



City of Naperville
2023 Budget Report - through May 31
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actual	PY Variance
Maintenance & Ops	General Fund							
	Revenue							
	Business License & Permit	747,625	572,303	76.5%	612,854	93.4%	541,618	5.7%
	Cannabis Tax	1,282,000			545,039			
	Charges for Service	9,845,174	4,965,417	50.4%	3,905,086	127.2%	4,150,235	19.6%
	Contributions	170,000	51,901	30.5%	74,563	69.6%	40,970	26.7%
	Fees	929,000	459,117	49.4%	315,510	145.5%	352,800	30.1%
	Fines	1,094,500	583,839	53.3%	471,700	123.8%	523,321	11.6%
	Grants	350,080	141,688	40.5%	85,899	164.9%	86,239	64.3%
	Home Rule Sales Tax	-	458,111		-		497,866	-8.0%
	Hotel & Motel Tax	2,343,000	1,010,774	43.1%	1,079,213	93.7%	937,144	7.9%
	Interest & Investment Income	(70,679)	257,521	-364.4%	(19,340)	-1331.6%	(62,398)	-512.7%
	Interfund TF (Rev)	4,960,518	1,362,831	27.5%	2,125,606	64.1%	2,020,948	-32.6%
	Intergovernmental Agreement	1,754,264	77,510	4.4%	92,329	83.9%	70,793	9.5%
	Non-Business License & Permit	1,200,000	400,486	33.4%	501,613	79.8%	617,936	-35.2%
	Other License & Permit	31,000	3,753	12.1%	10,440	36.0%	11,097	-66.2%
	Other Revenue	165,000	232,585	141.0%	85,338	272.5%	172,771	34.6%
	Property Taxes	26,996,457	2,242,659	8.3%	1,851,003	121.2%	2,839,086	-21.0%
	Real Estate Transfer Tax	5,476,200	1,460,012	26.7%	1,858,041	78.6%	2,743,894	-46.8%
	Rents & Royalties	3,115,896	1,392,265	44.7%	1,545,495	90.1%	1,457,191	-4.5%
	State Shared Taxes	73,667,019	33,137,006	45.0%	31,366,736	105.6%	33,461,792	-1.0%
	Utility Taxes	15,618,000	7,182,459	46.0%	6,848,246	104.9%	7,206,893	-0.3%
	Revenue Total	149,675,054	55,992,238	37.4%	53,355,370	104.9%	57,670,197	-2.9%
	Expense							
	Benefits & Related	34,521,700	8,064,687	23.4%	7,516,647	107.3%	8,872,518	-9.1%
	Capital Outlay	-			-			
	Grants & Contributions	1,820,347	869,139	47.7%	834,132	104.2%	811,989	7.0%
	Interfund TF (Exp)	3,617,998	393,465	10.9%	1,144,959	34.4%	448,840	-12.3%
	Purchased Items	11,051,742	3,182,160	28.8%	4,027,436	79.0%	3,383,893	-6.0%
Purchased Services	18,089,130	5,378,862	29.7%	5,521,527	97.4%	4,971,697	8.2%	
Salaries & Wages	76,705,084	28,532,002	37.2%	29,398,518	97.1%	28,397,592	0.5%	
Expense Total	145,806,001	46,420,315	31.8%	48,443,220	95.8%	46,886,530	-1.0%	



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Maintenance & Ops	Electric Utility Fund							
	Revenue							
	Charges for Service	30,000	144,228	480.8%	12,133	1188.7%	74,241	94.3%
	Electric Charges	159,523,939	55,404,093	34.7%	61,781,759	89.7%	55,310,461	0.2%
	Fees	2,700,723	851,183	31.5%	932,456	91.3%	674,337	26.2%
	Grants	9,120,000	-		-			
	Interest & Investment Income	(27,234)	(17,940)	65.9%	(15,048)	119.2%	(77,296)	-76.8%
	Interfund TF (Rev)	-	-		-			
	Other Revenue	140,959	(78,433)	-55.6%	63,253	-124.0%	109,846	-171.4%
	Rents & Royalties	34,000	24,295	71.5%	20,400	119.1%		
	Revenue Total	171,522,387	56,327,426	32.8%	62,794,953	89.7%	56,091,590	0.4%
	Expense							
	Benefits & Related	4,450,510	1,607,628	36.1%	1,711,738	93.9%	1,556,963	3.3%
	Capital Outlay	15,725,700	3,838,139	24.4%	3,620,532	106.0%	2,441,673	57.2%
	Debt Service	2,633,780	184,103	7.0%	202,183	91.1%	228,653	-19.5%
	Grants & Contributions	522,700	150,267	28.7%	355,281	42.3%	130,302	15.3%
	Insurance Benefits	1,000			283			
	Interfund TF (Exp)	1,439,232	599,680	41.7%	599,735	100.0%	520,155	15.3%
	Purchased Electricity	118,179,001	38,516,880	32.6%	42,783,231	90.0%	40,730,243	-5.4%
	Purchased Items	7,057,862	2,361,759	33.5%	2,053,595	115.0%	1,534,340	53.9%
	Purchased Services	7,216,940	2,257,629	31.3%	2,209,956	102.2%	1,783,926	26.6%
	Salaries & Wages	14,244,163	5,522,570	38.8%	5,593,159	98.7%	4,918,782	12.3%
	Expense Total	171,470,888	55,038,654	32.1%	59,129,693	93.1%	53,845,038	2.2%
	Water Utilities Fund							
	Revenue							
	Bond Sale Proceeds						7,294,166	
	Charges for Service	42,382			36			
	Fees	424,522	148,842	35.1%	170,396	87.4%	234,416	-36.5%
	Fines	250			104			
	Interest & Investment Income	(29,335)	(14,815)	50.5%	(10,171)	145.7%	(33,247)	-55.4%
	Other Revenue	275,000	16,115	5.9%	118,872	13.6%	64,997	-75.2%
	Rents & Royalties	43,800	20,988	47.9%	10,950	191.7%	17,250	21.7%
Wastewater Charges	27,809,703	10,202,194	36.7%	11,192,381	91.2%	9,721,751	4.9%	
Water Charges	46,532,320	16,400,289	35.2%	16,410,371	99.9%	15,475,741	6.0%	
Revenue Total	75,098,642	26,773,613	35.7%	27,892,940	96.0%	32,775,075	-18.3%	



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Maintenance & Ops	Expense								
	Benefits & Related	3,361,594	1,214,485	36.1%	1,292,907	93.9%	1,305,213	-7.0%	
	Capital Outlay						1,533,429		
	Debt Service	3,337,900	356,641	10.7%	270,628	131.8%	471,929	-24.4%	
	Grants & Contributions	217,500	92,249	42.4%	127,293	72.5%	71,234	29.5%	
	Interfund TF (Exp)	17,670,921	663,070	3.8%	4,621,094	14.3%	574,620	15.4%	
	Purchased Items	4,783,422	1,936,615	40.5%	1,821,037	106.3%	1,693,985	14.3%	
	Purchased Services	6,245,302	1,005,759	16.1%	1,585,036	63.5%	1,014,510	-0.9%	
	Purchased Water	29,575,392	10,381,254	35.1%	10,131,244	102.5%	9,536,764	8.9%	
	Salaries & Wages	9,906,611	3,766,401	38.0%	3,808,984	98.9%	3,870,482	-2.7%	
	Expense Total	75,098,642	19,416,473	25.9%	23,658,224	82.1%	20,072,167	-3.3%	
	Commuter Parking Fund								
	Revenue								
	Fees	6,450	505	7.8%	1,764	28.6%	583	-13.4%	
	Fines	55,000	30,000	54.5%	23,692	126.6%	24,550	22.2%	
	Interest & Investment Income	(3,128)			(1,338)		(1,856)		
	Non-Business License & Permit	1,034,560	554,946	53.6%	498,062	111.4%	468,974	18.3%	
	Other Revenue		(2)				(1)	310.0%	
	Rents & Royalties	5,000	750	15.0%	2,093	35.8%	770	-2.6%	
	Revenue Total	1,097,882	586,199	53.4%	524,273	111.8%	493,021	18.9%	
	Expense								
	Benefits & Related	127,689	46,221	36.2%	49,111	94.1%	67,092	-31.1%	
	Capital Outlay	300,000			56,250				
	Grants & Contributions	-			-		1,150		
	Interfund TF (Exp)	109,562	45,655	41.7%	45,644	100.0%			
	Purchased Items	176,625	54,971	31.1%	88,955	61.8%	12,330	345.8%	
	Purchased Services	834,215	168,427	20.2%	375,036	44.9%	156,462	7.6%	
	Salaries & Wages	378,411	162,890	43.0%	147,943	110.1%	190,069	-14.3%	
	Expense Total	1,926,502	478,165	24.8%	762,938	62.7%	427,103	12.0%	
	Self Insurance Fund								
	Revenue								
	Insurance Premium	24,132,100	8,806,612	36.5%	9,287,590	94.8%	8,686,531	1.4%	
	Interest & Investment Income	(5,405)			-		(23,889)		
Interfund TF (Rev)	5,847,866	2,017,230	34.5%	2,449,561	82.4%	1,921,825	5.0%		
Other Revenue						17,508			



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Maintenance & Ops	Revenue Total	29,974,561	10,823,842	36.1%	11,737,151	92.2%	10,601,974	2.1%
	Expense							
	Benefits & Related	94,720	38,653	40.8%	36,431	106.1%	40,583	-4.8%
	Insurance Benefits	26,171,931	8,491,440	32.4%	9,671,421	87.8%	8,459,963	0.4%
	Purchased Services	804,300	166,378	20.7%	242,431	68.6%	189,349	-12.1%
	Salaries & Wages	350,513	133,819	38.2%	134,813	99.3%	132,633	0.9%
	Expense Total	27,421,464	8,830,291	32.2%	10,085,095	87.6%	8,822,529	0.1%
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,693,300	3,067,924	39.9%	3,205,542	95.7%	2,973,567	3.2%
	Revenue Total	7,693,300	3,067,924	39.9%	3,205,542	95.7%	2,973,567	3.2%
	Expense							
	Purchased Services	7,768,300	3,092,021	39.8%	3,026,247	102.2%	2,994,156	3.3%
	Expense Total	7,768,300	3,092,021	39.8%	3,026,247	102.2%	2,994,156	3.3%
Capital & Debt Service	Bond Fund							
	Revenue							
	Bond Sale Proceeds	14,460,000			-			
	Interest & Investment Income	-			-		(2,958)	
	Revenue Total	14,460,000			-		(2,958)	
	Expense							
	Capital Outlay	-	2,650		-		1,209,681	-99.8%
	Purchased Services	-			-		313,362	
	Expense Total	-	2,650		-		1,523,044	-99.8%
	Capital Projects Fund							
	Revenue							
	Charges for Service	10,000	67,580	675.8%	2,500	2703.2%	17,334	289.9%
	Contributions	3,443,000	529,016	15.4%	2,983,933	17.7%	674,314	-21.5%
	Fees	240,000	86,672	36.1%	17,806	486.7%	56,314	53.9%
	Grants	13,100,000	653,166	5.0%	1,270,000	51.4%	84,540	672.6%
	Home Rule Sales Tax	17,989,200	7,283,682	40.5%	6,783,168	107.4%	6,882,479	5.8%
	Interest & Investment Income	(35,995)	(3,125)	8.7%	(13,692)	22.8%	(10,756)	-70.9%
	Interfund TF (Rev)	23,691			-			
Other Revenue	50,000	11,910	23.8%	12,500	95.3%	-		
Revenue Total	34,819,896	8,628,902	24.8%	11,056,216	78.0%	7,704,224	12.0%	
Expense								
Capital Outlay	49,822,327	4,680,616	9.4%	13,897,939	33.7%	2,680,542	74.6%	
Grants & Contributions		840				513	63.8%	
Purchased Services	7,582,000	715,872	9.4%	2,068,111	34.6%	282,073	153.8%	
Expense Total	57,404,327	5,397,329	9.4%	15,966,050	33.8%	2,963,128	82.1%	



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Fund Overview	Fund Name	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actual	PY Variance
Capital & Debt Service	Debt Service Fund							
	Revenue							
	Home Rule Sales Tax	-			-			
	Interest & Investment Income	(10,189)			-			
	Interfund TF (Rev)	2,544,742			-			
	Property Taxes	8,108,982	680,323	8.4%	586,822	115.9%	933,090	-27.1%
	Revenue Total	10,643,535	680,323	6.4%	586,822	115.9%	933,090	-27.1%
	Expense							
	Debt Service	11,719,040	1,104,669	9.4%	895,108	123.4%	1,253,297	-11.9%
	Purchased Services	2,862			41		54	
	Expense Total	11,721,902	1,104,669	9.4%	895,148	123.4%	1,253,351	-11.9%
	Downtown Parking Fund							
	Revenue							
	Fees						60	
	Food & Beverage Tax	875,000	376,134	43.0%	325,860	115.4%	334,216	12.5%
	Home Rule Sales Tax	875,000	391,950	44.8%	297,451	131.8%	328,456	19.3%
	Interest & Investment Income	(8,648)			(3,720)		(2,266)	
	Other Revenue				-			
	Rents & Royalties	116,917	36,146	30.9%	32,737	110.4%	29,229	23.7%
	Revenue Total	1,858,269	804,230	43.3%	652,328	123.3%	689,695	16.6%
	Expense							
	Capital Outlay	1,000,000	16,768	1.7%	428,700	3.9%	168,589	-90.1%
	Debt Service	294,400	12,200	4.1%	9,770	124.9%	14,950	-18.4%
	Purchased Services	35,000			15,750			
	Expense Total	1,329,400	28,968	2.2%	454,220	6.4%	183,539	-84.2%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	(12,466)	287,059	-2302.7%	-		159,261	80.2%
	State Shared Taxes	6,660,128	2,527,067	37.9%	2,606,194	97.0%	4,001,354	-36.8%
Revenue Total	6,647,662	2,814,126	42.3%	2,606,194	108.0%	4,160,614	-32.4%	
Expense								
Capital Outlay	6,500,000	210,699	3.2%	482,369	43.7%	453,844	-53.6%	
Purchased Services	1,100,000	22,968	2.1%	318,013	7.2%			
Expense Total	7,600,000	233,667	3.1%	800,382	29.2%	453,844	-48.5%	
Phosphorus Fund								
Revenue								
Wastewater Charges	1,624,612	645,781	39.7%	660,461	97.8%	616,745	4.7%	
Revenue Total	1,624,612	645,781	39.7%	660,461	97.8%	616,745	4.7%	
Expense								
Interfund TF (Exp)	5,061,200			-				
Expense Total	5,061,200			-				



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Capital & Debt Service	Road And Bridge Fund								
	Revenue								
	Contributions		248				2,100	-88.2%	
	Fees	-	1,877		-		1,481	26.7%	
	Interest & Investment Income	(851)			-				
	Local Gasoline Tax	2,434,000	980,562	40.3%	1,012,816	96.8%	1,045,959	-6.3%	
	Local Shared Taxes	299,991	23,273	7.8%	20,479	113.6%	33,313	-30.1%	
	Other License & Permit	40,000	16,617	41.5%	9,136	181.9%	14,802	12.3%	
	State Shared Taxes	79,872	63,651	79.7%	45,772	139.1%	73,018	-12.8%	
	Revenue Total	2,853,012	1,086,228	38.1%	1,088,204	99.8%	1,170,673	-7.2%	
	Expense								
	Benefits & Related	168,429	76,929	45.7%	64,780	118.8%	70,498	9.1%	
	Capital Outlay	3,325,000	3,002	0.1%	658,353	0.5%	258,374	-98.8%	
	Salaries & Wages	521,181	210,990	40.5%	191,775	110.0%	162,555	29.8%	
	Expense Total	4,014,610	290,921	7.2%	914,909	31.8%	491,428	-40.8%	
		SSA #21 - Van Buren Deck Fund							
		Revenue							
		Interest & Investment Income	-			-			
		Property Taxes	-			-			
		Revenue Total	-			-			
		Expense							
		Debt Service	-			-	2,568		
		Expense Total	-			-	2,568		
		SSA #23 - Naper Main Fund							
		Revenue							
		Interest & Investment Income	-			-			
		Property Taxes	98,939			-			
	Revenue Total	98,939			-				
	Expense								
	Interfund TF (Exp)	98,939			-				
	Expense Total	98,939			-				
	SSA #25 - Lacrosse Ts Fund								
	Revenue								
	Interest & Investment Income	-			-				
	Property Taxes	68,000	7,365	10.8%	7,145	103.1%	20,312	-63.7%	
	Revenue Total	68,000	7,365	10.8%	7,145	103.1%	20,312	-63.7%	
	Expense								
	Interfund TF (Exp)	-			-				
	Expense Total	-			-				



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Capital & Debt Service	SSA #30 Fund							
	Revenue							
	Property Taxes	80,000			-			
	Revenue Total	80,000			-			
	Expense							
	Interfund TF (Exp)	5,681			-			
	Expense Total	5,681			-			
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680			-			
	Revenue Total	23,680			-			
	SSA #34 Fund							
	Revenue							
	Property Taxes	18,010			-			
	Revenue Total	18,010			-			
	Expense							
	Interfund TF (Exp)	18,010			-			
	Expense Total	18,010			-			
	Water Capital Fund							
	Revenue							
	Bond Sale Proceeds	20,500,000			-			
	Interfund TF (Rev)	21,140,760			-			
	Water Charges	862,092	340,794	39.5%	359,205	94.9%	269,396	26.5%
	Revenue Total	42,502,852	340,794	0.8%	359,205	94.9%	269,396	26.5%
	Expense							
	Capital Outlay	41,422,100	5,074,113	12.2%	16,332,040	31.1%	1,473,171	244.4%
	Purchased Services	6,470,000	224,513	3.5%	3,560,921	6.3%		
	Expense Total	47,892,100	5,298,627	11.1%	19,892,961	26.6%	1,473,171	259.7%
	Water Street TIF Fund							
	Revenue							
Interest & Investment Income	(207)			-				
Property Taxes	619,685	331,552	53.5%	1,824	18175.1%	8,942	3607.7%	
Revenue Total	619,478	331,552	53.5%	1,824	18175.1%	8,942	3607.7%	
Expense								
Interfund TF (Exp)	619,685			-				
Purchased Services	4,000	2,208	55.2%	1,003	220.1%	552	300.0%	
Expense Total	623,685	2,208	0.4%	1,003	220.1%	552	300.0%	



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Special Funds	American Rescue Fund							
	Revenue							
	Grants	-			-			
	Interest & Investment Income	-			-			
	Revenue Total	-				-		
	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	635,089	118.7%	238,038	266.8%	285,213	122.7%
	Revenue Total	535,000	635,089	118.7%	238,038	266.8%	285,213	122.7%
	Expense							
	Grants & Contributions	535,000	490,800	91.7%	144,075	340.7%	464,364	5.7%
	Expense Total	535,000	490,800	91.7%	144,075	340.7%	464,364	5.7%
	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	(368)				-		
	State Shared Taxes	3,500,000	1,274,001	36.4%	1,319,382	96.6%	1,263,928	0.8%
	Revenue Total	3,499,632	1,274,001	36.4%	1,319,382	96.6%	1,263,928	0.8%
	Expense							
	Interfund TF (Exp)	3,500,000	763,432	21.8%	1,547,677	49.3%	1,511,835	-49.5%
	Expense Total	3,500,000	763,432	21.8%	1,547,677	49.3%	1,511,835	-49.5%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	(575)				-		
	State Shared Taxes	2,600,000	1,012,209	38.9%	889,017	113.9%	995,539	1.7%
	Revenue Total	2,599,425	1,012,209	38.9%	889,017	113.9%	995,539	1.7%
	Expense							
	Grants & Contributions	2,600,000	588,963	22.7%	624,000	94.4%	588,122	0.1%
Expense Total	2,600,000	588,963	22.7%	624,000	94.4%	588,122	0.1%	
Federal Drug Forfeiture Fund								
Revenue								
Interest & Investment Income	(782)				-			
Other Revenue	100,000	36,932	36.9%	72,466	51.0%	87,074	-57.6%	
Revenue Total	99,218	36,932	37.2%	72,466	51.0%	87,074	-57.6%	
Expense								
Grants & Contributions	3,000				-			
Purchased Items	262,000				98,768	696		
Purchased Services	235,000				113,000			
Expense Total	500,000				211,768	696		



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Fund Overview	Fund Name	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actual	PY Variance
Special Funds	Food And Beverage Fund							
	Revenue							
	Fees	7,500	25,079	334.4%	3,769	665.5%	6,065	313.5%
	Food & Beverage Tax	5,901,500	2,406,748	40.8%	2,390,108	100.7%	2,334,214	3.1%
	Interest & Investment Income	(1,403)			-			
	Revenue Total	5,907,597	2,431,826	41.2%	2,393,876	101.6%	2,340,278	3.9%
	Expense							
	Benefits & Related	1,494,528	376,218	25.2%	410,984	91.5%	343,539	9.5%
	Grants & Contributions	2,161,501	210,231	9.7%	776,645	27.1%	502,348	-58.2%
	Interfund TF (Exp)	1,826,118			-			
	Purchased Items	-			-			
	Purchased Services	304,758	297,758	97.7%	300,558	99.1%	314,857	-5.4%
	Salaries & Wages	69,120	26,428	38.2%	26,585	99.4%	25,918	2.0%
	Expense Total	5,856,025	910,634	15.6%	1,514,772	60.1%	1,186,663	-23.3%
	Foreign Fire Tax Fund							
	Revenue							
	Contributions	395,000			-			
	Interest & Investment Income	-	1,247		-			
	Revenue Total	395,000	1,247	0.3%	-			
	Expense							
	Purchased Items	388,100	109,558	28.2%	182,329	60.1%		
	Expense Total	388,100	109,558	28.2%	182,329	60.1%		
	Library Capital Fund							
	Revenue							
	Interest & Investment Income	(46)			-			
	Other Revenue	2,600			1,060		100	
	Revenue Total	2,554			1,060		100	
	Expense							
	Capital Outlay	30,554	441,306	1444.3%	15,811	2791.1%	2,020	21750.4%
	Purchased Services	13,000			5,460			
	Expense Total	43,554	441,306	1013.2%	21,271	2074.7%	2,020	21750.4%
	Library Fund							
	Revenue							
	Charges for Service	130,000	65,089	50.1%	48,116	135.3%	50,986	27.7%
	Fines	50,000	18,293	36.6%	22,594	81.0%	15,256	19.9%
	Grants	220,572	95,000	43.1%	18,260	520.3%	5,551	1611.3%
Interest & Investment Income	(805)			-				
Other Revenue	45,000	35,481	78.8%	18,463	192.2%	26,408	34.4%	
Property Taxes	15,960,000	1,326,248	8.3%	1,114,947	119.0%	1,635,881	-18.9%	
State Shared Taxes	287,100	236,396	82.3%	114,602	206.3%	271,253	-12.9%	



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Fund Overview	Fund Name	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actual	PY Variance	
Special Funds	Revenue Total	16,691,867	1,776,507	10.6%	1,336,982	132.9%	2,005,335	-11.4%	
	Expense								
	Benefits & Related	2,526,047	929,851	36.8%	971,557	95.7%	1,035,969	-10.2%	
	Capital Outlay	448,145	63,253	14.1%	156,512	40.4%	124,470	-49.2%	
	Insurance Benefits	72,000			-				
	Interfund TF (Exp)	128,589	53,580	41.7%	53,579	100.0%	47,125	13.7%	
	Purchased Items	3,371,318	1,100,894	32.7%	1,064,717	103.4%	1,068,899	3.0%	
	Purchased Services	1,248,161	567,069	45.4%	571,210	99.3%	453,088	25.2%	
	Salaries & Wages	9,050,506	3,043,138	33.6%	3,480,964	87.4%	3,113,138	-2.2%	
	Expense Total	16,844,766	5,757,785	34.2%	6,298,539	91.4%	5,842,689	-1.5%	
	Library Special Revenue Fund								
	Revenue								
	Contributions	2,100	560	26.7%	961	58.3%	618	-9.4%	
	Interest & Investment Income	(46)			-				
	Revenue Total	2,054	560	27.3%	961	58.3%	618	-9.4%	
	Expense								
	Purchased Items	22,054	275	1.2%	14,083	2.0%	451	-39.0%	
	Purchased Services	20,000			20,000				
	Expense Total	42,054	275	0.7%	34,083	0.8%	451	-39.0%	
	Naper Settlement Fund								
	Revenue								
	Charges for Service	374,395	284,252	75.9%	206,281	137.8%	233,095	21.9%	
	Contributions	-			-				
	Interest & Investment Income	-			-				
	Other Revenue						3,115		
	Property Taxes	4,162,796	345,692	8.3%	299,333	115.5%	417,382	-17.2%	
	Revenue Total	4,537,191	629,944	13.9%	505,614	124.6%	653,592	-3.6%	
Expense									
Benefits & Related	834,076	274,273	32.9%	320,798	85.5%	291,221	-5.8%		
Capital Outlay	14,000			4,092		38,608			
Interfund TF (Exp)	177,465	73,945	41.7%	75,288	98.2%	65,900	12.2%		
Purchased Items	284,122	102,129	35.9%	118,280	86.3%	68,689	48.7%		
Purchased Services	745,674	184,851	24.8%	249,713	74.0%	213,490	-13.4%		
Salaries & Wages	2,481,854	880,022	35.5%	955,094	92.1%	875,368	0.5%		
Expense Total	4,537,191	1,515,220	33.4%	1,723,266	87.9%	1,553,276	-2.5%		



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Fund Overview	Fund Name	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actual	PY Variance	
Special Funds	Renewable Energy Fund								
	Revenue								
	Electric Charges	273,800	116,763	42.6%	114,531	101.9%	113,278	3.1%	
	Fees		9,761				6,178	58.0%	
	Interest & Investment Income	(1,288)			-				
	Revenue Total	272,512	126,524	46.4%	114,531	110.5%	119,456	5.9%	
	Expense								
	Grants & Contributions	275,000	145,805	53.0%	105,827	137.8%	162,361	-10.2%	
	Purchased Services	5,000			227				
	Expense Total	280,000	145,805	52.1%	106,054	137.5%	162,361	-10.2%	
		SSA #33 - Downtown Maint Fund							
	Revenue								
	Charges for Service			300				750	-60.0%
	Fines	40,000	18,365	45.9%	17,698	103.8%	23,055	-20.3%	
	Interest & Investment Income	(1,288)			-				
	Interfund TF (Rev)	1,668,239			1,000,943				
	Non-Business License & Permit	10,000			6,200				
	Property Taxes	1,252,829	86,141	6.9%	37,538	229.5%	101,805	-15.4%	
	Rents & Royalties	-			-				
	Revenue Total	2,969,780	104,806	3.5%	1,062,379	9.9%	125,610	-16.6%	
	Expense								
	Benefits & Related	224,794	70,378	31.3%	86,459	81.4%	74,164	-5.1%	
	Capital Outlay	58,000			-				
	Interfund TF (Exp)	91,591	38,170	41.7%	38,163	100.0%	30,380	25.6%	
	Purchased Items	296,890	94,788	31.9%	126,105	75.2%	82,365	15.1%	
	Purchased Services	1,398,750	277,495	19.8%	336,408	82.5%	251,708	10.2%	
	Salaries & Wages	753,755	265,660	35.2%	288,220	92.2%	213,984	24.1%	
	Expense Total	2,823,780	746,491	26.4%	875,356	85.3%	652,600	14.4%	
		State Drug Forfeiture Fund							
	Revenue								
	Interest & Investment Income	(529)			-				
	Other Revenue	181,500	19,980	11.0%	98,755	20.2%	36,340	-45.0%	
	Revenue Total	180,971	19,980	11.0%	98,755	20.2%	36,340	-45.0%	
Expense									
Grants & Contributions	6,000			-					
Interfund TF (Exp)	25,000	1,260	5.0%	11,103	11.3%	643	96.0%		
Purchased Items	100,000	6,648	6.6%	34,604	19.2%	717	827.3%		
Purchased Services	50,500	9,384	18.6%	24,203	38.8%	2,786	236.8%		
Expense Total	181,500	17,292	9.5%	69,910	24.7%	4,145	317.1%		



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Fund Overview	Fund Name	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actual	PY Variance
Special Funds	Test Track Fund							
	Revenue							
	Charges for Service	31,200	35,177	112.7%	24,471	143.8%	47,006	-25.2%
	Interest & Investment Income	(23)			-			
	Revenue Total	31,177	35,177	112.8%	24,471	143.8%	47,006	-25.2%
	Expense							
	Purchased Items	31,980	2,875	9.0%	11,058	26.0%	2,481	15.9%
	Purchased Services	37,380	3,873	10.4%	6,856	56.5%	3,731	3.8%
	Expense Total	69,360	6,748	9.7%	17,914	37.7%	6,213	8.6%



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Revenues/Expense Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	%YTD Projection	PY Actual	PY Variance
Revenue							
Bond Sale Proceeds	34,960,000			-		7,294,166	
Business License & Permit	747,625	572,303	76.5%	612,854	93.4%	541,618	5.7%
Cannabis Tax	1,282,000			545,039			
Charges for Service	18,156,451	8,629,967	47.5%	7,404,163	116.6%	7,547,214	14.3%
Contributions	4,010,100	581,726	14.5%	3,059,457	19.0%	718,002	-19.0%
Electric Charges	159,797,739	55,520,856	34.7%	61,896,289	89.7%	55,423,739	0.2%
Fees	4,308,195	1,583,036	36.7%	1,441,701	109.8%	1,332,234	18.8%
Fines	1,239,750	650,496	52.5%	535,788	121.4%	586,183	11.0%
Food & Beverage Tax	6,776,500	2,782,882	41.1%	2,715,968	102.5%	2,668,429	4.3%
Grants	23,325,652	1,524,943	6.5%	1,612,197	94.6%	461,543	230.4%
Home Rule Sales Tax	18,864,200	8,133,743	43.1%	7,080,620	114.9%	7,708,801	5.5%
Hotel & Motel Tax	2,343,000	1,010,774	43.1%	1,079,213	93.7%	937,144	7.9%
Insurance Premium	24,132,100	8,806,612	36.5%	9,287,590	94.8%	8,686,531	1.4%
Interest & Investment Income	(211,290)	509,948	-241.3%	(63,309)	-805.5%	(55,404)	-1020.4%
Interfund TF (Rev)	36,185,816	3,380,061	9.3%	5,576,110	60.6%	3,942,773	-14.3%
Intergovernmental Agreement	1,754,264	77,510	4.4%	92,329	83.9%	70,793	9.5%
Local Gasoline Tax	2,434,000	980,562	40.3%	1,012,816	96.8%	1,045,959	-6.3%
Local Shared Taxes	299,991	23,273	7.8%	20,479	113.6%	33,313	-30.1%
Non-Business License & Permit	2,244,560	955,433	42.6%	1,005,875	95.0%	1,086,910	-12.1%
Other License & Permit	71,000	20,370	28.7%	19,576	104.1%	25,899	-21.3%
Other Revenue	960,059	274,568	28.6%	470,707	58.3%	518,158	-47.0%
Property Taxes	57,389,378	5,019,979	8.7%	3,898,612	128.8%	5,956,499	-15.7%
Real Estate Transfer Tax	5,476,200	1,460,012	26.7%	1,858,041	78.6%	2,743,894	-46.8%
Rents & Royalties	3,315,613	1,474,444	44.5%	1,611,674	91.5%	1,504,440	-2.0%
State Shared Taxes	86,794,119	38,250,330	44.1%	36,341,703	105.3%	40,066,883	-4.5%
Utility Taxes	15,618,000	7,182,459	46.0%	6,848,246	104.9%	7,206,893	-0.3%
Wastewater Charges	29,434,315	10,847,975	36.9%	11,852,842	91.5%	10,338,496	4.9%
Water Charges	47,394,412	16,741,083	35.3%	16,769,576	99.8%	15,745,137	6.3%
Revenue Total	589,103,749	176,995,344	30.0%	184,586,158	95.9%	184,136,248	-3.9%



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Revenues/Expense Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	%YTD Projection	PY Actual	PY Variance
Expense							
Benefits & Related	47,804,087	12,699,323	26.6%	12,461,414	101.9%	13,657,761	-7.0%
Capital Outlay	118,645,826	14,330,546	12.1%	35,652,599	40.2%	10,384,403	38.0%
Debt Service	17,985,120	1,657,613	9.2%	1,377,688	120.3%	1,971,398	-15.9%
Grants & Contributions	8,141,048	2,548,294	31.3%	2,967,253	85.9%	2,732,384	-6.7%
Insurance Benefits	26,244,931	8,491,440	32.4%	9,671,705	87.8%	8,459,963	0.4%
Interfund TF (Exp)	34,389,991	2,632,256	7.7%	8,137,242	32.3%	3,199,498	-17.7%
Purchased Electricity	118,179,001	38,516,880	32.6%	42,783,231	90.0%	40,730,243	-5.4%
Purchased Items	27,826,115	8,952,673	32.2%	9,640,967	92.9%	7,848,847	14.1%
Purchased Services	60,210,273	14,375,067	23.9%	20,551,708	69.9%	12,945,801	11.0%
Purchased Water	29,575,392	10,381,254	35.1%	10,131,244	102.5%	9,536,764	8.9%
Salaries & Wages	114,461,198	42,543,920	37.2%	44,026,053	96.6%	41,900,521	1.5%
Expense Total	603,462,981	157,129,266	26.0%	197,401,103	79.6%	153,367,583	2.5%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actual	PY Variance
Revenue							
Community Services	753,625	580,353	77.0%	614,921	94.4%	545,098	6.5%
Electric	171,794,899	56,462,128	32.9%	62,909,484	89.8%	56,222,229	0.4%
Finance	75,000	54,427	72.6%	44,977	121.0%	57,332	-5.1%
Fire	9,695,337	4,337,661	44.7%	3,177,759	136.5%	3,488,756	24.3%
Information Technology		6,317				1,453	334.8%
Library	16,696,475	1,777,067	10.6%	1,339,003	132.7%	2,006,053	-11.4%
Naper Settlement	4,537,191	629,944	13.9%	505,614	124.6%	653,592	-3.6%
Police	8,931,351	3,433,079	38.4%	3,438,594	99.8%	3,480,653	-1.4%
Public Works	8,489,151	3,338,522	39.3%	3,517,241	94.9%	3,252,057	2.7%
Transp Engineer Development	16,062,010	2,266,960	14.1%	2,611,281	86.8%	1,582,037	43.3%
Undefined	232,842,604	76,333,883	32.8%	77,514,679	98.5%	86,520,107	-11.8%
Water	119,226,106	27,775,003	23.3%	28,912,606	96.1%	26,326,880	5.5%
Revenue Total	589,103,749	176,995,344	30.0%	184,586,158	95.9%	184,136,248	-3.9%
Expense							
City Managers Office	2,552,349	964,327	37.8%	994,339	97.0%	864,037	11.6%
Community Services	5,133,636	1,066,166	20.8%	1,093,479	97.5%	1,286,650	-17.1%
Debt Service	17,887,982	1,640,059	9.2%	1,309,449	125.2%	1,947,230	-15.8%
Electric	163,588,871	52,676,359	32.2%	57,014,422	92.4%	51,667,472	2.0%
Finance	8,406,679	3,188,739	37.9%	3,070,826	103.8%	2,970,150	7.4%
Fire	44,079,969	13,157,137	29.8%	12,979,888	101.4%	13,406,432	-1.9%
Human Resources	1,797,410	631,951	35.2%	654,516	96.6%	610,889	3.4%
Information Technology	13,962,526	4,146,259	29.7%	3,561,738	116.4%	3,772,501	9.9%
Insurance	27,990,781	8,663,883	31.0%	10,336,522	83.8%	8,654,053	0.1%
Legal	1,667,694	565,914	33.9%	633,109	89.4%	561,718	0.7%
Library	17,576,813	6,197,452	35.3%	6,403,968	96.8%	5,844,680	6.0%
Mayor And Council	440,588	125,843	28.6%	165,899	75.9%	134,350	-6.3%
Miscellaneous	4,097,335	1,026,595	25.1%	1,223,314	83.9%	872,288	17.7%
Naper Settlement	6,974,991	1,831,452	26.3%	2,835,106	64.6%	1,950,599	-6.1%
Police	60,893,963	18,497,923	30.4%	20,095,874	92.0%	18,827,460	-1.8%
Public Works	48,521,196	13,894,509	28.6%	17,520,021	79.3%	13,498,662	2.9%
Transp Engineer Development	57,108,551	6,147,759	10.8%	15,675,439	39.2%	7,035,638	-12.6%
Undefined	411,791	109,558	26.6%	182,329	60.1%		
Water	120,369,856	22,597,379	18.8%	41,650,864	54.3%	19,462,774	16.1%
Expense Total	603,462,981	157,129,266	26.0%	197,401,103	79.6%	153,367,583	2.5%



Glossary of Terms

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
% YTD Projection	Actual expenses or revenues to date reflected as a percentage of the YTD Projection
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