



City of Naperville
2025 Financial Report - through September 30
Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Electric							
Salaries & Wages	13,638,259	9,237,699	67.7%	9,782,034	94.4%	9,332,499	-1.0%
Benefits & Related	3,791,012	2,520,228	66.5%	2,770,355	91.0%	2,473,949	1.9%
Purchased Services	5,827,179	3,442,028	59.1%	3,943,382	87.3%	2,882,486	19.4%
Purchased Items	1,954,765	4,494,634	229.9%	767,770	585.4%	244,407	1739.0%
Capital Outlay	29,535,716	15,980,780	54.1%	18,070,076	88.4%	8,603,861	85.7%
Grants & Contributions	823,841	542,317	65.8%	661,355	82.0%	593,898	-8.7%
Debt Service	100,000	329,351	329.4%	80,990	406.7%	390,176	-15.6%
Interfund TF (Exp)	1,391,336	1,043,505	75.0%	1,043,502	100.0%	1,081,161	-3.5%
Insurance Benefits	1,000			1,000			
Purchased Electricity	101,763,112	87,996,847	86.5%	77,724,758	113.2%	83,157,754	5.8%
Electric Total	158,826,220	125,587,387	79.1%	114,845,222	109.4%	108,760,190	15.5%
Water	131,950,283	62,256,165	47.2%	88,227,058	70.6%	54,147,211	15.0%
City Managers Office	2,581,130	1,822,766	70.6%	1,931,851	94.4%	1,784,280	2.2%
Community Services	5,745,167	2,700,546	47.0%	2,408,543	112.1%	2,721,338	-0.8%
Debt Service	15,591,331	3,733,762	23.9%	1,433,326	260.5%	1,377,202	171.1%
Finance	9,469,396	6,521,205	68.9%	6,904,219	94.5%	6,428,357	1.4%
Human Resources	2,120,609	1,375,295	64.9%	1,519,904	90.5%	1,315,800	4.5%
Information Technology	32,655,575	19,151,370	58.6%	21,496,918	89.1%	10,631,174	80.1%
Insurance	30,164,404	21,049,126	69.8%	21,467,986	98.0%	12,147,058	73.3%
Legal	1,789,742	1,374,201	76.8%	1,303,418	105.4%	1,256,626	9.4%
Mayor And Council	415,367	211,294	50.9%	292,660	72.2%	218,082	-3.1%
Police	70,316,025	47,963,503	68.2%	51,506,936	93.1%	46,706,388	2.7%
Public Works	50,568,167	29,300,705	57.9%	61,180,186	47.9%	29,612,905	-1.1%
Transp Engineer Development	44,263,965	21,495,812	48.6%	29,752,346	72.2%	24,365,351	-11.8%
Fire	53,746,071	39,614,188	73.7%	43,696,743	90.7%	38,700,336	2.4%
Library	19,123,789	12,149,553	63.5%	13,302,428	91.3%	12,833,693	-5.3%
Miscellaneous	4,710,994	3,263,836	69.3%	3,595,132	90.8%	3,295,467	-1.0%
Naper Settlement	6,396,128	3,742,926	58.5%	4,085,800	91.6%	4,394,097	-14.8%
Undefined	1,214,237	613,930	50.6%	179,537	342.0%	371,039	65.5%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	PY Actuals	PY Variance
Revenue						
Charges for Service	154,904,873	120,866,179	78.0%	118,512,441	107,756,617	12.2%
Fines, Fees, and Surcharges	3,521,837	4,523,956	128.5%	2,821,487	3,677,117	23.0%
Interfund TF	-	234,651				
Other Financing Sources	7,500,000	10,044,766	133.9%	-		
Other Revenue	139,727	158,077	113.1%	106,575	109,624	44.2%
Outside Revenue Sources	654,697	26,075	4.0%	47,388	7,629	241.8%
Shared Revenues	-	10,237				
Revenue Total	166,721,134	135,863,940	81.5%	121,487,891	111,550,986	21.8%
Expense						
Benefits & Related	4,493,180	3,017,604	67.2%	3,283,747	2,942,457	2.6%
Capital Outlay	30,258,716	16,418,249	54.3%	18,328,581	8,622,588	90.4%
Debt Service	1,931,070	461,245	23.9%	168,150	515,160	-10.5%
Grants & Contributions	823,841	542,317	65.8%	661,355	593,898	-8.7%
Interfund TF	1,394,191	1,045,647	75.0%	1,045,643	1,083,762	-3.5%
Purchased Items	103,759,877	92,513,854	89.2%	78,519,337	83,486,914	10.8%
Purchased Services	8,436,677	5,233,752	62.0%	5,945,012	4,684,609	11.7%
Salaries & Wages	16,033,664	10,925,160	68.1%	11,529,314	10,938,397	-0.1%
Expense Total	167,131,216	130,157,828	77.9%	119,481,140	112,867,785	15.3%



City of Naperville
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Dept Name All

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Interfund TF							
Operational Transfer	-	234,651					
Interfund TF Total	-	234,651					
Charges for Service							
Billable Services	150,000	188,213	125.5%	132,033	142.6%	75,022	150.9%
General Service Charge	21,130,195	15,384,335	72.8%	16,151,000	95.3%	13,649,093	12.7%
Large Service Charge	45,840,426	35,517,171	77.5%	34,547,589	102.8%	31,902,038	11.3%
Other Charges	526,413	36,000	6.8%	193,683	18.6%	35,425	1.6%
Outdoor Light Charge	248,934	137,799	55.4%	177,160	77.8%	168,024	-18.0%
Primary Meter	14,448,884	9,929,367	68.7%	10,946,824	90.7%	9,349,385	6.2%
Residential Charge	71,423,523	59,242,482	82.9%	55,488,781	106.8%	51,741,569	14.5%
Transmission	1,136,498	430,812	37.9%	875,370	49.2%	836,060	-48.5%
Charges for Service Total	154,904,873	120,866,179	78.0%	118,512,441	102.0%	107,756,617	12.2%
Fines, Fees, and Surcharges							
Administrative Fees	257,000	311,990	121.4%	179,689	173.6%	211,396	47.6%
Fees		236,982				18,721	1165.9%
Installation Fees	3,080,000	3,875,402	125.8%	2,501,457	154.9%	3,286,760	17.9%
Service Fees	184,837	99,582	53.9%	140,341	71.0%	160,240	-37.9%
Fines, Fees, and Surcharges Total	3,521,837	4,523,956	128.5%	2,821,487	160.3%	3,677,117	23.0%
Other Financing Sources							
Bond Proceeds	7,500,000	10,044,766	133.9%	-			
Other Financing Sources Total	7,500,000	10,044,766	133.9%	-			
Other Revenue							
Other Revenue	139,727	158,077	113.1%	106,575	148.3%	109,624	44.2%
Other Revenue Total	139,727	158,077	113.1%	106,575	148.3%	109,624	44.2%
Outside Revenue Sources							
Interest & Investment Income	623,197			20,950			
Other Rents & Royalties	31,500	26,075	82.8%	26,438	98.6%	7,629	241.8%
Outside Revenue Sources Total	654,697	26,075	4.0%	47,388	55.0%	7,629	241.8%
Shared Revenues							
Federal Grants	-	10,237					



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Dept Name	All						
Shared Revenues Total	-	10,237					
Revenue Total	166,721,134	135,863,940	81.5%	121,487,891	111.8%	111,550,986	21.8%
Expense							
Salaries & Wages							
Other Compensation	(420,527)	52,456	-12.5%	(408,846)	-12.8%	54,435	-3.6%
Overtime	2,294,378	1,117,668	48.7%	1,575,229	71.0%	1,173,726	-4.8%
Regular Pay	14,097,893	9,721,186	69.0%	10,302,307	94.4%	9,691,790	0.3%
Temporary Pay	61,920	33,851	54.7%	60,624	55.8%	18,447	83.5%
Salaries & Wages Total	16,033,664	10,925,160	68.1%	11,529,314	94.8%	10,938,397	-0.1%
Benefits & Related							
Claims	1,000			1,000			
Insurance Benefits	2,122,744	1,462,328	68.9%	1,551,236	94.3%	1,411,463	3.6%
Payroll Benefits	1,216,947	794,401	65.3%	889,308	89.3%	798,638	-0.5%
Pension Benefits	1,152,489	760,876	66.0%	842,203	90.3%	732,357	3.9%
Benefits & Related Total	4,493,180	3,017,604	67.2%	3,283,747	91.9%	2,942,457	2.6%
Purchased Services							
Contract Services	6,834,897	3,970,857	58.1%	4,749,659	83.6%	3,525,096	12.6%
Other Purchased Service	1,601,780	1,262,895	78.8%	1,195,353	105.7%	1,159,513	8.9%
Purchased Services Total	8,436,677	5,233,752	62.0%	5,945,012	88.0%	4,684,609	11.7%
Purchased Items							
Purchased Electricity	101,763,112	87,996,847	86.5%	77,724,758	113.2%	83,157,754	5.8%
Supplies	1,714,415	4,372,958	255.1%	584,121	748.6%	212,818	1954.8%
Utilities	282,350	144,049	51.0%	210,457	68.4%	116,341	23.8%
Purchased Items Total	103,759,877	92,513,854	89.2%	78,519,337	117.8%	83,486,914	10.8%
Capital Outlay							
Building Improvements	555,000	261,324	47.1%	111,000	235.4%		
Infrastructure	27,261,400	14,956,260	54.9%	17,280,130	86.6%	8,354,248	79.0%
Technology	168,000	176,145	104.8%	147,506	119.4%	18,727	840.6%
Vehicles And Equipment	2,274,316	1,024,520	45.0%	789,946	129.7%	249,612	310.4%



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Dept Name	All						
Capital Outlay Total	30,258,716	16,418,249	54.3%	18,328,581	89.6%	8,622,588	90.4%
Debt Service							
Bond Issuance Cost		44,735					
Interest	274,320	416,511	151.8%	168,150	247.7%	515,160	-19.1%
Principal	1,656,750			-			
Debt Service Total	1,931,070	461,245	23.9%	168,150	274.3%	515,160	-10.5%
Grants & Contributions							
Contributions	333,750	185,967	55.7%	303,808	61.2%	143,876	29.3%
Grant	280,000	231,099	82.5%	196,001	117.9%	279,712	-17.4%
Reimbursements & Rebates	210,091	125,251	59.6%	161,546	77.5%	170,310	-26.5%
Grants & Contributions Total	823,841	542,317	65.8%	661,355	82.0%	593,898	-8.7%
Interfund TF							
Operational Transfer	1,394,191	1,045,647	75.0%	1,045,643	100.0%	1,083,762	-3.5%
Interfund TF Total	1,394,191	1,045,647	75.0%	1,045,643	100.0%	1,083,762	-3.5%
Expense Total	167,131,216	130,157,828	77.9%	119,481,140	108.9%	112,867,785	15.3%