



City of Naperville
2025 Financial Report - through April 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	3,491,825	25.6%	3,982,448	87.7%	3,659,424	-4.6%
Benefits & Related	3,791,012	998,106	26.3%	1,166,465	85.6%	1,025,792	-2.7%
Purchased Services	5,827,179	1,310,579	22.5%	949,102	138.1%	545,990	140.0%
Purchased Items	1,954,765	3,417,969	174.9%	502,925	679.6%	364,727	837.1%
Capital Outlay	29,535,716	3,654,410	12.4%	3,831,346	95.4%	2,482,403	47.2%
Grants & Contributions	823,841	238,635	29.0%	379,711	62.8%	414,606	-42.4%
Debt Service	100,000	304,824	304.8%	59,045	516.3%	361,367	-15.6%
Interfund TF (Exp)	1,391,336	463,780	33.3%	463,779	100.0%	480,516	-3.5%
Insurance Benefits	1,000			-			
Purchased Electricity	101,763,112	35,552,906	34.9%	31,180,020	114.0%	33,260,958	6.9%
Electric Total	158,826,220	49,433,034	31.1%	42,514,840	116.3%	42,595,783	16.1%
Water	131,950,283	18,726,996	14.2%	37,086,153	50.5%	16,963,496	10.4%
City Managers Office	2,581,130	759,340	29.4%	808,516	93.9%	781,667	-2.9%
Community Services	5,745,167	882,209	15.4%	943,167	93.5%	1,044,804	-15.6%
Debt Service	15,591,331	318	0.0%	727	43.7%	6,318	-95.0%
Finance	9,469,396	2,639,292	27.9%	2,822,474	93.5%	2,649,600	-0.4%
Fire	52,254,591	10,769,948	20.6%	12,408,346	86.8%	11,750,114	-8.3%
Human Resources	2,120,609	630,753	29.7%	648,390	97.3%	515,439	22.4%
Information Technology	33,424,756	6,328,859	18.9%	7,198,988	87.9%	4,743,023	33.4%
Insurance	30,164,404	8,163,138	27.1%	8,295,332	98.4%	8,557,819	-4.6%
Legal	1,789,742	518,403	29.0%	544,248	95.3%	524,173	-1.1%
Library	19,123,789	5,176,341	27.1%	5,580,665	92.8%	5,339,839	-3.1%
Mayor And Council	415,367	90,834	21.9%	120,578	75.3%	90,244	0.7%
Miscellaneous	4,710,994	2,872,529	61.0%	2,873,947	100.0%	2,853,729	0.7%
Naper Settlement	5,896,128	1,497,735	25.4%	1,630,878	91.8%	1,439,074	4.1%
Police	69,649,204	14,643,132	21.0%	17,173,233	85.3%	15,655,690	-6.5%
Public Works	51,905,111	10,334,288	19.9%	12,862,769	80.3%	11,274,837	-8.3%
Transp Engineer Development	44,316,141	4,578,158	10.3%	8,566,105	53.4%	5,258,342	-12.9%
Undefined	1,214,237	328,224	27.0%	106,001	309.6%	187,382	75.2%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	PY Actuals	PY Variance
Revenue						
Charges for Service	154,618,447	49,790,764	32.2%	48,799,418	44,715,043	11.4%
Fines, Fees, and Surcharges	3,521,837	2,614,161	74.2%	945,827	1,880,327	39.0%
Interfund TF	-					
Other Financing Sources	7,500,000			-		
Other Revenue	139,727	72,217	51.7%	12,201	31,865	126.6%
Outside Revenue Sources	649,892			24,465	7,629	
Shared Revenues	-	3,834				
Revenue Total	166,429,903	52,480,976	31.5%	49,781,911	46,634,863	12.5%
Expense						
Benefits & Related	4,493,180	1,207,970	26.9%	1,382,209	1,221,970	-1.1%
Capital Outlay	30,258,716	3,716,408	12.3%	3,858,290	2,487,889	49.4%
Debt Service	1,931,070	304,824	15.8%	59,045	361,367	-15.6%
Grants & Contributions	543,841	176,683	32.5%	256,580	188,047	-6.0%
Interfund TF	1,394,191	464,732	33.3%	464,730	481,672	-3.5%
Purchased Items	103,759,877	38,972,405	37.6%	31,691,348	33,626,709	15.9%
Purchased Services	8,431,677	2,097,576	24.9%	1,957,821	1,428,228	46.9%
Salaries & Wages	16,033,664	4,160,649	25.9%	4,717,137	4,313,911	-3.6%
Expense Total	166,846,216	51,101,247	30.6%	44,387,161	44,109,793	15.9%



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Revenue							
Interfund TF							
Operational Transfer	-						
Interfund TF Total	-						
Charges for Service							
Billable Services	150,000	17,288	11.5%	48,158	35.9%	56,289	-69.3%
General Service Charge	21,130,195	6,804,155	32.2%	7,188,361	94.7%	6,042,406	12.6%
Large Service Charge	45,840,426	14,969,702	32.7%	14,657,912	102.1%	13,699,308	9.3%
Other Charges	526,413	3,200	0.6%	4,753	67.3%	3,200	0.0%
Outdoor Light Charge	248,934	38,284	15.4%	70,706	54.1%	65,324	-41.4%
Primary Meter	14,448,884	4,084,408	28.3%	4,626,374	88.3%	4,103,099	-0.5%
Residential Charge	71,423,523	23,715,401	33.2%	21,921,632	108.2%	20,376,012	16.4%
Transmission	1,136,498	255,166	22.5%	376,668	67.7%	468,520	-45.5%
Charges for Service Total	154,904,873	49,887,604	32.2%	48,894,563	102.0%	44,814,158	11.3%
Fines, Fees, and Surcharges							
Administrative Fees	257,000	156,724	61.0%	53,265	294.2%	61,452	155.0%
Fees		226,420				6,468	3400.6%
Installation Fees	3,080,000	2,200,588	71.4%	831,856	264.5%	1,738,787	26.6%
Service Fees	184,837	30,429	16.5%	60,706	50.1%	80,088	-62.0%
Fines, Fees, and Surcharges Total	3,521,837	2,614,161	74.2%	945,827	276.4%	1,886,795	38.6%
Other Financing Sources							
Bond Proceeds	7,500,000			-			
Other Financing Sources Total	7,500,000			-			
Other Revenue							
Other Revenue	139,727	72,217	51.7%	12,201	591.9%	31,865	126.6%
Other Revenue Total	139,727	72,217	51.7%	12,201	591.9%	31,865	126.6%
Outside Revenue Sources							
Interest & Investment Income	623,197			3,177			
Other Rents & Royalties	31,500			21,288		7,629	
Outside Revenue Sources Total	654,697			24,465		7,629	
Shared Revenues							
Federal Grants	-	3,834					
Shared Revenues Total	-	3,834					



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Revenue Total	166,721,134	52,577,816	31.5%	49,877,056	105.4%	46,740,446	12.5%
Expense							
Salaries & Wages							
Other Compensation	(420,527)	28,753	-6.8%	(186,103)	-15.5%	27,781	3.5%
Overtime	2,294,378	391,322	17.1%	562,926	69.5%	409,384	-4.4%
Regular Pay	14,097,893	3,740,575	26.5%	4,337,813	86.2%	3,875,067	-3.5%
Temporary Pay	61,920			2,501		1,679	
Salaries & Wages Total	16,033,664	4,160,649	25.9%	4,717,137	88.2%	4,313,911	-3.6%
Benefits & Related							
Claims	1,000			-			
Insurance Benefits	2,122,744	608,942	28.7%	653,152	93.2%	611,983	-0.5%
Payroll Benefits	1,216,947	302,784	24.9%	374,445	80.9%	315,858	-4.1%
Pension Benefits	1,152,489	296,245	25.7%	354,612	83.5%	294,130	0.7%
Benefits & Related Total	4,493,180	1,207,970	26.9%	1,382,209	87.4%	1,221,970	-1.1%
Purchased Services							
Contract Services	6,834,897	1,550,045	22.7%	1,477,533	104.9%	945,704	63.9%
Other Purchased Service	1,601,780	547,531	34.2%	480,288	114.0%	482,524	13.5%
Purchased Services Total	8,436,677	2,097,576	24.9%	1,957,821	107.1%	1,428,228	46.9%
Purchased Items							
Purchased Electricity	101,763,112	35,552,906	34.9%	31,180,020	114.0%	33,260,958	6.9%
Supplies	1,714,415	3,358,030	195.9%	413,332	812.4%	316,371	961.4%
Utilities	282,350	61,468	21.8%	97,996	62.7%	49,380	24.5%
Purchased Items Total	103,759,877	38,972,405	37.6%	31,691,348	123.0%	33,626,709	15.9%
Capital Outlay							
Building Improvements	555,000	61,998	11.2%	-			
Infrastructure	27,261,400	3,654,410	13.4%	3,574,524	102.2%	2,340,966	56.1%
Technology	168,000			26,944		5,486	
Vehicles And Equipment	2,274,316			256,822		141,437	
Capital Outlay Total	30,258,716	3,716,408	12.3%	3,858,290	96.3%	2,487,889	49.4%
Debt Service							
Interest	274,320	304,824	111.1%	59,045	516.3%	361,367	-15.6%
Principal	1,656,750			-			
Debt Service Total	1,931,070	304,824	15.8%	59,045	516.3%	361,367	-15.6%



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Grants & Contributions							
Contributions	333,750	118,443	35.5%	177,426	66.8%	98,777	19.9%
Grant	280,000	61,952	22.1%	123,131	50.3%	226,559	-72.7%
Reimbursements & Rebates	210,091	58,240	27.7%	79,154	73.6%	89,271	-34.8%
Grants & Contributions Total	823,841	238,635	29.0%	379,711	62.8%	414,606	-42.4%
Interfund TF							
Operational Transfer	1,394,191	464,732	33.3%	464,730	100.0%	481,672	-3.5%
Interfund TF Total	1,394,191	464,732	33.3%	464,730	100.0%	481,672	-3.5%
Expense Total	167,131,216	51,163,199	30.6%	44,510,292	114.9%	44,336,352	15.4%