



City of Naperville
2024 Financial Report - through September 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	688,632	92.1%	671,302	102.6%	614,299	12.1%
	Charges for Service	12,173,334	7,887,327	64.8%	9,146,882	86.2%	8,808,417	-10.5%
	Contributions	150,000	82,000	54.7%	124,926	65.6%	75,289	8.9%
	Fees	881,500	1,001,172	113.6%	696,178	143.8%	1,086,392	-7.8%
	Fines	1,142,500	878,710	76.9%	868,716	101.2%	1,006,724	-12.7%
	Grants	420,504	617,459	146.8%	284,789	216.8%	349,124	76.9%
	Home Rule Sales Tax	1,150,000	716,704	62.3%	885,500	80.9%	814,390	-12.0%
	Hotel & Motel Tax	2,080,000	1,309,192	62.9%	1,770,714	73.9%	1,540,891	-15.0%
	Interest & Investment Income	1,258,820	605,767	48.1%	262,075	231.1%	597,829	1.3%
	Interfund TF (Rev)	5,600,273	4,187,751	74.8%	4,392,853	95.3%	3,376,151	24.0%
	Intergovernmental Agreement	1,804,750	1,018,888	56.5%	1,257,873	81.0%	871,783	16.9%
	Non-Business License & Permit	890,000	1,130,277	127.0%	663,869	170.3%	717,721	57.5%
	Other License & Permit	24,000	8,477	35.3%	20,352	41.7%	6,009	41.1%
	Other Revenue	208,000	437,416	210.3%	136,061	321.5%	324,445	34.8%
	Property Taxes	28,383,463	27,838,432	98.1%	26,949,219	103.3%	26,426,784	5.3%
	Real Estate Transfer Tax	4,537,000	3,540,593	78.0%	3,366,497	105.2%	3,168,453	11.7%
	Rents & Royalties	2,879,173	2,018,739	70.1%	2,163,986	93.3%	2,101,213	-3.9%
	State Shared Taxes	78,575,769	59,036,299	75.1%	58,019,896	101.8%	57,274,979	3.1%
	Utility Taxes	14,265,000	11,322,139	79.4%	11,072,930	102.3%	12,110,501	-6.5%
	Revenue Total	157,171,836	124,325,973	79.1%	122,754,617	101.3%	121,271,394	2.5%
	Expense							
	Salaries & Wages	81,558,878	58,727,010	72.0%	59,802,387	98.2%	54,619,281	7.5%
	Benefits & Related	36,090,830	31,072,556	86.1%	30,290,933	102.6%	29,839,813	4.1%
	Purchased Services	19,804,788	12,505,413	63.1%	13,239,986	94.5%	9,779,817	27.9%
	Purchased Items	11,542,225	6,992,293	60.6%	7,860,906	89.0%	6,367,480	9.8%
	Capital Outlay	-	-	-	-	-	70	-
	Grants & Contributions	2,138,800	1,553,502	72.6%	1,624,972	95.6%	1,657,217	-6.3%
	Interfund TF (Exp)	5,214,750	3,609,804	69.2%	3,687,446	97.9%	2,376,476	51.9%
	Expense Total	156,350,271	114,460,577	73.2%	116,506,630	98.2%	104,640,155	9.4%
	Electric Utility Fund							
	Revenue							
	Charges for Service	155,778	75,022	48.2%	174,740	42.9%	172,405	-56.5%
Electric Charges	142,199,820	109,465,085	77.0%	108,937,514	100.5%	105,329,142	3.9%	
Fees	3,245,477	3,602,297	111.0%	2,795,926	128.8%	3,954,826	-8.9%	
Grants	-	-	-	-	-	-	-	
Interest & Investment Income	848,137	-	-	143,855	-	(36,033)	-	
Interfund TF (Rev)	-	-	-	-	-	24,709	-	
Other Revenue	141,060	109,624	77.7%	127,502	86.0%	(96,748)	-213.3%	
Rents & Royalties	42,210	7,629	18.1%	12,807	59.6%	24,295	-68.6%	

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Maintenance & Ops	Revenue Total	146,632,482	113,259,657	77.2%	112,192,343	101.0%	109,372,595	3.6%	
	Expense								
	Salaries & Wages	15,076,226	10,938,397	72.6%	10,943,731	100.0%	10,665,970	2.6%	
	Benefits & Related	3,748,574	2,942,457	78.5%	2,741,945	107.3%	3,073,788	-4.3%	
	Insurance Benefits	1,000			557				
	Purchased Services	9,073,315	4,677,764	51.6%	5,962,985	78.4%	4,734,060	-1.2%	
	Purchased Items	2,485,525	1,681,962	67.7%	913,719	184.1%	5,483,928	-69.3%	
	Purchased Electricity	103,515,963	83,211,686	80.4%	77,334,707	107.6%	79,127,712	5.2%	
	Capital Outlay	17,875,200	7,279,114	40.7%	11,120,396	65.5%	9,773,413	-25.5%	
	Grants & Contributions	515,350	301,836	58.6%	435,658	69.3%	263,108	14.7%	
	Debt Service	2,337,418	515,388	22.0%	219,706	234.6%	223,467	130.6%	
	Interfund TF (Exp)	1,445,020	1,083,762	75.0%	1,103,470	98.2%	1,079,424	0.4%	
	Expense Total	156,073,591	112,632,367	72.2%	110,776,874	101.7%	114,424,868	-1.6%	
	Water Utilities Fund								
	Revenue								
	Charges for Service	44,057				32,975		44,636	
	Fees	457,114	326,552	71.4%	342,936	95.2%	379,169	-13.9%	
	Fines	250				250			
	Interest & Investment Income	316,548				55,175		(29,783)	
	Other Revenue	296,570	64,521	21.8%	118,349	54.5%	31,623	104.0%	
	Rents & Royalties	50,371	41,976	83.3%	48,577	86.4%	37,779	11.1%	
	Wastewater Charges	28,583,000	20,114,046	70.4%	21,581,601	93.2%	19,133,629	5.1%	
	Water Charges	48,499,262	37,954,205	78.3%	36,983,348	102.6%	37,273,230	1.8%	
	Revenue Total	78,247,172	58,501,300	74.8%	59,163,210	98.9%	56,870,284	2.9%	
	Expense								
	Salaries & Wages	10,180,239	7,747,766	76.1%	7,423,993	104.4%	7,335,553	5.6%	
	Benefits & Related	3,144,816	2,421,387	77.0%	2,301,853	105.2%	2,318,084	4.5%	
	Purchased Services	6,628,976	3,465,326	52.3%	4,138,334	83.7%	3,204,559	8.1%	
	Purchased Items	4,895,043	3,057,881	62.5%	3,554,603	86.0%	3,485,294	-12.3%	
	Purchased Water	30,100,000	20,464,336	68.0%	21,565,662	94.9%	22,647,336	-9.6%	
	Grants & Contributions	236,250	95,084	40.2%	188,930	50.3%	110,059	-13.6%	
	Debt Service	2,640,350	308,725	11.7%	329,929	93.6%	357,029	-13.5%	
	Interfund TF (Exp)	20,421,498	1,458,990	7.1%	1,097,676	132.9%	1,193,526	22.2%	
	Expense Total	78,247,172	39,019,496	49.9%	40,600,982	96.1%	40,651,439	-4.0%	
Commuter Parking Fund									
Revenue									
Fees	5,150				4,550		3,088		
Fines	55,000	1,950	3.5%	45,237	4.3%	32,025	-93.9%		
Interest & Investment Income	57,027				9,880				
Non-Business License & Permit	901,340	828,336	91.9%	546,334	151.6%	887,506	-6.7%		
Other Revenue		(10)				(2)	485.3%		
Rents & Royalties	1,800	1,350	75.0%	1,410	95.7%	1,350	0.0%		

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Maintenance & Ops	Revenue Total	1,020,317	831,626	81.5%	607,411	136.9%	923,967	-10.0%	
	Expense								
	Salaries & Wages	410,131	277,087	67.6%	300,370	92.2%	282,840	-2.0%	
	Benefits & Related	110,916	81,238	73.2%	81,054	100.2%	86,981	-6.6%	
	Purchased Services	919,027	506,284	55.1%	717,154	70.6%	277,280	82.6%	
	Purchased Items	244,155	111,347	45.6%	164,552	67.7%	71,489	55.8%	
	Capital Outlay	814,500	90,599	11.1%	457,200	19.8%			
	Grants & Contributions	-	-		-				
	Interfund TF (Exp)	97,691	73,278	75.0%	73,258	100.0%	82,179	-10.8%	
	Expense Total	2,596,420	1,139,833	43.9%	1,793,589	63.6%	800,769	42.3%	
	Self Insurance Fund								
	Revenue								
	Insurance Premium	24,278,888	15,934,315	65.6%	17,143,409	92.9%	16,141,494	-1.3%	
	Interest & Investment Income	132,998			23,041				
	Interfund TF (Rev)	7,149,713	4,607,793	64.4%	5,465,941	84.3%	3,631,014	26.9%	
	Other Revenue		238,367				5,943	3911.2%	
	Revenue Total	31,561,599	20,780,475	65.8%	22,632,392	91.8%	19,778,451	5.1%	
	Expense								
	Salaries & Wages	402,992	294,482	73.1%	294,494	100.0%	263,102	11.9%	
	Benefits & Related	108,221	80,224	74.1%	79,085	101.4%	73,996	8.4%	
	Insurance Benefits	34,413,488	10,771,885	31.3%	20,413,635	52.8%	17,188,720	-37.3%	
	Purchased Services	840,896	954,158	113.5%	573,835	166.3%	224,054	325.9%	
	Expense Total	35,765,597	12,100,749	33.8%	21,361,049	56.6%	17,749,873	-31.8%	
Solid Waste Fund									
Revenue									
Charges for Service	7,741,865	5,773,252	74.6%	5,461,027	105.7%	5,583,425	3.4%		
Revenue Total	7,741,865	5,773,252	74.6%	5,461,027	105.7%	5,583,425	3.4%		
Expense									
Purchased Services	7,777,250	5,815,543	74.8%	5,590,264	104.0%	5,646,316	3.0%		
Expense Total	7,777,250	5,815,543	74.8%	5,590,264	104.0%	5,646,316	3.0%		
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%	37,500	39.3%	67,580	-78.2%		
Contributions	2,735,000	313,191	11.5%	2,244,372	14.0%	1,052,651	-70.2%		

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Capital & Debt Service	Fees	200,000	176,857	88.4%	118,321	149.5%	99,034	78.6%	
	Grants	12,825,000	451,799	3.5%	7,254,798	6.2%	653,166	-30.8%	
	Home Rule Sales Tax	18,174,441	11,724,745	64.5%	12,847,251	91.3%	13,346,020	-12.1%	
	Interest & Investment Income	811,319			140,556		(6,250)		
	Interfund TF (Rev)	238,137			238,137				
	Other Revenue	50,000	75,725	151.4%	33,269	227.6%	30,780	146.0%	
	Revenue Total	35,083,897	12,757,063	36.4%	22,914,204	55.7%	15,242,982	-16.3%	
	Expense								
	Purchased Services	4,410,246	1,875,633	42.5%	2,764,924	67.8%	1,353,792	38.5%	
	Capital Outlay	59,440,010	19,839,133	33.4%	31,289,194	63.4%	7,923,215	150.4%	
	Grants & Contributions		7,218				3,559	102.8%	
	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	22,069,834	34.4%	34,360,682	64.2%	9,586,900	130.2%	
	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	8,151,549	98.4%	7,927,442	102.8%	8,014,673	1.7%	
	Revenue Total	10,113,522	8,151,549	80.6%	7,955,871	102.5%	8,014,673	1.7%	
	Expense								
	Purchased Services	11,000	6,318	57.4%	6,919	91.3%	636	893.4%	
	Debt Service	9,552,701	937,575	9.8%	940,058	99.7%	1,104,669	-15.1%	
	Expense Total	9,563,701	943,893	9.9%	946,977	99.7%	1,105,305	-14.6%	
	Downtown Parking Fund								
	Revenue								
Fees	25,000	90,476	361.9%	18,750	482.5%	15,249	493.3%		
Food & Beverage Tax	1,110,000	810,729	73.0%	826,787	98.1%	730,691	11.0%		
Home Rule Sales Tax	1,110,000	690,982	62.3%	762,540	90.6%	695,954	-0.7%		
Interest & Investment Income	184,048			31,885					
Other Revenue						-			
Rents & Royalties	129,917	71,125	54.7%	83,305	85.4%	67,642	5.2%		
Revenue Total	2,558,965	1,663,313	65.0%	1,723,268	96.5%	1,509,536	10.2%		
Expense									
Purchased Services	10,978	1,139	10.4%	8,706	13.1%	284	301.2%		
Capital Outlay	529,300			423,017		719,530			
Debt Service	261,300	8,150	3.1%	8,157	99.9%	12,200	-33.2%		
Expense Total	801,578	9,289	1.2%	439,880	2.1%	732,014	-98.7%		
Motor Fuel Tax Fund									
Revenue									
Interest & Investment Income	600,000	616,640	102.8%	-		568,447	8.5%		

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Capital & Debt Service	Interfund TF (Rev)		41,517						
	Other Revenue		129,650						
	State Shared Taxes	6,795,788	5,409,962	79.6%	4,915,503	110.1%	5,034,903	7.4%	
	Revenue Total	7,395,788	6,197,769	83.8%	4,915,503	126.1%	5,603,350	10.6%	
	Expense								
	Purchased Services	-	(0)		-		36,360	-100.0%	
	Capital Outlay	10,601,539	6,165,094	58.2%	4,966,429	124.1%	5,071,468	21.6%	
	Expense Total	10,601,539	6,165,094	58.2%	4,966,429	124.1%	5,107,828	20.7%	
	Phosphorus Fund								
	Revenue								
	Interest & Investment Income	480,925				83,317			
	Wastewater Charges	1,680,000	1,232,110	73.3%	1,265,315	97.4%	1,167,970	5.5%	
	Revenue Total	2,160,925	1,232,110	57.0%	1,348,632	91.4%	1,167,970	5.5%	
	Expense								
	Interfund TF (Exp)	6,562,000			-				
	Expense Total	6,562,000							
	Road And Bridge Fund								
	Revenue								
	Contributions		959				1,568	-38.8%	
	Fees	2,000	6,794	339.7%	1,500	452.9%	1,373	394.8%	
	Interest & Investment Income	29,213			5,061				
	Local Gasoline Tax	2,400,000	1,825,863	76.1%	1,802,924	101.3%	1,816,507	0.5%	
	Local Shared Taxes	299,991	260,126	86.7%	288,615	90.1%	219,930	18.3%	
	Other License & Permit	47,500	52,405	110.3%	28,352	184.8%	31,151	68.2%	
	State Shared Taxes	69,050	49,750	72.0%	51,873	95.9%	85,098	-41.5%	
	Revenue Total	2,847,754	2,195,898	77.1%	2,178,325	100.8%	2,155,627	1.9%	
	Expense								
Salaries & Wages	627,415	424,121	67.6%	464,393	91.3%	430,555	-1.5%		
Benefits & Related	196,785	143,411	72.9%	143,804	99.7%	151,352	-5.2%		
Purchased Services	8,849	4,558	51.5%	6,617	68.9%	1,136	301.2%		
Capital Outlay	311,621	494,252	158.6%	2,092,233	23.6%	2,058,464	-76.0%		
Expense Total	1,144,670	1,066,342	93.2%	2,707,047	39.4%	2,641,507	-59.6%		
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									

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Capital & Debt Service	Interest & Investment Income	-	-		-				
	Property Taxes	68,000	68,006	100.0%	62,454	108.9%	68,003	0.0%	
	Revenue Total	68,000	68,006	100.0%	62,454	108.9%	68,003	0.0%	
	SSA #30 Fund								
	Revenue								
	Property Taxes	93,111	85,383	91.7%	93,111	91.7%	78,584	8.7%	
	Revenue Total	93,111	85,383	91.7%	93,111	91.7%	78,584	8.7%	
	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	703,737	76.7%	688,408	102.2%	617,241	14.0%	
	Revenue Total	25,956,197	717,765	2.8%	688,408	104.3%	624,741	14.9%	
	Expense								
	Purchased Services	7,321,909	2,082,430	28.4%	5,528,931	37.7%	870,371	139.3%	
	Capital Outlay	42,004,228	17,185,201	40.9%	32,498,635	52.9%	16,331,103	5.2%	
	Debt Service		259,933						
Expense Total	49,326,137	19,527,563	39.6%	38,027,566	51.4%	17,201,474	13.5%		
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%	2,947	131.3%	3,633	6.5%		
Interfund TF (Exp)	667,000	-		-					
Expense Total	671,000	3,869	0.6%	2,947	131.3%	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									

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Capital & Debt Service	Interfund TF (Exp)	20,026							
	Expense Total	20,026							
	SSA #35 -DT SS Washing2024								
	Revenue								
	Property Taxes	125,000	121,683	97.3%	62,500	194.7%			
	Revenue Total	125,000	121,683	97.3%	62,500	194.7%			
	Expense								
	Interfund TF (Exp)	125,000							
	Expense Total	125,000							
	Special Funds	American Rescue Fund							
Revenue									
Grants		-					2,903,212		
Interest & Investment Income		-							
Revenue Total		-					2,903,212		
Expense									
Purchased Services							70,917		
Capital Outlay							2,832,295		
Expense Total		-					2,903,212		
Comm Dev Block Grant Fund									
Revenue									
Grants		535,000	247,505	46.3%	363,111	68.2%	731,653	-66.2%	
Revenue Total		535,000	247,505	46.3%	363,111	68.2%	731,653	-66.2%	
Expense									
Grants & Contributions		535,000	113,828	21.3%	293,978	38.7%	587,364	-80.6%	
Expense Total		535,000	113,828	21.3%	293,978	38.7%	587,364	-80.6%	
E911 Surcharge Fund									
Revenue									
Interest & Investment Income		1,944							
State Shared Taxes		3,075,000	2,820,543	91.7%	2,120,209	133.0%	2,299,903	22.6%	
Revenue Total	3,076,944	2,820,543	91.7%	2,120,209	133.0%	2,299,903	22.6%		
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	2,329,379	89.6%	1,983,606	117.4%	1,828,300	27.4%		
Revenue Total	2,602,151	2,329,379	89.5%	1,983,606	117.4%	1,828,300	27.4%		
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									

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Revenue								
	Interest & Investment Income	2,393			-				
	Interfund TF (Rev)		40,397						
	Other Revenue	100,000	360,881	360.9%	91,199	395.7%	78,354	360.6%	
	Revenue Total	102,393	401,277	391.9%	91,199	440.0%	78,354	412.1%	
	Expense								
	Purchased Services	235,000	29,975	12.8%	108,767	27.6%			
	Purchased Items	262,000	48,159	18.4%	68,467	70.3%			
	Capital Outlay						144,417		
	Grants & Contributions	3,000			-				
	Expense Total	500,000	78,134	15.6%	177,233	44.1%	144,417	-45.9%	
	Food And Beverage Fund								
	Revenue								
	Fees	25,000	51,219	204.9%	17,012	301.1%	16,372	212.8%	
	Food & Beverage Tax	6,308,000	4,777,662	75.7%	4,708,922	101.5%	4,561,109	4.7%	
	Interest & Investment Income	53,391			9,250				
	Other Revenue		2,500						
	Revenue Total	6,386,391	4,831,381	75.7%	4,735,183	102.0%	4,577,481	5.5%	
	Expense								
	Salaries & Wages	71,193	48,228	67.7%	52,026	92.7%	50,184	-3.9%	
	Benefits & Related	1,596,299	1,202,082	75.3%	889,853	135.1%	1,120,486	7.3%	
	Purchased Services	406,863	397,820	97.8%	402,541	98.8%	300,314	32.5%	
	Purchased Items	-			-				
Grants & Contributions	2,669,070	1,529,471	57.3%	1,698,902	90.0%	1,274,897	20.0%		
Interfund TF (Exp)	1,896,718	750,000	39.5%	750,000	100.0%				
Expense Total	6,640,143	3,927,601	59.1%	3,793,321	103.5%	2,745,881	43.0%		
Foreign Fire Tax Fund									
Revenue									
Contributions	395,000	38,932	9.9%	-					
Interest & Investment Income	-	3,020		-		2,569	17.6%		
Revenue Total	395,000	41,952	10.6%	-		2,569	1533.0%		
Expense									
Purchased Items	388,100	307,549	79.2%	70,340	437.2%	181,949	69.0%		
Expense Total	388,100	307,549	79.2%	70,340	437.2%	181,949	69.0%		
Library Capital Fund									
Revenue									
Interest & Investment Income	330			-					
Interfund TF (Rev)						275,000			
Other Revenue	2,600	4,907	188.7%	1,950	251.6%				
Revenue Total	2,930	4,907	167.5%	1,950	251.6%	275,000	-98.2%		
Expense									
Purchased Services	66,000	42,616	64.6%	33,000	129.1%				

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Capital Outlay	847,000	655,732	77.4%	484,732	135.3%	605,513	8.3%	
	Expense Total	913,000	698,348	76.5%	517,732	134.9%	605,513	15.3%	
	Library Fund								
	Revenue								
	Charges for Service	125,000	142,460	114.0%	95,187	149.7%	131,987	7.9%	
	Fines	40,000	117,434	293.6%	30,802	381.3%	34,776	237.7%	
	Grants	220,572	222,067	100.7%	176,575	125.8%	440,572	-49.6%	
	Interest & Investment Income	32,449			5,622				
	Other Revenue	40,000	23,539	58.8%	29,391	80.1%	47,678	-50.6%	
	Property Taxes	16,415,000	16,089,556	98.0%	15,615,066	103.0%	15,628,796	2.9%	
	State Shared Taxes	256,476	184,758	72.0%	195,420	94.5%	316,014	-41.5%	
	Revenue Total	17,129,497	16,779,813	98.0%	16,148,063	103.9%	16,599,822	1.1%	
	Expense								
	Salaries & Wages	8,939,416	6,281,183	70.3%	6,532,650	96.2%	5,930,114	5.9%	
	Benefits & Related	2,528,728	1,832,702	72.5%	1,847,916	99.2%	1,795,788	2.1%	
	Insurance Benefits	85,000	4,976	5.9%	1,029	483.4%	3,415	45.7%	
	Purchased Services	1,463,320	959,612	65.6%	1,063,844	90.2%	866,628	10.7%	
	Purchased Items	3,575,957	2,360,862	66.0%	2,317,325	101.9%	2,305,719	2.4%	
	Capital Outlay	443,864	235,201	53.0%	335,037	70.2%	190,171	23.7%	
	Interfund TF (Exp)	93,212	69,912	75.0%	71,180	98.2%	371,444	-81.2%	
	Expense Total	17,129,497	11,744,448	68.6%	12,168,983	96.5%	11,463,279	2.5%	
	Library Special Revenue Fund								
	Revenue								
	Contributions	2,100	1,341	63.9%	1,241	108.1%	985	36.2%	
	Interest & Investment Income	122			-				
	Revenue Total	2,222	1,341	60.4%	1,241	108.1%	985	36.2%	
	Expense								
	Purchased Services	-			-				
	Purchased Items	22,054	2,336	10.6%	18,759	12.5%	590	295.7%	
	Capital Outlay	20,000			-				
	Expense Total	42,054	2,336	5.6%	18,759	12.5%	590	295.7%	
	Naper Settlement Fund								
Revenue									
Charges for Service	547,640	436,109	79.6%	451,302	96.6%	401,723	8.6%		
Contributions	-			-					
Interest & Investment Income	-			-					
Interfund TF (Rev)	1,000,000	750,000	75.0%	750,000	100.0%				
Property Taxes	3,897,251	3,833,659	98.4%	3,687,447	104.0%	4,072,487	-5.9%		
Revenue Total	5,444,891	5,019,768	92.2%	4,888,749	102.7%	4,474,211	12.2%		
Expense									
Salaries & Wages	2,839,371	1,847,338	65.1%	2,083,197	88.7%	1,715,646	7.7%		
Benefits & Related	991,171	526,569	53.1%	724,758	72.7%	516,573	1.9%		

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Purchased Services	1,080,818	784,837	72.6%	706,418	111.1%	448,419	75.0%	
	Purchased Items	348,988	210,066	60.2%	215,068	97.7%	203,867	3.0%	
	Capital Outlay	-	361		-		12,530	-97.1%	
	Interfund TF (Exp)	184,543	138,411	75.0%	140,924	98.2%	133,101	4.0%	
	Expense Total	5,444,891	3,507,582	64.4%	3,870,364	90.6%	3,030,137	15.8%	
	Renewable Energy Fund								
	Revenue								
	Electric Charges	286,426	223,603	78.1%	216,179	103.4%	212,463	5.2%	
	Fees		12,732				19,361	-34.2%	
	Interest & Investment Income	16,019			2,775				
	Revenue Total	302,445	236,334	78.1%	218,954	107.9%	231,824	1.9%	
	Expense								
	Purchased Services	5,000			2,043				
	Grants & Contributions	280,000	279,712	99.9%	172,628	162.0%	265,298	5.4%	
	Expense Total	285,000	279,712	98.1%	174,671	160.1%	265,298	5.4%	
	SSA #33 - Downtown Maint Fund								
	Revenue								
	Charges for Service						300		
	Fines	40,000	73,425	183.6%	30,115	243.8%	47,855	53.4%	
	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			5,761				
Property Taxes	1,252,829	1,215,032	97.0%	1,210,552	100.4%	1,214,900	0.0%		
Rents & Royalties	-	225		-					
Revenue Total	2,979,907	2,940,171	98.7%	2,572,052	114.3%	2,931,294	0.3%		
Expense									
Salaries & Wages	833,239	473,571	56.8%	608,679	77.8%	520,063	-8.9%		
Benefits & Related	216,956	156,993	72.4%	158,545	99.0%	141,233	11.2%		
Purchased Services	1,518,834	1,035,593	68.2%	1,036,683	99.9%	470,163	120.3%		
Purchased Items	327,720	148,391	45.3%	237,361	62.5%	154,620	-4.0%		
Capital Outlay	499,000	69,928	14.0%	324,350	21.6%				
Interfund TF (Exp)	77,913	58,437	75.0%	59,497	98.2%	68,706	-14.9%		
Expense Total	3,473,662	1,942,913	55.9%	2,425,115	80.1%	1,354,786	43.4%		
State Drug Forfeiture Fund									
Revenue									
Interest & Investment Income	1,458			-					
Other Revenue	181,500	108,302	59.7%	132,362	81.8%	33,949	219.0%		
Revenue Total	182,958	108,302	59.2%	132,362	81.8%	33,949	219.0%		
Expense									
Purchased Services	50,500	6,145	12.2%	34,532	17.8%	13,606	-54.8%		
Purchased Items	100,000	15,896	15.9%	80,724	19.7%	17,434	-8.8%		
Grants & Contributions	6,000			6,000					

YTD > Year To Date
PY > Previous Year



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Interfund TF (Exp)	25,000	2,036	8.1%	20,880	9.7%	4,749	-57.1%	
	Expense Total	181,500	24,076	13.3%	142,137	16.9%	35,789	-32.7%	
	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	16,793	40.4%	29,861	56.2%	20,621	-18.6%	
	Purchased Items	18,280	26,054	142.5%	13,584	191.8%	14,248	82.9%	
	Expense Total	59,880	42,846	71.6%	43,445	98.6%	34,869	22.9%	
	Block 59 Business District Fund								
	Revenue								
	Sales Tax/Business District	150,000	263,972	176.0%	112,500	234.6%			
	Revenue Total	150,000	263,972	176.0%	112,500	234.6%			
Heinen Business Dist Fund									
Revenue									
Sales Tax/Business District		2,822							
Revenue Total		2,822							

YTD > Year To Date
PY > Previous Year



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

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	59,331,061	58,234,632	98.2%	56,404,587	103.2%	56,280,726	3.5%
Hotel & Motel Tax	2,080,000	1,309,192	62.9%	1,770,714	73.9%	1,540,891	-15.0%
Food & Beverage Tax	7,418,000	5,588,391	75.3%	5,535,709	101.0%	5,291,800	5.6%
Local Gasoline Tax	2,400,000	1,825,863	76.1%	1,802,924	101.3%	1,816,507	0.5%
Real Estate Transfer Tax	4,537,000	3,540,593	78.0%	3,366,497	105.2%	3,168,453	11.7%
Utility Taxes	14,265,000	11,322,139	79.4%	11,072,930	102.3%	12,110,501	-6.5%
Business License & Permit	747,750	688,632	92.1%	671,302	102.6%	614,299	12.1%
Non-Business License & Permit	1,801,340	1,958,612	108.7%	1,215,964	161.1%	1,605,228	22.0%
Grants	14,001,076	1,538,830	11.0%	8,079,273	19.0%	5,077,726	-69.7%
State Shared Taxes	91,372,083	69,830,692	76.4%	67,286,505	103.8%	66,839,196	4.5%
Charges for Service	20,868,874	14,371,616	68.9%	15,422,738	93.2%	15,246,051	-5.7%
Contributions	3,282,100	438,467	13.4%	2,370,539	18.5%	1,131,432	-61.2%
Electric Charges	142,486,246	109,688,688	77.0%	109,153,692	100.5%	105,541,604	3.9%
Fees	4,841,241	5,273,397	108.9%	3,995,173	132.0%	5,578,348	-5.5%
Fines	1,277,750	1,071,519	83.9%	975,121	109.9%	1,121,379	-4.4%
Home Rule Sales Tax	20,434,441	13,132,432	64.3%	14,495,292	90.6%	14,856,365	-11.6%
Insurance Premium	24,278,888	15,934,315	65.6%	17,143,409	92.9%	16,141,494	-1.3%
Interest & Investment Income	5,019,946	1,225,427	24.4%	805,354	152.2%	1,096,780	11.7%
Interfund TF (Rev)	42,340,466	11,278,947	26.6%	12,168,122	92.7%	8,975,113	25.7%
Intergovernmental Agreement	1,804,750	1,018,888	56.5%	1,257,873	81.0%	871,783	16.9%
Local Shared Taxes	299,991	260,126	86.7%	288,615	90.1%	219,930	18.3%
Other Revenue	1,019,730	1,560,975	153.1%	670,081	233.0%	457,022	241.6%
Rents & Royalties	3,103,471	2,141,044	69.0%	2,310,086	92.7%	2,232,277	-4.1%
Other License & Permit	71,500	60,882	85.2%	48,703	125.0%	37,160	63.8%
Wastewater Charges	30,263,000	21,347,289	70.5%	22,846,916	93.4%	20,303,677	5.1%
Water Charges	49,417,262	38,657,941	78.2%	37,671,757	102.6%	37,890,470	2.0%
Sales Tax/Business District	150,000	266,793	177.9%	112,500	237.1%		
Bond Sale Proceeds	44,377,000	20,262,211	45.7%	-			
Revenue Total	593,289,966	413,828,532	69.8%	398,942,377	103.7%	386,046,214	7.2%

YTD > Year To Date
PY > Previous Year



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

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	120,939,101	87,059,183	72.0%	88,505,920	98.4%	81,813,309	6.4%
Benefits & Related	48,733,296	40,459,619	83.0%	39,259,747	103.1%	39,118,094	3.4%
Insurance Benefits	34,499,488	10,776,861	31.2%	20,415,221	52.8%	17,192,135	-37.3%
Purchased Services	61,679,169	35,171,827	57.0%	41,959,289	83.8%	28,322,967	24.2%
Purchased Items	24,210,047	14,962,794	61.8%	15,515,409	96.4%	18,286,617	-18.2%
Purchased Electricity	103,515,963	83,211,686	80.4%	77,334,707	107.6%	79,127,712	5.2%
Purchased Water	30,100,000	20,464,336	68.0%	21,565,662	94.9%	22,647,336	-9.6%
Capital Outlay	133,386,261	52,014,613	39.0%	83,991,223	61.9%	45,662,189	13.9%
Grants & Contributions	8,983,470	5,795,392	64.5%	6,721,504	86.2%	5,984,227	-3.2%
Debt Service	15,098,333	2,336,105	15.5%	1,804,414	129.5%	2,003,698	16.6%
Interfund TF (Exp)	40,097,421	9,596,649	23.9%	9,499,645	101.0%	7,604,257	26.2%
Expense Total	621,242,548	361,849,065	58.2%	406,572,741	89.0%	347,762,542	4.1%

YTD > Year To Date
 PY > Previous Year



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

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	763,750	703,168	92.1%	682,275	103.1%	638,669	10.1%
Electric	156,896,927	113,477,270	72.3%	112,411,297	100.9%	109,491,642	3.6%
Finance	85,000	76,186	89.6%	66,964	113.8%	57,081	33.5%
Fire	12,271,870	7,676,033	62.5%	9,017,724	85.1%	8,225,140	-6.7%
Information Technology		3,103				26,551	-88.3%
Library	17,134,649	16,786,061	98.0%	16,151,253	103.9%	16,875,806	-0.5%
Naper Settlement	5,444,891	5,019,768	92.2%	4,888,749	102.7%	4,474,211	12.2%
Police	8,362,200	7,681,616	91.9%	6,206,758	123.8%	6,378,697	20.4%
Public Works	8,544,878	6,382,600	74.7%	6,037,206	105.7%	6,133,370	4.1%
Transp Engineer Development	15,685,490	3,689,240	23.5%	9,332,995	39.5%	3,606,544	2.3%
Undefined	238,816,942	171,620,101	71.9%	173,030,220	99.2%	171,445,726	0.1%
Water	129,283,369	80,713,386	62.4%	61,116,934	132.1%	58,692,777	37.5%
Revenue Total	593,289,966	413,828,532	69.8%	398,942,377	103.7%	386,046,214	7.2%

YTD > Year To Date
 PY > Previous Year



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

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Community Services	5,737,863	2,721,220	47.4%	3,187,386	85.4%	2,235,767	21.7%
Electric	147,563,047	108,804,484	73.7%	106,002,954	102.6%	110,191,549	-1.3%
Finance	9,043,586	6,428,136	71.1%	6,583,482	97.6%	6,337,454	1.4%
Fire	48,220,763	38,718,389	80.3%	36,449,863	106.2%	33,817,849	14.5%
Information Technology	24,027,690	10,629,220	44.2%	14,139,182	75.2%	7,629,034	39.3%
Library	19,489,381	12,833,619	65.8%	13,264,644	96.8%	12,099,180	6.1%
Naper Settlement	6,550,791	4,392,617	67.1%	4,778,332	91.9%	3,952,306	11.1%
Police	63,387,925	46,708,634	73.7%	47,668,215	98.0%	43,214,304	8.1%
Public Works	48,077,892	29,623,646	61.6%	34,235,435	86.5%	28,569,835	3.7%
Transp Engineer Development	59,521,047	24,367,376	40.9%	34,546,836	70.5%	18,644,876	30.7%
Undefined	626,237	349,066	55.7%	70,340	496.3%	181,949	91.8%
Water	126,483,603	54,881,149	43.4%	74,615,469	73.6%	54,187,453	1.3%
City Managers Office	2,492,201	1,784,280	71.6%	1,855,446	96.2%	1,666,120	7.1%
Debt Service	14,694,631	1,377,202	9.4%	1,411,420	97.6%	1,640,695	-16.1%
Human Resources	2,085,058	1,315,298	63.1%	1,513,487	86.9%	1,128,690	16.5%
Insurance	36,809,101	12,147,027	33.0%	22,153,106	54.8%	17,423,691	-30.3%
Legal	1,720,497	1,255,859	73.0%	1,249,114	100.5%	1,114,863	12.6%
Mayor And Council	407,494	216,374	53.1%	295,015	73.3%	225,389	-4.0%
Miscellaneous	4,303,741	3,295,467	76.6%	2,553,015	129.1%	3,501,539	-5.9%
Expense Total	621,242,548	361,849,065	58.2%	406,572,741	89.0%	347,762,542	4.1%

YTD > Year To Date
 PY > Previous Year



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