



City of Naperville
2024 Financial Report - through November 30
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	General Fund							
	Revenue							
	Business License & Permit	747,750	714,197	95.5%	740,549	96.4%	642,949	11.1%
	Charges for Service	12,173,334	9,681,107	79.5%	10,976,202	88.2%	10,212,183	-5.2%
	Contributions	150,000	82,000	54.7%	145,456	56.4%	89,619	-8.5%
	Fees	881,500	1,258,679	142.8%	829,111	151.8%	1,230,112	2.3%
	Fines	1,142,500	1,090,598	95.5%	1,052,556	103.6%	1,206,299	-9.6%
	Grants	420,504	707,545	168.3%	373,233	189.6%	476,392	48.5%
	Home Rule Sales Tax	1,150,000	835,902	72.7%	1,081,000	77.3%	990,864	-15.6%
	Hotel & Motel Tax	2,080,000	2,316,155	111.4%	2,696,538	85.9%	2,418,117	-4.2%
	Interest & Investment Income	1,258,820	965,079	76.7%	329,856	292.6%	867,947	11.2%
	Interfund TF (Rev)	5,600,273	4,604,535	82.2%	5,411,110	85.1%	3,615,726	27.3%
	Intergovernmental Agreement	1,804,750	1,575,994	87.3%	1,770,750	89.0%	1,607,375	-2.0%
	Non-Business License & Permit	890,000	1,650,300	185.4%	831,469	198.5%	931,427	77.2%
	Other License & Permit	24,000	10,540	43.9%	23,832	44.2%	7,851	34.2%
	Other Revenue	208,000	482,955	232.2%	163,288	295.8%	344,960	40.0%
	Property Taxes	28,383,463	28,285,100	99.7%	28,103,579	100.6%	26,818,894	5.5%
	Real Estate Transfer Tax	4,537,000	4,546,820	100.2%	4,068,963	111.7%	3,784,243	20.2%
	Rents & Royalties	2,879,173	2,577,214	89.5%	2,843,533	90.6%	2,721,688	-5.3%
	State Shared Taxes	78,575,769	73,224,070	93.2%	72,021,114	101.7%	71,201,590	2.8%
	Utility Taxes	14,265,000	13,395,666	93.9%	13,182,954	101.6%	14,228,854	-5.9%
	Revenue Total	157,171,836	148,004,456	94.2%	146,645,095	100.9%	143,397,091	3.2%
	Expense							
	Salaries & Wages	81,558,878	74,162,665	90.9%	75,141,824	98.7%	66,159,722	12.1%
	Benefits & Related	36,090,830	34,373,956	95.2%	34,626,425	99.3%	32,767,740	4.9%
	Purchased Services	19,804,788	14,795,261	74.7%	16,383,011	90.3%	11,967,121	23.6%
	Purchased Items	11,542,225	8,457,094	73.3%	9,912,356	85.3%	7,827,264	8.0%
	Capital Outlay	-	-	-	-	-	-	-
	Grants & Contributions	2,138,800	1,903,729	89.0%	1,906,507	99.9%	1,884,585	1.0%
	Interfund TF (Exp)	5,214,750	4,041,855	77.5%	4,288,268	94.3%	2,533,862	59.5%
	Expense Total	156,350,271	137,734,560	88.1%	142,258,392	96.8%	123,140,295	11.9%
		Electric Utility Fund						
	Revenue							
Charges for Service	155,778	94,270	60.5%	194,483	48.5%	187,900	-49.8%	
Electric Charges	142,199,820	132,752,557	93.4%	131,499,534	101.0%	127,809,491	3.9%	
Fees	3,245,477	4,108,088	126.6%	3,115,317	131.9%	4,575,242	-10.2%	
Grants	-	-	-	-	-	-	-	
Interest & Investment Income	848,137	-	-	143,855	-	(47,377)	-	
Interfund TF (Rev)	-	-	-	-	-	24,709	-	
Other Revenue	141,060	70,665	50.1%	147,297	48.0%	(103,836)	-168.1%	
Rents & Royalties	42,210	7,629	18.1%	17,715	43.1%	42,778	-82.2%	
Revenue Total	146,632,482	137,033,208	93.5%	135,118,202	101.4%	132,488,906	3.4%	



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Expense							
	Salaries & Wages	15,076,226	13,924,892	92.4%	13,875,647	100.4%	12,905,039	7.9%
	Benefits & Related	3,748,574	3,626,605	96.7%	3,459,354	104.8%	3,782,628	-4.1%
	Insurance Benefits	1,000			779			
	Purchased Services	9,073,315	6,105,026	67.3%	7,695,179	79.3%	5,534,227	10.3%
	Purchased Items	2,485,525	1,882,820	75.8%	1,182,467	159.2%	6,244,746	-69.8%
	Purchased Electricity	103,515,963	100,867,544	97.4%	94,145,750	107.1%	96,451,510	4.6%
	Capital Outlay	17,875,200	14,040,926	78.5%	15,108,498	92.9%	12,980,561	8.2%
	Grants & Contributions	515,350	330,593	64.1%	486,892	67.9%	322,698	2.4%
	Debt Service	2,337,418	2,641,455	113.0%	2,347,877	112.5%	2,609,836	1.2%
	Interfund TF (Exp)	1,445,020	1,324,598	91.7%	1,348,685	98.2%	1,319,296	0.4%
	Expense Total	156,073,591	144,744,459	92.7%	139,651,130	103.6%	142,150,541	1.8%
	Water Utilities Fund							
	Revenue							
	Charges for Service	44,057			44,003		44,636	
	Fees	457,114	365,784	80.0%	420,430	87.0%	439,984	-16.9%
	Fines	250			250			
	Interest & Investment Income	316,548			55,175		(41,127)	
	Other Revenue	296,570	73,302	24.7%	141,292	51.9%	37,353	96.2%
	Rents & Royalties	50,371	46,174	91.7%	53,134	86.9%	46,174	0.0%
	Wastewater Charges	28,583,000	24,736,340	86.5%	26,425,989	93.6%	23,382,289	5.8%
	Water Charges	48,499,262	47,041,087	97.0%	45,168,649	104.1%	44,997,879	4.5%
	Revenue Total	78,247,172	72,262,687	92.4%	72,308,921	99.9%	68,907,188	4.9%
	Expense							
	Salaries & Wages	10,180,239	9,788,937	96.2%	9,369,395	104.5%	8,922,441	9.7%
	Benefits & Related	3,144,816	3,019,118	96.0%	2,901,668	104.0%	2,836,798	6.4%
	Purchased Services	6,628,976	3,969,946	59.9%	5,567,176	71.3%	4,788,877	-17.1%
	Purchased Items	4,895,043	3,956,430	80.8%	4,393,877	90.0%	4,300,095	-8.0%
	Purchased Water	30,100,000	25,875,173	86.0%	26,718,212	96.8%	27,198,512	-4.9%
	Grants & Contributions	236,250	99,686	42.2%	201,940	49.4%	117,376	-15.1%
	Debt Service	2,640,350	3,082,932	116.8%	2,731,018	112.9%	3,338,818	-7.7%
	Interfund TF (Exp)	20,421,498	1,783,210	8.7%	1,341,604	132.9%	1,458,754	22.2%
	Expense Total	78,247,172	51,575,432	65.9%	53,224,890	96.9%	52,961,670	-2.6%
	Commuter Parking Fund							
	Revenue							
	Fees	5,150			2,800		2,188	
	Fines	55,000	8,000	14.5%	51,312	15.6%	32,576	-75.4%
Interest & Investment Income	57,027			9,880				
Non-Business License & Permit	901,340	1,042,281	115.6%	686,810	151.8%	989,106	5.4%	
Other Revenue		(10)				(2)	485.3%	
Rents & Royalties	1,800	1,650	91.7%	1,670	98.8%	1,650	0.0%	
Revenue Total	1,020,317	1,051,921	103.1%	752,471	139.8%	1,025,518	2.6%	



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Maintenance & Ops	Expense								
	Salaries & Wages	410,131	347,937	84.8%	377,863	92.1%	357,359	-2.6%	
	Benefits & Related	110,916	99,727	89.9%	102,384	97.4%	106,726	-6.6%	
	Purchased Services	919,027	624,172	67.9%	811,149	76.9%	355,698	75.5%	
	Purchased Items	244,155	115,320	47.2%	232,854	49.5%	76,701	50.3%	
	Capital Outlay	814,500	360,014	44.2%	614,700	58.6%			
	Grants & Contributions	-	-		-				
	Interfund TF (Exp)	97,691	89,562	91.7%	89,544	100.0%	100,441	-10.8%	
	Expense Total	2,596,420	1,636,732	63.0%	2,228,494	73.4%	996,925	64.2%	
	Self Insurance Fund								
	Revenue								
	Insurance Premium	24,278,888	19,573,759	80.6%	21,856,478	89.6%	19,669,465	-0.5%	
	Interest & Investment Income	132,998			23,041				
	Interfund TF (Rev)	7,149,713	5,637,594	78.9%	6,673,398	84.5%	4,437,906	27.0%	
	Other Revenue		238,395				6,050	3840.4%	
	Revenue Total	31,561,599	25,449,747	80.6%	28,552,918	89.1%	24,113,421	5.5%	
	Expense								
	Salaries & Wages	402,992	375,079	93.1%	371,993	100.8%	323,648	15.9%	
	Benefits & Related	108,221	99,524	92.0%	99,896	99.6%	90,748	9.7%	
	Insurance Benefits	34,413,488	31,717,161	92.2%	24,634,581	128.8%	20,996,561	51.1%	
	Purchased Services	840,896	1,283,371	152.6%	648,440	197.9%	236,496	442.7%	
	Expense Total	35,765,597	33,475,135	93.6%	25,754,910	130.0%	21,647,453	54.6%	
	Solid Waste Fund								
Revenue									
Charges for Service	7,741,865	7,070,187	91.3%	6,672,833	106.0%	6,840,419	3.4%		
Revenue Total	7,741,865	7,070,187	91.3%	6,672,833	106.0%	6,840,419	3.4%		
Expense									
Purchased Services	7,777,250	7,132,697	91.7%	6,900,173	103.4%	6,915,229	3.1%		
Expense Total	7,777,250	7,132,697	91.7%	6,900,173	103.4%	6,915,229	3.1%		
Capital & Debt Service	Bond Fund								
	Revenue								
	Interest & Investment Income	-	-		-				
	Revenue Total	-	-		-				
	Expense								
	Purchased Services	-	-		-				
	Capital Outlay	-	-		-		-		
	Expense Total	-	-		-		-		
	Capital Projects Fund								
	Revenue								
Charges for Service	50,000	14,747	29.5%	45,833	32.2%	67,580	-78.2%		
Contributions	2,735,000	386,316	14.1%	2,637,187	14.6%	1,091,602	-64.6%		
Fees	200,000	186,094	93.0%	165,377	112.5%	125,493	48.3%		



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Capital & Debt Service	Grants	12,825,000	951,799	7.4%	8,767,057	10.9%	749,463	27.0%	
	Home Rule Sales Tax	18,174,441	16,605,591	91.4%	16,292,296	101.9%	16,651,212	-0.3%	
	Interest & Investment Income	811,319			140,556		(6,250)		
	Interfund TF (Rev)	238,137			238,137				
	Other Revenue	50,000	75,725	151.4%	44,369	170.7%	36,880	105.3%	
	Revenue Total	35,083,897	18,220,272	51.9%	28,330,813	64.3%	18,715,981	-2.6%	
	Expense								
	Purchased Services	4,410,246	2,476,545	56.2%	3,482,078	71.1%	1,595,741	55.2%	
	Capital Outlay	59,440,010	26,755,761	45.0%	44,311,192	60.4%	11,411,723	134.5%	
	Grants & Contributions		13,272				10,846	22.4%	
	Debt Service	306,564	306,333	99.9%	306,564	99.9%	306,333	0.0%	
	Interfund TF (Exp)		41,517						
	Expense Total	64,156,820	29,593,428	46.1%	48,099,834	61.5%	13,324,642	122.1%	
	Debt Service Fund								
	Revenue								
	Home Rule Sales Tax	-				-			
	Interest & Investment Income	164,103	10,603	6.5%	28,430	37.3%	696	1423.2%	
	Interfund TF (Rev)	1,662,657							
	Property Taxes	8,286,762	8,282,306	99.9%	8,266,596	100.2%	8,133,549	1.8%	
	Revenue Total	10,113,522	8,292,909	82.0%	8,295,025	100.0%	8,134,245	2.0%	
	Expense								
	Purchased Services	11,000	7,590	69.0%	9,148	83.0%	1,590	377.4%	
	Debt Service	9,552,701	9,552,701	100.0%	9,554,161	100.0%	11,719,041	-18.5%	
	Expense Total	9,563,701	9,560,291	100.0%	9,563,309	100.0%	11,720,631	-18.4%	
Downtown Parking Fund									
Revenue									
Fees	25,000	92,839	371.4%	22,917	405.1%	1,260	7267.2%		
Food & Beverage Tax	1,110,000	959,167	86.4%	1,019,446	94.1%	918,656	4.4%		
Home Rule Sales Tax	1,110,000	979,411	88.2%	998,017	98.1%	885,865	10.6%		
Interest & Investment Income	184,048			31,885					
Other Revenue									
Rents & Royalties	129,917	100,355	77.2%	111,705	89.8%	98,068	2.3%		
Revenue Total	2,558,965	2,131,771	83.3%	2,183,970	97.6%	1,903,849	12.0%		
Expense									
Purchased Services	10,978	1,377	12.5%	10,008	13.8%	447	207.7%		
Capital Outlay	529,300	58,300	11.0%	519,296	11.2%	766,500	-92.4%		
Debt Service	261,300	261,300	100.0%	261,300	100.0%	294,398	-11.2%		
Expense Total	801,578	320,977	40.0%	790,605	40.6%	1,061,345	-69.8%		
Motor Fuel Tax Fund									
Revenue									
Interest & Investment Income	600,000	724,199	120.7%	-		701,189	3.3%		
Interfund TF (Rev)		41,517							



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Capital & Debt Service	Other Revenue		136,914				62,723	118.3%	
	State Shared Taxes	6,795,788	6,566,920	96.6%	6,111,906	107.4%	6,151,806	6.7%	
	Revenue Total	7,395,788	7,469,550	101.0%	6,111,906	122.2%	6,915,718	8.0%	
	Expense								
	Purchased Services	-	(0)		-		40,897	-100.0%	
	Capital Outlay	10,601,539	11,454,111	108.0%	6,544,588	175.0%	7,662,116	49.5%	
	Expense Total	10,601,539	11,454,111	108.0%	6,544,588	175.0%	7,703,013	48.7%	
	Phosphorus Fund								
	Revenue								
	Interest & Investment Income	480,925				83,317			
	Wastewater Charges	1,680,000	1,505,189	89.6%	1,549,560	97.1%	1,428,858	5.3%	
	Revenue Total	2,160,925	1,505,189	69.7%	1,632,877	92.2%	1,428,858	5.3%	
	Expense								
	Interfund TF (Exp)	6,562,000				-			
	Expense Total	6,562,000				-			
	Road And Bridge Fund								
	Revenue								
	Contributions		982					2,246	-56.3%
	Fees	2,000	7,032	351.6%	1,833	383.5%	(419)	-1777.3%	
	Interest & Investment Income	29,213	87	0.3%	5,061	1.7%	13	566.3%	
	Local Gasoline Tax	2,400,000	2,217,738	92.4%	2,194,447	101.1%	2,217,466	0.0%	
	Local Shared Taxes	299,991	263,669	87.9%	298,101	88.4%	222,898	18.3%	
	Other License & Permit	47,500	63,159	133.0%	42,177	149.7%	48,831	29.3%	
State Shared Taxes	69,050	58,866	85.3%	65,701	89.6%	100,406	-41.4%		
Revenue Total	2,847,754	2,611,532	91.7%	2,607,320	100.2%	2,591,441	0.8%		
Expense									
Salaries & Wages	627,415	551,009	87.8%	582,544	94.6%	522,321	5.5%		
Benefits & Related	196,785	180,506	91.7%	181,648	99.4%	183,357	-1.6%		
Purchased Services	8,849	5,506	62.2%	8,216	67.0%	1,790	207.7%		
Capital Outlay	311,621	497,057	159.5%	2,447,707	20.3%	2,108,311	-76.4%		
Expense Total	1,144,670	1,234,078	107.8%	3,220,114	38.3%	2,815,778	-56.2%		
SSA #23 - Naper Main Fund									
Revenue									
Interest & Investment Income	-	169			-				
Property Taxes	98,939	98,940	100.0%	98,939	100.0%	98,939	0.0%		
Revenue Total	98,939	99,108	100.2%	98,939	100.2%	98,939	0.2%		
Expense									
Interfund TF (Exp)	98,939				-				
Expense Total	98,939				-				
SSA #25 - Lacrosse Ts Fund									
Revenue									
Interest & Investment Income	-	114			-		18	551.0%	



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Capital & Debt Service	Property Taxes	68,000	68,006	100.0%	67,456	100.8%	68,003	0.0%	
	Revenue Total	68,000	68,120	100.2%	67,456	101.0%	68,020	0.1%	
	SSA #30 Fund								
	Revenue								
	Interest & Investment Income			59					
	Property Taxes	93,111	91,037	97.8%	93,111	97.8%	78,584	15.8%	
	Revenue Total	93,111	91,096	97.8%	93,111	97.8%	78,584	15.9%	
	Expense								
	Interfund TF (Exp)	93,111			93,111				
	Expense Total	93,111			93,111				
	SSA #31 - Downtown Streetscape								
	Revenue								
	Interest & Investment Income			20					
	Property Taxes	23,680	23,680	100.0%	23,680	100.0%	23,680	0.0%	
	Revenue Total	23,680	23,700	100.1%	23,680	100.1%	23,680	0.1%	
	Water Capital Fund								
	Revenue								
	Contributions			2,043			940	117.5%	
	Fees			9,814			3,483	181.8%	
	Interfund TF (Rev)	25,038,197				-			
	Other Revenue			5,555			1,000	455.5%	
	Wastewater Charges			1,133			3,718	-69.5%	
	Water Charges	918,000	1,029,944	112.2%	841,439	122.4%	755,486	36.3%	
	Revenue Total	25,956,197	1,048,489	4.0%	841,439	124.6%	764,626	37.1%	
	Expense								
	Purchased Services	7,321,909	2,866,300	39.1%	6,724,249	42.6%	1,096,838	161.3%	
	Capital Outlay	42,004,228	22,596,228	53.8%	37,910,577	59.6%	19,439,451	16.2%	
	Debt Service		259,933						
	Expense Total	49,326,137	25,722,461	52.1%	44,634,826	57.6%	20,536,288	25.3%	
	Water Street TIF Fund								
	Revenue								
	Interest & Investment Income	859	569	66.2%	-				
Property Taxes	667,000	688,685	103.3%	667,000	103.3%	635,869	8.3%		
Revenue Total	667,859	689,253	103.2%	667,000	103.3%	635,869	8.4%		
Expense									
Purchased Services	4,000	3,869	96.7%	3,957	97.8%	3,633	6.5%		
Interfund TF (Exp)	667,000			-					
Expense Total	671,000	3,869	0.6%	3,957	97.8%	3,633	6.5%		
SSA #34 -DT SS Block 422-430									
Revenue									
Interest & Investment Income			14						
Property Taxes	20,026	20,028	100.0%	20,026	100.0%	18,010	11.2%		



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Capital & Debt Service	Revenue Total	20,026	20,042	100.1%	20,026	100.1%	18,010	11.3%		
	Expense									
	Interfund TF (Exp)	20,026			20,026					
	Expense Total	20,026			20,026					
	SSA #35 -DT SS Washing2024									
	Revenue									
	Interest & Investment Income		88							
	Property Taxes	125,000	125,000	100.0%	125,000	100.0%				
	Revenue Total	125,000	125,088	100.1%	125,000	100.1%				
	Expense									
	Interfund TF (Exp)	125,000			125,000					
	Expense Total	125,000			125,000					
	Special Funds	American Rescue Fund								
		Revenue								
Grants		-			-		6,992,178			
Interest & Investment Income		-			-					
Revenue Total		-			-		6,992,178			
Expense										
Purchased Services							99,657			
Capital Outlay							6,892,521			
Expense Total							6,992,178			
Comm Dev Block Grant Fund										
Revenue										
Grants		535,000	286,631	53.6%	401,368	71.4%	786,893	-63.6%		
Revenue Total		535,000	286,631	53.6%	401,368	71.4%	786,893	-63.6%		
Expense										
Grants & Contributions		535,000	125,454	23.4%	324,696	38.6%	642,604	-80.5%		
Expense Total		535,000	125,454	23.4%	324,696	38.6%	642,604	-80.5%		
E911 Surcharge Fund										
Revenue										
Interest & Investment Income		1,944			-					
State Shared Taxes		3,075,000	3,320,811	108.0%	2,744,591	121.0%	3,629,101	-8.5%		
Revenue Total		3,076,944	3,320,811	107.9%	2,744,591	121.0%	3,629,101	-8.5%		
Expense										
Interfund TF (Exp)	3,075,000	2,310,502	75.1%	3,075,000	75.1%	2,294,652	0.7%			
Expense Total	3,075,000	2,310,502	75.1%	3,075,000	75.1%	2,294,652	0.7%			
ETSB Fund										
Revenue										
Interest & Investment Income	2,151			-						
State Shared Taxes	2,600,000	2,737,220	105.3%	2,378,718	115.1%	2,884,754	-5.1%			
Revenue Total	2,602,151	2,737,220	105.2%	2,378,718	115.1%	2,884,754	-5.1%			
Expense										



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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 & Contributions	2,600,000	1,914,742	73.6%	2,300,435	83.2%	1,822,725	5.0%	
	Expense Total	2,600,000	1,914,742	73.6%	2,300,435	83.2%	1,822,725	5.0%	
	Federal Drug Forfeiture Fund								
	Revenue								
	Interest & Investment Income	2,393				-			
	Interfund TF (Rev)		40,397						
	Other Revenue	100,000	455,571	455.6%	99,592	457.4%	86,009	429.7%	
	Revenue Total	102,393	495,968	484.4%	99,592	498.0%	86,009	476.6%	
	Expense								
	Purchased Services	235,000	29,975	12.8%	158,267	18.9%	4,972	502.9%	
	Purchased Items	262,000	222,939	85.1%	168,600	132.2%	500	44521.7%	
	Capital Outlay						144,417		
	Grants & Contributions	3,000			3,000				
	Expense Total	500,000	252,914	50.6%	329,866	76.7%	149,888	68.7%	
	Food And Beverage Fund								
	Revenue								
	Fees	25,000	58,120	232.5%	22,772	255.2%	23,369	148.7%	
	Food & Beverage Tax	6,308,000	5,779,818	91.6%	5,800,206	99.6%	5,617,314	2.9%	
	Interest & Investment Income	53,391			9,250				
	Other Revenue		2,500						
	Revenue Total	6,386,391	5,840,439	91.5%	5,832,227	100.1%	5,640,683	3.5%	
	Expense								
	Salaries & Wages	71,193	61,245	86.0%	65,717	93.2%	58,083	5.4%	
	Benefits & Related	1,596,299	1,205,900	75.5%	1,159,170	104.0%	1,122,801	7.4%	
	Purchased Services	406,863	399,954	98.3%	405,451	98.6%	310,931	28.6%	
	Purchased Items	-			-				
	Grants & Contributions	2,669,070	1,816,264	68.0%	2,123,251	85.5%	1,594,045	13.9%	
	Interfund TF (Exp)	1,896,718	750,000	39.5%	750,000	100.0%			
Expense Total	6,640,143	4,233,363	63.8%	4,503,588	94.0%	3,085,859	37.2%		
Foreign Fire Tax Fund									
Revenue									
Contributions	395,000	485,896	123.0%	79,000	615.1%	395,829	22.8%		
Interest & Investment Income	-	4,218		-		3,629	16.2%		
Revenue Total	395,000	490,114	124.1%	79,000	620.4%	399,459	22.7%		
Expense									
Purchased Items	388,100	437,381	112.7%	83,181	525.8%	218,015	100.6%		
Expense Total	388,100	437,381	112.7%	83,181	525.8%	218,015	100.6%		
Library Capital Fund									
Revenue									
Interest & Investment Income	330			-					
Interfund TF (Rev)						275,000			
Other Revenue	2,600	4,907	188.7%	2,383	205.9%				



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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 Total	2,930	4,907	167.5%	2,383	205.9%	275,000	-98.2%	
	Expense								
	Purchased Services	66,000	42,616	64.6%	66,000	64.6%			
	Capital Outlay	847,000	825,628	97.5%	782,041	105.6%	630,953	30.9%	
	Expense Total	913,000	868,244	95.1%	848,041	102.4%	630,953	37.6%	
	Library Fund								
	Revenue								
	Charges for Service	125,000	157,820	126.3%	114,103	138.3%	161,524	-2.3%	
	Fines	40,000	122,232	305.6%	37,007	330.3%	49,225	148.3%	
	Grants	220,572	222,067	100.7%	220,690	100.6%	440,572	-49.6%	
	Interest & Investment Income	32,449	20,938	64.5%	5,622	372.4%	1,361	1437.9%	
	Other Revenue	40,000	25,887	64.7%	34,732	74.5%	53,385	-51.5%	
	Property Taxes	16,415,000	16,347,721	99.6%	16,283,629	100.4%	15,860,713	3.1%	
	State Shared Taxes	256,476	218,599	85.2%	246,257	88.8%	372,843	-41.4%	
	Revenue Total	17,129,497	17,115,264	99.9%	16,942,038	101.0%	16,939,623	1.0%	
	Expense								
	Salaries & Wages	8,939,416	7,997,385	89.5%	8,251,769	96.9%	7,231,178	10.6%	
	Benefits & Related	2,528,728	2,268,076	89.7%	2,334,210	97.2%	2,192,994	3.4%	
	Insurance Benefits	85,000	4,976	5.9%	1,029	483.4%	3,415	45.7%	
	Purchased Services	1,463,320	1,151,336	78.7%	1,299,403	88.6%	1,038,220	10.9%	
	Purchased Items	3,575,957	2,960,359	82.8%	2,971,168	99.6%	2,942,060	0.6%	
	Capital Outlay	443,864	340,976	76.8%	403,541	84.5%	208,184	63.8%	
	Interfund TF (Exp)	93,212	85,448	91.7%	86,998	98.2%	392,876	-78.3%	
	Expense Total	17,129,497	14,808,556	86.5%	15,348,118	96.5%	14,008,927	5.7%	
	Library Special Revenue Fund								
Revenue									
Contributions	2,100	1,341	63.9%	1,702	78.8%	1,810	-25.9%		
Interest & Investment Income	122			-					
Revenue Total	2,222	1,341	60.4%	1,702	78.8%	1,810	-25.9%		
Expense									
Purchased Services	-			-					
Purchased Items	22,054	2,560	11.6%	21,004	12.2%	1,384	84.9%		
Capital Outlay	20,000			-					
Expense Total	42,054	2,560	6.1%	21,004	12.2%	1,384	84.9%		
Naper Settlement Fund									
Revenue									
Charges for Service	547,640	518,115	94.6%	543,349	95.4%	461,594	12.2%		
Contributions	-			-					
Interest & Investment Income	-	4,986		-		354	1309.8%		
Interfund TF (Rev)	1,000,000	750,000	75.0%	750,000	100.0%				
Property Taxes	3,897,251	3,895,154	99.9%	3,845,494	101.3%	4,132,892	-5.8%		
Revenue Total	5,444,891	5,168,256	94.9%	5,138,843	100.6%	4,594,839	12.5%		



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Expense								
	Salaries & Wages	2,839,371	2,357,710	83.0%	2,624,517	89.8%	2,083,995	13.1%	
	Benefits & Related	991,171	653,344	65.9%	914,780	71.4%	628,506	4.0%	
	Purchased Services	1,080,818	1,094,714	101.3%	893,821	122.5%	584,179	87.4%	
	Purchased Items	348,988	245,592	70.4%	283,627	86.6%	258,840	-5.1%	
	Capital Outlay	-	361		-		12,530	-97.1%	
	Interfund TF (Exp)	184,543	169,169	91.7%	172,240	98.2%	162,679	4.0%	
	Expense Total	5,444,891	4,520,890	83.0%	4,888,985	92.5%	3,730,730	21.2%	
	Renewable Energy Fund								
	Revenue								
	Electric Charges	286,426	272,559	95.2%	264,616	103.0%	261,073	4.4%	
	Fees		15,863				25,829	-38.6%	
	Interest & Investment Income	16,019			2,775				
	Revenue Total	302,445	288,423	95.4%	267,391	107.9%	286,902	0.5%	
	Expense								
	Purchased Services	5,000			2,183				
	Grants & Contributions	280,000	279,712	99.9%	231,581	120.8%	522,046	-46.4%	
	Expense Total	285,000	279,712	98.1%	233,764	119.7%	522,046	-46.4%	
	SSA #33 - Downtown Maint Fund								
	Revenue								
	Charges for Service						300		
	Fines	40,000	88,223	220.6%	35,788	246.5%	59,667	47.9%	
	Interest & Investment Income	25,589	1,050	4.1%	4,433	23.7%			
	Interfund TF (Rev)	1,651,489	1,651,489	100.0%	1,321,191	125.0%	1,668,239	-1.0%	
	Non-Business License & Permit	10,000			8,103				
	Property Taxes	1,252,829	1,233,688	98.5%	1,247,502	98.9%	1,226,348	0.6%	
	Rents & Royalties	-	225		-				
	Revenue Total	2,979,907	2,974,676	99.8%	2,617,018	113.7%	2,954,553	0.7%	
Expense									
Salaries & Wages	833,239	602,288	72.3%	769,875	78.2%	645,511	-6.7%		
Benefits & Related	216,956	186,109	85.8%	200,267	92.9%	170,654	9.1%		
Purchased Services	1,518,834	1,183,052	77.9%	1,291,439	91.6%	972,204	21.7%		
Purchased Items	327,720	182,647	55.7%	295,512	61.8%	193,740	-5.7%		
Capital Outlay	499,000	141,108	28.3%	324,350	43.5%				
Interfund TF (Exp)	77,913	71,423	91.7%	72,719	98.2%	83,974	-14.9%		
Expense Total	3,473,662	2,366,627	68.1%	2,954,162	80.1%	2,066,082	14.5%		
State Drug Forfeiture Fund									
Revenue									
Interest & Investment Income	1,458			-					
Other Revenue	181,500	112,400	61.9%	144,996	77.5%	34,686	224.0%		
Revenue Total	182,958	112,400	61.4%	144,996	77.5%	34,686	224.0%		
Expense									



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Purchased Services	50,500	7,281	14.4%	40,011	18.2%	15,354	-52.6%	
	Purchased Items	100,000	52,391	52.4%	94,504	55.4%	17,828	193.9%	
	Grants & Contributions	6,000			6,000				
	Interfund TF (Exp)	25,000	2,107	8.4%	23,168	9.1%	5,068	-58.4%	
	Expense Total	181,500	61,779	34.0%	163,683	37.7%	38,249	61.5%	
	Test Track Fund								
	Revenue								
	Charges for Service	31,200	42,701	136.9%	23,127	184.6%	35,577	20.0%	
	Interest & Investment Income	103			-				
	Revenue Total	31,303	42,701	136.4%	23,127	184.6%	35,577	20.0%	
	Expense								
	Purchased Services	41,600	20,587	49.5%	37,982	54.2%	25,783	-20.2%	
	Purchased Items	18,280	26,976	147.6%	18,496	145.8%	20,708	30.3%	
	Expense Total	59,880	47,563	79.4%	56,478	84.2%	46,492	2.3%	
	Block 59 Business District Fund								
	Revenue								
	Sales Tax/Business District	150,000	325,283	216.9%	137,500	236.6%	48,995	563.9%	
	Revenue Total	150,000	325,283	216.9%	137,500	236.6%	48,995	563.9%	
	Heinen Business Dist Fund								
	Revenue								
	Sales Tax/Business District		3,090				865	257.4%	
Revenue Total		3,090				865	257.4%		



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	59,331,061	59,159,345	99.7%	58,842,012	100.5%	57,095,481	3.6%
Hotel & Motel Tax	2,080,000	2,316,155	111.4%	2,696,538	85.9%	2,418,117	-4.2%
Food & Beverage Tax	7,418,000	6,738,985	90.8%	6,819,652	98.8%	6,535,970	3.1%
Local Gasoline Tax	2,400,000	2,217,738	92.4%	2,194,447	101.1%	2,217,466	0.0%
Real Estate Transfer Tax	4,537,000	4,546,820	100.2%	4,068,963	111.7%	3,784,243	20.2%
Utility Taxes	14,265,000	13,395,666	93.9%	13,182,954	101.6%	14,228,854	-5.9%
Business License & Permit	747,750	714,197	95.5%	740,549	96.4%	642,949	11.1%
Non-Business License & Permit	1,801,340	2,692,582	149.5%	1,526,382	176.4%	1,920,533	40.2%
Grants	14,001,076	2,168,042	15.5%	9,762,347	22.2%	9,445,498	-77.0%
State Shared Taxes	91,372,083	86,126,485	94.3%	83,568,288	103.1%	84,340,500	2.1%
Charges for Service	20,868,874	17,578,946	84.2%	18,613,932	94.4%	18,011,713	-2.4%
Contributions	3,282,100	958,579	29.2%	2,863,345	33.5%	1,582,046	-39.4%
Electric Charges	142,486,246	133,025,116	93.4%	131,764,150	101.0%	128,070,564	3.9%
Fees	4,841,241	6,102,314	126.0%	4,580,557	133.2%	6,426,541	-5.0%
Fines	1,277,750	1,309,053	102.4%	1,176,913	111.2%	1,347,766	-2.9%
Home Rule Sales Tax	20,434,441	18,420,904	90.1%	18,371,313	100.3%	18,527,942	-0.6%
Insurance Premium	24,278,888	19,573,759	80.6%	21,856,478	89.6%	19,669,465	-0.5%
Interest & Investment Income	5,019,946	1,732,192	34.5%	873,136	198.4%	1,480,453	17.0%
Interfund TF (Rev)	42,340,466	12,725,532	30.1%	14,393,837	88.4%	10,021,580	27.0%
Intergovernmental Agreement	1,804,750	1,575,994	87.3%	1,770,750	89.0%	1,607,375	-2.0%
Local Shared Taxes	299,991	263,669	87.9%	298,101	88.4%	222,898	18.3%
Other Revenue	1,019,730	1,684,766	165.2%	777,948	216.6%	559,209	201.3%
Rents & Royalties	3,103,471	2,733,246	88.1%	3,027,757	90.3%	2,910,357	-6.1%
Other License & Permit	71,500	73,699	103.1%	66,009	111.7%	56,682	30.0%
Wastewater Charges	30,263,000	26,242,662	86.7%	27,975,548	93.8%	24,814,865	5.8%
Water Charges	49,417,262	48,071,030	97.3%	46,010,088	104.5%	45,753,365	5.1%
Sales Tax/Business District	150,000	328,373	218.9%	137,500	238.8%	49,859	558.6%
Bond Sale Proceeds	44,377,000	20,262,211	45.7%	44,377,000	45.7%		
Revenue Total	593,289,966	492,738,059	83.1%	522,336,495	94.3%	463,742,292	6.3%



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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	120,939,101	110,169,148	91.1%	111,431,143	98.9%	99,209,296	11.0%
Benefits & Related	48,733,296	45,712,865	93.8%	45,979,802	99.4%	43,882,953	4.2%
Insurance Benefits	34,499,488	31,722,137	91.9%	24,636,389	128.8%	20,999,976	51.1%
Purchased Services	61,679,169	43,201,174	70.0%	52,437,341	82.4%	35,589,882	21.4%
Purchased Items	24,210,047	18,542,508	76.6%	19,657,647	94.3%	22,101,883	-16.1%
Purchased Electricity	103,515,963	100,867,544	97.4%	94,145,750	107.1%	96,451,510	4.6%
Purchased Water	30,100,000	25,875,173	86.0%	26,718,212	96.8%	27,198,512	-4.9%
Capital Outlay	133,386,261	77,070,469	57.8%	108,966,490	70.7%	62,257,266	23.8%
Grants & Contributions	8,983,470	6,483,453	72.2%	7,584,302	85.5%	6,916,925	-6.3%
Debt Service	15,098,333	16,104,654	106.7%	15,200,920	105.9%	18,268,426	-11.8%
Interfund TF (Exp)	40,097,421	10,669,390	26.6%	11,486,363	92.9%	8,351,602	27.8%
Expense Total	621,242,548	486,418,515	78.3%	518,244,361	93.9%	441,228,229	10.2%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	763,750	729,263	95.5%	754,109	96.7%	673,899	8.2%
Electric	156,896,927	137,297,432	87.5%	145,347,593	94.5%	132,667,908	3.5%
Finance	85,000	80,944	95.2%	80,121	101.0%	64,481	25.5%
Fire	12,271,870	9,839,201	80.2%	11,180,257	88.0%	10,246,216	-4.0%
Information Technology		3,437				27,431	-87.5%
Library	17,134,649	17,121,511	99.9%	16,946,123	101.0%	17,216,432	-0.6%
Naper Settlement	5,444,891	5,168,256	94.9%	5,138,843	100.6%	4,594,839	12.5%
Police	8,362,200	9,117,215	109.0%	7,562,128	120.6%	9,076,661	0.4%
Public Works	8,544,878	7,766,220	90.9%	7,365,666	105.4%	7,474,517	3.9%
Transp Engineer Development	15,685,490	5,175,056	33.0%	11,329,812	45.7%	4,227,908	22.4%
Undefined	238,816,942	205,360,949	86.0%	218,531,925	94.0%	206,330,199	-0.5%
Water	129,283,369	95,078,575	73.5%	98,099,919	96.9%	71,141,799	33.6%
Revenue Total	593,289,966	492,738,059	83.1%	522,336,495	94.3%	463,742,292	6.3%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Community Services	5,737,863	3,167,262	55.2%	3,744,587	84.6%	2,700,165	17.3%
Electric	147,563,047	137,758,975	93.4%	131,667,649	104.6%	134,991,816	2.0%
Finance	9,043,586	7,938,962	87.8%	8,255,354	96.2%	7,563,955	5.0%
Fire	48,220,763	45,098,202	93.5%	44,420,666	101.5%	39,643,711	13.8%
Information Technology	24,027,690	12,693,984	52.8%	20,986,137	60.5%	9,029,220	40.6%
Library	19,489,381	16,465,204	84.5%	17,340,045	95.0%	14,761,058	11.5%
Naper Settlement	6,550,791	5,770,231	88.1%	5,833,907	98.9%	4,858,619	18.8%
Police	63,387,925	55,087,290	86.9%	58,035,782	94.9%	50,884,471	8.3%
Public Works	48,077,892	37,459,536	77.9%	42,516,193	88.1%	35,627,645	5.1%
Transp Engineer Development	59,521,047	36,422,981	61.2%	44,165,095	82.5%	26,957,508	35.1%
Undefined	626,237	478,898	76.5%	321,318	149.0%	218,015	119.7%
Water	126,483,603	70,109,701	55.4%	90,528,553	77.4%	66,181,640	5.9%
City Managers Office	2,492,201	2,253,293	90.4%	2,306,051	97.7%	1,999,660	12.7%
Debt Service	14,694,631	15,133,247	103.0%	14,800,651	102.2%	17,886,709	-15.4%
Human Resources	2,085,058	1,690,051	81.1%	1,895,535	89.2%	1,395,218	21.1%
Insurance	36,809,101	33,515,068	91.1%	26,708,230	125.5%	21,246,400	57.7%
Legal	1,720,497	1,581,790	91.9%	1,581,872	100.0%	1,369,950	15.5%
Mayor And Council	407,494	269,441	66.1%	370,295	72.8%	273,237	-1.4%
Miscellaneous	4,303,741	3,524,401	81.9%	2,766,442	127.4%	3,639,233	-3.2%
Expense Total	621,242,548	486,418,515	78.3%	518,244,361	93.9%	441,228,229	10.2%



City of Naperville
2024 Financial Report - through November 30
Preliminary and Unaudited

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