



City of Naperville
2023 Financial Report - through July 31
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	General Fund							
	Revenue							
	Business License & Permit	747,625	595,449	79.6%	649,697	91.7%	568,968	4.7%
	Cannabis Tax	1,282,000			760,876			
	Charges for Service	9,845,174	6,447,520	65.5%	5,321,858	121.2%	5,723,218	12.7%
	Contributions	170,000	63,910	37.6%	103,830	61.6%	47,435	34.7%
	Fees	929,000	856,662	92.2%	507,245	168.9%	587,741	45.8%
	Fines	1,094,500	744,640	68.0%	635,174	117.2%	705,176	5.6%
	Grants	350,080	251,602	71.9%	146,710	171.5%	134,627	86.9%
	Home Rule Sales Tax	-	636,790		-		695,022	-8.4%
	Hotel & Motel Tax	2,343,000	1,651,056	70.5%	1,745,896	94.6%	1,531,965	7.8%
	Interest & Investment Income	(70,679)	403,948	-571.5%	(27,586)	-1464.3%	(50,596)	-898.4%
	Interfund TF (Rev)	4,960,518	2,372,120	47.8%	2,378,569	99.7%	2,224,728	6.6%
	Intergovernmental Agreement	1,754,264	118,883	6.8%	741,416	16.0%	767,962	-84.5%
	Non-Business License & Permit	1,200,000	541,911	45.2%	710,938	76.2%	770,036	-29.6%
	Other License & Permit	31,000	5,420	17.5%	19,101	28.4%	20,631	-73.7%
	Other Revenue	165,000	249,270	151.1%	105,966	235.2%	193,726	28.7%
	Property Taxes	26,996,457	14,559,459	53.9%	14,368,460	101.3%	14,337,050	1.6%
	Real Estate Transfer Tax	5,476,200	2,386,975	43.6%	3,016,793	79.1%	4,186,481	-43.0%
	Rents & Royalties	3,115,896	1,487,024	47.7%	1,620,648	91.8%	1,501,622	-1.0%
	State Shared Taxes	73,667,019	45,540,837	61.8%	43,086,182	105.7%	45,736,503	-0.4%
	Utility Taxes	15,618,000	9,599,176	61.5%	9,404,461	102.1%	9,847,960	-2.5%
	Revenue Total	149,675,054	88,512,654	59.1%	85,296,234	103.8%	89,530,256	-1.1%
	Expense							
	Benefits & Related	34,521,700	18,721,099	54.2%	17,283,034	108.3%	19,312,693	-3.1%
	Capital Outlay	-	70		-			
	Grants & Contributions	2,320,347	557,408	24.0%	1,189,503	46.9%	1,068,422	-47.8%
	Interfund TF (Exp)	3,617,998	2,219,090	61.3%	1,469,584	151.0%	628,376	253.1%
	Purchased Items	11,051,742	4,795,540	43.4%	5,540,089	86.6%	4,748,784	1.0%
	Purchased Services	18,089,130	8,147,512	45.0%	8,419,824	96.8%	6,751,536	20.7%
	Salaries & Wages	76,705,084	43,221,193	56.3%	44,327,245	97.5%	42,893,703	0.8%
	Expense Total	146,306,001	77,661,913	53.1%	78,229,279	99.3%	75,403,514	3.0%
Electric Utility Fund								
Revenue								
Charges for Service	30,000	149,294	497.6%	18,325	814.7%	124,797	19.6%	
Electric Charges	159,523,939	78,158,753	49.0%	90,609,807	86.3%	80,891,804	-3.4%	
Fees	2,700,723	1,293,407	47.9%	1,296,965	99.7%	997,756	29.6%	
Grants	9,120,000			-				

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Maintenance & Ops	Interest & Investment Income	(27,234)	(30,897)	113.4%	(24,436)	126.4%	(87,913)	-64.9%	
	Interfund TF (Rev)	-	1,196		-				
	Other Revenue	140,959	(79,040)	-56.1%	103,758	-76.2%	144,121	-154.8%	
	Rents & Royalties	34,000	24,295	71.5%	20,400	119.1%			
	Revenue Total	171,522,387	79,517,008	46.4%	92,024,819	86.4%	82,070,564	-3.1%	
	Expense								
	Benefits & Related	4,450,510	2,413,793	54.2%	2,567,590	94.0%	2,297,339	5.1%	
	Capital Outlay	15,725,700	6,482,928	41.2%	7,092,630	91.4%	4,707,282	37.7%	
	Debt Service	2,633,780	202,620	7.7%	204,323	99.2%	228,868	-11.5%	
	Grants & Contributions	522,700	182,763	35.0%	401,658	45.5%	189,374	-3.5%	
	Insurance Benefits	1,000			385				
	Interfund TF (Exp)	1,439,232	839,552	58.3%	839,628	100.0%	728,217	15.3%	
	Purchased Electricity	118,179,001	56,585,078	47.9%	64,067,613	88.3%	60,676,455	-6.7%	
	Purchased Items	7,057,862	4,466,740	63.3%	2,986,017	149.6%	2,387,408	87.1%	
	Purchased Services	7,216,940	3,079,020	42.7%	3,059,277	100.6%	2,675,479	15.1%	
	Salaries & Wages	14,244,163	8,388,929	58.9%	8,377,709	100.1%	7,464,356	12.4%	
	Expense Total	171,470,888	82,641,424	48.2%	89,596,831	92.2%	81,354,778	1.6%	
	Water Utilities Fund								
	Revenue								
	Bond Sale Proceeds							7,294,166	
	Charges for Service	42,382	44,636	105.3%	31,519	141.6%	41,685	7.1%	
	Fees	424,522	334,395	78.8%	239,282	139.7%	292,130	14.5%	
	Fines	250			146				
Interest & Investment Income	(29,335)	(26,209)	89.3%	(16,516)	158.7%	(38,164)	-31.3%		
Other Revenue	275,000	24,630	9.0%	167,300	14.7%	71,354	-65.5%		
Rents & Royalties	43,800	29,383	67.1%	21,900	134.2%	24,150	21.7%		
Wastewater Charges	27,809,703	14,692,567	52.8%	15,913,571	92.3%	13,839,700	6.2%		
Water Charges	46,532,320	27,115,080	58.3%	25,332,178	107.0%	24,392,876	11.2%		
Revenue Total	75,098,642	42,214,483	56.2%	41,689,380	101.3%	45,917,898	-8.1%		
Expense									
Benefits & Related	3,361,594	1,798,807	53.5%	1,939,355	92.8%	1,893,944	-5.0%		
Capital Outlay							1,825,792		
Debt Service	3,337,900	356,775	10.7%	270,645	131.8%	468,980	-23.9%		
Grants & Contributions	217,500	96,100	44.2%	162,706	59.1%	77,991	23.2%		
Interfund TF (Exp)	17,670,921	928,298	5.3%	6,469,532	14.3%	804,468	15.4%		
Purchased Items	4,783,422	2,686,445	56.2%	2,647,187	101.5%	2,496,782	7.6%		
Purchased Services	6,245,302	1,986,529	31.8%	2,544,738	78.1%	1,776,794	11.8%		
Purchased Water	29,575,392	16,734,511	56.6%	15,469,590	108.2%	15,102,907	10.8%		

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Maintenance & Ops	Salaries & Wages	9,906,611	5,753,982	58.1%	5,759,379	99.9%	5,798,934	-0.8%	
	Expense Total	75,098,642	30,341,446	40.4%	35,263,133	86.0%	30,246,592	0.3%	
	Commuter Parking Fund								
	Revenue								
	Fees	6,450	1,470	22.8%	3,159	46.5%	1,723	-14.7%	
	Fines	55,000	30,825	56.0%	31,469	98.0%	37,100	-16.9%	
	Interest & Investment Income	(3,128)			(1,643)		(1,856)		
	Non-Business License & Permit	1,034,560	619,953	59.9%	551,938	112.3%	541,054	14.6%	
	Other Revenue		(2)				(0)	325.0%	
	Rents & Royalties	5,000	1,050	21.0%	2,886	36.4%	1,570	-33.1%	
	Revenue Total	1,097,882	653,297	59.5%	587,809	111.1%	579,591	12.7%	
	Expense								
	Benefits & Related	127,689	68,563	53.7%	73,667	93.1%	89,888	-23.7%	
	Capital Outlay	300,000			176,250				
	Grants & Contributions	-			-		1,150		
	Interfund TF (Exp)	109,562	63,917	58.3%	63,907	100.0%			
	Purchased Items	176,625	67,457	38.2%	98,317	68.6%	15,637	331.4%	
	Purchased Services	834,215	239,333	28.7%	504,243	47.5%	190,270	25.8%	
	Salaries & Wages	378,411	226,226	59.8%	220,258	102.7%	259,520	-12.8%	
	Expense Total	1,926,502	665,495	34.5%	1,136,643	58.5%	556,464	19.6%	
	Self Insurance Fund								
	Revenue								
	Insurance Premium	24,132,100	12,315,051	51.0%	13,895,440	88.6%	12,224,787	0.7%	
	Interest & Investment Income	(5,405)			-		(23,889)		
	Interfund TF (Rev)	5,847,866	2,824,122	48.3%	3,423,975	82.5%	2,690,555	5.0%	
	Other Revenue		2,414				17,510	-86.2%	
	Revenue Total	29,974,561	15,141,586	50.5%	17,319,415	87.4%	14,908,963	1.6%	
	Expense								
	Benefits & Related	94,720	57,405	60.6%	54,646	105.0%	59,594	-3.7%	
	Insurance Benefits	26,171,931	13,600,643	52.0%	15,372,261	88.5%	12,752,335	6.7%	
	Purchased Services	804,300	205,670	25.6%	412,980	49.8%	366,928	-43.9%	
	Salaries & Wages	350,513	202,437	57.8%	202,219	100.1%	199,061	1.7%	
Expense Total	27,421,464	14,066,156	51.3%	16,042,107	87.7%	13,377,918	5.1%		
Solid Waste Fund									
Revenue									
Charges for Service	7,693,300	4,322,844	56.2%	4,487,758	96.3%	4,190,958	3.1%		
Revenue Total	7,693,300	4,322,844	56.2%	4,487,758	96.3%	4,190,958	3.1%		
Expense									
Purchased Services	7,768,300	4,364,000	56.2%	4,301,989	101.4%	4,225,713	3.3%		
Expense Total	7,768,300	4,364,000	56.2%	4,301,989	101.4%	4,225,713	3.3%		
Maintenance & Ops Total		865,053,623	440,102,304	50.9%	465,975,395	94.4%	442,363,208	-0.5%	

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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	-	-		-		2,150,649	-100.0%
	Purchased Services	-			-		429,921	
	Expense Total	-	-		-		2,580,570	-100.0%
	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	979,016	28.4%	2,983,933	32.8%	674,314	45.2%
	Fees	240,000	98,092	40.9%	62,146	157.8%	132,365	-25.9%
	Grants	13,100,000	653,166	5.0%	3,810,000	17.1%	84,540	672.6%
	Home Rule Sales Tax	17,989,200	10,108,698	56.2%	9,641,240	104.8%	9,800,677	3.1%
	Interest & Investment Income	(35,995)	(4,688)	13.0%	(17,516)	26.8%	(12,319)	-61.9%
	Interfund TF (Rev)	23,691			-			
	Other Revenue	50,000	30,780	61.6%	25,000	123.1%	-	
	Revenue Total	34,819,896	11,932,645	34.3%	16,507,303	72.3%	10,696,912	11.6%
	Expense							
	Capital Outlay	49,822,327	4,551,022	9.1%	21,361,989	21.3%	4,819,966	-5.6%
	Debt Service		306,333					
	Grants & Contributions		1,117				6,063	-81.6%
	Purchased Services	7,582,000	963,722	12.7%	3,255,157	29.6%	328,588	193.3%
	Expense Total	57,404,327	5,822,194	10.1%	24,617,145	23.7%	5,154,617	13.0%
	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	4,415,561	54.5%	4,343,320	101.7%	4,703,762	-6.1%
Revenue Total	10,643,535	4,415,561	41.5%	4,343,320	101.7%	4,716,178	-6.4%	
Expense								
Debt Service	11,719,040	1,104,669	9.4%	895,108	123.4%	1,253,297	-11.9%	
Purchased Services	2,862	318	11.1%	599	53.1%	354	-10.1%	
Expense Total	11,721,902	1,104,987	9.4%	895,707	123.4%	1,253,651	-11.9%	
Downtown Parking Fund								
Revenue								
Fees						60		
Food & Beverage Tax	875,000	567,750	64.9%	482,531	117.7%	488,848	16.1%	
Home Rule Sales Tax	875,000	522,279	59.7%	424,188	123.1%	460,328	13.5%	
Interest & Investment Income	(8,648)			(4,535)		(2,266)		
Other Revenue								

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Capital & Debt Service	Rents & Royalties	116,917	67,642	57.9%	58,848	114.9%	29,229	131.4%	
	Revenue Total	1,858,269	1,157,671	62.3%	961,032	120.5%	976,199	18.6%	
	Expense								
	Capital Outlay	1,000,000	421,018	42.1%	528,700	79.6%	181,767	131.6%	
	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	433,218	32.6%	554,220	78.2%	196,717	120.2%	
	Motor Fuel Tax Fund								
	Revenue								
	Interest & Investment Income	(12,466)	431,688	-3462.9%	-		159,261	171.1%	
	State Shared Taxes	6,660,128	3,945,670	59.2%	3,726,743	105.9%	5,011,486	-21.3%	
	Revenue Total	6,647,662	4,377,357	65.8%	3,726,743	117.5%	5,170,747	-15.3%	
	Expense								
	Capital Outlay	6,500,000	2,337,339	36.0%	3,578,485	65.3%	2,232,012	4.7%	
	Purchased Services	1,100,000	31,620	2.9%	515,889	6.1%			
	Expense Total	7,600,000	2,368,958	31.2%	4,094,374	57.9%	2,232,012	6.1%	
	Phosphorus Fund								
	Revenue								
	Wastewater Charges	1,624,612	905,965	55.8%	935,880	96.8%	865,504	4.7%	
	Revenue Total	1,624,612	905,965	55.8%	935,880	96.8%	865,504	4.7%	
	Expense								
	Interfund TF (Exp)	5,061,200			-				
	Expense Total	5,061,200			-				
	Road And Bridge Fund								
	Revenue								
	Contributions		430				2,322	-81.5%	
	Fees	-	1,294			-	1,884	-31.3%	
	Interest & Investment Income	(851)				-			
	Local Gasoline Tax	2,434,000	1,405,927	57.8%	1,417,021	99.2%	1,443,576	-2.6%	
	Local Shared Taxes	299,991	123,203	41.1%	160,413	76.8%	156,179	-21.1%	
	Other License & Permit	40,000	23,185	58.0%	15,814	146.6%	21,321	8.7%	
	State Shared Taxes	79,872	82,120	102.8%	60,090	136.7%	104,709	-21.6%	
Revenue Total	2,853,012	1,636,158	57.3%	1,653,338	99.0%	1,729,991	-5.4%		
Expense									
Benefits & Related	168,429	119,021	70.7%	97,171	122.5%	102,805	15.8%		
Capital Outlay	3,325,000	1,363,502	41.0%	689,789	197.7%	267,924	408.9%		
Salaries & Wages	521,181	338,796	65.0%	297,858	113.7%	266,533	27.1%		
Expense Total	4,014,610	1,821,319	45.4%	1,084,817	167.9%	637,262	185.8%		
SSA #21 - Van Buren Deck Fund									
Revenue									
Business License & Permit						-			
Interest & Investment Income	-				-				
Property Taxes	-				-				
Revenue Total	-				-				

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Capital & Debt Service	Expense								
	Debt Service	-	-		-		2,568		
	Expense Total	-	-		-		2,568		
	SSA #23 - Naper Main Fund								
	Revenue								
	Interest & Investment Income	-	-		-				
	Property Taxes	98,939	49,470	50.0%	49,457	100.0%	49,471	0.0%	
	Revenue Total	98,939	49,470	50.0%	49,457	100.0%	49,471	0.0%	
	Expense								
	Interfund TF (Exp)	98,939	-		-				
	Expense Total	98,939	-		-				
	SSA #25 - Lacrosse Ts Fund								
	Revenue								
	Interest & Investment Income	-	-		-				
	Property Taxes	68,000	28,306	41.6%	38,214	74.1%	47,451	-40.3%	
	Revenue Total	68,000	28,306	41.6%	38,214	74.1%	47,451	-40.3%	
	Expense								
	Interfund TF (Exp)	-	-		-				
	Expense Total	-	-		-				
	SSA #30 Fund								
	Revenue								
	Property Taxes	80,000	40,001	50.0%	40,000	100.0%			
	Revenue Total	80,000	40,001	50.0%	40,000	100.0%			
	Expense								
	Interfund TF (Exp)	5,681	-		-				
	Expense Total	5,681	-		-				
	SSA #31 - Downtown Streetscape								
Revenue									
Property Taxes	23,680	11,840	50.0%	11,840	100.0%	11,723	1.0%		
Revenue Total	23,680	11,840	50.0%	11,840	100.0%	11,723	1.0%		
SSA #34 Fund									
Revenue									
Property Taxes	18,010	9,005	50.0%	9,005	100.0%				
Revenue Total	18,010	9,005	50.0%	9,005	100.0%				
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	478,580	55.5%	502,887	95.2%	397,029	20.5%		
Revenue Total	42,502,852	478,580	1.1%	502,887	95.2%	397,029	20.5%		
Expense									

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Capital & Debt Service	Capital Outlay	41,422,100	11,110,424	26.8%	24,451,520	45.4%	4,010,300	177.0%	
	Purchased Services	6,470,000	555,300	8.6%	4,841,082	11.5%			
	Expense Total	47,892,100	11,665,724	24.4%	29,292,602	39.8%	4,010,300	190.9%	
	Water Street TIF Fund								
	Revenue								
	Interest & Investment Income	(207)				-			
	Property Taxes	619,685	337,741	54.5%	317,101	106.5%	322,298	4.8%	
	Revenue Total	619,478	337,741	54.5%	317,101	106.5%	322,298	4.8%	
	Expense								
	Interfund TF (Exp)	619,685				-			
	Purchased Services	4,000	3,538	88.5%	2,478	142.8%	2,760	28.2%	
	Expense Total	623,685	3,538	0.6%	2,478	142.8%	2,760	28.2%	
Capital & Debt Service Total		252,087,799	48,600,240	19.3%	89,637,463	54.2%	41,051,002	18.4%	
Special Funds	American Rescue Fund								
	Revenue								
	Grants	-	2,903,212			-			
	Interest & Investment Income	-				-			
	Revenue Total	-	2,903,212			-			
	Expense								
	Capital Outlay		2,832,295						
	Purchased Services		70,917						
	Expense Total		2,903,212						
	Comm Dev Block Grant Fund								
	Revenue								
	Grants	535,000	707,780	132.3%	286,738	246.8%	293,639	141.0%	
	Revenue Total	535,000	707,780	132.3%	286,738	246.8%	293,639	141.0%	
	Expense								
	Grants & Contributions	535,000	563,491	105.3%	208,263	270.6%	464,364	21.3%	
	Expense Total	535,000	563,491	105.3%	208,263	270.6%	464,364	21.3%	
	E911 Surcharge Fund								
	Revenue								
	Interest & Investment Income	(368)				-			
	State Shared Taxes	3,500,000	1,781,985	50.9%	2,006,319	88.8%	2,281,420	-21.9%	
Revenue Total	3,499,632	1,781,985	50.9%	2,006,319	88.8%	2,281,420	-21.9%		
Expense									
Interfund TF (Exp)	3,500,000	1,533,319	43.8%	1,687,397	90.9%	1,511,835	1.4%		
Expense Total	3,500,000	1,533,319	43.8%	1,687,397	90.9%	1,511,835	1.4%		
ETSB Fund									
Revenue									
Interest & Investment Income	(575)				-				
State Shared Taxes	2,600,000	1,414,802	54.4%	1,289,604	109.7%	1,748,475	-19.1%		
Revenue Total	2,599,425	1,414,802	54.4%	1,289,604	109.7%	1,748,475	-19.1%		
Expense									
Grants & Contributions	2,600,000	1,219,258	46.9%	1,274,000	95.7%	1,189,134	2.5%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense Total	2,600,000	1,219,258	46.9%	1,274,000	95.7%	1,189,134	2.5%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	(782)			-			
	Other Revenue	100,000	36,932	36.9%	81,081	45.5%	101,172	-63.5%
	Revenue Total	99,218	36,932	37.2%	81,081	45.5%	101,172	-63.5%
	Expense							
	Grants & Contributions	3,000			-			
	Purchased Items	262,000				101,804	3,207	
	Purchased Services	235,000				150,500		
	Expense Total	500,000				252,304	3,207	
	Food And Beverage Fund							
	Revenue							
	Fees	7,500	16,167	215.6%	4,581	352.9%	10,680	51.4%
	Food & Beverage Tax	5,901,500	3,500,578	59.3%	3,387,461	103.3%	3,313,604	5.6%
	Interest & Investment Income	(1,403)			-			
	Revenue Total	5,907,597	3,516,745	59.5%	3,392,042	103.7%	3,324,285	5.8%
	Expense							
	Benefits & Related	1,494,528	748,545	50.1%	638,884	117.2%	632,179	18.4%
	Grants & Contributions	2,161,501	775,901	35.9%	1,055,850	73.5%	931,495	-16.7%
	Interfund TF (Exp)	1,826,118			-			
	Purchased Items	-			-			
	Purchased Services	304,758	297,758	97.7%	303,358	98.2%	321,632	-7.4%
	Salaries & Wages	69,120	39,601	57.3%	39,877	99.3%	38,699	2.3%
	Expense Total	5,856,025	1,861,805	31.8%	2,037,970	91.4%	1,924,005	-3.2%
	Foreign Fire Tax Fund							
	Revenue							
	Contributions	395,000			-			
	Interest & Investment Income	-	1,794		-			
	Revenue Total	395,000	1,794	0.5%	-			
	Expense							
	Purchased Items	388,100	146,463	37.7%	244,736	59.8%		
Expense Total	388,100	146,463	37.7%	244,736	59.8%			
Library Capital Fund								
Revenue								
Interest & Investment Income	(46)			-				
Other Revenue	2,600				1,072	134		
Revenue Total	2,554			1,072		134		
Expense								
Capital Outlay	30,554	605,513	1981.8%	21,763	2782.3%	5,510	10889.6%	
Purchased Services	13,000			6,760				
Expense Total	43,554	605,513	1390.3%	28,523	2122.9%	5,510	10889.6%	
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	83,539	64.3%	71,574	116.7%	77,347	8.0%	
	Fines	50,000	22,410	44.8%	30,532	73.4%	23,980	-6.5%	
	Grants	220,572	220,000	99.7%	22,325	985.4%	5,551	3863.0%	
	Interest & Investment Income	(805)			-				
	Other Revenue	45,000	38,777	86.2%	25,219	153.8%	33,633	15.3%	
	Property Taxes	15,960,000	8,610,491	54.0%	8,506,853	101.2%	8,264,034	4.2%	
	State Shared Taxes	287,100	304,960	106.2%	160,553	189.9%	339,511	-10.2%	
	Revenue Total	16,691,867	9,280,176	55.6%	8,817,057	105.3%	8,744,056	6.1%	
	Expense								
	Benefits & Related	2,526,047	1,399,153	55.4%	1,457,335	96.0%	1,501,505	-6.8%	
	Capital Outlay	448,145	63,479	14.2%	241,880	26.2%	296,366	-78.6%	
	Insurance Benefits	72,000	(1,286)	-1.8%	-				
	Interfund TF (Exp)	128,589	75,012	58.3%	75,010	100.0%	65,975	13.7%	
	Purchased Items	3,371,318	1,657,982	49.2%	1,651,644	100.4%	1,619,883	2.4%	
	Purchased Services	1,248,161	697,429	55.9%	735,089	94.9%	602,523	15.8%	
	Salaries & Wages	9,050,506	4,644,714	51.3%	5,221,446	89.0%	4,670,842	-0.6%	
	Expense Total	16,844,766	8,536,482	50.7%	9,382,403	91.0%	8,757,094	-2.5%	
	Library Special Revenue Fund								
	Revenue								
	Contributions	2,100	770	36.7%	1,211	63.6%	643	19.8%	
	Interest & Investment Income	(46)			-				
	Revenue Total	2,054	770	37.5%	1,211	63.6%	643	19.8%	
	Expense								
	Purchased Items	22,054	511	2.3%	16,008	3.2%	583	-12.3%	
	Purchased Services	20,000			20,000				
	Expense Total	42,054	511	1.2%	36,008	1.4%	583	-12.3%	
	Naper Settlement Fund								
Revenue									
Charges for Service	374,395	354,068	94.6%	247,101	143.3%	306,067	15.7%		
Contributions	-			-					
Interest & Investment Income	-			-					
Other Revenue						3,115			
Property Taxes	4,162,796	2,243,675	53.9%	2,209,201	101.6%	2,115,047	6.1%		
Revenue Total	4,537,191	2,597,743	57.3%	2,456,303	105.8%	2,424,228	7.2%		
Expense									
Benefits & Related	834,076	404,949	48.6%	481,197	84.2%	428,742	-5.5%		
Capital Outlay	14,000			5,900		68,703			
Interfund TF (Exp)	177,465	103,523	58.3%	105,403	98.2%	92,260	12.2%		
Purchased Items	284,122	168,243	59.2%	156,493	107.5%	101,681	65.5%		
Purchased Services	745,674	299,689	40.2%	389,565	76.9%	284,262	5.4%		
Salaries & Wages	2,481,854	1,353,819	54.5%	1,448,150	93.5%	1,354,901	-0.1%		
Expense Total	4,537,191	2,330,223	51.4%	2,586,709	90.1%	2,330,549	0.0%		
Renewable Energy 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	Electric Charges	273,800	164,523	60.1%	160,135	102.7%	158,748	3.6%	
	Fees		19,361				12,646	53.1%	
	Interest & Investment Income	(1,288)			-				
	Revenue Total	272,512	183,884	67.5%	160,135	114.8%	171,394	7.3%	
	Expense								
	Grants & Contributions	275,000	194,799	70.8%	138,089	141.1%	226,533	-14.0%	
	Purchased Services	5,000			338				
	Expense Total	280,000	194,799	69.6%	138,427	140.7%	226,533	-14.0%	
	SSA #33 - Downtown Maint Fund								
	Revenue								
	Charges for Service			300				1,200	-75.0%
	Fines	40,000	22,365	55.9%	22,356	100.0%	29,430	-24.0%	
	Interest & Investment Income	(1,288)			-				
	Interfund TF (Rev)	1,668,239	1,668,239	100.0%	1,000,943	166.7%			
	Non-Business License & Permit	10,000			6,700				
	Property Taxes	1,252,829	660,454	52.7%	643,378	102.7%	609,354	8.4%	
	Rents & Royalties	-			-		225		
	Revenue Total	2,969,780	2,351,358	79.2%	1,673,378	140.5%	640,209	267.3%	
	Expense								
	Benefits & Related	224,794	110,170	49.0%	129,689	84.9%	109,411	0.7%	
	Capital Outlay	58,000			11,600				
	Interfund TF (Exp)	91,591	53,438	58.3%	53,428	100.0%	42,532	25.6%	
	Purchased Items	296,890	121,938	41.1%	158,983	76.7%	124,397	-2.0%	
	Purchased Services	1,398,750	329,209	23.5%	450,218	73.1%	312,218	5.4%	
	Salaries & Wages	753,755	395,107	52.4%	436,572	90.5%	333,455	18.5%	
	Expense Total	2,823,780	1,009,863	35.8%	1,240,490	81.4%	922,014	9.5%	
	State Drug Forfeiture Fund								
Revenue									
Interest & Investment Income	(529)			-					
Other Revenue	181,500	28,027	15.4%	106,201	26.4%	36,340	-22.9%		
Revenue Total	180,971	28,027	15.5%	106,201	26.4%	36,340	-22.9%		
Expense									



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Bond Sale Proceeds	34,960,000			-		7,294,166	
Business License & Permit	747,625	595,449	79.6%	649,697	91.7%	568,968	4.7%
Cannabis Tax	1,282,000			760,876			
Charges for Service	18,156,451	11,505,358	63.4%	10,205,106	112.7%	10,529,611	9.3%
Contributions	4,010,100	1,044,126	26.0%	3,088,974	33.8%	724,714	44.1%
Electric Charges	159,797,739	78,323,275	49.0%	90,769,941	86.3%	81,050,552	-3.4%
Fees	4,308,195	2,620,849	60.8%	2,113,378	124.0%	2,036,985	28.7%
Fines	1,239,750	820,240	66.2%	719,677	114.0%	795,687	3.1%
Food & Beverage Tax	6,776,500	4,068,328	60.0%	3,869,992	105.1%	3,802,452	7.0%
Grants	23,325,652	4,735,760	20.3%	4,265,773	111.0%	518,357	813.6%
Home Rule Sales Tax	18,864,200	11,267,767	59.7%	10,065,428	111.9%	10,956,027	2.8%
Hotel & Motel Tax	2,343,000	1,651,056	70.5%	1,745,896	94.6%	1,531,965	7.8%
Insurance Premium	24,132,100	12,315,051	51.0%	13,895,440	88.6%	12,224,787	0.7%
Interest & Investment Income	(211,290)	775,637	-367.1%	(92,232)	-841.0%	(48,283)	-1706.4%
Interfund TF (Rev)	36,185,816	6,865,677	19.0%	6,803,487	100.9%	4,915,283	39.7%
Intergovernmental Agreement	1,754,264	118,883	6.8%	741,416	16.0%	767,962	-84.5%
Local Gasoline Tax	2,434,000	1,405,927	57.8%	1,417,021	99.2%	1,443,576	-2.6%
Local Shared Taxes	299,991	123,203	41.1%	160,413	76.8%	156,179	-21.1%
Non-Business License & Permit	2,244,560	1,161,864	51.8%	1,269,576	91.5%	1,311,090	-11.4%
Other License & Permit	71,000	28,605	40.3%	34,915	81.9%	41,952	-31.8%
Other Revenue	960,059	331,788	34.6%	615,597	53.9%	601,105	-44.8%
Property Taxes	57,389,378	30,966,004	54.0%	30,536,830	101.4%	30,460,189	1.7%
Real Estate Transfer Tax	5,476,200	2,386,975	43.6%	3,016,793	79.1%	4,186,481	-43.0%
Rents & Royalties	3,315,613	1,609,393	48.5%	1,724,682	93.3%	1,556,796	3.4%
State Shared Taxes	86,794,119	53,070,373	61.1%	50,329,491	105.4%	55,222,103	-3.9%
Utility Taxes	15,618,000	9,599,176	61.5%	9,404,461	102.1%	9,847,960	-2.5%
Wastewater Charges	29,434,315	15,598,532	53.0%	16,849,451	92.6%	14,705,204	6.1%
Water Charges	47,394,412	27,593,660	58.2%	25,835,065	106.8%	24,789,905	11.3%
Revenue Total	589,103,749	280,582,957	47.6%	290,797,145	96.5%	281,991,774	-0.5%

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Benefits & Related	47,804,087	25,841,505	54.1%	24,722,568	104.5%	26,428,100	-2.2%
Capital Outlay	118,645,826	29,767,591	25.1%	58,160,505	51.2%	20,566,271	44.7%
Debt Service	17,985,120	1,982,598	11.0%	1,379,846	143.7%	1,968,663	0.7%
Grants & Contributions	8,641,048	3,590,836	41.6%	4,436,069	80.9%	4,154,526	-13.6%
Insurance Benefits	26,244,931	13,599,357	51.8%	15,372,646	88.5%	12,752,335	6.6%
Interfund TF (Exp)	34,389,991	5,817,554	16.9%	10,779,340	54.0%	3,874,698	50.1%
Purchased Electricity	118,179,001	56,585,078	47.9%	64,067,613	88.3%	60,676,455	-6.7%
Purchased Items	27,826,115	14,128,864	50.8%	13,667,803	103.4%	11,509,207	22.8%
Purchased Services	60,210,273	21,295,594	35.4%	29,978,679	71.0%	18,277,766	16.5%
Purchased Water	29,575,392	16,734,511	56.6%	15,469,590	108.2%	15,102,907	10.8%
Salaries & Wages	114,461,198	64,564,802	56.4%	66,330,713	97.3%	63,280,003	2.0%
Expense Total	603,962,981	253,908,290	42.0%	304,365,372	83.4%	238,590,932	6.4%

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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	610,129	81.0%	652,731	93.5%	573,108	6.5%
Electric	171,794,899	79,712,427	46.4%	92,184,954	86.5%	82,252,813	-3.1%
Finance	75,000	61,778	82.4%	49,275	125.4%	65,478	-5.7%
Fire	9,695,337	5,628,813	58.1%	4,997,726	112.6%	5,429,497	3.7%
Information Technology		17,495				1,934	804.8%
Library	16,696,475	9,280,946	55.6%	8,819,341	105.2%	8,744,833	6.1%
Naper Settlement	4,537,191	2,597,743	57.3%	2,456,303	105.8%	2,424,228	7.2%
Police	8,931,351	4,670,861	52.3%	4,855,628	96.2%	5,585,217	-16.4%
Public Works	8,489,151	4,732,153	55.7%	4,929,971	96.0%	4,618,078	2.5%
Transp Engineer Development	16,062,010	2,908,836	18.1%	5,661,620	51.4%	2,211,032	31.6%
Undefined	232,842,604	126,736,540	54.4%	123,061,451	103.0%	130,231,118	-2.7%
Water	119,226,106	43,625,237	36.6%	43,128,147	101.2%	39,854,438	9.5%
Revenue Total	589,103,749	280,582,957	47.6%	290,797,145	96.5%	281,991,774	-0.5%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
City Managers Office	2,552,349	1,340,153	52.5%	1,485,647	90.2%	1,230,575	8.9%
Community Services	5,133,636	1,815,070	35.4%	1,657,051	109.5%	1,814,965	0.0%
Debt Service	17,887,982	1,640,377	9.2%	1,310,025	125.2%	1,944,579	-15.6%
Electric	163,588,871	79,383,850	48.5%	86,584,661	91.7%	78,331,795	1.3%
Finance	8,406,679	5,242,015	62.4%	4,635,255	113.1%	4,374,210	19.8%
Fire	44,079,969	23,795,127	54.0%	23,887,696	99.6%	25,461,467	-6.5%
Human Resources	1,797,410	884,081	49.2%	987,839	89.5%	899,424	-1.7%
Information Technology	13,962,526	6,167,913	44.2%	5,611,807	109.9%	4,958,984	24.4%
Insurance	27,990,781	13,814,805	49.4%	16,377,081	84.4%	13,125,899	5.2%
Legal	1,667,694	855,752	51.3%	952,849	89.8%	833,911	2.6%
Library	17,576,813	9,139,439	52.0%	9,587,161	95.3%	8,760,789	4.3%
Mayor And Council	440,588	179,272	40.7%	245,555	73.0%	190,406	-5.8%
Miscellaneous	4,597,335	2,332,528	50.7%	1,556,665	149.8%	1,166,816	99.9%
Naper Settlement	6,974,991	2,884,560	41.4%	3,698,549	78.0%	2,833,835	1.8%
Police	60,893,963	31,277,453	51.4%	32,563,101	96.1%	29,933,523	4.5%
Public Works	48,521,196	21,273,859	43.8%	25,729,232	82.7%	19,756,166	7.7%
Transp Engineer Development	57,108,551	12,598,341	22.1%	25,345,931	49.7%	11,532,430	9.2%
Undefined	411,791	146,463	35.6%	244,736	59.8%		
Water	120,369,856	39,137,233	32.5%	61,904,532	63.2%	31,441,158	24.5%
Expense Total	603,962,981	253,908,290	42.0%	304,365,372	83.4%	238,590,932	6.4%

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Term	Definition
Total Budget	Total approved budget for the full fiscal year
YTD Actual	Actual amount of expenses or revenues for the year as of the date of the report
% Total Budget	Amount of total expenses or revenues to date reflected as a percentage of the total budget
YTD Projection	Anticipated expenses or revenues through the current month based on historical trends
PY Actual	Actual expenses or revenues through the same month in the prior fiscal year
PY Variance	Difference between current year actuals and prior year actuals reflected as a percentage value