

City of Naperville
2023 Financial Report - Period 3
Unaudited

DPU-W Deparment

Department Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Water							
Salaries & Wages	7,959,944	1,721,263	21.6%	1,851,941	92.9%	1,723,866	-0.2%
Benefits & Related	2,768,705	567,193	20.5%	638,932	88.8%	613,330	-7.5%
Purchased Water	29,575,392	6,286,163	21.3%	4,585,541	137.1%	5,594,078	12.4%
Purchased Services	11,152,545	129,140	1.2%	1,628,252	7.9%	153,638	-15.9%
Purchased Items	4,646,822	1,057,420	22.8%	1,013,966	104.3%	962,932	9.8%
Capital Outlay	41,320,100	1,886,161	4.6%	8,333,260	22.6%	1,538,361	22.6%
Debt Service		56				562	-90.0%
Grants & Contributions	217,500	71,249	32.8%	109,417	65.1%	61,566	15.7%
Interfund TF (Exp)	22,728,848	397,023	1.7%	2,771,806	14.3%	344,088	15.4%
Water Total	120,369,856	12,115,668	10.1%	20,933,116	57.9%	10,992,421	10.2%
City Managers Office	225,532	46,571	20.6%	52,046	89.5%	45,496	2.4%
Community Services	57,334	16,593	28.9%	13,231	125.4%	12,535	32.4%
Debt Service	3,337,900			368		194,166	
Finance	2,516,424	556,613	22.1%	571,968	97.3%	528,489	5.3%
Human Resources	146,271	62,045	42.4%	33,755	183.8%	32,159	92.9%
Information Technology	670,011	229,487	34.3%	149,168	153.8%	206,038	11.4%
Insurance	3,273	819	25.0%	851	96.2%	684	19.7%
Legal	76,989	18,750	24.4%	17,767	105.5%	19,101	-1.8%
Mayor And Council	23,208	5,320	22.9%	5,349	99.5%	5,282	0.7%

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DPU-W Summary

Year	2023
Fund Name	(Multiple Items)
Month Name	All

Values							
Department Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Bond Sale Proceeds	20,500,000			-		7,294,166	
Water Charges	47,394,412	9,959,625	21.0%	10,048,020	99.1%	9,514,821	4.7%
Wastewater Charges	29,434,315	6,526,518	22.2%	7,208,879	90.5%	6,258,012	4.3%
Charges for Service	42,382			23			
Fees	424,522	70,943	16.7%	98,042	72.4%	165,732	-57.2%
Fines	250			62			
Interest & Investment Income	(29,335)	(3,377)	11.5%	(7,620)	44.3%	(31,651)	-89.3%
Interfund TF (Rev)	21,140,760			-			
Other Revenue	275,000	9,292	3.4%	45,976	20.2%	58,577	-84.1%
Rents & Royalties	43,800	5,175	11.8%	10,950	47.3%	10,350	-50.0%
Revenue Total	119,226,106	16,568,176	13.9%	17,404,331	95.2%	23,270,008	-28.8%
Expense							
Salaries & Wages	9,906,611	2,200,011	22.2%	2,301,037	95.6%	2,141,772	2.7%
Benefits & Related	3,361,594	709,201	21.1%	775,746	91.4%	751,746	-5.7%
Purchased Water	29,575,392	6,286,163	21.3%	4,585,541	137.1%	5,594,078	12.4%
Purchased Services	12,715,302	513,506	4.0%	1,950,041	26.3%	525,706	-2.3%
Purchased Items	4,783,422	1,066,615	22.3%	1,040,029	102.6%	987,050	8.1%
Capital Outlay	41,422,100	1,937,907	4.7%	8,342,260	23.2%	1,550,661	25.0%
Debt Service	3,337,900	56	0.0%	368	15.3%	194,728	-100.0%
Grants & Contributions	217,500	71,249	32.8%	109,417	65.1%	61,566	15.7%
Interfund TF (Exp)	22,732,121	397,842	1.8%	2,772,657	14.3%	344,772	15.4%
Expense Total	128,051,942	13,182,551	10.3%	21,877,097	60.3%	12,152,079	8.5%
Grand Total	247,278,048	29,750,727	12.0%	39,281,428	75.7%	35,422,086	-16.0%

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DPU-W Detail

Year	2023
Month Name	All
Fund Name	(Multiple Items)

Department Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Charges for Service							
Wastewater Charges	28,734,315	6,458,671	22.5%	7,034,883	91.8%	6,081,782	6.2%
Residential Charge	31,969,515	6,231,145	19.5%	6,665,586	93.5%	5,917,989	5.3%
Municipal Charge	77,407	17,946	23.2%	14,377	124.8%	16,664	7.7%
Metered Construction	62,506	5,724	9.2%	8,735	65.5%	8,033	-28.7%
Inst/Govt Charge	141,859	52,008	36.7%	31,197	166.7%	55,922	-7.0%
Industrial Charge	1,006,215	173,516	17.2%	177,518	97.7%	170,510	1.8%
Connection Charge	1,400,000	147,269	10.5%	335,282	43.9%	325,081	-54.7%
Commercial Charge	13,436,910	3,399,863	25.3%	2,989,321	113.7%	3,196,851	6.4%
Billable Services	42,382			23			
Charges for Service Total	76,871,109	16,486,143	21.4%	17,256,921	95.5%	15,772,833	4.5%
Fines, Fees, and Surcharges							
Service Fees	61,422	11,639	18.9%	15,528	75.0%	2,430	378.9%
Installation Fees	258,037	39,063	15.1%	58,787	66.4%	143,162	-72.7%
Fines	250			62			
Administrative Fees	105,063	20,241	19.3%	23,726	85.3%	20,140	0.5%
Fines, Fees, and Surcharges Total	424,772	70,943	16.7%	98,104	72.3%	165,732	-57.2%
Interfund TF							
Capital & Debt Transfer	21,140,760			-			
Interfund TF Total	21,140,760			-			
Other Financing Sources							
Bond Proceeds	20,500,000			-		7,294,166	
Other Financing Sources Total	20,500,000			-		7,294,166	
Other Revenue							
Other Revenue	275,000	9,292	3.4%	45,976	20.2%	58,577	-84.1%
Other Revenue Total	275,000	9,292	3.4%	45,976	20.2%	58,577	-84.1%

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Outside Revenue Sources							
Other Rents & Royalties	43,800	5,175	11.8%	10,950	47.3%	10,350	-50.0%
Interest & Investment Income	(29,335)	(3,377)	11.5%	(7,620)	44.3%	(31,651)	-89.3%
Outside Revenue Sources Total	14,465	1,798	12.4%	3,330	54.0%	(21,301)	-108.4%
Revenue Total	119,226,106	16,568,176	13.9%	17,404,331	95.2%	23,270,008	-28.8%
Expense							
Benefits & Related							
Pension Benefits	730,810	171,374	23.4%	168,648	101.6%	181,802	-5.7%
Payroll Benefits	757,176	156,509	20.7%	174,727	89.6%	155,948	0.4%
Insurance Benefits	1,873,608	381,319	20.4%	432,371	88.2%	413,996	-7.9%
Benefits & Related Total	3,361,594	709,201	21.1%	775,746	91.4%	751,746	-5.7%
Capital Outlay							
Vehicles And Equipment	926,200	685,912	74.1%	370,480	185.1%	35,287	1843.8%
Technology	30,000	51,746	172.5%	9,000	575.0%	12,300	320.7%
Infrastructure	39,813,900	1,200,249	3.0%	7,962,780	15.1%	1,345,145	-10.8%
Building Improvements	652,000	-	-	-	-	157,929	-
Capital Outlay Total	41,422,100	1,937,907	4.7%	8,342,260	23.2%	1,550,661	25.0%
Debt Service							
Principal	2,625,000	-	-	-	-	-	-
Interest	712,900	56	0.0%	368	15.3%	562	-90.0%
Bond Issuance Cost	-	-	-	-	-	194,166	-
Debt Service Total	3,337,900	56	0.0%	368	15.3%	194,728	-100.0%
Grants & Contributions							
Reimbursements & Rebates	125,000	8,089	6.5%	22,172	36.5%	726	1014.7%
Contributions	92,500	63,160	68.3%	87,245	72.4%	60,840	3.8%
Grants & Contributions Total	217,500	71,249	32.8%	109,417	65.1%	61,566	15.7%
Interfund TF							
Operational Transfer	22,732,121	397,842	1.8%	2,772,657	14.3%	344,772	15.4%
Interfund TF Total	22,732,121	397,842	1.8%	2,772,657	14.3%	344,772	15.4%
Purchased Items							
Utilities	2,784,062	713,302	25.6%	703,581	101.4%	685,907	4.0%
Supplies	1,999,360	353,312	17.7%	336,449	105.0%	301,142	17.3%
Purchased Water	29,575,392	6,286,163	21.3%	4,585,541	137.1%	5,594,078	12.4%
Purchased Items Total	34,358,814	7,352,778	21.4%	5,625,571	130.7%	6,581,127	11.7%
Purchased Services							
Purchased Service	111,375	13,757	12.4%	27,844	49.4%	-	-
Other Purchased Service	812,706	194,357	23.9%	206,135	94.3%	186,375	4.3%
Contract Services	11,791,221	305,392	2.6%	1,716,062	17.8%	339,332	-10.0%

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Purchased Services Total	12,715,302	513,506	4.0%	1,950,041	26.3%	525,706	-2.3%
Salaries & Wages							
Temporary Pay	146,920	994	0.7%	14,328	6.9%	2,021	-50.8%
Regular Pay	9,253,811	2,030,270	21.9%	2,135,495	95.1%	1,979,847	2.5%
Overtime	661,582	151,026	22.8%	165,330	91.3%	155,620	-3.0%
Other Compensation	(155,702)	17,721	-11.4%	(14,116)	-125.5%	4,285	313.6%
Salaries & Wages Total	9,906,611	2,200,011	22.2%	2,301,037	95.6%	2,141,772	2.7%
Expense Total	128,051,942	13,182,551	10.3%	21,877,097	60.3%	12,152,079	8.5%
Grand Total	247,278,048	29,750,727	12.0%	39,281,428	75.7%	35,422,086	-16.0%

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