



City of Naperville
2024 Financial Report - through August 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	747,750	673,002	90.0%	654,811	102.8%	604,514	11.3%	
	Charges for Service	12,173,334	6,890,254	56.6%	8,115,959	84.9%	7,591,068	-9.2%	
	Contributions	150,000	78,800	52.5%	108,123	72.9%	66,089	19.2%	
	Fees	881,500	918,659	104.2%	615,396	149.3%	1,009,246	-9.0%	
	Fines	1,142,500	750,289	65.7%	767,552	97.8%	882,422	-15.0%	
	Grants	420,504	603,183	143.4%	251,602	239.7%	338,952	78.0%	
	Home Rule Sales Tax	1,150,000	640,361	55.7%	793,500	80.7%	725,459	-11.7%	
	Hotel & Motel Tax	2,080,000	1,788,675	86.0%	1,786,428	100.1%	1,746,925	2.4%	
	Interest & Investment Income	1,258,820	505,086	40.1%	243,596	207.3%	501,464	0.7%	
	Interfund TF (Rev)	5,600,273	3,186,147	56.9%	4,247,533	75.0%	3,256,379	-2.2%	
	Intergovernmental Agreement	1,804,750	993,888	55.1%	618,687	160.6%	158,499	527.1%	
	Non-Business License & Permit	890,000	934,640	105.0%	588,298	158.9%	618,471	51.1%	
	Other License & Permit	24,000	7,690	32.0%	18,079	42.5%	5,739	34.0%	
	Other Revenue	208,000	429,569	206.5%	125,545	342.2%	300,248	43.1%	
	Property Taxes	28,383,463	15,817,090	55.7%	17,279,765	91.5%	16,303,698	-3.0%	
	Real Estate Transfer Tax	4,537,000	2,931,939	64.6%	2,932,231	100.0%	2,833,374	3.5%	
	Rents & Royalties	2,879,173	1,973,829	68.6%	2,117,113	93.2%	2,068,185	-4.6%	
	State Shared Taxes	78,575,769	53,643,226	68.3%	52,077,769	103.0%	51,687,313	3.8%	
	Utility Taxes	14,265,000	10,038,170	70.4%	9,912,531	101.3%	10,845,514	-7.4%	
	Revenue Total	157,171,836	102,804,496	65.4%	103,254,518	99.6%	101,543,560	1.2%	
	Expense								
	Salaries & Wages	81,558,878	52,495,912	64.4%	53,504,404	98.1%	48,898,140	7.4%	
	Benefits & Related	36,090,830	21,906,419	60.7%	22,045,109	99.4%	21,786,953	0.5%	
	Purchased Services	19,804,788	11,332,410	57.2%	11,855,377	95.6%	9,139,079	24.0%	
	Purchased Items	11,542,225	6,296,141	54.5%	6,841,936	92.0%	5,460,550	15.3%	
	Capital Outlay	-	-	-	-	-	70	-	
	Grants & Contributions	2,138,800	1,405,378	65.7%	1,568,886	89.6%	1,657,167	-15.2%	
	Interfund TF (Exp)	5,214,750	3,356,305	64.4%	3,387,863	99.1%	2,297,783	46.1%	
	Expense Total	156,350,271	96,792,565	61.9%	99,203,575	97.6%	89,239,743	8.5%	
		Electric Utility Fund							
		Revenue							
		Charges for Service	155,778	75,022	48.2%	161,604	46.4%	152,405	-50.8%
		Electric Charges	142,199,820	93,964,328	66.1%	95,263,528	98.6%	91,653,167	2.5%
		Fees	3,245,477	3,438,356	105.9%	1,640,712	209.6%	1,771,565	94.1%
	Grants	-	-	-	-	-	-	-	
	Interest & Investment Income	848,137	-	-	143,855	-	(32,682)	-	
	Interfund TF (Rev)	-	-	-	-	-	24,709	-	
	Other Revenue	141,060	125,095	88.7%	101,183	123.6%	(54,503)	-329.5%	

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Maintenance & Ops	Rents & Royalties	42,210	7,629	18.1%	12,807	59.6%	24,295	-68.6%	
	Revenue Total	146,632,482	97,610,429	66.6%	97,323,690	100.3%	93,538,955	4.4%	
	Expense								
	Salaries & Wages	15,076,226	9,737,031	64.6%	9,791,606	99.4%	9,554,028	1.9%	
	Benefits & Related	3,748,574	2,627,738	70.1%	2,452,726	107.1%	2,763,178	-4.9%	
	Insurance Benefits	1,000			457				
	Purchased Services	9,073,315	3,948,158	43.5%	4,911,479	80.4%	3,666,422	7.7%	
	Purchased Items	2,485,525	1,211,791	48.8%	718,236	168.7%	4,849,250	-75.0%	
	Purchased Electricity	103,515,963	71,245,195	68.8%	66,867,114	106.5%	68,048,107	4.7%	
	Capital Outlay	17,875,200	6,177,664	34.6%	9,196,126	67.2%	7,584,959	-18.6%	
	Grants & Contributions	515,350	283,486	55.0%	410,649	69.0%	236,933	19.6%	
	Debt Service	2,337,418	509,481	21.8%	215,969	235.9%	214,791	137.2%	
	Interfund TF (Exp)	1,445,020	963,344	66.7%	980,862	98.2%	959,488	0.4%	
	Expense Total	156,073,591	96,703,887	62.0%	95,545,225	101.2%	97,877,156	-1.2%	
	Water Utilities Fund								
	Revenue								
	Charges for Service	44,057			32,875		44,636		
	Fees	457,114	300,752	65.8%	296,203	101.5%	344,296	-12.6%	
	Fines	250			188				
	Interest & Investment Income	316,548			55,175		(27,995)		
	Other Revenue	296,570	60,373	20.4%	106,168	56.9%	28,273	113.5%	
	Rents & Royalties	50,371	33,581	66.7%	60,837	55.2%	33,581	0.0%	
	Wastewater Charges	28,583,000	17,603,296	61.6%	19,090,677	92.2%	16,921,506	4.0%	
	Water Charges	48,499,262	32,051,482	66.1%	31,770,257	100.9%	32,110,786	-0.2%	
	Revenue Total	78,247,172	50,049,483	64.0%	51,412,380	97.3%	49,455,084	1.2%	
	Expense								
	Salaries & Wages	10,180,239	6,947,127	68.2%	6,655,626	104.4%	6,553,939	6.0%	
	Benefits & Related	3,144,816	2,162,721	68.8%	2,058,705	105.1%	2,062,560	4.9%	
	Purchased Services	6,628,976	3,007,712	45.4%	3,515,459	85.6%	2,619,980	14.8%	
	Purchased Items	4,895,043	2,702,126	55.2%	3,187,372	84.8%	3,009,348	-10.2%	
	Purchased Water	30,100,000	17,329,381	57.6%	18,832,931	92.0%	19,606,627	-11.6%	
	Capital Outlay		368						
	Grants & Contributions	236,250	94,963	40.2%	183,003	51.9%	105,330	-9.8%	
	Debt Service	2,640,350	308,477	11.7%	329,929	93.5%	356,863	-13.6%	
	Interfund TF (Exp)	20,421,498	1,296,880	6.4%	975,712	132.9%	1,060,912	22.2%	
	Expense Total	78,247,172	33,849,755	43.3%	35,738,738	94.7%	35,375,558	-4.3%	
Commuter Parking Fund									
Revenue									
Fees	5,150			1,408		1,555			
Fines	55,000	1,175	2.1%	40,595	2.9%	31,875	-96.3%		
Interest & Investment Income	57,027			9,880					
Non-Business License & Permit	901,340	734,451	81.5%	476,904	154.0%	825,672	-11.0%		
Other Revenue		(10)				(2)	485.3%		

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Maintenance & Ops	Rents & Royalties	1,800	1,200	66.7%	1,312	91.5%	1,200	0.0%
	Revenue Total	1,020,317	736,816	72.2%	530,098	139.0%	860,300	-14.4%
	Expense							
	Salaries & Wages	410,131	248,401	60.6%	268,766	92.4%	253,247	-1.9%
	Benefits & Related	110,916	72,967	65.8%	72,522	100.6%	77,544	-5.9%
	Purchased Services	919,027	454,996	49.5%	673,348	67.6%	260,324	74.8%
	Purchased Items	244,155	109,375	44.8%	159,511	68.6%	69,529	57.3%
	Capital Outlay	814,500	57,854	7.1%	110,250	52.5%		
	Grants & Contributions	-						
	Interfund TF (Exp)	97,691	65,136	66.7%	65,121	100.0%	73,048	-10.8%
	Expense Total	2,596,420	1,008,730	38.9%	1,349,519	74.7%	733,692	37.5%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	24,278,888	14,124,718	58.2%	14,736,849	95.8%	14,240,678	-0.8%
	Interest & Investment Income	132,998			23,041			
	Interfund TF (Rev)	7,149,713	4,095,816	57.3%	4,862,978	84.2%	3,227,568	26.9%
	Other Revenue		231,222				5,943	3791.0%
	Revenue Total	31,561,599	18,451,757	58.5%	19,622,869	94.0%	17,474,188	5.6%
	Expense							
	Salaries & Wages	402,992	262,904	65.2%	263,495	99.8%	232,358	13.1%
	Benefits & Related	108,221	71,759	66.3%	70,760	101.4%	65,546	9.5%
	Insurance Benefits	26,913,488	8,567,486	31.8%	18,323,130	46.8%	15,475,714	-44.6%
	Purchased Services	840,896	935,167	111.2%	533,821	175.2%	210,438	344.4%
Expense Total	28,265,597	9,837,316	34.8%	19,191,205	51.3%	15,984,057	-38.5%	
Solid Waste Fund								
Revenue								
Charges for Service	7,741,865	5,095,757	65.8%	4,816,661	105.8%	4,955,723	2.8%	
Revenue Total	7,741,865	5,095,757	65.8%	4,816,661	105.8%	4,955,723	2.8%	
Expense								
Purchased Services	7,777,250	5,157,321	66.3%	4,936,116	104.5%	5,000,789	3.1%	
Expense Total	7,777,250	5,157,321	66.3%	4,936,116	104.5%	5,000,789	3.1%	
Capital & Debt Service	Bond Fund							
	Revenue							
	Interest & Investment Income	-			-			
	Revenue Total	-	-		-			
	Expense							
	Purchased Services	-			-			
	Capital Outlay	-			-		-	
Expense Total	-	-		-		-		
Capital Projects Fund								
Revenue								

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Capital & Debt Service	Charges for Service	50,000	14,747	29.5%	33,333	44.2%	67,580	-78.2%	
	Contributions	2,735,000	313,191	11.5%	2,244,372	14.0%	1,052,651	-70.2%	
	Fees	200,000	168,177	84.1%	88,726	189.5%	98,934	70.0%	
	Grants	12,825,000	443,601	3.5%	5,754,798	7.7%	653,166	-32.1%	
	Home Rule Sales Tax	18,174,441	11,865,366	65.3%	11,203,259	105.9%	11,785,699	0.7%	
	Interest & Investment Income	811,319			140,556		(4,688)		
	Interfund TF (Rev)	238,137			-				
	Other Revenue	50,000	75,725	151.4%	32,615	232.2%	30,780	146.0%	
	Revenue Total	35,083,897	12,880,806	36.7%	19,497,660	66.1%	13,684,123	-5.9%	
	Expense								
	Purchased Services	4,410,246	1,767,769	40.1%	2,534,520	69.7%	1,243,895	42.1%	
	Capital Outlay	59,440,010	14,775,959	24.9%	25,167,040	58.7%	5,802,250	154.7%	
	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	16,898,797	26.3%	28,008,124	60.3%	7,356,038	129.7%	
	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	4,631,411	55.9%	5,082,761	91.1%	4,944,550	-6.3%	
	Revenue Total	10,113,522	4,631,411	45.8%	5,111,191	90.6%	4,944,550	-6.3%	
	Expense								
	Purchased Services	11,000	6,318	57.4%	6,351	99.5%	318	1886.8%	
	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%	946,409	99.7%	1,104,987	-14.6%	
Downtown Parking Fund									
Revenue									
Fees	25,000	88,778	355.1%	16,667	532.7%	13,275	568.8%		
Food & Beverage Tax	1,110,000	723,967	65.2%	720,521	100.5%	648,181	11.7%		
Home Rule Sales Tax	1,110,000	690,982	62.3%	646,884	106.8%	603,418	14.5%		
Interest & Investment Income	184,048			31,885					
Other Revenue									
Rents & Royalties	129,917	71,125	54.7%	70,314	101.2%	67,642	5.2%		
Revenue Total	2,558,965	1,574,853	61.5%	1,486,271	106.0%	1,332,515	18.2%		

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Capital & Debt Service	Expense							
	Purchased Services	10,978	1,046	9.5%	7,996	13.1%		
	Capital Outlay	529,300			375,168		421,018	
	Debt Service	261,300	8,150	3.1%	8,157	99.9%	12,200	-33.2%
	Expense Total	801,578	9,196	1.1%	391,320	2.3%	433,218	-97.9%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	600,000	552,713	92.1%	-		504,630	9.5%
	Interfund TF (Rev)		41,517					
	Other Revenue		121,412					
	State Shared Taxes	6,795,788	4,806,252	70.7%	4,338,966	110.8%	4,479,338	7.3%
	Revenue Total	7,395,788	5,521,894	74.7%	4,338,966	127.3%	4,983,968	10.8%
	Expense							
	Purchased Services	-	(0)		-		34,074	-100.0%
	Capital Outlay	10,601,539	4,600,384	43.4%	4,458,238	103.2%	3,954,056	16.3%
	Expense Total	10,601,539	4,600,384	43.4%	4,458,238	103.2%	3,988,130	15.4%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	480,925			83,317			
	Wastewater Charges	1,680,000	1,084,392	64.5%	1,122,929	96.6%	1,038,093	4.5%
	Revenue Total	2,160,925	1,084,392	50.2%	1,206,246	89.9%	1,038,093	4.5%
	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%	1,333	509.6%	1,344	405.6%
	Interest & Investment Income	29,213			5,061			
	Local Gasoline Tax	2,400,000	1,628,758	67.9%	1,615,026	100.9%	1,606,156	1.4%
Local Shared Taxes	299,991	157,319	52.4%	185,843	84.7%	136,591	15.2%	
Other License & Permit	47,500	45,726	96.3%	24,171	189.2%	29,624	54.4%	
State Shared Taxes	69,050	48,774	70.6%	50,350	96.9%	85,098	-42.7%	
Revenue Total	2,847,754	1,888,331	66.3%	1,881,785	100.3%	1,860,380	1.5%	
Expense								
Salaries & Wages	627,415	373,368	59.5%	415,243	89.9%	383,937	-2.8%	
Benefits & Related	196,785	126,654	64.4%	128,667	98.4%	135,078	-6.2%	
Purchased Services	8,849	4,183	47.3%	5,971	70.1%			
Capital Outlay	311,621	480,343	154.1%	1,402,569	34.2%	2,057,286	-76.7%	
Expense Total	1,144,670	984,549	86.0%	1,952,450	50.4%	2,576,301	-61.8%	

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Capital & Debt Service	SSA #23 - Naper Main Fund							
	Revenue							
	Interest & Investment Income	-			-			
	Property Taxes	98,939	52,866	53.4%	59,355	89.1%	49,470	6.9%
	Revenue Total	98,939	52,866	53.4%	59,355	89.1%	49,470	6.9%
	Expense							
	Interfund TF (Exp)	98,939			-			
	Expense Total	98,939			-			
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Interest & Investment Income	-			-			
	Property Taxes	68,000	37,917	55.8%	40,682	93.2%	40,786	-7.0%
	Revenue Total	68,000	37,917	55.8%	40,682	93.2%	40,786	-7.0%
	SSA #30 Fund							
	Revenue							
	Property Taxes	93,111	46,557	50.0%	46,556	100.0%	44,633	4.3%
	Revenue Total	93,111	46,557	50.0%	46,556	100.0%	44,633	4.3%
	Expense							
	Interfund TF (Exp)	93,111			-			
	Expense Total	93,111			-			
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680	11,840	50.0%	9,472	125.0%	23,680	-50.0%
	Revenue Total	23,680	11,840	50.0%	9,472	125.0%	23,680	-50.0%
	Water Capital Fund							
	Revenue							
	Contributions		2,043				470	335.0%
Fees						3,483		
Interfund TF (Rev)	25,038,197			-				
Other Revenue		5,555						
Wastewater Charges		1,133						
Water Charges	918,000	594,427	64.8%	611,939	97.1%	548,482	8.4%	
Revenue Total	25,956,197	603,158	2.3%	611,939	98.6%	552,435	9.2%	
Expense								
Purchased Services	7,321,909	1,714,819	23.4%	4,856,272	35.3%	741,698	131.2%	
Capital Outlay	42,004,228	14,823,983	35.3%	26,270,895	56.4%	13,805,372	7.4%	
Debt Service		259,933						
Expense Total	49,326,137	16,798,735	34.1%	31,127,167	54.0%	14,547,070	15.5%	
Water Street TIF Fund								

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Capital & Debt Service	Revenue								
	Interest & Investment Income	859			-				
	Property Taxes	667,000	355,248	53.3%	436,697	81.3%	631,456	-43.7%	
	Revenue Total	667,859	355,248	53.2%	436,697	81.3%	631,456	-43.7%	
	Expense								
	Purchased Services	4,000	3,869	96.7%	2,865	135.0%	3,633	6.5%	
	Interfund TF (Exp)	667,000			-				
	Expense Total	671,000	3,869	0.6%	2,865	135.0%	3,633	6.5%	
	SSA #34 -DT SS Block 422-430								
	Revenue								
	Property Taxes	20,026	6,618	33.0%	12,016	55.1%	10,667	-38.0%	
	Revenue Total	20,026	6,618	33.0%	12,016	55.1%	10,667	-38.0%	
	Expense								
	Interfund TF (Exp)	20,026			-				
	Expense Total	20,026			-				
SSA #35 -DT SS Washing2024									
Revenue									
Property Taxes	125,000	72,073	57.7%	62,500	115.3%				
Revenue Total	125,000	72,073	57.7%	62,500	115.3%				
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%	345,351	71.7%	712,392	-65.3%	
Revenue Total	535,000	247,505	46.3%	345,351	71.7%	712,392	-65.3%		
Expense									
Grants & Contributions	535,000	113,828	21.3%	272,871	41.7%	568,103	-80.0%		
Expense Total	535,000	113,828	21.3%	272,871	41.7%	568,103	-80.0%		
E911 Surcharge Fund									

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Revenue							
	Interest & Investment Income	1,944			-			
	State Shared Taxes	3,075,000	2,572,441	83.7%	1,880,926	136.8%	2,035,334	26.4%
	Revenue Total	3,076,944	2,572,441	83.6%	1,880,926	136.8%	2,035,334	26.4%
	Expense							
	Interfund TF (Exp)	3,075,000	1,517,300	49.3%	2,495,313	60.8%	2,294,652	-33.9%
	Expense Total	3,075,000	1,517,300	49.3%	2,495,313	60.8%	2,294,652	-33.9%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	2,151			-			
	State Shared Taxes	2,600,000	2,128,372	81.9%	1,855,274	114.7%	1,615,677	31.7%
	Revenue Total	2,602,151	2,128,372	81.8%	1,855,274	114.7%	1,615,677	31.7%
	Expense							
	Grants & Contributions	2,600,000	1,325,356	51.0%	1,771,678	74.8%	1,219,258	8.7%
	Expense Total	2,600,000	1,325,356	51.0%	1,771,678	74.8%	1,219,258	8.7%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	2,393			-			
	Other Revenue	100,000	277,666	277.7%	86,848	319.7%	68,860	303.2%
	Revenue Total	102,393	277,666	271.2%	86,848	319.7%	68,860	303.2%
	Expense							
	Purchased Services	235,000			108,767			
	Purchased Items	262,000	48,159	18.4%	66,800	72.1%		
	Grants & Contributions	3,000			-			
	Expense Total	500,000	48,159	9.6%	175,566	27.4%		
	Food And Beverage Fund							
	Revenue							
	Fees	25,000	44,020	176.1%	16,404	268.4%	17,371	153.4%
	Food & Beverage Tax	6,308,000	4,214,917	66.8%	4,204,282	100.3%	4,043,422	4.2%
	Interest & Investment Income	53,391			9,250			
Other Revenue		2,500						
Revenue Total	6,386,391	4,261,438	66.7%	4,229,935	100.7%	4,060,793	4.9%	
Expense								
Salaries & Wages	71,193	43,002	60.4%	46,549	92.4%	44,866	-4.2%	
Benefits & Related	1,596,299	806,106	50.5%	727,934	110.7%	750,088	7.5%	
Purchased Services	406,863	396,978	97.6%	401,075	99.0%	297,758	33.3%	
Purchased Items	-			-				
Grants & Contributions	2,669,070	1,139,852	42.7%	1,393,437	81.8%	864,880	31.8%	
Interfund TF (Exp)	1,896,718	500,000	26.4%	500,000	100.0%			
Expense Total	6,640,143	2,885,938	43.5%	3,068,995	94.0%	1,957,592	47.4%	
Foreign Fire Tax Fund								

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Revenue								
	Contributions	395,000	38,932	9.9%	-				
	Interest & Investment Income	-	3,020		-		2,329	29.7%	
	Revenue Total	395,000	41,952	10.6%	-		2,329	1701.4%	
	Expense								
	Purchased Items	388,100	307,549	79.2%	63,584	483.7%	162,971	88.7%	
	Expense Total	388,100	307,549	79.2%	63,584	483.7%	162,971	88.7%	
	Library Capital Fund								
	Revenue								
	Interest & Investment Income	330				-			
	Other Revenue	2,600	4,907	188.7%	1,733	283.1%			
	Revenue Total	2,930	4,907	167.5%	1,733	283.1%			
	Expense								
	Purchased Services	66,000	42,616	64.6%	33,000	129.1%			
	Capital Outlay	847,000	622,810	73.5%	484,732	128.5%	605,513	2.9%	
	Expense Total	913,000	665,426	72.9%	517,732	128.5%	605,513	9.9%	
	Library Fund								
	Revenue								
	Charges for Service	125,000	112,440	90.0%	83,922	134.0%	116,649	-3.6%	
	Fines	40,000	101,446	253.6%	27,852	364.2%	31,426	222.8%	
	Grants	220,572	222,067	100.7%	88,347	251.4%	440,572	-49.6%	
	Interest & Investment Income	32,449			5,622				
	Other Revenue	40,000	18,832	47.1%	26,210	71.9%	44,942	-58.1%	
	Property Taxes	16,415,000	9,141,729	55.7%	10,012,255	91.3%	9,642,032	-5.2%	
	State Shared Taxes	256,476	184,758	72.0%	195,420	94.5%	316,014	-41.5%	
	Revenue Total	17,129,497	9,781,272	57.1%	10,439,627	93.7%	10,591,633	-7.7%	
	Expense								
	Salaries & Wages	8,939,416	5,602,150	62.7%	5,845,003	95.8%	5,289,720	5.9%	
	Benefits & Related	2,528,728	1,640,504	64.9%	1,653,399	99.2%	1,598,879	2.6%	
	Insurance Benefits	85,000	4,976	5.9%	901	552.1%	3,415	45.7%	
	Purchased Services	1,463,320	871,241	59.5%	947,019	92.0%	775,750	12.3%	
Purchased Items	3,575,957	2,075,856	58.1%	2,032,171	102.1%	1,995,749	4.0%		
Capital Outlay	443,864	215,125	48.5%	266,839	80.6%	142,028	51.5%		
Interfund TF (Exp)	93,212	62,144	66.7%	63,271	98.2%	85,728	-27.5%		
Expense Total	17,129,497	10,471,997	61.1%	10,808,604	96.9%	9,891,270	5.9%		
Library Special Revenue Fund									
Revenue									
Contributions	2,100	991	47.2%	1,199	82.7%	985	0.7%		
Interest & Investment Income	122			-					
Revenue Total	2,222	991	44.6%	1,199	82.7%	985	0.7%		
Expense									
Purchased Services	-			-					
Purchased Items	22,054	2,302	10.4%	18,361	12.5%	590	289.9%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Capital Outlay	20,000			-				
	Expense Total	42,054	2,302	5.5%	18,361	12.5%	590	289.9%	
	Naper Settlement Fund								
	Revenue								
	Charges for Service	547,640	414,981	75.8%	413,366	100.4%	376,293	10.3%	
	Contributions	-	-		-				
	Interest & Investment Income	-	-		-				
	Interfund TF (Rev)	1,000,000	500,000	50.0%	500,000	100.0%			
	Property Taxes	3,897,251	2,178,144	55.9%	2,364,430	92.1%	2,512,469	-13.3%	
	Revenue Total	5,444,891	3,093,125	56.8%	3,277,796	94.4%	2,888,762	7.1%	
	Expense								
	Salaries & Wages	2,839,371	1,665,270	58.6%	1,866,599	89.2%	1,536,874	8.4%	
	Benefits & Related	991,171	473,208	47.7%	648,367	73.0%	460,664	2.7%	
	Purchased Services	1,080,818	682,454	63.1%	601,620	113.4%	345,069	97.8%	
	Purchased Items	348,988	194,700	55.8%	184,465	105.5%	185,209	5.1%	
	Capital Outlay	-	361		-		12,530	-97.1%	
	Interfund TF (Exp)	184,543	123,032	66.7%	125,266	98.2%	118,312	4.0%	
	Expense Total	5,444,891	3,139,025	57.7%	3,426,317	91.6%	2,658,658	18.1%	
	Renewable Energy Fund								
	Revenue								
	Electric Charges	286,426	195,368	68.2%	192,140	101.7%	188,375	3.7%	
	Fees		12,732				19,361	-34.2%	
	Interest & Investment Income	16,019			2,775				
	Revenue Total	302,445	208,099	68.8%	194,915	106.8%	207,737	0.2%	
	Expense								
	Purchased Services	5,000			1,938				
	Grants & Contributions	280,000	279,712	99.9%	161,105	173.6%	241,299	15.9%	
	Expense Total	285,000	279,712	98.1%	163,043	171.6%	241,299	15.9%	
	SSA #33 - Downtown Maint Fund								
	Revenue								
	Charges for Service						300		
	Fines	40,000	50,900	127.3%	25,380	200.6%	37,880	34.4%	
Interest & Investment Income	25,589			4,433					
Interfund TF (Rev)	1,651,489	1,651,489	100.0%	990,893	166.7%	1,668,239	-1.0%		
Non-Business License & Permit	10,000			5,617					
Property Taxes	1,252,829	672,610	53.7%	755,858	89.0%	739,522	-9.0%		
Rents & Royalties	-	225		-					
Revenue Total	2,979,907	2,375,224	79.7%	1,782,181	133.3%	2,445,941	-2.9%		
Expense									
Salaries & Wages	833,239	420,879	50.5%	540,263	77.9%	447,787	-6.0%		
Benefits & Related	216,956	143,705	66.2%	141,856	101.3%	125,859	14.2%		
Purchased Services	1,518,834	654,921	43.1%	659,632	99.3%	439,955	48.9%		
Purchased Items	327,720	134,177	40.9%	211,286	63.5%	139,191	-3.6%		

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Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Capital Outlay	499,000	68,311	13.7%	174,650	39.1%			
	Interfund TF (Exp)	77,913	51,944	66.7%	52,886	98.2%	61,072	-14.9%	
	Expense Total	3,473,662	1,473,937	42.4%	1,780,573	82.8%	1,213,864	21.4%	
	State Drug Forfeiture Fund								
	Revenue								
	Interest & Investment Income	1,458				-			
	Other Revenue	181,500	108,302	59.7%	128,154	84.5%	26,863	303.2%	
	Revenue Total	182,958	108,302	59.2%	128,154	84.5%	26,863	303.2%	
	Expense								
	Purchased Services	50,500	5,939	11.8%	32,720	18.1%	12,703	-53.3%	
	Purchased Items	100,000	10,810	10.8%	60,458	17.9%	12,465	-13.3%	
	Grants & Contributions	6,000			6,000				
	Interfund TF (Exp)	25,000	1,990	8.0%	18,563	10.7%	4,703	-57.7%	
	Expense Total	181,500	18,738	10.3%	117,742	15.9%	29,871	-37.3%	
	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	15,173	36.5%	24,445	62.1%	14,485	4.7%	
	Purchased Items	18,280	21,307	116.6%	11,691	182.2%	10,138	110.2%	
	Expense Total	59,880	36,480	60.9%	36,136	101.0%	24,623	48.2%	
	Block 59 Business District Fund								
	Revenue								
	Sales Tax/Business District	150,000	228,998	152.7%	100,000	229.0%			
	Revenue Total	150,000	228,998	152.7%	100,000	229.0%			
Heinen Business Dist Fund									
Revenue									
Sales Tax/Business District		2,700							
Revenue Total		2,700							

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	59,331,061	33,024,103	55.7%	36,162,347	91.3%	34,942,963	-5.5%
Hotel & Motel Tax	2,080,000	1,788,675	86.0%	1,786,428	100.1%	1,746,925	2.4%
Food & Beverage Tax	7,418,000	4,938,884	66.6%	4,924,803	100.3%	4,691,603	5.3%
Local Gasoline Tax	2,400,000	1,628,758	67.9%	1,615,026	100.9%	1,606,156	1.4%
Real Estate Transfer Tax	4,537,000	2,931,939	64.6%	2,932,231	100.0%	2,833,374	3.5%
Utility Taxes	14,265,000	10,038,170	70.4%	9,912,531	101.3%	10,845,514	-7.4%
Business License & Permit	747,750	673,002	90.0%	654,811	102.8%	604,514	11.3%
Non-Business License & Permit	1,801,340	1,669,091	92.7%	1,070,818	155.9%	1,444,143	15.6%
Grants	14,001,076	1,516,355	10.8%	6,440,099	23.5%	5,048,294	-70.0%
State Shared Taxes	91,372,083	63,383,823	69.4%	60,398,704	104.9%	60,218,772	5.3%
Charges for Service	20,868,874	12,645,902	60.6%	13,680,847	92.4%	13,340,232	-5.2%
Contributions	3,282,100	434,917	13.3%	2,353,694	18.5%	1,121,763	-61.2%
Electric Charges	142,486,246	94,159,696	66.1%	95,455,668	98.6%	91,841,542	2.5%
Fees	4,841,241	4,978,267	102.8%	2,676,850	186.0%	3,280,430	51.8%
Fines	1,277,750	903,810	70.7%	861,567	104.9%	983,603	-8.1%
Home Rule Sales Tax	20,434,441	13,196,709	64.6%	12,643,643	104.4%	13,114,576	0.6%
Insurance Premium	24,278,888	14,124,718	58.2%	14,736,849	95.8%	14,240,678	-0.8%
Interest & Investment Income	5,019,946	1,060,819	21.1%	786,876	134.8%	943,059	12.5%
Interfund TF (Rev)	42,340,466	9,474,969	22.4%	10,601,404	89.4%	8,176,895	15.9%
Intergovernmental Agreement	1,804,750	993,888	55.1%	618,687	160.6%	158,499	527.1%
Local Shared Taxes	299,991	157,319	52.4%	185,843	84.7%	136,591	15.2%
Other Revenue	1,019,730	1,461,147	143.3%	608,456	240.1%	451,403	223.7%
Rents & Royalties	3,103,471	2,087,589	67.3%	2,262,383	92.3%	2,194,902	-4.9%
Other License & Permit	71,500	53,416	74.7%	42,250	126.4%	35,363	51.1%
Wastewater Charges	30,263,000	18,688,821	61.8%	20,213,606	92.5%	17,959,599	4.1%
Water Charges	49,417,262	32,645,909	66.1%	32,382,196	100.8%	32,659,269	0.0%
Sales Tax/Business District	150,000	231,698	154.5%	100,000	231.7%		
Bond Sale Proceeds	44,377,000	20,262,211	45.7%	-			
Revenue Total	593,289,966	349,154,605	58.9%	336,108,617	103.9%	324,620,661	7.6%

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	120,939,101	77,796,044	64.3%	79,197,555	98.2%	73,194,898	6.3%
Benefits & Related	48,733,296	30,031,779	61.6%	30,000,044	100.1%	29,826,349	0.7%
Insurance Benefits	26,999,488	8,572,462	31.8%	18,324,488	46.8%	15,479,129	-44.6%
Purchased Services	61,679,169	31,003,091	50.3%	36,649,788	84.6%	24,877,287	24.6%
Purchased Items	24,210,047	13,114,293	54.2%	13,555,872	96.7%	15,894,991	-17.5%
Purchased Electricity	103,515,963	71,245,195	68.8%	66,867,114	106.5%	68,048,107	4.7%
Purchased Water	30,100,000	17,329,381	57.6%	18,832,931	92.0%	19,606,627	-11.6%
Capital Outlay	133,386,261	41,823,162	31.4%	67,906,507	61.6%	37,217,378	12.4%
Grants & Contributions	8,983,470	4,649,793	51.8%	5,767,630	80.6%	4,896,529	-5.0%
Debt Service	15,098,333	2,329,950	15.4%	1,800,678	129.4%	1,994,856	16.8%
Interfund TF (Exp)	40,097,421	7,979,593	19.9%	8,664,858	92.1%	6,955,698	14.7%
Expense Total	613,742,548	305,874,742	49.8%	347,567,464	88.0%	297,991,848	2.6%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	763,750	687,083	90.0%	665,584	103.2%	628,734	9.3%
Electric	156,896,927	97,801,228	62.3%	97,518,606	100.3%	93,630,564	4.5%
Finance	85,000	72,921	85.8%	63,141	115.5%	55,244	32.0%
Fire	12,271,870	6,880,838	56.1%	7,475,087	92.1%	6,520,519	5.5%
Information Technology		2,767				26,551	-89.6%
Library	17,134,649	9,787,170	57.1%	10,442,559	93.7%	10,592,617	-7.6%
Naper Settlement	5,444,891	3,093,125	56.8%	3,277,796	94.4%	2,888,762	7.1%
Police	8,362,200	6,787,951	81.2%	5,623,662	120.7%	5,561,308	22.1%
Public Works	8,544,878	5,611,813	65.7%	5,337,326	105.1%	5,452,465	2.9%
Transp Engineer Development	15,685,490	3,327,502	21.2%	7,581,654	43.9%	3,365,545	-1.1%
Undefined	238,816,942	143,102,962	59.9%	144,975,954	98.7%	144,824,745	-1.2%
Water	129,283,369	71,999,245	55.7%	53,147,248	135.5%	51,073,606	41.0%
Revenue Total	593,289,966	349,154,605	58.9%	336,108,617	103.9%	324,620,661	7.6%

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
Community Services	5,737,863	2,168,050	37.8%	2,624,913	82.6%	1,922,664	12.8%
Electric	147,563,047	93,309,008	63.2%	91,227,649	102.3%	94,230,981	-1.0%
Finance	9,043,586	5,743,335	63.5%	5,865,331	97.9%	5,585,023	2.8%
Fire	48,220,763	30,318,691	62.9%	29,646,254	102.3%	27,421,628	10.6%
Information Technology	24,027,690	9,646,209	40.1%	12,663,605	76.2%	6,563,757	47.0%
Library	19,489,381	11,328,212	58.1%	11,622,026	97.5%	10,503,753	7.8%
Naper Settlement	6,550,791	3,984,523	60.8%	3,688,765	108.0%	3,297,097	20.8%
Police	63,387,925	37,954,077	59.9%	40,094,598	94.7%	36,056,143	5.3%
Public Works	48,077,892	25,963,805	54.0%	30,296,378	85.7%	24,540,682	5.8%
Transp Engineer Development	59,521,047	19,265,921	32.4%	28,290,093	68.1%	16,458,594	17.1%
Undefined	626,237	349,066	55.7%	63,584	549.0%	162,971	114.2%
Water	126,483,603	47,355,365	37.4%	63,293,666	74.8%	46,702,315	1.4%
City Managers Office	2,492,201	1,617,038	64.9%	1,664,399	97.2%	1,511,509	7.0%
Debt Service	14,694,631	1,377,202	9.4%	1,411,348	97.6%	1,640,377	-16.0%
Human Resources	2,085,058	1,147,938	55.1%	1,347,479	85.2%	1,009,539	13.7%
Insurance	29,309,101	9,876,861	33.7%	19,892,920	49.7%	15,695,857	-37.1%
Legal	1,720,497	1,125,161	65.4%	1,117,796	100.7%	985,128	14.2%
Mayor And Council	407,494	187,674	46.1%	261,090	71.9%	202,292	-7.2%
Miscellaneous	4,303,741	3,156,603	73.3%	2,495,571	126.5%	3,501,539	-9.9%
Expense Total	613,742,548	305,874,742	49.8%	347,567,464	88.0%	297,991,848	2.6%

YTD > Year To Date
 PY > Previous Year



City of Naperville
2024 Financial Report - through August 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