



City of Naperville
2026 Financial Report - through June 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	687,325	676,136	98.4%	627,111	107.8%	649,392	4.1%
	Charges for Service	11,752,929	6,437,541	54.8%	6,242,381	103.1%	6,094,634	5.6%
	Contributions	75,000	2,630	3.5%	42,000	6.3%		
	Fees	652,575	423,615	64.9%	324,249	130.6%	548,165	-22.7%
	Fines	1,234,500	593,295	48.1%	653,583	90.8%	690,040	-14.0%
	Grants	397,121	258,705	65.1%	192,913	134.1%	220,258	17.5%
	Home Rule Sales Tax	870,000	304,937	35.1%	455,377	67.0%	394,607	-22.7%
	Hotel & Motel Tax	2,033,900	977,119	48.0%	1,039,109	94.0%	1,155,116	-15.4%
	Interest & Investment Income	2,146,875	307,824	14.3%	202,644	151.9%	242,610	26.9%
	Interfund TF (Rev)	5,599,889	1,981,981	35.4%	2,789,940	71.0%	2,634,651	-24.8%
	Intergovernmental Agreement	1,695,050	138,228	8.2%	128,086	107.9%	147,275	-6.1%
	Non-Business License & Permit	1,610,000	1,109,900	68.9%	708,543	156.6%	1,162,196	-4.5%
	Other License & Permit	9,000	2,185	24.3%	4,716	46.3%	1,983	10.2%
	Other Revenue	386,438	168,345	43.6%	225,632	74.6%	160,461	4.9%
	Property Taxes	32,684,624	17,053,411	52.2%	17,047,510	100.0%	15,880,979	7.4%
	Real Estate Transfer Tax	5,000,000	2,317,718	46.4%	2,247,891	103.1%	2,284,391	1.5%
	Rents & Royalties	2,115,433	1,089,710	51.5%	1,113,682	97.8%	1,208,309	-9.8%
	State Shared Taxes	80,505,122	43,577,907	54.1%	40,925,968	106.5%	43,845,964	-0.6%
	Utility Taxes	18,820,000	9,355,430	49.7%	9,980,682	93.7%	8,233,168	13.6%
	Grocery Tax	6,500,000	1,633,927	25.1%	2,166,667	75.4%		
	Revenue Total	174,775,781	88,410,543	50.6%	87,118,684	101.5%	85,554,198	3.3%
	Expense							
	Salaries & Wages	96,041,998	47,467,041	49.4%	47,784,201	99.3%	43,120,329	10.1%
	Benefits & Related	41,921,219	21,074,712	50.3%	20,894,007	100.9%	19,589,226	7.6%
	Purchased Services	20,706,778	8,806,348	42.5%	9,845,987	89.4%	8,794,968	0.1%
	Purchased Items	10,467,953	4,300,754	41.1%	4,642,688	92.6%	3,617,947	18.9%
	Grants & Contributions	2,057,600	1,305,089	63.4%	1,295,413	100.7%	1,207,418	8.1%
	Debt Service	21,600	22,248	103.0%				
	Interfund TF (Exp)	3,558,632	2,525,821	71.0%	2,502,160	100.9%	2,670,889	-5.4%
	Expense Total	174,775,781	85,502,013	48.9%	86,964,456	98.3%	79,000,778	8.2%
	Electric Utility Fund							
	Revenue							
	Charges for Service	150,000	49,533	33.0%	87,968	56.3%	45,564	8.7%
	Electric Charges	162,273,755	78,123,004	48.1%	76,434,106	102.2%	72,495,746	7.8%
	Fees	4,440,416	1,142,692	25.7%	2,182,966	52.3%	3,446,825	-66.8%
	Grants	715,000			140,292		6,590	
	Interest & Investment Income	17,773						
	Interfund TF (Rev)		24,990					



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Other Revenue	213,000	231,441	108.7%	127,271	181.8%	128,501	80.1%
	Rents & Royalties	31,500			16,463			
	Revenue Total	167,841,444	79,571,659	47.4%	78,989,067	100.7%	76,123,225	4.5%
	Expense							
	Salaries & Wages	17,682,024	8,291,992	46.9%	8,609,961	96.3%	7,235,041	14.6%
	Benefits & Related	5,278,587	2,344,289	44.4%	2,549,389	92.0%	1,972,138	18.9%
	Insurance Benefits	1,000			500			
	Purchased Services	8,748,967	2,402,953	27.5%	3,187,887	75.4%	3,323,806	-27.7%
	Purchased Items	2,035,875	4,798,697	235.7%	962,430	498.6%	3,947,462	21.6%
	Purchased Electricity	112,404,056	52,425,187	46.6%	50,812,157	103.2%	51,468,287	1.9%
	Capital Outlay	27,735,150	5,759,514	20.8%	8,613,278	66.9%	9,135,346	-37.0%
	Grants & Contributions	393,250	199,425	50.7%	240,713	82.8%	221,418	-9.9%
	Debt Service	1,650,388	328,484	19.9%	464,899	70.7%	443,453	-25.9%
	Interfund TF (Exp)	1,377,523	688,758	50.0%	688,761	100.0%	697,098	-1.2%
	Expense Total	177,306,820	77,239,299	43.6%	76,129,976	101.5%	78,444,049	-1.5%
	Water Utilities Fund							
	Revenue							
	Charges for Service	54,462	727	1.3%	36,141	2.0%	47,065	-98.5%
	Fees	347,916	87,785	25.2%	168,054	52.2%	153,020	-42.6%
	Grants	450,000	130,506	29.0%	225,000	58.0%		
	Interest & Investment Income	444,150						
	Interfund TF (Rev)	6,543,450						
	Other Revenue	296,570	53,970	18.2%	149,244	36.2%	22,187	143.2%
	Rents & Royalties	32,400	16,652	51.4%	16,627	100.2%	29,383	-43.3%
	Wastewater Charges	33,160,669	17,974,309	54.2%	16,162,413	111.2%	14,487,037	24.1%
	Water Charges	61,882,136	26,098,910	42.2%	27,233,209	95.8%	24,834,329	5.1%
	Revenue Total	103,211,753	44,362,859	43.0%	43,990,689	100.8%	39,573,022	12.1%
	Expense							
	Salaries & Wages	11,263,086	5,615,630	49.9%	5,602,990	100.2%	5,275,159	6.5%
	Benefits & Related	3,934,790	1,913,758	48.6%	1,887,037	101.4%	1,642,409	16.5%
	Purchased Services	12,742,432	3,198,718	25.1%	4,601,760	69.5%	3,835,808	-16.6%
	Purchased Items	5,136,383	2,200,915	42.8%	2,470,699	89.1%	2,025,466	8.7%
	Purchased Water	32,086,146	12,621,205	39.3%	13,468,693	93.7%	12,233,039	3.2%
	Capital Outlay	89,800,335	20,312,561	22.6%	26,133,594	77.7%	10,707,167	89.7%
	Grants & Contributions	238,750	102,208	42.8%	183,694	55.6%	104,859	-2.5%
	Debt Service	5,182,200	1,071,655	20.7%	839,577	127.6%	790,913	35.5%
	Interfund TF (Exp)	1,830,488	940,230	51.4%	915,239	102.7%	970,620	-3.1%
	Expense Total	162,214,610	47,976,880	29.6%	56,103,281	85.5%	37,585,440	27.6%



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Maintenance & Ops	Commuter Parking Fund							
	Revenue							
	Fees	5,000			2,500			
	Fines	25,000	13,350	53.4%	13,449	99.3%	17,300	-22.8%
	Interest & Investment Income	57,250						
	Non-Business License & Permit	1,200,000	661,466	55.1%	599,313	110.4%	634,573	4.2%
	Other Revenue		1,783					
	Rents & Royalties	1,800	900	50.0%	927	97.1%	900	0.0%
	Revenue Total	1,289,050	677,500	52.6%	616,189	109.9%	652,773	3.8%
	Expense							
	Salaries & Wages	386,994	186,699	48.2%	190,024	98.3%	181,393	2.9%
	Benefits & Related	110,306	52,907	48.0%	53,180	99.5%	46,778	13.1%
	Purchased Services	856,222	242,884	28.4%	417,973	58.1%	305,853	-20.6%
	Purchased Items	180,235	17,028	9.4%	72,468	23.5%	17,437	-2.3%
	Capital Outlay	1,297,000			123,200			
	Interfund TF (Exp)	100,504	50,250	50.0%	50,252	100.0%	47,868	5.0%
	Expense Total	2,931,261	549,767	18.8%	907,096	60.6%	599,328	-8.3%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	28,054,005	13,463,386	48.0%	13,576,660	99.2%	11,133,279	20.9%
	Interest & Investment Income	419,750						
	Interfund TF (Rev)	6,030,789	2,997,960	49.7%	2,997,966	100.0%	2,714,400	10.4%
	Other Revenue		54,038				14	372833.1%
	Revenue Total	34,504,544	16,515,384	47.9%	16,574,626	99.6%	13,847,693	19.3%
	Expense							
	Salaries & Wages	440,209	236,046	53.6%	220,104	107.2%	227,321	3.8%
	Benefits & Related	131,201	72,807	55.5%	63,158	115.3%	56,408	29.1%
	Insurance Benefits	33,058,219	10,325,472	31.2%	13,938,411	74.1%	12,392,908	-16.7%
	Purchased Services	429,065	75,971	17.7%	101,808	74.6%	37,265	103.9%
	Expense Total	34,058,694	10,710,296	31.4%	14,323,481	74.8%	12,713,902	-15.8%
	Solid Waste Fund							
	Revenue							
	Charges for Service	8,417,765	4,120,724	49.0%	4,110,373	100.3%	3,987,081	3.4%
	Revenue Total	8,417,765	4,120,724	49.0%	4,110,373	100.3%	3,987,081	3.4%
	Expense							
	Purchased Services	8,360,665	4,068,206	48.7%	3,892,611	104.5%	3,301,768	23.2%
	Purchased Items	150,000	85,834	57.2%	105,000	81.7%		
	Expense Total	8,510,665	4,154,040	48.8%	3,997,611	103.9%	3,301,768	25.8%



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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	Capital Projects Fund							
	Revenue							
	Charges for Service	57,000			38,000			
	Contributions	700,000	111,309	15.9%	350,000	31.8%	219,040	-49.2%
	Fees	40,000	12,050	30.1%	20,000	60.2%	163,035	-92.6%
	Grants	14,815,000	948,643	6.4%	6,956,159	13.6%		
	Home Rule Sales Tax	23,160,669	11,841,053	51.1%	11,048,856	107.2%	10,310,565	14.8%
	Interest & Investment Income	1,005,000						
	Interfund TF (Rev)	2,155,104						
	Other Revenue	130,000	233,847	179.9%	122,721	190.6%	6,591,804	-96.5%
	Revenue Total	42,062,773	13,146,901	31.3%	18,535,737	70.9%	17,284,444	-23.9%
	Expense							
	Purchased Services	3,369,291	1,706,203	50.6%	1,116,698	152.8%	568,517	200.1%
	Capital Outlay	49,792,420	6,929,548	13.9%	25,540,227	27.1%	13,879,617	-50.1%
	Grants & Contributions		1,913				1,705	12.3%
	Debt Service	306,564	266,367	86.9%	306,564	86.9%	384,496	-30.7%
	Expense Total	53,468,275	8,904,032	16.7%	26,963,489	33.0%	14,834,334	-40.0%
	Debt Service Fund							
	Revenue							
	Interest & Investment Income	147,375						
	Interfund TF (Rev)	1,798,068						
	Property Taxes	6,065,926	3,215,103	53.0%	3,163,963	101.6%	3,927,483	-18.1%
	Revenue Total	8,011,369	3,215,103	40.1%	3,163,963	101.6%	3,927,483	-18.1%
	Expense							
	Purchased Services	6,514	636	9.8%	919	69.2%	636	0.0%
	Debt Service	8,011,368	1,008,184	12.6%	1,408,327	71.6%	2,735,683	-63.1%
	Expense Total	8,017,882	1,008,820	12.6%	1,409,246	71.6%	2,736,319	-63.1%
	Downtown Parking Fund							
	Revenue							
	Fees	32,000	7,979	24.9%	113,187	7.0%	8,221	-2.9%
	Food & Beverage Tax	1,025,776	486,118	47.4%	499,809	97.3%	451,041	7.8%
	Home Rule Sales Tax	1,025,776	412,015	40.2%	477,138	86.4%	435,445	-5.4%
	Interest & Investment Income	392,250						
	Rents & Royalties	116,917	58,458	50.0%	40,672	143.7%	29,229	100.0%
	Revenue Total	2,592,719	964,570	37.2%	1,130,805	85.3%	923,936	4.4%
	Expense							
	Purchased Services	12,824	793	6.2%	949	83.6%	1,257	-36.9%
	Capital Outlay	201,000	63,333	31.5%	41,027	154.4%	181,000	-65.0%
	Debt Service	47,150	1,075	2.3%	1,075	100.0%	4,475	-76.0%
	Expense Total	260,974	65,201	25.0%	43,050	151.5%	186,732	-65.1%



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Capital & Debt Service	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	650,000	212,844	32.7%	330,352	64.4%	244,947	-13.1%
	Other Revenue		1,144				163,795	-99.3%
	State Shared Taxes	7,268,648	3,866,232	53.2%	3,624,077	106.7%	3,767,531	2.6%
	Revenue Total	7,918,648	4,080,220	51.5%	3,954,429	103.2%	4,176,273	-2.3%
	Expense							
	Purchased Services		209,659					
	Capital Outlay	7,500,000	813,757	10.9%	1,218,041	66.8%	3,170,153	-74.3%
	Expense Total	7,500,000	1,023,416	13.6%	1,218,041	84.0%	3,170,153	-67.7%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	678,500						
	Wastewater Charges	2,094,926	991,099	47.3%	1,047,306	94.6%	908,325	9.1%
	Revenue Total	2,773,426	991,099	35.7%	1,047,306	94.6%	908,325	9.1%
	Expense							
	Interfund TF (Exp)	6,543,450						
	Expense Total	6,543,450						
	Road And Bridge Fund							
	Revenue							
	Contributions		12,366				4,972	148.7%
	Fees	2,400	3,543	147.6%	(1,075)	-329.6%	1,775	99.6%
	Interest & Investment Income	163,250						
	Local Gasoline Tax	2,400,000	1,205,934	50.2%	1,198,256	100.6%	1,176,244	2.5%
	Local Shared Taxes	217,000	109,219	50.3%	117,572	92.9%	113,586	-3.8%
	Other License & Permit	50,000	38,581	77.2%	18,351	210.2%	23,038	67.5%
	State Shared Taxes	48,180	14,918	31.0%	24,912	59.9%	13,645	9.3%
	Revenue Total	2,880,830	1,384,561	48.1%	1,358,017	102.0%	1,333,260	3.8%
	Expense							
	Salaries & Wages	708,672	334,171	47.2%	346,722	96.4%	330,881	1.0%
	Benefits & Related	250,636	107,791	43.0%	119,870	89.9%	109,654	-1.7%
	Purchased Services	14,782	3,171	21.5%	3,795	83.6%	5,029	-36.9%
	Capital Outlay	2,200,000	3,000	0.1%	2,252,962	0.1%	1,898	58.1%
	Expense Total	3,174,090	448,132	14.1%	2,723,349	16.5%	447,462	0.1%
	SSA #23 - Naper Main Fund							
	Revenue							
	Property Taxes	98,939	49,470	50.0%	49,470	100.0%	49,470	0.0%
	Revenue Total	98,939	49,470	50.0%	49,470	100.0%	49,470	0.0%



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Capital & Debt Service	Expense							
	Interfund TF (Exp)	98,939						
	Expense Total	98,939						
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Property Taxes	68,000	36,468	53.6%	33,620	108.5%	36,698	-0.6%
	Revenue Total	68,000	36,468	53.6%	33,620	108.5%	36,698	-0.6%
	SSA #30 Fund							
	Revenue							
	Property Taxes	93,111	47,810	51.3%	46,330	103.2%	44,649	7.1%
	Revenue Total	93,111	47,810	51.3%	46,330	103.2%	44,649	7.1%
	Expense							
	Interfund TF (Exp)	93,111						
	Expense Total	93,111						
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680	12,441	52.5%	12,051	103.2%	11,840	5.1%
	Revenue Total	23,680	12,441	52.5%	12,051	103.2%	11,840	5.1%
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	2,150						
	Property Taxes	680,950	351,050	51.6%	351,874	99.8%	343,175	2.3%
	Revenue Total	683,100	351,050	51.4%	351,874	99.8%	343,175	2.3%
	Expense							
	Purchased Services	4,070	2,772	68.1%	3,424	80.9%	3,754	-26.2%
	Interfund TF (Exp)	680,950						
	Expense Total	685,020	2,772	0.4%	3,424	80.9%	3,754	-26.2%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Property Taxes	20,026	10,184	50.9%	10,070	101.1%	10,015	1.7%
	Revenue Total	20,026	10,184	50.9%	10,070	101.1%	10,015	1.7%
	Expense							
	Interfund TF (Exp)	20,026						
	Expense Total	20,026						
	SSA #35 -DT SS Washing2024							
	Revenue							
	Property Taxes	125,000	77,049	61.6%	67,500	114.1%	68,946	11.8%
	Revenue Total	125,000	77,049	61.6%	67,500	114.1%	68,946	11.8%



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Capital & Debt Service	Expense							
	Interfund TF (Exp)	125,000						
	Expense Total	125,000						
Special Funds	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	192,746	36.0%	309,419	62.3%	151,543	27.2%
	Revenue Total	535,000	192,746	36.0%	309,419	62.3%	151,543	27.2%
	Expense							
	Grants & Contributions	535,000	163,272	30.5%	226,203	72.2%	90,092	81.2%
	Expense Total	535,000	163,272	30.5%	226,203	72.2%	90,092	81.2%
	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	4,250	20,501	482.4%				
	State Shared Taxes	3,050,000	1,852,306	60.7%	1,297,097	142.8%	1,365,627	35.6%
	Revenue Total	3,054,250	1,872,807	61.3%	1,297,097	144.4%	1,365,627	37.1%
	Expense							
	Interfund TF (Exp)	4,966,967	718,700	14.5%	1,525,000	47.1%	1,339,818	-46.4%
	Expense Total	4,966,967	718,700	14.5%	1,525,000	47.1%	1,339,818	-46.4%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	6,375	16,721	262.3%				
	State Shared Taxes	2,580,000	1,505,107	58.3%	1,081,499	139.2%	1,067,824	41.0%
	Revenue Total	2,586,375	1,521,828	58.8%	1,081,499	140.7%	1,067,824	42.5%
	Expense							
	Grants & Contributions	2,580,000	1,341,564	52.0%	1,290,000	104.0%	1,037,184	29.3%
	Expense Total	2,580,000	1,341,564	52.0%	1,290,000	104.0%	1,037,184	29.3%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	4,250						
	Other Revenue	100,000	20,461	20.5%	59,008	34.7%	145,723	-86.0%
	Revenue Total	104,250	20,461	19.6%	59,008	34.7%	145,723	-86.0%
	Expense							
	Purchased Services	235,000	16,500	7.0%	42,500	38.8%	9,022	82.9%
	Purchased Items	412,000			39,861		4,390	
	Capital Outlay		1,089					
	Grants & Contributions	3,000			1,500			
	Expense Total	650,000	17,589	2.7%	83,861	21.0%	13,412	31.1%
	Food And Beverage Fund							
	Revenue							
	Fees	42,000	15,233	36.3%	41,002	37.2%	30,709	-50.4%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Food & Beverage Tax	6,992,300	3,470,932	49.6%	3,464,506	100.2%	3,197,037	8.6%
	Interest & Investment Income	57,250						
	Revenue Total	7,091,550	3,486,165	49.2%	3,505,508	99.4%	3,227,746	8.0%
	Expense							
	Salaries & Wages	72,082	34,483	47.8%	36,041	95.7%	30,037	14.8%
	Benefits & Related	1,767,519	883,206	50.0%	883,452	100.0%	441,778	99.9%
	Purchased Services	491,335	414,803	84.4%	474,949	87.3%	409,504	1.3%
	Grants & Contributions	2,702,036	534,792	19.8%	685,702	78.0%	575,644	-7.1%
	Interfund TF (Exp)	2,058,579	520,200	25.3%	520,200	100.0%	510,000	2.0%
	Expense Total	7,091,551	2,387,483	33.7%	2,600,344	91.8%	1,966,963	21.4%
	Foreign Fire Tax Fund							
	Revenue							
	Contributions	525,000	-	0.0%	16,088	0.0%	25,997	-100.0%
	Interest & Investment Income		4,303				7,744	-44.4%
	Revenue Total	525,000	4,303	0.8%	16,088	26.7%	33,741	-87.2%
	Expense							
	Purchased Items	525,000	178,609	34.0%	288,233	62.0%	376,454	-52.6%
	Expense Total	525,000	178,609	34.0%	288,233	62.0%	376,454	-52.6%
	Library Capital Fund							
	Revenue							
	Grants						146,322	
	Interest & Investment Income	2,125						
	Revenue Total	2,125					146,322	
	Expense							
	Purchased Services	145,000			72,500		1,439	
	Capital Outlay	200,000	68,973	34.5%	114,586	60.2%	8,125	748.9%
	Expense Total	345,000	68,973	20.0%	187,086	36.9%	9,564	621.2%
	Library Fund							
	Revenue							
	Charges for Service	125,000	99,072	79.3%	67,733	146.3%	110,599	-10.4%
	Contributions						62	
	Fines	40,000	23,029	57.6%	22,437	102.6%	25,060	-8.1%
	Grants	220,572			26,595			
	Interest & Investment Income	57,250						
	Other Revenue	40,000	12,730	31.8%	21,999	57.9%	22,645	-43.8%
	Property Taxes	17,818,697	9,304,773	52.2%	9,293,517	100.1%	8,985,956	3.5%
	State Shared Taxes	178,959	93,904	52.5%	100,483	93.5%	92,692	1.3%
	Revenue Total	18,480,478	9,533,509	51.6%	9,532,764	100.0%	9,237,013	3.2%
	Expense							
	Salaries & Wages	9,880,419	4,543,617	46.0%	4,940,210	92.0%	4,389,608	3.5%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Benefits & Related	2,993,703	1,465,973	49.0%	1,442,957	101.6%	1,267,168	15.7%
	Insurance Benefits	95,000			3,223		13,742	
	Purchased Services	1,396,629	676,257	48.4%	746,201	90.6%	707,374	-4.4%
	Purchased Items	3,747,990	1,554,805	41.5%	1,557,464	99.8%	1,520,345	2.3%
	Capital Outlay	265,930	9,096	3.4%	46,883	19.4%	61,860	-85.3%
	Interfund TF (Exp)	100,807	50,400	50.0%	50,403	100.0%	50,172	0.5%
	Expense Total	18,480,478	8,300,148	44.9%	8,787,342	94.5%	8,010,269	3.6%
	Library Special Revenue Fund							
	Revenue							
	Contributions	1,500	1,183	78.9%	1,016	116.4%	2,405	-50.8%
	Interest & Investment Income	100						
	Revenue Total	1,600	1,183	74.0%	1,016	116.4%	2,405	-50.8%
	Expense							
	Purchased Services						450	
	Purchased Items	5,000	586	11.7%	2,420	24.2%	2,280	-74.3%
	Capital Outlay	10,000			5,000		23,088	
	Expense Total	15,000	586	3.9%	7,420	7.9%	25,817	-97.7%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	607,112	471,583	77.7%	414,102	113.9%	409,461	15.2%
	Interest & Investment Income	4,250						
	Interfund TF (Rev)	1,040,400	520,200	50.0%	520,200	100.0%	510,000	2.0%
	Property Taxes	3,994,682	2,097,857	52.5%	2,083,610	100.7%	2,041,049	2.8%
	Revenue Total	5,646,444	3,089,640	54.7%	3,017,912	102.4%	2,960,510	4.4%
	Expense							
	Salaries & Wages	2,958,129	1,281,243	43.3%	1,562,064	82.0%	1,249,195	2.6%
	Benefits & Related	1,106,728	420,006	38.0%	530,688	79.1%	382,748	9.7%
	Purchased Services	1,266,435	467,567	36.9%	438,474	106.6%	556,748	-16.0%
	Purchased Items	300,821	167,837	55.8%	138,105	121.5%	165,737	1.3%
	Interfund TF (Exp)	171,338	85,674	50.0%	85,669	100.0%	85,770	-0.1%
	Expense Total	5,803,451	2,422,328	41.7%	2,755,000	87.9%	2,440,198	-0.7%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	147,710	51.6%	143,195	103.2%	145,585	1.5%
	Fees						3,132	
	Interest & Investment Income	750						
	Revenue Total	287,176	147,710	51.4%	143,195	103.2%	148,717	-0.7%



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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							
	Purchased Services	5,000			2,500			
	Grants & Contributions	280,000	255,421	91.2%	159,876	159.8%	117,764	116.9%
	Expense Total	285,000	255,421	89.6%	162,376	157.3%	117,764	116.9%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	4,250						
	Other Revenue	181,500	8,947	4.9%	76,630	11.7%	7,148	25.2%
	Revenue Total	185,750	8,947	4.8%	76,630	11.7%	7,148	25.2%
	Expense							
	Purchased Services	50,500	1,261	2.5%	22,550	5.6%	4,222	-70.1%
	Purchased Items	100,000	7,137	7.1%	48,681	14.7%	11,677	-38.9%
	Grants & Contributions	6,000			3,000			
	Interfund TF (Exp)	25,000	10,841	43.4%	7,294	148.6%	783	1285.4%
	Expense Total	181,500	19,238	10.6%	81,525	23.6%	16,681	15.3%
	Test Track Fund							
	Revenue							
	Charges for Service	60,740	42,299	69.6%	60,740	69.6%	49,637	-14.8%
	Interest & Investment Income	100						
	Revenue Total	60,840	42,299	69.5%	60,740	69.6%	49,637	-14.8%
	Expense							
	Purchased Services	39,520	7,552	19.1%	12,603	59.9%	6,332	19.3%
	Purchased Items	21,320	3,480	16.3%	6,640	52.4%	3,206	8.5%
	Expense Total	60,840	11,032	18.1%	19,243	57.3%	9,538	15.7%
	Block 59 Business District Fund							
	Revenue							
	Sales Tax/Business District		464,633		287,809	161.4%	228,084	103.7%
	Revenue Total		464,633		287,809	161.4%	228,084	103.7%
	Expense							
	Grants & Contributions	500,000						
	Expense Total	500,000						
	Heinen Business Dist Fund							
	Revenue							
	Sales Tax/Business District		(24,657)		12,533	-196.7%	12,171	-302.6%
	Revenue Total		(24,657)		12,533	-196.7%	12,171	-302.6%
	SSA #36 - Downtown Maint Fund							
	Revenue							
	Fines	80,000	30,185	37.7%	39,687	76.1%	37,480	-19.5%
	Interest & Investment Income	110,250						
	Interfund TF (Rev)	1,499,437	1,499,437	100.0%	1,499,437	100.0%	1,651,489	-9.2%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Property Taxes	1,259,718	698,368	55.4%	656,689	106.3%	645,620	8.2%
	Revenue Total	2,949,405	2,227,990	75.5%	2,195,812	101.5%	2,334,589	-4.6%
	Expense							
	Salaries & Wages	848,292	350,267	41.3%	414,165	84.6%	338,113	3.6%
	Benefits & Related	214,610	101,922	47.5%	102,818	99.1%	80,238	27.0%
	Purchased Services	1,570,150	549,799	35.0%	535,165	102.7%	416,563	32.0%
	Purchased Items	235,032	141,040	60.0%	112,930	124.9%	110,884	27.2%
	Capital Outlay	587,000						
	Interfund TF (Exp)	83,120	41,556	50.0%	41,560	100.0%	37,200	11.7%
	Expense Total	3,538,204	1,184,584	33.5%	1,206,637	98.2%	982,998	20.5%



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	62,933,353	32,953,984	52.4%	32,816,204	100.4%	32,045,880	2.8%
Hotel & Motel Tax	2,033,900	977,119	48.0%	1,039,109	94.0%	1,155,116	-15.4%
Food & Beverage Tax	8,018,076	3,957,050	49.4%	3,964,315	99.8%	3,648,078	8.5%
Local Gasoline Tax	2,400,000	1,205,934	50.2%	1,198,256	100.6%	1,176,244	2.5%
Real Estate Transfer Tax	5,000,000	2,317,718	46.4%	2,247,891	103.1%	2,284,391	1.5%
Utility Taxes	18,820,000	9,355,430	49.7%	9,980,682	93.7%	8,233,168	13.6%
Business License & Permit	687,325	676,136	98.4%	627,111	107.8%	649,392	4.1%
Non-Business License & Permit	2,810,000	1,771,367	63.0%	1,307,856	135.4%	1,796,769	-1.4%
Grants	17,132,693	1,530,599	8.9%	7,850,378	19.5%	524,713	191.7%
State Shared Taxes	93,630,909	50,910,373	54.4%	47,054,035	108.2%	50,153,284	1.5%
Charges for Service	21,225,008	11,221,480	52.9%	11,057,438	101.5%	10,744,041	4.4%
Contributions	1,301,500	127,488	9.8%	409,105	31.2%	252,477	-49.5%
Electric Charges	162,560,181	78,270,714	48.1%	76,577,301	102.2%	72,641,331	7.7%
Fees	5,562,307	1,692,897	30.4%	2,850,884	59.4%	4,354,882	-61.1%
Fines	1,379,500	659,859	47.8%	729,156	90.5%	769,880	-14.3%
Home Rule Sales Tax	25,056,445	12,558,004	50.1%	11,981,371	104.8%	11,140,617	12.7%
Insurance Premium	28,054,005	13,463,386	48.0%	13,576,660	99.2%	11,133,279	20.9%
Interest & Investment Income	6,375,523	562,193	8.8%	532,996	105.5%	495,301	13.5%
Interfund TF (Rev)	24,667,137	7,024,567	28.5%	7,807,543	90.0%	7,510,540	-6.5%
Intergovernmental Agreement	1,695,050	138,228	8.2%	128,086	107.9%	147,275	-6.1%
Local Shared Taxes	217,000	109,219	50.3%	117,572	92.9%	113,586	-3.8%
Other Revenue	1,347,508	786,706	58.4%	782,505	100.5%	7,247,928	-89.1%
Rents & Royalties	2,298,050	1,165,721	50.7%	1,188,371	98.1%	1,267,822	-8.1%
Other License & Permit	59,000	40,766	69.1%	23,067	176.7%	25,021	62.9%
Wastewater Charges	35,255,595	18,965,408	53.8%	17,209,719	110.2%	15,395,362	23.2%
Water Charges	61,882,136	26,099,919	42.2%	27,233,209	95.8%	24,836,084	5.1%
Sales Tax/Business District		439,977		300,342	146.5%	240,255	83.1%
Grocery Tax	6,500,000	1,633,927	25.1%	2,166,667	75.4%		
Revenue Total	598,902,201	280,616,169	46.9%	282,757,830	99.2%	269,982,713	3.9%



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	140,281,906	68,341,189	48.7%	69,706,481	98.0%	62,377,077	9.6%
Benefits & Related	57,709,299	28,437,370	49.3%	28,526,555	99.7%	25,588,546	11.1%
Insurance Benefits	33,154,219	10,325,472	31.1%	13,942,134	74.1%	12,406,650	-16.8%
Purchased Services	60,451,180	22,852,052	37.8%	25,521,251	89.5%	22,330,503	2.3%
Purchased Items	23,317,609	13,456,724	57.7%	10,447,619	128.8%	11,803,286	14.0%
Purchased Electricity	112,404,056	52,425,187	46.6%	50,812,157	103.2%	51,468,287	1.9%
Purchased Water	32,086,146	12,621,205	39.3%	13,468,693	93.7%	12,233,039	3.2%
Capital Outlay	179,588,835	33,960,872	18.9%	64,088,798	53.0%	37,168,253	-8.6%
Grants & Contributions	9,295,636	3,903,683	42.0%	4,086,101	95.5%	3,356,082	16.3%
Debt Service	15,219,270	2,698,013	17.7%	3,020,442	89.3%	4,359,021	-38.1%
Interfund TF (Exp)	21,834,434	5,632,429	25.8%	6,386,538	88.2%	6,410,218	-12.1%
Expense Total	685,342,588	254,654,196	37.2%	290,006,768	87.8%	249,500,961	2.1%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	711,325	683,321	96.1%	642,155	106.4%	677,592	0.8%
Electric	168,128,620	79,716,747	47.4%	79,132,261	100.7%	76,042,390	4.8%
Finance	82,000	62,174	75.8%	71,311	87.2%	75,983	-18.2%
Fire	11,920,500	5,548,468	46.5%	5,592,673	99.2%	5,274,892	5.2%
Information Technology		1,802				2,000	-9.9%
Library	18,484,203	9,534,692	51.6%	9,533,780	100.0%	9,385,741	1.6%
Naper Settlement	5,646,444	3,089,640	54.7%	3,017,912	102.4%	2,960,510	4.4%
Police	8,613,837	4,937,873	57.3%	3,853,126	128.2%	3,978,004	24.1%
Public Works	9,042,318	4,452,656	49.2%	4,462,908	99.8%	4,480,432	-0.6%
Transp Engineer Development	18,464,575	3,167,159	17.2%	8,711,971	36.4%	2,522,455	25.6%
Undefined	252,501,700	124,066,670	49.1%	122,701,737	101.1%	124,093,964	0.0%
Water	105,306,679	45,354,966	43.1%	45,037,995	100.7%	40,488,752	12.0%
Revenue Total	598,902,201	280,616,169	46.9%	282,757,830	99.2%	269,982,713	3.9%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
City Managers Office	2,809,607	1,450,910	51.6%	1,491,997	97.2%	1,226,240	18.3%
Community Services	6,051,625	2,012,857	33.3%	2,026,420	99.3%	1,658,344	21.4%
Debt Service	14,568,968	2,368,689	16.3%	2,486,135	95.3%	3,733,324	-36.6%
Electric	170,004,243	74,463,027	43.8%	73,032,809	102.0%	75,555,093	-1.4%
Finance	9,699,295	4,227,517	43.6%	4,640,186	91.1%	4,180,985	1.1%
Fire	57,153,160	27,540,349	48.2%	28,003,171	98.3%	25,236,512	9.1%
Human Resources	2,137,448	922,782	43.2%	1,054,750	87.5%	950,160	-2.9%
Information Technology	19,201,096	8,107,114	42.2%	9,011,887	90.0%	16,025,698	-49.4%
Insurance	33,993,847	10,656,358	31.3%	14,295,133	74.5%	12,697,623	-16.1%
Legal	1,908,873	927,331	48.6%	946,156	98.0%	955,481	-2.9%
Library	19,360,427	8,547,258	44.1%	9,030,868	94.6%	8,100,403	5.5%
Mayor And Council	341,329	148,267	43.4%	163,592	90.6%	143,471	3.3%
Miscellaneous	4,361,877	2,880,985	66.0%	3,015,210	95.5%	2,953,692	-2.5%
Naper Settlement	5,788,451	2,411,151	41.7%	2,747,500	87.8%	2,509,963	-3.9%
Police	72,592,165	33,559,686	46.2%	35,003,387	95.9%	30,960,950	8.4%
Public Works	49,719,358	19,004,937	38.2%	28,850,387	65.9%	17,135,543	10.9%
Transp Engineer Development	55,989,777	10,344,883	18.5%	21,019,912	49.2%	10,441,066	-0.9%
Undefined	1,263,137	178,609	14.1%	288,233	62.0%	376,454	-52.6%
Water	158,397,906	44,901,486	28.3%	52,899,036	84.9%	34,659,959	29.5%
Expense Total	685,342,588	254,654,196	37.2%	290,006,768	87.8%	249,500,961	2.1%



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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
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