



City of Naperville
 2025 Financial Report - through December 31
 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	13,403,392	98.3%	13,638,259	98.3%	12,961,209	3.4%
Benefits & Related	3,791,012	3,619,761	95.5%	3,791,012	95.5%	3,315,471	9.2%
Purchased Services	5,827,179	5,220,591	89.6%	5,827,179	89.6%	4,411,102	18.4%
Purchased Items	1,954,765	4,439,121	227.1%	1,954,765	227.1%	993,781	346.7%
Capital Outlay	29,535,716	28,064,774	95.0%	29,535,716	95.0%	17,900,874	56.8%
Grants & Contributions	823,841	652,674	79.2%	823,841	79.2%	610,663	6.9%
Debt Service	100,000	349,170	349.2%	100,000	349.2%	410,027	-14.8%
Interfund TF (Exp)	1,391,336	1,391,340	100.0%	1,391,336	100.0%	1,441,548	-3.5%
Insurance Benefits	1,000			1,000			
Purchased Electricity	101,763,112	114,703,953	112.7%	101,763,112	112.7%	108,622,740	5.6%
Electric Total	158,826,220	171,844,775	108.2%	158,826,220	108.2%	150,667,413	14.1%
Water	131,950,283	97,829,176	74.1%	131,950,282	74.1%	104,645,342	-6.5%
City Managers Office	2,581,130	2,515,961	97.5%	2,581,130	97.5%	2,439,414	3.1%
Community Services	5,745,167	5,584,561	97.2%	5,745,167	97.2%	5,295,441	5.5%
Debt Service	15,591,331	18,114,392	116.2%	15,591,331	116.2%	15,134,183	19.7%
Finance	9,469,396	9,121,328	96.3%	9,469,396	96.3%	8,744,676	4.3%
Human Resources	2,120,609	1,898,208	89.5%	2,120,609	89.5%	1,889,924	0.4%
Information Technology	32,655,575	22,671,622	69.4%	33,424,756	67.8%	14,613,737	55.1%
Insurance	30,164,404	29,970,628	99.4%	30,164,404	99.4%	38,218,847	-21.6%
Legal	1,789,742	1,906,263	106.5%	1,789,742	106.5%	1,733,302	10.0%
Mayor And Council	415,367	300,843	72.4%	415,367	72.4%	303,303	-0.8%
Police	70,316,025	66,623,330	94.7%	69,649,204	95.7%	61,815,721	7.8%
Public Works	50,568,167	43,375,697	85.8%	51,905,111	83.6%	43,266,254	0.3%
Transp Engineer Development	44,263,965	32,100,046	72.5%	44,316,141	72.4%	41,825,136	-23.3%
Fire	53,746,071	52,644,535	98.0%	52,254,591	100.7%	49,294,238	6.8%
Library	19,123,789	18,450,338	96.5%	19,123,789	96.5%	19,305,497	-4.4%
Miscellaneous	4,710,994	4,280,971	90.9%	4,710,994	90.9%	4,324,414	-1.0%
Naper Settlement	6,396,128	5,618,134	87.8%	5,896,128	95.3%	6,663,708	-15.7%
Undefined	1,214,237	1,311,041	108.0%	1,214,237	108.0%	1,111,759	17.9%



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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	159,643,857	103.1%	154,904,873	141,632,348	12.7%
Fines, Fees, and Surcharges	3,521,837	6,242,360	177.2%	3,521,837	4,515,097	38.3%
Interfund TF		2,559,112				
Other Financing Sources	7,500,000	10,044,766	133.9%	7,500,000		
Other Revenue	139,727	119,073	85.2%	139,727	79,233	50.3%
Outside Revenue Sources	654,697	26,075	4.0%	654,697	667,085	-96.1%
Shared Revenues		11,195				
Revenue Total	166,721,134	178,646,438	107.2%	166,721,134	146,893,763	21.6%
Expense						
Benefits & Related	4,493,180	4,314,401	96.0%	4,493,180	3,958,862	9.0%
Capital Outlay	30,258,716	28,523,024	94.3%	30,258,716	18,039,330	58.1%
Debt Service	1,931,070	2,426,816	125.7%	1,931,070	2,647,445	-8.3%
Grants & Contributions	823,841	652,674	79.2%	823,841	610,663	6.9%
Interfund TF	1,394,191	1,394,196	100.0%	1,394,191	1,445,016	-3.5%
Purchased Items	103,759,877	119,167,756	114.8%	103,759,877	109,776,978	8.6%
Purchased Services	8,436,677	7,646,797	90.6%	8,436,677	6,855,075	11.5%
Salaries & Wages	16,033,664	15,807,525	98.6%	16,033,664	15,230,690	3.8%
Expense Total	167,131,216	179,933,188	107.7%	167,131,216	158,564,059	13.5%



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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		2,559,112					
Interfund TF Total		2,559,112					
Charges for Service							
Billable Services	150,000	223,676	149.1%	150,000	149.1%	95,353	134.6%
General Service Charge	21,130,195	20,392,822	96.5%	21,130,195	96.5%	17,922,786	13.8%
Large Service Charge	45,840,426	47,427,880	103.5%	45,840,426	103.5%	42,697,456	11.1%
Other Charges	526,413	387,534	73.6%	526,413	73.6%	386,959	0.1%
Outdoor Light Charge	248,934	184,642	74.2%	248,934	74.2%	236,862	-22.0%
Primary Meter	14,448,884	13,378,424	92.6%	14,448,884	92.6%	12,440,239	7.5%
Residential Charge	71,423,523	77,129,490	108.0%	71,423,523	108.0%	66,858,915	15.4%
Transmission	1,136,498	519,389	45.7%	1,136,498	45.7%	993,779	-47.7%
Charges for Service Total	154,904,873	159,643,857	103.1%	154,904,873	103.1%	141,632,348	12.7%
Fines, Fees, and Surcharges							
Administrative Fees	257,000	421,478	164.0%	257,000	164.0%	288,061	46.3%
Fees		249,098				24,199	929.4%
Installation Fees	3,080,000	5,439,440	176.6%	3,080,000	176.6%	4,011,375	35.6%
Service Fees	184,837	132,343	71.6%	184,837	71.6%	191,461	-30.9%
Fines, Fees, and Surcharges Total	3,521,837	6,242,360	177.2%	3,521,837	177.2%	4,515,097	38.3%
Other Financing Sources							
Bond Proceeds	7,500,000	10,044,766	133.9%	7,500,000	133.9%		
Other Financing Sources Total	7,500,000	10,044,766	133.9%	7,500,000	133.9%		
Other Revenue							
Other Revenue	139,727	119,073	85.2%	139,727	85.2%	79,233	50.3%
Other Revenue Total	139,727	119,073	85.2%	139,727	85.2%	79,233	50.3%
Outside Revenue Sources							
Interest & Investment Income	623,197			623,197		659,457	
Other Rents & Royalties	31,500	26,075	82.8%	31,500	82.8%	7,629	241.8%
Outside Revenue Sources Total	654,697	26,075	4.0%	654,697	4.0%	667,085	-96.1%
Shared Revenues							
Federal Grants		11,195					



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Dept Name	All						
Shared Revenues Total	11,195						
Revenue Total	166,721,134	178,646,438	107.2%	166,721,134	107.2%	146,893,763	21.6%
Expense							
Salaries & Wages							
Other Compensation	(420,527)	52,456	-12.5%	(420,527)	-12.5%	54,435	-3.6%
Overtime	2,294,378	1,826,986	79.6%	2,294,378	79.6%	1,838,243	-0.6%
Regular Pay	14,097,893	13,893,436	98.5%	14,097,893	98.5%	13,319,565	4.3%
Temporary Pay	61,920	34,648	56.0%	61,920	56.0%	18,447	87.8%
Salaries & Wages Total	16,033,664	15,807,525	98.6%	16,033,664	98.6%	15,230,690	3.8%
Benefits & Related							
Claims	1,000			1,000			
Insurance Benefits	2,122,744	2,052,062	96.7%	2,122,744	96.7%	1,892,384	8.4%
Payroll Benefits	1,216,947	1,132,240	93.0%	1,216,947	93.0%	1,079,763	4.9%
Pension Benefits	1,152,489	1,130,099	98.1%	1,152,489	98.1%	986,715	14.5%
Benefits & Related Total	4,493,180	4,314,401	96.0%	4,493,180	96.0%	3,958,862	9.0%
Purchased Services							
Contract Services	6,834,897	5,885,113	86.1%	6,834,897	86.1%	5,268,410	11.7%
Other Purchased Service	1,601,780	1,761,684	110.0%	1,601,780	110.0%	1,586,665	11.0%
Purchased Services Total	8,436,677	7,646,797	90.6%	8,436,677	90.6%	6,855,075	11.5%
Purchased Items							
Purchased Electricity	101,763,112	114,703,953	112.7%	101,763,112	112.7%	108,622,740	5.6%
Supplies	1,714,415	4,260,308	248.5%	1,714,415	248.5%	994,823	328.2%
Utilities	282,350	203,495	72.1%	282,350	72.1%	159,415	27.7%
Purchased Items Total	103,759,877	119,167,756	114.8%	103,759,877	114.8%	109,776,978	8.6%
Capital Outlay							
Building Improvements	555,000	261,324	47.1%	555,000	47.1%	119,729	118.3%
Infrastructure	27,261,400	26,743,321	98.1%	27,261,400	98.1%	16,005,907	67.1%
Technology	168,000	196,926	117.2%	168,000	117.2%	18,727	951.6%
Vehicles And Equipment	2,274,316	1,321,452	58.1%	2,274,316	58.1%	1,894,967	-30.3%



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Dept Name	All							
Capital Outlay Total	30,258,716	28,523,024	94.3%	30,258,716	94.3%	18,039,330	58.1%	
Debt Service								
Bond Issuance Cost		44,735						
Interest	274,320	725,331	264.4%	274,320	264.4%	659,995	9.9%	
Principal	1,656,750	1,656,750	100.0%	1,656,750	100.0%	1,987,450	-16.6%	
Debt Service Total	1,931,070	2,426,816	125.7%	1,931,070	125.7%	2,647,445	-8.3%	
Grants & Contributions								
Contributions	333,750	205,483	61.6%	333,750	61.6%	150,302	36.7%	
Grant	280,000	288,770	103.1%	280,000	103.1%	279,712	3.2%	
Reimbursements & Rebates	210,091	158,421	75.4%	210,091	75.4%	180,649	-12.3%	
Grants & Contributions Total	823,841	652,674	79.2%	823,841	79.2%	610,663	6.9%	
Interfund TF								
Operational Transfer	1,394,191	1,394,196	100.0%	1,394,191	100.0%	1,445,016	-3.5%	
Interfund TF Total	1,394,191	1,394,196	100.0%	1,394,191	100.0%	1,445,016	-3.5%	
Expense Total	167,131,216	179,933,188	107.7%	167,131,216	107.7%	158,564,059	13.5%	