salaries & Wages	627,415	606,434	96.7%	627,415	96.7%	592,767	2.3%
	Benefits & Related	196,785	200,194	101.7%	196,785	101.7%	204,522	-2.1%
	Purchased Services	8,849	10,228	115.6%	8,849	115.6%	3,006	240.2%
	Capital Outlay	311,621	497,057	159.5%	3,450,000	14.4%	579,364	-14.2%
	Expense Total	1,144,670	1,313,913	114.8%	4,283,049	30.7%	1,379,659	-4.8%
	SSA #23 - Naper Main Fund							
	Revenue							
	Interest & Investment Income	-	831		-			
	Property Taxes	98,939	98,940	100.0%	98,939	100.0%	98,939	0.0%
	Revenue Total	98,939	99,771	100.8%	98,939	100.8%	98,939	0.8%
	Expense							
	Interfund TF (Exp)	98,939	98,940	100.0%	98,939	100.0%	98,939	0.0%

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Capital & Debt Service	Expense Total	98,939	98,940	100.0%	98,939	100.0%	98,939	0.0%
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Interest & Investment Income	-	263		-		18	1393.5%
	Property Taxes	68,000	68,006	100.0%	68,000	100.0%	68,003	0.0%
	Revenue Total	68,000	68,268	100.4%	68,000	100.4%	68,020	0.4%
	SSA #30 Fund							
	Revenue							
	Interest & Investment Income		224					
	Property Taxes	93,111	93,114	100.0%	93,111	100.0%	80,003	16.4%
	Revenue Total	93,111	93,338	100.2%	93,111	100.2%	80,003	16.7%
	Expense							
	Interfund TF (Exp)	93,111	93,114	100.0%	93,111	100.0%	5,684	1538.1%
	Expense Total	93,111	93,114	100.0%	93,111	100.0%	5,684	1538.1%
	SSA #31 - Downtown Streetscape							
	Revenue							
	Interest & Investment Income		74					
	Property Taxes	23,680	23,680	100.0%	23,680	100.0%	23,680	0.0%
	Revenue Total	23,680	23,754	100.3%	23,680	100.3%	23,680	0.3%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Interest & Investment Income		49					
	Property Taxes	20,026	20,028	100.0%	20,026	100.0%	18,010	11.2%
	Revenue Total	20,026	20,076	100.3%	20,026	100.3%	18,010	11.5%
	Expense							
	Interfund TF (Exp)	20,026	20,028	100.0%	20,026	100.0%	18,010	11.2%
	Expense Total	20,026	20,028	100.0%	20,026	100.0%	18,010	11.2%
	SSA #35 -DT SS Washing2024							
	Revenue							
	Interest & Investment Income		312					
	Property Taxes	125,000	125,000	100.0%	125,000	100.0%		
	Revenue Total	125,000	125,312	100.2%	125,000	100.2%		
	Expense							
	Interfund TF (Exp)	125,000	125,000	100.0%	125,000	100.0%		
	Expense Total	125,000	125,000	100.0%	125,000	100.0%		
	Water Capital Fund							
	Revenue							
	Contributions		2,043				940	117.5%
	Fees		15,126				3,483	334.3%
	Interfund TF (Rev)	25,038,197	25,359,720	101.3%	25,038,197	101.3%	16,720,106	51.7%
	Other Revenue		5,555				1,000	455.5%
	Wastewater Charges		-				3,718	-100.0%

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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	Water Charges	918,000	962,054	104.8%	918,000	104.8%	825,217	16.6%
	Bond Sale Proceeds	23,400,000	20,262,211	86.6%	23,400,000	86.6%		
	Revenue Total	49,356,197	46,606,709	94.4%	49,356,197	94.4%	17,554,464	165.5%
	Expense							
	Purchased Services	7,321,909	3,436,920	46.9%	7,321,909	46.9%	1,446,719	137.6%
	Capital Outlay	42,004,228	26,127,923	62.2%	42,004,228	62.2%	23,172,477	12.8%
	Debt Service		259,933					
	Expense Total	49,326,137	29,824,776	60.5%	49,326,137	60.5%	24,619,196	21.1%
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	859	1,996	232.3%	859	232.3%	16,730	-88.1%
	Property Taxes	667,000	688,685	103.3%	667,000	103.3%	635,869	8.3%
	Revenue Total	667,859	690,680	103.4%	667,859	103.4%	652,598	5.8%
	Expense							
	Purchased Services	4,000	3,869	96.7%	4,000	96.7%	3,633	6.5%
	Interfund TF (Exp)	667,000	688,685	103.3%	667,000	103.3%	635,869	8.3%
	Expense Total	671,000	692,553	103.2%	671,000	103.2%	639,502	8.3%
Special Funds	American Rescue Fund							
	Revenue							
	Grants	-	-		-		13,308,689	
	Interest & Investment Income	-	-		-			
	Revenue Total	-	-		-		13,308,689	
	Expense							
	Purchased Services						107,709	
	Capital Outlay						13,200,980	
	Expense Total						13,308,689	
	Block 59 Business District Fund							
	Revenue							
	Interest & Investment Income		1,197				603	98.4%
	Sales Tax/Business District	150,000	356,858	237.9%	150,000	237.9%	73,570	385.1%
	Revenue Total	150,000	358,055	238.7%	150,000	238.7%	74,173	382.7%
	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	342,521	64.0%	535,000	64.0%	1,025,594	-66.6%
	Revenue Total	535,000	342,521	64.0%	535,000	64.0%	1,025,594	-66.6%
	Expense							
	Grants & Contributions	535,000	223,629	41.8%	535,000	41.8%	1,015,371	-78.0%
	Expense Total	535,000	223,629	41.8%	535,000	41.8%	1,015,371	-78.0%
	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	1,944	7,632	392.6%	1,944	392.6%	49,965	-84.7%
	State Shared Taxes	3,075,000	3,540,364	115.1%	3,075,000	115.1%	3,629,101	-2.4%

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Revenue Total	3,076,944	3,547,996	115.3%	3,076,944	115.3%	3,679,066	-3.6%
	Expense							
	Interfund TF (Exp)	3,075,000	3,058,871	99.5%	3,075,000	99.5%	3,083,625	-0.8%
	Expense Total	3,075,000	3,058,871	99.5%	3,075,000	99.5%	3,083,625	-0.8%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	2,151	7,120	331.0%	2,151	331.0%	48,824	-85.4%
	State Shared Taxes	2,600,000	2,904,664	111.7%	2,600,000	111.7%	2,884,754	0.7%
	Revenue Total	2,602,151	2,911,783	111.9%	2,602,151	111.9%	2,933,577	-0.7%
	Expense							
	Grants & Contributions	2,600,000	2,523,590	97.1%	2,600,000	97.1%	2,457,876	2.7%
	Expense Total	2,600,000	2,523,590	97.1%	2,600,000	97.1%	2,457,876	2.7%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	2,393	4,205	175.7%	2,393	175.7%	38,029	-88.9%
	Interfund TF (Rev)		40,397					
	Other Revenue	100,000	475,657	475.7%	100,000	475.7%	118,844	300.2%
	Revenue Total	102,393	520,259	508.1%	102,393	508.1%	156,873	231.6%
	Expense							
	Purchased Services	235,000	29,975	12.8%	235,000	12.8%	4,456	572.7%
	Purchased Items	262,000	242,840	92.7%	262,000	92.7%	8,902	2627.9%
	Capital Outlay						144,417	
	Grants & Contributions	3,000			3,000			
	Expense Total	500,000	272,815	54.6%	500,000	54.6%	157,775	72.9%
	Food And Beverage Fund							
	Revenue							
	Fees	25,000	63,076	252.3%	25,000	252.3%	25,230	150.0%
	Food & Beverage Tax	6,308,000	6,311,957	100.1%	6,308,000	100.1%	6,104,880	3.4%
	Interest & Investment Income	53,391	70,262	131.6%	53,391	131.6%	122,604	-42.7%
	Other Revenue		2,500					
	Revenue Total	6,386,391	6,447,795	101.0%	6,386,391	101.0%	6,252,715	3.1%
	Expense							
	Salaries & Wages	71,193	66,982	94.1%	71,193	94.1%	60,867	10.0%
	Benefits & Related	1,596,299	1,619,089	101.4%	1,596,299	101.4%	1,548,958	4.5%
	Purchased Services	406,863	402,769	99.0%	406,863	99.0%	311,643	29.2%
	Purchased Items	-	-		-			
	Grants & Contributions	2,669,070	2,564,733	96.1%	2,669,070	96.1%	2,133,463	20.2%
	Interfund TF (Exp)	1,896,718	2,934,148	154.7%	1,896,718	154.7%	2,041,741	43.7%
	Expense Total	6,640,143	7,587,722	114.3%	6,640,143	114.3%	6,096,672	24.5%
	Foreign Fire Tax Fund							
	Revenue							
	Contributions	395,000	485,896	123.0%	395,000	123.0%	395,829	22.8%

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Interest & Investment Income	-	4,547		-		4,155	9.4%
	Revenue Total	395,000	490,443	124.2%	395,000	124.2%	399,985	22.6%
	Expense							
	Purchased Items	388,100	832,005	214.4%	388,100	214.4%	247,453	236.2%
	Expense Total	388,100	832,005	214.4%	388,100	214.4%	247,453	236.2%
	Heinen Business Dist Fund							
	Revenue							
	Interest & Investment Income		17				11	47.2%
	Sales Tax/Business District		3,116				1,398	122.9%
	Revenue Total		3,133				1,409	122.3%
	Library Capital Fund							
	Revenue							
	Interest & Investment Income	330	3,036	919.9%	330	919.9%	28,668	-89.4%
	Interfund TF (Rev)		500,000				935,400	-46.5%
	Other Revenue	2,600	4,907	188.7%	2,600	188.7%		
	Revenue Total	2,930	507,942	17335.9%	2,930	17335.9%	964,068	-47.3%
	Expense							
	Purchased Services	66,000	44,677	67.7%	66,000	67.7%		
	Capital Outlay	847,000	1,041,442	123.0%	847,000	123.0%	630,953	65.1%
	Expense Total	913,000	1,086,119	119.0%	913,000	119.0%	630,953	72.1%
	Library Fund							
	Revenue							
	Charges for Service	125,000	173,040	138.4%	125,000	138.4%	163,707	5.7%
	Fines	40,000	130,655	326.6%	40,000	326.6%	54,037	141.8%
	Grants	220,572	222,067	100.7%	220,572	100.7%	440,572	-49.6%
	Interest & Investment Income	32,449	79,009	243.5%	32,449	243.5%	78,046	1.2%
	Other Revenue	40,000	31,151	77.9%	40,000	77.9%	66,736	-53.3%
	Property Taxes	16,415,000	16,464,673	100.3%	16,415,000	100.3%	15,957,746	3.2%
	State Shared Taxes	256,476	229,186	89.4%	256,476	89.4%	390,480	-41.3%
	Revenue Total	17,129,497	17,329,780	101.2%	17,129,497	101.2%	17,151,324	1.0%
	Expense							
	Salaries & Wages	8,939,416	8,868,930	99.2%	8,939,416	99.2%	8,242,126	7.6%
	Benefits & Related	2,528,728	2,541,440	100.5%	2,528,728	100.5%	2,470,535	2.9%
	Insurance Benefits	85,000	72,298	85.1%	85,000	85.1%	77,536	-6.8%
	Purchased Services	1,463,320	1,428,461	97.6%	1,463,320	97.6%	1,126,915	26.8%
	Purchased Items	3,575,957	3,507,835	98.1%	3,575,957	98.1%	3,551,763	-1.2%
	Capital Outlay	443,864	425,690	95.9%	443,864	95.9%	261,385	62.9%
	Interfund TF (Exp)	93,212	593,216	636.4%	93,212	636.4%	1,063,992	-44.2%
	Expense Total	17,129,497	17,437,871	101.8%	17,129,497	101.8%	16,794,252	3.8%
	Library Special Revenue Fund							
	Revenue							
	Contributions	2,100	1,441	68.6%	2,100	68.6%	1,810	-20.4%

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Interest & Investment Income	122	200	163.6%	122	163.6%	2,138	-90.7%
	Revenue Total	2,222	1,641	73.8%	2,222	73.8%	3,947	-58.4%
	Expense							
	Purchased Services	-	-		-			
	Purchased Items	22,054	2,613	11.9%	22,054	11.9%	1,405	86.1%
	Capital Outlay	20,000	4,448	22.2%	20,000	22.2%		
	Expense Total	42,054	7,061	16.8%	42,054	16.8%	1,405	402.7%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	547,640	567,532	103.6%	547,640	103.6%	467,800	21.3%
	Contributions	-	-		-			
	Interest & Investment Income	-	8,137		-		22,223	-63.4%
	Interfund TF (Rev)	1,000,000	1,000,000	100.0%	1,000,000	100.0%		
	Property Taxes	3,897,251	3,923,033	100.7%	3,897,251	100.7%	4,158,180	-5.7%
	Revenue Total	5,444,891	5,498,703	101.0%	5,444,891	101.0%	4,648,203	18.3%
	Expense							
	Salaries & Wages	2,839,371	2,593,878	91.4%	2,839,371	91.4%	2,401,890	8.0%
	Benefits & Related	991,171	720,993	72.7%	991,171	72.7%	713,693	1.0%
	Purchased Services	1,080,818	1,300,855	120.4%	1,080,818	120.4%	713,307	82.4%
	Purchased Items	348,988	285,339	81.8%	348,988	81.8%	332,074	-14.1%
	Capital Outlay	-	49,686		-		12,530	296.5%
	Interfund TF (Exp)	184,543	184,548	100.0%	184,543	100.0%	177,468	4.0%
	Expense Total	5,444,891	5,135,299	94.3%	5,444,891	94.3%	4,350,962	18.0%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	291,654	101.8%	286,426	101.8%	285,696	2.1%
	Fees		15,863				25,829	-38.6%
	Interest & Investment Income	16,019	969	6.0%	16,019	6.0%	24,078	-96.0%
	Revenue Total	302,445	308,486	102.0%	302,445	102.0%	335,603	-8.1%
	Expense							
	Purchased Services	5,000			5,000			
	Grants & Contributions	280,000	279,712	99.9%	280,000	99.9%	611,828	-54.3%
	Expense Total	285,000	279,712	98.1%	285,000	98.1%	611,828	-54.3%
	SSA #33 - Downtown Maint Fund							
	Revenue							
	Charges for Service						300	
	Fines	40,000	89,973	224.9%	40,000	224.9%	69,095	30.2%
	Interest & Investment Income	25,589	127,224	497.2%	25,589	497.2%	111,127	14.5%
	Interfund TF (Rev)	1,651,489	1,651,489	100.0%	1,651,489	100.0%	1,668,239	-1.0%
	Non-Business License & Permit	10,000			10,000			
	Property Taxes	1,252,829	1,264,589	100.9%	1,252,829	100.9%	1,246,429	1.5%
	Rents & Royalties	-	225		-			

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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	2,979,907	3,133,501	105.2%	2,979,907	105.2%	3,095,190	1.2%
	Expense							
	Salaries & Wages	833,239	663,729	79.7%	833,239	79.7%	729,090	-9.0%
	Benefits & Related	216,956	202,203	93.2%	216,956	93.2%	190,585	6.1%
	Purchased Services	1,518,834	1,331,458	87.7%	1,518,834	87.7%	1,135,095	17.3%
	Purchased Items	327,720	195,538	59.7%	327,720	59.7%	208,395	-6.2%
	Capital Outlay	499,000	141,108	28.3%	499,000	28.3%	97,955	44.1%
	Interfund TF (Exp)	77,913	77,916	100.0%	77,913	100.0%	91,608	-14.9%
	Expense Total	3,473,662	2,611,952	75.2%	3,473,662	75.2%	2,452,728	6.5%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	1,458	2,661	182.5%	1,458	182.5%	36,522	-92.7%
	Other Revenue	181,500	117,332	64.6%	181,500	64.6%	34,686	238.3%
	Revenue Total	182,958	119,993	65.6%	182,958	65.6%	71,209	68.5%
	Expense							
	Purchased Services	50,500	8,276	16.4%	50,500	16.4%	15,774	-47.5%
	Purchased Items	100,000	52,391	52.4%	100,000	52.4%	17,948	191.9%
	Grants & Contributions	6,000			6,000			
	Interfund TF (Exp)	25,000	2,384	9.5%	25,000	9.5%	5,170	-53.9%
	Expense Total	181,500	63,051	34.7%	181,500	34.7%	38,892	62.1%
	Test Track Fund							
	Revenue							
	Charges for Service	31,200	42,701	136.9%	31,200	136.9%	35,577	20.0%
	Interest & Investment Income	103	128	124.0%	103	124.0%	1,805	-92.9%
	Revenue Total	31,303	42,828	136.8%	31,303	136.8%	37,382	14.6%
	Expense							
	Purchased Services	41,600	24,935	59.9%	41,600	59.9%	26,817	-7.0%
	Purchased Items	18,280	27,534	150.6%	18,280	150.6%	21,308	29.2%
	Expense Total	59,880	52,469	87.6%	59,880	87.6%	48,125	9.0%

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	59,331,061	59,598,798	100.5%	59,331,061	100.5%	57,453,145	3.7%
Hotel & Motel Tax	2,080,000	1,779,429	85.5%	2,080,000	85.5%	1,868,400	-4.8%
Food & Beverage Tax	7,418,000	7,344,544	99.0%	7,418,000	99.0%	7,094,803	3.5%
Local Gasoline Tax	2,400,000	2,407,545	100.3%	2,400,000	100.3%	2,407,357	0.0%
Real Estate Transfer Tax	4,537,000	4,811,914	106.1%	4,537,000	106.1%	4,027,108	19.5%
Utility Taxes	14,265,000	14,324,501	100.4%	14,265,000	100.4%	15,344,393	-6.6%
Business License & Permit	747,750	722,724	96.7%	747,750	96.7%	659,964	9.5%
Non-Business License & Permit	1,801,340	3,018,829	167.6%	1,801,340	167.6%	2,028,890	48.8%
Grants	14,001,076	2,458,952	17.6%	14,001,076	17.6%	16,027,359	-84.7%
State Shared Taxes	91,372,083	92,572,375	101.3%	91,372,083	101.3%	90,378,990	2.4%
Charges for Service	20,868,874	18,830,925	90.2%	20,868,874	90.2%	19,535,789	-3.6%
Contributions	3,282,100	958,679	29.2%	3,282,100	29.2%	1,578,941	-39.3%
Electric Charges	142,486,246	141,536,995	99.3%	142,486,246	99.3%	139,580,643	1.4%
Fees	4,841,241	6,569,396	135.7%	4,841,241	135.7%	6,802,193	-3.4%
Fines	1,277,750	1,375,999	107.7%	1,277,750	107.7%	1,461,489	-5.8%
Home Rule Sales Tax	20,434,441	20,148,968	98.6%	20,434,441	98.6%	20,040,266	0.5%
Insurance Premium	24,278,888	21,712,974	89.4%	24,278,888	89.4%	21,904,266	-0.9%
Interest & Investment Income	5,019,946	8,470,008	168.7%	5,019,946	168.7%	10,551,693	-19.7%
Interfund TF (Rev)	42,340,466	44,664,147	105.5%	42,340,466	105.5%	32,519,800	37.3%
Intergovernmental Agreement	1,804,750	1,608,494	89.1%	1,804,750	89.1%	1,639,875	-1.9%
Local Shared Taxes	299,991	265,862	88.6%	299,991	88.6%	224,424	18.5%
Other Revenue	1,019,730	1,750,139	171.6%	1,019,730	171.6%	609,599	187.1%
Rents & Royalties	3,103,471	2,790,313	89.9%	3,103,471	89.9%	2,965,030	-5.9%
Other License & Permit	71,500	76,739	107.3%	71,500	107.3%	70,987	8.1%
Wastewater Charges	30,263,000	28,191,406	93.2%	30,263,000	93.2%	27,068,941	4.1%
Water Charges	49,417,262	51,064,785	103.3%	49,417,262	103.3%	49,417,120	3.3%
Sales Tax/Business District	150,000	359,974	240.0%	150,000	240.0%	74,968	380.2%
Bond Sale Proceeds	44,377,000	20,262,211	45.7%	44,377,000	45.7%		
Revenue Total	593,289,966	559,677,625	94.3%	593,289,966	94.3%	533,336,431	4.9%

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Expense							
Salaries & Wages	120,939,101	121,899,543	100.8%	120,939,102	100.8%	114,522,193	6.4%
Benefits & Related	48,733,296	49,278,002	101.1%	48,733,296	101.1%	47,588,219	3.6%
Insurance Benefits	34,499,488	35,409,026	102.6%	26,999,488	131.1%	23,932,891	48.0%
Purchased Services	61,679,169	48,811,271	79.1%	61,679,169	79.1%	41,598,057	17.3%
Purchased Items	24,210,047	22,735,940	93.9%	24,210,047	93.9%	25,387,566	-10.4%
Purchased Electricity	103,515,963	108,622,740	104.9%	103,515,963	104.9%	104,060,109	4.4%
Purchased Water	30,100,000	27,664,696	91.9%	30,100,000	91.9%	29,003,612	-4.6%
Capital Outlay	133,386,261	89,958,631	67.4%	133,386,261	67.4%	72,485,844	24.1%
Grants & Contributions	8,983,470	8,117,566	90.4%	8,983,470	90.4%	8,661,178	-6.3%
Debt Service	15,098,333	16,110,684	106.7%	15,098,333	106.7%	18,277,458	-11.9%
Interfund TF (Exp)	40,097,421	42,421,083	105.8%	40,097,421	105.8%	30,700,261	38.2%
Expense Total	621,242,548	571,029,181	91.9%	613,742,549	93.0%	516,217,388	10.6%

YTD > Year To Date
PY > Previous Year



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Electric	156,896,927	146,869,206	93.6%	156,896,927	93.6%	145,639,880	0.8%
Water	129,283,369	125,918,825	97.4%	129,283,369	97.4%	94,384,803	33.4%
Community Services	763,750	738,841	96.7%	763,750	96.7%	697,974	5.9%
Finance	85,000	83,461	98.2%	85,000	98.2%	56,541	47.6%
Fire	12,271,870	10,250,417	83.5%	12,271,870	83.5%	11,044,889	-7.2%
Information Technology		4,099				27,431	-85.1%
Library	17,134,649	17,839,363	104.1%	17,134,649	104.1%	18,119,339	-1.5%
Naper Settlement	5,444,891	5,498,703	101.0%	5,444,891	101.0%	4,648,203	18.3%
Police	8,362,200	9,802,457	117.2%	8,362,200	117.2%	9,415,793	4.1%
Public Works	8,544,878	8,828,037	103.3%	8,544,878	103.3%	8,181,640	7.9%
Transp Engineer Development	15,685,490	5,729,239	36.5%	15,685,490	36.5%	4,481,826	27.8%
Undefined	238,816,942	228,114,977	95.5%	238,816,942	95.5%	236,638,113	-3.6%
Revenue Total	593,289,966	559,677,625	94.3%	593,289,966	94.3%	533,336,431	4.9%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Electric	147,563,047	150,634,363	102.1%	147,563,047	102.1%	147,491,290	2.1%
Water	126,483,603	103,598,437	81.9%	126,483,603	81.9%	91,476,553	13.3%
Community Services	5,737,863	6,247,144	108.9%	5,737,863	108.9%	5,734,260	8.9%
Finance	9,043,586	8,744,676	96.7%	9,043,587	96.7%	8,495,437	2.9%
Fire	48,220,763	49,285,385	102.2%	48,220,763	102.2%	44,882,793	9.8%
Information Technology	24,027,690	14,597,100	60.8%	24,027,690	60.8%	10,709,437	36.3%
Library	19,489,381	19,305,497	99.1%	19,489,381	99.1%	17,984,995	7.3%
Naper Settlement	6,550,791	6,663,708	101.7%	6,550,791	101.7%	6,340,262	5.1%
Police	63,387,925	61,813,198	97.5%	63,387,925	97.5%	58,627,281	5.4%
Public Works	48,077,892	43,242,395	89.9%	48,077,892	89.9%	41,070,832	5.3%
Transp Engineer Development	59,521,047	41,754,303	70.2%	59,521,046	70.2%	30,028,900	39.0%
Undefined	626,237	1,111,664	177.5%	626,237	177.5%	271,148	310.0%
City Managers Office	2,492,201	2,439,414	97.9%	2,492,201	97.9%	2,271,195	7.4%
Debt Service	14,694,631	15,134,183	103.0%	14,694,631	103.0%	17,887,645	-15.4%
Human Resources	2,085,058	1,881,106	90.2%	2,085,058	90.2%	1,592,618	18.1%
Insurance	36,809,101	38,218,197	103.8%	29,309,101	130.4%	25,139,877	52.0%
Legal	1,720,497	1,730,695	100.6%	1,720,497	100.6%	1,596,022	8.4%
Mayor And Council	407,494	303,303	74.4%	407,494	74.4%	317,389	-4.4%
Miscellaneous	4,303,741	4,324,414	100.5%	4,303,741	100.5%	4,299,453	0.6%
Expense Total	621,242,548	571,029,181	91.9%	613,742,549	93.0%	516,217,388	10.6%

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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