



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							
Water							
Salaries & Wages	8,502,204	4,973,195	58.5%	4,866,905	102.2%	5,028,246	-1.1%
Benefits & Related	2,779,705	1,602,888	57.7%	1,603,676	100.0%	1,589,026	0.9%
Purchased Services	8,932,811	3,660,458	41.0%	3,927,047	93.2%	3,111,912	17.6%
Purchased Items	4,909,334	2,360,130	48.1%	2,714,295	87.0%	2,328,136	1.4%
Purchased Water	31,331,000	15,239,034	48.6%	16,942,600	89.9%	14,382,348	6.0%
Capital Outlay	70,455,088	14,513,971	20.6%	36,129,239	40.2%	11,955,176	21.4%
Grants & Contributions	238,750	104,859	43.9%	157,549	66.6%	92,617	13.2%
Debt Service		6,964				268,185	-97.4%
Interfund TF (Exp)	4,801,390	1,130,724	23.5%	89,657	1261.2%	1,132,747	-0.2%
<b>Water Total</b>	<b>131,950,283</b>	<b>43,592,223</b>	<b>33.0%</b>	<b>66,430,968</b>	<b>65.6%</b>	<b>39,888,394</b>	<b>9.3%</b>
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%
Electric	158,826,220	91,902,506	57.9%	82,738,980	111.1%	78,582,883	16.9%
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	89,356,565	48,626,600	54.4%	49,695,319	97.8%	43,531,762	11.7%
Fines, Fees, and Surcharges	327,653	187,162	57.1%	201,623	92.8%	255,382	-26.7%
Interfund TF	2,863,000			-			
Other Financing Sources	31,400,000	20,104,568	64.0%	-		20,262,211	-0.8%
Other Revenue	296,570	31,881	10.7%	172,482	18.5%	63,033	-49.4%
Outside Revenue Sources	820,188	33,581	4.1%	34,924	96.2%	31,427	6.9%
Shared Revenues	450,000			-			
Revenue Total	125,513,976	68,983,793	55.0%	50,104,349	137.7%	64,143,815	7.5%
Expense							
Benefits & Related	3,379,865	1,929,061	57.1%	1,949,922	98.9%	1,903,019	1.4%
Capital Outlay	70,802,088	14,554,821	20.6%	36,187,998	40.2%	12,003,989	21.2%
Debt Service	4,749,300	791,009	16.7%	532,662	148.5%	568,360	39.2%
Grants & Contributions	238,750	104,859	43.9%	157,549	66.6%	92,617	13.2%
Interfund TF	4,804,245	1,132,390	23.6%	91,323	1240.0%	1,134,770	-0.2%
Purchased Items	36,266,584	17,602,102	48.5%	19,671,986	89.5%	16,711,729	5.3%
Purchased Services	10,954,327	4,707,352	43.0%	5,092,873	92.4%	4,267,384	10.3%
Salaries & Wages	10,568,747	6,090,560	57.6%	6,056,630	100.6%	6,122,291	-0.5%
Expense Total	141,763,906	46,912,154	33.1%	69,740,941	67.3%	42,804,159	9.6%

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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			-			
<b>Interfund TF Total</b>	<b>2,863,000</b>			<b>-</b>			
Charges for Service							
Billable Services	51,372	47,065	91.6%	30,756	153.0%		
Commercial Charge	17,539,198	9,878,168	56.3%	9,515,541	103.8%	9,073,064	8.9%
Connection Charge	1,424,706	864,206	60.7%	942,560	91.7%	607,636	42.2%
Industrial Charge	1,031,880	474,963	46.0%	538,909	88.1%	452,938	4.9%
Inst/Govt Charge	303,325	151,365	49.9%	152,081	99.5%	136,104	11.2%
Metered Construction	57,505	31,949	55.6%	31,489	101.5%	57,472	-44.4%
Municipal Charge	91,506	53,301	58.2%	48,390	110.1%	70,666	-24.6%
Residential Charge	37,304,801	19,523,367	52.3%	20,404,089	95.7%	17,282,751	13.0%
Wastewater Charges	31,552,272	17,602,216	55.8%	18,031,503	97.6%	15,851,131	11.0%
<b>Charges for Service Total</b>	<b>89,356,565</b>	<b>48,626,600</b>	<b>54.4%</b>	<b>49,695,319</b>	<b>97.8%</b>	<b>43,531,762</b>	<b>11.7%</b>
Fines, Fees, and Surcharges							
Administrative Fees	110,381	90,230	81.7%	51,043	176.8%	62,433	44.5%
Fines	-						
Installation Fees	181,515	85,447	47.1%	129,192	66.1%	178,171	-52.0%
Service Fees	35,757	11,486	32.1%	21,388	53.7%	14,778	-22.3%
<b>Fines, Fees, and Surcharges Total</b>	<b>327,653</b>	<b>187,162</b>	<b>57.1%</b>	<b>201,623</b>	<b>92.8%</b>	<b>255,382</b>	<b>-26.7%</b>
Other Financing Sources							
Bond Proceeds	31,400,000	20,104,568	64.0%	-		20,262,211	-0.8%
<b>Other Financing Sources Total</b>	<b>31,400,000</b>	<b>20,104,568</b>	<b>64.0%</b>	<b>-</b>		<b>20,262,211</b>	<b>-0.8%</b>
Other Revenue							
Other Revenue	296,570	31,881	10.7%	172,482	18.5%	63,033	-49.4%
<b>Other Revenue Total</b>	<b>296,570</b>	<b>31,881</b>	<b>10.7%</b>	<b>172,482</b>	<b>18.5%</b>	<b>63,033</b>	<b>-49.4%</b>
Outside Revenue Sources							
Contributions						2,043	
Interest & Investment Income	769,817			3,313			
Other Rents & Royalties	50,371	33,581	66.7%	31,611	106.2%	29,383	14.3%
<b>Outside Revenue Sources Total</b>	<b>820,188</b>	<b>33,581</b>	<b>4.1%</b>	<b>34,924</b>	<b>96.2%</b>	<b>31,427</b>	<b>6.9%</b>
Shared Revenues							

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State Grants	450,000			-			
<b>Shared Revenues Total</b>	<b>450,000</b>			-			
<b>Revenue Total</b>	<b>125,513,976</b>	<b>68,983,793</b>	<b>55.0%</b>	<b>50,104,349</b>	<b>137.7%</b>	<b>64,143,815</b>	<b>7.5%</b>
<b>Expense</b>							
<b>Salaries &amp; Wages</b>							
Other Compensation	76,920	18,800	24.4%	37,759	49.8%	18,164	3.5%
Overtime	672,389	422,197	62.8%	347,681	121.4%	380,105	11.1%
Regular Pay	9,742,398	5,601,461	57.5%	5,620,614	99.7%	5,677,249	-1.3%
Temporary Pay	77,040	48,102	62.4%	50,576	95.1%	46,772	2.8%
<b>Salaries &amp; Wages Total</b>	<b>10,568,747</b>	<b>6,090,560</b>	<b>57.6%</b>	<b>6,056,630</b>	<b>100.6%</b>	<b>6,122,291</b>	<b>-0.5%</b>
<b>Benefits &amp; Related</b>							
Insurance Benefits	1,975,080	1,065,131	53.9%	1,139,469	93.5%	1,058,992	0.6%
Payroll Benefits	715,956	438,736	61.3%	413,051	106.2%	438,192	0.1%
Pension Benefits	688,829	425,194	61.7%	397,401	107.0%	405,835	4.8%
<b>Benefits &amp; Related Total</b>	<b>3,379,865</b>	<b>1,929,061</b>	<b>57.1%</b>	<b>1,949,922</b>	<b>98.9%</b>	<b>1,903,019</b>	<b>1.4%</b>
<b>Purchased Services</b>							
Contract Services	9,967,973	4,085,310	41.0%	4,490,700	91.0%	3,653,105	11.8%
Other Purchased Service	986,354	622,042	63.1%	602,173	103.3%	614,279	1.3%
<b>Purchased Services Total</b>	<b>10,954,327</b>	<b>4,707,352</b>	<b>43.0%</b>	<b>5,092,873</b>	<b>92.4%</b>	<b>4,267,384</b>	<b>10.3%</b>
<b>Purchased Items</b>							
Purchased Water	31,331,000	15,239,034	48.6%	16,942,600	89.9%	14,382,348	6.0%
Supplies	1,848,355	739,223	40.0%	966,317	76.5%	801,793	-7.8%
Utilities	3,087,229	1,623,846	52.6%	1,763,068	92.1%	1,527,588	6.3%
<b>Purchased Items Total</b>	<b>36,266,584</b>	<b>17,602,102</b>	<b>48.5%</b>	<b>19,671,986</b>	<b>89.5%</b>	<b>16,711,729</b>	<b>5.3%</b>
<b>Capital Outlay</b>							
Building Improvements	515,000			107,520		128,636	
Infrastructure	68,654,488	13,839,029	20.2%	35,524,570	39.0%	10,970,648	26.1%
Technology	132,000	40,850	30.9%	58,759	69.5%	10,607	285.1%
Vehicles And Equipment	1,500,600	674,942	45.0%	497,149	135.8%	894,098	-24.5%
<b>Capital Outlay Total</b>	<b>70,802,088</b>	<b>14,554,821</b>	<b>20.6%</b>	<b>36,187,998</b>	<b>40.2%</b>	<b>12,003,989</b>	<b>21.2%</b>

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Debt Service							
Bond Issuance Cost		101,895				259,933	-60.8%
Interest	1,364,300	689,114	50.5%	532,662	129.4%	308,427	123.4%
Principal	3,385,000			-			
<b>Debt Service Total</b>	<b>4,749,300</b>	<b>791,009</b>	<b>16.7%</b>	<b>532,662</b>	<b>148.5%</b>	<b>568,360</b>	<b>39.2%</b>
Grants & Contributions							
Contributions	113,750	99,032	87.1%	106,685	92.8%	85,057	16.4%
Reimbursements & Rebates	125,000	5,827	4.7%	50,864	11.5%	7,560	-22.9%
<b>Grants &amp; Contributions Total</b>	<b>238,750</b>	<b>104,859</b>	<b>43.9%</b>	<b>157,549</b>	<b>66.6%</b>	<b>92,617</b>	<b>13.2%</b>
Interfund TF							
Operational Transfer	4,804,245	1,132,390	23.6%	91,323	1240.0%	1,134,770	-0.2%
<b>Interfund TF Total</b>	<b>4,804,245</b>	<b>1,132,390</b>	<b>23.6%</b>	<b>91,323</b>	<b>1240.0%</b>	<b>1,134,770</b>	<b>-0.2%</b>
<b>Expense Total</b>	<b>141,763,906</b>	<b>46,912,154</b>	<b>33.1%</b>	<b>69,740,941</b>	<b>67.3%</b>	<b>42,804,159</b>	<b>9.6%</b>

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