



City of Naperville
2024 Financial Report - through October 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	747,750	702,332	93.9%	683,074	102.8%	626,854	12.0%
	Charges for Service	12,173,334	8,381,397	68.9%	10,085,599	83.1%	9,522,232	-12.0%
	Contributions	150,000	82,000	54.7%	136,482	60.1%	83,054	-1.3%
	Fees	881,500	1,163,121	131.9%	771,138	150.8%	1,167,742	-0.4%
	Fines	1,142,500	928,026	81.2%	961,326	96.5%	1,084,962	-14.5%
	Grants	420,504	656,092	156.0%	342,469	191.6%	374,719	75.1%
	Home Rule Sales Tax	1,150,000	790,873	68.8%	989,000	80.0%	902,702	-12.4%
	Hotel & Motel Tax	2,080,000	2,168,644	104.3%	2,521,994	86.0%	2,324,802	-6.7%
	Interest & Investment Income	1,258,820	777,975	61.8%	291,833	266.6%	712,606	9.2%
	Interfund TF (Rev)	5,600,273	4,396,178	78.5%	4,538,222	96.9%	3,495,926	25.8%
	Intergovernmental Agreement	1,804,750	1,027,952	57.0%	1,596,105	64.4%	871,783	17.9%
	Non-Business License & Permit	890,000	1,411,219	158.6%	763,308	184.9%	829,378	70.2%
	Other License & Permit	24,000	8,890	37.0%	23,358	38.1%	7,751	14.7%
	Other Revenue	208,000	473,502	227.6%	151,427	312.7%	332,712	42.3%
	Property Taxes	28,383,463	28,114,795	99.1%	27,809,442	101.1%	26,677,173	5.4%
	Real Estate Transfer Tax	4,537,000	4,217,360	93.0%	3,781,729	111.5%	3,526,283	19.6%
	Rents & Royalties	2,879,173	2,046,525	71.1%	2,215,385	92.4%	2,124,667	-3.7%
	State Shared Taxes	78,575,769	66,663,875	84.8%	65,452,112	101.9%	64,493,035	3.4%
	Utility Taxes	14,265,000	12,442,887	87.2%	12,194,654	102.0%	13,176,990	-5.6%
	Revenue Total	157,171,836	136,453,641	86.8%	135,308,657	100.8%	132,335,372	3.1%
	Expense							
	Salaries & Wages	81,558,878	64,852,455	79.5%	65,951,931	98.3%	60,250,115	7.6%
	Benefits & Related	36,090,830	32,639,767	90.4%	32,424,711	100.7%	31,324,072	4.2%
	Purchased Services	19,804,788	13,476,334	68.0%	14,893,438	90.5%	11,077,374	21.7%
	Purchased Items	11,542,225	7,853,924	68.0%	9,029,729	87.0%	7,279,087	7.9%
	Capital Outlay	-	-	-	-	-	70	-
	Grants & Contributions	2,138,800	1,713,266	80.1%	1,818,117	94.2%	1,794,912	-4.5%
	Interfund TF (Exp)	5,214,750	3,828,753	73.4%	3,987,183	96.0%	2,455,169	55.9%
	Expense Total	156,350,271	124,364,498	79.5%	128,105,109	97.1%	114,180,799	8.9%
	Electric Utility Fund							
	Revenue							
	Charges for Service	155,778	75,022	48.2%	182,343	41.1%	182,833	-59.0%
	Electric Charges	142,199,820	122,335,538	86.0%	121,080,392	101.0%	117,406,663	4.2%
	Fees	3,245,477	3,940,674	121.4%	3,027,393	130.2%	4,282,077	-8.0%
	Grants	-	-	-	-	-	-	-
	Interest & Investment Income	848,137	-	-	143,855	-	(45,586)	-
	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	141,060	84,222	59.7%	131,365	64.1%	(100,413)	-183.9%
	Rents & Royalties	42,210	7,629	18.1%	12,807	59.6%	24,295	-68.6%
	Revenue Total	146,632,482	126,443,085	86.2%	124,578,156	101.5%	121,774,577	3.8%
	Expense							
	Salaries & Wages	15,076,226	12,132,742	80.5%	12,161,802	99.8%	11,785,867	2.9%
	Benefits & Related	3,748,574	3,252,986	86.8%	3,031,165	107.3%	3,472,208	-6.3%
	Insurance Benefits	1,000			669			
	Purchased Services	9,073,315	5,746,598	63.3%	6,932,047	82.9%	5,036,311	14.1%
	Purchased Items	2,485,525	1,624,651	65.4%	1,084,970	149.7%	5,810,941	-72.0%
	Purchased Electricity	103,515,963	92,814,408	89.7%	86,176,901	107.7%	88,281,657	5.1%
	Capital Outlay	17,875,200	11,860,754	66.4%	12,790,507	92.7%	10,077,661	17.7%
	Grants & Contributions	515,350	324,386	62.9%	462,597	70.1%	289,146	12.2%
	Debt Service	2,337,418	523,460	22.4%	2,279,673	23.0%	2,597,433	-79.8%
	Interfund TF (Exp)	1,445,020	1,204,180	83.3%	1,226,078	98.2%	1,199,360	0.4%
	Expense Total	156,073,591	129,484,164	83.0%	126,146,409	102.6%	128,550,584	0.7%
	Water Utilities Fund							
	Revenue							
	Charges for Service	44,057			43,964		44,636	
	Fees	457,114	357,969	78.3%	384,911	93.0%	407,751	-12.2%
	Fines	250			250			
	Interest & Investment Income	316,548			55,175		(39,336)	
	Other Revenue	296,570	68,485	23.1%	129,739	52.8%	34,538	98.3%
	Rents & Royalties	50,371	46,174	91.7%	58,056	79.5%	41,976	10.0%
	Wastewater Charges	28,583,000	22,396,284	78.4%	24,042,839	93.2%	21,301,008	5.1%
	Water Charges	48,499,262	43,093,623	88.9%	41,497,751	103.8%	41,544,584	3.7%
	Revenue Total	78,247,172	65,962,534	84.3%	66,212,686	99.6%	63,335,158	4.1%
	Expense							
	Salaries & Wages	10,180,239	8,562,850	84.1%	8,211,559	104.3%	8,118,919	5.5%
	Benefits & Related	3,144,816	2,681,314	85.3%	2,545,002	105.4%	2,575,951	4.1%
	Purchased Services	6,628,976	3,711,974	56.0%	4,837,879	76.7%	4,256,032	-12.8%
	Purchased Items	4,895,043	3,675,983	75.1%	4,022,587	91.4%	4,000,942	-8.1%
	Purchased Water	30,100,000	23,516,189	78.1%	24,432,775	96.2%	25,208,319	-6.7%
	Grants & Contributions	236,250	96,584	40.9%	195,010	49.5%	114,046	-15.3%
	Debt Service	2,640,350	308,806	11.7%	2,602,450	11.9%	3,338,739	-90.8%
	Interfund TF (Exp)	20,421,498	1,621,100	7.9%	1,219,640	132.9%	1,326,140	22.2%
	Expense Total	78,247,172	44,174,800	56.5%	48,066,902	91.9%	48,939,087	-9.7%
	Commuter Parking Fund							
	Revenue							
	Fees	5,150			2,805		2,188	



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Maintenance & Ops	Fines	55,000	2,050	3.7%	48,151	4.3%	32,325	-93.7%
	Interest & Investment Income	57,027			9,880			
	Non-Business License & Permit	901,340	942,621	104.6%	615,608	153.1%	929,521	1.4%
	Other Revenue		(10)				(2)	485.3%
	Rents & Royalties	1,800	1,500	83.3%	1,540	97.4%	1,500	0.0%
	Revenue Total	1,020,317	946,161	92.7%	677,984	139.6%	965,532	-2.0%
	Expense							
	Salaries & Wages	410,131	305,003	74.4%	331,361	92.0%	312,242	-2.3%
	Benefits & Related	110,916	89,400	80.6%	89,586	99.8%	96,426	-7.3%
	Purchased Services	919,027	558,254	60.7%	761,988	73.3%	313,385	78.1%
	Purchased Items	244,155	113,832	46.6%	229,456	49.6%	74,429	52.9%
	Capital Outlay	814,500	90,599	11.1%	457,200	19.8%		
	Grants & Contributions	-	-		-			
	Interfund TF (Exp)	97,691	81,420	83.3%	81,404	100.0%	91,310	-10.8%
	Expense Total	2,596,420	1,238,508	47.7%	1,950,995	63.5%	887,792	39.5%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	24,278,888	17,629,802	72.6%	19,489,340	90.5%	17,856,975	-1.3%
	Interest & Investment Income	132,998			23,041			
	Interfund TF (Rev)	7,149,713	5,125,617	71.7%	6,068,904	84.5%	4,034,460	27.0%
	Other Revenue		238,367				5,943	3911.2%
	Revenue Total	31,561,599	22,993,786	72.9%	25,581,285	89.9%	21,897,378	5.0%
	Expense							
	Salaries & Wages	402,992	326,011	80.9%	325,494	100.2%	293,333	11.1%
	Benefits & Related	108,221	88,671	81.9%	87,409	101.4%	82,381	7.6%
	Insurance Benefits	34,413,488	29,060,715	84.4%	22,550,366	128.9%	19,341,129	50.3%
	Purchased Services	840,896	1,278,455	152.0%	631,241	202.5%	234,522	445.1%
	Expense Total	35,765,597	30,753,852	86.0%	23,594,509	130.3%	19,951,365	54.1%
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,741,865	6,423,905	83.0%	6,129,077	104.8%	6,212,910	3.4%
	Revenue Total	7,741,865	6,423,905	83.0%	6,129,077	104.8%	6,212,910	3.4%
	Expense							
	Purchased Services	7,777,250	6,473,721	83.2%	6,245,553	103.7%	6,276,874	3.1%
	Expense Total	7,777,250	6,473,721	83.2%	6,245,553	103.7%	6,276,874	3.1%
Capital & Debt Service	Bond Fund							
	Revenue							
	Interest & Investment Income	-			-			
	Revenue Total	-	-		-			



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Capital & Debt Service	Expense							
	Purchased Services	-			-			
	Capital Outlay	-			-		-	
	Expense Total	-			-		-	
	Capital Projects Fund							
	Revenue							
	Charges for Service	50,000	14,747	29.5%	41,667	35.4%	67,580	-78.2%
	Contributions	2,735,000	361,941	13.2%	2,609,039	13.9%	1,052,651	-65.6%
	Fees	200,000	180,194	90.1%	151,743	118.7%	117,747	53.0%
	Grants	12,825,000	951,799	7.4%	7,254,798	13.1%	653,166	45.7%
	Home Rule Sales Tax	18,174,441	11,724,745	64.5%	14,546,775	80.6%	14,931,760	-21.5%
	Interest & Investment Income	811,319			140,556		(6,250)	
	Interfund TF (Rev)	238,137			238,137			
	Other Revenue	50,000	75,725	151.4%	40,462	187.2%	30,780	146.0%
	Revenue Total	35,083,897	13,309,150	37.9%	25,023,176	53.2%	16,847,434	-21.0%
	Expense							
	Purchased Services	4,410,246	2,219,873	50.3%	3,215,370	69.0%	1,463,682	51.7%
	Capital Outlay	59,440,010	23,043,824	38.8%	36,387,763	63.3%	9,110,035	152.9%
	Grants & Contributions		9,022				5,886	53.3%
	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	25,620,569	39.9%	39,909,697	64.2%	10,885,937	135.4%
	Debt Service Fund							
	Revenue							
	Home Rule Sales Tax	-			-			
	Interest & Investment Income	164,103			28,430			
	Interfund TF (Rev)	1,662,657			-			
	Property Taxes	8,286,762	8,232,454	99.3%	8,179,997	100.6%	8,090,564	1.8%
	Revenue Total	10,113,522	8,232,454	81.4%	8,208,426	100.3%	8,090,564	1.8%
	Expense							
	Purchased Services	11,000	7,590	69.0%	8,743	86.8%	1,590	377.4%
	Debt Service	9,552,701	937,575	9.8%	5,909,385	15.9%	11,719,041	-92.0%
	Expense Total	9,563,701	945,165	9.9%	5,918,128	16.0%	11,720,631	-91.9%
	Downtown Parking Fund							
	Revenue							
	Fees	25,000	92,269	369.1%	20,833	442.9%	1,092	8353.4%
	Food & Beverage Tax	1,110,000	884,808	79.7%	927,592	95.4%	840,932	5.2%
	Home Rule Sales Tax	1,110,000	690,982	62.3%	880,114	78.5%	794,119	-13.0%
	Interest & Investment Income	184,048			31,885			



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Capital & Debt Service	Other Revenue						-	
	Rents & Royalties	129,917	100,355	77.2%	104,467	96.1%	96,871	3.6%
	Revenue Total	2,558,965	1,768,414	69.1%	1,964,891	90.0%	1,733,013	2.0%
	Expense							
	Purchased Services	10,978	1,244	11.3%	9,400	13.2%	296	319.8%
	Capital Outlay	529,300	58,300	11.0%	453,822	12.8%	719,530	-91.9%
	Debt Service	261,300	8,150	3.1%	160,040	5.1%	294,398	-97.2%
	Expense Total	801,578	67,694	8.4%	623,262	10.9%	1,014,225	-93.3%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	600,000	616,640	102.8%	-		636,932	-3.2%
	Interfund TF (Rev)		41,517					
	Other Revenue		131,096				62,723	109.0%
	State Shared Taxes	6,795,788	5,992,827	88.2%	5,545,624	108.1%	5,623,557	6.6%
	Revenue Total	7,395,788	6,782,080	91.7%	5,545,624	122.3%	6,323,213	7.3%
	Expense							
	Purchased Services	-	(0)		-		38,904	-100.0%
	Capital Outlay	10,601,539	8,673,868	81.8%	6,414,368	135.2%	6,949,430	24.8%
	Expense Total	10,601,539	8,673,868	81.8%	6,414,368	135.2%	6,988,334	24.1%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	480,925			83,317			
	Wastewater Charges	1,680,000	1,369,814	81.5%	1,408,930	97.2%	1,299,309	5.4%
	Revenue Total	2,160,925	1,369,814	63.4%	1,492,247	91.8%	1,299,309	5.4%
	Expense							
	Interfund TF (Exp)	6,562,000			-			
	Expense Total	6,562,000			-			
	Road And Bridge Fund							
	Revenue							
	Contributions		982				1,945	-49.5%
	Fees	2,000	6,945	347.3%	1,667	416.7%	(419)	-1756.7%
	Interest & Investment Income	29,213			5,061			
	Local Gasoline Tax	2,400,000	2,018,223	84.1%	2,012,464	100.3%	2,015,268	0.1%
	Local Shared Taxes	299,991	262,182	87.4%	295,338	88.8%	221,649	18.3%
	Other License & Permit	47,500	58,172	122.5%	35,585	163.5%	40,603	43.3%
	State Shared Taxes	69,050	49,750	72.0%	65,701	75.7%	100,406	-50.5%
	Revenue Total	2,847,754	2,396,254	84.1%	2,415,816	99.2%	2,379,452	0.7%
	Expense							
	Salaries & Wages	627,415	472,634	75.3%	512,426	92.2%	478,114	-1.1%



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Capital & Debt Service	Benefits & Related	196,785	159,846	81.2%	158,942	100.6%	167,761	-4.7%
	Purchased Services	8,849	4,976	56.2%	7,278	68.4%	1,185	319.8%
	Capital Outlay	311,621	497,022	159.5%	2,113,821	23.5%	1,593,560	-68.8%
	Expense Total	1,144,670	1,134,477	99.1%	2,792,467	40.6%	2,240,620	-49.4%
	SSA #23 - Naper Main Fund							
	Revenue							
	Interest & Investment Income	-			-			
	Property Taxes	98,939	98,940	100.0%	98,921	100.0%	98,939	0.0%
	Revenue Total	98,939	98,940	100.0%	98,921	100.0%	98,939	0.0%
	Expense							
	Interfund TF (Exp)	98,939			-			
	Expense Total	98,939			-			
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Interest & Investment Income	-			-			
	Property Taxes	68,000	68,006	100.0%	66,963	101.6%	68,003	0.0%
	Revenue Total	68,000	68,006	100.0%	66,963	101.6%	68,003	0.0%
	SSA #30 Fund							
	Revenue							
	Property Taxes	93,111	89,140	95.7%	93,111	95.7%	78,584	13.4%
	Revenue Total	93,111	89,140	95.7%	93,111	95.7%	78,584	13.4%
	Expense							
	Interfund TF (Exp)	93,111			-			
	Expense Total	93,111			-			
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680	23,680	100.0%	14,208	166.7%	23,680	0.0%
	Revenue Total	23,680	23,680	100.0%	14,208	166.7%	23,680	0.0%
	Water Capital Fund							
	Revenue							
	Contributions		2,043				940	117.5%
	Fees		5,297				3,483	52.1%
	Interfund TF (Rev)	25,038,197			-			
	Other Revenue		5,555				1,000	455.5%
	Wastewater Charges		1,133				2,078	-45.5%
	Water Charges	918,000	841,719	91.7%	764,969	110.0%	686,811	22.6%
	Revenue Total	25,956,197	855,747	3.3%	764,969	111.9%	694,312	23.3%
	Expense							
	Purchased Services	7,321,909	2,704,581	36.9%	6,126,590	44.1%	990,479	173.1%



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Capital & Debt Service	Capital Outlay	42,004,228	21,394,260	50.9%	35,053,919	61.0%	17,866,246	19.7%
	Debt Service		259,933					
	Expense Total	49,326,137	24,358,775	49.4%	41,180,509	59.2%	18,856,725	29.2%
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	859			-			
	Property Taxes	667,000	688,685	103.3%	663,642	103.8%	635,869	8.3%
	Revenue Total	667,859	688,685	103.1%	663,642	103.8%	635,869	8.3%
	Expense							
	Purchased Services	4,000	3,869	96.7%	3,067	126.1%	3,633	6.5%
	Interfund TF (Exp)	667,000			-			
	Expense Total	671,000	3,869	0.6%	3,067	126.1%	3,633	6.5%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Property Taxes	20,026	20,028	100.0%	20,026	100.0%	18,010	11.2%
	Revenue Total	20,026	20,028	100.0%	20,026	100.0%	18,010	11.2%
	Expense							
	Interfund TF (Exp)	20,026			-			
	Expense Total	20,026			-			
	SSA #35 -DT SS Washing2024							
	Revenue							
	Property Taxes	125,000	123,715	99.0%	62,500	197.9%		
	Revenue Total	125,000	123,715	99.0%	62,500	197.9%		
	Expense							
	Interfund TF (Exp)	125,000			-			
	Expense Total	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	247,505	46.3%	398,209	62.2%	773,017	-68.0%
	Revenue Total	535,000	247,505	46.3%	398,209	62.2%	773,017	-68.0%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense							
	Grants & Contributions	535,000	118,779	22.2%	317,069	37.5%	628,728	-81.1%
	Expense Total	535,000	118,779	22.2%	317,069	37.5%	628,728	-81.1%
	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	1,944			-			
	State Shared Taxes	3,075,000	3,073,026	99.9%	2,420,633	127.0%	2,562,000	19.9%
	Revenue Total	3,076,944	3,073,026	99.9%	2,420,633	127.0%	2,562,000	19.9%
	Expense							
	Interfund TF (Exp)	3,075,000	2,310,502	75.1%	2,495,313	92.6%	2,294,652	0.7%
	Expense Total	3,075,000	2,310,502	75.1%	2,495,313	92.6%	2,294,652	0.7%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	2,151			-			
	State Shared Taxes	2,600,000	2,535,854	97.5%	2,209,698	114.8%	2,039,372	24.3%
	Revenue Total	2,602,151	2,535,854	97.5%	2,209,698	114.8%	2,039,372	24.3%
	Expense							
	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	360,881	360.9%	95,863	376.5%	78,354	360.6%
	Revenue Total	102,393	401,277	391.9%	95,863	418.6%	78,354	412.1%
	Expense							
	Purchased Services	235,000	29,975	12.8%	128,767	23.3%	3,343	796.5%
	Purchased Items	262,000	217,113	82.9%	166,933	130.1%	500	43355.6%
	Capital Outlay						144,417	
	Grants & Contributions	3,000			3,000			
	Expense Total	500,000	247,088	49.4%	298,700	82.7%	148,260	66.7%
	Food And Beverage Fund							
	Revenue							
	Fees	25,000	53,223	212.9%	19,612	271.4%	21,327	149.6%
	Food & Beverage Tax	6,308,000	5,256,746	83.3%	5,200,946	101.1%	5,116,875	2.7%
	Interest & Investment Income	53,391			9,250			
	Other Revenue		2,500					
	Revenue Total	6,386,391	5,312,469	83.2%	5,229,808	101.6%	5,138,202	3.4%
	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	Salaries & Wages	71,193	53,428	75.0%	57,502	92.9%	55,450	-3.6%
	Benefits & Related	1,596,299	1,203,803	75.4%	1,108,716	108.6%	1,122,029	7.3%
	Purchased Services	406,863	398,760	98.0%	403,997	98.7%	300,425	32.7%
	Purchased Items	-	-		-			
	Grants & Contributions	2,669,070	1,727,538	64.7%	1,928,411	89.6%	1,431,020	20.7%
	Interfund TF (Exp)	1,896,718	750,000	39.5%	750,000	100.0%		
	Expense Total	6,640,143	4,133,528	62.3%	4,248,626	97.3%	2,908,923	42.1%
	Foreign Fire Tax Fund							
	Revenue							
	Contributions	395,000	38,932	9.9%	79,000	49.3%	395,829	-90.2%
	Interest & Investment Income	-	3,290		-		3,104	6.0%
	Revenue Total	395,000	42,222	10.7%	79,000	53.4%	398,933	-89.4%
	Expense							
	Purchased Items	388,100	329,522	84.9%	79,462	414.7%	207,571	58.8%
	Expense Total	388,100	329,522	84.9%	79,462	414.7%	207,571	58.8%
	Library Capital Fund							
	Revenue							
	Interest & Investment Income	330			-			
	Interfund TF (Rev)						275,000	
	Other Revenue	2,600	4,907	188.7%	2,167	226.5%		
	Revenue Total	2,930	4,907	167.5%	2,167	226.5%	275,000	-98.2%
	Expense							
	Purchased Services	66,000	42,616	64.6%	66,000	64.6%		
	Capital Outlay	847,000	737,864	87.1%	534,875	138.0%	606,004	21.8%
	Expense Total	913,000	780,480	85.5%	600,875	129.9%	606,004	28.8%
	Library Fund							
	Revenue							
	Charges for Service	125,000	142,460	114.0%	106,484	133.8%	147,580	-3.5%
	Fines	40,000	117,424	293.6%	34,804	337.4%	45,046	160.7%
	Grants	220,572	222,067	100.7%	220,690	100.6%	440,572	-49.6%
	Interest & Investment Income	32,449			5,622			
	Other Revenue	40,000	23,539	58.8%	32,445	72.6%	50,471	-53.4%
	Property Taxes	16,415,000	16,249,287	99.0%	16,113,250	100.8%	15,776,901	3.0%
	State Shared Taxes	256,476	184,758	72.0%	246,257	75.0%	372,843	-50.4%
	Revenue Total	17,129,497	16,939,535	98.9%	16,759,551	101.1%	16,833,412	0.6%
	Expense							
	Salaries & Wages	8,939,416	6,963,215	77.9%	7,220,298	96.4%	6,585,144	5.7%
	Benefits & Related	2,528,728	2,024,278	80.1%	2,042,434	99.1%	1,995,126	1.5%
	Insurance Benefits	85,000	4,976	5.9%	1,029	483.4%	3,415	45.7%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Purchased Services	1,463,320	1,100,683	75.2%	1,164,235	94.5%	947,564	16.2%
	Purchased Items	3,575,957	2,657,266	74.3%	2,608,495	101.9%	2,557,106	3.9%
	Capital Outlay	443,864	338,314	76.2%	385,149	87.8%	201,681	67.7%
	Interfund TF (Exp)	93,212	77,680	83.3%	79,089	98.2%	382,160	-79.7%
	Expense Total	17,129,497	13,166,412	76.9%	13,500,729	97.5%	12,672,197	3.9%
	Library Special Revenue Fund							
	Revenue							
	Contributions	2,100	1,341	63.9%	1,378	97.3%	1,410	-4.8%
	Interest & Investment Income	122			-			
	Revenue Total	2,222	1,341	60.4%	1,378	97.3%	1,410	-4.8%
	Expense							
	Purchased Services	-			-			
	Purchased Items	22,054	2,469	11.2%	19,143	12.9%	590	318.3%
	Capital Outlay	20,000			-			
	Expense Total	42,054	2,469	5.9%	19,143	12.9%	590	318.3%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	547,640	451,134	82.4%	487,956	92.5%	433,993	3.9%
	Contributions	-			-			
	Interest & Investment Income	-			-			
	Interfund TF (Rev)	1,000,000	750,000	75.0%	750,000	100.0%		
	Property Taxes	3,897,251	3,871,709	99.3%	3,805,235	101.7%	4,111,050	-5.8%
	Revenue Total	5,444,891	5,072,843	93.2%	5,043,191	100.6%	4,545,043	11.6%
	Expense							
	Salaries & Wages	2,839,371	2,087,309	73.5%	2,299,176	90.8%	1,902,461	9.7%
	Benefits & Related	991,171	586,808	59.2%	801,148	73.2%	573,239	2.4%
	Purchased Services	1,080,818	895,159	82.8%	822,995	108.8%	549,763	62.8%
	Purchased Items	348,988	232,120	66.5%	251,756	92.2%	240,623	-3.5%
	Capital Outlay	-	361		-		12,530	-97.1%
	Interfund TF (Exp)	184,543	153,790	83.3%	156,582	98.2%	147,890	4.0%
	Expense Total	5,444,891	3,955,547	72.6%	4,331,657	91.3%	3,426,506	15.4%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	248,142	86.6%	240,446	103.2%	236,666	4.8%
	Fees		15,863				25,829	-38.6%
	Interest & Investment Income	16,019			2,775			
	Revenue Total	302,445	264,005	87.3%	243,221	108.5%	262,495	0.6%
	Expense							
	Purchased Services	5,000			2,183			



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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	280,000	279,712	99.9%	202,101	138.4%	479,386	-41.7%
	Expense Total	285,000	279,712	98.1%	204,283	136.9%	479,386	-41.7%
	SSA #33 - Downtown Maint Fund							
	Revenue							
	Charges for Service						300	
	Fines	40,000	74,373	185.9%	33,225	223.8%	54,103	37.5%
	Interest & Investment Income	25,589			4,433			
	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			6,886			
	Property Taxes	1,252,829	1,224,745	97.8%	1,230,963	99.5%	1,221,420	0.3%
	Rents & Royalties	-	225		-			
	Revenue Total	2,979,907	2,950,832	99.0%	2,596,698	113.6%	2,944,062	0.2%
	Expense							
	Salaries & Wages	833,239	522,039	62.7%	673,432	77.5%	566,152	-7.8%
	Benefits & Related	216,956	169,730	78.2%	175,234	96.9%	154,940	9.5%
	Purchased Services	1,518,834	1,073,492	70.7%	1,199,853	89.5%	882,777	21.6%
	Purchased Items	327,720	172,265	52.6%	274,586	62.7%	183,510	-6.1%
	Capital Outlay	499,000	69,928	14.0%	324,350	21.6%		
	Interfund TF (Exp)	77,913	64,930	83.3%	66,108	98.2%	76,340	-14.9%
	Expense Total	3,473,662	2,072,384	59.7%	2,713,563	76.4%	1,863,718	11.2%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	1,458			-			
	Other Revenue	181,500	112,400	61.9%	144,620	77.7%	34,686	224.0%
	Revenue Total	182,958	112,400	61.4%	144,620	77.7%	34,686	224.0%
	Expense							
	Purchased Services	50,500	6,314	12.5%	39,111	16.1%	14,517	-56.5%
	Purchased Items	100,000	16,145	16.1%	84,966	19.0%	17,682	-8.7%
	Grants & Contributions	6,000			6,000			
	Interfund TF (Exp)	25,000	2,107	8.4%	22,750	9.3%	4,896	-57.0%
	Expense Total	181,500	24,565	13.5%	152,827	16.1%	37,095	-33.8%
	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	17,355	41.7%	33,340	52.1%	23,539	-26.3%
	Purchased Items	18,280	26,480	144.9%	15,180	174.4%	14,657	80.7%



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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense Total	59,880	43,835	73.2%	48,520	90.3%	38,196	14.8%
	Block 59 Business District Fund							
	Revenue							
	Sales Tax/Business District	150,000	296,379	197.6%	125,000	237.1%	21,660	1268.3%
	Revenue Total	150,000	296,379	197.6%	125,000	237.1%	21,660	1268.3%
	Heinen Business Dist Fund							
	Revenue							
	Sales Tax/Business District		2,873				438	556.8%
	Revenue Total		2,873				438	556.8%



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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	58,805,182	99.1%	58,158,256	101.1%	56,800,193	3.5%
Hotel & Motel Tax	2,080,000	2,168,644	104.3%	2,521,994	86.0%	2,324,802	-6.7%
Food & Beverage Tax	7,418,000	6,141,554	82.8%	6,128,538	100.2%	5,957,807	3.1%
Local Gasoline Tax	2,400,000	2,018,223	84.1%	2,012,464	100.3%	2,015,268	0.1%
Real Estate Transfer Tax	4,537,000	4,217,360	93.0%	3,781,729	111.5%	3,526,283	19.6%
Utility Taxes	14,265,000	12,442,887	87.2%	12,194,654	102.0%	13,176,990	-5.6%
Business License & Permit	747,750	702,332	93.9%	683,074	102.8%	626,854	12.0%
Non-Business License & Permit	1,801,340	2,353,840	130.7%	1,385,802	169.9%	1,758,899	33.8%
Grants	14,001,076	2,077,463	14.8%	8,216,167	25.3%	9,233,652	-77.5%
State Shared Taxes	91,372,083	78,500,090	85.9%	75,940,025	103.4%	75,191,214	4.4%
Charges for Service	20,868,874	15,531,365	74.4%	17,100,217	90.8%	16,647,641	-6.7%
Contributions	3,282,100	487,239	14.8%	2,825,898	17.2%	1,535,829	-68.3%
Electric Charges	142,486,246	122,583,680	86.0%	121,320,838	101.0%	117,643,328	4.2%
Fees	4,841,241	5,815,556	120.1%	4,380,102	132.8%	6,028,815	-3.5%
Fines	1,277,750	1,121,873	87.8%	1,077,756	104.1%	1,216,435	-7.8%
Home Rule Sales Tax	20,434,441	13,206,600	64.6%	16,415,889	80.5%	16,628,581	-20.6%
Insurance Premium	24,278,888	17,629,802	72.6%	19,489,340	90.5%	17,856,975	-1.3%
Interest & Investment Income	5,019,946	1,397,905	27.8%	835,113	167.4%	1,261,470	10.8%
Interfund TF (Rev)	42,340,466	12,005,198	28.4%	12,916,454	92.9%	9,498,334	26.4%
Intergovernmental Agreement	1,804,750	1,027,952	57.0%	1,596,105	64.4%	871,783	17.9%
Local Shared Taxes	299,991	262,182	87.4%	295,338	88.8%	221,649	18.3%
Other Revenue	1,019,730	1,581,168	155.1%	728,088	217.2%	530,792	197.9%
Rents & Royalties	3,103,471	2,202,407	71.0%	2,392,255	92.1%	2,289,309	-3.8%
Other License & Permit	71,500	67,062	93.8%	58,943	113.8%	48,354	38.7%
Wastewater Charges	30,263,000	23,767,231	78.5%	25,451,768	93.4%	22,602,395	5.2%
Water Charges	49,417,262	43,935,341	88.9%	42,262,721	104.0%	42,231,395	4.0%
Sales Tax/Business District	150,000	299,252	199.5%	125,000	239.4%	22,098	1254.2%
Bond Sale Proceeds	44,377,000	20,262,211	45.7%	-			
Revenue Total	593,289,966	452,611,596	76.3%	440,294,526	102.8%	427,747,147	5.8%



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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	96,277,685	79.6%	97,744,981	98.5%	90,347,796	6.6%
Benefits & Related	48,733,296	42,896,603	88.0%	42,464,346	101.0%	41,564,133	3.2%
Insurance Benefits	34,499,488	29,065,691	84.2%	22,552,064	128.9%	19,344,544	50.3%
Purchased Services	61,679,169	39,751,821	64.4%	47,533,074	83.6%	32,515,853	22.3%
Purchased Items	24,210,047	16,921,769	69.9%	17,867,265	94.7%	20,387,638	-17.0%
Purchased Electricity	103,515,963	92,814,408	89.7%	86,176,901	107.7%	88,281,657	5.1%
Purchased Water	30,100,000	23,516,189	78.1%	24,432,775	96.2%	25,208,319	-6.7%
Capital Outlay	133,386,261	66,765,092	50.1%	94,915,774	70.3%	54,173,685	23.2%
Grants & Contributions	8,983,470	6,184,029	68.8%	7,232,740	85.5%	6,565,848	-5.8%
Debt Service	15,098,333	2,344,258	15.5%	11,258,112	20.8%	18,255,943	-87.2%
Interfund TF (Exp)	40,097,421	10,135,978	25.3%	10,084,146	100.5%	7,977,917	27.1%
Expense Total	621,242,548	426,673,525	68.7%	462,262,179	92.3%	404,623,333	5.4%



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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	717,248	93.9%	695,696	103.1%	655,244	9.5%
Electric	156,896,927	126,685,238	80.7%	124,821,377	101.5%	121,927,380	3.9%
Finance	85,000	79,389	93.4%	75,524	105.1%	61,833	28.4%
Fire	12,271,870	8,060,625	65.7%	10,208,870	79.0%	8,876,904	-9.2%
Information Technology		3,103				26,843	-88.4%
Library	17,134,649	16,945,783	98.9%	16,763,096	101.1%	17,109,822	-1.0%
Naper Settlement	5,444,891	5,072,843	93.2%	5,043,191	100.6%	4,545,043	11.6%
Police	8,362,200	8,290,157	99.1%	6,916,427	119.9%	6,958,825	19.1%
Public Works	8,544,878	7,093,863	83.0%	6,766,642	104.8%	6,800,771	4.3%
Transp Engineer Development	15,685,490	4,746,967	30.3%	9,604,428	49.4%	3,868,297	22.7%
Undefined	238,816,942	186,466,074	78.1%	191,012,692	97.6%	191,548,072	-2.7%
Water	129,283,369	88,450,306	68.4%	68,386,585	129.3%	65,368,114	35.3%
Revenue Total	593,289,966	452,611,596	76.3%	440,294,526	102.8%	427,747,147	5.8%



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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	2,968,825	51.7%	3,476,464	85.4%	2,489,807	19.2%
Electric	147,563,047	125,113,620	84.8%	118,856,230	105.3%	121,731,065	2.8%
Finance	9,043,586	7,136,964	78.9%	7,381,512	96.7%	6,911,757	3.3%
Fire	48,220,763	41,399,859	85.9%	39,795,006	104.0%	37,097,910	11.6%
Information Technology	24,027,690	11,527,536	48.0%	18,260,866	63.1%	8,468,113	36.1%
Library	19,489,381	14,486,478	74.3%	14,961,772	96.8%	13,397,151	8.1%
Naper Settlement	6,550,791	5,165,207	78.8%	5,259,127	98.2%	4,432,107	16.5%
Police	63,387,925	50,329,773	79.4%	52,360,030	96.1%	47,566,098	5.8%
Public Works	48,077,892	33,219,871	69.1%	37,926,826	87.6%	32,150,520	3.3%
Transp Engineer Development	59,521,047	29,729,470	49.9%	37,895,378	78.5%	23,647,610	25.7%
Undefined	626,237	371,039	59.2%	79,462	466.9%	207,571	78.8%
Water	126,483,603	64,545,801	51.0%	82,530,192	78.2%	60,804,365	6.2%
City Managers Office	2,492,201	1,964,303	78.8%	2,039,433	96.3%	1,838,404	6.8%
Debt Service	14,694,631	1,378,474	9.4%	10,862,810	12.7%	17,886,709	-92.3%
Human Resources	2,085,058	1,459,553	70.0%	1,679,479	86.9%	1,274,799	14.5%
Insurance	36,809,101	30,806,930	83.7%	24,477,075	125.9%	19,587,781	57.3%
Legal	1,720,497	1,388,712	80.7%	1,381,557	100.5%	1,243,861	11.6%
Mayor And Council	407,494	241,892	59.4%	327,105	73.9%	248,472	-2.6%
Miscellaneous	4,303,741	3,439,217	79.9%	2,711,854	126.8%	3,639,233	-5.5%
Expense Total	621,242,548	426,673,525	68.7%	462,262,179	92.3%	404,623,333	5.4%



City of Naperville
2024 Financial Report - through September 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