



City of Naperville  
2026 Financial Report - through May 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	<b>General Fund</b>							
	Revenue							
	Business License & Permit	687,325	668,601	97.3%	616,963	108.4%	642,137	4.1%
	Charges for Service	11,752,929	5,537,843	47.1%	5,363,517	103.3%	5,269,654	5.1%
	Contributions	75,000	2,605	3.5%	37,500	6.9%		
	Fees	652,575	371,492	56.9%	239,571	155.1%	410,510	-9.5%
	Fines	1,234,500	513,975	41.6%	563,540	91.2%	577,896	-11.1%
	Grants	397,121	199,210	50.2%	153,685	129.6%	206,088	-3.3%
	Home Rule Sales Tax	870,000	255,748	29.4%	380,679	67.2%	331,493	-22.8%
	Hotel & Motel Tax	2,033,900	1,186,981	58.4%	1,195,092	99.3%	1,270,237	-6.6%
	Interest & Investment Income	2,146,875	271,170	12.6%	164,644	164.7%	199,687	35.8%
	Interfund TF (Rev)	5,599,889	1,772,938	31.7%	1,816,617	97.6%	1,736,623	2.1%
	Intergovernmental Agreement	1,695,050	138,228	8.2%	84,702	163.2%	122,275	13.0%
	Non-Business License & Permit	1,610,000	922,171	57.3%	594,552	155.1%	1,004,831	-8.2%
	Other License & Permit	9,000	1,820	20.2%	3,935	46.3%	1,668	9.1%
	Other Revenue	386,438	145,061	37.5%	210,032	69.1%	150,704	-3.7%
	Property Taxes	32,684,624	2,789,071	8.5%	2,527,472	110.4%	2,211,105	26.1%
	Real Estate Transfer Tax	5,000,000	1,859,855	37.2%	1,681,391	110.6%	1,721,081	8.1%
	Rents & Royalties	2,115,433	1,063,069	50.3%	1,094,206	97.2%	1,180,550	-10.0%
	State Shared Taxes	80,505,122	37,536,387	46.6%	34,663,094	108.3%	37,118,007	1.1%
	Utility Taxes	18,820,000	8,036,382	42.7%	8,568,006	93.8%	7,086,259	13.4%
	Grocery Tax	6,500,000	1,037,119	16.0%	1,444,444	71.8%		
	<b>Revenue Total</b>	<b>174,775,781</b>	<b>64,309,726</b>	<b>36.8%</b>	<b>61,403,641</b>	<b>104.7%</b>	<b>61,240,803</b>	<b>5.0%</b>
	Expense							
	Salaries & Wages	96,041,998	39,762,211	41.4%	40,019,815	99.4%	35,964,727	10.6%
	Benefits & Related	41,921,219	10,603,803	25.3%	10,273,325	103.2%	9,118,946	16.3%
	Purchased Services	20,706,778	7,121,168	34.4%	7,939,953	89.7%	7,031,128	1.3%
Purchased Items	10,467,953	3,628,185	34.7%	3,899,042	93.1%	3,044,302	19.2%	
Grants & Contributions	2,057,600	1,282,223	62.3%	1,047,949	122.4%	1,163,207	10.2%	
Debt Service	21,600							
Interfund TF (Exp)	3,558,632	2,354,757	66.2%	2,335,039	100.8%	2,500,989	-5.8%	
<b>Expense Total</b>	<b>174,775,781</b>	<b>64,752,347</b>	<b>37.0%</b>	<b>65,515,123</b>	<b>98.8%</b>	<b>58,823,300</b>	<b>10.1%</b>	
<b>Electric Utility Fund</b>								
Revenue								
Charges for Service	150,000	49,533	33.0%	87,661	56.5%	45,364	9.2%	



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Maintenance & Ops	Electric Charges	162,273,755	64,868,560	40.0%	64,832,729	100.1%	60,754,333	6.8%	
	Fees	4,440,416	802,873	18.1%	1,592,671	50.4%	2,812,010	-71.4%	
	Grants	715,000			140,292		6,590		
	Interest & Investment Income	17,773							
	Interfund TF (Rev)		24,990						
	Other Revenue	213,000	224,056	105.2%	123,586	181.3%	91,202	145.7%	
	Rents & Royalties	31,500			16,463				
	Bond Sale Proceeds	10,000,000							
	<b>Revenue Total</b>	<b>177,841,444</b>	<b>65,970,011</b>	<b>37.1%</b>	<b>66,793,403</b>	<b>98.8%</b>	<b>63,709,499</b>	<b>3.5%</b>	
	Expense								
	Salaries & Wages	17,682,024	6,809,873	38.5%	7,196,337	94.6%	5,993,526	13.6%	
	Benefits & Related	5,278,587	1,946,046	36.9%	2,142,256	90.8%	1,635,190	19.0%	
	Insurance Benefits	1,000			417				
	Purchased Services	8,748,967	2,020,424	23.1%	2,512,028	80.4%	2,621,579	-22.9%	
	Purchased Items	2,035,875	3,232,341	158.8%	1,151,538	280.7%	5,749,942	-43.8%	
	Purchased Electricity	112,404,056	43,609,512	38.8%	41,913,498	104.0%	42,766,317	2.0%	
	Capital Outlay	27,735,150	4,687,781	16.9%	5,765,670	81.3%	5,224,687	-10.3%	
	Grants & Contributions	393,250	167,455	42.6%	213,514	78.4%	198,895	-15.8%	
	Debt Service	1,650,388	318,935	19.3%	450,152	70.9%	394,767	-19.2%	
	Interfund TF (Exp)	1,377,523	573,965	41.7%	573,968	100.0%	580,915	-1.2%	
	<b>Expense Total</b>	<b>177,306,820</b>	<b>63,366,331</b>	<b>35.7%</b>	<b>61,919,377</b>	<b>102.3%</b>	<b>65,165,817</b>	<b>-2.8%</b>	
	<b>Water Utilities Fund</b>								
	Revenue								
	Charges for Service	54,462			417				
	Fees	347,916	63,000	18.1%	138,229	45.6%	106,614	-40.9%	
	Grants	450,000	130,506	29.0%					
Interest & Investment Income	444,150								
Interfund TF (Rev)	6,543,450								
Other Revenue	296,570	50,436	17.0%	124,670	40.5%	18,472	173.0%		
Rents & Royalties	32,400	12,489	38.5%	14,953	83.5%	25,186	-50.4%		
Wastewater Charges	33,160,669	15,320,674	46.2%	13,334,150	114.9%	12,008,560	27.6%		
Water Charges	61,882,136	20,795,358	33.6%	21,453,705	96.9%	19,843,560	4.8%		
Bond Sale Proceeds	48,000,000								
<b>Revenue Total</b>	<b>151,211,753</b>	<b>36,372,463</b>	<b>24.1%</b>	<b>35,066,123</b>	<b>103.7%</b>	<b>32,002,393</b>	<b>13.7%</b>		
Expense									



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Maintenance & Ops	Salaries & Wages	11,263,086	4,427,486	39.3%	4,708,554	94.0%	4,375,896	1.2%	
	Benefits & Related	3,934,790	1,549,227	39.4%	1,582,806	97.9%	1,367,437	13.3%	
	Purchased Services	12,742,432	2,542,364	20.0%	3,380,463	75.2%	2,856,323	-11.0%	
	Purchased Items	5,136,383	1,789,555	34.8%	2,028,918	88.2%	1,676,518	6.7%	
	Purchased Water	32,086,146	10,051,386	31.3%	10,012,292	100.4%	7,673,008	31.0%	
	Capital Outlay	89,800,335	12,850,955	14.3%	15,997,137	80.3%	5,839,066	120.1%	
	Grants & Contributions	238,750	97,098	40.7%	154,801	62.7%	98,132	-1.1%	
	Debt Service	5,182,200	1,071,581	20.7%	839,577	127.6%	688,920	55.5%	
	Interfund TF (Exp)	1,830,488	787,690	43.0%	762,699	103.3%	808,850	-2.6%	
	<b>Expense Total</b>	<b>162,214,610</b>	<b>35,167,341</b>	<b>21.7%</b>	<b>39,467,247</b>	<b>89.1%</b>	<b>25,384,149</b>	<b>38.5%</b>	
	<b>Commuter Parking Fund</b>								
	Revenue								
		Fees	5,000			2,083			
		Fines	25,000	11,650	46.6%	12,375	94.1%	15,075	-22.7%
		Interest & Investment Income	57,250						
		Non-Business License & Permit	1,200,000	548,630	45.7%	498,723	110.0%	525,739	4.4%
		Other Revenue		1,783					
		Rents & Royalties	1,800	750	41.7%	773	97.1%	750	0.0%
		<b>Revenue Total</b>	<b>1,289,050</b>	<b>562,813</b>	<b>43.7%</b>	<b>513,954</b>	<b>109.5%</b>	<b>541,564</b>	<b>3.9%</b>
	Expense								
		Salaries & Wages	386,994	156,373	40.4%	158,859	98.4%	154,908	0.9%
		Benefits & Related	110,306	43,865	39.8%	44,695	98.1%	39,341	11.5%
		Purchased Services	856,222	213,273	24.9%	353,107	60.4%	249,079	-14.4%
		Purchased Items	180,235	13,792	7.7%	64,488	21.4%	13,401	2.9%
		Capital Outlay	1,297,000			123,200			
		Interfund TF (Exp)	100,504	41,875	41.7%	41,877	100.0%	39,890	5.0%
		<b>Expense Total</b>	<b>2,931,261</b>	<b>469,178</b>	<b>16.0%</b>	<b>786,225</b>	<b>59.7%</b>	<b>496,619</b>	<b>-5.5%</b>
	<b>Self Insurance Fund</b>								
	Revenue								
		Insurance Premium	28,054,005	11,225,860	40.0%	11,213,525	100.1%	9,209,420	21.9%
		Interest & Investment Income	419,750						
		Interfund TF (Rev)	6,030,789	2,498,300	41.4%	2,498,305	100.0%	2,262,000	10.4%
		Other Revenue		54,038				14	372833.1%
		<b>Revenue Total</b>	<b>34,504,544</b>	<b>13,778,198</b>	<b>39.9%</b>	<b>13,711,830</b>	<b>100.5%</b>	<b>11,471,434</b>	<b>20.1%</b>
Expense									



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Maintenance & Ops	Salaries & Wages	440,209	202,097	45.9%	186,242	108.5%	175,425	15.2%	
	Benefits & Related	131,201	62,842	47.9%	53,066	118.4%	46,090	36.3%	
	Insurance Benefits	33,058,219	8,833,990	26.7%	11,876,297	74.4%	10,560,008	-16.3%	
	Purchased Services	429,065	48,163	11.2%	73,478	65.5%	22,911	110.2%	
	<b>Expense Total</b>	<b>34,058,694</b>	<b>9,147,092</b>	<b>26.9%</b>	<b>12,189,082</b>	<b>75.0%</b>	<b>10,804,434</b>	<b>-15.3%</b>	
	<b>Solid Waste Fund</b>								
	Revenue								
	Charges for Service	8,417,765	3,408,813	40.5%	3,415,572	99.8%	3,319,062	2.7%	
	<b>Revenue Total</b>	<b>8,417,765</b>	<b>3,408,813</b>	<b>40.5%</b>	<b>3,415,572</b>	<b>99.8%</b>	<b>3,319,062</b>	<b>2.7%</b>	
	Expense								
	Purchased Services	8,360,665	3,373,465	40.3%	3,421,167	98.6%	3,294,619	2.4%	
	Purchased Items	150,000	55,969	37.3%	105,000	53.3%			
<b>Expense Total</b>	<b>8,510,665</b>	<b>3,429,434</b>	<b>40.3%</b>	<b>3,526,167</b>	<b>97.3%</b>	<b>3,294,619</b>	<b>4.1%</b>		
Capital & Debt Service	<b>Capital Projects Fund</b>								
	Revenue								
	Charges for Service	57,000			38,000				
	Contributions	700,000	111,309	15.9%	175,000	63.6%	219,040	-49.2%	
	Fees	40,000	12,050	30.1%	16,667	72.3%	135,496	-91.1%	
	Grants	14,815,000	948,643	6.4%	6,146,612	15.4%			
	Home Rule Sales Tax	23,160,669	9,829,967	42.4%	9,154,671	107.4%	8,393,129	17.1%	
	Interest & Investment Income	1,005,000							
	Interfund TF (Rev)	2,155,104							
	Other Revenue	130,000	223,671	172.1%	57,541	388.7%	32,545	587.3%	
	<b>Revenue Total</b>	<b>42,062,773</b>	<b>11,125,640</b>	<b>26.5%</b>	<b>15,588,490</b>	<b>71.4%</b>	<b>8,780,210</b>	<b>26.7%</b>	
	Expense								
	Purchased Services	3,369,291	1,575,052	46.7%	853,532	184.5%	336,768	367.7%	
	Capital Outlay	49,792,420	5,615,390	11.3%	13,526,365	41.5%	4,096,494	37.1%	
	Grants & Contributions		1,652				525	214.7%	
	Debt Service	306,564							
	<b>Expense Total</b>	<b>53,468,275</b>	<b>7,192,094</b>	<b>13.5%</b>	<b>14,379,897</b>	<b>50.0%</b>	<b>4,433,788</b>	<b>62.2%</b>	
	<b>Debt Service Fund</b>								
	Revenue								
	Interest & Investment Income	147,375							
Interfund TF (Rev)	1,798,068								
Property Taxes	6,065,926	526,314	8.7%	469,278	112.2%	547,165	-3.8%		



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Capital & Debt Service	<b>Revenue Total</b>	<b>8,011,369</b>	<b>526,314</b>	<b>6.6%</b>	<b>469,278</b>	<b>112.2%</b>	<b>547,165</b>	<b>-3.8%</b>	
	Expense								
	Purchased Services	6,514	318	4.9%	813	39.1%	318	0.0%	
	Debt Service	8,011,368	1,008,184	12.6%	959,605	105.1%	807,949	24.8%	
	<b>Expense Total</b>	<b>8,017,882</b>	<b>1,008,502</b>	<b>12.6%</b>	<b>960,417</b>	<b>105.0%</b>	<b>808,267</b>	<b>24.8%</b>	
	<b>Downtown Parking Fund</b>								
	Revenue								
	Fees	32,000	5,733	17.9%	96,916	5.9%	8,060	-28.9%	
	Food & Beverage Tax	1,025,776	387,498	37.8%	405,512	95.6%	373,602	3.7%	
	Home Rule Sales Tax	1,025,776	347,548	33.9%	408,487	85.1%	376,250	-7.6%	
	Interest & Investment Income	392,250							
	Rents & Royalties	116,917	29,229	25.0%	31,723	92.1%	29,229	0.0%	
	<b>Revenue Total</b>	<b>2,592,719</b>	<b>770,008</b>	<b>29.7%</b>	<b>942,638</b>	<b>81.7%</b>	<b>787,140</b>	<b>-2.2%</b>	
	Expense								
	Purchased Services	12,824	664	5.2%	839	79.1%	1,103	-39.8%	
	Capital Outlay	201,000			25,661		181,000		
	Debt Service	47,150	1,075	2.3%	1,075	100.0%	4,475	-76.0%	
	<b>Expense Total</b>	<b>260,974</b>	<b>1,739</b>	<b>0.7%</b>	<b>27,575</b>	<b>6.3%</b>	<b>186,578</b>	<b>-99.1%</b>	
	<b>Motor Fuel Tax Fund</b>								
	Revenue								
	Interest & Investment Income	650,000	171,060	26.3%	269,667	63.4%	199,171	-14.1%	
	Other Revenue		872				150,111	-99.4%	
	State Shared Taxes	7,268,648	3,296,203	45.3%	2,707,481	121.7%	2,730,274	20.7%	
	<b>Revenue Total</b>	<b>7,918,648</b>	<b>3,468,135</b>	<b>43.8%</b>	<b>2,977,148</b>	<b>116.5%</b>	<b>3,079,556</b>	<b>12.6%</b>	
	Expense								
	Purchased Services		209,659						
	Capital Outlay	7,500,000			374,783		1,009,195		
	<b>Expense Total</b>	<b>7,500,000</b>	<b>209,659</b>	<b>2.8%</b>	<b>374,783</b>	<b>55.9%</b>	<b>1,009,195</b>	<b>-79.2%</b>	
	<b>Phosphorus Fund</b>								
	Revenue								
Interest & Investment Income	678,500								
Wastewater Charges	2,094,926	821,851	39.2%	872,173	94.2%	757,226	8.5%		
<b>Revenue Total</b>	<b>2,773,426</b>	<b>821,851</b>	<b>29.6%</b>	<b>872,173</b>	<b>94.2%</b>	<b>757,226</b>	<b>8.5%</b>		
Expense									
Interfund TF (Exp)	6,543,450								



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Capital & Debt Service	<b>Expense Total</b>	<b>6,543,450</b>						
	<b>Road And Bridge Fund</b>							
	Revenue							
	Contributions		4,433				902	391.4%
	Fees	2,400	3,408	142.0%	(2,519)	-135.3%	1,718	98.4%
	Interest & Investment Income	163,250						
	Local Gasoline Tax	2,400,000	1,004,125	41.8%	991,472	101.3%	971,090	3.4%
	Local Shared Taxes	217,000	2,701	1.2%	19,988	13.5%	1,573	71.7%
	Other License & Permit	50,000	33,085	66.2%	13,823	239.3%	16,730	97.8%
	State Shared Taxes	48,180	14,918	31.0%	21,438	69.6%	13,645	9.3%
	<b>Revenue Total</b>	<b>2,880,830</b>	<b>1,062,668</b>	<b>36.9%</b>	<b>1,044,203</b>	<b>101.8%</b>	<b>1,005,659</b>	<b>5.7%</b>
	Expense							
	Salaries & Wages	708,672	275,586	38.9%	290,314	94.9%	277,936	-0.8%
	Benefits & Related	250,636	88,636	35.4%	100,591	88.1%	90,554	-2.1%
	Purchased Services	14,782	2,656	18.0%	3,356	79.1%	4,413	-39.8%
	Capital Outlay	2,200,000	3,000	0.1%	495,834	0.6%	1,898	58.1%
	<b>Expense Total</b>	<b>3,174,090</b>	<b>369,878</b>	<b>11.7%</b>	<b>890,095</b>	<b>41.6%</b>	<b>374,800</b>	<b>-1.3%</b>
	<b>SSA #23 - Naper Main Fund</b>							
	Revenue							
	Property Taxes	98,939						
	<b>Revenue Total</b>	<b>98,939</b>						
	Expense							
	Interfund TF (Exp)	98,939						
	<b>Expense Total</b>	<b>98,939</b>						
	<b>SSA #25 - Lacrosse Ts Fund</b>							
	Revenue							
	Property Taxes	68,000	1,905	2.8%	4,123	46.2%	1,217	56.5%
<b>Revenue Total</b>	<b>68,000</b>	<b>1,905</b>	<b>2.8%</b>	<b>4,123</b>	<b>46.2%</b>	<b>1,217</b>	<b>56.5%</b>	
<b>SSA #30 Fund</b>								
Revenue								
Property Taxes	93,111	28,963	31.1%	18,048	160.5%	26,605	8.9%	
<b>Revenue Total</b>	<b>93,111</b>	<b>28,963</b>	<b>31.1%</b>	<b>18,048</b>	<b>160.5%</b>	<b>26,605</b>	<b>8.9%</b>	
Expense								
Interfund TF (Exp)	93,111							
<b>Expense Total</b>	<b>93,111</b>							



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Capital & Debt Service	<b>SSA #31 - Downtown Streetscape</b>							
	Revenue							
	Property Taxes	23,680	12,441	52.5%	8,104	153.5%	11,840	5.1%
	<b>Revenue Total</b>	<b>23,680</b>	<b>12,441</b>	<b>52.5%</b>	<b>8,104</b>	<b>153.5%</b>	<b>11,840</b>	<b>5.1%</b>
	<b>Water Street TIF Fund</b>							
	Revenue							
	Interest & Investment Income	2,150						
	Property Taxes	680,950	12,740	1.9%	131,256	9.7%	17,361	-26.6%
	<b>Revenue Total</b>	<b>683,100</b>	<b>12,740</b>	<b>1.9%</b>	<b>131,256</b>	<b>9.7%</b>	<b>17,361</b>	<b>-26.6%</b>
	Expense							
	Purchased Services	4,070	2,772	68.1%	2,111	131.3%	673	311.8%
	Interfund TF (Exp)	680,950						
	<b>Expense Total</b>	<b>685,020</b>	<b>2,772</b>	<b>0.4%</b>	<b>2,111</b>	<b>131.3%</b>	<b>673</b>	<b>311.8%</b>
	<b>SSA #34 -DT SS Block 422-430</b>							
	Revenue							
	Property Taxes	20,026						
	<b>Revenue Total</b>	<b>20,026</b>						
	Expense							
Interfund TF (Exp)	20,026							
<b>Expense Total</b>	<b>20,026</b>							
<b>SSA #35 -DT SS Washing2024</b>								
Revenue								
Property Taxes	125,000	30,606	24.5%	10,000	306.1%	12,878	137.7%	
<b>Revenue Total</b>	<b>125,000</b>	<b>30,606</b>	<b>24.5%</b>	<b>10,000</b>	<b>306.1%</b>	<b>12,878</b>	<b>137.7%</b>	
Expense								
Interfund TF (Exp)	125,000							
<b>Expense Total</b>	<b>125,000</b>							
Special Funds	<b>Comm Dev Block Grant Fund</b>							
	Revenue							
	Grants	535,000	192,746	36.0%	279,747	68.9%	125,206	53.9%
	<b>Revenue Total</b>	<b>535,000</b>	<b>192,746</b>	<b>36.0%</b>	<b>279,747</b>	<b>68.9%</b>	<b>125,206</b>	<b>53.9%</b>
	Expense							
Grants & Contributions	535,000	41,384	7.7%	192,626	21.5%	63,755	-35.1%	
<b>Expense Total</b>	<b>535,000</b>	<b>41,384</b>	<b>7.7%</b>	<b>192,626</b>	<b>21.5%</b>	<b>63,755</b>	<b>-35.1%</b>	



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	<b>E911 Surcharge Fund</b>							
	Revenue							
	Interest & Investment Income	4,250	12,382	291.3%				
	State Shared Taxes	3,050,000	1,221,913	40.1%	1,082,448	112.9%	1,120,265	9.1%
	<b>Revenue Total</b>	<b>3,054,250</b>	<b>1,234,295</b>	<b>40.4%</b>	<b>1,082,448</b>	<b>114.0%</b>	<b>1,120,265</b>	<b>10.2%</b>
	Expense							
	Interfund TF (Exp)	4,966,967	718,700	14.5%	762,500	94.3%	657,537	9.3%
	<b>Expense Total</b>	<b>4,966,967</b>	<b>718,700</b>	<b>14.5%</b>	<b>762,500</b>	<b>94.3%</b>	<b>657,537</b>	<b>9.3%</b>
	<b>ETSB Fund</b>							
	Revenue							
	Interest & Investment Income	6,375	10,135	159.0%				
	State Shared Taxes	2,580,000	999,674	38.7%	921,574	108.5%	869,740	14.9%
	<b>Revenue Total</b>	<b>2,586,375</b>	<b>1,009,809</b>	<b>39.0%</b>	<b>921,574</b>	<b>109.6%</b>	<b>869,740</b>	<b>16.1%</b>
	Expense							
	Grants & Contributions	2,580,000	1,341,564	52.0%	645,000	208.0%	502,817	166.8%
	<b>Expense Total</b>	<b>2,580,000</b>	<b>1,341,564</b>	<b>52.0%</b>	<b>645,000</b>	<b>208.0%</b>	<b>502,817</b>	<b>166.8%</b>
	<b>Federal Drug Forfeiture Fund</b>							
	Revenue							
	Interest & Investment Income	4,250						
	Other Revenue	100,000	20,461	20.5%	54,576	37.5%	137,420	-85.1%
	<b>Revenue Total</b>	<b>104,250</b>	<b>20,461</b>	<b>19.6%</b>	<b>54,576</b>	<b>37.5%</b>	<b>137,420</b>	<b>-85.1%</b>
	Expense							
	Purchased Services	235,000	16,500	7.0%	35,417	46.6%	6,122	169.5%
	Purchased Items	412,000			38,194		4,390	
	Capital Outlay		1,089					
	Grants & Contributions	3,000			1,250			
	<b>Expense Total</b>	<b>650,000</b>	<b>17,589</b>	<b>2.7%</b>	<b>74,861</b>	<b>23.5%</b>	<b>10,512</b>	<b>67.3%</b>
<b>Food And Beverage Fund</b>								
Revenue								
Fees	42,000	13,188	31.4%	39,508	33.4%	28,857	-54.3%	
Food & Beverage Tax	6,992,300	2,815,041	40.3%	2,842,695	99.0%	2,616,825	7.6%	
Interest & Investment Income	57,250							
<b>Revenue Total</b>	<b>7,091,550</b>	<b>2,828,229</b>	<b>39.9%</b>	<b>2,882,204</b>	<b>98.1%</b>	<b>2,645,683</b>	<b>6.9%</b>	
Expense								
Salaries & Wages	72,082	28,827	40.0%	30,496	94.5%	30,037	-4.0%	



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Special Funds	Benefits & Related	1,767,519	444,657	25.2%	444,936	99.9%	441,778	0.7%	
	Purchased Services	491,335	413,643	84.2%	473,958	87.3%	408,119	1.4%	
	Grants & Contributions	2,702,036	383,335	14.2%	471,822	81.2%	358,945	6.8%	
	Interfund TF (Exp)	2,058,579	260,100	12.6%	260,100	100.0%	255,000	2.0%	
	<b>Expense Total</b>	<b>7,091,551</b>	<b>1,530,561</b>	<b>21.6%</b>	<b>1,681,313</b>	<b>91.0%</b>	<b>1,493,879</b>	<b>2.5%</b>	
	<b>Foreign Fire Tax Fund</b>								
	Revenue								
		Contributions	525,000	-	0.0%	16,088	0.0%	25,997	-100.0%
		Interest & Investment Income		4,303				6,612	-34.9%
		<b>Revenue Total</b>	<b>525,000</b>	<b>4,303</b>	<b>0.8%</b>	<b>16,088</b>	<b>26.7%</b>	<b>32,610</b>	<b>-86.8%</b>
	Expense								
		Purchased Items	525,000	178,609	34.0%	267,734	66.7%	341,538	-47.7%
		<b>Expense Total</b>	<b>525,000</b>	<b>178,609</b>	<b>34.0%</b>	<b>267,734</b>	<b>66.7%</b>	<b>341,538</b>	<b>-47.7%</b>
	<b>Library Capital Fund</b>								
	Revenue								
		Grants						146,322	
		Interest & Investment Income	2,125						
		<b>Revenue Total</b>	<b>2,125</b>					<b>146,322</b>	
	Expense								
		Purchased Services	145,000			60,417		1,439	
		Capital Outlay	200,000	68,973	34.5%	99,783	69.1%	8,125	748.9%
		<b>Expense Total</b>	<b>345,000</b>	<b>68,973</b>	<b>20.0%</b>	<b>160,199</b>	<b>43.1%</b>	<b>9,564</b>	<b>621.2%</b>
	<b>Library Fund</b>								
	Revenue								
		Charges for Service	125,000	76,235	61.0%	54,104	140.9%	87,435	-12.8%
		Contributions						62	
	Fines	40,000	18,029	45.1%	19,162	94.1%	19,147	-5.8%	
	Grants	220,572							
	Interest & Investment Income	57,250							
	Other Revenue	40,000	9,728	24.3%	18,618	52.2%	17,677	-45.0%	
	Property Taxes	17,818,697	1,521,989	8.5%	1,377,729	110.5%	1,250,978	21.7%	
	State Shared Taxes	178,959	93,904	52.5%	100,483	93.5%	92,692	1.3%	
	<b>Revenue Total</b>	<b>18,480,478</b>	<b>1,719,884</b>	<b>9.3%</b>	<b>1,570,096</b>	<b>109.5%</b>	<b>1,467,992</b>	<b>17.2%</b>	
Expense									
	Salaries & Wages	9,880,419	3,841,145	38.9%	4,180,177	91.9%	3,669,618	4.7%	



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Benefits & Related	2,993,703	1,233,313	41.2%	1,212,512	101.7%	1,054,179	17.0%	
	Insurance Benefits	95,000			3,748		13,742		
	Purchased Services	1,396,629	602,308	43.1%	650,104	92.6%	573,740	5.0%	
	Purchased Items	3,747,990	1,207,751	32.2%	1,234,384	97.8%	1,230,546	-1.9%	
	Capital Outlay	265,930	3,828	1.4%	33,710	11.4%	25,740	-85.1%	
	Interfund TF (Exp)	100,807	42,000	41.7%	42,003	100.0%	41,810	0.5%	
	<b>Expense Total</b>	<b>18,480,478</b>	<b>6,930,344</b>	<b>37.5%</b>	<b>7,356,638</b>	<b>94.2%</b>	<b>6,609,376</b>	<b>4.9%</b>	
	<b>Library Special Revenue Fund</b>								
	Revenue								
		Contributions	1,500	172	11.5%	1,250	13.8%	2,365	-92.7%
		Interest & Investment Income	100						
		<b>Revenue Total</b>	<b>1,600</b>	<b>172</b>	<b>10.8%</b>	<b>1,250</b>	<b>13.8%</b>	<b>2,365</b>	<b>-92.7%</b>
	Expense								
		Purchased Services						450	
		Purchased Items	5,000	43	0.9%	2,237	1.9%	2,122	-98.0%
		Capital Outlay	10,000			4,167		21,730	
		<b>Expense Total</b>	<b>15,000</b>	<b>43</b>	<b>0.3%</b>	<b>6,404</b>	<b>0.7%</b>	<b>24,302</b>	<b>-99.8%</b>
	<b>Naper Settlement Fund</b>								
	Revenue								
		Charges for Service	607,112	450,303	74.2%	355,889	126.5%	366,038	23.0%
		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	343,270	8.6%	309,041	111.1%	284,353	20.7%
		<b>Revenue Total</b>	<b>5,646,444</b>	<b>1,053,673</b>	<b>18.7%</b>	<b>925,030</b>	<b>113.9%</b>	<b>905,391</b>	<b>16.4%</b>
	Expense								
		Salaries & Wages	2,958,129	1,047,630	35.4%	1,303,734	80.4%	1,034,155	1.3%
		Benefits & Related	1,106,728	346,301	31.3%	445,371	77.8%	316,442	9.4%
	Purchased Services	1,266,435	378,955	29.9%	316,988	119.5%	407,140	-6.9%	
	Purchased Items	300,821	134,901	44.8%	120,918	111.6%	148,511	-9.2%	
	Interfund TF (Exp)	171,338	71,395	41.7%	71,391	100.0%	71,475	-0.1%	
	<b>Expense Total</b>	<b>5,803,451</b>	<b>1,979,182</b>	<b>34.1%</b>	<b>2,258,401</b>	<b>87.6%</b>	<b>1,977,723</b>	<b>0.1%</b>	
<b>Renewable Energy Fund</b>									
Revenue									
	Electric Charges	286,426	122,928	42.9%	119,256	103.1%	121,293	1.3%	
	Fees						3,132		



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Interest & Investment Income	750							
	<b>Revenue Total</b>	<b>287,176</b>	<b>122,928</b>	<b>42.8%</b>	<b>119,256</b>	<b>103.1%</b>	<b>124,424</b>	<b>-1.2%</b>	
	Expense								
	Purchased Services	5,000			2,083				
	Grants & Contributions	280,000	205,116	73.3%	143,865	142.6%	87,526	134.3%	
	<b>Expense Total</b>	<b>285,000</b>	<b>205,116</b>	<b>72.0%</b>	<b>145,948</b>	<b>140.5%</b>	<b>87,526</b>	<b>134.3%</b>	
	<b>State Drug Forfeiture Fund</b>								
	Revenue								
	Interest & Investment Income	4,250							
	Other Revenue	181,500	8,947	4.9%	69,162	12.9%	7,148	25.2%	
	<b>Revenue Total</b>	<b>185,750</b>	<b>8,947</b>	<b>4.8%</b>	<b>69,162</b>	<b>12.9%</b>	<b>7,148</b>	<b>25.2%</b>	
	Expense								
	Purchased Services	50,500	1,261	2.5%	18,528	6.8%	3,659	-65.5%	
	Purchased Items	100,000	6,098	6.1%	46,317	13.2%	11,618	-47.5%	
	Grants & Contributions	6,000			2,500				
	Interfund TF (Exp)	25,000	10,538	42.2%	6,782	155.4%	710	1383.6%	
	<b>Expense Total</b>	<b>181,500</b>	<b>17,896</b>	<b>9.9%</b>	<b>74,128</b>	<b>24.1%</b>	<b>15,987</b>	<b>11.9%</b>	
	<b>Test Track Fund</b>								
	Revenue								
	Charges for Service	60,740	42,299	69.6%	60,512	69.9%	49,637	-14.8%	
	Interest & Investment Income	100							
	<b>Revenue Total</b>	<b>60,840</b>	<b>42,299</b>	<b>69.5%</b>	<b>60,512</b>	<b>69.9%</b>	<b>49,637</b>	<b>-14.8%</b>	
	Expense								
	Purchased Services	39,520	6,331	16.0%	7,821	81.0%	3,016	109.9%	
	Purchased Items	21,320	3,071	14.4%	5,018	61.2%	2,759	11.3%	
	<b>Expense Total</b>	<b>60,840</b>	<b>9,402</b>	<b>15.5%</b>	<b>12,840</b>	<b>73.2%</b>	<b>5,775</b>	<b>62.8%</b>	
<b>Block 59 Business District Fund</b>									
Revenue									
Sales Tax/Business District				383,545		228,534	175,490	118.6%	
<b>Revenue Total</b>				<b>383,545</b>		<b>228,534</b>	<b>175,490</b>	<b>118.6%</b>	
Expense									
Grants & Contributions	500,000								
<b>Expense Total</b>	<b>500,000</b>								



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	<b>Heinen Business Dist Fund</b>							
	Revenue							
	Sales Tax/Business District		(25,839)		11,260	-229.5%	10,203	-353.2%
	<b>Revenue Total</b>		<b>(25,839)</b>		<b>11,260</b>	<b>-229.5%</b>	<b>10,203</b>	<b>-353.2%</b>
	<b>SSA #36 - Downtown Maint Fund</b>							
	Revenue							
	Fines	80,000	22,410	28.0%	33,735	66.4%	32,105	-30.2%
	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%
	Property Taxes	1,259,718	146,835	11.7%	109,328	134.3%	114,349	28.4%
	<b>Revenue Total</b>	<b>2,949,405</b>	<b>1,668,682</b>	<b>56.6%</b>	<b>1,642,500</b>	<b>101.6%</b>	<b>1,797,943</b>	<b>-7.2%</b>
	Expense							
	Salaries & Wages	848,292	291,154	34.3%	345,420	84.3%	284,621	2.3%
	Benefits & Related	214,610	85,028	39.6%	86,309	98.5%	67,035	26.8%
	Purchased Services	1,570,150	479,573	30.5%	405,449	118.3%	259,805	84.6%
	Purchased Items	235,032	117,444	50.0%	96,830	121.3%	98,181	19.6%
	Capital Outlay	587,000						
	Interfund TF (Exp)	83,120	34,630	41.7%	34,633	100.0%	31,000	11.7%
<b>Expense Total</b>	<b>3,538,204</b>	<b>1,007,830</b>	<b>28.5%</b>	<b>968,643</b>	<b>104.0%</b>	<b>740,642</b>	<b>36.1%</b>	



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
<b>Revenue</b>							
Property Taxes	62,933,353	5,414,133	8.6%	4,964,377	109.1%	4,477,851	20.9%
Hotel & Motel Tax	2,033,900	1,186,981	58.4%	1,195,092	99.3%	1,270,237	-6.6%
Food & Beverage Tax	8,018,076	3,202,540	39.9%	3,248,208	98.6%	2,990,427	7.1%
Local Gasoline Tax	2,400,000	1,004,125	41.8%	991,472	101.3%	971,090	3.4%
Real Estate Transfer Tax	5,000,000	1,859,855	37.2%	1,681,391	110.6%	1,721,081	8.1%
Utility Taxes	18,820,000	8,036,382	42.7%	8,568,006	93.8%	7,086,259	13.4%
Business License & Permit	687,325	668,601	97.3%	616,963	108.4%	642,137	4.1%
Non-Business License & Permit	2,810,000	1,470,801	52.3%	1,093,275	134.5%	1,530,570	-3.9%
Grants	17,132,693	1,471,105	8.6%	6,720,336	21.9%	484,206	203.8%
State Shared Taxes	93,630,909	43,162,999	46.1%	39,496,517	109.3%	41,944,623	2.9%
Charges for Service	21,225,008	9,565,025	45.1%	9,375,672	102.0%	9,137,190	4.7%
Contributions	1,301,500	118,518	9.1%	229,839	51.6%	248,367	-52.3%
Electric Charges	162,560,181	64,991,487	40.0%	64,951,984	100.1%	60,875,626	6.8%
Fees	5,562,307	1,271,743	22.9%	2,123,127	59.9%	3,506,397	-63.7%
Fines	1,379,500	566,064	41.0%	628,812	90.0%	644,223	-12.1%
Home Rule Sales Tax	25,056,445	10,433,263	41.6%	9,943,837	104.9%	9,100,871	14.6%
Insurance Premium	28,054,005	11,225,860	40.0%	11,213,525	100.1%	9,209,420	21.9%
Interest & Investment Income	6,375,523	469,050	7.4%	434,311	108.0%	405,470	15.7%
Interfund TF (Rev)	24,667,137	6,055,765	24.5%	6,074,459	99.7%	5,905,112	2.6%
Intergovernmental Agreement	1,695,050	138,228	8.2%	84,702	163.2%	122,275	13.0%
Local Shared Taxes	217,000	2,701	1.2%	19,988	13.5%	1,573	71.7%
Other Revenue	1,347,508	739,054	54.8%	658,186	112.3%	605,294	22.1%
Rents & Royalties	2,298,050	1,105,537	48.1%	1,158,117	95.5%	1,235,715	-10.5%
Other License & Permit	59,000	34,905	59.2%	17,758	196.6%	18,398	89.7%
Wastewater Charges	35,255,595	16,142,526	45.8%	14,206,322	113.6%	12,765,787	26.5%
Water Charges	61,882,136	20,796,256	33.6%	21,453,705	96.9%	19,845,013	4.8%
Sales Tax/Business District		357,706		239,794	149.2%	185,693	92.6%
Bond Sale Proceeds	58,000,000						
Grocery Tax	6,500,000	1,037,119	16.0%	1,444,444	71.8%		
<b>Revenue Total</b>	<b>656,902,201</b>	<b>212,528,327</b>	<b>32.4%</b>	<b>212,834,219</b>	<b>99.9%</b>	<b>196,930,903</b>	<b>7.9%</b>



City of Naperville  
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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
<b>Expense</b>							
Salaries & Wages	140,281,906	56,842,381	40.5%	58,419,948	97.3%	51,960,848	9.4%
Benefits & Related	57,709,299	16,403,719	28.4%	16,385,867	100.1%	14,176,993	15.7%
Insurance Benefits	33,154,219	8,833,990	26.6%	11,880,462	74.4%	10,573,750	-16.5%
Purchased Services	60,451,180	19,008,549	31.4%	20,511,613	92.7%	18,122,591	4.9%
Purchased Items	23,317,609	10,367,760	44.5%	9,060,620	114.4%	12,323,830	-15.9%
Purchased Electricity	112,404,056	43,609,512	38.8%	41,913,498	104.0%	42,766,317	2.0%
Purchased Water	32,086,146	10,051,386	31.3%	10,012,292	100.4%	7,673,008	31.0%
Capital Outlay	179,588,835	23,231,016	12.9%	36,446,310	63.7%	16,407,934	41.6%
Grants & Contributions	9,295,636	3,519,827	37.9%	2,873,326	122.5%	2,473,801	42.3%
Debt Service	15,219,270	2,399,775	15.8%	2,250,409	106.6%	1,896,112	26.6%
Interfund TF (Exp)	21,834,434	4,895,650	22.4%	4,890,992	100.1%	4,988,177	-1.9%
<b>Expense Total</b>	<b>685,342,588</b>	<b>199,163,563</b>	<b>29.1%</b>	<b>214,645,336</b>	<b>92.8%</b>	<b>183,363,360</b>	<b>8.6%</b>



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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	674,421	94.8%	629,852	107.1%	664,022	1.6%
Electric	178,128,620	66,090,317	37.1%	66,912,658	98.8%	63,604,371	3.9%
Finance	82,000	60,553	73.8%	68,238	88.7%	72,398	-16.4%
Fire	11,920,500	4,737,617	39.7%	4,766,308	99.4%	4,522,937	4.7%
Information Technology		1,802				1,326	35.9%
Library	18,484,203	1,720,056	9.3%	1,571,346	109.5%	1,616,679	6.4%
Naper Settlement	5,646,444	1,053,673	18.7%	925,030	113.9%	905,391	16.4%
Police	8,613,837	3,590,352	41.7%	3,290,751	109.1%	3,332,876	7.7%
Public Works	9,042,318	3,707,124	41.0%	3,701,693	100.1%	3,753,209	-1.2%
Transp Engineer Development	18,464,575	2,821,569	15.3%	7,560,604	37.3%	2,124,194	32.8%
Undefined	252,501,700	90,875,630	36.0%	87,469,444	103.9%	83,572,430	8.7%
Water	153,306,679	37,195,213	24.3%	35,938,295	103.5%	32,761,072	13.5%
<b>Revenue Total</b>	<b>656,902,201</b>	<b>212,528,327</b>	<b>32.4%</b>	<b>212,834,219</b>	<b>99.9%</b>	<b>196,930,903</b>	<b>7.9%</b>



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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	1,180,451	42.0%	1,250,588	94.4%	1,019,051	15.8%
Community Services	6,051,625	1,325,119	21.9%	1,397,111	94.8%	1,087,462	21.9%
Debt Service	14,568,968	2,368,371	16.3%	2,037,306	116.3%	1,582,052	49.7%
Electric	170,004,243	60,888,197	35.8%	59,268,005	102.7%	62,787,736	-3.0%
Finance	9,699,295	3,757,254	38.7%	3,848,967	97.6%	3,446,075	9.0%
Fire	57,153,160	18,963,648	33.2%	18,768,803	101.0%	16,927,434	12.0%
Human Resources	2,137,448	784,364	36.7%	881,932	88.9%	809,090	-3.1%
Information Technology	19,201,096	6,896,839	35.9%	6,569,048	105.0%	7,407,264	-6.9%
Insurance	33,993,847	9,094,583	26.8%	12,162,203	74.8%	10,805,793	-15.8%
Legal	1,908,873	778,090	40.8%	790,582	98.4%	725,331	7.3%
Library	19,360,427	7,176,910	37.1%	7,572,487	94.8%	6,700,717	7.1%
Mayor And Council	341,329	123,541	36.2%	138,233	89.4%	119,489	3.4%
Miscellaneous	4,361,877	2,880,985	66.0%	2,829,018	101.8%	2,953,692	-2.5%
Naper Settlement	5,788,451	1,968,810	34.0%	2,252,151	87.4%	2,048,604	-3.9%
Police	72,592,165	25,124,667	34.6%	24,927,216	100.8%	21,658,247	16.0%
Public Works	49,719,358	15,445,164	31.1%	17,682,662	87.3%	13,869,164	11.4%
Transp Engineer Development	55,989,777	7,872,972	14.1%	15,383,372	51.2%	6,175,593	27.5%
Undefined	1,263,137	178,609	14.1%	267,734	66.7%	341,538	-47.7%
Water	158,397,906	32,354,991	20.4%	36,617,917	88.4%	22,899,026	41.3%
<b>Expense Total</b>	<b>685,342,588</b>	<b>199,163,563</b>	<b>29.1%</b>	<b>214,645,336</b>	<b>92.8%</b>	<b>183,363,360</b>	<b>8.6%</b>



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<b>Term</b>	<b>Definition</b>
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