



City of Naperville
2024 Financial Report - through December 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	12,961,209	103.0%	12,578,398	103.0%	12,654,880	2.4%
Benefits & Related	3,101,025	3,315,471	106.9%	3,101,025	106.9%	3,588,004	-7.6%
Capital Outlay	17,365,200	15,428,381	88.8%	17,365,200	88.8%	13,582,925	13.6%
Debt Service	100,000	411,117	411.1%	100,000	411.1%	84,965	383.9%
Grants & Contributions	795,350	610,895	76.8%	795,350	76.8%	963,614	-36.6%
Purchased Services	6,361,986	4,312,510	67.8%	6,361,986	67.8%	3,895,921	10.7%
Purchased Items	2,302,575	2,901,573	126.0%	2,302,575	126.0%	7,224,916	-59.8%
Interfund TF (Exp)	1,441,550	1,441,548	100.0%	1,441,550	100.0%	1,435,956	0.4%
Insurance Benefits	1,000			1,000			
Purchased Electricity	103,515,963	108,676,743	105.0%	103,515,963	105.0%	104,060,109	4.4%
Electric Total	147,563,047	150,059,445	101.7%	147,563,047	101.7%	147,491,290	1.7%
Water	126,483,603	101,956,301	80.6%	126,483,603	80.6%	91,476,553	11.5%
Community Services	5,737,863	5,943,768	103.6%	5,737,863	103.6%	5,734,260	3.7%
Finance	9,043,586	8,683,221	96.0%	9,043,587	96.0%	8,495,437	2.2%
Fire	48,220,763	49,167,865	102.0%	48,220,763	102.0%	44,882,793	9.5%
Information Technology	24,027,690	14,031,817	58.4%	24,027,690	58.4%	10,709,437	31.0%
Library	19,489,381	18,862,217	96.8%	19,489,381	96.8%	17,984,995	4.9%
Naper Settlement	6,550,791	6,654,779	101.6%	6,550,791	101.6%	6,340,262	5.0%
Police	63,387,925	61,694,094	97.3%	63,387,925	97.3%	58,627,281	5.2%
Public Works	48,077,892	41,779,574	86.9%	48,077,892	86.9%	41,070,832	1.7%
Transp Engineer Development	59,521,047	40,454,082	68.0%	59,521,046	68.0%	30,028,900	34.7%
Undefined	626,237	1,111,664	177.5%	626,237	177.5%	271,148	310.0%
City Managers Office	2,492,201	2,439,262	97.9%	2,492,201	97.9%	2,271,195	7.4%
Debt Service	14,694,631	15,134,183	103.0%	14,694,631	103.0%	17,887,645	-15.4%
Human Resources	2,085,058	1,875,039	89.9%	2,085,058	89.9%	1,592,618	17.7%
Insurance	36,809,101	38,086,395	103.5%	29,309,101	129.9%	25,139,877	51.5%
Legal	1,720,497	1,730,312	100.6%	1,720,497	100.6%	1,596,022	8.4%
Mayor And Council	407,494	294,840	72.4%	407,494	72.4%	317,389	-7.1%
Miscellaneous	4,303,741	4,324,414	100.5%	4,303,741	100.5%	4,299,453	0.6%
Expense Total	621,242,548	564,283,273	90.8%	613,742,549	91.9%	516,217,388	9.3%

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Revenues/Expense Overview	Values						
	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Grants	-	-	-	-	-	-	-
Charges for Service	155,778	95,353	61.2%	155,778	61.2%	186,446	-48.9%
Electric Charges	142,199,820	144,161,248	101.4%	142,199,820	101.4%	139,294,948	3.5%
Fees	3,245,477	4,285,835	132.1%	3,245,477	132.1%	4,776,712	-10.3%
Interest & Investment Income	848,137			848,137		1,253,517	
Interfund TF (Rev)	-			-		24,709	
Other Revenue	141,060	79,116	56.1%	141,060	56.1%	(119,556)	-166.2%
Rents & Royalties	42,210	7,629	18.1%	42,210	18.1%	42,778	-82.2%
Bond Sale Proceeds	9,962,000			9,962,000			
Revenue Total	156,594,482	148,629,180	94.9%	156,594,482	94.9%	145,459,554	2.2%
Expense							
Salaries & Wages	15,076,226	15,230,690	101.0%	15,076,227	101.0%	14,906,227	2.2%
Benefits & Related	3,748,574	3,958,862	105.6%	3,748,574	105.6%	4,245,502	-6.8%
Insurance Benefits	1,000			1,000			
Purchased Services	9,073,315	6,742,124	74.3%	9,073,315	74.3%	6,120,330	10.2%
Purchased Items	2,485,525	2,989,255	120.3%	2,485,525	120.3%	7,361,034	-59.4%
Purchased Electricity	103,515,963	108,676,743	105.0%	103,515,963	105.0%	104,060,109	4.4%
Capital Outlay	17,875,200	15,566,837	87.1%	17,875,200	87.1%	14,010,953	11.1%
Grants & Contributions	515,350	331,183	64.3%	515,350	64.3%	351,786	-5.9%
Debt Service	2,337,418	2,648,535	113.3%	2,337,418	113.3%	2,618,745	1.1%
Interfund TF (Exp)	1,445,020	1,445,016	100.0%	1,445,020	100.0%	1,439,232	0.4%
Expense Total	156,073,591	157,589,245	101.0%	156,073,591	101.0%	155,113,918	1.6%

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Revenues/Expense Overview	Values						
	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Grants							
Federal Grants	-	-					
Grants Total	-	-					
Charges for Service							
Billable Services	155,778	95,353	61.2%	155,778	61.2%	186,446	-48.9%
Charges for Service Total	155,778	95,353	61.2%	155,778	61.2%	186,446	-48.9%
Electric Charges							
General Service Charge	17,200,998	18,290,401	106.3%	17,200,998	106.3%	17,172,686	6.5%
Large Service Charge	46,676,601	43,995,215	94.3%	46,676,601	94.3%	43,740,317	0.6%
Other Charges	387,534	386,959	99.9%	387,534	99.9%	387,534	-0.1%
Outdoor Light Charge	177,334	240,322	135.5%	177,334	135.5%	210,641	14.1%
Primary Meter	16,081,212	12,683,698	78.9%	16,081,212	78.9%	12,975,132	-2.2%
Residential Charge	61,306,908	67,570,874	110.2%	61,306,908	110.2%	64,513,508	4.7%
Transmission	369,231	993,779	269.1%	369,231	269.1%	295,130	236.7%
Electric Charges Total	142,199,820	144,161,248	101.4%	142,199,820	101.4%	139,294,948	3.5%
Fees							
Administrative Fees	257,002	289,084	112.5%	257,002	112.5%	265,597	8.8%
Fees		8,336				129,448	-93.6%
Installation Fees	2,803,050	3,794,946	135.4%	2,803,050	135.4%	4,196,590	-9.6%
Service Fees	185,425	193,468	104.3%	185,425	104.3%	185,077	4.5%
Fees Total	3,245,477	4,285,835	132.1%	3,245,477	132.1%	4,776,712	-10.3%
Interest & Investment Income							
Interest & Investment Income	848,137			848,137		1,253,517	
Interest & Investment Income Total	848,137			848,137		1,253,517	
Interfund TF (Rev)							
Operational Transfer	-			-		24,709	
Interfund TF (Rev) Total	-			-		24,709	
Other Revenue							
Other Revenue	141,060	79,116	56.1%	141,060	56.1%	(119,556)	-166.2%
Other Revenue Total	141,060	79,116	56.1%	141,060	56.1%	(119,556)	-166.2%

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Values							
Rents & Royalties							
Other Rents & Royalties	42,210	7,629	18.1%	42,210	18.1%	42,778	-82.2%
Rents & Royalties Total	42,210	7,629	18.1%	42,210	18.1%	42,778	-82.2%
Bond Sale Proceeds							
Bond Proceeds	9,962,000			9,962,000			
Bond Sale Proceeds Total	9,962,000			9,962,000			
Revenue Total	156,594,482	148,629,180	94.9%	156,594,482	94.9%	145,459,554	2.2%
Expense							
Salaries & Wages							
Other Compensation	(812,980)	54,435	-6.7%	(812,980)	-6.7%	53,016	2.7%
Overtime	2,207,856	1,838,243	83.3%	2,207,856	83.3%	1,669,507	10.1%
Regular Pay	13,631,910	13,319,565	97.7%	13,631,910	97.7%	13,163,809	1.2%
Temporary Pay	49,440	18,447	37.3%	49,440	37.3%	19,895	-7.3%
Salaries & Wages Total	15,076,226	15,230,690	101.0%	15,076,227	101.0%	14,906,227	2.2%
Benefits & Related							
Insurance Benefits	1,841,649	1,892,384	102.8%	1,841,649	102.8%	1,930,373	-2.0%
Payroll Benefits	1,009,361	1,079,763	107.0%	1,009,361	107.0%	1,054,210	2.4%
Pension Benefits	897,563	986,715	109.9%	897,563	109.9%	1,260,920	-21.7%
Benefits & Related Total	3,748,574	3,958,862	105.6%	3,748,574	105.6%	4,245,502	-6.8%
Insurance Benefits							
Claims	1,000			1,000			
Insurance Benefits Total	1,000			1,000			
Purchased Services							
Contract Services	7,448,573	5,165,662	69.4%	7,448,573	69.4%	4,642,756	11.3%
Other Purchased Service	1,624,742	1,576,461	97.0%	1,624,742	97.0%	1,477,574	6.7%
Purchased Services Total	9,073,315	6,742,124	74.3%	9,073,315	74.3%	6,120,330	10.2%
Purchased Items							
Supplies	2,201,819	2,820,011	128.1%	2,201,819	128.1%	7,199,403	-60.8%
Utilities	283,706	169,244	59.7%	283,706	59.7%	161,631	4.7%
Purchased Items Total	2,485,525	2,989,255	120.3%	2,485,525	120.3%	7,361,034	-59.4%
Purchased Electricity							
Purchased Electricity	103,515,963	108,676,743	105.0%	103,515,963	105.0%	104,060,109	4.4%
Purchased Electricity Total	103,515,963	108,676,743	105.0%	103,515,963	105.0%	104,060,109	4.4%

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Values								
Capital Outlay								
Building Improvements	510,000	119,729	23.5%	510,000	23.5%			
Infrastructure	15,179,200	13,533,414	89.2%	15,179,200	89.2%	13,232,275	2.3%	
Technology	-	18,727		-		428,028	-95.6%	
Vehicles And Equipment	2,186,000	1,894,967	86.7%	2,186,000	86.7%	350,650	440.4%	
Capital Outlay Total	17,875,200	15,566,837	87.1%	17,875,200	87.1%	14,010,953	11.1%	
Grants & Contributions								
Contributions	321,250	149,384	46.5%	321,250	46.5%	179,148	-16.6%	
Reimbursements & Rebates	194,100	181,799	93.7%	194,100	93.7%	172,638	5.3%	
Grants & Contributions Total	515,350	331,183	64.3%	515,350	64.3%	351,786	-5.9%	
Debt Service								
Interest	349,968	661,085	188.9%	349,968	188.9%	418,445	58.0%	
Principal	1,987,450	1,987,450	100.0%	1,987,450	100.0%	2,200,300	-9.7%	
Debt Service Total	2,337,418	2,648,535	113.3%	2,337,418	113.3%	2,618,745	1.1%	
Interfund TF (Exp)								
Operational Transfer	1,445,020	1,445,016	100.0%	1,445,020	100.0%	1,439,232	0.4%	
Interfund TF (Exp) Total	1,445,020	1,445,016	100.0%	1,445,020	100.0%	1,439,232	0.4%	
Expense Total	156,073,591	157,589,245	101.0%	156,073,591	101.0%	155,113,918	1.6%	