



City of Naperville  
2024 Financial Report -through February 29  
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	747,750	123,853	16.6%	303,644	40.8%	272,264	-54.5%
	Charges for Service	12,173,334	1,148,876	9.4%	2,023,637	56.8%	1,993,244	-42.4%
	Contributions	150,000	10,800	7.2%	41,559	26.0%	33,575	-67.8%
	Fees	881,500	154,132	17.5%	89,308	172.6%	137,116	12.4%
	Fines	1,142,500	182,451	16.0%	179,926	101.4%	196,162	-7.0%
	Grants	420,504	77,686	18.5%	42,920	181.0%	115,665	-32.8%
	Home Rule Sales Tax	1,150,000	162,268	14.1%	207,000	78.4%	183,413	-11.5%
	Hotel & Motel Tax	2,080,000	743,542	35.7%	866,999	85.8%	726,717	2.3%
	Interest & Investment Income	1,258,820	107,880	8.6%	196,135	55.0%	111,207	-3.0%
	Interfund TF (Rev)	5,600,273	416,963	7.4%	1,142,119	36.5%	1,002,874	-58.4%
	Intergovernmental Agreement	1,804,750	20,000	1.1%	81,128	24.7%	69,549	-71.2%
	Non-Business License & Permit	890,000	183,846	20.7%	146,331	125.6%	128,714	42.8%
	Other License & Permit	24,000	755	3.1%	1,082	69.8%	841	-10.2%
	Other Revenue	208,000	70,078	33.7%	61,903	113.2%	209,095	-66.5%
	Property Taxes	28,383,463			21,154			
	Real Estate Transfer Tax	4,537,000	410,192	9.0%	522,176	78.6%	577,565	-29.0%
	Rents & Royalties	2,879,173	700,711	24.3%	692,797	101.1%	712,951	-1.7%
	State Shared Taxes	78,575,769	13,779,143	17.5%	13,336,370	103.3%	13,462,157	2.4%
	Utility Taxes	14,265,000	2,773,963	19.4%	2,569,335	108.0%	3,263,716	-15.0%
	<b>Revenue Total</b>	<b>157,171,836</b>	<b>21,067,138</b>	<b>13.4%</b>	<b>22,525,523</b>	<b>93.5%</b>	<b>23,196,824</b>	<b>-9.2%</b>
	Expense							
	Salaries & Wages	81,558,878	12,165,437	14.9%	12,802,172	95.0%	11,326,291	7.4%
	Benefits & Related	36,090,830	2,978,157	8.3%	2,735,281	108.9%	2,595,397	14.7%
	Purchased Services	19,804,788	2,731,737	13.8%	2,854,631	95.7%	2,145,362	27.3%
	Purchased Items	11,542,225	1,148,977	10.0%	1,393,121	82.5%	1,266,291	-9.3%
	Capital Outlay	-			-			
	Grants & Contributions	2,138,800	808,480	37.8%	609,594	132.6%	517,994	56.1%
	Interfund TF (Exp)	5,214,750	426,204	8.2%	599,165	71.1%	157,386	170.8%
	<b>Expense Total</b>	<b>156,350,271</b>	<b>20,258,992</b>	<b>13.0%</b>	<b>20,993,964</b>	<b>96.5%</b>	<b>18,008,722</b>	<b>12.5%</b>
		<b>Electric Utility Fund</b>						
Revenue								
Bond Sale Proceeds	9,962,000			-				
Charges for Service	155,778	45,653	29.3%	27,787	164.3%	9,939	359.3%	
Electric Charges	142,199,820	23,455,295	16.5%	24,283,762	96.6%	23,736,881	-1.2%	

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Fees	3,245,477	1,557,002	48.0%	297,283	523.7%	518,288	200.4%
	Grants	-	-		-			
	Interest & Investment Income	848,137			143,855		(1,563)	
	Interfund TF (Rev)	-	-		-			
	Other Revenue	141,060	2,417	1.7%	11,350	21.3%	(47,084)	-105.1%
	Rents & Royalties	42,210	7,629	18.1%	8,413	90.7%	2,028	276.2%
	<b>Revenue Total</b>	<b>156,594,482</b>	<b>25,067,994</b>	<b>16.0%</b>	<b>24,772,451</b>	<b>101.2%</b>	<b>24,218,489</b>	<b>3.5%</b>
	Expense							
	Salaries & Wages	15,076,226	2,053,287	13.6%	2,254,503	91.1%	2,035,864	0.9%
	Benefits & Related	3,748,574	589,906	15.7%	576,704	102.3%	607,760	-2.9%
	Insurance Benefits	1,000			36			
	Purchased Services	9,073,315	779,189	8.6%	1,068,264	72.9%	648,878	20.1%
	Purchased Items	2,485,525	246,918	9.9%	10,388	2377.0%	126,856	94.6%
	Purchased Electricity	103,515,963	18,243,105	17.6%	14,952,450	122.0%	17,052,399	7.0%
	Capital Outlay	17,875,200	791,904	4.4%	718,375	110.2%	1,137,388	-30.4%
	Grants & Contributions	515,350	117,593	22.8%	242,754	48.4%	91,092	29.1%
	Debt Service	2,337,418	357,654	15.3%	67,325	531.2%	4,784	7376.4%
	Interfund TF (Exp)	1,445,020	240,836	16.7%	245,216	98.2%	239,872	0.4%
	<b>Expense Total</b>	<b>156,073,591</b>	<b>23,420,392</b>	<b>15.0%</b>	<b>20,136,013</b>	<b>116.3%</b>	<b>21,944,893</b>	<b>6.7%</b>
	<b>Water Utilities Fund</b>							
	Revenue							
	Charges for Service	44,057			18			
	Fees	457,114	47,385	10.4%	63,192	75.0%	39,353	20.4%
	Fines	250			-			
	Interest & Investment Income	316,548			54,662			
	Other Revenue	296,570	37,384	12.6%	16,619	224.9%	6,289	494.4%
Rents & Royalties	50,371	8,395	16.7%	89,989	9.3%	6,900	21.7%	
Wastewater Charges	28,583,000	4,353,636	15.2%	4,738,491	91.9%	4,083,740	6.6%	
Water Charges	48,499,262	6,976,472	14.4%	6,850,470	101.8%	6,551,963	6.5%	
<b>Revenue Total</b>	<b>78,247,172</b>	<b>11,423,271</b>	<b>14.6%</b>	<b>11,813,442</b>	<b>96.7%</b>	<b>10,688,245</b>	<b>6.9%</b>	
Expense								
Salaries & Wages	10,180,239	1,567,008	15.4%	1,558,700	100.5%	1,433,239	9.3%	
Benefits & Related	3,144,816	495,445	15.8%	483,818	102.4%	460,562	7.6%	
Purchased Services	6,628,976	437,812	6.6%	649,948	67.4%	259,757	68.5%	
Purchased Items	4,895,043	537,538	11.0%	634,704	84.7%	476,152	12.9%	
Purchased Water	30,100,000	3,739,781	12.4%	2,966,915	126.0%	4,338,680	-13.8%	

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Maintenance & Ops	Grants & Contributions	236,250	81,876	34.7%	112,465	72.8%	70,870	15.5%	
	Debt Service	2,640,350	7,996	0.3%	-		30	26288.4%	
	Interfund TF (Exp)	20,421,498	324,220	1.6%	243,928	132.9%	265,228	22.2%	
	<b>Expense Total</b>	<b>78,247,172</b>	<b>7,191,675</b>	<b>9.2%</b>	<b>6,650,478</b>	<b>108.1%</b>	<b>7,304,519</b>	<b>-1.5%</b>	
	<b>Commuter Parking Fund</b>								
	Revenue								
	Fees	5,150				(1,855)		(125)	
	Fines	55,000	575	1.0%	14,967	3.8%	14,000	-95.9%	
	Interest & Investment Income	57,027				9,880			
	Non-Business License & Permit	901,340	189,961	21.1%	140,024	135.7%	252,302	-24.7%	
	Other Revenue							(2)	
	Rents & Royalties	1,800	300	16.7%	449	66.8%	300	0.0%	
	<b>Revenue Total</b>	<b>1,020,317</b>	<b>190,836</b>	<b>18.7%</b>	<b>163,465</b>	<b>116.7%</b>	<b>266,475</b>	<b>-28.4%</b>	
	Expense								
	Salaries & Wages	410,131	58,305	14.2%	65,843	88.6%	54,358	7.3%	
	Benefits & Related	110,916	17,442	15.7%	17,064	102.2%	17,962	-2.9%	
	Purchased Services	919,027	174,144	18.9%	184,772	94.2%	74,159	134.8%	
	Purchased Items	244,155	6,846	2.8%	35,891	19.1%	18,522	-63.0%	
	Capital Outlay	814,500							
	Grants & Contributions	-							
	Interfund TF (Exp)	97,691	16,284	16.7%	16,275	100.1%	18,262	-10.8%	
	<b>Expense Total</b>	<b>2,596,420</b>	<b>273,020</b>	<b>10.5%</b>	<b>319,846</b>	<b>85.4%</b>	<b>183,263</b>	<b>49.0%</b>	
	<b>Self Insurance Fund</b>								
	Revenue								
	Insurance Premium	24,278,888	3,246,636	13.4%	3,272,476	99.2%	3,422,894	-5.1%	
	Interest & Investment Income	132,998			23,041				
	Interfund TF (Rev)	7,149,713	1,023,954	14.3%	1,218,959	84.0%	806,892	26.9%	
	Other Revenue		439						
	<b>Revenue Total</b>	<b>31,561,599</b>	<b>4,271,029</b>	<b>13.5%</b>	<b>4,514,476</b>	<b>94.6%</b>	<b>4,229,786</b>	<b>1.0%</b>	
	Expense								
	Salaries & Wages	402,992	57,672	14.3%	61,999	93.0%	53,406	8.0%	
	Benefits & Related	108,221	16,618	15.4%	16,649	99.8%	15,387	8.0%	
Insurance Benefits	26,913,488	3,505,392	13.0%	3,542,787	98.9%	3,002,334	16.8%		
Purchased Services	840,896	12,773	1.5%	60,837	21.0%	7,675	66.4%		
<b>Expense Total</b>	<b>28,265,597</b>	<b>3,592,455</b>	<b>12.7%</b>	<b>3,682,272</b>	<b>97.6%</b>	<b>3,078,801</b>	<b>16.7%</b>		
<b>Solid Waste Fund</b>									
Revenue									
Charges for Service	7,741,865	1,259,280	16.3%	997,785	126.2%	1,213,725	3.8%		
<b>Revenue Total</b>	<b>7,741,865</b>	<b>1,259,280</b>	<b>16.3%</b>	<b>997,785</b>	<b>126.2%</b>	<b>1,213,725</b>	<b>3.8%</b>		
Expense									
Purchased Services	7,777,250	1,275,662	16.4%	1,061,364	120.2%	1,235,607	3.2%		

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Maintenance & Ops	<b>Expense Total</b>	<b>7,777,250</b>	<b>1,275,662</b>	<b>16.4%</b>	<b>1,061,364</b>	<b>120.2%</b>	<b>1,235,607</b>	<b>3.2%</b>
Capital & Debt Service	<b>Bond Fund</b>							
	Revenue							
	Bond Sale Proceeds	11,015,000			-			
	Interest & Investment Income	-			-			
	<b>Revenue Total</b>	<b>11,015,000</b>			<b>-</b>			
	Expense							
	Purchased Services	-			-			
	Capital Outlay	-			-			
	<b>Expense Total</b>	<b>-</b>			<b>-</b>			
	<b>Capital Projects Fund</b>							
	Revenue							
	Charges for Service	50,000			8,333			
	Contributions	2,735,000			537,836		264,508	
	Fees	200,000	122,794	61.4%	9,154	1341.4%	14,444	750.1%
	Grants	12,825,000			1,320,826		653,166	
	Home Rule Sales Tax	18,174,441	3,101,562	17.1%	2,961,855	104.7%	3,066,482	1.1%
	Interest & Investment Income	811,319			140,556		(1,563)	
	Interfund TF (Rev)	238,137			-			
	Other Revenue	50,000	35,685	71.4%	1,735	2056.3%	6,400	457.6%
	<b>Revenue Total</b>	<b>35,083,897</b>	<b>3,260,040</b>	<b>9.3%</b>	<b>4,980,296</b>	<b>65.5%</b>	<b>4,003,438</b>	<b>-18.6%</b>
	Expense							
	Purchased Services	4,410,246	187,303	4.2%	169,636	110.4%	19,614	854.9%
	Capital Outlay	59,903,169	1,956,386	3.3%	3,970,022	49.3%	976,090	100.4%
	Debt Service	306,564			-			
	<b>Expense Total</b>	<b>64,619,979</b>	<b>2,143,689</b>	<b>3.3%</b>	<b>4,139,657</b>	<b>51.8%</b>	<b>995,704</b>	<b>115.3%</b>
	<b>Debt Service Fund</b>							
	Revenue							
	Home Rule Sales Tax	-			-			
	Interest & Investment Income	164,103			28,430			
	Interfund TF (Rev)	1,662,657			-			
	Property Taxes	8,286,762			6,807			
	<b>Revenue Total</b>	<b>10,113,522</b>			<b>35,237</b>			
	Expense							
	Purchased Services	11,000	6,000	54.5%	750	799.8%		
	Debt Service	9,552,701			-			
	<b>Expense Total</b>	<b>9,563,701</b>	<b>6,000</b>	<b>0.1%</b>	<b>750</b>	<b>799.8%</b>		
	<b>Downtown Parking Fund</b>							
	Revenue							
	Fees	25,000	1,398	5.6%	4,167	33.6%	4,308	-67.5%
	Food & Beverage Tax	1,110,000	159,054	14.3%	171,754	92.6%	153,947	3.3%
	Home Rule Sales Tax	1,110,000	187,596	16.9%	169,422	110.7%	171,149	9.6%
	Interest & Investment Income	184,048			31,885			

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Capital & Debt Service	Other Revenue						-		
	Rents & Royalties	129,917	3,610	2.8%	7,459	48.4%	3,635	-0.7%	
	<b>Revenue Total</b>	<b>2,558,965</b>	<b>351,658</b>	<b>13.7%</b>	<b>384,687</b>	<b>91.4%</b>	<b>333,039</b>	<b>5.6%</b>	
	Expense								
	Purchased Services	10,978	294	2.7%	1,136	25.9%			
	Capital Outlay	529,300			10,745		6,160		
	Debt Service	261,300			-				
	<b>Expense Total</b>	<b>801,578</b>	<b>294</b>	<b>0.0%</b>	<b>11,881</b>	<b>2.5%</b>	<b>6,160</b>	<b>-95.2%</b>	
	<b>Motor Fuel Tax Fund</b>								
	Revenue								
	Interest & Investment Income	600,000	126,056	21.0%	-		100,054	26.0%	
	Other Revenue		91,226						
	State Shared Taxes	6,795,788	1,082,151	15.9%	1,130,281	95.7%	1,051,572	2.9%	
	<b>Revenue Total</b>	<b>7,395,788</b>	<b>1,299,433</b>	<b>17.6%</b>	<b>1,130,281</b>	<b>115.0%</b>	<b>1,151,626</b>	<b>12.8%</b>	
	Expense								
	Purchased Services	-			-				
	Capital Outlay	7,000,000	13,438	0.2%	(4,224)	-318.1%			
	<b>Expense Total</b>	<b>7,000,000</b>	<b>13,438</b>	<b>0.2%</b>	<b>(4,224)</b>	<b>-318.1%</b>			
	<b>Phosphorus Fund</b>								
	Revenue								
	Interest & Investment Income	480,925			83,317				
	Wastewater Charges	1,680,000	268,312	16.0%	265,890	100.9%	252,938	6.1%	
	<b>Revenue Total</b>	<b>2,160,925</b>	<b>268,312</b>	<b>12.4%</b>	<b>349,207</b>	<b>76.8%</b>	<b>252,938</b>	<b>6.1%</b>	
	Expense								
	Interfund TF (Exp)	6,562,000			-				
	<b>Expense Total</b>	<b>6,562,000</b>			<b>-</b>				
	<b>Road And Bridge Fund</b>								
	Revenue								
	Fees	2,000	28	1.4%	333	8.3%	391	-92.9%	
	Interest & Investment Income	29,213			5,061				
	Local Gasoline Tax	2,400,000	387,605	16.2%	403,338	96.1%	400,171	-3.1%	
	Local Shared Taxes	299,991	25,494	8.5%	231	11044.1%			
	Other License & Permit	47,500	11,619	24.5%	5,251	221.3%	9,547	21.7%	
State Shared Taxes	69,050	10,506	15.2%	7,042	149.2%	17,879	-41.2%		
<b>Revenue Total</b>	<b>2,847,754</b>	<b>435,251</b>	<b>15.3%</b>	<b>421,256</b>	<b>103.3%</b>	<b>427,987</b>	<b>1.7%</b>		
Expense									
Salaries & Wages	627,415	78,207	12.5%	91,639	85.3%	72,780	7.5%		
Benefits & Related	196,785	28,319	14.4%	30,275	93.5%	27,534	2.9%		
Purchased Services	8,849	1,177	13.3%	1,358	86.7%				
Capital Outlay	3,450,000			1,177		487			
<b>Expense Total</b>	<b>4,283,049</b>	<b>107,703</b>	<b>2.5%</b>	<b>124,448</b>	<b>86.5%</b>	<b>100,802</b>	<b>6.8%</b>		
<b>SSA #21 - Van Buren Deck Fund</b>									
Revenue									

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Capital & Debt Service	Interest & Investment Income	-	-	-	-	-	-	-	
	Property Taxes	-	-	-	-	-	-	-	
	<b>Revenue Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	Expense	-	-	-	-	-	-	-	
	Debt Service	-	-	-	-	-	-	-	
	<b>Expense Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>SSA #23 - Naper Main Fund</b>								
	Revenue	-	-	-	-	-	-	-	-
	Interest & Investment Income	-	-	-	-	-	-	-	-
	Property Taxes	98,939	-	-	-	-	-	-	-
	<b>Revenue Total</b>	<b>98,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Expense	-	-	-	-	-	-	-	-
	Interfund TF (Exp)	98,939	-	-	-	-	-	-	-
	<b>Expense Total</b>	<b>98,939</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>SSA #25 - Lacrosse Ts Fund</b>								
	Revenue	-	-	-	-	-	-	-	-
	Interest & Investment Income	-	-	-	-	-	-	-	-
	Property Taxes	68,000	3,679	-	-	-	-	-	-
	<b>Revenue Total</b>	<b>68,000</b>	<b>3,679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>SSA #30 Fund</b>								
	Revenue	-	-	-	-	-	-	-	-
	Property Taxes	93,111	-	-	-	-	-	-	-
	<b>Revenue Total</b>	<b>93,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Expense	-	-	-	-	-	-	-	-
	Interfund TF (Exp)	93,111	-	-	-	-	-	-	-
	<b>Expense Total</b>	<b>93,111</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>SSA #31 - Downtown Streetscape</b>								
	Revenue	-	-	-	-	-	-	-	-
	Property Taxes	23,680	-	-	-	-	-	-	-
	<b>Revenue Total</b>	<b>23,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Water Capital Fund</b>								
Revenue	-	-	-	-	-	-	-	-	
Bond Sale Proceeds	23,400,000	-	-	-	-	-	-	-	
Interfund TF (Rev)	25,038,197	-	-	-	-	-	-	-	
Water Charges	918,000	144,767	15.8%	152,939	94.7%	132,838	9.0%		
<b>Revenue Total</b>	<b>49,356,197</b>	<b>144,767</b>	<b>0.3%</b>	<b>152,939</b>	<b>94.7%</b>	<b>132,838</b>	<b>9.0%</b>		
Expense	-	-	-	-	-	-	-	-	
Purchased Services	7,321,909	36,008	0.5%	-	-	-	-		
Capital Outlay	42,004,228	364,124	0.9%	3,409,369	10.7%	242,378	50.2%		
<b>Expense Total</b>	<b>49,326,137</b>	<b>400,132</b>	<b>0.8%</b>	<b>3,409,369</b>	<b>11.7%</b>	<b>242,378</b>	<b>65.1%</b>		
<b>Water Street TIF Fund</b>									
Revenue	-	-	-	-	-	-	-	-	
Interest & Investment Income	859	-	-	-	-	-	-	-	

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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	Property Taxes	667,000			-			
	<b>Revenue Total</b>	<b>667,859</b>			-			
	Expense							
	Purchased Services	4,000	594	14.9%	345	172.2%	552	7.6%
	Interfund TF (Exp)	667,000			-			
	<b>Expense Total</b>	<b>671,000</b>	<b>594</b>	<b>0.1%</b>	<b>345</b>	<b>172.2%</b>	<b>552</b>	<b>7.6%</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>American Rescue Fund</b>							
	Revenue							
	Grants	-			-			
	Interest & Investment Income	-			-			
	<b>Revenue Total</b>	<b>-</b>			<b>-</b>			
	<b>Comm Dev Block Grant Fund</b>							
	Revenue							
	Grants	535,000	173,013	32.3%	198,203	87.3%	503,264	-65.6%
	<b>Revenue Total</b>	<b>535,000</b>	<b>173,013</b>	<b>32.3%</b>	<b>198,203</b>	<b>87.3%</b>	<b>503,264</b>	<b>-65.6%</b>
	Expense							
	Grants & Contributions	535,000	54,222	10.1%	82,439	65.8%	374,250	-85.5%
	<b>Expense Total</b>	<b>535,000</b>	<b>54,222</b>	<b>10.1%</b>	<b>82,439</b>	<b>65.8%</b>	<b>374,250</b>	<b>-85.5%</b>
	<b>E911 Surcharge Fund</b>							
	Revenue							
	Interest & Investment Income	1,944			-			
	State Shared Taxes	3,075,000	502,869	16.4%	370,357	135.8%	504,113	-0.2%
<b>Revenue Total</b>	<b>3,076,944</b>	<b>502,869</b>	<b>16.3%</b>	<b>370,357</b>	<b>135.8%</b>	<b>504,113</b>	<b>-0.2%</b>	
Expense								
Interfund TF (Exp)	3,075,000			694,266		763,432		
<b>Expense Total</b>	<b>3,075,000</b>			<b>694,266</b>		<b>763,432</b>		
<b>ETSB Fund</b>								
Revenue								
Interest & Investment Income	2,151			-				

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	State Shared Taxes	2,600,000	401,344	15.4%	738,006	54.4%	381,915	5.1%	
	<b>Revenue Total</b>	<b>2,602,151</b>	<b>401,344</b>	<b>15.4%</b>	<b>738,006</b>	<b>54.4%</b>	<b>381,915</b>	<b>5.1%</b>	
	Expense								
	Grants & Contributions	2,600,000			-				
	<b>Expense Total</b>	<b>2,600,000</b>				-			
	<b>Federal Drug Forfeiture Fund</b>								
	Revenue								
	Interest & Investment Income	2,393				-			
	Other Revenue	100,000	68,985	69.0%	27,920	247.1%			
	<b>Revenue Total</b>	<b>102,393</b>	<b>68,985</b>	<b>67.4%</b>	<b>27,920</b>	<b>247.1%</b>			
	Expense								
	Purchased Services	235,000				-			
	Purchased Items	262,000	33,028	12.6%	3,333	990.8%			
	Grants & Contributions	3,000				-			
	<b>Expense Total</b>	<b>500,000</b>	<b>33,028</b>	<b>6.6%</b>	<b>3,333</b>	<b>990.8%</b>			
	<b>Food And Beverage Fund</b>								
	Revenue								
	Fees	25,000	7,834	31.3%	5,097	153.7%	3,402	130.3%	
	Food & Beverage Tax	6,308,000	1,005,703	15.9%	1,021,896	98.4%	964,918	4.2%	
	Interest & Investment Income	53,391			9,250				
	<b>Revenue Total</b>	<b>6,386,391</b>	<b>1,013,537</b>	<b>15.9%</b>	<b>1,036,242</b>	<b>97.8%</b>	<b>968,320</b>	<b>4.7%</b>	
	Expense								
	Salaries & Wages	71,193	9,759	13.7%	10,953	89.1%	9,880	-1.2%	
	Benefits & Related	1,596,299	4,671	0.3%	74,166	6.3%	2,797	67.0%	
	Purchased Services	406,863	2,648	0.7%	3,149	84.1%			
	Purchased Items	-			-				
	Grants & Contributions	2,669,070	4,980	0.2%	36,992	13.5%	2,565	94.2%	
Interfund TF (Exp)	1,896,718			-					
<b>Expense Total</b>	<b>6,640,143</b>	<b>22,057</b>	<b>0.3%</b>	<b>125,260</b>	<b>17.6%</b>	<b>15,243</b>	<b>44.7%</b>		
<b>Foreign Fire Tax Fund</b>									
Revenue									
Contributions	395,000				-				
Interest & Investment Income	-	494			-	655	-24.5%		
<b>Revenue Total</b>	<b>395,000</b>	<b>494</b>	<b>0.1%</b>	<b>-</b>	<b>-</b>	<b>655</b>	<b>-24.5%</b>		
Expense									
Purchased Items	388,100	44,246	11.4%	31,769	139.3%	73,611	-39.9%		
<b>Expense Total</b>	<b>388,100</b>	<b>44,246</b>	<b>11.4%</b>	<b>31,769</b>	<b>139.3%</b>	<b>73,611</b>	<b>-39.9%</b>		
<b>Library Capital Fund</b>									
Revenue									
Interest & Investment Income	330				-				
Other Revenue	2,600				433				
<b>Revenue Total</b>	<b>2,930</b>				<b>433</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	Purchased Services	66,000			-				
	Capital Outlay	847,000	195,805	23.1%	18,569	1054.5%	29,667	560.0%	
	<b>Expense Total</b>	<b>913,000</b>	<b>195,805</b>	<b>21.4%</b>	<b>18,569</b>	<b>1054.5%</b>	<b>29,667</b>	<b>560.0%</b>	
	<b>Library Fund</b>								
	Revenue								
	Charges for Service	125,000	33,804	27.0%	24,327	139.0%	26,961	25.4%	
	Fines	40,000	7,198	18.0%	8,944	80.5%	7,759	-7.2%	
	Grants	220,572			268				
	Interest & Investment Income	32,449			5,622				
	Other Revenue	40,000	5,820	14.5%	7,723	75.4%	13,273	-56.2%	
	Property Taxes	16,415,000			12,798				
	State Shared Taxes	256,476	39,001	15.2%	44,651	87.3%	66,417	-41.3%	
	<b>Revenue Total</b>	<b>17,129,497</b>	<b>85,823</b>	<b>0.5%</b>	<b>104,333</b>	<b>82.3%</b>	<b>114,410</b>	<b>-25.0%</b>	
	Expense								
	Salaries & Wages	8,939,416	1,252,493	14.0%	1,375,295	91.1%	1,147,248	9.2%	
	Benefits & Related	2,528,728	402,895	15.9%	389,035	103.6%	349,889	15.1%	
	Insurance Benefits	85,000			-				
	Purchased Services	1,463,320	150,532	10.3%	175,698	85.7%	155,986	-3.5%	
	Purchased Items	3,575,957	251,712	7.0%	319,471	78.8%	256,360	-1.8%	
	Capital Outlay	443,864	31,373	7.1%	69,039	45.4%	30,387	3.2%	
	Interfund TF (Exp)	93,212	15,536	16.7%	15,818	98.2%	21,432	-27.5%	
	<b>Expense Total</b>	<b>17,129,497</b>	<b>2,104,540</b>	<b>12.3%</b>	<b>2,344,355</b>	<b>89.8%</b>	<b>1,961,302</b>	<b>7.3%</b>	
	<b>Library Special Revenue Fund</b>								
	Revenue								
	Contributions	2,100	350	16.7%	169	207.6%	235	48.9%	
	Interest & Investment Income	122			-				
	<b>Revenue Total</b>	<b>2,222</b>	<b>350</b>	<b>15.8%</b>	<b>169</b>	<b>207.6%</b>	<b>235</b>	<b>48.9%</b>	
	Expense								
	Purchased Services	-			-				
	Purchased Items	22,054	908	4.1%	2,853	31.8%	(135)	-773.6%	
	Capital Outlay	20,000			-				
	<b>Expense Total</b>	<b>42,054</b>	<b>908</b>	<b>2.2%</b>	<b>2,853</b>	<b>31.8%</b>	<b>(135)</b>	<b>-773.6%</b>	
<b>Naper Settlement Fund</b>									
Revenue									
Charges for Service	547,640	163,573	29.9%	186,321	87.8%	123,325	32.6%		
Contributions	-			-					
Interest & Investment Income	-			-					
Interfund TF (Rev)	1,000,000			-					
Property Taxes	3,897,251			2,656					
<b>Revenue Total</b>	<b>5,444,891</b>	<b>163,573</b>	<b>3.0%</b>	<b>188,977</b>	<b>86.6%</b>	<b>123,325</b>	<b>32.6%</b>		
Expense									
Salaries & Wages	2,839,371	410,700	14.5%	431,035	95.3%	337,183	21.8%		
Benefits & Related	991,171	111,723	11.3%	152,488	73.3%	104,542	6.9%		

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Special Funds	Purchased Services	1,080,818	112,674	10.4%	121,112	93.0%	51,509	118.7%	
	Purchased Items	348,988	44,003	12.6%	34,616	127.1%	35,094	25.4%	
	Capital Outlay	-	-	-	-	-	-	-	
	Interfund TF (Exp)	184,543	30,758	16.7%	31,316	98.2%	29,578	4.0%	
	<b>Expense Total</b>	<b>5,444,891</b>	<b>709,859</b>	<b>13.0%</b>	<b>770,567</b>	<b>92.1%</b>	<b>557,906</b>	<b>27.2%</b>	
	<b>Renewable Energy Fund</b>								
	Revenue								
	Electric Charges	286,426	49,400	17.2%	47,744	103.5%	45,955	7.5%	
	Fees	-	6,468	-	-	-	6,425	0.7%	
	Interest & Investment Income	16,019	-	-	2,775	-	-	-	
	<b>Revenue Total</b>	<b>302,445</b>	<b>55,868</b>	<b>18.5%</b>	<b>50,519</b>	<b>110.6%</b>	<b>52,380</b>	<b>6.7%</b>	
	Expense								
	Purchased Services	5,000	-	-	-	-	-	-	
	Grants & Contributions	280,000	121,247	43.3%	77,818	155.8%	78,649	54.2%	
	<b>Expense Total</b>	<b>285,000</b>	<b>121,247</b>	<b>42.5%</b>	<b>77,818</b>	<b>155.8%</b>	<b>78,649</b>	<b>54.2%</b>	
	<b>SSA #33 - Downtown Maint Fund</b>								
	Revenue								
	Charges for Service	-	-	-	-	-	300	-	
	Fines	40,000	15,075	37.7%	6,497	232.0%	7,285	106.9%	
	Interest & Investment Income	25,589	-	-	4,433	-	-	-	
	Interfund TF (Rev)	1,651,489	-	-	-	-	-	-	
	Non-Business License & Permit	10,000	-	-	3,704	-	-	-	
	Property Taxes	1,252,829	-	-	1,137	-	-	-	
	Rents & Royalties	-	-	-	-	-	-	-	
	<b>Revenue Total</b>	<b>2,979,907</b>	<b>15,075</b>	<b>0.5%</b>	<b>15,771</b>	<b>95.6%</b>	<b>7,585</b>	<b>98.7%</b>	
	Expense								
	Salaries & Wages	833,239	98,173	11.8%	138,476	70.9%	109,476	-10.3%	
Benefits & Related	216,956	61,290	28.2%	33,378	183.6%	27,472	123.1%		
Purchased Services	1,518,834	144,943	9.5%	124,415	116.5%	84,373	71.8%		
Purchased Items	327,720	33,631	10.3%	51,202	65.7%	34,400	-2.2%		
Capital Outlay	499,000	-	-	-	-	-	-		
Interfund TF (Exp)	77,913	12,986	16.7%	13,222	98.2%	15,268	-14.9%		
<b>Expense Total</b>	<b>3,473,662</b>	<b>351,023</b>	<b>10.1%</b>	<b>360,692</b>	<b>97.3%</b>	<b>270,988</b>	<b>29.5%</b>		
<b>State Drug Forfeiture Fund</b>									
Revenue									
Interest & Investment Income	1,458	-	-	-	-	-	-		
Other Revenue	181,500	5,109	2.8%	44,815	11.4%	7,004	-27.1%		
<b>Revenue Total</b>	<b>182,958</b>	<b>5,109</b>	<b>2.8%</b>	<b>44,815</b>	<b>11.4%</b>	<b>7,004</b>	<b>-27.1%</b>		
Expense									
Purchased Services	50,500	2,167	4.3%	11,974	18.1%	7,368	-70.6%		
Purchased Items	100,000	5,315	5.3%	14,163	37.5%	5,776	-8.0%		
Grants & Contributions	6,000	-	-	-	-	-	-		
Interfund TF (Exp)	25,000	249	1.0%	4,704	5.3%	187	33.4%		

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Special Funds	<b>Expense Total</b>	<b>181,500</b>	<b>7,731</b>	<b>4.3%</b>	<b>30,841</b>	<b>25.1%</b>	<b>13,330</b>	<b>-42.0%</b>
	<b>Test Track Fund</b>							
	Revenue							
	Charges for Service	31,200			1,096			
	Interest & Investment Income	103			-			
	<b>Revenue Total</b>	<b>31,303</b>			<b>1,096</b>			
	Expense							
	Purchased Services	41,600			944		717	
	Purchased Items	18,280	1,203	6.6%	2,218	54.2%	1,402	-14.2%
	<b>Expense Total</b>	<b>59,880</b>	<b>1,203</b>	<b>2.0%</b>	<b>3,162</b>	<b>38.0%</b>	<b>2,119</b>	<b>-43.2%</b>
	<b>Block 59 Business District Fund</b>							
	Revenue							
	Sales Tax/Business District	150,000	52,599	35.1%	25,000	210.4%		
	<b>Revenue Total</b>	<b>150,000</b>	<b>52,599</b>	<b>35.1%</b>	<b>25,000</b>	<b>210.4%</b>		
	<b>Heinen Business Dist Fund</b>							
Revenue								
Sales Tax/Business District		782						
<b>Revenue Total</b>		<b>782</b>						



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<b>Revenue</b>							
Property Taxes	59,331,061			48,231			
Hotel & Motel Tax	2,080,000	743,542	35.7%	866,999	85.8%	726,717	2.3%
Food & Beverage Tax	7,418,000	1,164,757	15.7%	1,193,650	97.6%	1,118,866	4.1%
Local Gasoline Tax	2,400,000	387,605	16.2%	403,338	96.1%	400,171	-3.1%
Real Estate Transfer Tax	4,537,000	410,192	9.0%	522,176	78.6%	577,565	-29.0%
Utility Taxes	14,265,000	2,773,963	19.4%	2,569,335	108.0%	3,263,716	-15.0%
Business License & Permit	747,750	123,853	16.6%	303,644	40.8%	272,264	-54.5%
Non-Business License & Permit	1,801,340	373,807	20.8%	290,059	128.9%	381,016	-1.9%
Other License & Permit	71,500	12,374	17.3%	6,333	195.4%	10,388	19.1%
Grants	14,001,076	250,699	1.8%	1,562,217	16.0%	1,272,095	-80.3%
State Shared Taxes	91,372,083	15,815,015	17.3%	15,626,707	101.2%	15,484,052	2.1%
Charges for Service	20,868,874	2,651,185	12.7%	3,269,304	81.1%	3,367,493	-21.3%
Bond Sale Proceeds	44,377,000			-			
Contributions	3,282,100	11,150	0.3%	579,563	1.9%	298,318	-96.3%
Electric Charges	142,486,246	23,504,695	16.5%	24,331,506	96.6%	23,782,836	-1.2%
Fees	4,841,241	1,897,041	39.2%	466,680	406.5%	723,602	162.2%
Fines	1,277,750	205,299	16.1%	210,334	97.6%	225,207	-8.8%
Home Rule Sales Tax	20,434,441	3,451,426	16.9%	3,338,277	103.4%	3,421,044	0.9%
Insurance Premium	24,278,888	3,246,636	13.4%	3,272,476	99.2%	3,422,894	-5.1%
Interest & Investment Income	5,019,946	234,430	4.7%	738,902	31.7%	208,791	12.3%
Interfund TF (Rev)	42,340,466	1,440,917	3.4%	2,361,079	61.0%	1,809,766	-20.4%
Intergovernmental Agreement	1,804,750	20,000	1.1%	81,128	24.7%	69,549	-71.2%
Local Shared Taxes	299,991	25,494	8.5%	231	11044.1%		
Other Revenue	1,019,730	317,142	31.1%	172,498	183.9%	194,975	62.7%
Rents & Royalties	3,103,471	720,645	23.2%	799,108	90.2%	725,814	-0.7%
Wastewater Charges	30,263,000	4,621,948	15.3%	5,004,381	92.4%	4,336,677	6.6%
Water Charges	49,417,262	7,121,239	14.4%	7,003,409	101.7%	6,684,801	6.5%
Sales Tax/Business District	150,000	53,381	35.6%	25,000	213.5%		
<b>Revenue Total</b>	<b>593,289,966</b>	<b>71,578,432</b>	<b>12.1%</b>	<b>75,046,564</b>	<b>95.4%</b>	<b>72,778,616</b>	<b>-1.6%</b>

YTD > Year To Date  
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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
<b>Expense</b>							
Salaries & Wages	120,939,101	17,751,041	14.7%	18,790,614	94.5%	16,579,725	7.1%
Benefits & Related	48,733,296	4,706,465	9.7%	4,508,857	104.4%	4,209,303	11.8%
Insurance Benefits	26,999,488	3,505,392	13.0%	3,542,823	98.9%	3,002,334	16.8%
Purchased Services	61,679,169	6,055,657	9.8%	6,490,334	93.3%	4,691,558	29.1%
Purchased Items	24,210,047	2,354,323	9.7%	2,533,729	92.9%	2,294,329	2.6%
Purchased Electricity	103,515,963	18,243,105	17.6%	14,952,450	122.0%	17,052,399	7.0%
Purchased Water	30,100,000	3,739,781	12.4%	2,966,915	126.0%	4,338,680	-13.8%
Capital Outlay	133,386,261	3,353,030	2.5%	8,193,071	40.9%	2,422,557	38.4%
Grants & Contributions	8,983,470	1,188,396	13.2%	1,162,063	102.3%	1,135,421	4.7%
Debt Service	15,098,333	365,649	2.4%	67,325	543.1%	4,814	7495.5%
Interfund TF (Exp)	40,097,421	1,067,073	2.7%	1,863,909	57.2%	1,510,644	-29.4%
<b>Expense Total</b>	<b>613,742,548</b>	<b>62,329,913</b>	<b>10.2%</b>	<b>65,072,088</b>	<b>95.8%</b>	<b>57,241,764</b>	<b>8.9%</b>

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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	127,749	16.7%	304,097	42.0%	272,974	-53.2%
Finance	85,000	56,920	67.0%	47,789	119.1%	50,445	12.8%
Information Technology		590				487	21.1%
Police	8,362,200	1,295,009	15.5%	1,631,479	79.4%	1,348,681	-4.0%
Fire	12,271,870	1,050,165	8.6%	1,714,609	61.2%	1,742,587	-39.7%
Transp Engineer Development	15,685,490	641,909	4.1%	1,729,760	37.1%	1,259,197	-49.0%
Public Works	8,544,878	1,334,884	15.6%	1,130,906	118.0%	1,323,883	0.8%
Electric	156,896,927	25,117,395	16.0%	24,822,970	101.2%	24,263,294	3.5%
Water	129,283,369	11,836,351	9.2%	12,232,271	96.8%	11,073,384	6.9%
Library	17,134,649	86,173	0.5%	104,935	82.1%	114,645	-24.8%
Naper Settlement	5,444,891	163,573	3.0%	188,977	86.6%	123,325	32.6%
Undefined	238,816,942	29,867,716	12.5%	31,138,772	95.9%	31,205,714	-4.3%
Revenue Total	593,289,966	71,578,432	12.1%	75,046,564	95.4%	72,778,616	-1.6%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
<b>Expense</b>							
Mayor And Council	407,494	44,075	10.8%	56,861	77.5%	42,969	2.6%
City Managers Office	2,492,201	375,180	15.1%	368,410	101.8%	350,559	7.0%
Legal	1,720,497	255,995	14.9%	260,325	98.3%	222,323	15.1%
Community Services	5,737,863	192,564	3.4%	291,307	66.1%	533,773	-63.9%
Human Resources	2,085,058	258,201	12.4%	284,471	90.8%	301,589	-14.4%
Finance	9,043,586	1,238,145	13.7%	1,452,336	85.3%	1,141,327	8.5%
Information Technology	24,027,690	2,758,961	11.5%	3,347,576	82.4%	2,269,428	21.6%
Police	63,387,925	6,782,300	10.7%	8,273,518	82.0%	7,014,364	-3.3%
Fire	48,220,763	5,428,413	11.3%	5,306,037	102.3%	4,558,397	19.1%
Transp Engineer Development	59,521,047	1,979,644	3.3%	3,995,362	49.5%	1,410,036	40.4%
Public Works	48,077,892	5,679,727	11.8%	5,640,631	100.7%	5,252,496	8.1%
Electric	147,563,047	22,700,587	15.4%	18,924,880	120.0%	20,994,365	8.1%
Water	126,483,603	6,922,012	5.5%	9,177,233	75.4%	6,784,748	2.0%
Library	19,489,381	2,393,032	12.3%	2,365,061	101.2%	1,990,356	20.2%
Naper Settlement	6,550,791	714,052	10.9%	784,182	91.1%	608,600	17.3%
Insurance	29,309,101	3,611,717	12.3%	3,863,162	93.5%	3,012,435	19.9%
Miscellaneous	4,303,741	945,063	22.0%	648,955	145.6%	680,389	38.9%
Debt Service	14,694,631	6,000	0.0%	12	49840.5%		
Undefined	626,237	44,246	7.1%	31,769	139.3%	73,611	-39.9%
<b>Expense Total</b>	<b>613,742,548</b>	<b>62,329,913</b>	<b>10.2%</b>	<b>65,072,088</b>	<b>95.8%</b>	<b>57,241,764</b>	<b>8.9%</b>

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<b>Term</b>	<b>Definition</b>
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