



City of Naperville  
2025 Financial Report - through July 31  
Preliminary and Unaudited

	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenues/Expense Overview							
Electric							
Salaries & Wages	13,638,259	7,133,356	52.3%	7,770,078	91.8%	7,213,629	-1.1%
Benefits & Related	3,791,012	1,953,582	51.5%	2,187,122	89.3%	1,934,838	1.0%
Insurance Benefits	1,000			-			
Purchased Services	5,827,179	2,529,239	43.4%	2,273,583	111.2%	1,829,247	38.3%
Purchased Items	1,954,765	7,260,388	371.4%	966,558	751.2%	664,068	993.3%
Purchased Electricity	101,763,112	62,923,729	61.8%	56,183,877	112.0%	59,733,846	5.3%
Capital Outlay	29,535,716	8,583,620	29.1%	11,928,841	72.0%	5,455,366	57.3%
Grants & Contributions	823,841	389,828	47.3%	547,140	71.2%	534,538	-27.1%
Debt Service	100,000	317,149	317.1%	70,168	452.0%	376,447	-15.8%
Interfund TF (Exp)	1,391,336	811,615	58.3%	811,613	100.0%	840,903	-3.5%
<b>Electric Total</b>	<b>158,826,220</b>	<b>91,902,506</b>	<b>57.9%</b>	<b>82,738,980</b>	<b>111.1%</b>	<b>78,582,883</b>	<b>16.9%</b>
Water	131,950,283	43,592,223	33.0%	66,430,968	65.6%	39,888,394	9.3%
City Managers Office	2,581,130	1,419,237	55.0%	1,561,213	90.9%	1,440,751	-1.5%
Community Services	5,745,167	1,992,555	34.7%	1,821,694	109.4%	1,967,444	1.3%
Debt Service	15,591,331	1,729,349	11.1%	1,433,205	120.7%	1,377,202	25.6%
Finance	9,469,396	4,989,835	52.7%	5,279,559	94.5%	4,879,503	2.3%
Fire	53,746,071	28,702,741	53.4%	29,957,707	95.8%	27,362,463	4.9%
Human Resources	2,120,609	1,080,671	51.0%	1,178,990	91.7%	965,054	12.0%
Information Technology	32,655,575	16,946,360	51.9%	18,282,981	92.7%	8,603,246	97.0%
Insurance	30,164,404	17,163,004	56.9%	16,829,001	102.0%	16,234,449	5.7%
Legal	1,789,742	1,086,856	60.7%	1,028,030	105.7%	986,311	10.2%
Library	19,123,789	9,529,383	49.8%	10,356,796	92.0%	9,918,804	-3.9%
Mayor And Council	415,367	166,218	40.0%	228,868	72.6%	164,825	0.8%
Miscellaneous	4,710,994	3,117,442	66.2%	3,305,807	94.3%	3,089,191	0.9%
Naper Settlement	6,396,128	2,932,734	45.9%	3,150,374	93.1%	3,455,045	-15.1%
Police	70,316,025	34,833,549	49.5%	37,302,325	93.4%	34,264,520	1.7%
Public Works	50,568,167	21,683,819	42.9%	28,584,555	75.9%	22,872,521	-5.2%
Transp Engineer Development	44,263,965	13,503,265	30.5%	20,987,983	64.3%	14,906,570	-9.4%
Undefined	1,214,237	376,454	31.0%	149,391	252.0%	257,811	46.0%
<b>Grand Total</b>	<b>641,648,599</b>	<b>296,748,200</b>	<b>46.2%</b>	<b>330,608,427</b>	<b>89.8%</b>	<b>271,216,985</b>	<b>9.4%</b>

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Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Charges for Service	154,904,873	88,286,473	57.0%	88,046,171	100.3%	80,214,519	10.1%
Fines, Fees, and Surcharges	3,521,837	3,691,880	104.8%	1,612,771	228.9%	3,091,955	19.4%
Interfund TF	-	-					
Other Financing Sources	7,500,000	10,039,951	133.9%	-			
Other Revenue	139,727	129,532	92.7%	146,343	88.5%	140,242	-7.6%
Outside Revenue Sources	654,697			45,706		7,629	
Shared Revenues	-	6,590					
<b>Revenue Total</b>	<b>166,721,134</b>	<b>102,154,426</b>	<b>61.3%</b>	<b>89,850,992</b>	<b>113.7%</b>	<b>83,454,345</b>	<b>22.4%</b>
Expense							
Benefits & Related	4,493,180	2,343,318	52.2%	2,591,642	90.4%	2,302,381	1.8%
Capital Outlay	30,258,716	8,854,784	29.3%	12,047,607	73.5%	5,465,926	62.0%
Debt Service	1,931,070	449,074	23.3%	157,328	285.4%	501,431	-10.4%
Grants & Contributions	823,841	389,828	47.3%	547,140	71.2%	534,538	-27.1%
Interfund TF	1,394,191	813,281	58.3%	813,278	100.0%	842,926	-3.5%
Purchased Items	103,759,877	70,189,675	67.6%	57,170,576	122.8%	60,405,662	16.2%
Purchased Services	8,436,677	3,896,198	46.2%	3,843,128	101.4%	3,223,563	20.9%
Salaries & Wages	16,033,664	8,453,336	52.7%	9,149,365	92.4%	8,475,789	-0.3%
<b>Expense Total</b>	<b>167,131,216</b>	<b>95,389,495</b>	<b>57.1%</b>	<b>86,320,065</b>	<b>110.5%</b>	<b>81,752,218</b>	<b>16.7%</b>

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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Interfund TF							
Operational Transfer	-						
<b>Interfund TF Total</b>	<b>-</b>						
Charges for Service							
Billable Services	150,000	71,694	47.8%	107,410	66.7%	75,022	-4.4%
General Service Charge	21,130,195	11,540,223	54.6%	12,317,460	93.7%	10,417,792	10.8%
Large Service Charge	45,840,426	26,323,686	57.4%	26,141,189	100.7%	24,149,213	9.0%
Other Charges	526,413	5,600	1.1%	7,779	72.0%	5,025	11.4%
Outdoor Light Charge	248,934	89,378	35.9%	134,060	66.7%	126,656	-29.4%
Primary Meter	14,448,884	7,453,244	51.6%	8,347,072	89.3%	7,180,655	3.8%
Residential Charge	71,423,523	42,438,547	59.4%	40,229,821	105.5%	37,537,565	13.1%
Transmission	1,136,498	364,101	32.0%	761,380	47.8%	722,591	-49.6%
<b>Charges for Service Total</b>	<b>154,904,873</b>	<b>88,286,473</b>	<b>57.0%</b>	<b>88,046,171</b>	<b>100.3%</b>	<b>80,214,519</b>	<b>10.1%</b>
Fines, Fees, and Surcharges							
Administrative Fees	257,000	232,724	90.6%	120,941	192.4%	143,509	62.2%
Fees		229,551				10,822	2021.1%
Installation Fees	3,080,000	3,164,709	102.8%	1,374,667	230.2%	2,799,168	13.1%
Service Fees	184,837	64,895	35.1%	117,164	55.4%	138,455	-53.1%
<b>Fines, Fees, and Surcharges Total</b>	<b>3,521,837</b>	<b>3,691,880</b>	<b>104.8%</b>	<b>1,612,771</b>	<b>228.9%</b>	<b>3,091,955</b>	<b>19.4%</b>
Other Financing Sources							
Bond Proceeds	7,500,000	10,039,951	133.9%	-			
<b>Other Financing Sources Total</b>	<b>7,500,000</b>	<b>10,039,951</b>	<b>133.9%</b>	<b>-</b>			
Other Revenue							
Other Revenue	139,727	129,532	92.7%	146,343	88.5%	140,242	-7.6%
<b>Other Revenue Total</b>	<b>139,727</b>	<b>129,532</b>	<b>92.7%</b>	<b>146,343</b>	<b>88.5%</b>	<b>140,242</b>	<b>-7.6%</b>
Outside Revenue Sources							
Interest & Investment Income	623,197			20,950			
Other Rents & Royalties	31,500			24,756		7,629	
<b>Outside Revenue Sources Total</b>	<b>654,697</b>			<b>45,706</b>		<b>7,629</b>	
Shared Revenues							
Federal Grants	-	6,590					
<b>Shared Revenues Total</b>	<b>-</b>	<b>6,590</b>					

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<b>Revenue Total</b>	<b>166,721,134</b>	<b>102,154,426</b>	<b>61.3%</b>	<b>89,850,992</b>	<b>113.7%</b>	<b>83,454,345</b>	<b>22.4%</b>
<b>Expense</b>							
<b>Salaries &amp; Wages</b>							
Other Compensation	(420,527)	28,753	-6.8%	(207,630)	-13.8%	27,781	3.5%
Overtime	2,294,378	828,956	36.1%	1,173,349	70.6%	908,859	-8.8%
Regular Pay	14,097,893	7,573,344	53.7%	8,133,400	93.1%	7,525,085	0.6%
Temporary Pay	61,920	22,283	36.0%	50,247	44.3%	14,064	58.4%
<b>Salaries &amp; Wages Total</b>	<b>16,033,664</b>	<b>8,453,336</b>	<b>52.7%</b>	<b>9,149,365</b>	<b>92.4%</b>	<b>8,475,789</b>	<b>-0.3%</b>
<b>Benefits &amp; Related</b>							
Claims	1,000	-		-			
Insurance Benefits	2,122,744	1,138,342	53.6%	1,224,660	93.0%	1,107,320	2.8%
Payroll Benefits	1,216,947	613,884	50.4%	702,085	87.4%	621,314	-1.2%
Pension Benefits	1,152,489	591,093	51.3%	664,897	88.9%	573,748	3.0%
<b>Benefits &amp; Related Total</b>	<b>4,493,180</b>	<b>2,343,318</b>	<b>52.2%</b>	<b>2,591,642</b>	<b>90.4%</b>	<b>2,302,381</b>	<b>1.8%</b>
<b>Purchased Services</b>							
Contract Services	6,834,897	2,983,717	43.7%	2,979,932	100.1%	2,364,395	26.2%
Other Purchased Service	1,601,780	912,480	57.0%	863,195	105.7%	859,168	6.2%
<b>Purchased Services Total</b>	<b>8,436,677</b>	<b>3,896,198</b>	<b>46.2%</b>	<b>3,843,128</b>	<b>101.4%</b>	<b>3,223,563</b>	<b>20.9%</b>
<b>Purchased Items</b>							
Purchased Electricity	101,763,112	62,923,729	61.8%	56,183,877	112.0%	59,733,846	5.3%
Supplies	1,714,415	7,157,781	417.5%	829,205	863.2%	590,716	1111.7%
Utilities	282,350	108,165	38.3%	157,494	68.7%	81,100	33.4%
<b>Purchased Items Total</b>	<b>103,759,877</b>	<b>70,189,675</b>	<b>67.6%</b>	<b>57,170,576</b>	<b>122.8%</b>	<b>60,405,662</b>	<b>16.2%</b>
<b>Capital Outlay</b>							
Building Improvements	555,000	222,804	40.1%	-			
Infrastructure	27,261,400	7,563,877	27.7%	11,350,207	66.6%	5,313,929	42.3%
Technology	168,000	48,360	28.8%	118,767	40.7%	10,560	358.0%
Vehicles And Equipment	2,274,316	1,019,744	44.8%	578,633	176.2%	141,437	621.0%
<b>Capital Outlay Total</b>	<b>30,258,716</b>	<b>8,854,784</b>	<b>29.3%</b>	<b>12,047,607</b>	<b>73.5%</b>	<b>5,465,926</b>	<b>62.0%</b>

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Debt Service							
Bond Issuance Cost		44,766					
Interest	274,320	404,309	147.4%	157,328	257.0%	501,431	-19.4%
Principal	1,656,750			-			
<b>Debt Service Total</b>	<b>1,931,070</b>	<b>449,074</b>	<b>23.3%</b>	<b>157,328</b>	<b>285.4%</b>	<b>501,431</b>	<b>-10.4%</b>
Grants & Contributions							
Contributions	333,750	141,285	42.3%	243,125	58.1%	115,517	22.3%
Grant	280,000	153,725	54.9%	172,884	88.9%	279,712	-45.0%
Reimbursements & Rebates	210,091	94,818	45.1%	131,131	72.3%	139,310	-31.9%
<b>Grants &amp; Contributions Total</b>	<b>823,841</b>	<b>389,828</b>	<b>47.3%</b>	<b>547,140</b>	<b>71.2%</b>	<b>534,538</b>	<b>-27.1%</b>
Interfund TF							
Operational Transfer	1,394,191	813,281	58.3%	813,278	100.0%	842,926	-3.5%
<b>Interfund TF Total</b>	<b>1,394,191</b>	<b>813,281</b>	<b>58.3%</b>	<b>813,278</b>	<b>100.0%</b>	<b>842,926</b>	<b>-3.5%</b>
<b>Expense Total</b>	<b>167,131,216</b>	<b>95,389,495</b>	<b>57.1%</b>	<b>86,320,065</b>	<b>110.5%</b>	<b>81,752,218</b>	<b>16.7%</b>

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