



City of Naperville
2023 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	747,625	626,554	83.8%	703,366	89.1%	606,874	3.2%
	Charges for Service	9,845,174	9,656,046	98.1%	8,218,285	117.5%	8,290,845	16.5%
	Contributions	170,000	84,340	49.6%	152,297	55.4%	89,485	-5.7%
	Fees	929,000	1,176,429	126.6%	792,052	148.5%	843,206	39.5%
	Fines	1,094,500	1,080,883	98.8%	918,897	117.6%	1,016,208	6.4%
	Grants	350,080	373,139	106.6%	251,149	148.6%	288,942	29.1%
	Home Rule Sales Tax	1,282,000	902,702	70.4%	1,078,144	83.7%	984,830	-8.3%
	Hotel & Motel Tax	2,343,000	2,319,061	99.0%	2,462,886	94.2%	2,189,789	5.9%
	Interest & Investment Income	(70,679)	712,606	-1008.2%	(49,357)	-1443.8%	88,410	706.0%
	Interfund TF (Rev)	4,960,518	3,492,565	70.4%	3,516,015	99.3%	3,287,951	6.2%
	Intergovernmental Agreement	1,754,264	871,783	49.7%	1,697,329	51.4%	1,475,362	-40.9%
	Non-Business License & Permit	1,200,000	821,800	68.5%	1,031,166	79.7%	1,037,213	-20.8%
	Other License & Permit	31,000	7,890	25.5%	29,539	26.7%	28,138	-72.0%
	Other Revenue	165,000	332,488	201.5%	147,592	225.3%	231,422	43.7%
	Property Taxes	26,996,457	26,677,173	98.8%	26,220,817	101.7%	26,303,618	1.4%
	Real Estate Transfer Tax	5,476,200	3,527,347	64.4%	4,542,004	77.7%	5,722,872	-38.4%
	Rents & Royalties	3,115,896	2,124,667	68.2%	2,394,278	88.7%	2,149,633	-1.2%
	State Shared Taxes	73,667,019	64,493,035	87.5%	61,956,460	104.1%	63,986,184	0.8%
	Utility Taxes	15,618,000	13,175,404	84.4%	13,168,605	100.1%	13,566,879	-2.9%
	Revenue Total	149,675,054	132,455,913	88.5%	129,231,528	102.5%	132,187,860	0.2%
	Expense							
	Salaries & Wages	76,880,084	60,248,609	78.4%	62,035,648	97.1%	59,604,718	1.1%
	Benefits & Related	34,521,700	31,247,321	90.5%	31,003,655	100.8%	31,110,885	0.4%
	Purchased Services	18,089,130	11,062,866	61.2%	12,463,643	88.8%	9,783,499	13.1%
	Purchased Items	11,051,742	7,278,556	65.9%	8,272,525	88.0%	7,183,177	1.3%
	Capital Outlay	-	70		-			
	Grants & Contributions	2,320,347	1,794,912	77.4%	1,478,768	121.4%	1,357,738	32.2%
	Interfund TF (Exp)	3,617,998	2,455,169	67.9%	2,623,767	93.6%	897,680	173.5%
	Expense Total	146,481,001	114,087,503	77.9%	117,878,006	96.8%	109,937,697	3.8%
	Electric Utility Fund							
Revenue								
Charges for Service	30,000	177,472	591.6%	24,236	732.3%	211,198	-16.0%	
Electric Charges	159,523,939	117,384,502	73.6%	135,847,728	86.4%	121,053,548	-3.0%	
Fees	2,700,723	4,279,624	158.5%	2,133,189	200.6%	2,039,429	109.8%	
Grants	9,120,000			-				
Interest & Investment Income	(27,234)	(45,586)	167.4%	(35,711)	127.7%	(102,286)	-55.4%	

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Interfund TF (Rev)	-	24,709		-			
	Other Revenue	140,959	(100,414)	-71.2%	137,079	-73.3%	155,483	-164.6%
	Rents & Royalties	34,000	24,295	71.5%	20,400	119.1%		
	Revenue Total	171,522,387	121,744,602	71.0%	138,126,922	88.1%	123,357,371	-1.3%
	Expense							
	Salaries & Wages	14,244,163	11,790,630	82.8%	11,482,141	102.7%	11,274,907	4.6%
	Benefits & Related	4,450,510	3,472,777	78.0%	3,594,628	96.6%	3,339,144	4.0%
	Insurance Benefits	1,000			669			
	Purchased Services	7,216,940	5,035,296	69.8%	5,145,071	97.9%	4,998,307	0.7%
	Purchased Items	7,057,862	5,810,941	82.3%	5,215,578	111.4%	4,098,161	41.8%
	Purchased Electricity	118,179,001	88,281,629	74.7%	98,463,491	89.7%	92,662,179	-4.7%
	Capital Outlay	15,725,700	10,077,661	64.1%	12,028,861	83.8%	8,000,180	26.0%
	Grants & Contributions	522,700	286,446	54.8%	476,049	60.2%	247,982	15.5%
	Debt Service	2,633,780	2,597,392	98.6%	1,000,165	259.7%	1,844,320	40.8%
	Interfund TF (Exp)	1,439,232	1,199,360	83.3%	1,199,404	100.0%	1,040,310	15.3%
	Expense Total	171,470,888	128,552,133	75.0%	138,606,058	92.7%	127,505,490	0.8%
	Water Utilities Fund							
	Revenue							
	Bond Sale Proceeds						7,294,166	
	Charges for Service	42,382	44,636	105.3%	36,007	124.0%	54,829	-18.6%
	Fees	424,522	405,261	95.5%	359,356	112.8%	433,833	-6.6%
	Fines	250			208			
	Interest & Investment Income	(29,335)	(39,336)	134.1%	(24,136)	163.0%	(52,536)	-25.1%
	Other Revenue	275,000	34,521	12.6%	228,861	15.1%	81,576	-57.7%
	Rents & Royalties	43,800	41,976	95.8%	32,850	127.8%	34,700	21.0%
	Wastewater Charges	27,809,703	21,295,332	76.6%	23,105,996	92.2%	20,088,107	6.0%
	Water Charges	46,532,320	41,526,852	89.2%	39,601,882	104.9%	38,178,928	8.8%
	Revenue Total	75,098,642	63,309,242	84.3%	63,341,025	99.9%	66,113,602	-4.2%
	Expense							
	Salaries & Wages	9,906,611	8,122,094	82.0%	7,994,012	101.6%	8,109,174	0.2%
	Benefits & Related	3,361,594	2,576,331	76.6%	2,715,104	94.9%	2,662,824	-3.2%
	Purchased Services	6,245,302	4,249,465	68.0%	4,330,230	98.1%	2,885,217	47.3%
	Purchased Items	4,783,422	3,993,034	83.5%	3,865,654	103.3%	3,865,246	3.3%
Purchased Water	29,575,392	25,208,319	85.2%	24,947,097	101.0%	24,389,901	3.4%	
Capital Outlay						2,176,244		
Grants & Contributions	217,500	113,746	52.3%	178,993	63.5%	99,034	14.9%	
Debt Service	3,337,900	3,338,729	100.0%	1,478,133	225.9%	2,839,286	17.6%	
Interfund TF (Exp)	17,670,921	1,326,140	7.5%	9,242,123	14.3%	1,149,240	15.4%	

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Maintenance & Ops	Expense Total	75,098,642	48,927,858	65.2%	54,751,346	89.4%	48,176,167	1.6%
	Commuter Parking Fund							
	Revenue							
	Fees	6,450	2,188	33.9%	5,196	42.1%	3,138	-30.3%
	Fines	55,000	32,025	58.2%	46,394	69.0%	63,350	-49.4%
	Interest & Investment Income	(3,128)			(2,506)		(1,856)	
	Non-Business License & Permit	1,034,560	928,827	89.8%	780,225	119.0%	849,462	9.3%
	Other Revenue		(2)				1	-270.0%
	Rents & Royalties	5,000	1,500	30.0%	3,967	37.8%	2,020	-25.7%
	Revenue Total	1,097,882	964,538	87.9%	833,276	115.8%	916,115	5.3%
	Expense							
	Salaries & Wages	378,411	312,242	82.5%	305,856	102.1%	341,812	-8.7%
	Benefits & Related	127,689	172,295	134.9%	103,133	167.1%	118,710	45.1%
	Purchased Services	834,215	313,385	37.6%	664,714	47.1%	230,972	35.7%
	Purchased Items	176,625	74,429	42.1%	164,518	45.2%	20,619	261.0%
	Capital Outlay	300,000			253,875		148,090	
	Grants & Contributions	-			-		1,150	
	Interfund TF (Exp)	109,562	91,310	83.3%	91,296	100.0%		
	Expense Total	1,926,502	963,662	50.0%	1,583,393	60.9%	861,352	11.9%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	24,132,100	17,800,807	73.8%	19,503,066	91.3%	17,476,202	1.9%
	Interest & Investment Income	(5,405)			-		(23,889)	
	Interfund TF (Rev)	5,847,866	4,034,460	69.0%	4,876,446	82.7%	3,843,650	5.0%
	Other Revenue		5,943				39,140	-84.8%
	Revenue Total	29,974,561	21,841,210	72.9%	24,379,512	89.6%	21,335,104	2.4%
	Expense							
Salaries & Wages	350,513	293,333	83.7%	283,107	103.6%	277,607	5.7%	
Benefits & Related	94,720	82,381	87.0%	76,505	107.7%	82,485	-0.1%	
Insurance Benefits	26,171,931	19,341,129	73.9%	21,747,688	88.9%	18,081,163	7.0%	
Purchased Services	804,300	234,522	29.2%	581,234	40.3%	395,289	-40.7%	
Expense Total	27,421,464	19,951,365	72.8%	22,688,534	87.9%	18,836,545	5.9%	
Solid Waste Fund								
Revenue								
Charges for Service	7,693,300	6,212,678	80.8%	6,411,083	96.9%	6,024,428	3.1%	
Revenue Total	7,693,300	6,212,678	80.8%	6,411,083	96.9%	6,024,428	3.1%	
Expense								
Purchased Services	7,768,300	6,276,874	80.8%	6,288,685	99.8%	6,077,836	3.3%	
Expense Total	7,768,300	6,276,874	80.8%	6,288,685	99.8%	6,077,836	3.3%	
Maintenance & Ops Total		865,228,623	665,287,576	76.9%	704,119,366	94.5%	661,329,567	0.6%
Capital & Debt Service	Bond Fund							
	Revenue							
	Bond Sale Proceeds	14,460,000			-			
Interest & Investment Income		-		-		(2,958)		

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Capital & Debt Service	Revenue Total	14,460,000			-		(2,958)		
	Expense								
	Purchased Services	-	-		-		576,595		
	Capital Outlay	-	-		-		3,418,355	-100.0%	
	Expense Total	-	-		-		3,994,950	-100.0%	
	Capital Projects Fund								
	Revenue								
	Charges for Service	10,000	67,580	675.8%	6,000	1126.3%	17,334	289.9%	
	Contributions	3,443,000	1,052,651	30.6%	3,443,000	30.6%	827,314	27.2%	
	Fees	240,000	117,747	49.1%	200,448	58.7%	221,895	-46.9%	
	Grants	13,100,000	653,166	5.0%	6,350,000	10.3%	84,540	672.6%	
	Home Rule Sales Tax	17,989,200	14,931,760	83.0%	14,829,956	100.7%	14,626,527	2.1%	
	Interest & Investment Income	(35,995)	(6,250)	17.4%	(27,381)	22.8%	(12,319)	-49.3%	
	Interfund TF (Rev)	23,691			23,691		6,931		
	Other Revenue	50,000	30,780	61.6%	37,500	82.1%	48,520	-36.6%	
	Revenue Total	34,819,896	16,847,434	48.4%	24,863,215	67.8%	15,820,743	6.5%	
	Expense								
	Purchased Services	7,582,000	1,463,682	19.3%	6,055,078	24.2%	521,012	180.9%	
	Capital Outlay	49,822,327	9,110,035	18.3%	44,127,031	20.6%	10,089,896	-9.7%	
	Grants & Contributions		5,886				9,174	-35.8%	
	Debt Service		306,333						
	Expense Total	57,404,327	10,885,937	19.0%	50,182,110	21.7%	10,620,082	2.5%	
	Debt Service Fund								
	Revenue								
	Home Rule Sales Tax	-			-				
	Interest & Investment Income	(10,189)			-		12,416		
	Interfund TF (Rev)	2,544,742			-				
	Property Taxes	8,108,982	8,090,564	99.8%	7,805,757	103.6%	8,628,775	-6.2%	
	Revenue Total	10,643,535	8,090,564	76.0%	7,805,757	103.6%	8,641,190	-6.4%	
	Expense								
	Purchased Services	2,862	1,590	55.6%	1,972	80.6%	1,308	21.6%	
	Debt Service	11,719,040	11,719,041	100.0%	4,894,201	239.4%	10,523,406	11.4%	
Expense Total	11,721,902	11,720,631	100.0%	4,896,172	239.4%	10,524,714	11.4%		
Downtown Parking Fund									
Revenue									
Fees		17,937				19,871	-9.7%		
Food & Beverage Tax	875,000	825,809	94.4%	731,195	112.9%	712,287	15.9%		
Home Rule Sales Tax	875,000	794,119	90.8%	699,993	113.4%	680,834	16.6%		
Interest & Investment Income	(8,648)			(6,972)		(2,266)			
Other Revenue		-							
Rents & Royalties	116,917	96,871	82.9%	88,857	109.0%	58,458	65.7%		
Revenue Total	1,858,269	1,734,736	93.4%	1,513,072	114.6%	1,469,184	18.1%		
Expense									
Purchased Services	35,000	296	0.8%	35,000	0.8%				
Capital Outlay	1,000,000	719,530	72.0%	857,400	83.9%	190,877	277.0%		

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Capital & Debt Service	Debt Service	294,400	294,398	100.0%	122,640	240.1%	304,901	-3.4%
	Expense Total	1,329,400	1,014,225	76.3%	1,015,040	99.9%	495,777	104.6%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	(12,466)	636,932	-5109.4%	-		159,261	299.9%
	Other Revenue		62,723					
	State Shared Taxes	6,660,128	5,623,557	84.4%	5,531,308	101.7%	8,151,664	-31.0%
	Revenue Total	6,647,662	6,323,213	95.1%	5,531,308	114.3%	8,310,925	-23.9%
	Expense							
	Purchased Services	1,100,000	38,904	3.5%	801,993	4.9%		
	Capital Outlay	6,500,000	6,949,430	106.9%	6,017,048	115.5%	6,247,481	11.2%
	Expense Total	7,600,000	6,988,334	92.0%	6,819,040	102.5%	6,247,481	11.9%
	Phosphorus Fund							
	Revenue							
	Wastewater Charges	1,624,612	1,299,066	80.0%	1,349,731	96.2%	1,241,068	4.7%
	Revenue Total	1,624,612	1,299,066	80.0%	1,349,731	96.2%	1,241,068	4.7%
	Expense							
	Interfund TF (Exp)	5,061,200			-			
	Expense Total	5,061,200			-			
	Road And Bridge Fund							
	Revenue							
	Contributions		1,945				4,092	-52.5%
	Fees	-	1,461			-	2,191	-33.3%
	Interest & Investment Income	(851)					9	
	Local Gasoline Tax	2,434,000	2,013,387	82.7%	2,023,828	99.5%	2,043,775	-1.5%
	Local Shared Taxes	299,991	221,649	73.9%	294,979	75.1%	287,082	-22.8%
	Other License & Permit	40,000	40,433	101.1%	30,270	133.6%	34,141	18.4%
	State Shared Taxes	79,872	100,406	125.7%	76,720	130.9%	131,556	-23.7%
	Revenue Total	2,853,012	2,379,282	83.4%	2,425,798	98.1%	2,502,845	-4.9%
	Expense							
	Salaries & Wages	521,181	478,114	91.7%	426,445	112.1%	389,293	22.8%
	Benefits & Related	168,429	167,761	99.6%	136,039	123.3%	144,372	16.2%
Purchased Services		1,185						
Capital Outlay	3,325,000	1,593,560	47.9%	2,845,757	56.0%	311,567	411.5%	
Expense Total	4,014,610	2,240,620	55.8%	3,408,242	65.7%	845,232	165.1%	
SSA #21 - Van Buren Deck Fund								
Revenue								
Business License & Permit							-	
Interest & Investment Income	-				-			
Property Taxes	-				-			
Revenue Total	-	-			-	-		
Expense								
Debt Service	-				-	2,568		
Expense Total	-	-			-	2,568		
SSA #23 - Naper Main Fund								

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Capital & Debt Service	Revenue								
	Interest & Investment Income	-			-		3		
	Property Taxes	98,939	98,939	100.0%	98,921	100.0%	98,942	0.0%	
	Revenue Total	98,939	98,939	100.0%	98,921	100.0%	98,945	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	68,003	100.0%	66,276	102.6%	86,399	-21.3%	
	Revenue Total	68,000	68,003	100.0%	66,276	102.6%	86,399	-21.3%	
	Expense								
	Interfund TF (Exp)	-			-				
	Expense Total	-			-				
	SSA #30 Fund								
	Revenue								
	Property Taxes	80,000	78,584	98.2%	80,000	98.2%			
	Revenue Total	80,000	78,584	98.2%	80,000	98.2%			
	Expense								
	Interfund TF (Exp)	5,681			-				
	Expense Total	5,681			-				
	SSA #31 - Downtown Streetscape								
	Revenue								
	Interest & Investment Income							1	
	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%	23,446	1.0%	
Water Capital Fund									
Revenue									
Bond Sale Proceeds	20,500,000			-					
Contributions		940							
Fees		3,483							
Interfund TF (Rev)	21,140,760			-					
Other Revenue		1,000				4,500	-77.8%		
Wastewater Charges		2,078							
Water Charges	862,092	686,684	79.7%	718,410	95.6%	589,706	16.4%		
Revenue Total	42,502,852	694,185	1.6%	718,410	96.6%	594,206	16.8%		
Expense									
Purchased Services	6,470,000	990,479	15.3%	5,143,570	19.3%				
Capital Outlay	41,422,100	17,866,246	43.1%	33,009,920	54.1%	8,599,194	107.8%		
Expense Total	47,892,100	18,856,725	39.4%	38,153,490	49.4%	8,599,194	119.3%		
Water Street TIF Fund									
Revenue									
Interest & Investment Income	(207)			-			15		
Property Taxes	619,685	635,869	102.6%	616,565	103.1%	607,536	4.7%		

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Capital & Debt Service	Revenue Total	619,478	635,869	102.6%	616,565	103.1%	607,551	4.7%
	Expense							
	Purchased Services	4,000	3,633	90.8%	3,067	118.4%	4,012	-9.4%
	Interfund TF (Exp)	619,685	-	-	-	-	-	-
	Expense Total	623,685	3,633	0.6%	3,067	118.4%	4,012	-9.4%
	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	-	-	-	-	-	-	
Expense Total	18,010	-	-	-	-	-	-	
Capital & Debt Service Total		252,087,799	90,001,668	35.7%	149,587,904	60.2%	80,727,555	11.5%
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	773,017	144.5%	448,499	172.4%	565,413	36.7%
	Revenue Total	535,000	773,017	144.5%	448,499	172.4%	565,413	36.7%
	Expense							
	Grants & Contributions	535,000	628,728	117.5%	373,583	168.3%	718,718	-12.5%
	Expense Total	535,000	628,728	117.5%	373,583	168.3%	718,718	-12.5%
	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	(368)	-	-	-	-	-	-
	State Shared Taxes	3,500,000	2,562,000	73.2%	2,942,229	87.1%	3,089,480	-17.1%
Revenue Total	3,499,632	2,562,000	73.2%	2,942,229	87.1%	3,089,480	-17.1%	
Expense								
Interfund TF (Exp)	3,500,000	2,294,652	65.6%	2,645,883	86.7%	2,269,605	1.1%	
Expense Total	3,500,000	2,294,652	65.6%	2,645,883	86.7%	2,269,605	1.1%	
ETSB Fund								
Revenue								
Interest & Investment Income	(575)	-	-	-	-	-	-	
State Shared Taxes	2,600,000	2,039,372	78.4%	1,794,948	113.6%	2,402,590	-15.1%	
Revenue Total	2,599,425	2,039,372	78.5%	1,794,948	113.6%	2,402,590	-15.1%	
Expense								
Grants & Contributions	2,600,000	1,822,725	70.1%	1,898,000	96.0%	1,788,520	1.9%	
Expense Total	2,600,000	1,822,725	70.1%	1,898,000	96.0%	1,788,520	1.9%	

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	(782)			-			
	Other Revenue	100,000	78,354	78.4%	92,663	84.6%	104,249	-24.8%
	Revenue Total	99,218	78,354	79.0%	92,663	84.6%	104,249	-24.8%
	Expense							
	Purchased Services	235,000	9,802	4.2%	170,500	5.7%	375	2514.0%
	Purchased Items	262,000	500	0.2%	170,267	0.3%	3,259	-84.7%
	Capital Outlay		144,417					
	Grants & Contributions	3,000			3,000			
	Expense Total	500,000	154,719	30.9%	343,767	45.0%	3,634	4158.1%
	Food And Beverage Fund							
	Revenue							
	Fees	7,500	28,644	381.9%	5,887	486.5%	18,362	56.0%
	Food & Beverage Tax	5,901,500	5,107,810	86.6%	4,862,836	105.0%	4,761,389	7.3%
	Interest & Investment Income	(1,403)			-			
	Revenue Total	5,907,597	5,136,454	86.9%	4,868,723	105.5%	4,779,751	7.5%
	Expense							
	Salaries & Wages	69,120	55,450	80.2%	55,828	99.3%	54,036	2.6%
	Benefits & Related	1,494,528	1,122,029	75.1%	1,041,600	107.7%	921,961	21.7%
	Purchased Services	304,758	300,425	98.6%	303,358	99.0%	321,632	-6.6%
	Purchased Items	-			-			
	Grants & Contributions	2,161,501	1,424,463	65.9%	1,524,622	93.4%	1,428,366	-0.3%
	Interfund TF (Exp)	1,826,118			-			
	Expense Total	5,856,025	2,902,366	49.6%	2,925,407	99.2%	2,725,995	6.5%
	Foreign Fire Tax Fund							
Revenue								
Contributions	395,000	395,829	100.2%	-				
Interest & Investment Income	-	3,104		-				
Revenue Total	395,000	398,933	101.0%	-				
Expense								
Purchased Items	388,100	207,571	53.5%	362,757	57.2%			
Expense Total	388,100	207,571	53.5%	362,757	57.2%			
Library Capital Fund								
Revenue								
Interest & Investment Income	(46)			-				
Interfund TF (Rev)		275,000						
Other Revenue	2,600			1,419		1,413		
Revenue Total	2,554	275,000	10767.4%	1,419	19381.8%	1,413	19356.6%	
Expense								
Purchased Services	13,000			10,790				
Capital Outlay	30,554	606,004	1983.4%	24,381	2485.6%	13,284	4461.8%	
Expense Total	43,554	606,004	1391.4%	35,171	1723.0%	13,284	4461.8%	
Library Fund								
Revenue								

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Charges for Service	130,000	131,987	101.5%	107,535	122.7%	117,167	12.6%	
	Fines	50,000	34,471	68.9%	41,809	82.4%	36,333	-5.1%	
	Grants	220,572	440,572	199.7%	220,572	199.7%	226,123	94.8%	
	Interest & Investment Income	(805)	-	-	-	-	347		
	Other Revenue	45,000	47,678	106.0%	37,029	128.8%	43,228	10.3%	
	Property Taxes	15,960,000	15,776,901	98.9%	15,643,364	100.9%	15,161,948	4.1%	
	State Shared Taxes	287,100	372,843	129.9%	278,254	134.0%	439,244	-15.1%	
	Revenue Total	16,691,867	16,804,453	100.7%	16,328,563	102.9%	16,024,390	4.9%	
	Expense								
	Salaries & Wages	9,050,506	6,585,144	72.8%	7,310,024	90.1%	6,492,223	1.4%	
	Benefits & Related	2,526,047	1,995,126	79.0%	2,040,269	97.8%	2,087,004	-4.4%	
	Insurance Benefits	72,000	3,415	4.7%	108	3147.8%			
	Purchased Services	1,248,161	947,564	75.9%	993,794	95.3%	854,594	10.9%	
	Purchased Items	3,371,318	2,557,106	75.8%	2,446,756	104.5%	2,370,542	7.9%	
	Capital Outlay	448,145	201,681	45.0%	404,672	49.8%	332,456	-39.3%	
	Interfund TF (Exp)	128,589	382,160	297.2%	107,158	356.6%	94,250	305.5%	
	Expense Total	16,844,766	12,672,197	75.2%	13,302,781	95.3%	12,231,069	3.6%	
	Library Special Revenue Fund								
	Revenue								
	Contributions	2,100	985	46.9%	1,349	73.0%	643	53.1%	
	Interest & Investment Income	(46)	-	-	-	-			
	Revenue Total	2,054	985	47.9%	1,349	73.0%	643	53.1%	
	Expense								
	Purchased Services	20,000			20,000				
	Purchased Items	22,054	590	2.7%	18,686	3.2%	662	-10.8%	
	Expense Total	42,054	590	1.4%	38,686	1.5%	662	-10.8%	
	Naper Settlement Fund								
	Revenue								
	Charges for Service	374,395	433,993	115.9%	323,529	134.1%	380,849	14.0%	
	Contributions	-	-	-	-	-			
	Interest & Investment Income	-	-	-	-	-			
	Other Revenue						3,115		
	Property Taxes	4,162,796	4,111,050	98.8%	3,969,842	103.6%	3,882,200	5.9%	
	Revenue Total	4,537,191	4,545,043	100.2%	4,293,370	105.9%	4,266,164	6.5%	
	Expense								
	Salaries & Wages	2,481,854	1,902,461	76.7%	1,998,431	95.2%	1,888,565	0.7%	
	Benefits & Related	834,076	573,239	68.7%	673,676	85.1%	596,113	-3.8%	
	Purchased Services	745,674	548,321	73.5%	603,322	90.9%	436,792	25.5%	
	Purchased Items	284,122	241,990	85.2%	232,729	104.0%	147,147	64.5%	
	Capital Outlay	14,000	12,530	89.5%	7,364	170.1%	89,062	-85.9%	
	Interfund TF (Exp)	177,465	147,890	83.3%	150,576	98.2%	131,800	12.2%	
Expense Total	4,537,191	3,426,431	75.5%	3,666,099	93.5%	3,289,480	4.2%		
Renewable Energy Fund									
Revenue									
Electric Charges	273,800	236,661	86.4%	228,415	103.6%	227,496	4.0%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Fees		25,829				15,982	61.6%	
	Interest & Investment Income	(1,288)			-				
	Revenue Total	272,512	262,490	96.3%	228,415	114.9%	243,478	7.8%	
	Expense								
	Purchased Services	5,000			1,515				
	Grants & Contributions	275,000	479,386	174.3%	208,257	230.2%	301,751	58.9%	
	Expense Total	280,000	479,386	171.2%	209,772	228.5%	301,751	58.9%	
	SSA #33 - Downtown Maint Fund								
	Revenue								
	Charges for Service			300				1,500	-80.0%
	Fines	40,000	48,643	121.6%	32,528	149.5%	42,390	14.7%	
	Interest & Investment Income	(1,288)			-		39		
	Interfund TF (Rev)	1,668,239	1,668,239	100.0%	1,334,591	125.0%			
	Non-Business License & Permit	10,000			7,300				
	Property Taxes	1,252,829	1,221,420	97.5%	1,230,243	99.3%	1,145,403	6.6%	
	Rents & Royalties	-			-		225		
	Revenue Total	2,969,780	2,938,602	99.0%	2,604,662	112.8%	1,189,557	147.0%	
	Expense								
	Salaries & Wages	753,755	566,152	75.1%	612,078	92.5%	474,027	19.4%	
	Benefits & Related	224,794	154,940	68.9%	181,564	85.3%	153,758	0.8%	
	Purchased Services	1,398,750	882,777	63.1%	1,132,404	78.0%	803,517	9.9%	
	Purchased Items	296,890	183,510	61.8%	240,462	76.3%	181,051	1.4%	
	Capital Outlay	58,000			34,800		70,182		
	Interfund TF (Exp)	91,591	76,340	83.3%	76,326	100.0%	60,760	25.6%	
	Expense Total	2,823,780	1,863,718	66.0%	2,277,634	81.8%	1,743,295	6.9%	
	State Drug Forfeiture Fund								
	Revenue								
	Interest & Investment Income	(529)			-				
	Other Revenue	181,500	30,441	16.8%	133,488	22.8%	44,373	-31.4%	
	Revenue Total	180,971	30,441	16.8%	133,488	22.8%	44,373	-31.4%	
Expense									
Purchased Services	50,500	14,517	28.7%	42,108	34.5%	12,124	19.7%		
Purchased Items	100,000	17,682	17.7%	82,148	21.5%	26,831	-34.1%		
Grants & Contributions	6,000			6,000					
Interfund TF (Exp)	25,000	1,535	6.1%	21,070	7.3%	1,406	9.2%		
Expense Total	181,500	33,733	18.6%	151,326	22.3%	40,362	-16.4%		
Test Track Fund									
Revenue									
Charges for Service	31,200	35,577	114.0%	24,960	142.5%	51,006	-30.2%		
Interest & Investment Income	(23)			-					
Revenue Total	31,177	35,577	114.1%	24,960	142.5%	51,006	-30.2%		
Expense									
Purchased Services	37,380	23,539	63.0%	30,134	78.1%	7,890	198.3%		
Purchased Items	31,980	14,657	45.8%	26,789	54.7%	19,966	-26.6%		
Expense Total	69,360	38,196	55.1%	56,922	67.1%	27,856	37.1%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Fair Share Assessment Fund							
	Expense							
	Interfund TF (Exp)						6,931	
	Expense Total						6,931	
	Block 59 Business District Fund							
	Revenue							
	Sales Tax/Business District		21,660					
	Revenue Total		21,660					
	Heinen Business Dist Fund							
	Revenue							
	Sales Tax/Business District		438					
Revenue Total		438						
Special Funds Total		75,925,308	77,018,190	101.4%	62,051,078	124.1%	57,923,669	33.0%



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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	56,800,193	99.0%	55,773,474	101.8%	55,938,267	1.5%
Hotel & Motel Tax	2,343,000	2,319,061	99.0%	2,462,886	94.2%	2,189,789	5.9%
Food & Beverage Tax	6,776,500	5,933,619	87.6%	5,594,031	106.1%	5,473,677	8.4%
Local Gasoline Tax	2,434,000	2,013,387	82.7%	2,023,828	99.5%	2,043,775	-1.5%
Real Estate Transfer Tax	5,476,200	3,527,347	64.4%	4,542,004	77.7%	5,722,872	-38.4%
Utility Taxes	15,618,000	13,175,404	84.4%	13,168,605	100.1%	13,566,879	-2.9%
Business License & Permit	747,625	626,554	83.8%	703,366	89.1%	606,874	3.2%
Non-Business License & Permit	2,244,560	1,750,627	78.0%	1,818,691	96.3%	1,886,675	-7.2%
Other License & Permit	71,000	48,323	68.1%	59,810	80.8%	62,279	-22.4%
Grants	23,325,652	9,232,072	39.6%	7,270,220	127.0%	1,165,017	692.4%
State Shared Taxes	86,794,119	75,191,214	86.6%	72,579,920	103.6%	78,200,718	-3.8%
Charges for Service	18,156,451	16,760,269	92.3%	15,151,636	110.6%	15,149,154	10.6%
Bond Sale Proceeds	34,960,000			-		7,294,166	
Contributions	4,010,100	1,536,690	38.3%	3,596,646	42.7%	921,534	66.8%
Electric Charges	159,797,739	117,621,162	73.6%	136,076,144	86.4%	121,281,044	-3.0%
Fees	4,308,195	6,058,604	140.6%	3,496,129	173.3%	3,597,907	68.4%
Fines	1,239,750	1,196,022	96.5%	1,039,837	115.0%	1,158,280	3.3%
Home Rule Sales Tax	20,146,200	16,628,581	82.5%	16,608,094	100.1%	16,292,192	2.1%
Insurance Premium	24,132,100	17,800,807	73.8%	19,503,066	91.3%	17,476,202	1.9%
Interest & Investment Income	(211,290)	1,261,470	-597.0%	(146,062)	-863.7%	62,390	1921.9%
Interfund TF (Rev)	36,185,816	9,494,973	26.2%	9,750,743	97.4%	7,138,532	33.0%
Intergovernmental Agreement	1,754,264	871,783	49.7%	1,697,329	51.4%	1,475,362	-40.9%
Local Shared Taxes	299,991	221,649	73.9%	294,979	75.1%	287,082	-22.8%
Other Revenue	960,059	523,512	54.5%	815,631	64.2%	757,019	-30.8%
Rents & Royalties	3,315,613	2,289,309	69.0%	2,540,352	90.1%	2,245,036	2.0%
Wastewater Charges	29,434,315	22,596,475	76.8%	24,455,727	92.4%	21,329,174	5.9%
Water Charges	47,394,412	42,213,537	89.1%	40,320,292	104.7%	38,768,635	8.9%

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Sales Tax/Business District		22,098					
Revenue Total	589,103,749	427,714,741	72.6%	441,197,378	96.9%	422,090,533	1.3%
Expense							
Salaries & Wages	114,636,198	90,354,228	78.8%	92,503,571	97.7%	88,906,362	1.6%
Benefits & Related	47,804,087	41,564,198	86.9%	41,566,173	100.0%	41,217,257	0.8%
Insurance Benefits	26,244,931	19,344,544	73.7%	21,748,466	88.9%	18,081,163	7.0%
Purchased Services	60,210,273	32,498,779	54.0%	44,822,181	72.5%	27,910,972	16.4%
Purchased Items	27,826,115	20,380,568	73.2%	21,098,868	96.6%	17,916,660	13.8%
Purchased Electricity	118,179,001	88,281,629	74.7%	98,463,491	89.7%	92,662,179	-4.7%
Purchased Water	29,575,392	25,208,319	85.2%	24,947,097	101.0%	24,389,901	3.4%
Capital Outlay	118,645,826	54,173,685	45.7%	99,611,110	54.4%	39,686,867	36.5%
Grants & Contributions	8,641,048	6,556,292	75.9%	6,147,272	106.7%	5,952,433	10.1%
Debt Service	17,985,120	18,255,893	101.5%	7,495,139	243.6%	15,514,481	17.7%
Interfund TF (Exp)	34,389,991	7,974,556	23.2%	16,157,603	49.4%	5,651,982	41.1%
Expense Total	604,137,981	404,592,692	67.0%	474,560,970	85.3%	377,890,258	7.1%

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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	654,944	86.9%	708,299	92.5%	613,854	6.7%
Finance	75,000	76,402	101.9%	65,018	117.5%	92,527	-17.4%
Information Technology		26,843				2,422	1008.3%
Police	8,931,351	6,948,132	77.8%	7,098,307	97.9%	7,890,047	-11.9%
Fire	9,695,337	9,012,313	93.0%	8,315,000	108.4%	8,110,858	11.1%
Transp Engineer Development	16,062,010	3,854,118	24.0%	9,141,249	42.2%	3,238,307	19.0%
Public Works	8,489,151	6,793,972	80.0%	7,023,619	96.7%	6,591,436	3.1%
Electric	171,794,899	121,897,400	71.0%	138,355,337	88.1%	123,608,959	-1.4%
Water	119,226,106	65,341,828	54.8%	65,409,166	99.9%	60,636,714	7.8%
Library	16,696,475	17,080,437	102.3%	16,331,332	104.6%	16,026,446	6.6%
Naper Settlement	4,537,191	4,545,043	100.2%	4,293,370	105.9%	4,266,164	6.5%
Undefined	232,842,604	191,483,309	82.2%	184,456,681	103.8%	191,012,799	0.2%
Revenue Total	589,103,749	427,714,741	72.6%	441,197,378	96.9%	422,090,533	1.3%

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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	248,114	56.3%	354,774	69.9%	262,068	-5.3%
City Managers Office	2,552,349	1,824,965	71.5%	2,058,886	88.6%	1,660,290	9.9%
Legal	1,667,694	1,243,762	74.6%	1,337,617	93.0%	1,165,108	6.8%
Community Services	5,133,636	2,489,807	48.5%	2,424,089	102.7%	2,586,874	-3.8%
Human Resources	1,797,410	1,270,973	70.7%	1,413,960	89.9%	1,249,251	1.7%
Finance	8,406,679	6,933,860	82.5%	6,771,423	102.4%	6,264,828	10.7%
Information Technology	13,962,526	8,503,369	60.9%	10,194,413	83.4%	7,288,534	16.7%
Police	60,893,963	47,559,872	78.1%	49,915,062	95.3%	44,394,805	7.1%
Fire	44,254,969	37,097,910	83.8%	37,534,417	98.8%	37,539,894	-1.2%
Transp Engineer Development	57,108,551	23,647,610	41.4%	49,606,932	47.7%	21,810,624	8.4%
Public Works	48,521,196	32,105,109	66.2%	38,907,508	82.5%	29,556,321	8.6%
Electric	163,588,871	121,727,281	74.4%	133,390,310	91.3%	121,755,155	0.0%
Water	120,369,856	60,789,582	50.5%	87,926,272	69.1%	50,701,135	19.9%
Library	17,576,813	13,397,151	76.2%	13,717,711	97.7%	12,241,531	9.4%
Naper Settlement	6,974,991	4,432,032	63.5%	5,538,709	80.0%	3,892,236	13.9%
Insurance	27,990,781	19,587,781	70.0%	23,174,334	84.5%	18,485,932	6.0%
Miscellaneous	4,597,335	3,639,233	79.2%	2,519,947	144.4%	1,540,535	136.2%
Debt Service	17,887,982	17,886,709	100.0%	7,411,851	241.3%	15,488,208	15.5%
Undefined	411,791	207,571	50.4%	362,757	57.2%	6,931	2894.8%
Expense Total	604,137,981	404,592,692	67.0%	474,560,970	85.3%	377,890,258	7.1%

YTD > Year To Date
PY > Previous Year



City of Naperville
2023 Financial Report - through October 31
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