



City of Naperville
2025 Financial Report - through December 31
Preliminary and Unaudited

Fund Overview	Fund Name	Values						
		Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	General Fund							
	Revenue							
	Business License & Permit	745,000	732,369	98.3%	745,000	98.3%	722,724	1.3%
	Charges for Service	11,824,409	10,770,559	91.1%	11,824,409	91.1%	10,314,240	4.4%
	Contributions	100,000			100,000		82,000	
	Fees	371,400	1,169,746	315.0%	371,400	315.0%	1,307,274	-10.5%
	Fines	1,074,500	1,227,803	114.3%	1,074,500	114.3%	1,192,376	3.0%
	Grants	408,836	693,102	169.5%	408,836	169.5%	732,110	-5.3%
	Home Rule Sales Tax	1,030,000	734,538	71.3%	1,030,000	71.3%	932,527	-21.2%
	Hotel & Motel Tax	1,986,000	2,157,268	108.6%	1,986,000	108.6%	1,779,429	21.2%
	Interest & Investment Income	1,633,684	1,266,487	77.5%	1,633,684	77.5%	2,692,748	-53.0%
	Interfund TF (Rev)	5,813,089	5,391,673	92.8%	5,813,089	92.8%	5,561,539	-3.1%
	Intergovernmental Agreement	1,751,110	1,777,029	101.5%	1,751,110	101.5%	1,608,494	10.5%
	Non-Business License & Permit	1,385,000	2,260,957	163.2%	1,385,000	163.2%	1,866,991	21.1%
	Other License & Permit	21,000	4,353	20.7%	21,000	20.7%	10,632	-59.1%
	Other Revenue	246,000	361,795	147.1%	246,000	147.1%	491,249	-26.4%
	Property Taxes	30,377,906	30,175,177	99.3%	30,377,906	99.3%	28,487,465	5.9%
	Real Estate Transfer Tax	4,624,000	4,972,820	107.5%	4,624,000	107.5%	4,813,549	3.3%
	Rents & Royalties	2,491,993	2,354,435	94.5%	2,491,993	94.5%	2,600,854	-9.5%
	State Shared Taxes	85,481,883	85,364,479	99.9%	85,481,883	99.9%	78,665,523	8.5%
	Utility Taxes	15,191,048	15,913,153	104.8%	15,191,048	104.8%	14,324,501	11.1%
	Revenue Total	166,556,858	167,327,740	100.5%	166,556,858	100.5%	158,186,225	5.8%
	Expense							
	Salaries & Wages	89,926,308	89,971,944	100.1%	88,266,425	101.9%	82,238,920	9.4%
	Benefits & Related	38,764,742	38,876,152	100.3%	38,805,444	100.2%	36,471,787	6.6%
	Purchased Services	20,488,438	17,499,157	85.4%	22,097,620	79.2%	16,703,791	4.8%
	Purchased Items	10,488,796	8,336,317	79.5%	10,498,796	79.4%	9,881,788	-15.6%
	Capital Outlay	-						
	Grants & Contributions	2,062,600	1,918,813	93.0%	2,062,600	93.0%	2,077,416	-7.6%
	Debt Service		21,600					
	Interfund TF (Exp)	4,696,308	4,696,577	100.0%	4,696,308	100.0%	5,654,957	-16.9%
	Expense Total	166,427,192	161,320,559	96.9%	166,427,193	96.9%	153,028,660	5.4%
	Electric Utility Fund							
	Revenue							
	Charges for Service	150,000	223,676	149.1%	150,000	149.1%	95,353	134.6%
	Electric Charges	154,468,447	159,127,801	103.0%	154,468,447	103.0%	141,245,341	12.7%
	Fees	3,521,837	6,239,228	177.2%	3,521,837	177.2%	4,499,234	38.7%
	Grants	-	11,195					
	Interest & Investment Income	618,392			618,392		658,488	
	Interfund TF (Rev)	-	2,559,112					
	Other Revenue	139,727	119,073	85.2%	139,727	85.2%	79,233	50.3%
	Rents & Royalties	31,500	26,075	82.8%	31,500	82.8%	7,629	241.8%



City of Naperville
2025 Financial Report - through December 31
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Maintenance & Ops	Bond Sale Proceeds	7,500,000	10,044,766	133.9%	7,500,000	133.9%		
	Revenue Total	166,429,903	178,350,926	107.2%	166,429,903	107.2%	146,585,277	21.7%
	Expense							
	Salaries & Wages	16,033,664	15,807,525	98.6%	16,033,664	98.6%	15,230,690	3.8%
	Benefits & Related	4,492,180	4,314,401	96.0%	4,492,180	96.0%	3,958,862	9.0%
	Insurance Benefits	1,000			1,000			
	Purchased Services	8,431,677	7,372,108	87.4%	8,431,677	87.4%	6,855,075	7.5%
	Purchased Items	1,996,765	4,208,697	210.8%	1,996,765	210.8%	1,154,238	264.6%
	Purchased Electricity	101,763,112	114,703,953	112.7%	101,763,112	112.7%	108,622,740	5.6%
	Capital Outlay	30,258,716	27,614,639	91.3%	30,258,716	91.3%	18,039,330	53.1%
	Grants & Contributions	543,841	362,500	66.7%	543,841	66.7%	330,951	9.5%
	Debt Service	1,931,070	2,426,816	125.7%	1,931,070	125.7%	2,647,445	-8.3%
	Interfund TF (Exp)	1,394,191	1,394,196	100.0%	1,394,191	100.0%	1,445,016	-3.5%
	Expense Total	166,846,216	178,204,834	106.8%	166,846,216	106.8%	158,284,347	12.6%
	Water Utilities Fund							
	Revenue							
	Charges for Service	51,372	47,065	91.6%	51,372	91.6%		
	Fees	327,653	317,384	96.9%	327,653	96.9%	380,079	-16.5%
	Fines	-						
	Grants	450,000			450,000			
	Interest & Investment Income	385,421			385,421		512,202	
	Interfund TF (Rev)	2,863,000	1,813,170	63.3%	2,863,000	63.3%		
	Other Revenue	296,570	60,927	20.5%	296,570	20.5%	75,325	-19.1%
	Rents & Royalties	50,371	58,576	116.3%	50,371	116.3%	50,371	16.3%
	Wastewater Charges	30,592,519	29,624,627	96.8%	30,592,519	96.8%	26,576,404	11.5%
	Water Charges	56,821,921	56,058,960	98.7%	56,821,921	98.7%	50,102,732	11.9%
	Bond Sale Proceeds	31,400,000	20,101,895	64.0%	31,400,000	64.0%		
	Revenue Total	123,238,827	108,082,605	87.7%	123,238,827	87.7%	77,697,113	39.1%
	Expense							
	Salaries & Wages	10,568,747	11,103,849	105.1%	10,568,747	105.1%	10,841,233	2.4%
	Benefits & Related	3,379,865	3,532,045	104.5%	3,379,865	104.5%	3,345,250	5.6%
	Purchased Services	10,954,327	8,633,810	78.8%	10,954,327	78.8%	4,584,753	88.3%
	Purchased Items	4,935,584	4,269,848	86.5%	4,935,584	86.5%	4,545,965	-6.1%
	Purchased Water	31,331,000	30,895,432	98.6%	31,331,000	98.6%	27,664,696	11.7%
	Capital Outlay	70,802,088	35,726,175	50.5%	70,802,088	50.5%		
	Grants & Contributions	238,750	114,386	47.9%	238,750	47.9%	99,848	14.6%
	Debt Service	4,749,300	5,263,908	110.8%	4,749,300	110.8%	3,082,971	70.7%
	Interfund TF (Exp)	1,941,245	4,500,352	231.8%	1,941,245	231.8%	25,393,646	-82.3%
	Expense Total	138,900,906	104,039,806	74.9%	138,900,906	74.9%	79,558,362	30.8%
	Commuter Parking Fund							
	Revenue							
	Fees	5,150			5,150			
	Fines	25,000	30,750	123.0%	25,000	123.0%	15,150	103.0%



City of Naperville
2025 Financial Report - through December 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	72,074			72,074		86,018	
	Non-Business License & Permit	1,100,000	1,278,176	116.2%	1,100,000	116.2%	1,152,014	11.0%
	Other Revenue						(10)	
	Rents & Royalties	1,800	1,800	100.0%	1,800	100.0%	1,650	9.1%
	Revenue Total	1,204,024	1,310,726	108.9%	1,204,024	108.9%	1,254,822	4.5%
	Expense							
	Salaries & Wages	374,026	388,937	104.0%	374,026	104.0%	380,626	2.2%
	Benefits & Related	135,034	102,981	76.3%	135,034	76.3%	109,162	-5.7%
	Purchased Services	926,199	617,345	66.7%	926,199	66.7%	698,022	-11.6%
	Purchased Items	173,905	35,848	20.6%	173,905	20.6%	117,779	-69.6%
	Capital Outlay	175,000	102,000	58.3%	175,000	58.3%	360,014	-71.7%
	Grants & Contributions	-						
	Interfund TF (Exp)	95,719	95,736	100.0%	95,719	100.0%	97,704	-2.0%
	Expense Total	1,879,883	1,342,846	71.4%	1,879,883	71.4%	1,763,307	-23.8%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	25,661,510	23,325,855	90.9%	25,661,510	90.9%	21,713,592	7.4%
	Interest & Investment Income	96,099			96,099		398,513	
	Interfund TF (Rev)	6,434,804	6,435,088	100.0%	6,434,804	100.0%	7,149,571	-10.0%
	Other Revenue		14				238,395	-100.0%
	Revenue Total	32,192,413	29,760,957	92.4%	32,192,413	92.4%	29,500,072	0.9%
	Expense							
	Salaries & Wages	421,868	451,675	107.1%	421,868	107.1%	410,144	10.1%
	Benefits & Related	111,582	121,620	109.0%	111,582	109.0%	109,021	11.6%
	Insurance Benefits	28,195,212	28,247,130	100.2%	28,195,212	100.2%	35,336,728	-20.1%
	Purchased Services	437,565	121,878	27.9%	437,565	27.9%	1,330,413	-90.8%
	Expense Total	29,166,227	28,942,302	99.2%	29,166,227	99.2%	37,186,306	-22.2%
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,992,000	8,014,319	100.3%	7,992,000	100.3%	7,622,871	5.1%
	Interest & Investment Income						124	
	Interfund TF (Rev)						400,000	
	Revenue Total	7,992,000	8,014,319	100.3%	7,992,000	100.3%	8,022,994	-0.1%
	Expense							
	Purchased Services	8,079,305	8,059,588	99.8%	8,079,305	99.8%	7,790,129	3.5%
	Expense Total	8,079,305	8,059,588	99.8%	8,079,305	99.8%	7,790,129	3.5%
Capital & Debt Service	Capital Projects Fund							
	Revenue							
	Charges for Service	57,000			57,000		14,747	
	Contributions	2,735,000	251,309	9.2%	2,735,000	9.2%	386,316	-34.9%
	Fees	200,000	248,277	124.1%	200,000	124.1%	190,680	30.2%
	Grants	12,800,000	911,884	7.1%	12,800,000	7.1%	1,163,834	-21.6%
	Home Rule Sales Tax	19,138,000	21,909,764	114.5%	19,138,000	114.5%	18,150,157	20.7%



City of Naperville
2025 Financial Report - through December 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	Interest & Investment Income	864,892			864,892		1,245,714	
	Interfund TF (Rev)	1,310,259	235,733	18.0%	1,310,259	18.0%	238,142	-1.0%
	Other Revenue	130,000	6,608,809	5083.7%	130,000	5083.7%	75,725	8627.4%
	Bond Sale Proceeds	15,000,000	15,076,559	100.5%	15,000,000	100.5%		
	Revenue Total	52,235,151	45,242,335	86.6%	52,235,151	86.6%	21,465,314	110.8%
	Expense							
	Purchased Services	5,157,031	2,300,701	44.6%	5,157,031	44.6%	2,856,260	-19.5%
	Capital Outlay	55,506,175	30,565,353	55.1%	55,506,175	55.1%	33,511,599	-8.8%
	Grants & Contributions		74,756				17,686	322.7%
	Debt Service	306,564	384,450	125.4%	306,564	125.4%	306,333	25.5%
	Interfund TF (Exp)						41,517	
	Expense Total	60,969,770	33,325,259	54.7%	60,969,770	54.7%	36,733,394	-9.3%
	Debt Service Fund							
	Revenue							
	Home Rule Sales Tax	-						
	Interest & Investment Income	168,173	2,033	1.2%	168,173	1.2%	276,729	-99.3%
	Interfund TF (Rev)	2,075,996	1,769,200	85.2%	2,075,996	85.2%	1,721,772	2.8%
	Property Taxes	7,439,865	7,462,334	100.3%	7,439,865	100.3%	8,341,585	-10.5%
	Revenue Total	9,684,034	9,233,567	95.3%	9,684,034	95.3%	10,340,087	-10.7%
	Expense							
	Purchased Services	9,207	2,866	31.1%	9,207	31.1%	14,942	-80.8%
	Debt Service	8,799,149	10,492,205	119.2%	8,799,149	119.2%	9,552,701	9.8%
	Expense Total	8,808,356	10,495,072	119.1%	8,808,356	119.1%	9,567,642	9.7%
	Downtown Parking Fund							
	Revenue							
	Fees	32,000	15,734	49.2%	32,000	49.2%	92,688	-83.0%
	Food & Beverage Tax	1,145,000	942,371	82.3%	1,145,000	82.3%	1,034,263	-8.9%
	Home Rule Sales Tax	1,145,000	945,399	82.6%	1,145,000	82.6%	1,066,284	-11.3%
	Interest & Investment Income	240,248			240,248		425,916	
	Rents & Royalties	116,917	116,917	100.0%	116,917	100.0%	129,584	-9.8%
	Revenue Total	2,679,165	2,020,421	75.4%	2,679,165	75.4%	2,748,734	-26.5%
	Expense							
	Purchased Services	18,314	2,252	12.3%	18,314	12.3%	11,769	-80.9%
	Capital Outlay	234,500	501,215	213.7%	234,500	213.7%	170,675	193.7%
	Debt Service	208,950	208,950	100.0%	208,950	100.0%	261,300	-20.0%
	Expense Total	461,764	712,416	154.3%	461,764	154.3%	443,744	60.5%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	700,000	459,657	65.7%	700,000	65.7%	767,782	-40.1%
	Interfund TF (Rev)						41,517	
	Other Revenue		203,448		-		154,391	31.8%
	State Shared Taxes	7,056,731	7,766,502	110.1%	7,056,731	110.1%	7,170,922	8.3%
	Revenue Total	7,756,731	8,429,607	108.7%	7,756,731	108.7%	8,134,612	3.6%



City of Naperville
2025 Financial Report - through December 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							
	Purchased Services	-					(0)	
	Capital Outlay	7,000,000	8,613,485	123.0%	7,000,000	123.0%	11,588,728	-25.7%
	Expense Total	7,000,000	8,613,485	123.0%	7,000,000	123.0%	11,588,728	-25.7%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	384,396			384,396		910,387	
	Wastewater Charges	1,890,753	1,819,578	96.2%	1,890,753	96.2%	1,615,002	12.7%
	Revenue Total	2,275,149	1,819,578	80.0%	2,275,149	80.0%	2,525,389	-27.9%
	Expense							
	Interfund TF (Exp)	2,863,000	1,813,170	63.3%	2,863,000	63.3%	1,911,394	-5.1%
	Expense Total	2,863,000	1,813,170	63.3%	2,863,000	63.3%	1,911,394	-5.1%
	Road And Bridge Fund							
	Revenue							
	Contributions		4,972				982	406.2%
	Fees	2,400	2,455	102.3%	2,400	102.3%	7,057	-65.2%
	Interest & Investment Income	81,684	2,200	2.7%	81,684	2.7%	175,295	-98.7%
	Local Gasoline Tax	2,456,000	2,368,236	96.4%	2,456,000	96.4%	2,407,545	-1.6%
	Local Shared Taxes	299,991	215,437	71.8%	299,991	71.8%	265,862	-19.0%
	Other License & Permit	55,000	68,254	124.1%	55,000	124.1%	66,749	2.3%
	State Shared Taxes	80,679	36,934	45.8%	80,679	45.8%	61,716	-40.2%
	Revenue Total	2,975,754	2,698,488	90.7%	2,975,754	90.7%	2,985,206	-9.6%
	Expense							
	Salaries & Wages	658,977	701,683	106.5%	658,977	106.5%	606,434	15.7%
	Benefits & Related	246,676	224,414	91.0%	246,676	91.0%	200,194	12.1%
	Purchased Services	40,082	9,007	22.5%	40,082	22.5%	10,228	-11.9%
	Capital Outlay	3,500,000	2,569,743	73.4%	3,500,000	73.4%	497,057	417.0%
	Expense Total	4,445,735	3,504,848	78.8%	4,445,735	78.8%	1,313,913	166.7%
	SSA #23 - Naper Main Fund							
	Revenue							
	Interest & Investment Income		179				831	-78.5%
	Property Taxes	98,939	98,941	100.0%	98,939	100.0%	98,940	0.0%
	Revenue Total	98,939	99,119	100.2%	98,939	100.2%	99,771	-0.7%
	Expense							
	Interfund TF (Exp)	98,939	99,119	100.2%	98,939	100.2%	98,940	0.2%
	Expense Total	98,939	99,119	100.2%	98,939	100.2%	98,940	0.2%
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Interest & Investment Income						263	
	Property Taxes	68,000	68,133	100.2%	68,000	100.2%	68,006	0.2%
	Revenue Total	68,000	68,133	100.2%	68,000	100.2%	68,268	-0.2%
	SSA #30 Fund							
	Revenue							



City of Naperville
2025 Financial Report - through December 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	Interest & Investment Income		12				224	-94.8%
	Property Taxes	93,111	90,617	97.3%	93,111	97.3%	93,114	-2.7%
	Revenue Total	93,111	90,628	97.3%	93,111	97.3%	93,338	-2.9%
	Expense							
	Interfund TF (Exp)	93,111	90,628	97.3%	93,111	97.3%	93,114	-2.7%
	Expense Total	93,111	90,628	97.3%	93,111	97.3%	93,114	-2.7%
	SSA #31 - Downtown Streetscape							
	Revenue							
	Interest & Investment Income		45				74	-39.7%
	Property Taxes	23,680	22,479	94.9%	23,680	94.9%	23,680	-5.1%
	Revenue Total	23,680	22,524	95.1%	23,680	95.1%	23,754	-5.2%
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	9,610	588	6.1%	9,610	6.1%	1,996	-70.5%
	Property Taxes	760,345	674,893	88.8%	760,345	88.8%	688,685	-2.0%
	Revenue Total	769,955	675,482	87.7%	769,955	87.7%	690,680	-2.2%
	Expense							
	Purchased Services	4,219	4,025	95.4%	4,219	95.4%	3,869	4.0%
	Interfund TF (Exp)	760,345	675,482	88.8%	760,345	88.8%	688,685	-1.9%
	Expense Total	764,564	679,506	88.9%	764,564	88.9%	692,553	-1.9%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Interest & Investment Income		14				49	-70.7%
	Property Taxes	20,026	19,690	98.3%	20,026	98.3%	20,028	-1.7%
	Revenue Total	20,026	19,705	98.4%	20,026	98.4%	20,076	-1.9%
	Expense							
	Interfund TF (Exp)	20,026	19,705	98.4%	20,026	98.4%	20,028	-1.6%
	Expense Total	20,026	19,705	98.4%	20,026	98.4%	20,028	-1.6%
	SSA #35 -DT SS Washing2024							
	Revenue							
	Interest & Investment Income		388				312	24.3%
	Property Taxes	125,000	125,012	100.0%	125,000	100.0%	125,000	0.0%
	Revenue Total	125,000	125,400	100.3%	125,000	100.3%	125,312	0.1%
	Expense							
	Interfund TF (Exp)	125,000	125,400	100.3%	125,000	100.3%	125,000	0.3%
	Expense Total	125,000	125,400	100.3%	125,000	100.3%	125,000	0.3%
Special Funds	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	447,666	83.7%	535,000	83.7%	342,521	30.7%
	Revenue Total	535,000	447,666	83.7%	535,000	83.7%	342,521	30.7%
	Expense							
	Grants & Contributions	535,000	377,881	70.6%	535,000	70.6%	223,629	69.0%
	Expense Total	535,000	377,881	70.6%	535,000	70.6%	223,629	69.0%



City of Naperville
2025 Financial Report - through December 31
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	19,220			19,220		7,632	
	State Shared Taxes	3,200,000	3,164,405	98.9%	3,200,000	98.9%	3,540,364	-10.6%
	Revenue Total	3,219,220	3,164,405	98.3%	3,219,220	98.3%	3,547,996	-10.8%
	Expense							
	Interfund TF (Exp)	4,272,122	2,801,579	65.6%	4,272,122	65.6%	3,058,871	-8.4%
	Expense Total	4,272,122	2,801,579	65.6%	4,272,122	65.6%	3,058,871	-8.4%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	19,220			19,220		7,120	
	State Shared Taxes	2,700,000	2,519,457	93.3%	2,700,000	93.3%	2,904,664	-13.3%
	Revenue Total	2,719,220	2,519,457	92.7%	2,719,220	92.7%	2,911,783	-13.5%
	Expense							
	Grants & Contributions	2,700,000	2,217,121	82.1%	2,700,000	82.1%	2,523,590	-12.1%
	Expense Total	2,700,000	2,217,121	82.1%	2,700,000	82.1%	2,523,590	-12.1%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			14,415		4,205	
	Interfund TF (Rev)						40,397	
	Other Revenue	100,000	159,754	159.8%	100,000	159.8%	475,657	-66.4%
	Revenue Total	114,415	159,754	139.6%	114,415	139.6%	520,259	-69.3%
	Expense							
	Purchased Services	235,000	58,916	25.1%	235,000	25.1%	29,975	96.6%
	Purchased Items	412,000	145,312	35.3%	412,000	35.3%	242,840	-40.2%
	Grants & Contributions	3,000			3,000			
	Expense Total	650,000	204,228	31.4%	650,000	31.4%	272,815	-25.1%
	Food And Beverage Fund							
	Revenue							
	Fees	42,000	49,078	116.9%	42,000	116.9%	60,883	-19.4%
	Food & Beverage Tax	6,878,000	6,489,146	94.3%	6,878,000	94.3%	6,312,474	2.8%
	Interest & Investment Income	72,074			72,074		70,262	
	Other Revenue						2,500	
	Revenue Total	6,992,074	6,538,225	93.5%	6,992,074	93.5%	6,446,119	1.4%
	Expense							
	Salaries & Wages	69,966	61,531	87.9%	69,966	87.9%	66,982	-8.1%
	Benefits & Related	1,742,378	450,952	25.9%	1,742,378	25.9%	1,619,089	-72.1%
	Purchased Services	517,289	418,456	80.9%	517,289	80.9%	402,769	3.9%
	Grants & Contributions	2,364,905	1,831,613	77.4%	2,364,905	77.4%	2,613,031	-29.9%
	Interfund TF (Exp)	2,236,712	2,014,600	90.1%	2,236,712	90.1%	1,934,148	4.2%
	Expense Total	6,931,250	4,777,152	68.9%	6,931,250	68.9%	6,636,019	-28.0%
	Foreign Fire Tax Fund							
	Revenue							



City of Naperville
2025 Financial Report - through December 31
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Contributions	460,000	504,592	109.7%	460,000	109.7%	835,896	-39.6%
	Interest & Investment Income	-	12,506				5,426	130.5%
	Revenue Total	460,000	517,098	112.4%	460,000	112.4%	841,322	-38.5%
	Expense							
	Purchased Items	476,100	476,750	100.1%	476,100	100.1%	832,100	-42.7%
	Expense Total	476,100	476,750	100.1%	476,100	100.1%	832,100	-42.7%
	Library Capital Fund							
	Revenue							
	Grants		146,322					
	Interest & Investment Income	150			150		3,036	
	Interfund TF (Rev)		350,000				500,000	-30.0%
	Other Revenue	-					4,907	
	Revenue Total	150	496,322	330881.3%	150	330881.3%	507,942	-2.3%
	Expense							
	Purchased Services	50,000	1,439	2.9%	50,000	2.9%	44,677	-96.8%
	Capital Outlay	500,000	173,833	34.8%	500,000	34.8%	1,041,442	-83.3%
	Expense Total	550,000	175,272	31.9%	550,000	31.9%	1,086,119	-83.9%
	Library Fund							
	Revenue							
	Charges for Service	125,000	200,381	160.3%	125,000	160.3%	173,040	15.8%
	Contributions		62					
	Fines	40,000	47,184	118.0%	40,000	118.0%	130,655	-63.9%
	Grants	222,066	220,572	99.3%	222,066	99.3%	222,067	-0.7%
	Interest & Investment Income	38,440	5,259	13.7%	38,440	13.7%	79,009	-93.3%
	Other Revenue	40,000	37,194	93.0%	40,000	93.0%	31,151	19.4%
	Property Taxes	17,177,493	17,075,231	99.4%	17,177,493	99.4%	16,464,673	3.7%
	State Shared Taxes	299,668	184,411	61.5%	299,668	61.5%	229,186	-19.5%
	Revenue Total	17,942,667	17,770,294	99.0%	17,942,667	99.0%	17,329,780	2.5%
	Expense							
	Salaries & Wages	9,574,166	9,179,750	95.9%	9,574,166	95.9%	8,868,930	3.5%
	Benefits & Related	2,639,023	2,667,208	101.1%	2,639,023	101.1%	2,541,440	4.9%
	Insurance Benefits	85,000	116,100	136.6%	85,000	136.6%	72,298	60.6%
	Purchased Services	1,483,319	1,316,009	88.7%	1,483,319	88.7%	1,428,461	-7.9%
	Purchased Items	3,639,900	3,582,149	98.4%	3,639,900	98.4%	3,507,835	2.1%
	Capital Outlay	422,716	336,838	79.7%	422,716	79.7%	425,690	-20.9%
	Interfund TF (Exp)	100,344	450,344	448.8%	100,344	448.8%	593,216	-24.1%
	Expense Total	17,944,468	17,648,397	98.4%	17,944,468	98.4%	17,437,871	1.2%
	Library Special Revenue Fund							
	Revenue							
	Contributions	1,500	2,510	167.4%	1,500	167.4%	1,441	74.2%
	Interest & Investment Income	100			100		200	
	Revenue Total	1,600	2,510	156.9%	1,600	156.9%	1,641	53.0%
	Expense							



City of Naperville
2025 Financial Report - through December 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	-	450					
	Purchased Items	14,500	2,539	17.5%	14,500	17.5%	2,613	-2.9%
	Capital Outlay	10,000	23,088	230.9%	10,000	230.9%	4,448	419.1%
	Expense Total	24,500	26,076	106.4%	24,500	106.4%	7,061	269.3%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	590,408	606,183	102.7%	590,408	102.7%	567,532	6.8%
	Contributions	-						
	Interest & Investment Income	-	1,057				8,137	-87.0%
	Interfund TF (Rev)	1,020,000	1,020,000	100.0%	1,020,000	100.0%	1,000,000	2.0%
	Property Taxes	3,897,251	3,878,053	99.5%	3,897,251	99.5%	3,923,033	-1.1%
	Revenue Total	5,507,659	5,505,293	100.0%	5,507,659	100.0%	5,498,703	0.1%
	Expense							
	Salaries & Wages	2,958,522	2,671,425	90.3%	2,958,522	90.3%	2,593,878	3.0%
	Benefits & Related	918,455	823,702	89.7%	918,455	89.7%	720,993	14.2%
	Purchased Services	1,181,540	1,249,623	105.8%	1,181,540	105.8%	1,300,855	-3.9%
	Purchased Items	280,381	428,617	152.9%	280,381	152.9%	285,339	50.2%
	Capital Outlay	500,000	99,885	20.0%			49,686	101.0%
	Interfund TF (Exp)	171,530	171,540	100.0%	171,530	100.0%	184,548	-7.0%
	Expense Total	6,010,428	5,444,791	90.6%	5,510,428	98.8%	5,135,299	6.0%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	292,380	102.1%	286,426	102.1%	291,654	0.2%
	Fees		3,132				15,863	-80.3%
	Interest & Investment Income	4,805			4,805		969	
	Revenue Total	291,231	295,512	101.5%	291,231	101.5%	308,486	-4.2%
	Expense							
	Purchased Services	5,000			5,000			
	Grants & Contributions	280,000	288,770	103.1%	280,000	103.1%	279,712	3.2%
	Expense Total	285,000	288,770	101.3%	285,000	101.3%	279,712	3.2%
	SSA #33 - Downtown Maint Fund							
	Revenue							
	Fines	80,000	65,080	81.4%	80,000	81.4%	96,998	-32.9%
	Interest & Investment Income	72,074	368	0.5%	72,074	0.5%	127,224	-99.7%
	Interfund TF (Rev)	1,651,489	1,651,489	100.0%	1,651,489	100.0%	1,651,489	0.0%
	Non-Business License & Permit	10,000			10,000			
	Property Taxes	1,252,829	1,247,855	99.6%	1,252,829	99.6%	1,264,589	-1.3%
	Rents & Royalties	-					225	
	Revenue Total	3,066,392	2,964,792	96.7%	3,066,392	96.7%	3,140,526	-5.6%
	Expense							
	Salaries & Wages	824,258	740,470	89.8%	824,258	89.8%	663,696	11.6%
	Benefits & Related	200,399	181,510	90.6%	200,399	90.6%	202,203	-10.2%
	Purchased Services	1,766,332	1,236,188	70.0%	1,766,332	70.0%	1,332,000	-7.2%



City of Naperville
2025 Financial Report - through December 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 Items	343,110	254,257	74.1%	343,110	74.1%	195,538	30.0%
	Capital Outlay	372,000	102,066	27.4%	372,000	27.4%	141,108	-27.7%
	Interfund TF (Exp)	74,398	74,400	100.0%	74,398	100.0%	77,916	-4.5%
	Expense Total	3,580,497	2,588,891	72.3%	3,580,497	72.3%	2,612,461	-0.9%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			14,415		2,661	
	Other Revenue	181,500	14,599	8.0%	181,500	8.0%	117,332	-87.6%
	Revenue Total	195,915	14,599	7.5%	195,915	7.5%	119,993	-87.8%
	Expense							
	Purchased Services	50,500	17,076	33.8%	50,500	33.8%	8,276	106.3%
	Purchased Items	100,000	13,459	13.5%	100,000	13.5%	52,391	-74.3%
	Grants & Contributions	6,000			6,000			
	Interfund TF (Exp)	25,000	1,994	8.0%	25,000	8.0%	2,384	-16.4%
	Expense Total	181,500	32,529	17.9%	181,500	17.9%	63,051	-48.4%
	Test Track Fund							
	Revenue							
	Charges for Service	31,200	49,637	159.1%	31,200	159.1%	42,701	16.2%
	Interest & Investment Income	100			100		128	
	Revenue Total	31,300	49,637	158.6%	31,300	158.6%	42,828	15.9%
	Expense							
	Purchased Services	37,760	19,979	52.9%	37,760	52.9%	24,935	-19.9%
	Purchased Items	19,980	20,202	101.1%	19,980	101.1%	27,534	-26.6%
	Expense Total	57,740	40,181	69.6%	57,740	69.6%	52,469	-23.4%
	Block 59 Business District Fund							
	Revenue							
	Interest & Investment Income						1,197	
	Sales Tax/Business District	291,000	105,925	36.4%	291,000	36.4%	356,858	-70.3%
	Revenue Total	291,000	105,925	36.4%	291,000	36.4%	358,055	-70.4%
	Expense							
	Grants & Contributions	500,000	538,153	107.6%	500,000	107.6%		
	Expense Total	500,000	538,153	107.6%	500,000	107.6%		
	Heinen Business Dist Fund							
	Revenue							
	Interest & Investment Income						17	
	Sales Tax/Business District		28,688				3,116	820.6%
	Revenue Total		28,688				3,133	815.7%
	Expense							
	Grants & Contributions		5,048					
	Expense Total		5,048					



City of Naperville
2025 Financial Report - through December 31
Preliminary and Unaudited

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue							
Property Taxes	61,334,445	60,938,415	99.4%	61,334,445	99.4%	59,598,798	2.2%
Hotel & Motel Tax	1,986,000	2,157,268	108.6%	1,986,000	108.6%	1,779,429	21.2%
Food & Beverage Tax	8,023,000	7,431,518	92.6%	8,023,000	92.6%	7,346,736	1.2%
Local Gasoline Tax	2,456,000	2,368,236	96.4%	2,456,000	96.4%	2,407,545	-1.6%
Real Estate Transfer Tax	4,624,000	4,972,820	107.5%	4,624,000	107.5%	4,813,549	3.3%
Utility Taxes	15,191,048	15,913,153	104.8%	15,191,048	104.8%	14,324,501	11.1%
Business License & Permit	745,000	732,369	98.3%	745,000	98.3%	722,724	1.3%
Non-Business License & Permit	2,495,000	3,539,133	141.8%	2,495,000	141.8%	3,019,005	17.2%
Grants	14,415,902	2,430,740	16.9%	14,415,902	16.9%	2,460,532	-1.2%
State Shared Taxes	98,818,961	99,036,188	100.2%	98,818,961	100.2%	92,572,375	7.0%
Charges for Service	20,821,389	19,911,818	95.6%	20,821,389	95.6%	18,830,482	5.7%
Contributions	3,296,500	763,446	23.2%	3,296,500	23.2%	1,308,679	-41.7%
Electric Charges	154,754,873	159,420,181	103.0%	154,754,873	103.0%	141,536,995	12.6%
Fees	4,502,440	8,045,034	178.7%	4,502,440	178.7%	6,568,884	22.5%
Fines	1,219,500	1,370,816	112.4%	1,219,500	112.4%	1,435,179	-4.5%
Home Rule Sales Tax	21,313,000	23,589,701	110.7%	21,313,000	110.7%	20,148,968	17.1%
Insurance Premium	25,661,510	23,325,855	90.9%	25,661,510	90.9%	21,713,592	7.4%
Interest & Investment Income	5,509,686	1,750,793	31.8%	5,509,686	31.8%	8,470,886	-79.3%
Interfund TF (Rev)	21,168,637	21,225,466	100.3%	21,168,637	100.3%	43,664,147	-51.4%
Intergovernmental Agreement	1,751,110	1,777,029	101.5%	1,751,110	101.5%	1,608,494	10.5%
Local Shared Taxes	299,991	215,437	71.8%	299,991	71.8%	265,862	-19.0%
Other Revenue	1,133,797	7,565,613	667.3%	1,133,797	667.3%	1,751,408	332.0%
Rents & Royalties	2,692,581	2,557,803	95.0%	2,692,581	95.0%	2,790,313	-8.3%
Other License & Permit	76,000	72,607	95.5%	76,000	95.5%	77,381	-6.2%
Wastewater Charges	32,483,272	31,444,205	96.8%	32,483,272	96.8%	28,191,406	11.5%
Water Charges	56,821,921	56,059,594	98.7%	56,821,921	98.7%	51,064,785	9.8%
Sales Tax/Business District	291,000	134,613	46.3%	291,000	46.3%	359,974	-62.6%
Bond Sale Proceeds	53,900,000	45,223,220	83.9%	53,900,000	83.9%	20,262,211	123.2%
Revenue Total	617,786,563	603,973,072	97.8%	617,786,564	97.8%	559,094,842	8.0%



City of Naperville
2025 Financial Report - through December 31
Preliminary and Unaudited

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Expense							
Salaries & Wages	131,410,503	131,078,789	99.7%	129,750,620	101.0%	121,901,534	7.5%
Benefits & Related	52,630,333	51,294,984	97.5%	52,671,035	97.4%	49,278,002	4.1%
Insurance Benefits	28,281,212	28,363,230	100.3%	28,281,212	100.3%	35,409,026	-19.9%
Purchased Services	59,873,104	48,992,310	81.8%	61,482,286	79.7%	48,892,200	0.2%
Purchased Items	22,881,021	21,773,993	95.2%	22,891,021	95.1%	20,845,960	4.5%
Purchased Electricity	101,763,112	114,703,953	112.7%	101,763,112	112.7%	108,622,740	5.6%
Purchased Water	31,331,000	30,895,432	98.6%	31,331,000	98.6%	27,664,696	11.7%
Capital Outlay	169,281,195	106,428,318	62.9%	168,781,195	63.1%	92,980,522	14.5%
Grants & Contributions	9,234,096	7,729,041	83.7%	9,234,096	83.7%	8,165,863	-5.3%
Debt Service	15,995,033	18,797,929	117.5%	15,995,033	117.5%	16,110,684	16.7%
Interfund TF (Exp)	18,967,990	19,024,822	100.3%	18,967,990	100.3%	41,421,083	-54.1%
Expense Total	641,648,599	579,082,801	90.2%	641,148,600	90.3%	571,292,310	1.4%



City of Naperville
2025 Financial Report - through December 31
Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	761,000	771,409	101.4%	761,000	101.4%	738,843	4.4%
Electric	166,721,134	178,397,340	107.0%	166,721,134	107.0%	146,869,564	21.5%
Finance	87,000	97,965	112.6%	87,000	112.6%	83,461	17.4%
Fire	11,926,560	10,499,212	88.0%	11,926,560	88.0%	10,250,417	2.4%
Information Technology		4,152				4,099	1.3%
Library	17,944,417	18,269,126	101.8%	17,944,417	101.8%	17,839,363	2.4%
Naper Settlement	5,507,659	5,505,293	100.0%	5,507,659	100.0%	5,498,703	0.1%
Police	8,586,532	8,703,143	101.4%	8,586,532	101.4%	9,862,717	-11.8%
Public Works	8,737,013	9,035,587	103.4%	8,737,013	103.4%	8,829,249	2.3%
Transp Engineer Development	15,875,150	5,876,739	37.0%	15,875,150	37.0%	5,729,942	2.6%
Undefined	256,510,518	256,910,288	100.2%	256,510,518	100.2%	227,469,660	12.9%
Water	125,129,580	109,902,818	87.8%	125,129,580	87.8%	125,918,825	-12.7%
Revenue Total	617,786,563	603,973,072	97.8%	617,786,564	97.8%	559,094,842	8.0%



City of Naperville
2025 Financial Report - through December 31
Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Expense							
City Managers Office	2,581,130	2,457,086	95.2%	2,581,130	95.2%	2,439,414	0.7%
Community Services	5,745,167	5,040,827	87.7%	5,745,167	87.7%	5,295,441	-4.8%
Debt Service	15,591,331	18,114,392	116.2%	15,591,331	116.2%	15,134,183	19.7%
Electric	158,826,220	170,455,826	107.3%	158,826,220	107.3%	150,667,413	13.1%
Finance	9,469,396	8,993,507	95.0%	9,469,396	95.0%	8,744,676	2.8%
Fire	53,746,071	51,969,242	96.7%	52,254,591	99.5%	49,294,238	5.4%
Human Resources	2,120,609	1,896,207	89.4%	2,120,609	89.4%	1,889,924	0.3%
Information Technology	32,655,575	22,423,505	68.7%	33,424,756	67.1%	14,613,737	53.4%
Insurance	30,164,404	29,903,908	99.1%	30,164,404	99.1%	38,218,847	-21.8%
Legal	1,789,742	1,901,900	106.3%	1,789,742	106.3%	1,733,302	9.7%
Library	19,123,789	18,326,387	95.8%	19,123,789	95.8%	19,305,497	-5.1%
Mayor And Council	415,367	300,843	72.4%	415,367	72.4%	303,303	-0.8%
Miscellaneous	4,710,994	4,280,971	90.9%	4,710,994	90.9%	4,324,414	-1.0%
Naper Settlement	6,396,128	5,610,254	87.7%	5,896,128	95.2%	6,663,708	-15.8%
Police	70,316,025	65,539,995	93.2%	69,649,204	94.1%	61,815,721	6.0%
Public Works	50,568,167	42,854,668	84.7%	51,905,111	82.6%	43,266,254	-1.0%
Transp Engineer Development	44,263,965	31,562,334	71.3%	44,316,141	71.2%	41,825,136	-24.5%
Undefined	1,214,237	1,255,684	103.4%	1,214,237	103.4%	1,111,759	12.9%
Water	131,950,283	96,195,267	72.9%	131,950,282	72.9%	104,645,342	-8.1%
Expense Total	641,648,599	579,082,801	90.2%	641,148,600	90.3%	571,292,310	1.4%



City of Naperville
2025 Financial Report - through December 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