



City of Naperville
2026 Financial Report - through March 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	687,325	445,110	64.8%	389,396	114.3%	435,137	2.3%
	Charges for Service	11,752,929	4,075,440	34.7%	3,474,087	117.3%	3,418,535	19.2%
	Contributions	75,000	100	0.1%	24,750	0.4%		
	Fees	652,575	192,397	29.5%	148,705	129.4%	240,769	-20.1%
	Fines	1,234,500	287,280	23.3%	327,408	87.7%	334,983	-14.2%
	Grants	397,121	174,812	44.0%	111,008	157.5%	107,497	62.6%
	Home Rule Sales Tax	870,000	160,604	18.5%	238,032	67.5%	209,748	-23.4%
	Hotel & Motel Tax	2,033,900	492,543	24.2%	512,412	96.1%	611,959	-19.5%
	Interest & Investment Income	2,146,875	181,845	8.5%	98,530	184.6%	129,238	40.7%
	Interfund TF (Rev)	5,599,889	633,488	11.3%	637,473	99.4%	1,305,143	-51.5%
	Intergovernmental Agreement	1,695,050	66,822	3.9%	70,703	94.5%	81,580	-18.1%
	Non-Business License & Permit	1,610,000	503,592	31.3%	331,755	151.8%	572,318	-12.0%
	Other License & Permit	9,000	650	7.2%	2,106	30.9%	648	0.3%
	Other Revenue	386,438	91,903	23.8%	140,267	65.5%	102,194	-10.1%
	Property Taxes	32,684,624	5,088	0.0%			188	2601.6%
	Real Estate Transfer Tax	5,000,000	912,851	18.3%	860,424	106.1%	864,378	5.6%
	Rents & Royalties	2,115,433	547,739	25.9%	581,971	94.1%	648,929	-15.6%
	State Shared Taxes	80,505,122	22,504,520	28.0%	20,060,825	112.2%	21,566,643	4.3%
	Utility Taxes	18,820,000	5,206,566	27.7%	5,483,167	95.0%	4,322,905	20.4%
	Revenue Total	168,275,781	36,483,349	21.7%	33,493,018	108.9%	34,952,794	4.4%
	Expense							
	Salaries & Wages	96,041,998	20,721,875	21.6%	21,944,050	94.4%	18,402,350	12.6%
	Benefits & Related	41,921,219	5,159,510	12.3%	5,092,583	101.3%	4,430,667	16.4%
	Purchased Services	20,706,778	3,737,632	18.1%	4,635,352	80.6%	4,131,684	-9.5%
	Purchased Items	10,467,953	2,281,309	21.8%	2,331,299	97.9%	1,893,401	20.5%
	Grants & Contributions	2,057,600	831,551	40.4%	766,282	108.5%	762,650	9.0%
	Debt Service	21,600						
	Interfund TF (Exp)	3,558,632	2,012,629	56.6%	1,906,330	105.6%	2,161,189	-6.9%
	Expense Total	174,775,781	34,744,505	19.9%	36,675,897	94.7%	31,781,942	9.3%
	Electric Utility Fund							
	Revenue							
	Charges for Service	150,000	-	0.0%	32,286	0.0%	4,612	-100.0%
	Electric Charges	162,273,755	40,687,648	25.1%	41,980,457	96.9%	38,620,585	5.4%
	Fees	4,440,416	430,162	9.7%	1,292,259	33.3%	2,414,826	-82.2%
	Grants	715,000			81,623		3,834	
	Interest & Investment Income	17,773						



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Maintenance & Ops	Other Revenue	213,000	216,551	101.7%	77,255	280.3%	113,472	90.8%
	Rents & Royalties	31,500			16,463			
	Bond Sale Proceeds	10,000,000						
	Revenue Total	177,841,444	41,334,361	23.2%	43,480,344	95.1%	41,157,330	0.4%
	Expense							
	Salaries & Wages	17,682,024	3,380,798	19.1%	3,826,300	88.4%	3,005,090	12.5%
	Benefits & Related	5,278,587	1,041,719	19.7%	1,221,399	85.3%	878,046	18.6%
	Insurance Benefits	1,000			250			
	Purchased Services	8,748,967	1,183,335	13.5%	1,425,986	83.0%	1,244,326	-4.9%
	Purchased Items	2,035,875	(791,464)	-38.9%	240,173	-329.5%	1,135,756	-169.7%
	Purchased Electricity	112,404,056	28,107,706	25.0%	26,903,460	104.5%	27,669,939	1.6%
	Capital Outlay	27,735,150	2,859,154	10.3%	3,074,168	93.0%	2,182,484	31.0%
	Grants & Contributions	393,250	94,628	24.1%	163,893	57.7%	159,608	-40.7%
	Debt Service	1,650,388	16,275	1.0%	198,445	8.2%	302,522	-94.6%
	Interfund TF (Exp)	1,377,523	344,379	25.0%	344,381	100.0%	348,549	-1.2%
	Expense Total	177,306,820	36,236,530	20.4%	37,398,454	96.9%	36,926,318	-1.9%
	Water Utilities Fund							
	Revenue							
	Charges for Service	54,462			250			
	Fees	347,916	12,963	3.7%	68,199	19.0%	54,007	-76.0%
	Grants	450,000						
	Interest & Investment Income	444,150						
	Interfund TF (Rev)	6,543,450						
	Other Revenue	296,570	38,575	13.0%	79,914	48.3%	10,695	260.7%
	Rents & Royalties	32,400	4,163	12.8%	7,006	59.4%	16,790	-75.2%
	Wastewater Charges	33,160,669	9,068,298	27.3%	8,049,712	112.7%	7,336,783	23.6%
	Water Charges	61,882,136	12,597,955	20.4%	12,886,588	97.8%	12,080,055	4.3%
	Bond Sale Proceeds	48,000,000						
	Revenue Total	151,211,753	21,721,954	14.4%	21,091,669	103.0%	19,498,331	11.4%
	Expense							
	Salaries & Wages	11,263,086	2,316,195	20.6%	2,558,627	90.5%	2,286,571	1.3%
	Benefits & Related	3,934,790	845,396	21.5%	912,692	92.6%	750,231	12.7%
	Purchased Services	12,742,432	1,076,794	8.5%	1,627,290	66.2%	1,638,151	-34.3%
	Purchased Items	5,136,383	1,022,486	19.9%	1,180,047	86.6%	966,638	5.8%
	Purchased Water	32,086,146	6,087,141	19.0%	6,443,898	94.5%	5,772,398	5.5%
	Capital Outlay	89,800,335	6,138,571	6.8%	6,310,942	97.3%	3,308,008	85.6%
	Grants & Contributions	238,750	48,711	20.4%	115,458	42.2%	96,014	-49.3%
	Debt Service	5,182,200	262	0.0%			6,666	-96.1%



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Maintenance & Ops	Interfund TF (Exp)	1,830,488	457,620	25.0%	457,619	100.0%	485,310	-5.7%
	Expense Total	162,214,610	17,993,176	11.1%	19,606,572	91.8%	15,309,986	17.5%
	Commuter Parking Fund							
	Revenue							
	Fees	5,000			1,250			
	Fines	25,000	4,200	16.8%	9,169	45.8%	11,225	-62.6%
	Interest & Investment Income	57,250						
	Non-Business License & Permit	1,200,000	323,453	27.0%	286,510	112.9%	301,682	7.2%
	Other Revenue		1,783					
	Rents & Royalties	1,800	450	25.0%	464	97.1%	450	0.0%
	Revenue Total	1,289,050	329,887	25.6%	297,392	110.9%	313,357	5.3%
	Expense							
	Salaries & Wages	386,994	81,940	21.2%	87,999	93.1%	78,724	4.1%
	Benefits & Related	110,306	23,710	21.5%	25,455	93.1%	21,655	9.5%
	Purchased Services	856,222	150,119	17.5%	261,859	57.3%	206,256	-27.2%
	Purchased Items	180,235	8,825	4.9%	49,644	17.8%	8,864	-0.4%
	Capital Outlay	1,297,000			5,600			
	Interfund TF (Exp)	100,504	25,125	25.0%	25,126	100.0%	23,934	5.0%
	Expense Total	2,931,261	289,719	9.9%	455,683	63.6%	339,432	-14.6%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	28,054,005	6,120,952	21.8%	6,585,867	92.9%	5,297,848	15.5%
	Interest & Investment Income	419,750						
	Interfund TF (Rev)	6,030,789	1,498,980	24.9%	1,271,989	117.8%	1,357,200	10.4%
	Other Revenue		23					
	Revenue Total	34,504,544	7,619,955	22.1%	7,857,857	97.0%	6,655,048	14.5%
	Expense							
	Salaries & Wages	440,209	116,873	26.5%	101,587	115.0%	89,055	31.2%
	Benefits & Related	131,201	26,909	20.5%	30,277	88.9%	24,910	8.0%
	Insurance Benefits	33,058,219	5,088,280	15.4%	7,345,651	69.3%	5,754,709	-11.6%
	Purchased Services	429,065	25,026	5.8%	792	3161.7%	9,710	157.7%
	Expense Total	34,058,694	5,257,087	15.4%	7,478,307	70.3%	5,878,384	-10.6%
	Solid Waste Fund							
	Revenue							
	Charges for Service	8,417,765	2,033,163	24.2%	2,049,437	99.2%	2,014,895	0.9%
	Revenue Total	8,417,765	2,033,163	24.2%	2,049,437	99.2%	2,014,895	0.9%
	Expense							
	Purchased Services	8,360,665	2,023,083	24.2%	2,051,684	98.6%	1,974,557	2.5%



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Maintenance & Ops	Purchased Items	150,000	34,994	23.3%	60,000	58.3%		
	Expense Total	8,510,665	2,058,077	24.2%	2,111,684	97.5%	1,974,557	4.2%
Capital & Debt Service	Capital Projects Fund							
	Revenue							
	Charges for Service	57,000			19,000			
	Contributions	700,000	29,575	4.2%	175,000	16.9%	19,040	55.3%
	Fees	40,000	12,050	30.1%	10,000	120.5%	94,383	-87.2%
	Grants	14,815,000	669,848	4.5%	6,146,612	10.9%		
	Home Rule Sales Tax	23,160,669	6,585,498	28.4%	5,952,900	110.6%	5,363,331	22.8%
	Interest & Investment Income	1,005,000						
	Interfund TF (Rev)	2,155,104						
	Other Revenue	130,000	105,000	80.8%	27,940	375.8%		
	Revenue Total	42,062,773	7,401,971	17.6%	12,331,452	60.0%	5,476,755	35.2%
	Expense							
	Purchased Services	3,369,291	700,962	20.8%	231,241	303.1%	242,590	188.9%
	Capital Outlay	49,792,420	2,413,319	4.8%	3,457,316	69.8%	2,738,216	-11.9%
	Grants & Contributions						525	
	Debt Service	306,564						
	Expense Total	53,468,275	3,114,281	5.8%	3,688,557	84.4%	2,981,331	4.5%
	Debt Service Fund							
	Revenue							
	Interest & Investment Income	147,375						
	Interfund TF (Rev)	1,798,068						
	Property Taxes	6,065,926	1,260	0.0%			51	2376.8%
	Revenue Total	8,011,369	1,260	0.0%			51	2376.8%
	Expense							
	Purchased Services	6,514			813		318	
	Debt Service	8,011,368						
	Expense Total	8,017,882			813		318	
	Downtown Parking Fund							
	Revenue							
	Fees	32,000	1,294	4.0%	40,068	3.2%	5,417	-76.1%
	Food & Beverage Tax	1,025,776	226,145	22.0%	229,507	98.5%	209,715	7.8%
	Home Rule Sales Tax	1,025,776	221,783	21.6%	247,585	89.6%	221,858	0.0%
	Interest & Investment Income	392,250						
	Rents & Royalties	116,917	29,229	25.0%	11,942	244.8%	29,229	0.0%
	Revenue Total	2,592,719	478,452	18.5%	529,101	90.4%	466,219	2.6%
	Expense							



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Capital & Debt Service	Purchased Services	12,824	367	2.9%	493	74.4%	600	-38.8%
	Capital Outlay	201,000			24,904		181,000	
	Debt Service	47,150						
	Expense Total	260,974	367	0.1%	25,397	1.4%	181,600	-99.8%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	650,000	99,129	15.3%	153,264	64.7%	115,917	-14.5%
	Other Revenue		1,103				135,663	-99.2%
	State Shared Taxes	7,268,648	1,650,623	22.7%	1,651,374	100.0%	1,677,088	-1.6%
	Revenue Total	7,918,648	1,750,855	22.1%	1,804,638	97.0%	1,928,668	-9.2%
	Expense							
	Purchased Services		200,000					
	Capital Outlay	7,500,000			154,214		306,199	
	Expense Total	7,500,000	200,000	2.7%	154,214	129.7%	306,199	-34.7%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	678,500						
	Wastewater Charges	2,094,926	488,066	23.3%	522,541	93.4%	456,596	6.9%
	Revenue Total	2,773,426	488,066	17.6%	522,541	93.4%	456,596	6.9%
	Expense							
	Interfund TF (Exp)	6,543,450						
	Expense Total	6,543,450						
	Road And Bridge Fund							
	Revenue							
	Contributions		4,106				902	355.2%
	Fees	2,400	1,640	68.3%	(327)	-501.4%	1,507	8.8%
	Interest & Investment Income	163,250						
	Local Gasoline Tax	2,400,000	577,160	24.0%	579,096	99.7%	587,124	-1.7%
	Local Shared Taxes	217,000	39	0.0%	6,937	0.6%	10	294.5%
	Other License & Permit	50,000	17,749	35.5%	9,313	190.6%	7,905	124.5%
	State Shared Taxes	48,180	10,658	22.1%	13,075	81.5%	10,688	-0.3%
	Revenue Total	2,880,830	611,352	21.2%	608,094	100.5%	608,136	0.5%
	Expense							
	Salaries & Wages	708,672	137,713	19.4%	156,097	88.2%	130,986	5.1%
	Benefits & Related	250,636	47,114	18.8%	57,839	81.5%	48,471	-2.8%
	Purchased Services	14,782	1,468	9.9%	1,972	74.4%	2,400	-38.8%
	Capital Outlay	2,200,000	3,000	0.1%	495,834	0.6%	1,898	58.1%
	Expense Total	3,174,090	189,294	6.0%	711,742	26.6%	183,755	3.0%



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Capital & Debt Service	SSA #23 - Naper Main Fund							
	Revenue							
	Property Taxes	98,939						
	Revenue Total	98,939						
	Expense							
	Interfund TF (Exp)	98,939						
	Expense Total	98,939						
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Property Taxes	68,000						
	Revenue Total	68,000						
	SSA #30 Fund							
	Revenue							
	Property Taxes	93,111						
	Revenue Total	93,111						
	Expense							
	Interfund TF (Exp)	93,111						
	Expense Total	93,111						
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680						
	Revenue Total	23,680						
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	2,150						
	Property Taxes	680,950						
	Revenue Total	683,100						
	Expense							
	Purchased Services	4,070	594	14.6%	641	92.6%	673	-11.8%
	Interfund TF (Exp)	680,950						
	Expense Total	685,020	594	0.1%	641	92.6%	673	-11.8%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Property Taxes	20,026						
	Revenue Total	20,026						
	Expense							
	Interfund TF (Exp)	20,026						
	Expense Total	20,026						



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Capital & Debt Service	SSA #35 -DT SS Washing2024							
	Revenue							
	Property Taxes	125,000						
	Revenue Total	125,000						
	Expense							
	Interfund TF (Exp)	125,000						
	Expense Total	125,000						
Special Funds	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	173,304	32.4%	237,563	73.0%	107,524	61.2%
	Revenue Total	535,000	173,304	32.4%	237,563	73.0%	107,524	61.2%
	Expense							
	Grants & Contributions	535,000	35,693	6.7%	146,463	24.4%	51,490	-30.7%
	Expense Total	535,000	35,693	6.7%	146,463	24.4%	51,490	-30.7%
	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	4,250						
	State Shared Taxes	3,050,000	718,700	23.6%	716,234	100.3%	661,385	8.7%
	Revenue Total	3,054,250	718,700	23.5%	716,234	100.3%	661,385	8.7%
	Expense							
	Interfund TF (Exp)	4,966,967					657,537	
	Expense Total	4,966,967					657,537	
	ETSB Fund							
	Revenue							
	Interest & Investment Income	6,375						
	State Shared Taxes	2,580,000	584,803	22.7%	594,827	98.3%	509,088	14.9%
	Revenue Total	2,586,375	584,803	22.6%	594,827	98.3%	509,088	14.9%
	Expense							
	Grants & Contributions	2,580,000			603,841		502,817	
	Expense Total	2,580,000			603,841		502,817	
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	4,250						
	Other Revenue	100,000	20,461	20.5%	34,608	59.1%	137,420	-85.1%
	Revenue Total	104,250	20,461	19.6%	34,608	59.1%	137,420	-85.1%
	Expense							
	Purchased Services	235,000	16,500	7.0%	21,250	77.6%	3,774	337.2%
	Purchased Items	412,000			33,949		4,390	



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Special Funds	Capital Outlay		1,089					
	Grants & Contributions	3,000			750			
	Expense Total	650,000	17,589	2.7%	55,949	31.4%	8,164	115.4%
	Food And Beverage Fund							
	Revenue							
	Fees	42,000	6,046	14.4%	13,955	43.3%	18,506	-67.3%
	Food & Beverage Tax	6,992,300	1,653,367	23.6%	1,627,825	101.6%	1,517,354	9.0%
	Interest & Investment Income	57,250						
	Revenue Total	7,091,550	1,659,413	23.4%	1,641,779	101.1%	1,535,861	8.0%
	Expense							
	Salaries & Wages	72,082	14,626	20.3%	16,634	87.9%	13,968	4.7%
	Benefits & Related	1,767,519	4,097	0.2%	441,507	0.9%	435,905	-99.1%
	Purchased Services	491,335	410,970	83.6%	470,830	87.3%	403,590	1.8%
	Grants & Contributions	2,702,036	90,865	3.4%	230,632	39.4%	151,660	-40.1%
	Interfund TF (Exp)	2,058,579	260,100	12.6%	175,550	148.2%	255,000	2.0%
	Expense Total	7,091,551	780,657	11.0%	1,335,153	58.5%	1,260,122	-38.0%
	Foreign Fire Tax Fund							
	Revenue							
	Contributions	525,000	-	0.0%	16,088	0.0%	25,997	-100.0%
	Interest & Investment Income		3,304				4,223	-21.8%
	Revenue Total	525,000	3,304	0.6%	16,088	20.5%	30,220	-89.1%
	Expense							
	Purchased Items	525,000	149,473	28.5%	195,053	76.6%	261,337	-42.8%
	Expense Total	525,000	149,473	28.5%	195,053	76.6%	261,337	-42.8%
	Library Capital 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	Grants						146,322	
	Interest & Investment Income	2,125						
	Revenue Total	2,125					146,322	
	Expense							
	Purchased Services	145,000			36,250			
	Capital Outlay	200,000	68,973	34.5%	49,609	139.0%		
	Expense Total	345,000	68,973	20.0%	85,859	80.3%		
	Library Fund							
	Revenue							
	Charges for Service	125,000	38,724	31.0%	33,837	114.4%	56,120	-31.0%
	Contributions						62	
	Fines	40,000	8,207	20.5%	8,659	94.8%	14,030	-41.5%
	Grants	220,572						
	Interest & Investment Income	57,250						
	Other Revenue	40,000	6,285	15.7%	12,349	50.9%	11,770	-46.6%
	Property Taxes	17,818,697	2,878	0.0%			106	2615.4%
	State Shared Taxes	178,959	39,593	22.1%	44,145	89.7%	39,679	-0.2%
	Revenue Total	18,480,478	95,687	0.5%	98,991	96.7%	121,768	-21.4%
	Expense							
	Salaries & Wages	9,880,419	2,048,268	20.7%	2,280,097	89.8%	1,893,931	8.1%
	Benefits & Related	2,993,703	694,277	23.2%	691,335	100.4%	575,327	20.7%
	Insurance Benefits	95,000			3,748		13,742	
	Purchased Services	1,396,629	259,951	18.6%	352,087	73.8%	259,054	0.3%
	Purchased Items	3,747,990	604,324	16.1%	590,315	102.4%	647,527	-6.7%
	Capital Outlay	265,930	3,770	1.4%	20,586	18.3%	10,927	-65.5%
	Interfund TF (Exp)	100,807	25,200	25.0%	25,202	100.0%	25,086	0.5%
	Expense Total	18,480,478	3,635,789	19.7%	3,963,370	91.7%	3,425,594	6.1%
	Library Special Revenue Fund							
	Revenue							
	Contributions	1,500	70	4.7%	590	11.9%	1,679	-95.8%
	Interest & Investment Income	100						
	Revenue Total	1,600	70	4.4%	590	11.9%	1,679	-95.8%
	Expense							
	Purchased Services						450	
	Purchased Items	5,000			1,256		1,454	
	Capital Outlay	10,000			2,500			
	Expense Total	15,000			3,756		1,904	
	Naper Settlement Fund							



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Revenue							
	Charges for Service	607,112	322,091	53.1%	239,459	134.5%	264,940	21.6%
	Interest & Investment Income	4,250						
	Interfund TF (Rev)	1,040,400	260,100	25.0%	260,100	100.0%	255,000	2.0%
	Property Taxes	3,994,682	655	0.0%			27	2357.4%
	Revenue Total	5,646,444	582,845	10.3%	499,559	116.7%	519,967	12.1%
	Expense							
	Salaries & Wages	2,958,129	539,579	18.2%	711,128	75.9%	525,758	2.6%
	Benefits & Related	1,106,728	188,133	17.0%	255,951	73.5%	171,220	9.9%
	Purchased Services	1,266,435	190,413	15.0%	168,650	112.9%	204,993	-7.1%
	Purchased Items	300,821	83,065	27.6%	64,153	129.5%	63,967	29.9%
	Interfund TF (Exp)	171,338	42,837	25.0%	42,834	100.0%	42,885	-0.1%
	Expense Total	5,803,451	1,044,027	18.0%	1,242,716	84.0%	1,008,822	3.5%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	73,743	25.7%	72,009	102.4%	74,823	-1.4%
	Interest & Investment Income	750						
	Revenue Total	287,176	73,743	25.7%	72,009	102.4%	74,823	-1.4%
	Expense							
	Purchased Services	5,000			1,250			
	Grants & Contributions	280,000	152,720	54.5%	89,372	170.9%	36,107	323.0%
	Expense Total	285,000	152,720	53.6%	90,622	168.5%	36,107	323.0%
	SSA #33 - Downtown Maint Fund							
	Revenue							
	Fines	80,000	9,875	12.3%	20,773	47.5%	20,195	-51.1%
	Interest & Investment Income	110,250						
	Interfund TF (Rev)	1,499,437	1,499,437	100.0%	999,625	150.0%	1,651,489	-9.2%
	Property Taxes	1,259,718						
	Revenue Total	2,949,405	1,509,312	51.2%	1,020,398	147.9%	1,671,684	-9.7%
	Expense							
	Salaries & Wages	848,292	151,101	17.8%	193,461	78.1%	145,684	3.7%
	Benefits & Related	214,610	46,654	21.7%	49,525	94.2%	37,412	24.7%
	Purchased Services	1,570,150	178,505	11.4%	200,507	89.0%	173,581	2.8%
	Purchased Items	235,032	75,865	32.3%	56,152	135.1%	57,748	31.4%
	Capital Outlay	587,000						
	Interfund TF (Exp)	83,120	20,778	25.0%	20,780	100.0%	18,600	11.7%
	Expense Total	3,538,204	472,902	13.4%	520,426	90.9%	433,025	9.2%
	State Drug Forfeiture Fund							



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Revenue							
	Interest & Investment Income	4,250						
	Other Revenue	181,500	8,947	4.9%	24,127	37.1%	2,627	240.5%
	Revenue Total	185,750	8,947	4.8%	24,127	37.1%	2,627	240.5%
	Expense							
	Purchased Services	50,500	811	1.6%	12,181	6.7%	2,862	-71.7%
	Purchased Items	100,000	5,928	5.9%	28,525	20.8%	5,855	1.2%
	Grants & Contributions	6,000			1,500			
	Interfund TF (Exp)	25,000	7,268	29.1%	4,135	175.8%	580	1152.2%
	Expense Total	181,500	14,007	7.7%	46,340	30.2%	9,297	50.7%
	Test Track Fund							
	Revenue							
	Charges for Service	60,740	38,044	62.6%	35,104	108.4%	-	
	Interest & Investment Income	100						
	Revenue Total	60,840	38,044	62.5%	35,104	108.4%	-	
	Expense							
	Purchased Services	39,520			3,867		3,016	
	Purchased Items	21,320	2,105	9.9%	3,140	67.0%	1,824	15.4%
	Expense Total	60,840	2,105	3.5%	7,007	30.0%	4,840	-56.5%
	Block 59 Business District Fund							
	Revenue							
	Sales Tax/Business District		241,041		142,526	169.1%	105,925	127.6%
	Revenue Total		241,041		142,526	169.1%	105,925	127.6%
	Expense							
	Grants & Contributions	500,000						
	Expense Total	500,000						
	Heinen Business Dist Fund							
	Revenue							
	Sales Tax/Business District		(28,154)		4,971	-566.4%	534	-5371.4%
	Revenue Total		(28,154)		4,971	-566.4%	534	-5371.4%



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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	9,881	0.0%			372	2557.3%
Hotel & Motel Tax	2,033,900	492,543	24.2%	512,412	96.1%	611,959	-19.5%
Food & Beverage Tax	8,018,076	1,879,511	23.4%	1,857,332	101.2%	1,727,070	8.8%
Local Gasoline Tax	2,400,000	577,160	24.0%	579,096	99.7%	587,124	-1.7%
Real Estate Transfer Tax	5,000,000	912,851	18.3%	860,424	106.1%	864,378	5.6%
Utility Taxes	18,820,000	5,206,566	27.7%	5,483,167	95.0%	4,322,905	20.4%
Business License & Permit	687,325	445,110	64.8%	389,396	114.3%	435,137	2.3%
Non-Business License & Permit	2,810,000	827,045	29.4%	618,264	133.8%	874,000	-5.4%
Grants	17,132,693	1,017,965	5.9%	6,576,806	15.5%	365,178	178.8%
State Shared Taxes	93,630,909	25,508,896	27.2%	23,080,481	110.5%	24,464,571	4.3%
Charges for Service	21,225,008	6,507,462	30.7%	5,883,459	110.6%	5,759,102	13.0%
Contributions	1,301,500	33,851	2.6%	216,428	15.6%	47,681	-29.0%
Electric Charges	162,560,181	40,761,390	25.1%	42,052,466	96.9%	38,695,408	5.3%
Fees	5,562,307	656,552	11.8%	1,574,108	41.7%	2,829,417	-76.8%
Fines	1,379,500	309,562	22.4%	366,009	84.6%	380,433	-18.6%
Home Rule Sales Tax	25,056,445	6,967,886	27.8%	6,438,517	108.2%	5,794,937	20.2%
Insurance Premium	28,054,005	6,120,952	21.8%	6,585,867	92.9%	5,297,848	15.5%
Interest & Investment Income	6,375,523	284,277	4.5%	251,794	112.9%	249,378	14.0%
Interfund TF (Rev)	24,667,137	3,892,005	15.8%	3,169,187	122.8%	4,568,832	-14.8%
Intergovernmental Agreement	1,695,050	66,822	3.9%	70,703	94.5%	81,580	-18.1%
Local Shared Taxes	217,000	39	0.0%	6,937	0.6%	10	294.5%
Other Revenue	1,347,508	490,632	36.4%	396,461	123.8%	513,843	-4.5%
Rents & Royalties	2,298,050	581,581	25.3%	617,846	94.1%	695,398	-16.4%
Other License & Permit	59,000	18,399	31.2%	11,418	161.1%	8,553	115.1%
Wastewater Charges	35,255,595	9,556,365	27.1%	8,572,253	111.5%	7,793,379	22.6%
Water Charges	61,882,136	12,598,782	20.4%	12,886,588	97.8%	12,080,921	4.3%
Sales Tax/Business District		212,887		147,497	144.3%	106,459	100.0%
Bond Sale Proceeds	58,000,000						
Revenue Total	650,402,201	125,936,971	19.4%	129,204,916	97.5%	119,155,872	5.7%



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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	29,508,968	21.0%	31,875,978	92.6%	26,572,118	11.1%
Benefits & Related	57,709,299	8,077,518	14.0%	8,778,564	92.0%	7,373,843	9.5%
Insurance Benefits	33,154,219	5,088,280	15.3%	7,349,650	69.2%	5,768,451	-11.8%
Purchased Services	60,451,180	10,156,531	16.8%	11,504,994	88.3%	10,542,774	-3.7%
Purchased Items	23,317,609	3,476,910	14.9%	4,833,706	71.9%	5,048,760	-31.1%
Purchased Electricity	112,404,056	28,107,706	25.0%	26,903,460	104.5%	27,669,939	1.6%
Purchased Water	32,086,146	6,087,141	19.0%	6,443,898	94.5%	5,772,398	5.5%
Capital Outlay	179,588,835	11,487,876	6.4%	13,595,673	84.5%	8,728,731	31.6%
Grants & Contributions	9,295,636	1,254,167	13.5%	2,118,191	59.2%	1,760,870	-28.8%
Debt Service	15,219,270	16,537	0.1%	198,445	8.3%	309,187	-94.7%
Interfund TF (Exp)	21,834,434	3,195,936	14.6%	3,001,957	106.5%	4,018,671	-20.5%
Expense Total	685,342,588	106,457,567	15.5%	116,604,515	91.3%	103,565,741	2.8%



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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	447,760	62.9%	395,353	113.3%	448,752	-0.2%
Electric	178,128,620	41,408,104	23.2%	43,552,353	95.1%	41,005,732	1.0%
Finance	82,000	54,326	66.3%	63,212	85.9%	67,256	-19.2%
Fire	11,920,500	3,383,133	28.4%	3,045,217	111.1%	2,922,061	15.8%
Information Technology		1,082				995	8.7%
Library	18,484,203	95,757	0.5%	99,581	96.2%	269,769	-64.5%
Naper Settlement	5,646,444	582,845	10.3%	499,559	116.7%	519,967	12.1%
Police	8,613,837	2,325,370	27.0%	2,172,726	107.0%	2,080,393	11.8%
Public Works	9,042,318	2,249,634	24.9%	2,213,296	101.6%	2,230,838	0.8%
Transp Engineer Development	18,464,575	1,710,354	9.3%	6,999,829	24.4%	1,237,757	38.2%
Undefined	246,001,700	51,467,759	20.9%	48,549,581	106.0%	48,416,560	6.3%
Water	153,306,679	22,210,847	14.5%	21,614,210	102.8%	19,955,793	11.3%
Revenue Total	650,402,201	125,936,971	19.4%	129,204,916	97.5%	119,155,872	5.7%



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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	564,125	20.1%	692,637	81.4%	596,360	-5.4%
Community Services	6,051,625	731,427	12.1%	836,894	87.4%	673,107	8.7%
Debt Service	14,568,968			813		318	
Electric	170,004,243	35,062,491	20.6%	35,999,388	97.4%	35,682,215	-1.7%
Finance	9,699,295	2,015,904	20.8%	2,160,851	93.3%	1,908,007	5.7%
Fire	57,153,160	9,568,854	16.7%	9,402,245	101.8%	8,193,804	16.8%
Human Resources	2,137,448	438,721	20.5%	493,430	88.9%	446,653	-1.8%
Information Technology	19,201,096	4,949,262	25.8%	4,649,995	106.4%	5,543,185	-10.7%
Insurance	33,993,847	5,240,764	15.4%	7,379,432	71.0%	5,898,144	-11.1%
Legal	1,908,873	411,990	21.6%	437,768	94.1%	379,125	8.7%
Library	19,360,427	3,884,238	20.1%	4,076,553	95.3%	3,432,481	13.2%
Mayor And Council	341,329	70,370	20.6%	74,749	94.1%	67,347	4.5%
Miscellaneous	4,361,877	2,472,804	56.7%	2,580,077	95.8%	2,558,779	-3.4%
Naper Settlement	5,788,451	1,036,682	17.9%	1,238,966	83.7%	1,081,021	-4.1%
Police	72,592,165	11,559,982	15.9%	12,780,661	90.4%	11,378,959	1.6%
Public Works	49,719,358	8,072,952	16.2%	9,640,700	83.7%	7,858,685	2.7%
Transp Engineer Development	55,989,777	3,203,927	5.7%	5,478,728	58.5%	3,339,916	-4.1%
Undefined	1,263,137	149,473	11.8%	195,053	76.6%	261,337	-42.8%
Water	158,397,906	17,023,602	10.7%	18,485,577	92.1%	14,266,297	19.3%
Expense Total	685,342,588	106,457,567	15.5%	116,604,515	91.3%	103,565,741	2.8%



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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