



City of Naperville
2024 Financial Report - through July 31
Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Electric							
Salaries & Wages	12,578,398	7,213,629	57.3%	7,377,994	97.8%	7,117,722	1.3%
Benefits & Related	3,101,025	1,934,838	62.4%	1,789,920	108.1%	2,036,706	-5.0%
Capital Outlay	17,365,200	5,454,366	31.4%	7,232,867	75.4%	6,232,732	-12.5%
Debt Service	100,000	376,447	376.4%	78,765	477.9%	35,880	949.2%
Grants & Contributions	795,350	531,298	66.8%	519,539	102.3%	404,143	31.5%
Purchased Services	6,361,986	1,825,808	28.7%	2,379,135	76.7%	1,737,342	5.1%
Purchased Items	2,302,575	663,557	28.8%	585,239	113.4%	4,423,788	-85.0%
Interfund TF (Exp)	1,441,550	840,903	58.3%	856,193	98.2%	837,641	0.4%
Insurance Benefits	1,000			385			
Purchased Electricity	103,515,963	59,733,846	57.7%	55,555,619	107.5%	56,585,078	5.6%
Mayor And Council	407,494	164,802	40.4%	228,129	72.2%	178,965	-7.9%
City Managers Office	2,492,201	1,440,751	57.8%	1,458,242	98.8%	1,340,169	7.5%
Legal	1,720,497	985,983	57.3%	982,002	100.4%	855,752	15.2%
Community Services	5,737,863	1,966,807	34.3%	2,408,630	81.7%	1,815,173	8.4%
Human Resources	2,085,058	969,513	46.5%	1,186,405	81.7%	874,216	10.9%
Finance	9,043,586	4,875,134	53.9%	5,150,918	94.6%	4,716,243	3.4%
Information Technology	24,027,690	8,606,469	35.8%	11,727,476	73.4%	6,137,609	40.2%
Police	63,387,925	34,259,413	54.0%	34,543,668	99.2%	31,490,845	8.8%
Fire	48,220,763	27,379,732	56.8%	25,435,201	107.6%	24,348,815	12.4%
Transp Engineer Development	59,521,047	14,906,570	25.0%	21,235,770	70.2%	12,598,341	18.3%
Public Works	48,077,892	22,851,867	47.5%	25,799,393	88.6%	21,352,327	7.0%
Water	126,483,603	39,857,799	31.5%	52,682,625	75.7%	39,172,561	1.7%
Library	19,489,381	9,918,372	50.9%	10,002,125	99.2%	9,140,157	8.5%
Naper Settlement	6,550,791	3,453,765	52.7%	3,245,917	106.4%	2,884,560	19.7%
Insurance	29,309,101	16,225,061	55.4%	17,162,909	94.5%	13,818,900	17.4%
Undefined	626,237	220,950	35.3%	61,198	361.0%	156,269	41.4%
Debt Service	14,694,631	1,377,202	9.4%	1,411,262	97.6%	1,640,377	-16.0%
Miscellaneous	4,303,741	3,089,191	71.8%	2,347,363	131.6%	3,332,528	-7.3%
Expense Total	613,742,548	271,124,073	44.2%	293,444,891	92.4%	255,264,839	6.2%

YTD > Year To Date
PY > Previous Year



City of Naperville
2024 Financial Report - through July 31
Preliminary and Unaudited

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Grants	-			-			
Charges for Service	155,778	75,022	48.2%	130,917	57.3%	149,294	-49.7%
Bond Sale Proceeds	9,962,000			-			
Electric Charges	142,199,820	79,968,791	56.2%	80,764,053	99.0%	78,158,753	2.3%
Fees	3,245,477	3,082,355	95.0%	1,252,509	246.1%	1,293,303	138.3%
Interest & Investment Income	848,137			143,855		(30,897)	
Interfund TF (Rev)	-			-		24,709	
Other Revenue	141,060	140,242	99.4%	93,642	149.8%	(79,040)	-277.4%
Rents & Royalties	42,210	7,629	18.1%	12,807	59.6%	24,295	-68.6%
Revenue Total	156,594,482	83,274,040	53.2%	82,397,782	101.1%	79,540,417	4.7%
Expense							
Salaries & Wages	15,076,226	8,475,789	56.2%	8,818,774	96.1%	8,384,166	1.1%
Benefits & Related	3,748,574	2,302,381	61.4%	2,163,506	106.4%	2,413,224	-4.6%
Insurance Benefits	1,000			385			
Purchased Services	9,073,315	3,219,995	35.5%	4,073,802	79.0%	3,079,307	4.6%
Purchased Items	2,485,525	671,240	27.0%	648,290	103.5%	4,466,740	-85.0%
Purchased Electricity	103,515,963	59,733,846	57.7%	55,555,619	107.5%	56,585,078	5.6%
Capital Outlay	17,875,200	5,464,926	30.6%	7,437,994	73.5%	6,454,287	-15.3%
Grants & Contributions	515,350	251,586	48.8%	374,229	67.2%	209,345	20.2%
Debt Service	2,337,418	501,431	21.5%	211,647	236.9%	202,620	147.5%
Interfund TF (Exp)	1,445,020	842,926	58.3%	858,254	98.2%	839,552	0.4%
Expense Total	156,073,591	81,464,122	52.2%	80,142,500	101.6%	82,634,319	-1.4%

YTD > Year To Date
PY > Previous Year



City of Naperville
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Revenue							
Charges for Service							
Billable Services	155,778	75,022	48.2%	130,917	57.3%	149,294	-49.7%
General Service Charge	17,200,998	10,417,792	60.6%	10,040,465	103.8%	9,991,671	4.3%
Large Service Charge	46,676,601	24,149,213	51.7%	26,634,065	90.7%	24,737,648	-2.4%
Other Charges	387,534	5,025	1.3%	5,878	85.5%	5,600	-10.3%
Outdoor Light Charge	177,334	126,656	71.4%	95,373	132.8%	115,011	10.1%
Primary Meter	16,081,212	7,180,655	44.7%	9,212,964	77.9%	7,388,576	-2.8%
Residential Charge	61,306,908	37,366,859	61.0%	34,583,694	108.0%	35,685,358	4.7%
Transmission	369,231	722,591	195.7%	191,613	377.1%	234,888	207.6%
Charges for Service Total	142,355,598	80,043,813	56.2%	80,894,969	98.9%	78,308,047	2.2%
Fines, Fees, and Surcharges							
Administrative Fees	257,002	143,509	55.8%	113,779	126.1%	119,126	20.5%
Fees		1,223					
Installation Fees	2,803,050	2,799,168	99.9%	1,029,712	271.8%	1,066,555	162.4%
Service Fees	185,425	138,455	74.7%	109,018	127.0%	107,622	28.6%
Fines, Fees, and Surcharges Total	3,245,477	3,082,355	95.0%	1,252,509	246.1%	1,293,303	138.3%
Interfund TF							
Operational Transfer	-			-		24,709	
Interfund TF Total	-			-		24,709	
Other Financing Sources							
Bond Proceeds	9,962,000			-			
Other Financing Sources Total	9,962,000			-			
Other Revenue							
Other Revenue	141,060	140,242	99.4%	93,642	149.8%	(79,040)	-277.4%
Other Revenue Total	141,060	140,242	99.4%	93,642	149.8%	(79,040)	-277.4%
Outside Revenue Sources							
Interest & Investment Income	848,137			143,855		(30,897)	
Other Rents & Royalties	42,210	7,629	18.1%	12,807	59.6%	24,295	-68.6%
Outside Revenue Sources Total	890,347	7,629	0.9%	156,663	4.9%	(6,602)	-215.5%
Shared Revenues							
Federal Grants	-			-			
Shared Revenues Total	-			-			
Revenue Total	156,594,482	83,274,040	53.2%	82,397,782	101.1%	79,540,417	4.7%

YTD > Year To Date
PY > Previous Year



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Benefits & Related							
Claims	1,000			385			
Insurance Benefits	1,841,649	1,107,320	60.1%	1,063,358	104.1%	1,123,542	-1.4%
Payroll Benefits	1,009,361	621,314	61.6%	582,324	106.7%	604,950	2.7%
Pension Benefits	897,563	573,748	63.9%	517,825	110.8%	684,732	-16.2%
Benefits & Related Total	3,749,574	2,302,381	61.4%	2,163,891	106.4%	2,413,224	-4.6%
Capital Outlay							
Building Improvements	510,000			205,127			
Infrastructure	15,179,200	5,312,929	35.0%	6,758,933	78.6%	5,991,266	-11.3%
Technology	-	10,560		-		221,555	-95.2%
Vehicles And Equipment	2,186,000	141,437	6.5%	473,934	29.8%	241,466	-41.4%
Capital Outlay Total	17,875,200	5,464,926	30.6%	7,437,994	73.5%	6,454,287	-15.3%
Debt Service							
Interest	349,968	501,431	143.3%	211,647	236.9%	202,620	147.5%
Principal	1,987,450			-			
Debt Service Total	2,337,418	501,431	21.5%	211,647	236.9%	202,620	147.5%
Grants & Contributions							
Contributions	321,250	112,277	34.9%	273,069	41.1%	114,516	-2.0%
Reimbursements & Rebates	194,100	139,310	71.8%	101,160	137.7%	94,829	46.9%
Grants & Contributions Total	515,350	251,586	48.8%	374,229	67.2%	209,345	20.2%
Interfund TF							
Operational Transfer	1,445,020	842,926	58.3%	858,254	98.2%	839,552	0.4%
Interfund TF Total	1,445,020	842,926	58.3%	858,254	98.2%	839,552	0.4%
Purchased Items							
Purchased Electricity	103,515,963	59,733,846	57.7%	55,555,619	107.5%	56,585,078	5.6%
Supplies	2,201,819	590,140	26.8%	486,404	121.3%	4,369,509	-86.5%
Utilities	283,706	81,100	28.6%	161,885	50.1%	97,232	-16.6%
Purchased Items Total	106,001,488	60,405,086	57.0%	56,203,909	107.5%	61,051,818	-1.1%
Purchased Services							
Contract Services	7,448,573	2,364,145	31.7%	3,195,151	74.0%	2,274,645	3.9%
Other Purchased Service	1,624,742	855,851	52.7%	878,651	97.4%	804,662	6.4%
Purchased Services Total	9,073,315	3,219,995	35.5%	4,073,802	79.0%	3,079,307	4.6%

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Salaries & Wages							
Other Compensation	(812,980)	27,781	-3.4%	(272,064)	-10.2%	27,103	2.5%
Overtime	2,207,856	908,859	41.2%	1,197,768	75.9%	949,693	-4.3%
Regular Pay	13,631,910	7,525,085	55.2%	7,864,564	95.7%	7,393,600	1.8%
Temporary Pay	49,440	14,064	28.4%	28,507	49.3%	13,770	2.1%
Salaries & Wages Total	15,076,226	8,475,789	56.2%	8,818,774	96.1%	8,384,166	1.1%
Expense Total	156,073,591	81,464,122	52.2%	80,142,500	101.6%	82,634,319	-1.4%

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