



City of Naperville
2025 Financial Report - through June 30
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	745,000	649,622	87.2%	673,512	96.5%	653,959	-0.7%
	Charges for Service	11,824,409	5,898,097	49.9%	5,920,394	99.6%	5,313,908	11.0%
	Contributions	100,000			56,989		52,000	
	Fees	371,400	530,262	142.8%	173,071	306.4%	724,483	-26.8%
	Fines	1,074,500	629,887	58.6%	545,580	115.5%	584,454	7.8%
	Grants	408,836	190,258	46.5%	174,988	108.7%	545,156	-65.1%
	Home Rule Sales Tax	1,030,000	394,607	38.3%	530,064	74.4%	485,984	-18.8%
	Hotel & Motel Tax	1,986,000	1,155,116	58.2%	941,428	122.7%	937,946	23.2%
	Interest & Investment Income	1,633,684	242,610	14.9%	163,476	148.4%	258,566	-6.2%
	Interfund TF (Rev)	5,813,089	2,634,578	45.3%	2,815,909	93.6%	2,767,885	-4.8%
	Intergovernmental Agreement	1,751,110	147,275	8.4%	138,515	106.3%	121,322	21.4%
	Non-Business License & Permit	1,385,000	1,134,452	81.9%	649,655	174.6%	621,052	82.7%
	Other License & Permit	21,000	1,833	8.7%	10,752	17.0%	5,592	-67.2%
	Other Revenue	246,000	160,485	65.2%	160,271	100.1%	336,902	-52.4%
	Property Taxes	30,377,906	15,880,979	52.3%	15,897,309	99.9%	14,965,375	6.1%
	Real Estate Transfer Tax	4,624,000	2,158,682	46.7%	2,138,198	101.0%	1,911,320	12.9%
	Rents & Royalties	2,491,993	1,208,268	48.5%	1,304,584	92.6%	1,411,950	-14.4%
	State Shared Taxes	85,481,883	43,845,964	51.3%	43,526,969	100.7%	40,265,870	8.9%
	Utility Taxes	15,191,048	8,233,168	54.2%	8,044,749	102.3%	7,612,328	8.2%
	Revenue Total	166,556,858	85,096,142	51.1%	83,866,416	101.5%	79,576,052	6.9%
	Expense							
	Salaries & Wages	89,926,308	43,157,831	48.0%	43,788,720	98.6%	39,779,829	8.5%
	Benefits & Related	38,764,742	19,589,707	50.5%	19,952,033	98.2%	18,550,933	5.6%
	Purchased Services	20,488,438	8,790,014	42.9%	9,685,273	90.8%	8,126,893	8.2%
	Purchased Items	10,488,796	3,617,085	34.5%	4,782,092	75.6%	4,454,189	-18.8%
	Capital Outlay	-						
	Grants & Contributions	2,062,600	1,207,418	58.5%	1,182,782	102.1%	1,231,443	-2.0%
	Interfund TF (Exp)	4,696,308	2,670,889	56.9%	2,732,856	97.7%	2,930,101	-8.8%
	Expense Total	166,427,192	79,032,945	47.5%	82,123,756	96.2%	75,073,388	5.3%
	Electric Utility Fund							
	Revenue							
	Charges for Service	150,000	45,564	30.4%	103,859	43.9%	74,575	-38.9%
	Electric Charges	154,468,447	72,495,746	46.9%	73,007,289	99.3%	66,249,232	9.4%
	Fees	3,521,837	3,446,825	97.9%	1,531,803	225.0%	2,986,773	15.4%
	Grants	-	6,590					
	Interest & Investment Income	618,392			20,950			
	Interfund TF (Rev)	-						
	Other Revenue	139,727	128,501	92.0%	82,889	155.0%	109,755	17.1%
	Rents & Royalties	31,500			23,600		7,629	



City of Naperville
2025 Financial Report - through June 30
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	9,995,185	133.3%	-			
	Revenue Total	166,429,903	86,118,410	51.7%	74,770,390	115.2%	69,427,964	24.0%
	Expense							
	Salaries & Wages	16,033,664	7,235,041	45.1%	7,801,556	92.7%	7,288,170	-0.7%
	Benefits & Related	4,492,180	1,972,138	43.9%	2,246,090	87.8%	1,949,821	1.1%
	Insurance Benefits	1,000			-			
	Purchased Services	8,431,677	3,323,870	39.4%	3,241,110	102.6%	2,316,671	43.5%
	Purchased Items	1,996,765	6,794,599	340.3%	693,114	980.3%	353,685	1821.1%
	Purchased Electricity	101,763,112	51,468,287	50.6%	46,198,701	111.4%	48,945,282	5.2%
	Capital Outlay	30,258,716	6,286,814	20.8%	9,248,668	68.0%	4,291,059	46.5%
	Grants & Contributions	543,841	210,618	38.7%	328,591	64.1%	242,236	-13.1%
	Debt Service	1,931,070	398,688	20.6%	153,087	260.4%	494,622	-19.4%
	Interfund TF (Exp)	1,394,191	697,098	50.0%	697,096	100.0%	722,508	-3.5%
	Expense Total	166,846,216	78,387,152	47.0%	70,608,013	111.0%	66,604,056	17.7%
	Water Utilities Fund							
	Revenue							
	Charges for Service	51,372	47,065	91.6%	30,665	153.5%		
	Fees	327,653	153,020	46.7%	160,623	95.3%	196,180	-22.0%
	Fines	-						
	Grants	450,000			-			
	Interest & Investment Income	385,421			3,313			
	Interfund TF (Rev)	2,863,000			-			
	Other Revenue	296,570	22,187	7.5%	149,406	14.9%	54,566	-59.3%
	Rents & Royalties	50,371	29,383	58.3%	26,968	109.0%	29,383	0.0%
	Wastewater Charges	30,592,519	14,487,037	47.4%	14,899,021	97.2%	12,870,631	12.6%
	Water Charges	56,821,921	24,827,119	43.7%	24,697,712	100.5%	21,549,544	15.2%
	Bond Sale Proceeds	31,400,000	20,002,673	63.7%	-			
	Revenue Total	123,238,827	59,568,485	48.3%	39,967,709	149.0%	34,700,304	71.7%
	Expense							
	Salaries & Wages	10,568,747	5,275,159	49.9%	5,225,072	101.0%	5,310,569	-0.7%
	Benefits & Related	3,379,865	1,642,409	48.6%	1,689,932	97.2%	1,621,419	1.3%
	Purchased Services	10,954,327	3,767,715	34.4%	3,873,605	97.3%	2,214,556	70.1%
	Purchased Items	4,935,584	2,024,984	41.0%	2,327,769	87.0%	1,932,263	4.8%
	Purchased Water	31,331,000	12,233,039	39.0%	13,373,744	91.5%	11,443,351	6.9%
	Capital Outlay	70,802,088	10,697,790	15.1%	31,818,020	33.6%		
	Grants & Contributions	238,750	103,659	43.4%	155,246	66.8%	92,059	12.6%
	Debt Service	4,749,300	689,018	14.5%	532,662	129.4%	308,330	123.5%
	Interfund TF (Exp)	1,941,245	970,620	50.0%	78,276	1240.0%	972,660	-0.2%
	Expense Total	138,900,906	37,404,392	26.9%	59,074,325	63.3%	23,895,207	56.5%
	Commuter Parking Fund							
	Revenue							



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

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Maintenance & Ops	Fees	5,150			2,211			
	Fines	25,000	13,575	54.3%	12,053	112.6%	1,625	735.4%
	Interest & Investment Income	72,074			-			
	Non-Business License & Permit	1,100,000	589,784	53.6%	511,981	115.2%	576,479	2.3%
	Other Revenue						(9)	
	Rents & Royalties	1,800	900	50.0%	865	104.0%	900	0.0%
	Revenue Total	1,204,024	604,259	50.2%	527,110	114.6%	578,995	4.4%
	Expense							
	Salaries & Wages	374,026	181,393	48.5%	186,454	97.3%	193,397	-6.2%
	Benefits & Related	135,034	46,778	34.6%	67,517	69.3%	55,806	-16.2%
	Purchased Services	926,199	305,853	33.0%	495,245	61.8%	378,310	-19.2%
	Purchased Items	173,905	17,437	10.0%	78,825	22.1%	33,428	-47.8%
	Capital Outlay	175,000			33,740		57,854	
	Grants & Contributions	-						
	Interfund TF (Exp)	95,719	47,868	50.0%	48,472	98.8%	48,852	-2.0%
	Expense Total	1,879,883	599,328	31.9%	910,253	65.8%	767,647	-21.9%
	Self Insurance Fund							
	Revenue							
	Insurance Premium	25,661,510	11,130,193	43.4%	12,502,946	89.0%	10,528,117	5.7%
	Interest & Investment Income	96,099			1,319			
	Interfund TF (Rev)	6,434,804	2,714,400	42.2%	2,881,004	94.2%	3,071,862	-11.6%
	Other Revenue		14				231,222	-100.0%
	Revenue Total	32,192,413	13,844,607	43.0%	15,385,268	90.0%	13,831,201	0.1%
	Expense							
	Salaries & Wages	421,868	227,321	53.9%	210,934	107.8%	200,006	13.7%
	Benefits & Related	111,582	56,408	50.6%	55,791	101.1%	53,432	5.6%
	Insurance Benefits	28,195,212	12,387,776	43.9%	12,254,107	101.1%	12,088,122	2.5%
	Purchased Services	437,565	37,265	8.5%	230,363	16.2%	87,072	-57.2%
	Expense Total	29,166,227	12,708,770	43.6%	12,751,195	99.7%	12,428,632	2.3%
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,992,000	3,987,081	49.9%	3,965,986	100.5%	3,805,302	4.8%
	Revenue Total	7,992,000	3,987,081	49.9%	3,965,986	100.5%	3,805,302	4.8%
	Expense							
	Purchased Services	8,079,305	3,301,768	40.9%	3,987,695	82.8%	3,844,641	-14.1%
	Expense Total	8,079,305	3,301,768	40.9%	3,987,695	82.8%	3,844,641	-14.1%
Capital & Debt Service	Capital Projects Fund							
	Revenue							
	Charges for Service	57,000			57,000		14,747	
	Contributions	2,735,000	219,040	8.0%	2,460,505	8.9%	282,800	-22.5%
	Fees	200,000	155,056	77.5%	95,528	162.3%	154,087	0.6%



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

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Capital & Debt Service	Grants	12,800,000			7,522,400		443,506	
	Home Rule Sales Tax	19,138,000	10,310,565	53.9%	9,120,375	113.0%	8,733,731	18.1%
	Interest & Investment Income	864,892			-			
	Interfund TF (Rev)	1,310,259			-			
	Other Revenue	130,000	6,591,804	5070.6%	79,499	8291.7%	75,725	8605.0%
	Bond Sale Proceeds	15,000,000	15,002,142	100.0%	-			
	Revenue Total	52,235,151	32,278,606	61.8%	19,335,307	166.9%	9,704,595	232.6%
	Expense							
	Purchased Services	5,157,031	568,517	11.0%	1,512,093	37.6%	1,026,023	-44.6%
	Capital Outlay	55,506,175	13,879,617	25.0%	30,386,691	45.7%	7,555,959	83.7%
	Grants & Contributions		1,705				1,424	19.7%
	Debt Service	306,564	307,937	100.4%	306,564	100.4%	306,333	0.5%
	Expense Total	60,969,770	14,757,775	24.2%	32,205,349	45.8%	8,889,739	66.0%
	Debt Service Fund							
	Revenue							
	Home Rule Sales Tax	-						
	Interest & Investment Income	168,173			-			
	Interfund TF (Rev)	2,075,996			-			
	Property Taxes	7,439,865	3,927,483	52.8%	3,893,683	100.9%	4,382,159	-10.4%
	Revenue Total	9,684,034	3,927,483	40.6%	3,893,683	100.9%	4,382,159	-10.4%
	Expense							
	Purchased Services	9,207	636	6.9%	727	87.5%	6,318	-89.9%
	Debt Service	8,799,149	807,949	9.2%	807,949	100.0%	937,575	-13.8%
	Expense Total	8,808,356	808,585	9.2%	808,676	100.0%	943,893	-14.3%
	Downtown Parking Fund							
	Revenue							
	Fees	32,000	8,221	25.7%	111,903	7.3%	83,141	-90.1%
	Food & Beverage Tax	1,145,000	455,405	39.8%	547,954	83.1%	538,389	-15.4%
	Home Rule Sales Tax	1,145,000	435,445	38.0%	531,392	81.9%	491,730	-11.4%
	Interest & Investment Income	240,248			-			
	Rents & Royalties	116,917	29,229	25.0%	40,672	71.9%	36,289	-19.5%
	Revenue Total	2,679,165	928,301	34.6%	1,231,921	75.4%	1,149,549	-19.2%
	Expense							
	Purchased Services	18,314	1,257	6.9%	2,189	57.4%	805	56.1%
	Capital Outlay	234,500	181,000	77.2%	79,253	228.4%		
	Debt Service	208,950	4,475	2.1%	4,475	100.0%	8,150	-45.1%
	Expense Total	461,764	186,732	40.4%	85,916	217.3%	8,955	1985.2%
	Motor Fuel Tax Fund							
	Revenue							
	Interest & Investment Income	700,000	244,947	35.0%	231,423	105.8%	400,121	-38.8%
	Other Revenue		163,431		-		114,337	42.9%



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

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Capital & Debt Service	State Shared Taxes	7,056,731	3,767,531	53.4%	3,532,470	106.7%	3,664,800	2.8%
	Revenue Total	7,756,731	4,175,909	53.8%	3,763,893	110.9%	4,179,257	-0.1%
	Expense							
	Purchased Services	-					-	
	Capital Outlay	7,000,000	3,170,153	45.3%	846,565	374.5%	13,438	23491.1%
	Expense Total	7,000,000	3,170,153	45.3%	846,565	374.5%	13,438	23491.1%
	Phosphorus Fund							
	Revenue							
	Interest & Investment Income	384,396			-			
	Wastewater Charges	1,890,753	908,325	48.0%	944,161	96.2%	812,338	11.8%
	Revenue Total	2,275,149	908,325	39.9%	944,161	96.2%	812,338	11.8%
	Expense							
	Interfund TF (Exp)	2,863,000			-			
	Expense Total	2,863,000			-			
	Road And Bridge Fund							
	Revenue							
	Contributions		4,972				911	445.8%
	Fees	2,400	1,745	72.7%	(1,053)	-165.7%	6,640	-73.7%
	Interest & Investment Income	81,684			-			
	Local Gasoline Tax	2,456,000	1,173,243	47.8%	1,234,212	95.1%	1,225,379	-4.3%
	Local Shared Taxes	299,991	113,586	37.9%	162,946	69.7%	151,309	-24.9%
	Other License & Permit	55,000	20,413	37.1%	20,466	99.7%	30,183	-32.4%
	State Shared Taxes	80,679	13,645	16.9%	45,841	29.8%	35,577	-61.6%
	Revenue Total	2,975,754	1,327,604	44.6%	1,462,411	90.8%	1,449,999	-8.4%
	Expense							
	Salaries & Wages	658,977	330,881	50.2%	324,487	102.0%	274,835	20.4%
	Benefits & Related	246,676	109,654	44.5%	123,338	88.9%	93,167	17.7%
	Purchased Services	40,082	5,029	12.5%	13,882	36.2%	3,221	56.1%
	Capital Outlay	3,500,000	1,898	0.1%	4,750,924	0.0%	322,681	-99.4%
	Expense Total	4,445,735	447,462	10.1%	5,212,631	8.6%	693,904	-35.5%
	SSA #23 - Naper Main Fund							
	Revenue							
	Property Taxes	98,939	49,470	50.0%	49,469	100.0%	49,470	0.0%
	Revenue Total	98,939	49,470	50.0%	49,469	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	36,698	54.0%	33,860	108.4%	37,243	-1.5%
	Revenue Total	68,000	36,698	54.0%	33,860	108.4%	37,243	-1.5%



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

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Capital & Debt Service	SSA #30 Fund							
	Revenue							
	Property Taxes	93,111	44,649	48.0%	42,952	104.0%	46,557	-4.1%
	Revenue Total	93,111	44,649	48.0%	42,952	104.0%	46,557	-4.1%
	Expense							
	Interfund TF (Exp)	93,111			-			
	Expense Total	93,111			-			
	SSA #31 - Downtown Streetscape							
	Revenue							
	Property Taxes	23,680	11,840	50.0%	11,840	100.0%	11,840	0.0%
	Revenue Total	23,680	11,840	50.0%	11,840	100.0%	11,840	0.0%
	Water Street TIF Fund							
	Revenue							
	Interest & Investment Income	9,610			-			
	Property Taxes	760,345	343,175	45.1%	398,480	86.1%	352,593	-2.7%
	Revenue Total	769,955	343,175	44.6%	398,480	86.1%	352,593	-2.7%
	Expense							
	Purchased Services	4,219	3,754	89.0%	3,206	117.1%	3,021	24.2%
	Interfund TF (Exp)	760,345			-			
	Expense Total	764,564	3,754	0.5%	3,206	117.1%	3,021	24.2%
	SSA #34 -DT SS Block 422-430							
	Revenue							
	Property Taxes	20,026	10,015	50.0%	7,670	130.6%	10,014	0.0%
	Revenue Total	20,026	10,015	50.0%	7,670	130.6%	10,014	0.0%
	Expense							
	Interfund TF (Exp)	20,026			-			
	Expense Total	20,026			-			
	SSA #35 -DT SS Washing2024							
	Revenue							
	Property Taxes	125,000	68,946	55.2%	53,913	127.9%	67,588	2.0%
	Revenue Total	125,000	68,946	55.2%	53,913	127.9%	67,588	2.0%
	Expense							
	Interfund TF (Exp)	125,000			-			
	Expense Total	125,000			-			
Special Funds	Comm Dev Block Grant Fund							
	Revenue							
	Grants	535,000	151,543	28.3%	331,375	45.7%	244,289	-38.0%
	Revenue Total	535,000	151,543	28.3%	331,375	45.7%	244,289	-38.0%
	Expense							
	Grants & Contributions	535,000	90,092	16.8%	275,583	32.7%	110,612	-18.6%
	Expense Total	535,000	90,092	16.8%	275,583	32.7%	110,612	-18.6%



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Special Funds	E911 Surcharge Fund							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	3,200,000	1,365,627	42.7%	1,496,130	91.3%	1,518,347	-10.1%
	Revenue Total	3,219,220	1,365,627	42.4%	1,496,130	91.3%	1,518,347	-10.1%
	Expense							
	Interfund TF (Exp)	4,272,122	1,339,818	31.4%	2,112,965	63.4%	1,517,300	-11.7%
	Expense Total	4,272,122	1,339,818	31.4%	2,112,965	63.4%	1,517,300	-11.7%
	ETSB Fund							
	Revenue							
	Interest & Investment Income	19,220			-			
	State Shared Taxes	2,700,000	1,067,824	39.5%	1,239,223	86.2%	1,224,220	-12.8%
	Revenue Total	2,719,220	1,067,824	39.3%	1,239,223	86.2%	1,224,220	-12.8%
	Expense							
	Grants & Contributions	2,700,000	1,037,184	38.4%	1,341,609	77.3%	1,284,260	-19.2%
	Expense Total	2,700,000	1,037,184	38.4%	1,341,609	77.3%	1,284,260	-19.2%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			-			
	Other Revenue	100,000	145,723	145.7%	59,039	246.8%	260,324	-44.0%
	Revenue Total	114,415	145,723	127.4%	59,039	246.8%	260,324	-44.0%
	Expense							
	Purchased Services	235,000	9,022	3.8%	-			
	Purchased Items	412,000	4,390	1.1%	36,383	12.1%	48,159	-90.9%
	Grants & Contributions	3,000			-			
	Expense Total	650,000	13,412	2.1%	36,383	36.9%	48,159	-72.2%
	Food And Beverage Fund							
	Revenue							
	Fees	42,000	31,214	74.3%	35,062	89.0%	82,995	-62.4%
	Food & Beverage Tax	6,878,000	3,200,556	46.5%	3,402,624	94.1%	3,229,354	-0.9%
	Interest & Investment Income	72,074			-			
	Other Revenue						2,500	
	Revenue Total	6,992,074	3,231,770	46.2%	3,437,686	94.0%	3,314,849	-2.5%
	Expense							
	Salaries & Wages	69,966	30,037	42.9%	34,983	85.9%	32,302	-7.0%
	Benefits & Related	1,742,378	441,778	25.4%	698,727	63.2%	801,092	-44.9%
	Purchased Services	517,289	409,504	79.2%	462,555	88.5%	394,811	3.7%
	Grants & Contributions	2,364,905	536,211	22.7%	555,047	96.6%	660,474	-18.8%
	Interfund TF (Exp)	2,236,712	510,000	22.8%	192,739	264.6%	500,000	2.0%
	Expense Total	6,931,250	1,927,531	27.8%	1,944,052	99.2%	2,388,680	-19.3%
	Foreign Fire Tax Fund							



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Revenue							
	Contributions	460,000	25,997	5.7%	6,196	419.6%	33,780	-23.0%
	Interest & Investment Income	-	6,612				2,394	176.3%
	Revenue Total	460,000	32,610	7.1%	6,196	526.3%	36,173	-9.9%
	Expense							
	Purchased Items	476,100	341,538	71.7%	136,072	251.0%	220,950	54.6%
	Expense Total	476,100	341,538	71.7%	136,072	251.0%	220,950	54.6%
	Library Capital Fund							
	Revenue							
	Grants		146,322					
	Interest & Investment Income	150			-			
	Other Revenue	-					4,907	
	Revenue Total	150	146,322	97548.0%	-		4,907	2882.1%
	Expense							
	Purchased Services	50,000	1,439	2.9%	-		42,616	-96.6%
	Capital Outlay	500,000	8,125	1.6%	306,460	2.7%	622,810	-98.7%
	Expense Total	550,000	9,564	1.7%	306,460	3.1%	665,426	-98.6%
	Library Fund							
	Revenue							
	Charges for Service	125,000	86,840	69.5%	63,897	135.9%	94,595	-8.2%
	Contributions		62					
	Fines	40,000	18,933	47.3%	21,416	88.4%	95,955	-80.3%
	Grants	222,066			28,592			
	Interest & Investment Income	38,440			-			
	Other Revenue	40,000	17,677	44.2%	21,353	82.8%	16,004	10.5%
	Property Taxes	17,177,493	8,985,956	52.3%	8,989,245	100.0%	8,649,423	3.9%
	State Shared Taxes	299,668	92,692	30.9%	175,780	52.7%	132,107	-29.8%
	Revenue Total	17,942,667	9,202,160	51.3%	9,300,282	98.9%	8,988,084	2.4%
	Expense							
	Salaries & Wages	9,574,166	4,389,608	45.8%	4,787,083	91.7%	4,243,585	3.4%
	Benefits & Related	2,639,023	1,267,168	48.0%	1,319,512	96.0%	1,228,694	3.1%
	Insurance Benefits	85,000	13,742	16.2%	(470)	-2924.3%		
	Purchased Services	1,483,319	706,940	47.7%	780,248	90.6%	719,618	-1.8%
	Purchased Items	3,639,900	1,520,345	41.8%	1,499,353	101.4%	1,477,389	2.9%
	Capital Outlay	422,716	61,860	14.6%	117,202	52.8%	52,504	17.8%
	Interfund TF (Exp)	100,344	50,172	50.0%	50,172	100.0%	46,608	7.6%
	Expense Total	17,944,468	8,009,836	44.6%	8,553,099	93.6%	7,768,398	3.1%
	Library Special Revenue Fund							
	Revenue							
	Contributions	1,500	2,365	157.7%	635	372.4%	935	152.9%
	Interest & Investment Income	100			-			



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

Fund Overview	Fund Name	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Special Funds	Revenue Total	1,600	2,365	147.8%	635	372.4%	935	152.9%
	Expense							
	Purchased Services	-	450					
	Purchased Items	14,500	2,280	15.7%	6,578	34.7%	2,072	10.0%
	Capital Outlay	10,000	23,088	230.9%	-			
	Expense Total	24,500	25,817	105.4%	6,578	392.5%	2,072	1146.1%
	Naper Settlement Fund							
	Revenue							
	Charges for Service	590,408	409,461	69.4%	368,977	111.0%	363,990	12.5%
	Contributions	-						
	Interest & Investment Income	-						
	Interfund TF (Rev)	1,020,000	510,000	50.0%	510,000	100.0%	500,000	2.0%
	Property Taxes	3,897,251	2,041,049	52.4%	2,039,220	100.1%	2,060,922	-1.0%
	Revenue Total	5,507,659	2,960,510	53.8%	2,918,197	101.4%	2,924,912	1.2%
	Expense							
	Salaries & Wages	2,958,522	1,249,195	42.2%	1,503,446	83.1%	1,274,033	-1.9%
	Benefits & Related	918,455	382,748	41.7%	459,227	83.3%	358,035	6.9%
	Purchased Services	1,181,540	542,526	45.9%	429,092	126.4%	455,269	19.2%
	Purchased Items	280,381	163,123	58.2%	120,761	135.1%	147,618	10.5%
	Capital Outlay	500,000						
	Interfund TF (Exp)	171,530	85,770	50.0%	85,765	100.0%	92,274	-7.0%
	Expense Total	6,010,428	2,423,362	40.3%	2,598,292	93.3%	2,327,230	4.1%
	Renewable Energy Fund							
	Revenue							
	Electric Charges	286,426	145,585	50.8%	143,135	101.7%	148,740	-2.1%
	Fees		3,132				9,600	-67.4%
	Interest & Investment Income	4,805			-			
	Revenue Total	291,231	148,717	51.1%	143,135	103.9%	158,340	-6.1%
	Expense							
	Purchased Services	5,000			-			
	Grants & Contributions	280,000	117,764	42.1%	163,632	72.0%	279,712	-57.9%
	Expense Total	285,000	117,764	41.3%	163,632	72.0%	279,712	-57.9%
	SSA #33 - Downtown Maint Fund							
	Revenue							
	Fines	80,000	28,155	35.2%	37,986	74.1%	57,275	-50.8%
	Interest & Investment Income	72,074			-			
	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			4,217			
	Property Taxes	1,252,829	645,620	51.5%	648,032	99.6%	653,329	-1.2%
	Rents & Royalties	-						
	Revenue Total	3,066,392	2,325,264	75.8%	2,341,724	99.3%	2,362,093	-1.6%



City of Naperville
2025 Financial Report - through June 30
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	824,258	338,113	41.0%	365,875	92.4%	319,079	6.0%
	Benefits & Related	200,399	80,238	40.0%	100,199	80.1%	115,519	-30.5%
	Purchased Services	1,766,332	416,563	23.6%	593,466	70.2%	579,704	-28.1%
	Purchased Items	343,110	110,884	32.3%	158,121	70.1%	101,842	8.9%
	Capital Outlay	372,000			-			
	Interfund TF (Exp)	74,398	37,200	50.0%	37,199	100.0%	38,958	-4.5%
	Expense Total	3,580,497	982,998	27.5%	1,254,861	78.3%	1,155,102	-14.9%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	14,415			-			
	Other Revenue	181,500	7,148	3.9%	96,555	7.4%	13,031	-45.1%
	Revenue Total	195,915	7,148	3.6%	96,555	7.4%	13,031	-45.1%
	Expense							
	Purchased Services	50,500	4,222	8.4%	35,025	12.1%	3,332	26.7%
	Purchased Items	100,000	11,677	11.7%	15,321	76.2%	10,711	9.0%
	Grants & Contributions	6,000			-			
	Interfund TF (Exp)	25,000	710	2.8%	8,966	7.9%	443	60.2%
	Expense Total	181,500	16,609	9.2%	59,312	28.0%	14,486	14.7%
	Test Track Fund							
	Revenue							
	Charges for Service	31,200	49,637	159.1%	30,384	163.4%	42,701	16.2%
	Interest & Investment Income	100			-			
	Revenue Total	31,300	49,637	158.6%	30,384	163.4%	42,701	16.2%
	Expense							
	Purchased Services	37,760	6,332	16.8%	8,240	76.8%	6,790	-6.7%
	Purchased Items	19,980	3,206	16.0%	6,891	46.5%	8,978	-64.3%
	Expense Total	57,740	9,538	16.5%	15,131	63.0%	15,768	-39.5%
	Block 59 Business District Fund							
	Revenue							
	Sales Tax/Business District	291,000	228,084	78.4%	103,683	220.0%	167,392	36.3%
	Revenue Total	291,000	228,084	78.4%	103,683	220.0%	167,392	36.3%
	Expense							
	Grants & Contributions	500,000			-			
	Expense Total	500,000			-			
	Heinen Business Dist Fund							
	Revenue							
	Sales Tax/Business District		12,171				2,583	371.1%
	Revenue Total		12,171				2,583	371.1%



City of Naperville
2025 Financial Report - through June 30
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	32,045,880	52.2%	32,065,673	99.9%	31,286,512	2.4%
Hotel & Motel Tax	1,986,000	1,155,116	58.2%	941,428	122.7%	937,946	23.2%
Food & Beverage Tax	8,023,000	3,655,961	45.6%	3,950,578	92.5%	3,767,744	-3.0%
Local Gasoline Tax	2,456,000	1,173,243	47.8%	1,234,212	95.1%	1,225,379	-4.3%
Real Estate Transfer Tax	4,624,000	2,158,682	46.7%	2,138,198	101.0%	1,911,320	12.9%
Utility Taxes	15,191,048	8,233,168	54.2%	8,044,749	102.3%	7,612,328	8.2%
Business License & Permit	745,000	649,622	87.2%	673,512	96.5%	653,959	-0.7%
Non-Business License & Permit	2,495,000	1,724,236	69.1%	1,165,853	147.9%	1,197,531	44.0%
Grants	14,415,902	494,713	3.4%	8,057,356	6.1%	1,232,951	-59.9%
State Shared Taxes	98,818,961	50,153,284	50.8%	50,016,413	100.3%	46,840,921	7.1%
Charges for Service	20,821,389	10,523,745	50.5%	10,541,162	99.8%	9,709,817	8.4%
Contributions	3,296,500	252,437	7.7%	2,524,325	10.0%	372,469	-32.2%
Electric Charges	154,754,873	72,641,331	46.9%	73,150,424	99.3%	66,397,973	9.4%
Fees	4,502,440	4,329,475	96.2%	2,109,149	205.3%	4,243,898	2.0%
Fines	1,219,500	690,550	56.6%	617,035	111.9%	739,309	-6.6%
Home Rule Sales Tax	21,313,000	11,140,617	52.3%	10,181,831	109.4%	9,711,446	14.7%
Insurance Premium	25,661,510	11,130,193	43.4%	12,502,946	89.0%	10,528,117	5.7%
Interest & Investment Income	5,509,686	494,169	9.0%	420,481	117.5%	661,080	-25.2%
Interfund TF (Rev)	21,168,637	7,510,467	35.5%	7,858,402	95.6%	7,991,236	-6.0%
Intergovernmental Agreement	1,751,110	147,275	8.4%	138,515	106.3%	121,322	21.4%
Local Shared Taxes	299,991	113,586	37.9%	162,946	69.7%	151,309	-24.9%
Other Revenue	1,133,797	7,242,620	638.8%	649,014	1115.9%	1,224,818	491.3%
Rents & Royalties	2,692,581	1,267,781	47.1%	1,396,689	90.8%	1,486,150	-14.7%
Other License & Permit	76,000	22,246	29.3%	31,217	71.3%	35,775	-37.8%
Wastewater Charges	32,483,272	15,395,362	47.4%	15,843,182	97.2%	13,684,102	12.5%
Water Charges	56,821,921	24,828,873	43.7%	24,697,712	100.5%	21,992,764	12.9%
Sales Tax/Business District	291,000	240,255	82.6%	103,683	231.7%	169,975	41.3%
Bond Sale Proceeds	53,900,000	45,000,000	83.5%	-		20,262,211	122.1%



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

Revenues/Expense Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	%YTD Projection	PY Actuals	PY Variance
Revenue Total	617,786,563	314,414,885	50.9%	271,216,686	115.9%	266,150,361	18.1%
Expense							
Salaries & Wages	131,410,503	62,414,579	47.5%	64,228,611	97.2%	58,915,806	5.9%
Benefits & Related	52,630,333	25,589,027	48.6%	26,712,367	95.8%	24,827,918	3.1%
Insurance Benefits	28,281,212	12,401,518	43.9%	12,253,637	101.2%	12,088,122	2.6%
Purchased Services	59,873,104	22,242,864	37.2%	25,354,014	87.7%	21,455,663	3.7%
Purchased Items	22,881,021	14,611,548	63.9%	9,861,280	148.2%	8,791,283	66.2%
Purchased Electricity	101,763,112	51,468,287	50.6%	46,198,701	111.4%	48,945,282	5.2%
Purchased Water	31,331,000	12,233,039	39.0%	13,373,744	91.5%	11,443,351	6.9%
Capital Outlay	169,281,195	34,310,345	20.3%	77,587,522	44.2%	21,743,198	57.8%
Grants & Contributions	9,234,096	3,304,649	35.8%	4,002,490	82.6%	3,902,221	-15.3%
Debt Service	15,995,033	2,208,067	13.8%	1,804,737	122.3%	2,317,222	-4.7%
Interfund TF (Exp)	18,967,990	6,410,145	33.8%	6,044,505	106.0%	6,869,704	-6.7%
Expense Total	641,648,599	247,194,068	38.5%	287,421,609	86.0%	221,299,771	11.7%



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
Revenue							
Community Services	761,000	676,672	88.9%	682,189	99.2%	666,271	1.6%
Finance	87,000	75,983	87.3%	71,502	106.3%	65,658	15.7%
Fire	11,926,560	5,155,313	43.2%	5,229,042	98.6%	4,581,235	12.5%
Information Technology		2,000				1,473	35.8%
Police	2,246,982	1,242,550	55.3%	1,074,489	115.6%	1,426,976	-12.9%
Public Works	673,813	370,781	55.0%	354,262	104.7%	391,318	-5.2%
Transp Engineer Development	1,805,000	1,680,372	93.1%	859,504	195.5%	1,452,339	15.7%
Undefined	149,056,503	75,892,472	50.9%	75,595,427	100.4%	70,990,783	6.9%
Revenue Total	166,556,858	85,096,142	51.1%	83,866,416	101.5%	79,576,052	6.9%
Expense							
City Managers Office	2,043,578	996,649	48.8%	1,105,580	90.1%	1,009,101	-1.2%
Community Services	1,035,513	435,687	42.1%	485,339	89.8%	336,964	29.3%
Finance	2,841,580	1,161,146	40.9%	1,411,898	82.2%	1,083,775	7.1%
Fire	48,240,958	24,548,051	50.9%	23,632,403	103.9%	22,540,417	8.9%
Human Resources	1,756,550	767,417	43.7%	856,235	89.6%	675,151	13.7%
Information Technology	11,301,114	5,248,317	46.4%	5,846,376	89.8%	5,568,887	-5.8%
Insurance	1,517,282	258,642	17.0%	343,582	75.3%	270,954	-4.5%
Legal	989,335	517,507	52.3%	490,229	105.6%	469,748	10.2%
Mayor And Council	355,582	118,132	33.2%	169,821	69.6%	116,701	1.2%
Miscellaneous	3,851,710	2,953,692	76.7%	3,118,709	94.7%	2,945,441	0.3%
Police	55,876,651	27,190,511	48.7%	27,655,712	98.3%	25,695,189	5.8%
Public Works	26,962,188	10,704,462	39.7%	12,562,051	85.2%	10,590,797	1.1%
Transp Engineer Development	9,655,151	4,132,732	42.8%	4,445,823	93.0%	3,770,264	9.6%
Expense Total	166,427,192	79,032,945	47.5%	82,123,756	96.2%	75,073,388	5.3%



City of Naperville
2025 Financial Report - through June 30
Preliminary and Unaudited

Department Overview	Total Budget	YTD Actual	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
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City of Naperville
2025 Financial Report - through June 30
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