



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
Electric							
Salaries & Wages	15,136,985	1,773,581	11.7%	2,083,055	85.1%	1,561,194	13.6%
Benefits & Related	4,480,203	555,271	12.4%	691,438	80.3%	451,890	22.9%
Purchased Services	6,348,063	342,115	5.4%	410,765	83.3%	353,497	-3.2%
Purchased Items	1,992,615	504,979	25.3%	371,291	136.0%	1,539,106	-67.2%
Capital Outlay	27,268,400	172,309	0.6%	1,445,583	11.9%	864,667	-80.1%
Grants & Contributions	673,250	179,020	26.6%	191,414	93.5%	161,872	10.6%
Debt Service	325,000	9,077	2.8%	194,117	4.7%	301,432	-97.0%
Interfund TF (Exp)	1,374,670	229,110	16.7%	229,112	100.0%	231,890	-1.2%
Insurance Benefits	1,000			167			
Purchased Electricity	112,404,056	19,790,750	17.6%	18,862,572	104.9%	19,389,029	2.1%
Electric Total	170,004,243	23,556,213	13.9%	24,479,513	96.2%	24,854,578	-5.2%
Water	158,397,906	10,091,761	6.4%	8,735,158	115.5%	7,508,978	34.4%
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	



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Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals
Revenue						
Charges for Service	162,710,181	27,404,015	16.8%	29,048,402	94.3%	26,272,378
Fines, Fees, and Surcharges	4,440,416	382,837	8.6%	1,177,826	32.5%	2,220,970
Other Financing Sources	10,000,000					
Other Revenue	213,000	220,547	103.5%	57,681	382.4%	108,167
Outside Revenue Sources	50,023			10,998		
Shared Revenues	715,000					
Revenue Total	178,128,620	28,007,399	15.7%	30,294,906	92.4%	28,601,515
Expense						
Benefits & Related	5,279,587	653,525	12.4%	814,433	80.2%	549,969
Capital Outlay	27,735,150	172,309	0.6%	1,456,895	11.8%	864,667
Debt Service	1,650,388	9,077	0.6%	194,117	4.7%	301,432
Grants & Contributions	673,250	179,020	26.6%	191,414	93.5%	161,872
Interfund TF	1,377,523	229,586	16.7%	229,587	100.0%	232,366
Purchased Items	114,439,931	20,295,737	17.7%	19,240,075	105.5%	20,928,841
Purchased Services	8,753,967	821,323	9.4%	903,101	90.9%	802,850
Salaries & Wages	17,682,024	2,074,009	11.7%	2,474,017	83.8%	1,862,858
Expense Total	177,591,820	24,434,587	13.8%	25,503,640	95.8%	25,704,855



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Dept Name All

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Charges for Service							
Billable Services	150,000	854	0.6%	27,635	3.1%	4,612	-81.5%
General Service Charge	21,330,567	3,916,211	18.4%	4,607,468	85.0%	3,566,045	9.8%
Large Service Charge	49,522,294	7,852,758	15.9%	10,949,057	71.7%	7,416,417	5.9%
Other Charges	586,734	1,600	0.3%	2,424	66.0%	1,600	0.0%
Outdoor Light Charge	266,221	33,028	12.4%	4,170	792.1%	5,736	475.8%
Primary Meter	15,073,154	2,112,854	14.0%	1,423,159	148.5%	2,018,469	4.7%
Residential Charge	74,543,761	13,423,388	18.0%	11,848,200	113.3%	13,131,555	2.2%
Transmission	1,237,450	63,322	5.1%	186,289	34.0%	127,943	-50.5%
Charges for Service Total	162,710,181	27,404,015	16.8%	29,048,402	94.3%	26,272,378	4.3%
Fines, Fees, and Surcharges							
Administrative Fees	257,000	16,725	6.5%	27,751	60.3%	78,184	-78.6%
Fees						226,420	
Installation Fees	4,005,000	355,955	8.9%	1,129,757	31.5%	1,900,354	-81.3%
Service Fees	178,416	10,158	5.7%	20,318	50.0%	16,013	-36.6%
Fines, Fees, and Surcharges Total	4,440,416	382,837	8.6%	1,177,826	32.5%	2,220,970	-82.8%
Other Financing Sources							
Bond Proceeds	10,000,000						
Other Financing Sources Total	10,000,000						
Other Revenue							
Other Revenue	213,000	220,547	103.5%	57,681	382.4%	108,167	103.9%
Other Revenue Total	213,000	220,547	103.5%	57,681	382.4%	108,167	103.9%
Outside Revenue Sources							
Interest & Investment Income	18,523						
Other Rents & Royalties	31,500			10,998			



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Dept Name	All						
Outside Revenue Sources Total	50,023				10,998		
Shared Revenues							
Federal Grants	715,000						
Shared Revenues Total	715,000						
Revenue Total	178,128,620	28,007,399	15.7%	30,294,906	92.4%	28,601,515	-2.1%
Expense							
Salaries & Wages							
Other Compensation	(312,888)	29,615	-9.5%	(163,715)	-18.1%	28,753	3.0%
Overtime	2,521,963	243,282	9.6%	264,082	92.1%	167,626	45.1%
Regular Pay	15,405,597	1,799,410	11.7%	2,370,092	75.9%	1,666,479	8.0%
Temporary Pay	67,352	1,701	2.5%	3,558	47.8%		
Salaries & Wages Total	17,682,024	2,074,009	11.7%	2,474,017	83.8%	1,862,858	11.3%
Benefits & Related							
Claims	1,000			167			
Insurance Benefits	2,556,856	345,353	13.5%	395,538	87.3%	281,300	22.8%
Payroll Benefits	1,343,915	149,771	11.1%	206,756	72.4%	133,987	11.8%
Pension Benefits	1,377,816	158,401	11.5%	211,972	74.7%	134,681	17.6%
Benefits & Related Total	5,279,587	653,525	12.4%	814,433	80.2%	549,969	18.8%
Purchased Services							
Contract Services	6,981,047	499,268	7.2%	628,532	79.4%	540,480	-7.6%
Other Purchased Service	1,772,920	322,055	18.2%	274,569	117.3%	262,370	22.7%
Purchased Services Total	8,753,967	821,323	9.4%	903,101	90.9%	802,850	2.3%
Purchased Items							
Purchased Electricity	112,404,056	19,790,750	17.6%	18,862,572	104.9%	19,389,029	2.1%
Supplies	1,778,575	471,137	26.5%	338,937	139.0%	1,513,039	-68.9%
Utilities	257,300	33,851	13.2%	38,566	87.8%	26,773	26.4%
Purchased Items Total	114,439,931	20,295,737	17.7%	19,240,075	105.5%	20,928,841	-3.0%
Capital Outlay							
Building Improvements	230,000						
Infrastructure	25,151,500	172,309	0.7%	1,354,175	12.7%	864,667	-80.1%
Technology	236,750			11,312			
Vehicles And Equipment	2,116,900			91,408			
Capital Outlay Total	27,735,150	172,309	0.6%	1,456,895	11.8%	864,667	-80.1%
Debt Service							



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Dept Name	All							
Interest	900,388	9,077	1.0%	194,117	4.7%	301,432	-97.0%	
Principal	750,000							
Debt Service Total	1,650,388	9,077	0.6%	194,117	4.7%	301,432	-97.0%	
Grants & Contributions								
Contributions	193,750	54,435	28.1%	95,503	57.0%	103,863	-47.6%	
Grant	280,000	103,910	37.1%	59,070	175.9%	20,468	407.7%	
Reimbursements & Rebates	199,500	20,675	10.4%	36,840	56.1%	37,541	-44.9%	
Grants & Contributions Total	673,250	179,020	26.6%	191,414	93.5%	161,872	10.6%	
Interfund TF								
Operational Transfer	1,377,523	229,586	16.7%	229,587	100.0%	232,366	-1.2%	
Interfund TF Total	1,377,523	229,586	16.7%	229,587	100.0%	232,366	-1.2%	
Expense Total	177,591,820	24,434,587	13.8%	25,503,640	95.8%	25,704,855	-4.9%	