



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

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Water							
Salaries & Wages	8,091,326	5,028,246	62.1%	4,704,761	106.9%	4,642,229	8.3%
Benefits & Related	2,602,865	1,589,026	61.0%	1,502,892	105.7%	1,481,683	7.2%
Capital Outlay	41,864,228	11,953,157	28.6%	22,027,284	54.3%	11,020,576	8.5%
Debt Service		268,185				325	82540.5%
Grants & Contributions	236,250	92,257	39.1%	176,458	52.3%	99,053	-6.9%
Purchased Services	11,871,813	3,096,563	26.1%	5,899,379	52.5%	1,596,899	93.9%
Purchased Items	4,737,093	2,315,270	48.9%	2,676,815	86.5%	2,670,898	-13.3%
Interfund TF (Exp)	26,980,028	1,132,747	4.2%	851,687	133.0%	926,387	22.3%
Purchased Water	30,100,000	14,382,348	47.8%	14,843,349	96.9%	16,734,511	-14.1%
Electric	147,563,047	78,574,693	53.2%	76,375,657	102.9%	79,411,031	-1.1%
Mayor And Council	407,494	164,802	40.4%	228,129	72.2%	178,965	-7.9%
City Managers Office	2,492,201	1,440,751	57.8%	1,458,242	98.8%	1,340,169	7.5%
Legal	1,720,497	985,983	57.3%	982,002	100.4%	855,752	15.2%
Community Services	5,737,863	1,966,807	34.3%	2,408,630	81.7%	1,815,173	8.4%
Human Resources	2,085,058	969,513	46.5%	1,186,405	81.7%	874,216	10.9%
Finance	9,043,586	4,875,134	53.9%	5,150,918	94.6%	4,716,243	3.4%
Information Technology	24,027,690	8,606,469	35.8%	11,727,476	73.4%	6,137,609	40.2%
Police	63,387,925	34,259,413	54.0%	34,543,668	99.2%	31,490,845	8.8%
Fire	48,220,763	27,379,732	56.8%	25,435,201	107.6%	24,348,815	12.4%
Transp Engineer Development	59,521,047	14,906,570	25.0%	21,235,770	70.2%	12,598,341	18.3%
Public Works	48,077,892	22,851,867	47.5%	25,799,393	88.6%	21,352,327	7.0%
Library	19,489,381	9,918,372	50.9%	10,002,125	99.2%	9,140,157	8.5%
Naper Settlement	6,550,791	3,453,765	52.7%	3,245,917	106.4%	2,884,560	19.7%
Insurance	29,309,101	16,225,061	55.4%	17,162,909	94.5%	13,818,900	17.4%
Undefined	626,237	220,950	35.3%	61,198	361.0%	156,269	41.4%
Debt Service	14,694,631	1,377,202	9.4%	1,411,262	97.6%	1,640,377	-16.0%
Miscellaneous	4,303,741	3,089,191	71.8%	2,347,363	131.6%	3,332,528	-7.3%
<b>Expense Total</b>	<b>613,742,548</b>	<b>271,124,073</b>	<b>44.2%</b>	<b>293,444,891</b>	<b>92.4%</b>	<b>255,264,839</b>	<b>6.2%</b>

YTD > Year To Date  
PY > Previous Year



City of Naperville  
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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
<b>Revenue</b>							
Charges for Service	78,044,319	42,584,335	54.6%	43,806,417	97.2%	42,341,250	0.6%
Fines, Fees, and Surcharges	457,364	255,382	55.8%	259,803	98.3%	318,658	-19.9%
Interfund TF	25,038,197			-			
Other Financing Sources	23,400,000	20,262,211	86.6%	-			
Other Revenue	296,570	63,033	21.3%	99,697	63.2%	24,630	155.9%
Outside Revenue Sources	366,919	31,427	8.6%	120,925	26.0%	3,174	890.1%
<b>Revenue Total</b>	<b>127,603,369</b>	<b>63,196,388</b>	<b>49.5%</b>	<b>44,286,842</b>	<b>142.7%</b>	<b>42,687,712</b>	<b>48.0%</b>
<b>Expense</b>							
Benefits & Related	3,144,816	1,903,019	60.5%	1,815,557	104.8%	1,803,447	5.5%
Capital Outlay	42,004,228	12,001,970	28.6%	22,097,704	54.3%	11,090,595	8.2%
Debt Service	2,640,350	568,360	21.5%	329,929	172.3%	356,775	59.3%
Grants & Contributions	236,250	92,257	39.1%	176,458	52.3%	99,053	-6.9%
Interfund TF	20,421,498	1,134,770	5.6%	853,748	132.9%	928,298	22.2%
Purchased Items	34,995,043	16,698,776	47.7%	17,573,027	95.0%	19,444,469	-14.1%
Purchased Services	13,950,885	4,251,976	30.5%	7,105,763	59.8%	2,545,527	67.0%
Salaries & Wages	10,180,239	6,122,291	60.1%	5,909,509	103.6%	5,750,806	6.5%
<b>Expense Total</b>	<b>127,573,309</b>	<b>42,773,418</b>	<b>33.5%</b>	<b>55,861,695</b>	<b>76.6%</b>	<b>42,018,970</b>	<b>1.8%</b>

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<b>Revenue</b>							
<b>Charges for Service</b>							
Billable Services	44,057			32,775		44,636	
Commercial Charge	16,269,716	9,073,064	55.8%	8,898,808	102.0%	8,577,210	5.8%
Connection Charge	1,467,000	607,636	41.4%	978,357	62.1%	472,462	28.6%
Industrial Charge	1,102,000	452,938	41.1%	544,326	83.2%	472,296	-4.1%
Inst/Govt Charge	277,000	136,104	49.1%	135,769	100.2%	127,401	6.8%
Metered Construction	68,000	57,472	84.5%	33,159	173.3%	29,215	96.7%
Municipal Charge	92,000	70,666	76.8%	45,644	154.8%	51,065	38.4%
Residential Charge	31,072,546	17,282,751	55.6%	17,183,986	100.6%	18,080,482	-4.4%
Wastewater Charges	27,652,000	14,903,704	53.9%	15,953,594	93.4%	14,486,482	2.9%
<b>Charges for Service Total</b>	<b>78,044,319</b>	<b>42,584,335</b>	<b>54.6%</b>	<b>43,806,417</b>	<b>97.2%</b>	<b>42,341,250</b>	<b>0.6%</b>
<b>Fines, Fees, and Surcharges</b>							
Administrative Fees	127,970	62,433	48.8%	58,529	106.7%	60,337	3.5%
Fines	250			125			
Installation Fees	264,381	178,171	67.4%	161,180	110.5%	239,774	-25.7%
Service Fees	64,763	14,778	22.8%	39,969	37.0%	18,547	-20.3%
<b>Fines, Fees, and Surcharges Total</b>	<b>457,364</b>	<b>255,382</b>	<b>55.8%</b>	<b>259,803</b>	<b>98.3%</b>	<b>318,658</b>	<b>-19.9%</b>
<b>Interfund TF</b>							
Capital & Debt Transfer	25,038,197			-			
<b>Interfund TF Total</b>	<b>25,038,197</b>			<b>-</b>			
<b>Other Financing Sources</b>							
Bond Proceeds	23,400,000	20,262,211	86.6%	-			
<b>Other Financing Sources Total</b>	<b>23,400,000</b>	<b>20,262,211</b>	<b>86.6%</b>	<b>-</b>			
<b>Other Revenue</b>							
Other Revenue	296,570	63,033	21.3%	99,697	63.2%	24,630	155.9%
<b>Other Revenue Total</b>	<b>296,570</b>	<b>63,033</b>	<b>21.3%</b>	<b>99,697</b>	<b>63.2%</b>	<b>24,630</b>	<b>155.9%</b>
<b>Outside Revenue Sources</b>							
Contributions		2,043					
Interest & Investment Income	316,548			55,175		(26,209)	
Other Rents & Royalties	50,371	29,383	58.3%	65,750	44.7%	29,383	0.0%
<b>Outside Revenue Sources Total</b>	<b>366,919</b>	<b>31,427</b>	<b>8.6%</b>	<b>120,925</b>	<b>26.0%</b>	<b>3,174</b>	<b>890.1%</b>
<b>Revenue Total</b>	<b>127,603,369</b>	<b>63,196,388</b>	<b>49.5%</b>	<b>44,286,842</b>	<b>142.7%</b>	<b>42,687,712</b>	<b>48.0%</b>
<b>Expense</b>							

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<b>Benefits &amp; Related</b>							
Insurance Benefits	1,798,628	1,058,992	58.9%	1,038,909	101.9%	961,919	10.1%
Payroll Benefits	711,258	438,192	61.6%	410,341	106.8%	414,378	5.7%
Pension Benefits	634,930	405,835	63.9%	366,306	110.8%	427,150	-5.0%
<b>Benefits &amp; Related Total</b>	<b>3,144,816</b>	<b>1,903,019</b>	<b>60.5%</b>	<b>1,815,557</b>	<b>104.8%</b>	<b>1,803,447</b>	<b>5.5%</b>
<b>Capital Outlay</b>							
Building Improvements	471,000	128,636	27.3%	120,070	107.1%	1,093	11674.5%
Infrastructure	40,264,902	10,968,628	27.2%	21,368,583	51.3%	9,719,000	12.9%
Technology		10,607				70,019	-84.9%
Vehicles And Equipment	1,268,326	894,098	70.5%	609,050	146.8%	1,300,484	-31.2%
<b>Capital Outlay Total</b>	<b>42,004,228</b>	<b>12,001,970</b>	<b>28.6%</b>	<b>22,097,704</b>	<b>54.3%</b>	<b>11,090,595</b>	<b>8.2%</b>
<b>Debt Service</b>							
Bond Issuance Cost		259,933					
Interest	600,350	308,427	51.4%	329,929	93.5%	356,775	-13.6%
Principal	2,040,000			-			
<b>Debt Service Total</b>	<b>2,640,350</b>	<b>568,360</b>	<b>21.5%</b>	<b>329,929</b>	<b>172.3%</b>	<b>356,775</b>	<b>59.3%</b>
<b>Grants &amp; Contributions</b>							
Contributions	111,250	84,697	76.1%	106,906	79.2%	68,280	24.0%
Reimbursements & Rebates	125,000	7,560	6.0%	69,552	10.9%	30,774	-75.4%
<b>Grants &amp; Contributions Total</b>	<b>236,250</b>	<b>92,257</b>	<b>39.1%</b>	<b>176,458</b>	<b>52.3%</b>	<b>99,053</b>	<b>-6.9%</b>
<b>Interfund TF</b>							
Operational Transfer	20,421,498	1,134,770	5.6%	853,748	132.9%	928,298	22.2%
<b>Interfund TF Total</b>	<b>20,421,498</b>	<b>1,134,770</b>	<b>5.6%</b>	<b>853,748</b>	<b>132.9%</b>	<b>928,298</b>	<b>22.2%</b>
<b>Purchased Items</b>							
Purchased Water	30,100,000	14,382,348	47.8%	14,843,349	96.9%	16,734,511	-14.1%
Supplies	2,070,680	788,840	38.1%	1,126,127	70.0%	1,128,052	-30.1%
Utilities	2,824,363	1,527,588	54.1%	1,603,551	95.3%	1,581,906	-3.4%
<b>Purchased Items Total</b>	<b>34,995,043</b>	<b>16,698,776</b>	<b>47.7%</b>	<b>17,573,027</b>	<b>95.0%</b>	<b>19,444,469</b>	<b>-14.1%</b>
<b>Purchased Services</b>							
Contract Services	12,891,497	3,626,042	28.1%	6,495,062	55.8%	1,985,184	82.7%
Other Purchased Service	969,042	604,432	62.4%	553,945	109.1%	511,498	18.2%
Purchased Service	90,346	21,503	23.8%	56,755	37.9%	48,845	-56.0%
<b>Purchased Services Total</b>	<b>13,950,885</b>	<b>4,251,976</b>	<b>30.5%</b>	<b>7,105,763</b>	<b>59.8%</b>	<b>2,545,527</b>	<b>67.0%</b>

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<b>Salaries &amp; Wages</b>							
Other Compensation	(154,493)	18,164	-11.8%	(47,940)	-37.9%	17,721	2.5%
Overtime	676,174	380,105	56.2%	380,074	100.0%	350,412	8.5%
Regular Pay	9,546,478	5,677,249	59.5%	5,507,583	103.1%	5,326,363	6.6%
Temporary Pay	112,080	46,772	41.7%	69,792	67.0%	56,310	-16.9%
<b>Salaries &amp; Wages Total</b>	<b>10,180,239</b>	<b>6,122,291</b>	<b>60.1%</b>	<b>5,909,509</b>	<b>103.6%</b>	<b>5,750,806</b>	<b>6.5%</b>
<b>Expense Total</b>	<b>127,573,309</b>	<b>42,773,418</b>	<b>33.5%</b>	<b>55,861,695</b>	<b>76.6%</b>	<b>42,018,970</b>	<b>1.8%</b>

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