



City of Naperville
2023 Financial Report -through November 30
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 | 747,625 | 642,949 | 86.0% | 721,345 | 89.1% | 614,124 | 4.7% |
| | Charges for Service | 9,845,174 | 10,449,481 | 106.1% | 9,006,937 | 116.0% | 9,161,812 | 14.1% |
| | Contributions | 170,000 | 91,305 | 53.7% | 161,142 | 56.7% | 100,725 | -9.4% |
| | Fees | 929,000 | 1,245,332 | 134.1% | 865,127 | 143.9% | 899,136 | 38.5% |
| | Fines | 1,094,500 | 1,195,074 | 109.2% | 1,003,914 | 119.0% | 1,140,217 | 4.8% |
| | Grants | 350,080 | 474,812 | 135.6% | 281,194 | 168.9% | 347,221 | 36.7% |
| | Home Rule Sales Tax | 1,282,000 | 990,864 | 77.3% | 1,180,983 | 83.9% | 1,078,768 | -8.1% |
| | Hotel & Motel Tax | 2,343,000 | 2,412,376 | 103.0% | 2,661,468 | 90.6% | 2,343,345 | 2.9% |
| | Interest & Investment Income | (70,679) | 867,177 | -1226.9% | (58,796) | -1474.9% | 183,103 | 373.6% |
| | Interfund TF (Rev) | 4,960,518 | 3,612,193 | 72.8% | 4,493,733 | 80.4% | 4,202,293 | -14.0% |
| | Intergovernmental Agreement | 1,754,264 | 1,607,375 | 91.6% | 1,714,274 | 93.8% | 1,514,914 | 6.1% |
| | Non-Business License & Permit | 1,200,000 | 929,602 | 77.5% | 1,111,649 | 83.6% | 1,111,633 | -16.4% |
| | Other License & Permit | 31,000 | 7,990 | 25.8% | 30,485 | 26.2% | 28,438 | -71.9% |
| | Other Revenue | 165,000 | 344,960 | 209.1% | 157,881 | 218.5% | 297,452 | 16.0% |
| | Property Taxes | 26,996,457 | 26,861,618 | 99.5% | 26,715,694 | 100.5% | 26,506,825 | 1.3% |
| | Real Estate Transfer Tax | 5,476,200 | 3,785,307 | 69.1% | 4,901,679 | 77.2% | 5,972,866 | -36.6% |
| | Rents & Royalties | 3,115,896 | 2,721,688 | 87.3% | 3,067,678 | 88.7% | 2,843,181 | -4.3% |
| | State Shared Taxes | 73,667,019 | 71,201,590 | 96.7% | 68,178,737 | 104.4% | 70,025,715 | 1.7% |
| | Utility Taxes | 15,618,000 | 14,228,854 | 91.1% | 14,226,002 | 100.0% | 14,697,066 | -3.2% |
| | Revenue Total | 149,675,054 | 143,670,548 | 96.0% | 140,421,126 | 102.3% | 143,068,833 | 0.4% |
| | Expense | | | | | | | |
| | Salaries & Wages | 76,880,084 | 66,192,127 | 86.1% | 68,063,219 | 97.3% | 65,546,461 | 1.0% |
| | Benefits & Related | 34,521,700 | 32,690,887 | 94.7% | 32,502,739 | 100.6% | 32,625,987 | 0.2% |
| | Purchased Services | 18,089,130 | 12,095,141 | 66.9% | 14,082,363 | 85.9% | 10,791,777 | 12.1% |
| | Purchased Items | 11,051,742 | 7,830,812 | 70.9% | 9,186,871 | 85.2% | 7,705,657 | 1.6% |
| | Capital Outlay | - | - | - | - | - | - | - |
| | Grants & Contributions | 2,320,347 | 1,884,585 | 81.2% | 1,566,363 | 120.3% | 1,357,838 | 38.8% |
| | Interfund TF (Exp) | 3,617,998 | 2,533,862 | 70.0% | 2,787,316 | 90.9% | 987,448 | 156.6% |
| | Expense Total | 146,481,001 | 123,227,414 | 84.1% | 128,188,871 | 96.1% | 119,015,168 | 3.5% |
| | Electric Utility Fund | | | | | | | |
| | Revenue | | | | | | | |
| Charges for Service | 30,000 | 182,538 | 608.5% | 27,379 | 666.7% | 222,582 | -18.0% | |
| Electric Charges | 159,523,939 | 127,809,491 | 80.1% | 147,266,563 | 86.8% | 131,110,614 | -2.5% | |
| Fees | 2,700,723 | 4,575,346 | 169.4% | 2,180,404 | 209.8% | 2,107,545 | 117.1% | |
| Grants | 9,120,000 | - | - | - | - | - | - | |
| Interest & Investment Income | (27,234) | (47,377) | 174.0% | (37,597) | 126.0% | (111,433) | -57.5% | |

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| Fund Overview | Fund Name | Total Budget | YTD Actuals | % Total Budget | YTD Projection | % YTD Projection | PY Actuals | PY Variance | |
|------------------------|------------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|--------------------|--------------|--|
| Maintenance & Ops | Interfund TF (Rev) | - | 24,709 | | - | | | | |
| | Other Revenue | 140,959 | (103,836) | -73.7% | 128,969 | -80.5% | 184,917 | -156.2% | |
| | Rents & Royalties | 34,000 | 42,778 | 125.8% | 20,400 | 209.7% | | | |
| | Revenue Total | 171,522,387 | 132,483,648 | 77.2% | 149,586,118 | 88.6% | 133,514,225 | -0.8% | |
| | Expense | | | | | | | | |
| | Salaries & Wages | 14,244,163 | 12,909,802 | 90.6% | 12,577,906 | 102.6% | 12,359,998 | 4.4% | |
| | Benefits & Related | 4,450,510 | 3,784,597 | 85.0% | 3,936,972 | 96.1% | 3,644,464 | 3.8% | |
| | Insurance Benefits | 1,000 | | | 779 | | | | |
| | Purchased Services | 7,216,940 | 5,530,290 | 76.6% | 5,861,715 | 94.3% | 5,684,748 | -2.7% | |
| | Purchased Items | 7,057,862 | 6,243,540 | 88.5% | 5,728,671 | 109.0% | 4,365,931 | 43.0% | |
| | Purchased Electricity | 118,179,001 | 96,451,510 | 81.6% | 107,485,510 | 89.7% | 100,800,166 | -4.3% | |
| | Capital Outlay | 15,725,700 | 12,980,561 | 82.5% | 13,374,570 | 97.1% | 8,613,626 | 50.7% | |
| | Grants & Contributions | 522,700 | 312,978 | 59.9% | 495,265 | 63.2% | 258,019 | 21.3% | |
| | Debt Service | 2,633,780 | 2,609,836 | 99.1% | 2,620,970 | 99.6% | 2,706,386 | -3.6% | |
| | Interfund TF (Exp) | 1,439,232 | 1,319,296 | 91.7% | 1,319,351 | 100.0% | 1,144,341 | 15.3% | |
| | Expense Total | 171,470,888 | 142,142,411 | 82.9% | 153,401,710 | 92.7% | 139,577,679 | 1.8% | |
| | Water Utilities Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Bond Sale Proceeds | | | | | | | 7,294,166 | |
| | Charges for Service | 42,382 | 44,636 | 105.3% | 36,045 | 123.8% | 54,869 | -18.6% | |
| | Fees | 424,522 | 441,179 | 103.9% | 390,193 | 113.1% | 463,413 | -4.8% | |
| | Fines | 250 | | | 229 | | | | |
| | Interest & Investment Income | (29,335) | (41,127) | 140.2% | (25,411) | 161.8% | (61,684) | -33.3% | |
| | Other Revenue | 275,000 | 37,353 | 13.6% | 255,807 | 14.6% | 84,378 | -55.7% | |
| | Rents & Royalties | 43,800 | 46,174 | 105.4% | 32,850 | 140.6% | 34,700 | 33.1% | |
| Wastewater Charges | 27,809,703 | 23,384,555 | 84.1% | 25,420,244 | 92.0% | 22,080,705 | 5.9% | | |
| Water Charges | 46,532,320 | 44,999,755 | 96.7% | 43,117,018 | 104.4% | 41,498,618 | 8.4% | | |
| Revenue Total | 75,098,642 | 68,912,525 | 91.8% | 69,226,977 | 99.5% | 71,449,165 | -3.6% | | |
| Expense | | | | | | | | | |
| Salaries & Wages | 9,906,611 | 8,925,617 | 90.1% | 8,761,372 | 101.9% | 8,868,414 | 0.6% | | |
| Benefits & Related | 3,361,594 | 2,837,177 | 84.4% | 2,973,686 | 95.4% | 2,915,226 | -2.7% | | |
| Purchased Services | 6,245,302 | 4,788,877 | 76.7% | 4,907,842 | 97.6% | 3,616,608 | 32.4% | | |
| Purchased Items | 4,783,422 | 4,297,605 | 89.8% | 4,231,867 | 101.6% | 4,208,659 | 2.1% | | |
| Purchased Water | 29,575,392 | 27,198,512 | 92.0% | 27,194,886 | 100.0% | 26,737,353 | 1.7% | | |
| Capital Outlay | | | | | | 2,188,244 | | | |
| Grants & Contributions | 217,500 | 116,296 | 53.5% | 186,658 | 62.3% | 105,584 | 10.1% | | |
| Debt Service | 3,337,900 | 3,338,818 | 100.0% | 3,337,900 | 100.0% | 2,839,319 | 17.6% | | |
| Interfund TF (Exp) | 17,670,921 | 1,458,754 | 8.3% | 10,166,342 | 14.3% | 1,264,164 | 15.4% | | |

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| Fund Overview | Fund Name | Total Budget | YTD Actuals | % Total Budget | YTD Projection | % YTD Projection | PY Actuals | PY Variance |
|------------------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|--------------------|---------------|
| Maintenance & Ops | Expense Total | 75,098,642 | 52,961,655 | 70.5% | 61,760,553 | 85.8% | 52,743,572 | 0.4% |
| | Commuter Parking Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Fees | 6,450 | 2,188 | 33.9% | 5,832 | 37.5% | 3,223 | -32.1% |
| | Fines | 55,000 | 32,025 | 58.2% | 50,633 | 63.2% | 71,450 | -55.2% |
| | Interest & Investment Income | (3,128) | | | (2,782) | | (1,856) | |
| | Non-Business License & Permit | 1,034,560 | 966,388 | 93.4% | 966,120 | 100.0% | 1,053,093 | -8.2% |
| | Other Revenue | | (2) | | | | 1 | -270.0% |
| | Rents & Royalties | 5,000 | 1,650 | 33.0% | 4,408 | 37.4% | 2,170 | -24.0% |
| | Revenue Total | 1,097,882 | 1,002,249 | 91.3% | 1,024,212 | 97.9% | 1,128,081 | -11.2% |
| | Expense | | | | | | | |
| | Salaries & Wages | 378,411 | 357,359 | 94.4% | 334,997 | 106.7% | 383,548 | -6.8% |
| | Benefits & Related | 127,689 | 182,596 | 143.0% | 112,956 | 161.7% | 129,505 | 41.0% |
| | Purchased Services | 834,215 | 355,698 | 42.6% | 715,523 | 49.7% | 243,594 | 46.0% |
| | Purchased Items | 176,625 | 76,701 | 43.4% | 167,753 | 45.7% | 22,420 | 242.1% |
| | Capital Outlay | 300,000 | | | 300,000 | | 148,090 | |
| | Grants & Contributions | - | | | - | | 1,150 | |
| | Interfund TF (Exp) | 109,562 | 100,441 | 91.7% | 100,424 | 100.0% | | |
| | Expense Total | 1,926,502 | 1,072,795 | 55.7% | 1,731,653 | 62.0% | 928,306 | 15.6% |
| | Self Insurance Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Insurance Premium | 24,132,100 | 19,605,098 | 81.2% | 21,378,587 | 91.7% | 19,205,328 | 2.1% |
| | Interest & Investment Income | (5,405) | | | - | | (23,889) | |
| | Interfund TF (Rev) | 5,847,866 | 4,437,906 | 75.9% | 5,362,179 | 82.8% | 4,228,015 | 5.0% |
| | Other Revenue | | 6,050 | | | | 39,140 | -84.5% |
| | Revenue Total | 29,974,561 | 24,049,054 | 80.2% | 26,740,766 | 89.9% | 23,448,594 | 2.6% |
| | Expense | | | | | | | |
| Salaries & Wages | 350,513 | 323,648 | 92.3% | 310,069 | 104.4% | 303,646 | 6.6% | |
| Benefits & Related | 94,720 | 90,748 | 95.8% | 83,791 | 108.3% | 89,940 | 0.9% | |
| Insurance Benefits | 26,171,931 | 20,996,561 | 80.2% | 24,087,836 | 87.2% | 19,995,150 | 5.0% | |
| Purchased Services | 804,300 | 236,496 | 29.4% | 639,483 | 37.0% | 415,699 | -43.1% | |
| Expense Total | 27,421,464 | 21,647,453 | 78.9% | 25,121,179 | 86.2% | 20,804,436 | 4.1% | |
| Solid Waste Fund | | | | | | | | |
| Revenue | | | | | | | | |
| Charges for Service | 7,693,300 | 6,840,419 | 88.9% | 7,052,192 | 97.0% | 6,632,597 | 3.1% | |
| Revenue Total | 7,693,300 | 6,840,419 | 88.9% | 7,052,192 | 97.0% | 6,632,597 | 3.1% | |
| Expense | | | | | | | | |
| Purchased Services | 7,768,300 | 6,915,229 | 89.0% | 6,848,850 | 101.0% | 6,695,873 | 3.3% | |
| Expense Total | 7,768,300 | 6,915,229 | 89.0% | 6,848,850 | 101.0% | 6,695,873 | 3.3% | |
| Maintenance & Ops Total | | 865,228,623 | 724,925,399 | 83.8% | 771,104,206 | 94.0% | 719,006,530 | 0.8% |
| Capital & Debt Service | Bond Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Bond Sale Proceeds | 14,460,000 | | | 14,460,000 | | | |
| Interest & Investment Income | | - | | - | | (2,958) | | |

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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 | Revenue Total | 14,460,000 | | | 14,460,000 | | (2,958) | | |
| | Expense | | | | | | | | |
| | Purchased Services | - | | | - | | 601,806 | | |
| | Capital Outlay | - | - | | - | | 3,955,061 | -100.0% | |
| | Expense Total | - | - | | - | | 4,556,868 | -100.0% | |
| | Capital Projects Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Charges for Service | 10,000 | 67,580 | 675.8% | 7,000 | 965.4% | 17,334 | 289.9% | |
| | Contributions | 3,443,000 | 1,091,602 | 31.7% | 3,443,000 | 31.7% | 827,314 | 31.9% | |
| | Fees | 240,000 | 125,493 | 52.3% | 216,767 | 57.9% | 234,799 | -46.6% | |
| | Grants | 13,100,000 | 749,463 | 5.7% | 6,350,000 | 11.8% | 84,540 | 786.5% | |
| | Home Rule Sales Tax | 17,989,200 | 16,651,212 | 92.6% | 16,287,344 | 102.2% | 16,227,251 | 2.6% | |
| | Interest & Investment Income | (35,995) | (6,250) | 17.4% | (31,168) | 20.1% | (12,319) | -49.3% | |
| | Interfund TF (Rev) | 23,691 | | | 23,691 | | 6,931 | | |
| | Other Revenue | 50,000 | 36,880 | 73.8% | 40,000 | 92.2% | 100,196 | -63.2% | |
| | Revenue Total | 34,819,896 | 18,715,981 | 53.8% | 26,336,634 | 71.1% | 17,486,047 | 7.0% | |
| | Expense | | | | | | | | |
| | Purchased Services | 7,582,000 | 1,595,741 | 21.0% | 6,455,300 | 24.7% | 533,723 | 199.0% | |
| | Capital Outlay | 49,822,327 | 11,411,723 | 22.9% | 47,839,582 | 23.9% | 10,749,577 | 6.2% | |
| | Grants & Contributions | | 10,846 | | | | 9,174 | 18.2% | |
| | Debt Service | | 306,333 | | | | | | |
| | Expense Total | 57,404,327 | 13,324,642 | 23.2% | 54,294,882 | 24.5% | 11,292,473 | 18.0% | |
| | Debt Service Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Home Rule Sales Tax | - | | | - | | | | |
| | Interest & Investment Income | (10,189) | | | - | | 12,416 | | |
| | Interfund TF (Rev) | 2,544,742 | | | - | | | | |
| | Property Taxes | 8,108,982 | 8,172,193 | 100.8% | 8,075,432 | 101.2% | 8,695,659 | -6.0% | |
| | Revenue Total | 10,643,535 | 8,172,193 | 76.8% | 8,075,432 | 101.2% | 8,708,075 | -6.2% | |
| | Expense | | | | | | | | |
| | Purchased Services | 2,862 | 1,590 | 55.6% | 2,351 | 67.6% | 1,308 | 21.6% | |
| Debt Service | 11,719,040 | 11,719,041 | 100.0% | 11,719,040 | 100.0% | 11,719,494 | 0.0% | | |
| Expense Total | 11,721,902 | 11,720,631 | 100.0% | 11,721,391 | 100.0% | 11,720,802 | 0.0% | | |
| Downtown Parking Fund | | | | | | | | | |
| Revenue | | | | | | | | | |
| Fees | | 18,106 | | | | 34,941 | -48.2% | | |
| Food & Beverage Tax | 875,000 | 903,533 | 103.3% | 802,922 | 112.5% | 814,766 | 10.9% | | |
| Home Rule Sales Tax | 875,000 | 885,865 | 101.2% | 799,382 | 110.8% | 775,841 | 14.2% | | |
| Interest & Investment Income | (8,648) | | | (7,706) | | (2,266) | | | |
| Other Revenue | | - | | | | | | | |
| Rents & Royalties | 116,917 | 98,068 | 83.9% | 94,703 | 103.6% | 87,688 | 11.8% | | |
| Revenue Total | 1,858,269 | 1,905,572 | 102.5% | 1,689,300 | 112.8% | 1,710,970 | 11.4% | | |
| Expense | | | | | | | | | |
| Purchased Services | 35,000 | 447 | 1.3% | 35,000 | 1.3% | | | | |
| Capital Outlay | 1,000,000 | 766,500 | 76.6% | 981,100 | 78.1% | 211,027 | 263.2% | | |

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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 | Debt Service | 294,400 | 294,398 | 100.0% | 294,400 | 100.0% | 304,901 | -3.4% |
| | Expense Total | 1,329,400 | 1,061,345 | 79.8% | 1,310,500 | 81.0% | 515,927 | 105.7% |
| | Motor Fuel Tax Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Interest & Investment Income | (12,466) | 701,189 | -5624.8% | - | | 188,348 | 272.3% |
| | Other Revenue | | 62,723 | | | | | |
| | State Shared Taxes | 6,660,128 | 6,151,806 | 92.4% | 6,063,924 | 101.4% | 8,659,286 | -29.0% |
| | Revenue Total | 6,647,662 | 6,915,718 | 104.0% | 6,063,924 | 114.0% | 8,847,634 | -21.8% |
| | Expense | | | | | | | |
| | Purchased Services | 1,100,000 | 40,897 | 3.7% | 877,570 | 4.7% | | |
| | Capital Outlay | 6,500,000 | 7,662,116 | 117.9% | 6,017,048 | 127.3% | 6,247,481 | 22.6% |
| | Expense Total | 7,600,000 | 7,703,013 | 101.4% | 6,894,618 | 111.7% | 6,247,481 | 23.3% |
| | Phosphorus Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Wastewater Charges | 1,624,612 | 1,428,858 | 88.0% | 1,485,759 | 96.2% | 1,365,148 | 4.7% |
| | Revenue Total | 1,624,612 | 1,428,858 | 88.0% | 1,485,759 | 96.2% | 1,365,148 | 4.7% |
| | Expense | | | | | | | |
| | Interfund TF (Exp) | 5,061,200 | | | 5,061,200 | | | |
| | Expense Total | 5,061,200 | | | 5,061,200 | | | |
| | Road And Bridge Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Contributions | | 2,246 | | | | 4,092 | -45.1% |
| | Fees | - | 1,461 | | | - | 2,259 | -35.3% |
| | Interest & Investment Income | (851) | 13 | -1.5% | - | | 23 | -42.9% |
| | Local Gasoline Tax | 2,434,000 | 2,215,585 | 91.0% | 2,219,378 | 99.8% | 2,245,597 | -1.3% |
| | Local Shared Taxes | 299,991 | 222,898 | 74.3% | 297,866 | 74.8% | 289,254 | -22.9% |
| | Other License & Permit | 40,000 | 48,831 | 122.1% | 35,333 | 138.2% | 39,218 | 24.5% |
| | State Shared Taxes | 79,872 | 100,406 | 125.7% | 76,720 | 130.9% | 131,556 | -23.7% |
| | Revenue Total | 2,853,012 | 2,591,441 | 90.8% | 2,629,297 | 98.6% | 2,711,999 | -4.4% |
| | Expense | | | | | | | |
| Salaries & Wages | 521,181 | 522,321 | 100.2% | 464,865 | 112.4% | 426,870 | 22.4% | |
| Benefits & Related | 168,429 | 183,357 | 108.9% | 148,995 | 123.1% | 158,369 | 15.8% | |
| Purchased Services | | 1,790 | | | | | | |
| Capital Outlay | 3,325,000 | 2,108,311 | 63.4% | 3,323,485 | 63.4% | 311,604 | 576.6% | |
| Expense Total | 4,014,610 | 2,815,778 | 70.1% | 3,937,345 | 71.5% | 896,843 | 214.0% | |
| SSA #21 - Van Buren Deck Fund | | | | | | | | |
| Revenue | | | | | | | | |
| Business License & Permit | | | | | | | | |
| Interest & Investment Income | - | | | | | | | |
| Property Taxes | - | | | | | | | |
| Revenue Total | - | - | | - | | - | | |
| Expense | | | | | | | | |
| Debt Service | - | | | | | 44,536 | | |
| Expense Total | - | - | | - | | 44,536 | | |
| SSA #23 - Naper Main Fund | | | | | | | | |

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|------------------------------|---------------------------------------|-------------------|---------------|-------------------|----------------|-------------------|---------------|---------------|--------|
| Capital & Debt Service | Revenue | | | | | | | | |
| | Interest & Investment Income | - | | | - | | 9 | | |
| | Property Taxes | 98,939 | 98,939 | 100.0% | 98,939 | 100.0% | 98,942 | 0.0% | |
| | Revenue Total | 98,939 | 98,939 | 100.0% | 98,939 | 100.0% | 98,951 | 0.0% | |
| | Expense | | | | | | | | |
| | Interfund TF (Exp) | 98,939 | | | - | | | | |
| | Expense Total | 98,939 | | | - | | | | |
| | SSA #25 - Lacrosse Ts Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Interest & Investment Income | - | 18 | | - | | | 2 | 991.9% |
| | Property Taxes | 68,000 | 68,003 | 100.0% | 67,329 | 101.0% | 86,399 | -21.3% | |
| | Revenue Total | 68,000 | 68,020 | 100.0% | 67,329 | 101.0% | 86,400 | -21.3% | |
| | Expense | | | | | | | | |
| | Interfund TF (Exp) | - | | | - | | | | |
| | Expense Total | - | | | - | | | | |
| | SSA #30 Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Property Taxes | 80,000 | 78,584 | 98.2% | 80,000 | 98.2% | | | |
| | Revenue Total | 80,000 | 78,584 | 98.2% | 80,000 | 98.2% | | | |
| | Expense | | | | | | | | |
| | Interfund TF (Exp) | 5,681 | | | 5,681 | | | | |
| | Expense Total | 5,681 | | | 5,681 | | | | |
| | SSA #31 - Downtown Streetscape | | | | | | | | |
| | Revenue | | | | | | | | |
| | Interest & Investment Income | | | | | | | 2 | |
| | Property Taxes | 23,680 | 23,680 | 100.0% | 23,680 | 100.0% | 23,445 | 1.0% | |
| | Revenue Total | 23,680 | 23,680 | 100.0% | 23,680 | 100.0% | 23,448 | 1.0% | |
| Water Capital Fund | | | | | | | | | |
| Revenue | | | | | | | | | |
| Bond Sale Proceeds | 20,500,000 | | | 20,500,000 | | | | | |
| Contributions | | 940 | | | | | | | |
| Fees | | 3,483 | | | | | | | |
| Interfund TF (Rev) | 21,140,760 | | | - | | | | | |
| Other Revenue | | 1,000 | | | | 27,032 | -96.3% | | |
| Wastewater Charges | | 3,718 | | | | | | | |
| Water Charges | 862,092 | 755,486 | 87.6% | 790,251 | 95.6% | 653,370 | 15.6% | | |
| Revenue Total | 42,502,852 | 764,626 | 1.8% | 21,290,251 | 3.6% | 680,402 | 12.4% | | |
| Expense | | | | | | | | | |
| Purchased Services | 6,470,000 | 1,096,838 | 17.0% | 5,174,376 | 21.2% | | | | |
| Capital Outlay | 41,422,100 | 19,439,451 | 46.9% | 40,974,860 | 47.4% | 10,354,900 | 87.7% | | |
| Expense Total | 47,892,100 | 20,536,288 | 42.9% | 46,149,236 | 44.5% | 10,354,900 | 98.3% | | |
| Water Street TIF Fund | | | | | | | | | |
| Revenue | | | | | | | | | |
| Interest & Investment Income | (207) | | | - | | | 51 | | |
| Property Taxes | 619,685 | 635,869 | 102.6% | 619,685 | 102.6% | 607,536 | 4.7% | | |

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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 | Revenue Total | 619,478 | 635,869 | 102.6% | 619,685 | 102.6% | 607,587 | 4.7% |
| | Expense | | | | | | | |
| | Purchased Services | 4,000 | 3,633 | 90.8% | 3,957 | 91.8% | 4,012 | -9.4% |
| | Interfund TF (Exp) | 619,685 | - | | - | | | |
| | Expense Total | 623,685 | 3,633 | 0.6% | 3,957 | 91.8% | 4,012 | -9.4% |
| | SSA #34 -DT SS Block 422-430 | | | | | | | |
| | Revenue | | | | | | | |
| | Property Taxes | 18,010 | 18,010 | 100.0% | 18,010 | 100.0% | | |
| | Revenue Total | 18,010 | 18,010 | 100.0% | 18,010 | 100.0% | | |
| | Expense | | | | | | | |
| Interfund TF (Exp) | 18,010 | | | 18,010 | | | | |
| Expense Total | 18,010 | | | 18,010 | | | | |
| Capital & Debt Service Total | | 252,087,799 | 98,582,823 | 39.1% | 212,335,060 | 46.4% | 87,957,545 | 12.1% |
| Special Funds | American Rescue Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Grants | - | 6,992,178 | | - | | | |
| | Interest & Investment Income | - | | | - | | | |
| | Revenue Total | - | 6,992,178 | | - | | | |
| | Expense | | | | | | | |
| | Purchased Services | | 99,657 | | | | | |
| | Capital Outlay | | 6,892,521 | | | | | |
| | Expense Total | | 6,992,178 | | | | | |
| | Comm Dev Block Grant Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Grants | 535,000 | 786,893 | 147.1% | 464,061 | 169.6% | 572,532 | 37.4% |
| | Revenue Total | 535,000 | 786,893 | 147.1% | 464,061 | 169.6% | 572,532 | 37.4% |
| | Expense | | | | | | | |
| | Grants & Contributions | 535,000 | 642,604 | 120.1% | 379,558 | 169.3% | 764,801 | -16.0% |
| | Expense Total | 535,000 | 642,604 | 120.1% | 379,558 | 169.3% | 764,801 | -16.0% |
| | E911 Surcharge Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Interest & Investment Income | (368) | | | - | | | |
| | State Shared Taxes | 3,500,000 | 4,069,487 | 116.3% | 3,118,777 | 130.5% | 3,345,712 | 21.6% |
| Revenue Total | 3,499,632 | 4,069,487 | 116.3% | 3,118,777 | 130.5% | 3,345,712 | 21.6% | |
| Expense | | | | | | | | |
| Interfund TF (Exp) | 3,500,000 | 2,294,652 | 65.6% | 3,500,000 | 65.6% | 3,082,216 | -25.6% | |
| Expense Total | 3,500,000 | 2,294,652 | 65.6% | 3,500,000 | 65.6% | 3,082,216 | -25.6% | |
| ETSB Fund | | | | | | | | |
| Revenue | | | | | | | | |
| Interest & Investment Income | (575) | | | - | | | | |
| State Shared Taxes | 2,600,000 | 2,444,368 | 94.0% | 1,935,133 | 126.3% | 2,607,486 | -6.3% | |
| Revenue Total | 2,599,425 | 2,444,368 | 94.0% | 1,935,133 | 126.3% | 2,607,486 | -6.3% | |
| Expense | | | | | | | | |
| Grants & Contributions | 2,600,000 | 1,822,725 | 70.1% | 1,898,000 | 96.0% | 1,788,520 | 1.9% | |
| Expense Total | 2,600,000 | 1,822,725 | 70.1% | 1,898,000 | 96.0% | 1,788,520 | 1.9% | |

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| Fund Overview | Fund Name | Total Budget | YTD Actuals | % Total Budget | YTD Projection | % YTD Projection | PY Actuals | PY Variance |
|------------------------------|-------------------------------------|------------------|------------------|----------------|------------------|------------------|------------------|---------------|
| Special Funds | Federal Drug Forfeiture Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Interest & Investment Income | (782) | | | - | | | |
| | Other Revenue | 100,000 | 86,009 | 86.0% | 97,009 | 88.7% | 108,848 | -21.0% |
| | Revenue Total | 99,218 | 86,009 | 86.7% | 97,009 | 88.7% | 108,848 | -21.0% |
| | Expense | | | | | | | |
| | Purchased Services | 235,000 | 18,368 | 7.8% | 235,000 | 7.8% | 30,167 | -39.1% |
| | Purchased Items | 262,000 | 500 | 0.2% | 170,267 | 0.3% | 3,259 | -84.7% |
| | Capital Outlay | | 144,417 | | | | | |
| | Grants & Contributions | 3,000 | | | 3,000 | | | |
| | Expense Total | 500,000 | 163,284 | 32.7% | 408,267 | 40.0% | 33,425 | 388.5% |
| | Food And Beverage Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Fees | 7,500 | 30,828 | 411.0% | 6,812 | 452.6% | 34,881 | -11.6% |
| | Food & Beverage Tax | 5,901,500 | 5,608,108 | 95.0% | 5,423,479 | 103.4% | 5,309,220 | 5.6% |
| | Interest & Investment Income | (1,403) | | | - | | | |
| | Revenue Total | 5,907,597 | 5,638,935 | 95.5% | 5,430,290 | 103.8% | 5,344,101 | 5.5% |
| | Expense | | | | | | | |
| | Salaries & Wages | 69,120 | 58,083 | 84.0% | 61,145 | 95.0% | 59,209 | -1.9% |
| | Benefits & Related | 1,494,528 | 1,122,801 | 75.1% | 1,112,700 | 100.9% | 923,536 | 21.6% |
| | Purchased Services | 304,758 | 310,931 | 102.0% | 303,358 | 102.5% | 321,632 | -3.3% |
| | Purchased Items | - | | | - | | | |
| | Grants & Contributions | 2,161,501 | 1,551,374 | 71.8% | 1,741,073 | 89.1% | 1,659,472 | -6.5% |
| | Interfund TF (Exp) | 1,826,118 | | | - | | | |
| | Expense Total | 5,856,025 | 3,043,189 | 52.0% | 3,218,275 | 94.6% | 2,963,849 | 2.7% |
| | Foreign Fire Tax Fund | | | | | | | |
| Revenue | | | | | | | | |
| Contributions | 395,000 | 395,829 | 100.2% | - | | | | |
| Interest & Investment Income | - | 3,629 | | - | | | | |
| Revenue Total | 395,000 | 399,459 | 101.1% | - | | | | |
| Expense | | | | | | | | |
| Purchased Items | 388,100 | 218,015 | 56.2% | 379,251 | 57.5% | | | |
| Expense Total | 388,100 | 218,015 | 56.2% | 379,251 | 57.5% | | | |
| Library Capital Fund | | | | | | | | |
| Revenue | | | | | | | | |
| Interest & Investment Income | (46) | | | - | | | | |
| Interfund TF (Rev) | | 275,000 | | | | | | |
| Other Revenue | 2,600 | | | 2,600 | | 1,413 | | |
| Revenue Total | 2,554 | 275,000 | 10767.4% | 2,600 | 10578.6% | 1,413 | 19356.6% | |
| Expense | | | | | | | | |
| Purchased Services | 13,000 | | | 13,000 | | | | |
| Capital Outlay | 30,554 | 630,953 | 2065.0% | 26,609 | 2371.2% | 21,141 | 2884.4% | |
| Expense Total | 43,554 | 630,953 | 1448.7% | 39,609 | 1593.0% | 21,141 | 2884.4% | |
| Library 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 | Charges for Service | 130,000 | 147,580 | 113.5% | 117,495 | 125.6% | 129,982 | 13.5% | |
| | Fines | 50,000 | 44,682 | 89.4% | 45,417 | 98.4% | 40,294 | 10.9% | |
| | Grants | 220,572 | 440,572 | 199.7% | 220,572 | 199.7% | 226,123 | 94.8% | |
| | Interest & Investment Income | (805) | 1,361 | -169.1% | - | - | 1,022 | 33.3% | |
| | Other Revenue | 45,000 | 50,471 | 112.2% | 40,392 | 125.0% | 48,987 | 3.0% | |
| | Property Taxes | 15,960,000 | 15,860,709 | 99.4% | 15,816,619 | 100.3% | 15,278,866 | 3.8% | |
| | State Shared Taxes | 287,100 | 372,843 | 129.9% | 278,254 | 134.0% | 439,244 | -15.1% | |
| | Revenue Total | 16,691,867 | 16,918,218 | 101.4% | 16,518,749 | 102.4% | 16,164,517 | 4.7% | |
| | Expense | | | | | | | | |
| | Salaries & Wages | 9,050,506 | 7,231,178 | 79.9% | 8,006,217 | 90.3% | 7,108,610 | 1.7% | |
| | Benefits & Related | 2,526,047 | 2,192,994 | 86.8% | 2,234,580 | 98.1% | 2,279,283 | -3.8% | |
| | Insurance Benefits | 72,000 | 3,415 | 4.7% | 108 | 3147.8% | | | |
| | Purchased Services | 1,248,161 | 1,037,926 | 83.2% | 1,112,181 | 93.3% | 960,017 | 8.1% | |
| | Purchased Items | 3,371,318 | 2,942,060 | 87.3% | 2,809,479 | 104.7% | 2,694,551 | 9.2% | |
| | Capital Outlay | 448,145 | 208,184 | 46.5% | 414,689 | 50.2% | 345,221 | -39.7% | |
| | Interfund TF (Exp) | 128,589 | 392,876 | 305.5% | 117,873 | 333.3% | 103,675 | 278.9% | |
| | Expense Total | 16,844,766 | 14,008,633 | 83.2% | 14,695,128 | 95.3% | 13,491,357 | 3.8% | |
| | Library Special Revenue Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Contributions | 2,100 | 1,410 | 67.1% | 1,693 | 83.2% | 3,128 | -54.9% | |
| | Interest & Investment Income | (46) | | | - | | | | |
| | Revenue Total | 2,054 | 1,410 | 68.6% | 1,693 | 83.2% | 3,128 | -54.9% | |
| | Expense | | | | | | | | |
| | Purchased Services | 20,000 | | | 20,000 | | | | |
| | Purchased Items | 22,054 | 1,384 | 6.3% | 19,319 | 7.2% | 662 | 109.2% | |
| | Expense Total | 42,054 | 1,384 | 3.3% | 39,319 | 3.5% | 662 | 109.2% | |
| | Naper Settlement Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Charges for Service | 374,395 | 461,594 | 123.3% | 367,119 | 125.7% | 423,681 | 8.9% | |
| | Contributions | - | | | - | | | | |
| | Interest & Investment Income | - | | | - | | | | |
| | Other Revenue | | | | | | 3,115 | | |
| | Property Taxes | 4,162,796 | 4,152,528 | 99.8% | 4,107,846 | 101.1% | 3,912,313 | 6.1% | |
| | Revenue Total | 4,537,191 | 4,614,122 | 101.7% | 4,474,965 | 103.1% | 4,339,109 | 6.3% | |
| | Expense | | | | | | | | |
| | Salaries & Wages | 2,481,854 | 2,083,995 | 84.0% | 2,187,175 | 95.3% | 2,058,822 | 1.2% | |
| | Benefits & Related | 834,076 | 628,506 | 75.4% | 737,836 | 85.2% | 649,868 | -3.3% | |
| | Purchased Services | 745,674 | 583,684 | 78.3% | 636,650 | 91.7% | 476,305 | 22.5% | |
| | Purchased Items | 284,122 | 258,840 | 91.1% | 253,944 | 101.9% | 169,966 | 52.3% | |
| | Capital Outlay | 14,000 | 12,530 | 89.5% | 8,520 | 147.1% | 92,275 | -86.4% | |
| | Interfund TF (Exp) | 177,465 | 162,679 | 91.7% | 165,634 | 98.2% | 144,980 | 12.2% | |
| Expense Total | 4,537,191 | 3,730,235 | 82.2% | 3,989,759 | 93.5% | 3,592,216 | 3.8% | | |
| Renewable Energy Fund | | | | | | | | | |
| Revenue | | | | | | | | | |
| Electric Charges | 273,800 | 261,073 | 95.4% | 251,063 | 104.0% | 250,573 | 4.2% | | |

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| Fund Overview | Fund Name | Total Budget | YTD Actuals | % Total Budget | YTD Projection | % YTD Projection | PY Actuals | PY Variance | |
|------------------------------|--------------------------------------|------------------|------------------|----------------|------------------|------------------|------------------|---------------|--------|
| Special Funds | Fees | | 25,829 | | | | 19,071 | 35.4% | |
| | Interest & Investment Income | (1,288) | | | - | | | | |
| | Revenue Total | 272,512 | 286,902 | 105.3% | 251,063 | 114.3% | 269,644 | 6.4% | |
| | Expense | | | | | | | | |
| | Purchased Services | 5,000 | | | 2,061 | | | | |
| | Grants & Contributions | 275,000 | 522,046 | 189.8% | 233,219 | 223.8% | 381,174 | 37.0% | |
| | Expense Total | 280,000 | 522,046 | 186.4% | 235,280 | 221.9% | 381,174 | 37.0% | |
| | SSA #33 - Downtown Maint Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Charges for Service | | | 300 | | | | 1,650 | -81.8% |
| | Fines | 40,000 | 49,068 | 122.7% | 35,425 | 138.5% | 46,915 | 4.6% | |
| | Interest & Investment Income | (1,288) | | | - | | 103 | | |
| | Interfund TF (Rev) | 1,668,239 | 1,668,239 | 100.0% | 1,334,591 | 125.0% | | | |
| | Non-Business License & Permit | 10,000 | | | 7,500 | | | | |
| | Property Taxes | 1,252,829 | 1,226,348 | 97.9% | 1,248,872 | 98.2% | 1,191,807 | 2.9% | |
| | Rents & Royalties | - | | | - | | 225 | | |
| | Revenue Total | 2,969,780 | 2,943,954 | 99.1% | 2,626,388 | 112.1% | 1,240,699 | 137.3% | |
| | Expense | | | | | | | | |
| | Salaries & Wages | 753,755 | 645,511 | 85.6% | 677,123 | 95.3% | 540,157 | 19.5% | |
| | Benefits & Related | 224,794 | 170,654 | 75.9% | 198,856 | 85.8% | 170,610 | 0.0% | |
| | Purchased Services | 1,398,750 | 972,204 | 69.5% | 1,200,947 | 81.0% | 828,965 | 17.3% | |
| | Purchased Items | 296,890 | 193,740 | 65.3% | 258,866 | 74.8% | 193,705 | 0.0% | |
| | Capital Outlay | 58,000 | | | 34,800 | | 70,182 | | |
| | Interfund TF (Exp) | 91,591 | 83,974 | 91.7% | 83,958 | 100.0% | 66,836 | 25.6% | |
| | Expense Total | 2,823,780 | 2,066,082 | 73.2% | 2,454,550 | 84.2% | 1,870,454 | 10.5% | |
| | State Drug Forfeiture Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Interest & Investment Income | (529) | | | - | | | | |
| | Other Revenue | 181,500 | 30,441 | 16.8% | 143,582 | 21.2% | 44,373 | -31.4% | |
| | Revenue Total | 180,971 | 30,441 | 16.8% | 143,582 | 21.2% | 44,373 | -31.4% | |
| Expense | | | | | | | | | |
| Purchased Services | 50,500 | 15,354 | 30.4% | 42,696 | 36.0% | 12,275 | 25.1% | | |
| Purchased Items | 100,000 | 17,828 | 17.8% | 91,866 | 19.4% | 27,138 | -34.3% | | |
| Grants & Contributions | 6,000 | | | 6,000 | | | | | |
| Interfund TF (Exp) | 25,000 | 1,535 | 6.1% | 23,013 | 6.7% | 1,443 | 6.4% | | |
| Expense Total | 181,500 | 34,716 | 19.1% | 163,575 | 21.2% | 40,856 | -15.0% | | |
| Test Track Fund | | | | | | | | | |
| Revenue | | | | | | | | | |
| Charges for Service | 31,200 | 35,577 | 114.0% | 24,960 | 142.5% | 51,006 | -30.2% | | |
| Interest & Investment Income | (23) | | | - | | | | | |
| Revenue Total | 31,177 | 35,577 | 114.1% | 24,960 | 142.5% | 51,006 | -30.2% | | |
| Expense | | | | | | | | | |
| Purchased Services | 37,380 | 25,783 | 69.0% | 33,436 | 77.1% | 8,935 | 188.6% | | |
| Purchased Items | 31,980 | 20,708 | 64.8% | 31,009 | 66.8% | 20,417 | 1.4% | | |
| Expense Total | 69,360 | 46,492 | 67.0% | 64,446 | 72.1% | 29,352 | 58.4% | | |

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| Fund Overview | Fund Name | Total Budget | YTD Actuals | % Total Budget | YTD Projection | % YTD Projection | PY Actuals | PY Variance |
|-----------------------------|----------------------------------------|-------------------|-------------------|----------------|-------------------|------------------|-------------------|--------------|
| Special Funds | Fair Share Assessment Fund | | | | | | | |
| | Expense | | | | | | | |
| | Interfund TF (Exp) | | | | | | 6,931 | |
| | Expense Total | | | | | | 6,931 | |
| | Block 59 Business District Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Sales Tax/Business District | | 48,995 | | | | | |
| | Revenue Total | | 48,995 | | | | | |
| | Heinen Business Dist Fund | | | | | | | |
| | Revenue | | | | | | | |
| Sales Tax/Business District | | 865 | | | | | | |
| Revenue Total | | 865 | | | | | | |
| Special Funds Total | | 75,925,308 | 81,790,001 | 107.7% | 66,554,288 | 122.9% | 62,159,523 | 31.6% |



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| Revenues/Expense Overview | Values | | | | | | |
|-------------------------------|--------------|-------------|----------------|----------------|-----------------|-------------|-------------|
| | Total Budget | YTD Actuals | % Total Budget | YTD Projection | %YTD Projection | PY Actuals | PY Variance |
| Revenue | | | | | | | |
| Property Taxes | 57,389,378 | 57,196,482 | 99.7% | 56,872,107 | 100.6% | 56,401,792 | 1.4% |
| Hotel & Motel Tax | 2,343,000 | 2,412,376 | 103.0% | 2,661,468 | 90.6% | 2,343,345 | 2.9% |
| Food & Beverage Tax | 6,776,500 | 6,511,640 | 96.1% | 6,226,401 | 104.6% | 6,123,986 | 6.3% |
| Local Gasoline Tax | 2,434,000 | 2,215,585 | 91.0% | 2,219,378 | 99.8% | 2,245,597 | -1.3% |
| Real Estate Transfer Tax | 5,476,200 | 3,785,307 | 69.1% | 4,901,679 | 77.2% | 5,972,866 | -36.6% |
| Utility Taxes | 15,618,000 | 14,228,854 | 91.1% | 14,226,002 | 100.0% | 14,697,066 | -3.2% |
| Business License & Permit | 747,625 | 642,949 | 86.0% | 721,345 | 89.1% | 614,124 | 4.7% |
| Non-Business License & Permit | 2,244,560 | 1,895,990 | 84.5% | 2,085,269 | 90.9% | 2,164,726 | -12.4% |
| Other License & Permit | 71,000 | 56,821 | 80.0% | 65,818 | 86.3% | 67,656 | -16.0% |
| Grants | 23,325,652 | 9,443,918 | 40.5% | 7,315,827 | 129.1% | 1,230,415 | 667.5% |
| State Shared Taxes | 86,794,119 | 84,340,500 | 97.2% | 79,651,546 | 105.9% | 85,208,998 | -1.0% |
| Charges for Service | 18,156,451 | 18,229,705 | 100.4% | 16,639,127 | 109.6% | 16,695,513 | 9.2% |
| Bond Sale Proceeds | 34,960,000 | | | 34,960,000 | | 7,294,166 | |
| Contributions | 4,010,100 | 1,583,332 | 39.5% | 3,605,836 | 43.9% | 935,259 | 69.3% |
| Electric Charges | 159,797,739 | 128,070,564 | 80.1% | 147,517,626 | 86.8% | 131,361,188 | -2.5% |
| Fees | 4,308,195 | 6,469,245 | 150.2% | 3,665,136 | 176.5% | 3,799,268 | 70.3% |
| Fines | 1,239,750 | 1,320,849 | 106.5% | 1,135,619 | 116.3% | 1,298,876 | 1.7% |
| Home Rule Sales Tax | 20,146,200 | 18,527,942 | 92.0% | 18,267,708 | 101.4% | 18,081,860 | 2.5% |
| Insurance Premium | 24,132,100 | 19,605,098 | 81.2% | 21,378,587 | 91.7% | 19,205,328 | 2.1% |
| Interest & Investment Income | (211,290) | 1,478,633 | -699.8% | (163,461) | -904.6% | 168,674 | 776.6% |
| Interfund TF (Rev) | 36,185,816 | 10,018,047 | 27.7% | 11,214,194 | 89.3% | 8,437,239 | 18.7% |
| Intergovernmental Agreement | 1,754,264 | 1,607,375 | 91.6% | 1,714,274 | 93.8% | 1,514,914 | 6.1% |
| Local Shared Taxes | 299,991 | 222,898 | 74.3% | 297,866 | 74.8% | 289,254 | -22.9% |
| Other Revenue | 960,059 | 552,049 | 57.5% | 866,240 | 63.7% | 939,852 | -41.3% |
| Rents & Royalties | 3,315,613 | 2,910,357 | 87.8% | 3,220,039 | 90.4% | 2,967,964 | -1.9% |
| Wastewater Charges | 29,434,315 | 24,817,131 | 84.3% | 26,906,003 | 92.2% | 23,445,853 | 5.8% |
| Water Charges | 47,394,412 | 45,755,241 | 96.5% | 43,907,269 | 104.2% | 42,151,988 | 8.5% |

YTD > Year To Date
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City of Naperville
 2023 Financial Report -through November 30
 Preliminary and Unaudited

| Revenues/Expense Overview | Total Budget | YTD Actuals | % Total Budget | YTD Projection | %YTD Projection | PY Actuals | PY Variance |
|-----------------------------|--------------------|--------------------|----------------|--------------------|-----------------|--------------------|-------------|
| Sales Tax/Business District | | 49,859 | | | | | |
| Revenue Total | 589,103,749 | 463,948,748 | 78.8% | 512,078,901 | 90.6% | 455,657,768 | 1.8% |
| Expense | | | | | | | |
| Salaries & Wages | 114,636,198 | 99,249,639 | 86.6% | 101,444,088 | 97.8% | 97,655,735 | 1.6% |
| Benefits & Related | 47,804,087 | 43,884,317 | 91.8% | 44,043,111 | 99.6% | 43,586,790 | 0.7% |
| Insurance Benefits | 26,244,931 | 20,999,976 | 80.0% | 24,088,724 | 87.2% | 19,995,150 | 5.0% |
| Purchased Services | 60,210,273 | 35,726,572 | 59.3% | 49,203,659 | 72.6% | 31,227,440 | 14.4% |
| Purchased Items | 27,826,115 | 22,101,735 | 79.4% | 23,329,164 | 94.7% | 19,412,366 | 13.9% |
| Purchased Electricity | 118,179,001 | 96,451,510 | 81.6% | 107,485,510 | 89.7% | 100,800,166 | -4.3% |
| Purchased Water | 29,575,392 | 27,198,512 | 92.0% | 27,194,886 | 100.0% | 26,737,353 | 1.7% |
| Capital Outlay | 118,645,826 | 62,257,266 | 52.5% | 113,295,263 | 55.0% | 43,308,429 | 43.8% |
| Grants & Contributions | 8,641,048 | 6,863,454 | 79.4% | 6,509,135 | 105.4% | 6,325,732 | 8.5% |
| Debt Service | 17,985,120 | 18,268,426 | 101.6% | 17,972,310 | 101.6% | 17,614,636 | 3.7% |
| Interfund TF (Exp) | 34,389,991 | 8,348,069 | 24.3% | 23,348,803 | 35.8% | 6,802,034 | 22.7% |
| Expense Total | 604,137,981 | 441,349,475 | 73.1% | 537,914,653 | 82.0% | 413,465,831 | 6.7% |

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 PY > Previous Year



City of Naperville
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| Department Overview | Total Budget | YTD Actual | % Total Budget | YTD Projection | % YTD Projection | PY Actuals | PY Variance |
|-----------------------------|--------------------|--------------------|----------------|--------------------|------------------|--------------------|-------------|
| Revenue | | | | | | | |
| Community Services | 753,625 | 673,899 | 89.4% | 726,812 | 92.7% | 621,104 | 8.5% |
| Finance | 75,000 | 79,266 | 105.7% | 69,841 | 113.5% | 97,277 | -18.5% |
| Information Technology | | 27,431 | | | | 2,672 | 926.6% |
| Police | 8,931,351 | 9,052,409 | 101.4% | 7,605,767 | 119.0% | 8,549,750 | 5.9% |
| Fire | 9,695,337 | 10,479,564 | 108.1% | 8,996,444 | 116.5% | 8,953,104 | 17.0% |
| Transp Engineer Development | 16,062,010 | 4,204,107 | 26.2% | 9,484,260 | 44.3% | 3,587,629 | 17.2% |
| Public Works | 8,489,151 | 7,474,187 | 88.0% | 7,731,802 | 96.7% | 7,259,937 | 3.0% |
| Electric | 171,794,899 | 132,662,650 | 77.2% | 149,837,181 | 88.5% | 133,795,589 | -0.8% |
| Water | 119,226,106 | 71,147,136 | 59.7% | 92,002,987 | 77.3% | 66,191,700 | 7.5% |
| Library | 16,696,475 | 17,194,628 | 103.0% | 16,523,042 | 104.1% | 16,169,059 | 6.3% |
| Naper Settlement | 4,537,191 | 4,614,122 | 101.7% | 4,474,965 | 103.1% | 4,339,109 | 6.3% |
| Undefined | 232,842,604 | 206,339,349 | 88.6% | 214,625,800 | 96.1% | 206,090,838 | 0.1% |
| Revenue Total | 589,103,749 | 463,948,748 | 78.8% | 512,078,901 | 90.6% | 455,657,768 | 1.8% |

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City of Naperville
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| Department Overview | Total Budget | YTD Actual | % Total Budget | YTD Projection | % YTD Projection | PY Actuals | PY Variance |
|-----------------------------|--------------------|--------------------|----------------|--------------------|------------------|--------------------|-------------|
| Expense | | | | | | | |
| Mayor And Council | 440,588 | 273,237 | 62.0% | 386,271 | 70.7% | 285,711 | -4.4% |
| City Managers Office | 2,552,349 | 1,992,660 | 78.1% | 2,271,544 | 87.7% | 1,806,267 | 10.3% |
| Legal | 1,667,694 | 1,369,950 | 82.1% | 1,471,079 | 93.1% | 1,278,259 | 7.2% |
| Community Services | 5,133,636 | 2,700,023 | 52.6% | 2,600,365 | 103.8% | 2,914,920 | -7.4% |
| Human Resources | 1,797,410 | 1,395,218 | 77.6% | 1,561,473 | 89.4% | 1,364,196 | 2.3% |
| Finance | 8,406,679 | 7,562,682 | 90.0% | 7,421,194 | 101.9% | 6,898,344 | 9.6% |
| Information Technology | 13,962,526 | 9,214,914 | 66.0% | 11,373,774 | 81.0% | 7,863,600 | 17.2% |
| Police | 60,893,963 | 50,881,020 | 83.6% | 54,459,779 | 93.4% | 48,409,828 | 5.1% |
| Fire | 44,254,969 | 39,643,095 | 89.6% | 40,197,109 | 98.6% | 40,030,635 | -1.0% |
| Transp Engineer Development | 57,108,551 | 26,957,508 | 47.2% | 53,690,857 | 50.2% | 23,427,409 | 15.1% |
| Public Works | 48,521,196 | 35,593,499 | 73.4% | 42,877,645 | 83.0% | 32,374,141 | 9.9% |
| Electric | 163,588,871 | 134,978,354 | 82.5% | 146,074,292 | 92.4% | 132,641,810 | 1.8% |
| Water | 120,369,856 | 66,178,070 | 55.0% | 105,767,575 | 62.6% | 56,709,638 | 16.7% |
| Library | 17,576,813 | 14,760,764 | 84.0% | 15,323,030 | 96.3% | 13,509,676 | 9.3% |
| Naper Settlement | 6,974,991 | 4,858,124 | 69.7% | 5,862,369 | 82.9% | 4,383,493 | 10.8% |
| Insurance | 27,990,781 | 21,246,400 | 75.9% | 25,657,365 | 82.8% | 20,421,277 | 4.0% |
| Miscellaneous | 4,597,335 | 3,639,233 | 79.2% | 2,628,517 | 138.5% | 1,553,089 | 134.3% |
| Debt Service | 17,887,982 | 17,886,709 | 100.0% | 17,887,471 | 100.0% | 17,586,608 | 1.7% |
| Undefined | 411,791 | 218,015 | 52.9% | 402,942 | 54.1% | 6,931 | 3045.5% |
| Expense Total | 604,137,981 | 441,349,475 | 73.1% | 537,914,653 | 82.0% | 413,465,831 | 6.7% |

YTD > Year To Date
 PY > Previous Year



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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 |