



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	General Fund							
	Revenue							
	Business License & Permit	687,325	689,586	100.3%	638,147	108.1%	674,172	2.3%
	Charges for Service	11,752,929	7,058,967	60.1%	7,142,579	98.8%	7,021,990	0.5%
	Contributions	75,000	2,630	3.5%	45,750	5.7%		
	Fees	652,575	499,283	76.5%	402,862	123.9%	708,413	-29.5%
	Fines	1,234,500	679,743	55.1%	748,365	90.8%	797,520	-14.8%
	Grants	397,121	274,619	69.2%	218,568	125.6%	228,288	20.3%
	Home Rule Sales Tax	870,000	351,731	40.4%	525,516	66.9%	453,506	-22.4%
	Hotel & Motel Tax	2,033,900	1,999,243	98.3%	1,860,723	107.4%	2,005,863	-0.3%
	Interest & Investment Income	2,146,875	368,967	17.2%	278,725	132.4%	347,347	6.2%
	Interfund TF (Rev)	5,599,889	2,919,213	52.1%	3,000,763	97.3%	2,850,359	2.4%
	Intergovernmental Agreement	1,695,050	138,228	8.2%	379,454	36.4%	884,453	-84.4%
	Non-Business License & Permit	1,610,000	1,367,809	85.0%	829,385	164.9%	1,346,716	1.6%
	Other License & Permit	9,000	2,700	30.0%	5,387	50.1%	2,458	9.8%
	Other Revenue	386,438	282,712	73.2%	270,702	104.4%	202,072	39.9%
	Property Taxes	32,684,624	17,682,758	54.1%	17,596,619	100.5%	16,235,646	8.9%
	Real Estate Transfer Tax	5,000,000	2,863,034	57.3%	2,747,893	104.2%	2,763,032	3.6%
	Rents & Royalties	2,115,433	1,136,949	53.7%	1,147,613	99.1%	1,223,874	-7.1%
	State Shared Taxes	80,505,122	51,094,908	63.5%	47,974,178	106.5%	51,479,277	-0.7%
	Utility Taxes	18,820,000	10,778,117	57.3%	11,547,347	93.3%	9,530,951	13.1%
	Grocery Tax	6,500,000	2,205,259	33.9%	2,888,889	76.3%		
	Revenue Total	174,775,781	102,396,456	58.6%	100,249,466	102.1%	98,755,936	3.7%
	Expense							
	Salaries & Wages	96,041,998	55,110,468	57.4%	55,326,891	99.6%	50,022,365	10.2%
	Benefits & Related	41,921,219	23,263,488	55.5%	22,907,353	101.6%	21,419,749	8.6%
	Purchased Services	20,706,778	10,835,270	52.3%	11,609,572	93.3%	10,107,050	7.2%
	Purchased Items	10,467,953	5,132,628	49.0%	5,563,280	92.3%	4,329,907	18.5%
	Grants & Contributions	2,057,600	1,345,750	65.4%	1,462,243	92.0%	1,390,085	-3.2%
	Debt Service	21,600	22,248	103.0%				
	Interfund TF (Exp)	3,558,632	2,696,885	75.8%	2,669,280	101.0%	2,840,789	-5.1%
	Expense Total	174,775,781	98,406,737	56.3%	99,538,620	98.9%	90,109,946	9.2%
	Electric Utility Fund							
	Revenue							
	Charges for Service	150,000	49,533	33.0%	97,880	50.6%	82,776	-40.2%
	Electric Charges	162,273,755	93,505,619	57.6%	90,496,068	103.3%	88,111,120	6.1%



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Fees	4,440,416	1,587,191	35.7%	2,299,063	69.0%	3,703,931	-57.1%
	Grants	715,000			217,930		10,237	
	Interest & Investment Income	17,773						
	Interfund TF (Rev)		24,990				234,651	-89.4%
	Other Revenue	213,000	300,846	141.2%	135,936	221.3%	129,725	131.9%
	Rents & Royalties	31,500			16,463			
	Bond Sale Proceeds	10,000,000	189,775	1.9%			10,044,766	-98.1%
	Revenue Total	177,841,444	95,657,954	53.8%	93,263,340	102.6%	102,317,205	-6.5%
	Expense							
	Salaries & Wages	17,682,024	9,560,293	54.1%	10,048,685	95.1%	8,453,704	13.1%
	Benefits & Related	5,278,587	2,772,577	52.5%	2,956,522	93.8%	2,343,318	18.3%
	Insurance Benefits	1,000			583			
	Purchased Services	8,748,967	3,028,387	34.6%	3,845,450	78.8%	3,908,566	-22.5%
	Purchased Items	2,035,875	4,263,320	209.4%	1,391,911	306.3%	4,595,779	-7.2%
	Purchased Electricity	112,404,056	63,327,983	56.3%	61,853,504	102.4%	62,923,759	0.6%
	Capital Outlay	27,735,150	8,773,574	31.6%	11,260,834	77.9%	11,703,316	-25.0%
	Grants & Contributions	393,250	222,969	56.7%	266,319	83.7%	245,823	-9.3%
	Debt Service	1,650,388	340,785	20.6%	479,904	71.0%	449,265	-24.1%
	Interfund TF (Exp)	1,377,523	803,551	58.3%	803,555	100.0%	813,281	-1.2%
	Expense Total	177,306,820	93,093,441	52.5%	92,907,267	100.2%	95,436,811	-2.5%
	Water Utilities Fund							
	Revenue							
	Charges for Service	54,462	51,309	94.2%	36,225	141.6%	47,065	9.0%
	Fees	347,916	128,125	36.8%	223,703	57.3%	191,841	-33.2%
	Grants	450,000	130,506	29.0%	225,000	58.0%		
	Interest & Investment Income	444,150						
	Interfund TF (Rev)	6,543,450						
	Other Revenue	296,570	57,858	19.5%	172,385	33.6%	26,264	120.3%
	Rents & Royalties	32,400	20,815	64.2%	19,364	107.5%	33,581	-38.0%
	Wastewater Charges	33,160,669	20,688,794	62.4%	19,012,521	108.8%	16,941,759	22.1%
	Water Charges	61,882,136	31,626,802	51.1%	33,912,134	93.3%	30,685,510	3.1%
	Bond Sale Proceeds	48,000,000	569,325	1.2%			20,101,895	-97.2%
	Revenue Total	151,211,753	53,273,534	35.2%	53,601,332	99.4%	68,027,915	-21.7%
	Expense							
	Salaries & Wages	11,263,086	6,560,296	58.2%	6,489,180	101.1%	6,090,929	7.7%
	Benefits & Related	3,934,790	2,268,657	57.7%	2,191,267	103.5%	1,960,535	15.7%



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Purchased Services	12,742,432	4,021,503	31.6%	5,913,567	68.0%	4,729,941	-15.0%
	Purchased Items	5,136,383	2,612,926	50.9%	2,888,465	90.5%	2,379,158	9.8%
	Purchased Water	32,086,146	15,312,245	47.7%	17,006,799	90.0%	15,239,034	0.5%
	Capital Outlay	89,800,335	26,770,692	29.8%	38,301,034	69.9%	15,213,905	76.0%
	Grants & Contributions	238,750	103,571	43.4%	185,115	55.9%	105,939	-2.2%
	Debt Service	5,182,200	1,071,771	20.7%	839,577	127.7%	791,009	35.5%
	Interfund TF (Exp)	1,830,488	1,092,770	59.7%	1,067,778	102.3%	1,367,041	-20.1%
	Expense Total	162,214,610	59,814,431	36.9%	74,882,781	79.9%	47,877,490	24.9%
	Commuter Parking Fund							
	Revenue							
	Fees	5,000			2,917			
	Fines	25,000	17,700	70.8%	14,080	125.7%	19,100	-7.3%
	Interest & Investment Income	57,250						
	Non-Business License & Permit	1,200,000	788,233	65.7%	703,971	112.0%	753,214	4.6%
	Other Revenue		1,783					
	Rents & Royalties	1,800	1,050	58.3%	1,082	97.1%	1,050	0.0%
	Revenue Total	1,289,050	808,767	62.7%	722,049	112.0%	773,364	4.6%
	Expense							
	Salaries & Wages	386,994	217,103	56.1%	219,805	98.8%	212,320	2.3%
	Benefits & Related	110,306	62,848	57.0%	61,665	101.9%	55,934	12.4%
	Purchased Services	856,222	289,787	33.8%	471,791	61.4%	357,713	-19.0%
	Purchased Items	180,235	19,658	10.9%	127,779	15.4%	21,435	-8.3%
	Capital Outlay	1,297,000			184,800			
	Interfund TF (Exp)	100,504	58,625	58.3%	58,627	100.0%	55,846	5.0%
	Expense Total	2,931,261	648,020	22.1%	1,124,468	57.6%	703,248	-7.9%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	28,054,005	15,577,781	55.5%	15,853,010	98.3%	13,051,347	19.4%
	Interest & Investment Income	419,750						
	Interfund TF (Rev)	6,030,789	3,496,477	58.0%	3,496,484	100.0%	3,166,800	10.4%
	Other Revenue		54,038				14	372833.1%
	Revenue Total	34,504,544	19,128,296	55.4%	19,349,494	98.9%	16,218,161	17.9%



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Expense							
	Salaries & Wages	440,209	272,727	62.0%	253,967	107.4%	258,511	5.5%
	Benefits & Related	131,201	84,352	64.3%	73,251	115.2%	66,375	27.1%
	Insurance Benefits	33,058,219	14,691,958	44.4%	18,964,677	77.5%	16,781,874	-12.5%
	Purchased Services	429,065	84,368	19.7%	154,771	54.5%	70,445	19.8%
	Expense Total	34,058,694	15,133,405	44.4%	19,446,665	77.8%	17,177,205	-11.9%
	Solid Waste Fund							
	Revenue							
	Charges for Service	8,417,765	4,833,918	57.4%	4,804,231	100.6%	4,659,806	3.7%
	Revenue Total	8,417,765	4,833,918	57.4%	4,804,231	100.6%	4,659,806	3.7%
	Expense							
	Purchased Services	8,360,665	4,763,543	57.0%	4,828,821	98.6%	4,651,419	2.4%
	Purchased Items	150,000	85,834	57.2%	105,000	81.7%		
	Expense Total	8,510,665	4,849,377	57.0%	4,933,821	98.3%	4,651,419	4.3%
Capital & Debt Service	Capital Projects Fund							
	Revenue							
	Charges for Service	57,000			38,000			
	Contributions	700,000	111,309	15.9%	350,000	31.8%	219,040	-49.2%
	Fees	40,000	12,050	30.1%	23,333	51.6%	225,301	-94.7%
	Grants	14,815,000	948,643	6.4%	6,956,159	13.6%		
	Home Rule Sales Tax	23,160,669	13,870,205	59.9%	12,902,161	107.5%	12,135,852	14.3%
	Interest & Investment Income	1,005,000						
	Interfund TF (Rev)	2,155,104	1,569,623	72.8%				
	Other Revenue	130,000	233,847	179.9%	122,721	190.6%	6,591,804	-96.5%
	Bond Sale Proceeds						15,076,559	
	Revenue Total	42,062,773	16,745,677	39.8%	20,392,375	82.1%	34,248,556	-51.1%
	Expense							
	Purchased Services	3,369,291	2,095,377	62.2%	1,517,272	138.1%	813,941	157.4%
	Capital Outlay	49,792,420	9,650,242	19.4%	23,569,493	40.9%	16,645,849	-42.0%
	Grants & Contributions		2,274				1,875	21.3%
	Debt Service	306,564	266,367	86.9%	306,564	86.9%	384,496	-30.7%
	Expense Total	53,468,275	12,014,259	22.5%	25,393,329	47.3%	17,846,161	-32.7%



City of Naperville
2026 Financial Report - through July 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 Fund							
	Revenue							
	Interest & Investment Income	147,375						
	Interfund TF (Rev)	1,798,068						
	Property Taxes	6,065,926	3,333,286	55.0%	3,265,767	102.1%	4,015,125	-17.0%
	Revenue Total	8,011,369	3,333,286	41.6%	3,265,767	102.1%	4,015,125	-17.0%
	Expense							
	Purchased Services	6,514	1,272	19.5%	1,145	111.1%	954	33.3%
	Debt Service	8,011,368	1,008,184	12.6%	1,408,327	71.6%	2,735,683	-63.1%
	Expense Total	8,017,882	1,009,456	12.6%	1,409,472	71.6%	2,736,637	-63.1%
	Downtown Parking Fund							
	Revenue							
	Fees	32,000	8,192	25.6%	106,918	7.7%	9,693	-15.5%
	Food & Beverage Tax	1,025,776	576,643	56.2%	599,600	96.2%	545,095	5.8%
	Home Rule Sales Tax	1,025,776	497,368	48.5%	570,193	87.2%	529,847	-6.1%
	Interest & Investment Income	392,250						
	Rents & Royalties	116,917	58,458	50.0%	61,586	94.9%	58,458	0.0%
	Revenue Total	2,592,719	1,140,660	44.0%	1,338,297	85.2%	1,143,094	-0.2%
	Expense							
	Purchased Services	12,824	930	7.3%	1,064	87.4%	1,422	-34.6%
	Capital Outlay	201,000	63,333	31.5%	60,997	103.8%	181,000	-65.0%
	Debt Service	47,150	1,075	2.3%	1,075	100.0%	4,475	-76.0%
	Expense Total	260,974	65,338	25.0%	63,135	103.5%	186,897	-65.0%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	650,000	253,824	39.0%	397,435	63.9%	292,106	-13.1%
	Other Revenue		1,205				193,500	-99.4%
	State Shared Taxes	7,268,648	4,409,169	60.7%	4,204,402	104.9%	4,323,996	2.0%
	Revenue Total	7,918,648	4,664,198	58.9%	4,601,837	101.4%	4,809,601	-3.0%
	Expense							
	Purchased Services		209,659					
	Capital Outlay	7,500,000	1,868,554	24.9%	2,602,624	71.8%	4,541,538	-58.9%
	Expense Total	7,500,000	2,078,214	27.7%	2,602,624	79.9%	4,541,538	-54.2%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	678,500						



City of Naperville
2026 Financial Report - through July 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	Wastewater Charges	2,094,926	1,159,090	55.3%	1,221,937	94.9%	1,060,311	9.3%
	Revenue Total	2,773,426	1,159,090	41.8%	1,221,937	94.9%	1,060,311	9.3%
	Expense							
	Interfund TF (Exp)	6,543,450						
	Expense Total	6,543,450						
	Road And Bridge Fund							
	Revenue							
	Contributions		12,366				4,972	148.7%
	Fees	2,400	3,888	162.0%	(1,207)	-322.1%	2,019	92.5%
	Interest & Investment Income	163,250						
	Local Gasoline Tax	2,400,000	1,401,578	58.4%	1,413,072	99.2%	1,389,386	0.9%
	Local Shared Taxes	217,000	130,306	60.0%	120,476	108.2%	115,815	12.5%
	Other License & Permit	50,000	48,901	97.8%	22,411	218.2%	30,823	58.7%
	State Shared Taxes	48,180	25,167	52.2%	34,388	73.2%	21,801	15.4%
	Revenue Total	2,880,830	1,622,206	56.3%	1,589,140	102.1%	1,564,817	3.7%
	Expense							
	Salaries & Wages	708,672	392,887	55.4%	402,449	97.6%	384,793	2.1%
	Benefits & Related	250,636	127,748	51.0%	139,150	91.8%	128,785	-0.8%
	Purchased Services	14,782	3,720	25.2%	4,254	87.4%	5,688	-34.6%
	Capital Outlay	2,200,000	3,000	0.1%	2,490,461	0.1%	1,898	58.1%
	Expense Total	3,174,090	527,354	16.6%	3,036,314	17.4%	521,164	1.2%
	SSA #23 - Naper Main Fund							
	Revenue							
	Property Taxes	98,939	49,470	50.0%	49,470	100.0%	49,470	0.0%
	Revenue Total	98,939	49,470	50.0%	49,470	100.0%	49,470	0.0%
	Expense							
	Interfund TF (Exp)	98,939						
	Expense Total	98,939						
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Property Taxes	68,000	38,095	56.0%	34,760	109.6%	38,812	-1.8%
	Revenue Total	68,000	38,095	56.0%	34,760	109.6%	38,812	-1.8%
	SSA #30 Fund							
	Revenue							
	Property Taxes	93,111	47,810	51.3%	46,330	103.2%	44,649	7.1%
	Revenue Total	93,111	47,810	51.3%	46,330	103.2%	44,649	7.1%



City of Naperville
2026 Financial Report - through July 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	Expense							
	Interfund TF (Exp)	93,111						
	Expense Total	93,111						
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680	12,441	52.5%	12,051	103.2%	11,840	5.1%
	Revenue Total	23,680	12,441	52.5%	12,051	103.2%	11,840	5.1%
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	2,150						
	Property Taxes	680,950	351,050	51.6%	353,066	99.4%	343,175	2.3%
	Revenue Total	683,100	351,050	51.4%	353,066	99.4%	343,175	2.3%
	Expense							
	Purchased Services	4,070	4,183	102.8%	3,943	106.1%	3,754	11.4%
	Interfund TF (Exp)	680,950						
	Expense Total	685,020	4,183	0.6%	3,943	106.1%	3,754	11.4%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Property Taxes	20,026	10,184	50.9%	10,070	101.1%	10,015	1.7%
	Revenue Total	20,026	10,184	50.9%	10,070	101.1%	10,015	1.7%
	Expense							
	Interfund TF (Exp)	20,026						
	Expense Total	20,026						
	SSA #35 -DT SS Washing2024							
	Revenue							
	Property Taxes	125,000	77,049	61.6%	68,750	112.1%	68,946	11.8%
	Revenue Total	125,000	77,049	61.6%	68,750	112.1%	68,946	11.8%
	Expense							
	Interfund TF (Exp)	125,000						
	Expense Total	125,000						
Special Funds	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	323,683	60.5%	344,727	93.9%	237,138	36.5%
	Revenue Total	535,000	323,683	60.5%	344,727	93.9%	237,138	36.5%



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense							
	Grants & Contributions	535,000	294,209	55.0%	270,088	108.9%	175,687	67.5%
	Expense Total	535,000	294,209	55.0%	270,088	108.9%	175,687	67.5%
	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	4,250	20,501	482.4%				
	State Shared Taxes	3,050,000	2,105,701	69.0%	1,706,894	123.4%	1,949,561	8.0%
	Revenue Total	3,054,250	2,126,202	69.6%	1,706,894	124.6%	1,949,561	9.1%
	Expense							
	Interfund TF (Exp)	4,966,967	3,015,502	60.7%	1,525,000	197.7%	1,339,818	125.1%
	Expense Total	4,966,967	3,015,502	60.7%	1,525,000	197.7%	1,339,818	125.1%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	6,375	16,721	262.3%				
	State Shared Taxes	2,580,000	1,716,768	66.5%	1,429,366	120.1%	1,536,786	11.7%
	Revenue Total	2,586,375	1,733,490	67.0%	1,429,366	121.3%	1,536,786	12.8%
	Expense							
	Grants & Contributions	2,580,000	2,219,180	86.0%	1,290,000	172.0%	1,037,184	114.0%
	Expense Total	2,580,000	2,219,180	86.0%	1,290,000	172.0%	1,037,184	114.0%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	4,250						
	Other Revenue	100,000	20,461	20.5%	60,223	34.0%	145,723	-86.0%
	Revenue Total	104,250	20,461	19.6%	60,223	34.0%	145,723	-86.0%
	Expense							
	Purchased Services	235,000	16,500	7.0%	49,583	33.3%	9,022	82.9%
	Purchased Items	412,000			41,527		4,390	
	Capital Outlay		1,089					
	Grants & Contributions	3,000			1,750			
	Expense Total	650,000	17,589	2.7%	92,861	18.9%	13,412	31.1%
	Food And Beverage Fund							
	Revenue							
	Fees	42,000	18,950	45.1%	37,707	50.3%	34,381	-44.9%
	Food & Beverage Tax	6,992,300	4,118,462	58.9%	4,093,073	100.6%	3,775,415	9.1%
	Interest & Investment Income	57,250						
	Revenue Total	7,091,550	4,137,412	58.3%	4,130,780	100.2%	3,809,797	8.6%



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense							
	Salaries & Wages	72,082	40,139	55.7%	41,586	96.5%	30,037	33.6%
	Benefits & Related	1,767,519	885,361	50.1%	884,948	100.0%	441,778	100.4%
	Purchased Services	491,335	416,038	84.7%	475,987	87.4%	410,988	1.2%
	Grants & Contributions	2,702,036	946,104	35.0%	1,006,790	94.0%	771,986	22.6%
	Interfund TF (Exp)	2,058,579	520,200	25.3%	520,200	100.0%	510,000	2.0%
	Expense Total	7,091,551	2,807,841	39.6%	2,929,510	95.8%	2,164,789	29.7%
	Foreign Fire Tax Fund							
	Revenue							
	Contributions	525,000	-	0.0%	17,167	0.0%	25,997	-100.0%
	Interest & Investment Income		4,303				8,406	-48.8%
	Revenue Total	525,000	4,303	0.8%	17,167	25.1%	34,404	-87.5%
	Expense							
	Purchased Items	525,000	178,609	34.0%	344,245	51.9%	489,036	-63.5%
	Expense Total	525,000	178,609	34.0%	344,245	51.9%	489,036	-63.5%
	Library Capital Fund							
	Revenue							
	Grants						146,322	
	Interest & Investment Income	2,125						
	Revenue Total	2,125					146,322	
	Expense							
	Purchased Services	145,000			84,583		1,439	
	Capital Outlay	200,000	68,973	34.5%	117,847	58.5%	8,125	748.9%
	Expense Total	345,000	68,973	20.0%	202,430	34.1%	9,564	621.2%
	Library Fund							
	Revenue							
	Charges for Service	125,000	105,205	84.2%	79,822	131.8%	127,252	-17.3%
	Contributions						62	
	Fines	40,000	26,507	66.3%	25,341	104.6%	29,855	-11.2%
	Grants	220,572			100,119			
	Interest & Investment Income	57,250						
	Other Revenue	40,000	14,168	35.4%	25,038	56.6%	24,544	-42.3%
	Property Taxes	17,818,697	9,647,907	54.1%	9,592,965	100.6%	9,186,668	5.0%
	State Shared Taxes	178,959	131,979	73.7%	132,307	99.8%	122,989	7.3%
	Revenue Total	18,480,478	9,925,767	53.7%	9,955,592	99.7%	9,491,370	4.6%



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense							
	Salaries & Wages	9,880,419	5,267,649	53.3%	5,700,242	92.4%	5,115,805	3.0%
	Benefits & Related	2,993,703	1,733,130	57.9%	1,673,402	103.6%	1,510,374	14.7%
	Insurance Benefits	95,000			3,223		13,742	
	Purchased Services	1,396,629	802,006	57.4%	821,075	97.7%	773,040	3.7%
	Purchased Items	3,747,990	1,907,493	50.9%	1,874,309	101.8%	1,849,431	3.1%
	Capital Outlay	265,930	10,257	3.9%	59,636	17.2%	94,849	-89.2%
	Interfund TF (Exp)	100,807	58,800	58.3%	58,804	100.0%	58,534	0.5%
	Expense Total	18,480,478	9,779,337	52.9%	10,190,691	96.0%	9,415,775	3.9%
	Library Special Revenue Fund							
	Revenue							
	Contributions	1,500	1,876	125.1%	1,072	175.1%	2,405	-22.0%
	Interest & Investment Income	100						
	Revenue Total	1,600	1,876	117.3%	1,072	175.1%	2,405	-22.0%
	Expense							
	Purchased Services						450	
	Purchased Items	5,000	1,181	23.6%	2,636	44.8%	2,330	-49.3%
	Capital Outlay	10,000			5,833		23,088	
	Expense Total	15,000	1,181	7.9%	8,470	13.9%	25,867	-95.4%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	607,112	501,613	82.6%	455,117	110.2%	445,469	12.6%
	Interest & Investment Income	4,250						
	Interfund TF (Rev)	1,040,400	520,200	50.0%	520,200	100.0%	510,000	2.0%
	Property Taxes	3,994,682	2,174,978	54.4%	2,150,653	101.1%	2,086,595	4.2%
	Revenue Total	5,646,444	3,196,791	56.6%	3,125,970	102.3%	3,042,064	5.1%
	Expense							
	Salaries & Wages	2,958,129	1,519,440	51.4%	1,825,297	83.2%	1,471,771	3.2%
	Benefits & Related	1,106,728	500,639	45.2%	616,005	81.3%	455,331	10.0%
	Purchased Services	1,266,435	656,372	51.8%	541,873	121.1%	653,928	0.4%
	Purchased Items	300,821	186,910	62.1%	158,669	117.8%	186,473	0.2%
	Capital Outlay		222,415					
	Interfund TF (Exp)	171,338	99,960	58.3%	99,947	100.0%	100,065	-0.1%
	Expense Total	5,803,451	3,185,736	54.9%	3,241,791	98.3%	2,867,568	11.1%



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	172,373	60.2%	166,391	103.6%	170,048	1.4%
	Fees						3,132	
	Interest & Investment Income	750						
	Revenue Total	287,176	172,373	60.0%	166,391	103.6%	173,179	-0.5%
	Expense							
	Purchased Services	5,000			2,917			
	Grants & Contributions	280,000	255,421	91.2%	172,735	147.9%	153,725	66.2%
	Expense Total	285,000	255,421	89.6%	175,652	145.4%	153,725	66.2%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	4,250						
	Other Revenue	181,500	8,947	4.9%	133,221	6.7%	7,148	25.2%
	Revenue Total	185,750	8,947	4.8%	133,221	6.7%	7,148	25.2%
	Expense							
	Purchased Services	50,500	1,905	3.8%	26,446	7.2%	4,722	-59.7%
	Purchased Items	100,000	8,926	8.9%	58,010	15.4%	11,953	-25.3%
	Grants & Contributions	6,000			3,500			
	Interfund TF (Exp)	25,000	11,003	44.0%	17,897	61.5%	816	1249.1%
	Expense Total	181,500	21,834	12.0%	105,853	20.6%	17,490	24.8%
	Test Track Fund							
	Revenue							
	Charges for Service	60,740	42,299	69.6%	60,740	69.6%	49,637	-14.8%
	Interest & Investment Income	100						
	Revenue Total	60,840	42,299	69.5%	60,740	69.6%	49,637	-14.8%
	Expense							
	Purchased Services	39,520	9,303	23.5%	18,159	51.2%	7,568	22.9%
	Purchased Items	21,320	4,821	22.6%	9,601	50.2%	6,660	-27.6%
	Expense Total	60,840	14,124	23.2%	27,760	50.9%	14,228	-0.7%
	Block 59 Business District Fund							
	Revenue							
	Sales Tax/Business District		(3,548)		342,056	-1.0%	272,076	-101.3%
	Revenue Total		(3,548)		342,056	-1.0%	272,076	-101.3%



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

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Expense							
	Grants & Contributions	500,000						
	Expense Total	500,000						
	Heinen Business Dist Fund							
	Revenue							
	Sales Tax/Business District		(23,034)		14,279	-161.3%	16,231	-241.9%
	Revenue Total		(23,034)		14,279	-161.3%	16,231	-241.9%
	SSA #36 - Downtown Maint Fund							
	Revenue							
	Fines	80,000	42,435	53.0%	45,718	92.8%	43,830	-3.2%
	Interest & Investment Income	110,250						
	Interfund TF (Rev)	1,499,437	1,499,437	100.0%	1,499,437	100.0%	1,651,489	-9.2%
	Property Taxes	1,259,718	698,368	55.4%	661,350	105.6%	645,620	8.2%
	Revenue Total	2,949,405	2,240,240	76.0%	2,206,505	101.5%	2,340,939	-4.3%
	Expense							
	Salaries & Wages	848,292	406,610	47.9%	482,419	84.3%	392,240	3.7%
	Benefits & Related	214,610	121,134	56.4%	119,326	101.5%	97,848	23.8%
	Purchased Services	1,570,150	577,867	36.8%	606,736	95.2%	481,015	20.1%
	Purchased Items	235,032	156,462	66.6%	136,887	114.3%	131,518	19.0%
	Capital Outlay	587,000			94,722			
	Interfund TF (Exp)	83,120	48,482	58.3%	48,487	100.0%	43,400	11.7%
	Expense Total	3,538,204	1,310,554	37.0%	1,488,577	88.0%	1,146,020	14.4%



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

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	62,933,353	34,123,397	54.2%	33,841,851	100.8%	32,736,560	4.2%
Hotel & Motel Tax	2,033,900	1,999,243	98.3%	1,860,723	107.4%	2,005,863	-0.3%
Food & Beverage Tax	8,018,076	4,695,105	58.6%	4,692,674	100.1%	4,320,511	8.7%
Local Gasoline Tax	2,400,000	1,401,578	58.4%	1,413,072	99.2%	1,389,386	0.9%
Real Estate Transfer Tax	5,000,000	2,863,034	57.3%	2,747,893	104.2%	2,763,032	3.6%
Utility Taxes	18,820,000	10,778,117	57.3%	11,547,347	93.3%	9,530,951	13.1%
Business License & Permit	687,325	689,586	100.3%	638,147	108.1%	674,172	2.3%
Non-Business License & Permit	2,810,000	2,156,043	76.7%	1,533,357	140.6%	2,099,930	2.7%
Grants	17,132,693	1,677,451	9.8%	8,062,504	20.8%	621,985	169.7%
State Shared Taxes	93,630,909	59,483,693	63.5%	55,481,535	107.2%	59,434,409	0.1%
Charges for Service	21,225,008	12,642,844	59.6%	12,714,594	99.4%	12,433,995	1.7%
Contributions	1,301,500	128,181	9.8%	413,988	31.0%	252,477	-49.2%
Electric Charges	162,560,181	93,677,992	57.6%	90,662,459	103.3%	88,281,167	6.1%
Fees	5,562,307	2,257,679	40.6%	3,095,296	72.9%	4,878,712	-53.7%
Fines	1,379,500	766,385	55.6%	833,504	91.9%	890,305	-13.9%
Home Rule Sales Tax	25,056,445	14,719,304	58.7%	13,997,869	105.2%	13,119,205	12.2%
Insurance Premium	28,054,005	15,577,781	55.5%	15,853,010	98.3%	13,051,347	19.4%
Interest & Investment Income	6,375,523	664,316	10.4%	676,160	98.2%	647,859	2.5%
Interfund TF (Rev)	24,667,137	10,029,939	40.7%	8,516,884	117.8%	8,413,299	19.2%
Intergovernmental Agreement	1,695,050	138,228	8.2%	379,454	36.4%	884,453	-84.4%
Local Shared Taxes	217,000	130,306	60.0%	120,476	108.2%	115,815	12.5%
Other Revenue	1,347,508	975,866	72.4%	920,225	106.0%	7,326,444	-86.7%
Rents & Royalties	2,298,050	1,217,272	53.0%	1,246,108	97.7%	1,316,963	-7.6%
Other License & Permit	59,000	51,601	87.5%	27,798	185.6%	33,281	55.0%
Wastewater Charges	35,255,595	21,847,884	62.0%	20,234,458	108.0%	18,002,070	21.4%
Water Charges	61,882,136	31,627,955	51.1%	33,912,134	93.3%	30,687,564	3.1%
Sales Tax/Business District		(26,582)		356,335	-7.5%	288,306	-109.2%
Bond Sale Proceeds	58,000,000	759,100	1.3%			45,223,220	-98.3%
Grocery Tax	6,500,000	2,205,259	33.9%	2,888,889	76.3%		
Revenue Total	656,902,201	329,258,556	50.1%	328,668,745	100.2%	361,423,281	-8.9%



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

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	140,281,906	79,347,611	56.6%	80,790,520	98.2%	72,432,476	9.5%
Benefits & Related	57,709,299	31,819,933	55.1%	31,622,888	100.6%	28,480,027	11.7%
Insurance Benefits	33,154,219	14,691,958	44.3%	18,968,483	77.5%	16,795,616	-12.5%
Purchased Services	60,451,180	27,817,990	46.0%	30,979,011	89.8%	27,033,253	2.9%
Purchased Items	23,317,609	14,558,769	62.4%	12,702,319	114.6%	14,008,070	3.9%
Purchased Electricity	112,404,056	63,327,983	56.3%	61,853,504	102.4%	62,923,759	0.6%
Purchased Water	32,086,146	15,312,245	47.7%	17,006,799	90.0%	15,239,034	0.5%
Capital Outlay	179,588,835	47,432,131	26.4%	78,748,281	60.2%	48,413,567	-2.0%
Grants & Contributions	9,295,636	5,389,478	58.0%	4,658,539	115.7%	3,882,302	38.8%
Debt Service	15,219,270	2,710,430	17.8%	3,035,447	89.3%	4,364,928	-37.9%
Interfund TF (Exp)	21,834,434	8,405,778	38.5%	6,869,576	122.4%	7,129,590	17.9%
Expense Total	685,342,588	310,814,307	45.4%	347,235,368	89.5%	300,702,621	3.4%



City of Naperville
2026 Financial Report - through July 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	700,786	98.5%	654,169	107.1%	702,847	-0.3%
Electric	178,128,620	95,827,705	53.8%	93,429,731	102.6%	102,260,833	-6.3%
Finance	82,000	67,811	82.7%	79,116	85.7%	83,044	-18.3%
Fire	11,920,500	6,109,987	51.3%	6,676,027	91.5%	6,866,034	-11.0%
Information Technology		2,519				2,358	6.8%
Library	18,484,203	9,927,643	53.7%	9,956,664	99.7%	9,640,097	3.0%
Naper Settlement	5,646,444	3,196,791	56.6%	3,125,970	102.3%	3,042,064	5.1%
Police	8,613,837	5,554,341	64.5%	4,849,716	114.5%	5,222,178	6.4%
Public Works	9,042,318	5,229,858	57.8%	5,184,548	100.9%	5,200,066	0.6%
Transp Engineer Development	18,464,575	3,574,948	19.4%	9,000,091	39.7%	3,015,041	18.6%
Undefined	252,501,700	144,632,389	57.3%	140,889,446	102.7%	156,292,790	-7.5%
Water	153,306,679	54,433,778	35.5%	54,823,269	99.3%	69,095,930	-21.2%
Revenue Total	656,902,201	329,258,556	50.1%	328,668,745	100.2%	361,423,281	-8.9%



City of Naperville
2026 Financial Report - through July 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	1,646,117	58.6%	1,702,767	96.7%	1,419,340	16.0%
Community Services	6,051,625	2,661,911	44.0%	2,431,885	109.5%	2,021,344	31.7%
Debt Service	14,568,968	2,369,325	16.3%	2,486,361	95.3%	3,733,642	-36.5%
Electric	170,004,243	89,771,110	52.8%	89,291,615	100.5%	92,103,082	-2.5%
Finance	9,699,295	5,258,735	54.2%	5,442,391	96.6%	4,995,688	5.3%
Fire	57,153,160	31,192,852	54.6%	32,742,947	95.3%	28,695,798	8.7%
Human Resources	2,137,448	1,054,303	49.3%	1,195,454	88.2%	1,084,095	-2.7%
Information Technology	19,201,096	9,920,838	51.7%	11,814,991	84.0%	17,062,467	-41.9%
Insurance	33,993,847	15,073,728	44.3%	19,416,848	77.6%	17,164,344	-12.2%
Legal	1,908,873	1,092,766	57.2%	1,095,943	99.7%	1,087,601	0.5%
Library	19,360,427	10,025,794	51.8%	10,464,867	95.8%	9,529,798	5.2%
Mayor And Council	341,329	172,264	50.5%	188,912	91.2%	166,219	3.6%
Miscellaneous	4,361,877	2,880,985	66.0%	3,157,544	91.2%	3,117,442	-7.6%
Naper Settlement	5,788,451	3,173,803	54.8%	3,233,041	98.2%	2,936,305	8.1%
Police	72,592,165	41,195,701	56.7%	38,823,293	106.1%	34,866,414	18.2%
Public Works	49,719,358	22,597,879	45.5%	27,433,579	82.4%	22,127,932	2.1%
Transp Engineer Development	55,989,777	14,177,174	25.3%	24,657,696	57.5%	13,504,696	5.0%
Undefined	1,263,137	178,609	14.1%	344,245	51.9%	489,036	-63.5%
Water	158,397,906	56,370,412	35.6%	71,310,989	79.0%	44,597,380	26.4%
Expense Total	685,342,588	310,814,307	45.4%	347,235,368	89.5%	300,702,621	3.4%



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

Term	Definition
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