



City of Naperville
2023 Financial Report -through December 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	659,964	88.3%	747,625	88.3%	627,362	5.2%
	Charges for Service	9,845,174	11,107,181	112.8%	9,845,174	112.8%	10,100,983	10.0%
	Contributions	170,000	89,000	52.4%	170,000	52.4%	104,285	-14.7%
	Fees	929,000	1,301,666	140.1%	929,000	140.1%	964,266	35.0%
	Fines	1,094,500	1,300,832	118.9%	1,094,500	118.9%	1,199,619	8.4%
	Grants	350,080	503,041	143.7%	350,080	143.7%	366,137	37.4%
	Home Rule Sales Tax	1,282,000	1,074,305	83.8%	1,282,000	83.8%	1,171,042	-8.3%
	Hotel & Motel Tax	2,343,000	1,868,400	79.7%	2,343,000	79.7%	1,785,009	4.7%
	Interest & Investment Income	(70,679)	3,276,485	-4635.7%	(70,679)	-4635.7%	(3,502,270)	-193.6%
	Interfund TF (Rev)	4,960,518	4,520,794	91.1%	4,960,518	91.1%	4,638,609	-2.5%
	Intergovernmental Agreement	1,754,264	1,639,875	93.5%	1,754,264	93.5%	1,514,914	8.2%
	Non-Business License & Permit	1,200,000	995,121	82.9%	1,200,000	82.9%	1,163,362	-14.5%
	Other License & Permit	31,000	8,170	26.4%	31,000	26.4%	28,786	-71.6%
	Other Revenue	165,000	360,953	218.8%	165,000	218.8%	305,806	18.0%
	Property Taxes	26,996,457	26,982,970	100.0%	26,996,457	100.0%	26,614,417	1.4%
	Real Estate Transfer Tax	5,476,200	4,027,108	73.5%	5,476,200	73.5%	6,637,702	-39.3%
	Rents & Royalties	3,115,896	2,746,981	88.2%	3,115,896	88.2%	2,880,947	-4.7%
	State Shared Taxes	73,667,019	76,597,535	104.0%	73,667,019	104.0%	75,420,921	1.6%
	Utility Taxes	15,618,000	15,344,393	98.2%	15,618,000	98.2%	16,067,908	-4.5%
	Revenue Total	149,675,054	154,404,775	103.2%	149,675,054	103.2%	148,089,804	4.3%
	Expense							
	Salaries & Wages	76,880,084	76,491,416	99.5%	76,705,084	99.7%	76,193,309	0.4%
	Benefits & Related	34,521,700	34,759,671	100.7%	34,521,700	100.7%	34,678,119	0.2%
	Purchased Services	18,089,130	14,855,519	82.1%	18,089,129	82.1%	12,869,609	15.4%
	Purchased Items	11,051,742	8,835,987	80.0%	11,051,742	80.0%	8,669,715	1.9%
	Capital Outlay	-	-		-			
	Grants & Contributions	2,320,347	1,946,482	83.9%	1,820,347	106.9%	1,618,592	20.3%
	Interfund TF (Exp)	3,617,998	3,617,876	100.0%	3,617,998	100.0%	2,659,004	36.1%
	Expense Total	146,481,001	140,506,951	95.9%	145,806,000	96.4%	136,688,349	2.8%
		Electric Utility Fund						
	Revenue							
	Charges for Service	30,000	181,085	603.6%	30,000	603.6%	222,582	-18.6%
	Electric Charges	159,523,939	139,294,948	87.3%	159,523,939	87.3%	142,704,751	-2.4%
	Fees	2,700,723	4,713,052	174.5%	2,700,723	174.5%	2,201,763	114.1%
	Grants	9,120,000			9,120,000			
	Interest & Investment Income	(27,234)	1,253,517	-4602.8%	(27,234)	-4602.8%	(2,799,959)	-144.8%
	Interfund TF (Rev)	-	24,709		-			

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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	140,959	(119,546)	-84.8%	140,959	-84.8%	201,879	-159.2%	
	Rents & Royalties	34,000	42,778	125.8%	34,000	125.8%			
	Revenue Total	171,522,387	145,390,543	84.8%	171,522,387	84.8%	142,531,017	2.0%	
	Expense								
	Salaries & Wages	14,244,163	14,910,990	104.7%	14,244,163	104.7%	14,238,601	4.7%	
	Benefits & Related	4,450,510	4,246,071	95.4%	4,450,510	95.4%	4,109,506	3.3%	
	Insurance Benefits	1,000			1,000				
	Purchased Services	7,216,940	6,120,330	84.8%	7,216,941	84.8%	6,517,571	-6.1%	
	Purchased Items	7,057,862	7,361,101	104.3%	7,057,862	104.3%	4,816,719	52.8%	
	Purchased Electricity	118,179,001	104,060,109	88.1%	118,179,001	88.1%	108,947,847	-4.5%	
	Capital Outlay	15,725,700	14,010,998	89.1%	15,725,700	89.1%	10,319,014	35.8%	
	Grants & Contributions	522,700	342,282	65.5%	522,700	65.5%	288,872	18.5%	
	Debt Service	2,633,780	2,618,745	99.4%	2,633,780	99.4%	2,708,910	-3.3%	
	Interfund TF (Exp)	1,439,232	1,439,232	100.0%	1,439,232	100.0%	1,248,372	15.3%	
	Expense Total	171,470,888	155,109,859	90.5%	171,470,888	90.5%	153,195,411	1.2%	
	Water Utilities Fund								
	Revenue								
	Bond Sale Proceeds							7,294,166	
	Charges for Service	42,382	44,636	105.3%	42,382	105.3%	54,869	-18.6%	
	Fees	424,522	468,199	110.3%	424,522	110.3%	492,617	-5.0%	
	Fines	250			250				
Interest & Investment Income	(29,335)	577,036	-1967.1%	(29,335)	-1967.1%	(1,062,350)	-154.3%		
Other Revenue	275,000	40,773	14.8%	275,000	14.8%	87,261	-53.3%		
Rents & Royalties	43,800	46,174	105.4%	43,800	105.4%	36,425	26.8%		
Wastewater Charges	27,809,703	25,506,987	91.7%	27,809,703	91.7%	24,300,766	5.0%		
Water Charges	46,532,320	48,593,779	104.4%	46,532,320	104.4%	44,877,190	8.3%		
Revenue Total	75,098,642	75,277,584	100.2%	75,098,642	100.2%	76,080,943	-1.1%		
Expense									
Salaries & Wages	9,906,611	10,366,403	104.6%	9,906,611	104.6%	10,262,300	1.0%		
Benefits & Related	3,361,594	3,229,167	96.1%	3,361,593	96.1%	3,320,646	-2.8%		
Purchased Services	6,245,302	5,556,746	89.0%	6,245,302	89.0%	4,497,089	23.6%		
Purchased Items	4,783,422	4,707,754	98.4%	4,783,422	98.4%	4,678,335	0.6%		
Purchased Water	29,575,392	29,003,612	98.1%	29,575,391	98.1%	28,744,256	0.9%		
Capital Outlay						2,429,175			
Grants & Contributions	217,500	126,131	58.0%	217,500	58.0%	115,366	9.3%		
Debt Service	3,337,900	3,338,940	100.0%	3,337,900	100.0%	2,839,361	17.6%		
Interfund TF (Exp)	17,670,921	17,670,928	100.0%	17,670,921	100.0%	19,250,484	-8.2%		
Expense Total	75,098,642	73,999,682	98.5%	75,098,639	98.5%	76,137,012	-2.8%		
Commuter Parking Fund									

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Maintenance & Ops	Revenue							
	Fees	6,450	2,128	33.0%	6,450	33.0%	4,488	-52.6%
	Fines	55,000	32,325	58.8%	55,000	58.8%	78,475	-58.8%
	Interest & Investment Income	(3,128)	118,126	-3776.4%	(3,128)	-3776.4%	(188,681)	-162.6%
	Non-Business License & Permit	1,034,560	1,032,415	99.8%	1,034,560	99.8%	1,089,658	-5.3%
	Other Revenue		8				(0)	-9967967175246700000.0%
	Rents & Royalties	5,000	1,800	36.0%	5,000	36.0%	2,320	-22.4%
	Revenue Total	1,097,882	1,186,801	108.1%	1,097,882	108.1%	986,260	20.3%
	Expense							
	Salaries & Wages	378,411	408,519	108.0%	378,411	108.0%	433,634	-5.8%
	Benefits & Related	127,689	120,846	94.6%	127,689	94.6%	144,102	-16.1%
	Purchased Services	834,215	414,519	49.7%	834,215	49.7%	292,688	41.6%
	Purchased Items	176,625	78,945	44.7%	176,625	44.7%	25,051	215.1%
	Capital Outlay	300,000			300,000		164,544	
	Grants & Contributions	-			-		1,150	
	Interfund TF (Exp)	109,562	109,572	100.0%	109,562	100.0%		
	Expense Total	1,926,502	1,132,401	58.8%	1,926,502	58.8%	1,061,170	6.7%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	24,132,100	21,830,192	90.5%	24,132,100	90.5%	21,444,233	1.8%
	Interest & Investment Income	(5,405)	427,988	-7918.4%	(5,405)	-7918.4%	(462,583)	-192.5%
	Interfund TF (Rev)	5,847,866	5,846,673	100.0%	5,847,866	100.0%	4,617,153	26.6%
	Other Revenue		6,050				39,140	-84.5%
	Revenue Total	29,974,561	28,110,903	93.8%	29,974,561	93.8%	25,637,944	9.6%
	Expense							
	Salaries & Wages	350,513	378,058	107.9%	350,513	107.9%	349,266	8.2%
	Benefits & Related	94,720	104,173	110.0%	94,720	110.0%	101,997	2.1%
Insurance Benefits	26,171,931	23,855,355	91.1%	26,171,931	91.1%	22,220,817	7.4%	
Purchased Services	804,300	269,967	33.6%	804,300	33.6%	475,228	-43.2%	
Expense Total	27,421,464	24,607,553	89.7%	27,421,464	89.7%	23,147,307	6.3%	
Solid Waste Fund								
Revenue								
Charges for Service	7,693,300	7,472,161	97.1%	7,693,300	97.1%	7,244,495	3.1%	
Revenue Total	7,693,300	7,472,161	97.1%	7,693,300	97.1%	7,244,495	3.1%	
Expense								
Purchased Services	7,768,300	7,552,433	97.2%	7,768,300	97.2%	7,312,876	3.3%	
Expense Total	7,768,300	7,552,433	97.2%	7,768,300	97.2%	7,312,876	3.3%	
Capital & Debt Service	Bond Fund							
Revenue								
Bond Sale Proceeds	14,460,000			14,460,000				
Interest & Investment Income	-			-		0		
Revenue Total	14,460,000			14,460,000		0		
Expense								



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Capital & Debt Service	Purchased Services	-	-	-	-	-	0		
	Capital Outlay	-	-	-	-	-	18,955	-100.0%	
	Expense Total	-	-	-	-	-	18,955	-100.0%	
	Capital Projects Fund								
	Revenue								
	Charges for Service	10,000	67,580	675.8%	10,000	675.8%	17,334	289.9%	
	Contributions	3,443,000	1,091,602	31.7%	3,443,000	31.7%	827,314	31.9%	
	Fees	240,000	211,092	88.0%	240,000	88.0%	258,120	-18.2%	
	Grants	13,100,000	749,463	5.7%	13,100,000	5.7%	84,540	786.5%	
	Home Rule Sales Tax	17,989,200	17,997,584	100.0%	17,989,200	100.0%	17,600,156	2.3%	
	Interest & Investment Income	(35,995)	1,599,219	-4442.9%	(35,995)	-4442.9%	(2,684,334)	-159.6%	
	Interfund TF (Rev)	23,691	23,695	100.0%	23,691	100.0%	6,931	241.9%	
	Other Revenue	50,000	37,380	74.8%	50,000	74.8%	229,353	-83.7%	
	Revenue Total	34,819,896	21,777,615	62.5%	34,819,896	62.5%	16,339,414	33.3%	
	Expense								
	Purchased Services	7,582,000	1,792,874	23.6%	7,582,000	23.6%	1,587,754	12.9%	
	Capital Outlay	49,822,327	11,504,833	23.1%	49,822,327	23.1%	19,514,961	-41.0%	
	Grants & Contributions		17,185				12,976	32.4%	
	Debt Service		306,333						
	Expense Total	57,404,327	13,621,225	23.7%	57,404,327	23.7%	21,115,691	-35.5%	
	Debt Service Fund								
	Revenue								
	Home Rule Sales Tax	-	-	-	-	-	-	-	
	Interest & Investment Income	(10,189)	328,994	-3228.9%	(10,189)	-3228.9%	(530,537)	-162.0%	
	Interfund TF (Rev)	2,544,742	2,776,549	109.1%	2,544,742	109.1%	2,583,902	7.5%	
	Property Taxes	8,108,982	8,183,316	100.9%	8,108,982	100.9%	8,730,942	-6.3%	
	Revenue Total	10,643,535	11,288,858	106.1%	10,643,535	106.1%	10,784,307	4.7%	
	Expense								
	Purchased Services	2,862	2,526	88.3%	2,862	88.3%	2,562	-1.4%	
	Debt Service	11,719,040	11,719,041	100.0%	11,719,040	100.0%	11,719,494	0.0%	
Expense Total	11,721,902	11,721,567	100.0%	11,721,902	100.0%	11,722,056	0.0%		
Downtown Parking Fund									
Revenue									
Fees		1,374				38,336	-96.4%		
Food & Beverage Tax	875,000	989,923	113.1%	875,000	113.1%	882,466	12.2%		
Home Rule Sales Tax	875,000	968,376	110.7%	875,000	110.7%	851,745	13.7%		
Interest & Investment Income	(8,648)	444,845	-5143.9%	(8,648)	-5143.9%	(608,943)	-173.1%		
Other Revenue		-							
Rents & Royalties	116,917	127,297	108.9%	116,917	108.9%	116,917	8.9%		
Revenue Total	1,858,269	2,531,814	136.2%	1,858,269	136.2%	1,280,520	97.7%		
Expense									
Purchased Services	35,000	527	1.5%	35,000	1.5%				
Capital Outlay	1,000,000	766,500	76.6%	1,000,000	76.6%	230,952	231.9%		
Debt Service	294,400	294,398	100.0%	294,400	100.0%	304,901	-3.4%		

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Capital & Debt Service	Expense Total	1,329,400	1,061,424	79.8%	1,329,400	79.8%	535,852	98.1%	
	Motor Fuel Tax Fund								
	Revenue								
		Interest & Investment Income	(12,466)	756,995	-6072.5%	(12,466)	-6072.5%	225,718	235.4%
		Other Revenue		62,723					
		State Shared Taxes	6,660,128	6,771,963	101.7%	6,660,128	101.7%	9,169,588	-26.1%
		Revenue Total	6,647,662	7,591,681	114.2%	6,647,662	114.2%	9,395,306	-19.2%
	Expense								
		Purchased Services	1,100,000	41,517	3.8%	1,100,000	3.8%	17	239191.6%
		Capital Outlay	6,500,000	7,948,717	122.3%	6,500,000	122.3%	6,637,985	19.7%
		Expense Total	7,600,000	7,990,234	105.1%	7,600,000	105.1%	6,638,002	20.4%
	Phosphorus Fund								
	Revenue								
		Interest & Investment Income		1,066,390				(1,591,189)	-167.0%
		Wastewater Charges	1,624,612	1,560,502	96.1%	1,624,612	96.1%	1,491,225	4.6%
		Revenue Total	1,624,612	2,626,892	161.7%	1,624,612	161.7%	(99,964)	-2727.8%
	Expense								
		Interfund TF (Exp)	5,061,200	640,546	12.7%	5,061,200	12.7%		
		Expense Total	5,061,200	640,546	12.7%	5,061,200	12.7%		
	Road And Bridge Fund								
	Revenue								
		Contributions		2,246				4,092	-45.1%
		Fees	-	(393)		-		2,297	-117.1%
		Interest & Investment Income	(851)	116,550	-13695.7%	(851)	-13695.7%	(96,633)	-220.6%
		Local Gasoline Tax	2,434,000	2,407,357	98.9%	2,434,000	98.9%	2,451,210	-1.8%
		Local Shared Taxes	299,991	224,424	74.8%	299,991	74.8%	290,433	-22.7%
		Other License & Permit	40,000	63,044	157.6%	40,000	157.6%	46,701	35.0%
		State Shared Taxes	79,872	105,157	131.7%	79,872	131.7%	139,660	-24.7%
		Revenue Total	2,853,012	2,918,385	102.3%	2,853,012	102.3%	2,837,759	2.8%
	Expense								
		Salaries & Wages	521,181	592,767	113.7%	521,181	113.7%	493,717	20.1%
		Benefits & Related	168,429	204,522	121.4%	168,429	121.4%	180,418	13.4%
		Purchased Services		3,006					
	Capital Outlay	3,325,000	579,364	17.4%	3,325,000	17.4%	311,604	85.9%	
	Expense Total	4,014,610	1,379,659	34.4%	4,014,610	34.4%	985,739	40.0%	
SSA #21 - Van Buren Deck Fund									
Revenue									
	Business License & Permit						-		
	Interest & Investment Income	-			-				
	Property Taxes	-			-				
	Revenue Total	-	-		-		-		
Expense									
	Debt Service	-			-		44,536		
	Interfund TF (Exp)						334,520		

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Capital & Debt Service	Expense Total	-			-		379,056	
	SSA #23 - Naper Main Fund							
	Revenue							
	Interest & Investment Income	-			-		9	
	Property Taxes	98,939	98,939	100.0%	98,939	100.0%	98,942	0.0%
	Revenue Total	98,939	98,939	100.0%	98,939	100.0%	98,951	0.0%
	Expense							
	Interfund TF (Exp)	98,939	98,939	100.0%	98,939	100.0%	98,951	0.0%
	Expense Total	98,939	98,939	100.0%	98,939	100.0%	98,951	0.0%
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Interest & Investment Income	-	18		-		2	991.9%
	Property Taxes	68,000	68,003	100.0%	68,000	100.0%	86,399	-21.3%
	Revenue Total	68,000	68,020	100.0%	68,000	100.0%	86,400	-21.3%
	Expense							
	Interfund TF (Exp)	-			-			
	Expense Total	-	-	-	-	-	-	-
	SSA #30 Fund							
	Revenue							
	Property Taxes	80,000	80,003	100.0%	80,000	100.0%		
	Revenue Total	80,000	80,003	100.0%	80,000	100.0%		
	Expense							
	Interfund TF (Exp)	5,681	5,684	100.1%	5,681	100.1%		
	Expense Total	5,681	5,684	100.1%	5,681	100.1%		
	SSA #31 - Downtown Streetscape							
	Revenue							
	Interest & Investment Income						2	
	Property Taxes	23,680	23,680	100.0%	23,680	100.0%	23,445	1.0%
	Revenue Total	23,680	23,680	100.0%	23,680	100.0%	23,448	1.0%
	Water Capital Fund							
	Revenue							
	Bond Sale Proceeds	20,500,000			20,500,000			
Contributions		940						
Fees		3,483						
Interfund TF (Rev)	21,140,760	16,720,106	79.1%	21,140,760	79.1%	17,871,396	-6.4%	
Other Revenue		1,000				35,963	-97.2%	
Wastewater Charges		3,718						
Water Charges	862,092	825,217	95.7%	862,092	95.7%	718,062	14.9%	
Revenue Total	42,502,852	17,554,464	41.3%	42,502,852	41.3%	18,625,421	-5.7%	
Expense								
Purchased Services	6,470,000	1,446,719	22.4%	6,470,000	22.4%			
Capital Outlay	41,422,100	23,054,203	55.7%	41,422,100	55.7%	18,100,948	27.4%	
Expense Total	47,892,100	24,500,922	51.2%	47,892,100	51.2%	18,100,948	35.4%	
Water Street TIF Fund								

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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	Revenue									
	Interest & Investment Income	(207)	16,730	-8081.9%	(207)	-8081.9%	453	3594.5%		
	Property Taxes	619,685	635,869	102.6%	619,685	102.6%	607,536	4.7%		
	Revenue Total	619,478	652,598	105.3%	619,478	105.3%	607,989	7.3%		
	Expense									
	Purchased Services	4,000	3,633	90.8%	4,000	90.8%	4,012	-9.4%		
	Interfund TF (Exp)	619,685	635,869	102.6%	619,685	102.6%	607,587	4.7%		
	Expense Total	623,685	639,502	102.5%	623,685	102.5%	611,599	4.6%		
	SSA #34 -DT SS Block 422-430									
	Revenue									
	Property Taxes	18,010	18,010	100.0%	18,010	100.0%				
	Revenue Total	18,010	18,010	100.0%	18,010	100.0%				
	Expense									
	Interfund TF (Exp)	18,010	18,010	100.0%	18,010	100.0%				
	Expense Total	18,010	18,010	100.0%	18,010	100.0%				
	Special Funds	American Rescue Fund								
		Revenue								
		Grants	-	13,308,689		-				
Interest & Investment Income		-			-					
Revenue Total		-	13,308,689		-					
Expense										
Purchased Services			107,709							
Capital Outlay			13,200,980							
Expense Total			13,308,689							
Comm Dev Block Grant Fund										
Revenue										
Grants		535,000	1,025,594	191.7%	535,000	191.7%	636,083		61.2%	
Revenue Total		535,000	1,025,594	191.7%	535,000	191.7%	636,083		61.2%	
Expense										
Grants & Contributions		535,000	955,437	178.6%	535,000	178.6%	901,132		6.0%	
Expense Total		535,000	955,437	178.6%	535,000	178.6%	901,132		6.0%	
E911 Surcharge Fund										
Revenue										
Interest & Investment Income		(368)	49,965	-13577.5%	(368)	-13577.5%	910		5389.0%	
State Shared Taxes		3,500,000	3,629,101	103.7%	3,500,000	103.7%	3,605,031		0.7%	
Revenue Total		3,499,632	3,679,066	105.1%	3,499,632	105.1%	3,605,941		2.0%	
Expense										
Interfund TF (Exp)	3,500,000	3,083,625	88.1%	3,500,000	88.1%	3,082,216		0.0%		
Expense Total	3,500,000	3,083,625	88.1%	3,500,000	88.1%	3,082,216		0.0%		
ETSB Fund										
Revenue										
Interest & Investment Income	(575)	48,824	-8491.1%	(575)	-8491.1%	1,008		4745.4%		
State Shared Taxes	2,600,000	2,884,754	111.0%	2,600,000	111.0%	2,814,534		2.5%		
Revenue Total	2,599,425	2,933,577	112.9%	2,599,425	112.9%	2,815,542		4.2%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Expense								
	Grants & Contributions	2,600,000	2,457,876	94.5%	2,600,000	94.5%	2,448,220	0.4%	
	Expense Total	2,600,000	2,457,876	94.5%	2,600,000	94.5%	2,448,220	0.4%	
	Federal Drug Forfeiture Fund								
	Revenue								
	Interest & Investment Income	(782)	38,029	-4863.0%	(782)	-4863.0%	1,121	3293.0%	
	Other Revenue	100,000	118,844	118.8%	100,000	118.8%	110,798	7.3%	
	Revenue Total	99,218	156,873	158.1%	99,218	158.1%	111,919	40.2%	
	Expense								
	Purchased Services	235,000	4,456	1.9%	235,000	1.9%	30,167	-85.2%	
	Purchased Items	262,000	8,902	3.4%	262,000	3.4%	40,025	-77.8%	
	Capital Outlay		144,417						
	Grants & Contributions	3,000			3,000				
	Expense Total	500,000	157,775	31.6%	500,000	31.6%	70,192	124.8%	
	Food And Beverage Fund								
	Revenue								
	Fees	7,500	25,230	336.4%	7,500	336.4%	42,801	-41.1%	
	Food & Beverage Tax	5,901,500	6,104,880	103.4%	5,901,500	103.4%	5,780,520	5.6%	
	Interest & Investment Income	(1,403)	122,604	-8738.7%	(1,403)	-8738.7%	(176,648)	-169.4%	
	Revenue Total	5,907,597	6,252,715	105.8%	5,907,597	105.8%	5,646,672	10.7%	
	Expense								
	Salaries & Wages	69,120	60,867	88.1%	69,120	88.1%	68,175	-10.7%	
	Benefits & Related	1,494,528	1,548,958	103.6%	1,494,528	103.6%	1,526,441	1.5%	
	Purchased Services	304,758	311,643	102.3%	304,758	102.3%	321,632	-3.1%	
	Purchased Items	-	-		-		-		
	Grants & Contributions	2,161,501	2,091,040	96.7%	2,161,501	96.7%	2,114,429	-1.1%	
	Interfund TF (Exp)	1,826,118	2,041,741	111.8%	1,826,118	111.8%	1,877,363	8.8%	
	Expense Total	5,856,025	6,054,249	103.4%	5,856,025	103.4%	5,908,040	2.5%	
	Foreign Fire Tax Fund								
	Revenue								
	Contributions	395,000	395,829	100.2%	395,000	100.2%	410,986	-3.7%	
	Interest & Investment Income	-	4,155		-		708	486.6%	
Revenue Total	395,000	399,985	101.3%	395,000	101.3%	411,695	-2.8%		
Expense									
Purchased Items	388,100	247,453	63.8%	388,100	63.8%	293,999	-15.8%		
Expense Total	388,100	247,453	63.8%	388,100	63.8%	293,999	-15.8%		
Library Capital Fund									
Revenue									
Interest & Investment Income	(46)	28,668	-62321.4%	(46)	-62321.4%	154	18457.6%		
Interfund TF (Rev)		935,400				850,000	10.0%		
Other Revenue	2,600			2,600		1,413			
Revenue Total	2,554	964,068	37747.4%	2,554	37747.5%	851,568	13.2%		
Expense									
Purchased Services	13,000			13,000					

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Capital Outlay	30,554	630,953	2065.0%	30,554	2065.1%	24,926	2431.3%
	Expense Total	43,554	630,953	1448.7%	43,554	1448.7%	24,926	2431.3%
	Library Fund							
	Revenue							
	Charges for Service	130,000	163,707	125.9%	130,000	125.9%	144,452	13.3%
	Fines	50,000	54,037	108.1%	50,000	108.1%	43,376	24.6%
	Grants	220,572	440,572	199.7%	220,572	199.7%	226,123	94.8%
	Interest & Investment Income	(805)	78,046	-9695.2%	(805)	-9695.2%	(106,339)	-173.4%
	Other Revenue	45,000	66,736	148.3%	45,000	148.3%	53,593	24.5%
	Property Taxes	15,960,000	15,957,746	100.0%	15,960,000	100.0%	15,340,889	4.0%
	State Shared Taxes	287,100	390,480	136.0%	287,100	136.0%	469,353	-16.8%
	Revenue Total	16,691,867	17,151,324	102.8%	16,691,867	102.8%	16,171,447	6.1%
	Expense							
	Salaries & Wages	9,050,506	8,242,126	91.1%	9,050,506	91.1%	8,172,912	0.8%
	Benefits & Related	2,526,047	2,470,535	97.8%	2,526,047	97.8%	2,601,858	-5.0%
	Insurance Benefits	72,000	77,536	107.7%	72,000	107.7%	65,711	18.0%
	Purchased Services	1,248,161	1,126,915	90.3%	1,248,162	90.3%	1,062,853	6.0%
	Purchased Items	3,371,318	3,551,763	105.4%	3,371,318	105.4%	3,138,766	13.2%
	Capital Outlay	448,145	261,385	58.3%	448,145	58.3%	358,910	-27.2%
	Interfund TF (Exp)	128,589	1,063,992	827.4%	128,589	827.4%	963,100	10.5%
	Expense Total	16,844,766	16,794,252	99.7%	16,844,767	99.7%	16,364,110	2.6%
	Library Special Revenue Fund							
	Revenue							
	Contributions	2,100	1,810	86.2%	2,100	86.2%	3,228	-43.9%
	Interest & Investment Income	(46)	2,138	-4647.3%	(46)	-4647.3%	57	3653.1%
	Revenue Total	2,054	3,947	192.2%	2,054	192.2%	3,285	20.2%
	Expense							
	Purchased Services	20,000			20,000			
	Purchased Items	22,054	1,405	6.4%	22,054	6.4%	1,162	20.9%
	Expense Total	42,054	1,405	3.3%	42,054	3.3%	1,162	20.9%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	374,395	467,800	124.9%	374,395	124.9%	434,446	7.7%
Contributions	-			-				
Interest & Investment Income	-	22,223		-		163	13569.2%	
Other Revenue						3,115		
Property Taxes	4,162,796	4,158,180	99.9%	4,162,796	99.9%	3,928,199	5.9%	
Revenue Total	4,537,191	4,648,203	102.4%	4,537,191	102.4%	4,365,922	6.5%	
Expense								
Salaries & Wages	2,481,854	2,401,890	96.8%	2,481,854	96.8%	2,351,529	2.1%	
Benefits & Related	834,076	713,693	85.6%	834,076	85.6%	735,804	-3.0%	
Purchased Services	745,674	713,307	95.7%	745,674	95.7%	608,478	17.2%	
Purchased Items	284,122	332,074	116.9%	284,122	116.9%	189,254	75.5%	
Capital Outlay	14,000	12,530	89.5%	14,000	89.5%	125,150	-90.0%	

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Interfund TF (Exp)	177,465	177,468	100.0%	177,465	100.0%	158,160	12.2%	
	Expense Total	4,537,191	4,350,962	95.9%	4,537,190	95.9%	4,168,375	4.4%	
	Renewable Energy Fund								
	Revenue								
	Electric Charges	273,800	285,696	104.3%	273,800	104.3%	273,646	4.4%	
	Fees		25,829				19,071	35.4%	
	Interest & Investment Income	(1,288)	24,078	-1869.4%	(1,288)	-1869.4%	(53,000)	-145.4%	
	Revenue Total	272,512	335,603	123.2%	272,512	123.2%	239,717	40.0%	
	Expense								
	Purchased Services	5,000			5,000		25,000		
	Grants & Contributions	612,046	611,828	100.0%	275,000	222.5%	424,267	44.2%	
	Expense Total	617,046	611,828	99.2%	280,000	218.5%	449,267	36.2%	
	SSA #33 - Downtown Maint Fund								
	Revenue								
	Charges for Service		300				1,950	-84.6%	
	Fines	40,000	56,228	140.6%	40,000	140.6%	51,900	8.3%	
	Interest & Investment Income	(1,288)	111,127	-8627.9%	(1,288)	-8627.9%	(84,561)	-231.4%	
	Interfund TF (Rev)	1,668,239	1,668,239	100.0%	1,668,239	100.0%	1,577,015	5.8%	
	Non-Business License & Permit	10,000			10,000				
	Property Taxes	1,252,829	1,246,429	99.5%	1,252,829	99.5%	1,193,823	4.4%	
	Rents & Royalties	-			-		450		
	Revenue Total	2,969,780	3,082,323	103.8%	2,969,780	103.8%	2,740,577	12.5%	
	Expense								
	Salaries & Wages	753,755	729,090	96.7%	753,755	96.7%	626,365	16.4%	
	Benefits & Related	224,794	190,585	84.8%	224,794	84.8%	193,098	-1.3%	
	Purchased Services	1,398,750	1,134,825	81.1%	1,398,750	81.1%	1,091,522	4.0%	
	Purchased Items	296,890	208,395	70.2%	296,890	70.2%	209,500	-0.5%	
	Capital Outlay	58,000	70,724	121.9%	58,000	121.9%	141,172	-49.9%	
	Interfund TF (Exp)	91,591	91,608	100.0%	91,591	100.0%	72,912	25.6%	
	Expense Total	2,823,780	2,425,226	85.9%	2,823,780	85.9%	2,334,568	3.9%	
	State Drug Forfeiture Fund								
	Revenue								
Interest & Investment Income	(529)	36,522	-6904.0%	(529)	-6904.0%	683	5249.7%		
Other Revenue	181,500	30,441	16.8%	181,500	16.8%	44,373	-31.4%		
Revenue Total	180,971	66,963	37.0%	180,971	37.0%	45,055	48.6%		
Expense									
Purchased Services	50,500	15,774	31.2%	50,500	31.2%	12,590	25.3%		
Purchased Items	100,000	17,948	17.9%	100,000	17.9%	27,171	-33.9%		
Grants & Contributions	6,000			6,000					
Interfund TF (Exp)	25,000	1,535	6.1%	25,000	6.1%	1,544	-0.6%		
Expense Total	181,500	35,256	19.4%	181,500	19.4%	41,306	-14.6%		
Test Track Fund									
Revenue									
Charges for Service	31,200	35,577	114.0%	31,200	114.0%	51,006	-30.2%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Interest & Investment Income	(23)	1,805	-7848.0%	(23)	-7848.0%	48	3625.6%	
	Revenue Total	31,177	37,382	119.9%	31,177	119.9%	51,054	-26.8%	
	Expense								
	Purchased Services	37,380	26,817	71.7%	37,380	71.7%	10,299	160.4%	
	Purchased Items	31,980	21,308	66.6%	31,980	66.6%	21,073	1.1%	
	Expense Total	69,360	48,125	69.4%	69,360	69.4%	31,372	53.4%	
	Block 59 Business District Fund								
	Revenue								
	Interest & Investment Income			603					
	Sales Tax/Business District			73,570					
	Revenue Total			74,173					
	Fair Share Assessment Fund								
	Expense								
	Interfund TF (Exp)							6,931	
	Expense Total							6,931	
	Heinen Business Dist Fund								
	Revenue								
Interest & Investment Income			11						
Sales Tax/Business District			1,398						
Revenue Total			1,409						



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Revenues/Expense Overview	Values						
	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	57,389,378	57,453,145	100.1%	57,389,378	100.1%	56,624,592	1.5%
Hotel & Motel Tax	2,343,000	1,868,400	79.7%	2,343,000	79.7%	1,785,009	4.7%
Food & Beverage Tax	6,776,500	7,094,803	104.7%	6,776,500	104.7%	6,662,985	6.5%
Local Gasoline Tax	2,434,000	2,407,357	98.9%	2,434,000	98.9%	2,451,210	-1.8%
Real Estate Transfer Tax	5,476,200	4,027,108	73.5%	5,476,200	73.5%	6,637,702	-39.3%
Utility Taxes	15,618,000	15,344,393	98.2%	15,618,000	98.2%	16,067,908	-4.5%
Business License & Permit	747,625	659,964	88.3%	747,625	88.3%	627,362	5.2%
Non-Business License & Permit	2,244,560	2,027,536	90.3%	2,244,560	90.3%	2,253,020	-10.0%
Other License & Permit	71,000	71,214	100.3%	71,000	100.3%	75,487	-5.7%
Grants	23,325,652	16,027,359	68.7%	23,325,652	68.7%	1,312,882	1120.8%
State Shared Taxes	86,794,119	90,378,990	104.1%	86,794,119	104.1%	91,619,086	-1.4%
Charges for Service	18,156,451	19,540,026	107.6%	18,156,451	107.6%	18,272,117	6.9%
Bond Sale Proceeds	34,960,000			34,960,000		7,294,166	
Contributions	4,010,100	1,581,427	39.4%	4,010,100	39.4%	1,349,906	17.2%
Electric Charges	159,797,739	139,580,643	87.3%	159,797,739	87.3%	142,978,397	-2.4%
Fees	4,308,195	6,751,661	156.7%	4,308,195	156.7%	4,023,758	67.8%
Fines	1,239,750	1,443,421	116.4%	1,239,750	116.4%	1,373,369	5.1%
Home Rule Sales Tax	20,146,200	20,040,266	99.5%	20,146,200	99.5%	19,622,943	2.1%
Insurance Premium	24,132,100	21,830,192	90.5%	24,132,100	90.5%	21,444,233	1.8%
Interest & Investment Income	(211,290)	10,551,693	-4993.9%	(211,290)	-4993.9%	(13,716,991)	-176.9%
Interfund TF (Rev)	36,185,816	32,516,165	89.9%	36,185,816	89.9%	32,145,006	1.2%
Intergovernmental Agreement	1,754,264	1,639,875	93.5%	1,754,264	93.5%	1,514,914	8.2%
Local Shared Taxes	299,991	224,424	74.8%	299,991	74.8%	290,433	-22.7%
Other Revenue	960,059	605,363	63.1%	960,059	63.1%	1,112,695	-45.6%
Rents & Royalties	3,315,613	2,965,030	89.4%	3,315,613	89.4%	3,037,059	-2.4%
Wastewater Charges	29,434,315	27,071,207	92.0%	29,434,315	92.0%	25,791,991	5.0%

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Water Charges	47,394,412	49,418,997	104.3%	47,394,412	104.3%	45,595,252	8.4%
Sales Tax/Business District		74,968					
Revenue Total	589,103,749	533,195,623	90.5%	589,103,749	90.5%	498,246,490	7.0%

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	114,636,198	114,582,126	100.0%	114,461,197	100.1%	113,189,809	1.2%
Benefits & Related	47,804,087	47,588,219	99.5%	47,804,086	99.5%	47,591,988	0.0%
Insurance Benefits	26,244,931	23,932,891	91.2%	26,244,931	91.2%	22,286,528	7.4%
Purchased Services	60,210,273	41,501,762	68.9%	60,210,272	68.9%	36,721,945	13.0%
Purchased Items	27,826,115	25,373,035	91.2%	27,826,114	91.2%	22,110,769	14.8%
Purchased Electricity	118,179,001	104,060,109	88.1%	118,179,001	88.1%	108,947,847	-4.5%
Purchased Water	29,575,392	29,003,612	98.1%	29,575,391	98.1%	28,744,256	0.9%
Capital Outlay	118,645,826	72,185,604	60.8%	118,645,826	60.8%	58,378,295	23.7%
Grants & Contributions	8,978,094	8,548,262	95.2%	8,141,048	105.0%	7,925,004	7.9%
Debt Service	17,985,120	18,277,458	101.6%	17,985,120	101.6%	17,617,202	3.7%
Interfund TF (Exp)	34,389,991	30,696,626	89.3%	34,389,991	89.3%	30,361,146	1.1%
Expense Total	604,475,027	515,749,704	85.3%	603,462,977	85.5%	493,874,789	4.4%

YTD > Year To Date
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City of Naperville
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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	697,974	92.6%	753,625	92.6%	635,022	9.9%
Finance	75,000	65,583	87.4%	75,000	87.4%	101,990	-35.7%
Information Technology		27,431				2,916	840.7%
Police	8,931,351	9,399,429	105.2%	8,931,351	105.2%	9,166,770	2.5%
Fire	9,695,337	11,048,538	114.0%	9,695,337	114.0%	9,788,485	12.9%
Transp Engineer Development	16,062,010	4,481,282	27.9%	16,062,010	27.9%	3,758,431	19.2%
Public Works	8,489,151	8,181,310	96.4%	8,489,151	96.4%	7,917,186	3.3%
Electric	171,794,899	145,570,868	84.7%	171,794,899	84.7%	142,722,023	2.0%
Water	119,226,106	94,392,550	79.2%	119,226,106	79.2%	88,851,299	6.2%
Library	16,696,475	18,119,339	108.5%	16,696,475	108.5%	17,026,300	6.4%
Naper Settlement	4,537,191	4,648,203	102.4%	4,537,191	102.4%	4,365,922	6.5%
Undefined	232,842,604	236,563,116	101.6%	232,842,604	101.6%	213,910,147	10.6%
Revenue Total	589,103,749	533,195,623	90.5%	589,103,749	90.5%	498,246,490	7.0%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Mayor And Council	440,588	317,389	72.0%	440,588	72.0%	323,900	-2.0%
City Managers Office	2,552,349	2,251,851	88.2%	2,552,348	88.2%	2,077,685	8.4%
Legal	1,667,694	1,596,022	95.7%	1,667,693	95.7%	1,465,952	8.9%
Community Services	5,133,636	5,691,837	110.9%	5,133,636	110.9%	5,443,218	4.6%
Human Resources	1,797,410	1,588,595	88.4%	1,797,410	88.4%	1,599,091	-0.7%
Finance	8,406,679	8,495,437	101.1%	8,406,679	101.1%	7,786,159	9.1%
Information Technology	13,962,526	10,745,074	77.0%	13,962,526	77.0%	9,095,027	18.1%
Police	60,893,963	58,622,299	96.3%	60,893,963	96.3%	55,713,089	5.2%
Fire	44,254,969	44,880,018	101.4%	44,079,969	101.8%	44,647,731	0.5%
Transp Engineer Development	57,108,551	29,931,827	52.4%	57,108,551	52.4%	27,828,464	7.6%
Public Works	48,521,196	40,867,887	84.2%	48,521,196	84.2%	38,260,321	6.8%
Electric	163,925,917	147,481,854	90.0%	163,588,872	90.2%	145,651,271	1.3%
Water	120,369,856	91,356,234	75.9%	120,369,854	75.9%	87,374,470	4.6%
Library	17,576,813	17,984,995	102.3%	17,576,814	102.3%	16,386,714	9.8%
Naper Settlement	6,974,991	6,340,262	90.9%	6,974,990	90.9%	5,319,095	19.2%
Insurance	27,990,781	25,139,877	89.8%	27,990,781	89.8%	22,707,421	10.7%
Miscellaneous	4,597,335	4,299,453	93.5%	4,097,335	104.9%	3,971,869	8.2%
Debt Service	17,887,982	17,887,645	100.0%	17,887,982	100.0%	17,587,862	1.7%
Undefined	411,791	271,148	65.8%	411,791	65.8%	635,451	-57.3%
Expense Total	604,475,027	515,749,704	85.3%	603,462,977	85.5%	493,874,789	4.4%

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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