



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	158,826,220	49,433,034	31.1%	42,514,840	116.3%	42,595,783	16.1%
Water							
Salaries & Wages	8,502,204	2,543,558	29.9%	2,577,455	98.7%	2,645,309	-3.8%
Benefits & Related	2,779,705	849,228	30.6%	855,294	99.3%	862,764	-1.6%
Purchased Services	8,932,811	1,441,048	16.1%	1,347,336	107.0%	1,203,786	19.7%
Purchased Items	4,909,334	1,328,114	27.1%	1,502,824	88.4%	1,276,043	4.1%
Purchased Water	31,331,000	7,673,008	24.5%	8,507,752	90.2%	7,256,708	5.7%
Capital Outlay	70,455,088	4,142,418	5.9%	22,110,708	18.7%	2,977,469	39.1%
Grants & Contributions	238,750	96,794	40.5%	133,551	72.5%	86,064	12.5%
Debt Service		6,699				8,069	-17.0%
Interfund TF (Exp)	4,801,390	646,128	13.5%	51,233	1261.2%	647,284	-0.2%
Water Total	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%
Grand Total	641,148,599	138,373,531	21.6%	162,185,357	85.3%	132,231,372	4.6%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	PY Actuals	PY Variance
Revenue						
Charges for Service	89,356,565	25,925,307	29.0%	25,850,176	22,944,241	13.0%
Fines, Fees, and Surcharges	327,653	80,357	24.5%	106,559	106,849	-24.8%
Interfund TF	2,863,000			-		
Other Financing Sources	31,400,000			-		
Other Revenue	296,570	14,740	5.0%	101,857	47,506	-69.0%
Outside Revenue Sources	820,188	16,790	2.0%	18,781	22,562	-25.6%
Shared Revenues	450,000			-		
Revenue Total	125,513,976	26,037,194	20.7%	26,077,373	23,121,157	12.6%
Expense						
Benefits & Related	3,379,865	1,027,400	30.4%	1,039,958	1,030,551	-0.3%
Capital Outlay	70,802,088	4,142,418	5.9%	22,139,682	2,981,267	38.9%
Debt Service	4,749,300	6,699	0.1%	-	8,069	-17.0%
Grants & Contributions	238,750	96,794	40.5%	133,551	86,064	12.5%
Interfund TF	4,804,245	647,080	13.5%	52,184	648,440	-0.2%
Purchased Items	36,266,584	9,003,404	24.8%	10,022,332	8,533,288	5.5%
Purchased Services	10,954,327	2,083,499	19.0%	2,061,126	1,826,343	14.1%
Salaries & Wages	10,568,747	3,115,248	29.5%	3,210,740	3,213,343	-3.1%
Expense Total	141,763,906	20,122,542	14.2%	38,659,575	18,327,365	9.8%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Interfund TF							
Capital & Debt Transfer	2,863,000			-			
Interfund TF Total	2,863,000			-			
Charges for Service							
Billable Services	51,372			110			
Commercial Charge	17,539,198	5,297,910	30.2%	5,038,109	105.2%	4,811,437	10.1%
Connection Charge	1,424,706	632,579	44.4%	580,023	109.1%	245,940	157.2%
Industrial Charge	1,031,880	180,657	17.5%	267,305	67.6%	236,076	-23.5%
Inst/Govt Charge	303,325	84,703	27.9%	86,746	97.6%	78,932	7.3%
Metered Construction	57,505	8,945	15.6%	14,852	60.2%	5,172	73.0%
Municipal Charge	91,506	25,581	28.0%	23,541	108.7%	35,801	-28.5%
Residential Charge	37,304,801	9,790,666	26.2%	9,779,374	100.1%	8,606,899	13.8%
Wastewater Charges	31,552,272	9,904,266	31.4%	10,060,116	98.5%	8,923,983	11.0%
Charges for Service Total	89,356,565	25,925,307	29.0%	25,850,176	100.3%	22,944,241	13.0%
Fines, Fees, and Surcharges							
Administrative Fees	110,381	48,914	44.3%	23,367	209.3%	27,824	75.8%
Fines	-						
Installation Fees	181,515	23,261	12.8%	64,917	35.8%	66,407	-65.0%
Service Fees	35,757	8,181	22.9%	18,274	44.8%	12,618	-35.2%
Fines, Fees, and Surcharges Total	327,653	80,357	24.5%	106,559	75.4%	106,849	-24.8%
Other Financing Sources							
Bond Proceeds	31,400,000			-			
Other Financing Sources Total	31,400,000			-			
Other Revenue							
Other Revenue	296,570	14,740	5.0%	101,857	14.5%	47,506	-69.0%
Other Revenue Total	296,570	14,740	5.0%	101,857	14.5%	47,506	-69.0%
Outside Revenue Sources							
Contributions						1,574	
Interest & Investment Income	769,817			2,288			
Other Rents & Royalties	50,371	16,790	33.3%	16,494	101.8%	20,988	-20.0%
Outside Revenue Sources Total	820,188	16,790	2.0%	18,781	89.4%	22,562	-25.6%
Shared Revenues							



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State Grants	450,000			-			
Shared Revenues Total	450,000			-			
Revenue Total	125,513,976	26,037,194	20.7%	26,077,373	99.8%	23,121,157	12.6%
Expense							
Salaries & Wages							
Other Compensation	76,920	18,800	24.4%	34,011	55.3%	18,164	3.5%
Overtime	672,389	239,711	35.7%	175,577	136.5%	191,392	25.2%
Regular Pay	9,742,398	2,851,584	29.3%	2,997,661	95.1%	3,001,865	-5.0%
Temporary Pay	77,040	5,152	6.7%	3,491	147.6%	1,922	168.1%
Salaries & Wages Total	10,568,747	3,115,248	29.5%	3,210,740	97.0%	3,213,343	-3.1%
Benefits & Related							
Insurance Benefits	1,975,080	581,960	29.5%	607,717	95.8%	587,297	-0.9%
Payroll Benefits	715,956	223,488	31.2%	220,294	101.4%	228,386	-2.1%
Pension Benefits	688,829	221,953	32.2%	211,947	104.7%	214,869	3.3%
Benefits & Related Total	3,379,865	1,027,400	30.4%	1,039,958	98.8%	1,030,551	-0.3%
Purchased Services							
Contract Services	9,967,973	1,734,433	17.4%	1,741,865	99.6%	1,487,594	16.6%
Other Purchased Service	986,354	349,066	35.4%	319,262	109.3%	338,750	3.0%
Purchased Services Total	10,954,327	2,083,499	19.0%	2,061,126	101.1%	1,826,343	14.1%
Purchased Items							
Purchased Water	31,331,000	7,673,008	24.5%	8,507,752	90.2%	7,256,708	5.7%
Supplies	1,848,355	382,365	20.7%	486,331	78.6%	390,115	-2.0%
Utilities	3,087,229	948,032	30.7%	1,028,250	92.2%	886,465	6.9%
Purchased Items Total	36,266,584	9,003,404	24.8%	10,022,332	89.8%	8,533,288	5.5%
Capital Outlay							
Building Improvements	515,000			39,540			
Infrastructure	68,654,488	3,467,475	5.1%	21,704,421	16.0%	2,335,988	48.4%
Technology	132,000			28,974		3,798	
Vehicles And Equipment	1,500,600	674,942	45.0%	366,747	184.0%	641,481	5.2%
Capital Outlay Total	70,802,088	4,142,418	5.9%	22,139,682	18.7%	2,981,267	38.9%
Debt Service							
Interest	1,364,300	6,699	0.5%	-		8,069	-17.0%
Principal	3,385,000			-			



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Debt Service Total	4,749,300	6,699	0.1%	-		8,069	-17.0%
Grants & Contributions							
Contributions	113,750	96,494	84.8%	101,627	94.9%	83,197	16.0%
Reimbursements & Rebates	125,000	300	0.2%	31,925	0.9%	2,867	-89.5%
Grants & Contributions Total	238,750	96,794	40.5%	133,551	72.5%	86,064	12.5%
Interfund TF							
Operational Transfer	4,804,245	647,080	13.5%	52,184	1240.0%	648,440	-0.2%
Interfund TF Total	4,804,245	647,080	13.5%	52,184	1240.0%	648,440	-0.2%
Expense Total	141,763,906	20,122,542	14.2%	38,659,575	52.1%	18,327,365	9.8%