



City of Naperville
2026 Financial Report - through February 28
Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Water							
Salaries & Wages	9,097,866	1,220,550	13.4%	1,363,328	89.5%	1,194,280	2.2%
Benefits & Related	3,271,087	455,609	13.9%	506,353	90.0%	388,827	17.2%
Purchased Services	11,008,569	197,312	1.8%	225,939	87.3%	154,395	27.8%
Purchased Items	5,108,818	655,968	12.8%	666,043	98.5%	644,162	1.8%
Capital Outlay	89,215,585	2,994,463	3.4%	1,389,103	215.6%	764,193	291.8%
Grants & Contributions	238,750	47,715	20.0%	114,643	41.6%	95,174	-49.9%
Debt Service		234				6,659	-96.5%
Interfund TF (Exp)	8,371,085	304,604	3.6%	60,653	502.2%	323,064	-5.7%
Purchased Water	32,086,146	4,215,307	13.1%	4,409,096	95.6%	3,938,225	7.0%
Water Total	158,397,906	10,091,761	6.4%	8,735,158	115.5%	7,508,978	34.4%
Electric	170,004,243	23,556,213	13.9%	24,479,513	96.2%	24,854,578	-5.2%
City Managers Office	2,809,607	346,313	12.3%	434,201	79.8%	331,382	4.5%
Community Services	6,051,625	167,172	2.8%	342,532	48.8%	206,977	-19.2%
Debt Service	14,568,968			671			
Finance	9,699,295	1,357,155	14.0%	1,418,410	95.7%	1,220,242	11.2%
Human Resources	2,137,448	268,360	12.6%	309,991	86.6%	251,960	6.5%
Information Technology	19,201,096	3,785,109	19.7%	3,665,895	103.3%	4,557,964	-17.0%
Insurance	33,993,847	3,585,577	10.5%	5,244,276	68.4%	3,166,271	13.2%
Legal	1,908,873	268,703	14.1%	292,728	91.8%	239,781	12.1%
Mayor And Council	341,329	43,048	12.6%	49,763	86.5%	44,039	-2.2%
Police	72,592,165	7,580,920	10.4%	9,152,576	82.8%	7,296,379	3.9%
Public Works	49,719,358	4,974,209	10.0%	6,308,865	78.8%	4,851,995	2.5%
Transp Engineer Development	55,989,777	1,768,735	3.2%	2,896,098	61.1%	2,068,336	-14.5%
Fire	57,153,160	6,607,147	11.6%	5,948,471	111.1%	5,288,970	24.9%
Library	19,360,427	2,223,215	11.5%	2,599,691	85.5%	2,134,212	4.2%
Miscellaneous	4,361,877	973,367	22.3%	977,996	99.5%	825,971	17.8%
Naper Settlement	5,788,451	645,664	11.2%	804,809	80.2%	595,801	8.4%
Undefined	1,263,137			140,904		194,555	
Grand Total	685,342,588	68,242,669	10.0%	73,802,548	92.5%	65,638,390	4.0%



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals
Revenue						
Charges for Service	97,192,193	15,207,082	15.6%	14,536,850	104.6%	13,622,400
Fines, Fees, and Surcharges	347,916	10,477	3.0%	46,089	22.7%	42,586
Interfund TF	6,543,450					
Other Financing Sources	48,000,000					
Other Revenue	296,570	26,900	9.1%	50,498	53.3%	6,988
Outside Revenue Sources	1,155,050			5,736		12,593
Shared Revenues	450,000					
Revenue Total	153,985,179	15,244,459	9.9%	14,639,173	104.1%	13,684,567
Expense						
Benefits & Related	3,934,790	536,985	13.6%	608,461	88.3%	473,179
Capital Outlay	89,800,335	2,994,463	3.3%	1,389,103	215.6%	764,193
Debt Service	5,182,200	234	0.0%			6,659
Grants & Contributions	238,750	47,715	20.0%	114,643	41.6%	95,174
Interfund TF	8,373,938	305,080	3.6%	61,129	499.1%	323,540
Purchased Items	37,222,529	4,874,207	13.1%	5,081,436	95.9%	4,583,745
Purchased Services	12,742,432	532,795	4.2%	571,090	93.3%	479,938
Salaries & Wages	11,263,086	1,475,805	13.1%	1,695,721	87.0%	1,454,818
Expense Total	168,758,060	10,767,284	6.4%	9,521,583	113.1%	8,181,245



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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	6,543,450						
Interfund TF Total	6,543,450						
Charges for Service							
Billable Services	54,462			167			
Commercial Charge	20,029,283	2,830,809	14.1%	2,916,470	97.1%	2,685,427	5.4%
Connection Charge	1,093,668	222,600	20.4%	174,632	127.5%	346,108	-35.7%
Industrial Charge	1,016,453	97,675	9.6%	126,854	77.0%	89,018	9.7%
Inst/Govt Charge	339,363	44,115	13.0%	44,176	99.9%	39,286	12.3%
Metered Construction	212,910	4,686	2.2%	25,046	18.7%	4,946	-5.3%
Municipal Charge	147,232	13,332	9.1%	15,655	85.2%	13,392	-0.4%
Residential Charge	39,633,315	5,277,458	13.3%	5,525,883	95.5%	5,243,443	0.6%
Wastewater Charges	34,665,507	6,716,406	19.4%	5,707,968	117.7%	5,200,779	29.1%
Charges for Service Total	97,192,193	15,207,082	15.6%	14,536,850	104.6%	13,622,400	11.6%
Fines, Fees, and Surcharges							
Administrative Fees	135,057	6,667	4.9%	14,146	47.1%	27,996	-76.2%
Installation Fees	189,846	3,035	1.6%	25,528	11.9%	10,950	-72.3%
Service Fees	23,013	776	3.4%	6,415	12.1%	3,639	-78.7%
Fines, Fees, and Surcharges Total	347,916	10,477	3.0%	46,089	22.7%	42,586	-75.4%
Other Financing Sources							
Bond Proceeds	48,000,000						
Other Financing Sources Total	48,000,000						
Other Revenue							
Other Revenue	296,570	26,900	9.1%	50,498	53.3%	6,988	284.9%
Other Revenue Total	296,570	26,900	9.1%	50,498	53.3%	6,988	284.9%



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Dept Name	All						
Outside Revenue Sources							
Interest & Investment Income	1,122,650						
Other Rents & Royalties	32,400			5,736		12,593	
Outside Revenue Sources Total	1,155,050			5,736		12,593	
Shared Revenues							
State Grants	450,000						
Shared Revenues Total	450,000						
Revenue Total	153,985,179	15,244,459	9.9%	14,639,173	104.1%	13,684,567	11.4%
Expense							
Salaries & Wages							
Other Compensation	(34,603)	19,364	-56.0%	(18,076)	-107.1%	18,800	3.0%
Overtime	488,979	104,980	21.5%	60,621	173.2%	120,789	-13.1%
Regular Pay	10,727,630	1,349,735	12.6%	1,650,405	81.8%	1,311,805	2.9%
Temporary Pay	81,080	1,726	2.1%	2,771	62.3%	3,424	-49.6%
Salaries & Wages Total	11,263,086	1,475,805	13.1%	1,695,721	87.0%	1,454,818	1.4%
Benefits & Related							
Insurance Benefits	2,368,575	320,223	13.5%	367,505	87.1%	265,244	20.7%
Payroll Benefits	756,760	104,733	13.8%	116,425	90.0%	102,593	2.1%
Pension Benefits	809,455	112,029	13.8%	124,532	90.0%	105,342	6.3%
Benefits & Related Total	3,934,790	536,985	13.6%	608,461	88.3%	473,179	13.5%
Purchased Services							
Contract Services	11,611,478	364,726	3.1%	399,813	91.2%	338,112	7.9%
Other Purchased Service	1,130,954	168,069	14.9%	171,277	98.1%	141,826	18.5%
Purchased Services Total	12,742,432	532,795	4.2%	571,090	93.3%	479,938	11.0%
Purchased Items							
Purchased Water	32,086,146	4,215,307	13.1%	4,409,096	95.6%	3,938,225	7.0%
Supplies	1,887,070	147,443	7.8%	199,256	74.0%	177,998	-17.2%
Utilities	3,249,313	511,457	15.7%	473,084	108.1%	467,522	9.4%
Purchased Items Total	37,222,529	4,874,207	13.1%	5,081,436	95.9%	4,583,745	6.3%
Capital Outlay							
Building Improvements	990,000						
Infrastructure	86,910,285	2,994,463	3.4%	1,389,103	215.6%	132,974	2151.9%
Technology	224,750						
Vehicles And Equipment	1,675,300					631,219	



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Capital Outlay Total	89,800,335	2,994,463	3.3%	1,389,103	215.6%	764,193	291.8%	
Debt Service								
Interest	2,142,200	234	0.0%			6,659	-96.5%	
Principal	3,040,000							
Debt Service Total	5,182,200	234	0.0%			6,659	-96.5%	
Grants & Contributions								
Contributions	113,750	47,715	41.9%	100,651	47.4%	94,874	-49.7%	
Reimbursements & Rebates	125,000			13,992		300		
Grants & Contributions Total	238,750	47,715	20.0%	114,643	41.6%	95,174	-49.9%	
Interfund TF								
Operational Transfer	8,373,938	305,080	3.6%	61,129	499.1%	323,540	-5.7%	
Interfund TF Total	8,373,938	305,080	3.6%	61,129	499.1%	323,540	-5.7%	
Expense Total	168,758,060	10,767,284	6.4%	9,521,583	113.1%	8,181,245	31.6%	