



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
Water							
Salaries & Wages	8,502,204	6,346,203	74.6%	6,204,039	102.3%	6,357,453	-0.2%
Benefits & Related	2,779,705	2,099,898	75.5%	2,031,323	103.4%	2,021,311	3.9%
Purchased Services	8,932,811	5,286,222	59.2%	5,682,981	93.0%	4,101,411	28.9%
Purchased Items	4,909,334	2,993,072	61.0%	3,524,126	84.9%	3,007,595	-0.5%
Purchased Water	31,331,000	21,470,078	68.5%	23,707,936	90.6%	20,464,336	4.9%
Capital Outlay	70,455,088	22,255,200	31.6%	46,768,458	47.6%	16,373,740	35.9%
Grants & Contributions	238,750	109,823	46.0%	192,921	56.9%	96,584	13.7%
Debt Service		7,230				268,392	-97.3%
Interfund TF (Exp)	4,801,390	1,688,439	35.2%	115,273	1464.7%	1,456,389	15.9%
Water Total	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%
Electric	158,826,220	125,587,387	79.1%	114,845,222	109.4%	108,760,190	15.5%
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%
Grand Total	641,648,599	403,927,570	63.0%	469,130,212	86.1%	361,066,596	11.9%



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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	65,242,663	73.0%	67,288,741	59,241,735	10.1%
Fines, Fees, and Surcharges	327,653	224,799	68.6%	256,880	331,867	-32.3%
Interfund TF	2,863,000			-		
Other Financing Sources	31,400,000	20,101,895	64.0%	-	20,262,211	-0.8%
Other Revenue	296,570	48,422	16.3%	217,816	69,373	-30.2%
Outside Revenue Sources	820,188	37,779	4.6%	45,447	44,020	-14.2%
Shared Revenues	450,000			225,000		
Revenue Total	125,513,976	85,655,557	68.2%	68,033,885	79,949,206	7.1%
Expense						
Benefits & Related	3,379,865	2,514,471	74.4%	2,469,901	2,421,387	3.8%
Capital Outlay	70,802,088	22,309,570	31.5%	46,862,910	16,446,068	35.7%
Debt Service	4,749,300	791,212	16.7%	532,662	568,567	39.2%
Grants & Contributions	238,750	109,823	46.0%	192,921	96,584	13.7%
Interfund TF	4,804,245	1,690,581	35.2%	117,415	1,458,990	15.9%
Purchased Items	36,266,584	24,466,394	67.5%	27,248,972	23,515,976	4.0%
Purchased Services	10,954,327	6,634,519	60.6%	7,179,800	5,557,783	19.4%
Salaries & Wages	10,568,747	7,773,786	73.6%	7,710,938	7,747,766	0.3%
Expense Total	141,763,906	66,290,356	46.8%	92,315,519	57,813,121	14.7%



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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							
Capital & Debt Transfer	2,863,000			-			
Interfund TF Total	2,863,000			-			
Charges for Service							
Billable Services	51,372	47,065	91.6%	30,905	152.3%		
Commercial Charge	17,539,198	13,391,045	76.3%	12,966,403	103.3%	12,267,942	9.2%
Connection Charge	1,424,706	1,072,087	75.2%	1,083,947	98.9%	783,576	36.8%
Industrial Charge	1,031,880	641,489	62.2%	759,884	84.4%	619,355	3.6%
Inst/Govt Charge	303,325	190,894	62.9%	208,478	91.6%	182,854	4.4%
Metered Construction	57,505	51,705	89.9%	43,357	119.3%	76,386	-32.3%
Municipal Charge	91,506	89,207	97.5%	70,283	126.9%	102,375	-12.9%
Residential Charge	37,304,801	26,829,071	71.9%	28,572,388	93.9%	24,472,483	9.6%
Wastewater Charges	31,552,272	22,930,099	72.7%	23,553,096	97.4%	20,736,764	10.6%
Charges for Service Total	89,356,565	65,242,663	73.0%	67,288,741	97.0%	59,241,735	10.1%
Fines, Fees, and Surcharges							
Administrative Fees	110,381	126,438	114.5%	75,001	168.6%	90,000	40.5%
Fines	-						
Installation Fees	181,515	85,250	47.0%	157,919	54.0%	226,288	-62.3%
Service Fees	35,757	13,111	36.7%	23,960	54.7%	15,580	-15.8%
Fines, Fees, and Surcharges Total	327,653	224,799	68.6%	256,880	87.5%	331,867	-32.3%
Other Financing Sources							
Bond Proceeds	31,400,000	20,101,895	64.0%	-		20,262,211	-0.8%
Other Financing Sources Total	31,400,000	20,101,895	64.0%	-		20,262,211	-0.8%
Other Revenue							
Other Revenue	296,570	48,422	16.3%	217,816	22.2%	69,373	-30.2%
Other Revenue Total	296,570	48,422	16.3%	217,816	22.2%	69,373	-30.2%
Outside Revenue Sources							
Contributions						2,043	
Interest & Investment Income	769,817			3,313			
Other Rents & Royalties	50,371	37,779	75.0%	42,134	89.7%	41,976	-10.0%
Outside Revenue Sources Total	820,188	37,779	4.6%	45,447	83.1%	44,020	-14.2%



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Dept Name	All						
Shared Revenues							
State Grants	450,000			225,000			
Shared Revenues Total	450,000			225,000			
Revenue Total	125,513,976	85,655,557	68.2%	68,033,885	125.9%	79,949,206	7.1%
Expense							
Salaries & Wages							
Other Compensation	76,920	35,343	45.9%	74,551	47.4%	34,952	1.1%
Overtime	672,389	530,867	79.0%	446,333	118.9%	486,737	9.1%
Regular Pay	9,742,398	7,145,297	73.3%	7,119,445	100.4%	7,159,848	-0.2%
Temporary Pay	77,040	62,280	80.8%	70,608	88.2%	66,230	-6.0%
Salaries & Wages Total	10,568,747	7,773,786	73.6%	7,710,938	100.8%	7,747,766	0.3%
Benefits & Related							
Insurance Benefits	1,975,080	1,373,851	69.6%	1,443,328	95.2%	1,351,737	1.6%
Payroll Benefits	715,956	560,468	78.3%	523,198	107.1%	555,793	0.8%
Pension Benefits	688,829	580,151	84.2%	503,375	115.3%	513,857	12.9%
Benefits & Related Total	3,379,865	2,514,471	74.4%	2,469,901	101.8%	2,421,387	3.8%
Purchased Services							
Contract Services	9,967,973	5,846,069	58.6%	6,414,793	91.1%	4,799,959	21.8%
Other Purchased Service	986,354	788,450	79.9%	765,006	103.1%	757,824	4.0%
Purchased Services Total	10,954,327	6,634,519	60.6%	7,179,800	92.4%	5,557,783	19.4%
Purchased Items							
Purchased Water	31,331,000	21,470,078	68.5%	23,707,936	90.6%	20,464,336	4.9%
Supplies	1,848,355	921,940	49.9%	1,255,312	73.4%	1,108,879	-16.9%
Utilities	3,087,229	2,074,376	67.2%	2,285,723	90.8%	1,942,761	6.8%
Purchased Items Total	36,266,584	24,466,394	67.5%	27,248,972	89.8%	23,515,976	4.0%
Capital Outlay							
Building Improvements	515,000			192,600		207,777	
Infrastructure	68,654,488	21,394,767	31.2%	45,857,070	46.7%	15,333,586	39.5%
Technology	132,000	54,370	41.2%	94,452	57.6%	10,607	412.6%



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Dept Name	All						
Vehicles And Equipment	1,500,600	860,433	57.3%	718,787	119.7%	894,098	-3.8%
Capital Outlay Total	70,802,088	22,309,570	31.5%	46,862,910	47.6%	16,446,068	35.7%
Debt Service							
Bond Issuance Cost		101,832				259,933	-60.8%
Interest	1,364,300	689,380	50.5%	532,662	129.4%	308,633	123.4%
Principal	3,385,000			-			
Debt Service Total	4,749,300	791,212	16.7%	532,662	148.5%	568,567	39.2%
Grants & Contributions							
Contributions	113,750	103,996	91.4%	111,325	93.4%	88,208	17.9%
Reimbursements & Rebates	125,000	5,827	4.7%	81,596	7.1%	8,376	-30.4%
Grants & Contributions Total	238,750	109,823	46.0%	192,921	56.9%	96,584	13.7%
Interfund TF							
Operational Transfer	4,804,245	1,690,581	35.2%	117,415	1439.8%	1,458,990	15.9%
Interfund TF Total	4,804,245	1,690,581	35.2%	117,415	1439.8%	1,458,990	15.9%
Expense Total	141,763,906	66,290,356	46.8%	92,315,519	71.8%	57,813,121	14.7%