



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	<b>General Fund</b>							
	Revenue							
	Business License & Permit	687,325	59,893	8.7%	43,342	138.2%	87,055	-31.2%
	Charges for Service	11,752,929	853,652	7.3%	1,005,839	84.9%	1,225,474	-30.3%
	Contributions	75,000			12,750			
	Fees	652,575	49,853	7.6%	43,046	115.8%	76,835	-35.1%
	Fines	1,234,500	66,420	5.4%	115,455	57.5%	128,518	-48.3%
	Grants	397,121	17,420	4.4%	44,278	39.3%	27,616	-36.9%
	Home Rule Sales Tax	870,000	53,309	6.1%	76,760	69.4%	67,485	-21.0%
	Hotel & Motel Tax	2,033,900	596,163	29.3%	747,898	79.7%	780,678	-23.6%
	Interest & Investment Income	2,146,875	95,999	4.5%	40,375	237.8%	46,191	107.8%
	Interfund TF (Rev)	5,599,889	208,740	3.7%	194,034	107.6%	215,727	-3.2%
	Intergovernmental Agreement	1,695,050	36,822	2.2%	41,204	89.4%	52,500	-29.9%
	Non-Business License & Permit	1,610,000	126,901	7.9%	109,713	115.7%	213,017	-40.4%
	Other License & Permit	9,000	105	1.2%	404	26.0%	125	-16.0%
	Other Revenue	386,438	60,160	15.6%	43,761	137.5%	13,468	346.7%
	Property Taxes	32,684,624						
	Real Estate Transfer Tax	5,000,000	379,181	7.6%	230,920	164.2%	194,169	95.3%
	Rents & Royalties	2,115,433	16,060	0.8%	112,999	14.2%	120,692	-86.7%
	State Shared Taxes	80,505,122	7,868,951	9.8%	7,009,924	112.3%	7,607,629	3.4%
	Utility Taxes	18,820,000	1,637,450	8.7%	1,883,789	86.9%	1,443,585	13.4%
	Grocery Tax	6,500,000			541,667			
	<b>Revenue Total</b>	<b>174,775,781</b>	<b>12,127,078</b>	<b>6.9%</b>	<b>12,298,157</b>	<b>98.6%</b>	<b>12,300,764</b>	<b>-1.4%</b>
	Expense							
	Salaries & Wages	96,041,998	6,501,569	6.8%	7,561,853	86.0%	5,498,766	18.2%
	Benefits & Related	41,921,219	1,634,920	3.9%	1,697,515	96.3%	1,400,651	16.7%
	Purchased Services	20,706,778	1,142,418	5.5%	1,731,040	66.0%	2,052,686	-44.3%
	Purchased Items	10,467,953	552,294	5.3%	463,280	119.2%	362,259	52.5%
	Grants & Contributions	2,057,600	720,700	35.0%	573,988	125.6%	651,250	10.7%
	Debt Service	21,600						
	Interfund TF (Exp)	3,558,632	171,064	4.8%	135,631	126.1%	169,900	0.7%
	<b>Expense Total</b>	<b>174,775,781</b>	<b>10,722,964</b>	<b>6.1%</b>	<b>12,163,305</b>	<b>88.2%</b>	<b>10,135,512</b>	<b>5.8%</b>
		<b>Electric Utility Fund</b>						
Revenue								
Charges for Service	150,000			23,289		4,591		
Electric Charges	162,273,755	14,157,606	8.7%	15,368,504	92.1%	13,843,777	2.3%	
Fees	4,440,416	240,680	5.4%	779,314	30.9%	1,126,099	-78.6%	
Grants	715,000							



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Maintenance & Ops	Interest & Investment Income	17,773							
	Other Revenue	213,000	76,002	35.7%	3,408	2230.1%	(18,967)	-500.7%	
	Rents & Royalties	31,500			10,500				
	Bond Sale Proceeds	10,000,000							
	<b>Revenue Total</b>	<b>177,841,444</b>	<b>14,474,288</b>	<b>8.1%</b>	<b>16,185,014</b>	<b>89.4%</b>	<b>14,955,501</b>	<b>-3.2%</b>	
	Expense								
	Salaries & Wages	17,682,024	879,681	5.0%	1,123,104	78.3%	732,815	20.0%	
	Benefits & Related	5,278,587	274,824	5.2%	407,133	67.5%	213,804	28.5%	
	Insurance Benefits	1,000			83				
	Purchased Services	8,748,967	508,795	5.8%	582,062	87.4%	568,817	-10.6%	
	Purchased Items	2,035,875	68,055	3.3%	106,262	64.0%	451,492	-84.9%	
	Purchased Electricity	112,404,056	9,682,830	8.6%	9,245,177	104.7%	9,410,845	2.9%	
	Capital Outlay	27,735,150	1,213	0.0%	376,787	0.3%	2,119	-42.7%	
	Grants & Contributions	393,250	60,925	15.5%	111,176	54.8%	119,380	-49.0%	
	Debt Service	1,650,388	4,599	0.3%	189,745	2.4%	300,570	-98.5%	
	Interfund TF (Exp)	1,377,523	114,793	8.3%	114,794	100.0%	116,183	-1.2%	
	<b>Expense Total</b>	<b>177,306,820</b>	<b>11,595,715</b>	<b>6.5%</b>	<b>12,256,323</b>	<b>94.6%</b>	<b>11,916,025</b>	<b>-2.7%</b>	
	<b>Water Utilities Fund</b>								
	Revenue								
	Charges for Service	54,462				83			
	Fees	347,916	9,147	2.6%	26,379	34.7%	29,522	-69.0%	
Grants	450,000								
Interest & Investment Income	444,150								
Interfund TF (Rev)	6,543,450								
Other Revenue	296,570	3,543	1.2%	21,926	16.2%	3,572	-0.8%		
Rents & Royalties	32,400			3,255		8,395			
Wastewater Charges	33,160,669	2,700,168	8.1%	2,817,464	95.8%	2,624,304	2.9%		
Water Charges	61,882,136	4,316,723	7.0%	4,604,625	93.7%	4,415,098	-2.2%		
Bond Sale Proceeds	48,000,000								
<b>Revenue Total</b>	<b>151,211,753</b>	<b>7,029,581</b>	<b>4.6%</b>	<b>7,473,731</b>	<b>94.1%</b>	<b>7,080,890</b>	<b>-0.7%</b>		
Expense									
Salaries & Wages	11,263,086	586,367	5.2%	836,433	70.1%	605,455	-3.2%		
Benefits & Related	3,934,790	218,818	5.6%	304,230	71.9%	190,079	15.1%		
Purchased Services	12,742,432	275,052	2.2%	304,799	90.2%	268,305	2.5%		
Purchased Items	5,136,383	270,847	5.3%	334,261	81.0%	270,341	0.2%		
Purchased Water	32,086,146	2,110,301	6.6%	2,204,627	95.7%	1,952,141	8.1%		
Capital Outlay	89,800,335	515,532	0.6%	520,000	99.1%	633,051	-18.6%		
Grants & Contributions	238,750	46,875	19.6%	100,151	46.8%	94,470	-50.4%		



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Maintenance & Ops	Debt Service	5,182,200	107	0.0%			6,635	-98.4%	
	Interfund TF (Exp)	1,830,488	152,540	8.3%	30,564	499.1%	161,770	-5.7%	
	<b>Expense Total</b>	<b>162,214,610</b>	<b>4,176,439</b>	<b>2.6%</b>	<b>4,635,067</b>	<b>90.1%</b>	<b>4,182,247</b>	<b>-0.1%</b>	
	<b>Commuter Parking Fund</b>								
	Revenue								
	Fees	5,000				417			
	Fines	25,000				2,971		3,650	
	Interest & Investment Income	57,250							
	Non-Business License & Permit	1,200,000	70,804	5.9%	91,998	77.0%	97,629	-27.5%	
	Rents & Royalties	1,800	150	8.3%	155	97.1%	150	0.0%	
	<b>Revenue Total</b>	<b>1,289,050</b>	<b>70,954</b>	<b>5.5%</b>	<b>95,540</b>	<b>74.3%</b>	<b>101,429</b>	<b>-30.0%</b>	
	Expense								
	Salaries & Wages	386,994	20,422	5.3%	29,755	68.6%	21,127	-3.3%	
	Benefits & Related	110,306	5,756	5.2%	8,485	67.8%	5,774	-0.3%	
	Purchased Services	856,222	20,199	2.4%	77,462	26.1%	96,602	-79.1%	
	Purchased Items	180,235	2,549	1.4%	9,487	26.9%	2,651	-3.8%	
	Capital Outlay	1,297,000							
	Interfund TF (Exp)	100,504	8,375	8.3%	8,375	100.0%	7,978	5.0%	
	<b>Expense Total</b>	<b>2,931,261</b>	<b>57,301</b>	<b>2.0%</b>	<b>133,564</b>	<b>42.9%</b>	<b>134,132</b>	<b>-57.3%</b>	
	<b>Self Insurance Fund</b>								
	Revenue								
	Insurance Premium	28,054,005	1,556,465	5.5%	1,914,879	81.3%	1,447,646	7.5%	
	Interest & Investment Income	419,750							
	Interfund TF (Rev)	6,030,789	499,660	8.3%	423,996	117.8%	452,400	10.4%	
	<b>Revenue Total</b>	<b>34,504,544</b>	<b>2,056,125</b>	<b>6.0%</b>	<b>2,338,875</b>	<b>87.9%</b>	<b>1,900,046</b>	<b>8.2%</b>	
	Expense								
	Salaries & Wages	440,209	20,389	4.6%	33,862	60.2%	21,706	-6.1%	
	Benefits & Related	131,201	6,660	5.1%	10,092	66.0%	6,213	7.2%	
	Insurance Benefits	33,058,219	1,512,435	4.6%	1,403,833	107.7%	1,582,673	-4.4%	
	Purchased Services	429,065	1,093	0.3%	2,307	47.4%	375	191.3%	
<b>Expense Total</b>	<b>34,058,694</b>	<b>1,540,577</b>	<b>4.5%</b>	<b>1,450,095</b>	<b>106.2%</b>	<b>1,610,967</b>	<b>-4.4%</b>		
<b>Solid Waste Fund</b>									
Revenue									
Charges for Service	8,417,765	672,643	8.0%	699,742	96.1%	718,453	-6.4%		
<b>Revenue Total</b>	<b>8,417,765</b>	<b>672,643</b>	<b>8.0%</b>	<b>699,742</b>	<b>96.1%</b>	<b>718,453</b>	<b>-6.4%</b>		
Expense									
Purchased Services	8,360,665	682,989	8.2%	683,397	99.9%	657,451	3.9%		
Purchased Items	150,000								



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Maintenance & Ops	<b>Expense Total</b>	<b>8,510,665</b>	<b>682,989</b>	<b>8.0%</b>	<b>683,397</b>	<b>99.9%</b>	<b>657,451</b>	<b>3.9%</b>	
Capital & Debt Service	<b>Capital Projects Fund</b>								
	Revenue								
	Charges for Service	57,000							
	Contributions	700,000							
	Fees	40,000	11,186	28.0%	3,333	335.6%	864	1195.3%	
	Grants	14,815,000							
	Home Rule Sales Tax	23,160,669	2,026,096	8.7%	1,899,591	106.7%	1,792,242	13.0%	
	Interest & Investment Income	1,005,000							
	Interfund TF (Rev)	2,155,104							
	Other Revenue	130,000	20,000	15.4%	20,420	97.9%			
	<b>Revenue Total</b>	<b>42,062,773</b>	<b>2,057,281</b>	<b>4.9%</b>	<b>1,923,345</b>	<b>107.0%</b>	<b>1,793,106</b>	<b>14.7%</b>	
	Expense								
	Purchased Services	3,369,291	18,160	0.5%	1,347	1348.6%	1,110	1536.1%	
	Capital Outlay	49,792,420	6,498	0.0%	513,771	1.3%	63,300	-89.7%	
	Debt Service	306,564							
	<b>Expense Total</b>	<b>53,468,275</b>	<b>24,659</b>	<b>0.0%</b>	<b>515,118</b>	<b>4.8%</b>	<b>64,410</b>	<b>-61.7%</b>	
		<b>Debt Service Fund</b>							
		Revenue							
		Interest & Investment Income	147,375						
		Interfund TF (Rev)	1,798,068						
		Property Taxes	6,065,926						
		<b>Revenue Total</b>	<b>8,011,369</b>						
		Expense							
		Purchased Services	6,514						
		Debt Service	8,011,368						
		<b>Expense Total</b>	<b>8,017,882</b>						
	<b>Downtown Parking Fund</b>								
	Revenue								
	Fees	32,000	458	1.4%	19,903	2.3%	2,971	-84.6%	
	Food & Beverage Tax	1,025,776	89,629	8.7%	89,502	100.1%	87,350	2.6%	
	Home Rule Sales Tax	1,025,776	71,563	7.0%	86,272	83.0%	74,079	-3.4%	
	Interest & Investment Income	392,250							
	Rents & Royalties	116,917							
	<b>Revenue Total</b>	<b>2,592,719</b>	<b>161,650</b>	<b>6.2%</b>	<b>195,676</b>	<b>82.6%</b>	<b>164,399</b>	<b>-1.7%</b>	
	Expense								
	Purchased Services	12,824	103	0.8%	117	88.5%	145	-28.7%	
	Capital Outlay	201,000							



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Capital & Debt Service	Debt Service	47,150							
	<b>Expense Total</b>	<b>260,974</b>	<b>103</b>	<b>0.0%</b>	<b>117</b>	<b>88.5%</b>	<b>145</b>	<b>-28.7%</b>	
	<b>Motor Fuel Tax Fund</b>								
	Revenue								
		Interest & Investment Income	650,000	31,181	4.8%	51,570	60.5%	38,697	-19.4%
		Other Revenue		685				76,527	-99.1%
		State Shared Taxes	7,268,648	605,407	8.3%	589,840	102.6%	561,536	7.8%
		<b>Revenue Total</b>	<b>7,918,648</b>	<b>637,272</b>	<b>8.0%</b>	<b>641,410</b>	<b>99.4%</b>	<b>676,761</b>	<b>-5.8%</b>
	Expense								
		Capital Outlay	7,500,000						
		<b>Expense Total</b>	<b>7,500,000</b>						
	<b>Phosphorus Fund</b>								
	Revenue								
		Interest & Investment Income	678,500						
		Wastewater Charges	2,094,926	154,085	7.4%	173,323	88.9%	156,838	-1.8%
		<b>Revenue Total</b>	<b>2,773,426</b>	<b>154,085</b>	<b>5.6%</b>	<b>173,323</b>	<b>88.9%</b>	<b>156,838</b>	<b>-1.8%</b>
	Expense								
		Interfund TF (Exp)	6,543,450						
		<b>Expense Total</b>	<b>6,543,450</b>						
	<b>Road And Bridge Fund</b>								
	Revenue								
		Contributions						223	
		Fees	2,400	101	4.2%	(41)	-245.1%	56	80.7%
		Interest & Investment Income	163,250						
		Local Gasoline Tax	2,400,000	200,972	8.4%	195,059	103.0%	200,768	0.1%
		Local Shared Taxes	217,000						
		Other License & Permit	50,000	2,825	5.6%	4,708	60.0%	2,219	27.3%
	State Shared Taxes	48,180	8,099	16.8%	8,754	92.5%	7,564	7.1%	
	<b>Revenue Total</b>	<b>2,880,830</b>	<b>211,997</b>	<b>7.4%</b>	<b>208,479</b>	<b>101.7%</b>	<b>210,831</b>	<b>0.6%</b>	
Expense									
	Salaries & Wages	708,672	30,223	4.3%	51,480	58.7%	30,324	-0.3%	
	Benefits & Related	250,636	10,673	4.3%	19,280	55.4%	11,290	-5.5%	
	Purchased Services	14,782	414	2.8%	468	88.5%	580	-28.7%	
	Capital Outlay	2,200,000							
	<b>Expense Total</b>	<b>3,174,090</b>	<b>41,310</b>	<b>1.3%</b>	<b>71,227</b>	<b>58.0%</b>	<b>42,193</b>	<b>-2.1%</b>	
<b>SSA #23 - Naper Main Fund</b>									
Revenue									
	Property Taxes	98,939							



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Capital & Debt Service	<b>Revenue Total</b>	<b>98,939</b>							
	Expense								
	Interfund TF (Exp)	98,939							
	<b>Expense Total</b>	<b>98,939</b>							
	<b>SSA #25 - Lacrosse Ts Fund</b>								
	Revenue								
	Property Taxes	68,000							
	<b>Revenue Total</b>	<b>68,000</b>							
	<b>SSA #30 Fund</b>								
	Revenue								
	Property Taxes	93,111							
	<b>Revenue Total</b>	<b>93,111</b>							
	Expense								
	Interfund TF (Exp)	93,111							
	<b>Expense Total</b>	<b>93,111</b>							
	<b>SSA #31 - Downtown Streetscape</b>								
	Revenue								
	Property Taxes	23,680							
	<b>Revenue Total</b>	<b>23,680</b>							
	<b>Water Street TIF Fund</b>								
	Revenue								
	Interest & Investment Income	2,150							
	Property Taxes	680,950							
	<b>Revenue Total</b>	<b>683,100</b>							
	Expense								
Purchased Services	4,070	594	14.6%	435	136.5%	673	-11.8%		
Interfund TF (Exp)	680,950								
<b>Expense Total</b>	<b>685,020</b>	<b>594</b>	<b>0.1%</b>	<b>435</b>	<b>136.5%</b>	<b>673</b>	<b>-11.8%</b>		
<b>SSA #34 -DT SS Block 422-430</b>									
Revenue									
Property Taxes	20,026								
<b>Revenue Total</b>	<b>20,026</b>								
Expense									
Interfund TF (Exp)	20,026								
<b>Expense Total</b>	<b>20,026</b>								
<b>SSA #35 -DT SS Washing2024</b>									
Revenue									
Property Taxes	125,000								



City of Naperville  
 2026 Financial Report - through January 31  
 Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Capital & Debt Service	<b>Revenue Total</b>	<b>125,000</b>							
	Expense								
	Interfund TF (Exp)	125,000							
	<b>Expense Total</b>	<b>125,000</b>							
Special Funds	<b>Comm Dev Block Grant Fund</b>								
	Revenue								
	Grants	535,000	137,611	25.7%	120,988	113.7%	56,035	145.6%	
	<b>Revenue Total</b>	<b>535,000</b>	<b>137,611</b>	<b>25.7%</b>	<b>120,988</b>	<b>113.7%</b>	<b>56,035</b>	<b>145.6%</b>	
	Expense								
	Grants & Contributions	535,000			35,664				
	<b>Expense Total</b>	<b>535,000</b>			<b>35,664</b>				
	<b>E911 Surcharge Fund</b>								
	Revenue								
	Interest & Investment Income	4,250							
	State Shared Taxes	3,050,000	238,718	7.8%	212,610	112.3%	219,256	8.9%	
	<b>Revenue Total</b>	<b>3,054,250</b>	<b>238,718</b>	<b>7.8%</b>	<b>212,610</b>	<b>112.3%</b>	<b>219,256</b>	<b>8.9%</b>	
	Expense								
	Interfund TF (Exp)	4,966,967							
	<b>Expense Total</b>	<b>4,966,967</b>							
	<b>ETSB Fund</b>								
	Revenue								
	Interest & Investment Income	6,375							
	State Shared Taxes	2,580,000	194,045	7.5%	175,200	110.8%	167,611	15.8%	
	<b>Revenue Total</b>	<b>2,586,375</b>	<b>194,045</b>	<b>7.5%</b>	<b>175,200</b>	<b>110.8%</b>	<b>167,611</b>	<b>15.8%</b>	
	Expense								
	Grants & Contributions	2,580,000							
	<b>Expense Total</b>	<b>2,580,000</b>							
	<b>Federal Drug Forfeiture Fund</b>								
	Revenue								
	Interest & Investment Income	4,250							
	Other Revenue	100,000	14,635	14.6%	11,475	127.5%	54,995	-73.4%	
	<b>Revenue Total</b>	<b>104,250</b>	<b>14,635</b>	<b>14.0%</b>	<b>11,475</b>	<b>127.5%</b>	<b>54,995</b>	<b>-73.4%</b>	
Expense									
Purchased Services	235,000			7,083		1,737			
Purchased Items	412,000			1,667					
Capital Outlay		1,089							
Grants & Contributions	3,000			250					
<b>Expense Total</b>	<b>650,000</b>	<b>1,089</b>	<b>0.2%</b>	<b>9,000</b>	<b>12.1%</b>	<b>1,737</b>	<b>-37.3%</b>		



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	<b>Food And Beverage Fund</b>							
	Revenue							
	Fees	42,000	3,054	7.3%	2,279	134.0%	2,912	4.9%
	Food & Beverage Tax	6,992,300	597,685	8.5%	614,105	97.3%	579,298	3.2%
	Interest & Investment Income	57,250						
	<b>Revenue Total</b>	<b>7,091,550</b>	<b>600,738</b>	<b>8.5%</b>	<b>616,384</b>	<b>97.5%</b>	<b>582,210</b>	<b>3.2%</b>
	Expense							
	Salaries & Wages	72,082	3,295	4.6%	5,545	59.4%	3,223	2.2%
	Benefits & Related	1,767,519	1,032	0.1%	1,496	69.0%	1,472	-29.9%
	Purchased Services	491,335	931	0.2%	1,057	88.1%	1,305	-28.7%
	Grants & Contributions	2,702,036						
	Interfund TF (Exp)	2,058,579						
	<b>Expense Total</b>	<b>7,091,551</b>	<b>5,257</b>	<b>0.1%</b>	<b>8,097</b>	<b>64.9%</b>	<b>6,000</b>	<b>-12.4%</b>
	<b>Foreign Fire Tax Fund</b>							
	Revenue							
	Contributions	525,000						
	Interest & Investment Income						1,511	
	<b>Revenue Total</b>	<b>525,000</b>					<b>1,511</b>	
	Expense							
	Purchased Items	525,000				85,465	113,424	
	<b>Expense Total</b>	<b>525,000</b>				<b>85,465</b>	<b>113,424</b>	
	<b>Library Capital Fund</b>							
	Revenue							
	Interest & Investment Income	2,125						
	<b>Revenue Total</b>	<b>2,125</b>						
	Expense							
	Purchased Services	145,000				12,083		
	Capital Outlay	200,000						
<b>Expense Total</b>	<b>345,000</b>				<b>12,083</b>			
<b>Library Fund</b>								
Revenue								
Charges for Service	125,000				11,601	19,046		
Contributions						62		
Fines	40,000	818	2.0%	2,791	29.3%	5,414	-84.9%	
Grants	220,572							
Interest & Investment Income	57,250							
Other Revenue	40,000				4,142	2,915		
Property Taxes	17,818,697							



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	State Shared Taxes	178,959	30,087	16.8%	29,388	102.4%	28,101	7.1%	
	<b>Revenue Total</b>	<b>18,480,478</b>	<b>30,905</b>	<b>0.2%</b>	<b>47,922</b>	<b>64.5%</b>	<b>55,539</b>	<b>-44.4%</b>	
	Expense								
	Salaries & Wages	9,880,419	609,567	6.2%	760,032	80.2%	533,587	14.2%	
	Benefits & Related	2,993,703	220,826	7.4%	230,445	95.8%	168,524	31.0%	
	Insurance Benefits	95,000			3,748		13,742		
	Purchased Services	1,396,629	47,400	3.4%	118,171	40.1%	71,035	-33.3%	
	Purchased Items	3,747,990	32,268	0.9%	60,480	53.4%	89,855	-64.1%	
	Capital Outlay	265,930	2,643	1.0%	5,957	44.4%	5,203	-49.2%	
	Interfund TF (Exp)	100,807	8,400	8.3%	8,401	100.0%	8,362	0.5%	
	<b>Expense Total</b>	<b>18,480,478</b>	<b>921,104</b>	<b>5.0%</b>	<b>1,187,234</b>	<b>77.6%</b>	<b>890,309</b>	<b>3.5%</b>	
	<b>Library Special Revenue Fund</b>								
	Revenue								
	Contributions	1,500			130		150		
	Interest & Investment Income	100							
	<b>Revenue Total</b>	<b>1,600</b>			<b>130</b>		<b>150</b>		
	Expense								
	Purchased Services						450		
	Purchased Items	5,000			578				
	Capital Outlay	10,000			833				
	<b>Expense Total</b>	<b>15,000</b>			<b>1,411</b>		<b>450</b>		
	<b>Naper Settlement Fund</b>								
	Revenue								
	Charges for Service	607,112	216,000	35.6%	18,293	1180.8%	25,967	731.8%	
	Interest & Investment Income	4,250							
	Interfund TF (Rev)	1,040,400							
	Property Taxes	3,994,682							
	<b>Revenue Total</b>	<b>5,646,444</b>	<b>216,000</b>	<b>3.8%</b>	<b>18,293</b>	<b>1180.8%</b>	<b>25,967</b>	<b>731.8%</b>	
	Expense								
	Salaries & Wages	2,958,129	118,306	4.0%	237,043	49.9%	131,944	-10.3%	
	Benefits & Related	1,106,728	43,865	4.0%	85,317	51.4%	43,732	0.3%	
	Purchased Services	1,266,435	47,756	3.8%	31,552	151.4%	33,347	43.2%	
Purchased Items	300,821	20,416	6.8%	16,702	122.2%	8,426	142.3%		
Interfund TF (Exp)	171,338	14,279	8.3%	14,278	100.0%	14,295	-0.1%		
<b>Expense Total</b>	<b>5,803,451</b>	<b>244,623</b>	<b>4.2%</b>	<b>384,892</b>	<b>63.6%</b>	<b>231,744</b>	<b>5.6%</b>		
<b>Renewable Energy Fund</b>									
Revenue									
Electric Charges	286,426	24,558	8.6%	24,309	101.0%	26,033	-5.7%		



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Interest & Investment Income	750							
	<b>Revenue Total</b>	<b>287,176</b>	<b>24,558</b>	<b>8.6%</b>	<b>24,309</b>	<b>101.0%</b>	<b>26,033</b>	<b>-5.7%</b>	
	Expense								
	Purchased Services	5,000			417				
	Grants & Contributions	280,000	48,160	17.2%	36,280	132.7%	14,045	242.9%	
	<b>Expense Total</b>	<b>285,000</b>	<b>48,160</b>	<b>16.9%</b>	<b>36,696</b>	<b>131.2%</b>	<b>14,045</b>	<b>242.9%</b>	
	<b>SSA #33 - Downtown Maint Fund</b>								
	Revenue								
	Fines	80,000	250	0.3%	5,929	4.2%	6,325	-96.0%	
	Interest & Investment Income	110,250							
	Interfund TF (Rev)	1,499,437							
	Property Taxes	1,259,718							
	<b>Revenue Total</b>	<b>2,949,405</b>	<b>250</b>	<b>0.0%</b>	<b>5,929</b>	<b>4.2%</b>	<b>6,325</b>	<b>-96.0%</b>	
	Expense								
	Salaries & Wages	848,292	37,277	4.4%	65,474	56.9%	39,433	-5.5%	
	Benefits & Related	214,610	11,539	5.4%	16,508	69.9%	10,779	7.1%	
	Purchased Services	1,570,150	17,589	1.1%	42,449	41.4%	54,520	-67.7%	
	Purchased Items	235,032	24,054	10.2%	16,774	143.4%	16,527	45.5%	
	Capital Outlay	587,000							
	Interfund TF (Exp)	83,120	6,926	8.3%	6,927	100.0%	6,200	11.7%	
	<b>Expense Total</b>	<b>3,538,204</b>	<b>97,386</b>	<b>2.8%</b>	<b>148,132</b>	<b>65.7%</b>	<b>127,459</b>	<b>-23.6%</b>	
	<b>State Drug Forfeiture Fund</b>								
	Revenue								
	Interest & Investment Income	4,250							
	Other Revenue	181,500	208	0.1%	12,204	1.7%	82	153.4%	
	<b>Revenue Total</b>	<b>185,750</b>	<b>208</b>	<b>0.1%</b>	<b>12,204</b>	<b>1.7%</b>	<b>82</b>	<b>153.4%</b>	
	Expense								
	Purchased Services	50,500	330	0.7%	2,917	11.3%			
	Purchased Items	100,000	4,979	5.0%	4,448	111.9%			
	Grants & Contributions	6,000			500				
Interfund TF (Exp)	25,000			607		52			
<b>Expense Total</b>	<b>181,500</b>	<b>5,309</b>	<b>2.9%</b>	<b>8,471</b>	<b>62.7%</b>	<b>52</b>	<b>10076.6%</b>		
<b>Test Track Fund</b>									
Revenue									
Charges for Service	60,740								
Interest & Investment Income	100								
<b>Revenue Total</b>	<b>60,840</b>								
Expense									



City of Naperville  
 2026 Financial Report - through January 31  
 Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance	
Special Funds	Purchased Services	39,520			908				
	Purchased Items	21,320	746	3.5%	1,502	49.7%	705	5.8%	
	<b>Expense Total</b>	<b>60,840</b>	<b>746</b>	<b>1.2%</b>	<b>2,410</b>	<b>30.9%</b>	<b>705</b>	<b>5.8%</b>	
	<b>Block 59 Business District Fund</b>								
		Expense							
		Grants & Contributions	500,000						
		<b>Expense Total</b>	<b>500,000</b>						



City of Naperville  
 2026 Financial Report - through January 31  
 Preliminary and Unaudited

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
<b>Revenue</b>							
Property Taxes	62,933,353						
Hotel & Motel Tax	2,033,900	596,163	29.3%	747,898	79.7%	780,678	-23.6%
Food & Beverage Tax	8,018,076	687,314	8.6%	703,607	97.7%	666,648	3.1%
Local Gasoline Tax	2,400,000	200,972	8.4%	195,059	103.0%	200,768	0.1%
Real Estate Transfer Tax	5,000,000	379,181	7.6%	230,920	164.2%	194,169	95.3%
Utility Taxes	18,820,000	1,637,450	8.7%	1,883,789	86.9%	1,443,585	13.4%
Business License & Permit	687,325	59,893	8.7%	43,342	138.2%	87,055	-31.2%
Non-Business License & Permit	2,810,000	197,705	7.0%	201,711	98.0%	310,646	-36.4%
Grants	17,132,693	155,032	0.9%	165,266	93.8%	83,651	85.3%
State Shared Taxes	93,630,909	8,945,308	9.6%	8,025,715	111.5%	8,591,698	4.1%
Charges for Service	21,225,008	1,742,295	8.2%	1,758,847	99.1%	1,993,531	-12.6%
Contributions	1,301,500			12,880		436	
Electric Charges	162,560,181	14,182,164	8.7%	15,392,813	92.1%	13,869,810	2.3%
Fees	5,562,307	314,479	5.7%	874,629	36.0%	1,239,259	-74.6%
Fines	1,379,500	67,488	4.9%	127,146	53.1%	143,907	-53.1%
Home Rule Sales Tax	25,056,445	2,150,967	8.6%	2,062,623	104.3%	1,933,806	11.2%
Insurance Premium	28,054,005	1,556,465	5.5%	1,914,879	81.3%	1,447,646	7.5%
Interest & Investment Income	6,375,523	127,180	2.0%	91,945	138.3%	86,399	47.2%
Interfund TF (Rev)	24,667,137	708,400	2.9%	618,031	114.6%	668,127	6.0%
Intergovernmental Agreement	1,695,050	36,822	2.2%	41,204	89.4%	52,500	-29.9%
Local Shared Taxes	217,000						
Other Revenue	1,347,508	175,233	13.0%	117,337	149.3%	132,594	32.2%
Rents & Royalties	2,298,050	16,210	0.7%	126,908	12.8%	129,238	-87.5%
Other License & Permit	59,000	2,930	5.0%	5,112	57.3%	2,344	25.0%
Wastewater Charges	35,255,595	2,854,253	8.1%	2,990,786	95.4%	2,781,142	2.6%
Water Charges	61,882,136	4,317,004	7.0%	4,604,625	93.8%	4,415,382	-2.2%
Sales Tax/Business District		77,725		43,007	180.7%	32,485	139.3%
Bond Sale Proceeds	58,000,000						



City of Naperville  
 2026 Financial Report - through January 31  
 Preliminary and Unaudited

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Grocery Tax	6,500,000			541,667			
<b>Revenue Total</b>	<b>656,902,201</b>	<b>41,188,628</b>	<b>6.3%</b>	<b>43,521,743</b>	<b>94.6%</b>	<b>41,287,501</b>	<b>-0.2%</b>
<b>Expense</b>							
Salaries & Wages	140,281,906	8,807,097	6.3%	10,704,580	82.3%	7,618,380	15.6%
Benefits & Related	57,709,299	2,428,913	4.2%	2,780,501	87.4%	2,052,319	18.3%
Insurance Benefits	33,154,219	1,512,435	4.6%	1,407,665	107.4%	1,596,415	-5.3%
Purchased Services	60,451,180	2,763,822	4.6%	3,600,070	76.8%	3,831,137	-27.9%
Purchased Items	23,317,609	976,209	4.2%	1,100,906	88.7%	1,315,680	-25.8%
Purchased Electricity	112,404,056	9,682,830	8.6%	9,245,177	104.7%	9,410,845	2.9%
Purchased Water	32,086,146	2,110,301	6.6%	2,204,627	95.7%	1,952,141	8.1%
Capital Outlay	179,588,835	526,976	0.3%	1,417,349	37.2%	703,673	-25.1%
Grants & Contributions	9,295,636	876,660	9.4%	858,009	102.2%	879,145	-0.3%
Debt Service	15,219,270	4,705	0.0%	189,745	2.5%	307,205	-98.5%
Interfund TF (Exp)	21,834,434	476,377	2.2%	319,576	149.1%	484,740	-1.7%
<b>Expense Total</b>	<b>685,342,588</b>	<b>30,166,326</b>	<b>4.4%</b>	<b>33,828,206</b>	<b>89.2%</b>	<b>30,151,681</b>	<b>0.0%</b>



City of Naperville  
 2026 Financial Report - through January 31  
 Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	711,325	59,998	8.4%	46,393	129.3%	93,180	-35.6%
Electric	178,128,620	14,498,846	8.1%	16,209,324	89.4%	14,981,533	-3.2%
Finance	82,000	53,852	65.7%	38,946	138.3%	4,461	1107.1%
Fire	11,920,500	592,678	5.0%	979,233	60.5%	1,192,314	-50.3%
Information Technology		361					
Library	18,484,203	30,905	0.2%	48,052	64.3%	55,689	-44.5%
Naper Settlement	5,646,444	216,000	3.8%	18,293	1180.8%	25,967	731.8%
Police	8,613,837	739,481	8.6%	575,103	128.6%	620,865	19.1%
Public Works	9,042,318	718,769	7.9%	761,421	94.4%	805,804	-10.8%
Transp Engineer Development	18,464,575	272,627	1.5%	247,162	110.3%	362,816	-24.9%
Undefined	246,001,700	16,821,165	6.8%	16,409,097	102.5%	15,906,859	5.7%
Water	153,306,679	7,183,947	4.7%	7,647,054	93.9%	7,238,013	-0.7%
<b>Revenue Total</b>	<b>650,402,201</b>	<b>41,188,628</b>	<b>6.3%</b>	<b>42,980,077</b>	<b>95.8%</b>	<b>41,287,501</b>	<b>-0.2%</b>



City of Naperville  
 2026 Financial Report - through January 31  
 Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
City Managers Office	2,809,607	161,335	5.7%	226,460	71.2%	157,331	2.5%
Community Services	6,051,625	61,762	1.0%	138,652	44.5%	61,387	0.6%
Debt Service	14,568,968						
Electric	170,004,243	11,206,751	6.6%	11,709,387	95.7%	11,482,275	-2.4%
Finance	9,699,295	504,072	5.2%	721,454	69.9%	594,349	-15.2%
Fire	57,153,160	3,514,746	6.1%	2,927,868	120.0%	2,703,735	30.0%
Human Resources	2,137,448	99,204	4.6%	159,687	62.1%	101,254	-2.0%
Information Technology	19,201,096	1,306,236	6.8%	1,962,175	66.6%	2,083,639	-37.3%
Insurance	33,993,847	1,556,014	4.6%	1,417,137	109.8%	1,627,623	-4.4%
Legal	1,908,873	90,268	4.7%	145,367	62.1%	98,778	-8.6%
Library	19,360,427	920,579	4.8%	1,200,263	76.7%	890,164	3.4%
Mayor And Council	341,329	19,847	5.8%	24,463	81.1%	19,376	2.4%
Miscellaneous	4,361,877	897,462	20.6%	929,672	96.5%	825,971	8.7%
Naper Settlement	5,788,451	244,623	4.2%	383,642	63.8%	231,140	5.8%
Police	72,592,165	3,456,372	4.8%	3,870,454	89.3%	2,771,061	24.7%
Public Works	49,719,358	1,826,899	3.7%	2,517,905	72.6%	2,007,334	-9.0%
Transp Engineer Development	55,989,777	468,597	0.8%	1,237,991	37.9%	550,587	-14.9%
Undefined	1,263,137			85,465		113,424	
Water	158,397,906	3,831,559	2.4%	4,170,165	91.9%	3,832,251	0.0%
<b>Expense Total</b>	<b>685,342,588</b>	<b>30,166,326</b>	<b>4.4%</b>	<b>33,828,206</b>	<b>89.2%</b>	<b>30,151,681</b>	<b>0.0%</b>



City of Naperville  
2026 Financial Report - through January 31  
Preliminary and Unaudited

<b>Term</b>	<b>Definition</b>
Total Budget	Total approved budget for the full fiscal year
YTD Actual	Actual amount of expenses or revenues for the year as of the date of the report
% Total Budget	Amount of total expenses or revenues to date reflected as a percentage of the total budget
PY Actual	Actual expenses or revenues through the same month in the prior fiscal year
PY Variance	Difference between current year actuals and prior year actuals reflected as a percentage value