



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 | 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 | 10,786,626 | 91.2% | 11,824,409 | 91.2% | 10,314,240 | 4.6% |
| | Contributions | 100,000 | | | 100,000 | | 82,000 | |
| | Fees | 371,400 | 1,169,744 | 315.0% | 371,400 | 315.0% | 1,307,274 | -10.5% |
| | Fines | 1,074,500 | 1,250,121 | 116.3% | 1,074,500 | 116.3% | 1,192,376 | 4.8% |
| | 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 | 4,950,870 | 303.0% | 1,633,684 | 303.0% | 2,692,748 | 83.9% |
| | Interfund TF (Rev) | 5,813,089 | 5,635,280 | 96.9% | 5,813,089 | 96.9% | 5,561,539 | 1.3% |
| | 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 | 2,261,075 | 163.3% | 1,385,000 | 163.3% | 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 | 342,476 | 139.2% | 246,000 | 139.2% | 491,249 | -30.3% |
| | Property Taxes | 30,377,906 | 30,175,192 | 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 | 2,342,435 | 94.0% | 2,491,993 | 94.0% | 2,600,854 | -9.9% |
| | State Shared Taxes | 85,481,883 | 85,265,538 | 99.7% | 85,481,883 | 99.7% | 78,665,523 | 8.4% |
| | 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 | 171,163,988 | 102.8% | 166,556,858 | 102.8% | 158,186,225 | 8.2% |
| | Expense | | | | | | | |
| | Salaries & Wages | 89,926,308 | 89,998,807 | 100.1% | 88,266,425 | 102.0% | 82,238,920 | 9.4% |
| | Benefits & Related | 38,764,742 | 38,877,110 | 100.3% | 38,805,444 | 100.2% | 36,471,787 | 6.6% |
| | Purchased Services | 20,488,438 | 18,001,734 | 87.9% | 22,097,620 | 81.5% | 16,703,791 | 7.8% |
| | Purchased Items | 10,488,796 | 8,597,358 | 82.0% | 10,498,796 | 81.9% | 9,881,788 | -13.0% |
| | Grants & Contributions | 2,062,600 | 2,013,505 | 97.6% | 2,062,600 | 97.6% | 2,077,416 | -3.1% |
| | 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 | 162,206,691 | 97.5% | 166,427,193 | 97.5% | 153,028,660 | 6.0% |
| | 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 | | | | | | |



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 | 618,392 | 519,184 | 84.0% | 618,392 | 84.0% | 658,488 | -21.2% | |
| | 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% | |
| | Bond Sale Proceeds | 7,500,000 | 10,044,766 | 133.9% | 7,500,000 | 133.9% | | | |
| | Revenue Total | 166,429,903 | 178,870,110 | 107.5% | 166,429,903 | 107.5% | 146,585,277 | 22.0% | |
| | 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 | 7,609,203 | 90.2% | 8,431,677 | 90.2% | 6,855,075 | 11.0% | |
| | Purchased Items | 1,996,765 | 4,472,821 | 224.0% | 1,996,765 | 224.0% | 1,154,238 | 287.5% | |
| | 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 | 28,523,024 | 94.3% | 30,258,716 | 94.3% | 18,039,330 | 58.1% | |
| | Grants & Contributions | 543,841 | 363,904 | 66.9% | 543,841 | 66.9% | 330,951 | 10.0% | |
| | 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 | 179,615,842 | 107.7% | 166,846,216 | 107.7% | 158,284,347 | 13.5% | |
| | 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% | |
| | Grants | 450,000 | | | 450,000 | | | | |
| | Interest & Investment Income | 385,421 | 1,462,636 | 379.5% | 385,421 | 379.5% | 512,202 | 185.6% | |
| | Interfund TF (Rev) | 2,863,000 | 1,813,170 | 63.3% | 2,863,000 | 63.3% | | | |
| | Other Revenue | 296,570 | 63,516 | 21.4% | 296,570 | 21.4% | 75,325 | -15.7% | |
| | 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 | 56,059,594 | 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 | 109,548,464 | 88.9% | 123,238,827 | 88.9% | 77,697,113 | 41.0% | |
| | 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 | 8,877,776 | 81.0% | 10,954,327 | 81.0% | 4,584,753 | 93.6% | |
| | Purchased Items | 4,935,584 | 4,303,915 | 87.2% | 4,935,584 | 87.2% | 4,545,965 | -5.3% | |
| | Purchased Water | 31,331,000 | 28,785,131 | 91.9% | 31,331,000 | 91.9% | 27,664,696 | 4.1% | |



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 | Capital Outlay | 70,802,088 | 40,016,247 | 56.5% | 70,802,088 | 56.5% | | | |
| | Grants & Contributions | 238,750 | 114,542 | 48.0% | 238,750 | 48.0% | 99,848 | 14.7% | |
| | 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 | 106,497,765 | 76.7% | 138,900,906 | 76.7% | 79,558,362 | 33.9% | |
| | Commuter Parking Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Fees | 5,150 | | | | 5,150 | | | |
| | Fines | 25,000 | 33,750 | 135.0% | 25,000 | 135.0% | 15,150 | 122.8% | |
| | Interest & Investment Income | 72,074 | 131,708 | 182.7% | 72,074 | 182.7% | 86,018 | 53.1% | |
| | Non-Business License & Permit | 1,100,000 | 1,302,984 | 118.5% | 1,100,000 | 118.5% | 1,152,014 | 13.1% | |
| | Other Revenue | | | | | | (10) | | |
| | Rents & Royalties | 1,800 | 1,800 | 100.0% | 1,800 | 100.0% | 1,650 | 9.1% | |
| | Revenue Total | 1,204,024 | 1,470,241 | 122.1% | 1,204,024 | 122.1% | 1,254,822 | 17.2% | |
| | 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 | 662,865 | 71.6% | 926,199 | 71.6% | 698,022 | -5.0% | |
| | Purchased Items | 173,905 | 35,848 | 20.6% | 173,905 | 20.6% | 117,779 | -69.6% | |
| | Capital Outlay | 175,000 | 117,780 | 67.3% | 175,000 | 67.3% | 360,014 | -67.3% | |
| | Interfund TF (Exp) | 95,719 | 95,736 | 100.0% | 95,719 | 100.0% | 97,704 | -2.0% | |
| | Expense Total | 1,879,883 | 1,404,146 | 74.7% | 1,879,883 | 74.7% | 1,763,307 | -20.4% | |
| | Self Insurance Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Insurance Premium | 25,661,510 | 23,280,805 | 90.7% | 25,661,510 | 90.7% | 21,713,592 | 7.2% | |
| | Interest & Investment Income | 96,099 | 201,182 | 209.3% | 96,099 | 209.3% | 398,513 | -49.5% | |
| | 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 | 29,917,089 | 92.9% | 32,192,413 | 92.9% | 29,500,072 | 1.4% | | |
| 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 | 28,312,048 | 100.4% | 28,195,212 | 100.4% | 35,336,728 | -19.9% | | |
| Purchased Services | 437,565 | 126,371 | 28.9% | 437,565 | 28.9% | 1,330,413 | -90.5% | | |
| Expense Total | 29,166,227 | 29,011,714 | 99.5% | 29,166,227 | 99.5% | 37,186,306 | -22.0% | | |
| Solid Waste 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 |
|------------------------------|------------------------------|-------------------|-------------------|------------------|-------------------|------------------|-------------------|---------------|
| Maintenance & Ops | Charges for Service | 7,992,000 | 8,014,319 | 100.3% | 7,992,000 | 100.3% | 7,622,871 | 5.1% |
| | Interest & Investment Income | | 69 | | | | 124 | -44.3% |
| | Interfund TF (Rev) | | | | | | 400,000 | |
| | Revenue Total | 7,992,000 | 8,014,388 | 100.3% | 7,992,000 | 100.3% | 8,022,994 | -0.1% |
| | Expense | | | | | | | |
| | Purchased Services | 8,079,305 | 8,059,858 | 99.8% | 8,079,305 | 99.8% | 7,790,129 | 3.5% |
| | Expense Total | 8,079,305 | 8,059,858 | 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 | 248,101 | 124.1% | 200,000 | 124.1% | 190,680 | 30.1% |
| | 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% |
| | Interest & Investment Income | 864,892 | 1,997,240 | 230.9% | 864,892 | 230.9% | 1,245,714 | 60.3% |
| | 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 | 47,239,399 | 90.4% | 52,235,151 | 90.4% | 21,465,314 | 120.1% |
| | Expense | | | | | | | |
| | Purchased Services | 5,157,031 | 3,183,443 | 61.7% | 5,157,031 | 61.7% | 2,856,260 | 11.5% |
| | Capital Outlay | 55,506,175 | 30,858,561 | 55.6% | 55,506,175 | 55.6% | 33,511,599 | -7.9% |
| | Grants & Contributions | | 75,234 | | | | 17,686 | 325.4% |
| | 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 | 34,501,688 | 56.6% | 60,969,770 | 56.6% | 36,733,394 | -6.1% |
| | Debt Service Fund | | | | | | | |
| | Revenue | | | | | | | |
| | Interest & Investment Income | 168,173 | 413,299 | 245.8% | 168,173 | 245.8% | 276,729 | 49.4% |
| | 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 | 9,644,833 | 99.6% | 9,684,034 | 99.6% | 10,340,087 | -6.7% |
| | Expense | | | | | | | |
| | Purchased Services | 9,207 | 8,368 | 90.9% | 9,207 | 90.9% | 14,942 | -44.0% |
| 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 | 10,500,574 | 119.2% | 8,808,356 | 119.2% | 9,567,642 | 9.8% | |
| Downtown Parking Fund | | | | | | | | |



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|------------------------------|------------------------------|------------------|------------------|------------------|------------------|------------------|-------------------|---------------|--|
| Capital & Debt Service | 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 | 856,810 | 356.6% | 240,248 | 356.6% | 425,916 | 101.2% | |
| | Rents & Royalties | 116,917 | 116,917 | 100.0% | 116,917 | 100.0% | 129,584 | -9.8% | |
| | Revenue Total | 2,679,165 | 2,877,231 | 107.4% | 2,679,165 | 107.4% | 2,748,734 | 4.7% | |
| | Expense | | | | | | | | |
| | Purchased Services | 18,314 | 13,715 | 74.9% | 18,314 | 74.9% | 11,769 | 16.5% | |
| | 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 | 723,880 | 156.8% | 461,764 | 156.8% | 443,744 | 63.1% | |
| | 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 | 7,276,770 | 103.1% | 7,056,731 | 103.1% | 7,170,922 | 1.5% | |
| | Revenue Total | 7,756,731 | 7,939,875 | 102.4% | 7,756,731 | 102.4% | 8,134,612 | -2.4% | |
| | Expense | | | | | | | | |
| | Purchased Services | | | | | | (0) | | |
| | Capital Outlay | 7,000,000 | 8,255,706 | 117.9% | 7,000,000 | 117.9% | 11,588,728 | -28.8% | |
| | Expense Total | 7,000,000 | 8,255,706 | 117.9% | 7,000,000 | 117.9% | 11,588,728 | -28.8% | |
| | Phosphorus Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Interest & Investment Income | 384,396 | 1,604,858 | 417.5% | 384,396 | 417.5% | 910,387 | 76.3% | |
| 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 | 3,424,436 | 150.5% | 2,275,149 | 150.5% | 2,525,389 | 35.6% | | |
| 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 | 385,507 | 471.9% | 81,684 | 471.9% | 175,295 | 119.9% | | |
| Local Gasoline Tax | 2,456,000 | 2,368,236 | 96.4% | 2,456,000 | 96.4% | 2,407,545 | -1.6% | | |



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|---------------------------------------|-----------------------------------|------------------|------------------|----------------|------------------|------------------|------------------|---------------|--------|
| Capital & Debt Service | 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 | 3,081,795 | 103.6% | 2,975,754 | 103.6% | 2,985,206 | 3.2% | |
| | 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 | 14,136 | 35.3% | 40,082 | 35.3% | 10,228 | 38.2% | |
| | Capital Outlay | 3,500,000 | 2,631,498 | 75.2% | 3,500,000 | 75.2% | 497,057 | 429.4% | |
| | Expense Total | 4,445,735 | 3,571,730 | 80.3% | 4,445,735 | 80.3% | 1,313,913 | 171.8% | |
| | SSA #23 - Naper Main Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Interest & Investment Income | | | 1,017 | | | | 831 | 22.4% |
| | Property Taxes | 98,939 | 98,941 | 100.0% | 98,939 | 100.0% | 98,940 | 0.0% | |
| | Revenue Total | 98,939 | 99,958 | 101.0% | 98,939 | 101.0% | 99,771 | 0.2% | |
| | 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 | | | 173 | | | | 263 | -34.1% |
| | Property Taxes | 68,000 | 68,133 | 100.2% | 68,000 | 100.2% | 68,006 | 0.2% | |
| | Revenue Total | 68,000 | 68,306 | 100.5% | 68,000 | 100.5% | 68,268 | 0.1% | |
| SSA #30 Fund | | | | | | | | | |
| Revenue | | | | | | | | | |
| Interest & Investment Income | | | 210 | | | | 224 | -6.2% | |
| Property Taxes | 93,111 | 90,617 | 97.3% | 93,111 | 97.3% | 93,114 | -2.7% | | |
| Revenue Total | 93,111 | 90,827 | 97.5% | 93,111 | 97.5% | 93,338 | -2.7% | | |
| 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 | | | 107 | | | | 74 | 44.2% | |
| Property Taxes | 23,680 | 22,479 | 94.9% | 23,680 | 94.9% | 23,680 | -5.1% | | |
| Revenue Total | 23,680 | 22,586 | 95.4% | 23,680 | 95.4% | 23,754 | -4.9% | | |
| Water Street TIF Fund | | | | | | | | | |



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 | Revenue | | | | | | | | |
| | Interest & Investment Income | 9,610 | 2,266 | 23.6% | 9,610 | 23.6% | 1,996 | 13.5% | |
| | Property Taxes | 760,345 | 674,893 | 88.8% | 760,345 | 88.8% | 688,685 | -2.0% | |
| | Revenue Total | 769,955 | 677,159 | 87.9% | 769,955 | 87.9% | 690,680 | -2.0% | |
| | 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 | | | 55 | | | | 49 | 12.6% |
| | Property Taxes | 20,026 | 19,690 | 98.3% | 20,026 | 98.3% | 20,028 | -1.7% | |
| | Revenue Total | 20,026 | 19,745 | 98.6% | 20,026 | 98.6% | 20,076 | -1.6% | |
| | 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 | | | 658 | | | | 312 | 110.7% |
| | Property Taxes | 125,000 | 125,012 | 100.0% | 125,000 | 100.0% | 125,000 | 0.0% | |
| | Revenue Total | 125,000 | 125,670 | 100.5% | 125,000 | 100.5% | 125,312 | 0.3% | |
| 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 | 529,243 | 98.9% | 535,000 | 98.9% | 223,629 | 136.7% | | |
| Expense Total | 535,000 | 529,243 | 98.9% | 535,000 | 98.9% | 223,629 | 136.7% | | |
| E911 Surcharge Fund | | | | | | | | | |
| Revenue | | | | | | | | | |
| Interest & Investment Income | 19,220 | 12,395 | 64.5% | 19,220 | 64.5% | 7,632 | 62.4% | | |
| 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 | 3,176,800 | 98.7% | 3,219,220 | 98.7% | 3,547,996 | -10.5% | | |
| 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 | Interfund TF (Exp) | 4,272,122 | 3,045,129 | 71.3% | 4,272,122 | 71.3% | 3,058,871 | -0.4% | |
| | Expense Total | 4,272,122 | 3,045,129 | 71.3% | 4,272,122 | 71.3% | 3,058,871 | -0.4% | |
| | ETSB Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | | Interest & Investment Income | 19,220 | 11,124 | 57.9% | 19,220 | 57.9% | 7,120 | 56.2% |
| | | 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 | 2,530,581 | 93.1% | 2,719,220 | 93.1% | 2,911,783 | -13.1% |
| | Expense | | | | | | | | |
| | | Grants & Contributions | 2,700,000 | 2,416,460 | 89.5% | 2,700,000 | 89.5% | 2,523,590 | -4.2% |
| | | Expense Total | 2,700,000 | 2,416,460 | 89.5% | 2,700,000 | 89.5% | 2,523,590 | -4.2% |
| | Federal Drug Forfeiture Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | | Interest & Investment Income | 14,415 | 6,354 | 44.1% | 14,415 | 44.1% | 4,205 | 51.1% |
| | | 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 | 166,107 | 145.2% | 114,415 | 145.2% | 520,259 | -68.1% |
| | Expense | | | | | | | | |
| | | Purchased Services | 235,000 | 58,876 | 25.1% | 235,000 | 25.1% | 29,975 | 96.4% |
| | | 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 | 204,188 | 31.4% | 650,000 | 31.4% | 272,815 | -25.2% |
| | 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 | 6,489,215 | 94.3% | 6,878,000 | 94.3% | 6,312,474 | 2.8% |
| | | Interest & Investment Income | 72,074 | 142,471 | 197.7% | 72,074 | 197.7% | 70,262 | 102.8% |
| | Other Revenue | | | | | | 2,500 | | |
| | Revenue Total | 6,992,074 | 6,680,765 | 95.5% | 6,992,074 | 95.5% | 6,446,119 | 3.6% | |
| Expense | | | | | | | | | |
| | Salaries & Wages | 69,966 | 61,531 | 87.9% | 69,966 | 87.9% | 66,982 | -8.1% | |
| | Benefits & Related | 1,742,378 | 1,655,633 | 95.0% | 1,742,378 | 95.0% | 1,619,089 | 2.3% | |



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 | 517,289 | 420,363 | 81.3% | 517,289 | 81.3% | 402,769 | 4.4% | |
| | Grants & Contributions | 2,364,905 | 2,182,217 | 92.3% | 2,364,905 | 92.3% | 2,613,031 | -16.5% | |
| | 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 | 6,334,343 | 91.4% | 6,931,250 | 91.4% | 6,636,019 | -4.5% | |
| | Foreign Fire Tax Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | 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 | 4,614 | 3075.9% | 150 | 3075.9% | 3,036 | 52.0% | |
| | Interfund TF (Rev) | | 350,000 | | | | 500,000 | -30.0% | |
| | Other Revenue | | | | | | 4,907 | | |
| | Revenue Total | 150 | 500,936 | ##### | 150 | 333957.2% | 507,942 | -1.4% | |
| | Expense | | | | | | | | |
| | Purchased Services | 50,000 | 1,439 | 2.9% | 50,000 | 2.9% | 44,677 | -96.8% | |
| | Capital Outlay | 500,000 | 208,517 | 41.7% | 500,000 | 41.7% | 1,041,442 | -80.0% | |
| | Expense Total | 550,000 | 209,956 | 38.2% | 550,000 | 38.2% | 1,086,119 | -80.7% | |
| | Library Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Charges for Service | 125,000 | 203,212 | 162.6% | 125,000 | 162.6% | 173,040 | 17.4% | |
| | Contributions | | 62 | | | | | | |
| Fines | 40,000 | 49,572 | 123.9% | 40,000 | 123.9% | 130,655 | -62.1% | | |
| Grants | 222,066 | 220,572 | 99.3% | 222,066 | 99.3% | 222,067 | -0.7% | | |
| Interest & Investment Income | 38,440 | 99,952 | 260.0% | 38,440 | 260.0% | 79,009 | 26.5% | | |
| Other Revenue | 40,000 | 39,094 | 97.7% | 40,000 | 97.7% | 31,151 | 25.5% | | |
| 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 | 17,872,107 | 99.6% | 17,942,667 | 99.6% | 17,329,780 | 3.1% | | |
| 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% | | |



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 | Insurance Benefits | 85,000 | 116,100 | 136.6% | 85,000 | 136.6% | 72,298 | 60.6% | |
| | Purchased Services | 1,483,319 | 1,374,811 | 92.7% | 1,483,319 | 92.7% | 1,428,461 | -3.8% | |
| | Purchased Items | 3,639,900 | 3,614,055 | 99.3% | 3,639,900 | 99.3% | 3,507,835 | 3.0% | |
| | Capital Outlay | 422,716 | 337,037 | 79.7% | 422,716 | 79.7% | 425,690 | -20.8% | |
| | Interfund TF (Exp) | 100,344 | 450,344 | 448.8% | 100,344 | 448.8% | 593,216 | -24.1% | |
| | Expense Total | 17,944,468 | 17,739,305 | 98.9% | 17,944,468 | 98.9% | 17,437,871 | 1.7% | |
| | Library Special Revenue Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Contributions | 1,500 | 2,610 | 174.0% | 1,500 | 174.0% | 1,441 | 81.1% | |
| | Interest & Investment Income | 100 | 148 | 148.4% | 100 | 148.4% | 200 | -25.6% | |
| | Revenue Total | 1,600 | 2,759 | 172.4% | 1,600 | 172.4% | 1,641 | 68.1% | |
| | Expense | | | | | | | | |
| | 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% | |
| | Interest & Investment Income | | 6,865 | | | | 8,137 | -15.6% | |
| | 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 | 5,511,101 | 100.1% | 5,507,659 | 100.1% | 5,498,703 | 0.2% | |
| | 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 | 1,257,624 | 106.4% | 1,181,540 | 106.4% | 1,300,855 | -3.3% | |
| | Purchased Items | 280,381 | 428,647 | 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 | 5,452,823 | 90.7% | 5,510,428 | 99.0% | 5,135,299 | 6.2% | | |
| 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 | 1,945 | 40.5% | 4,805 | 40.5% | 969 | 100.7% | | |
| Revenue Total | 291,231 | 297,456 | 102.1% | 291,231 | 102.1% | 308,486 | -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 | |
|------------------------------|--------------------------------------|------------------|------------------|----------------|------------------|------------------|------------------|---------------|--|
| Special Funds | 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 | 70,605 | 88.3% | 80,000 | 88.3% | 96,998 | -27.2% | |
| | Interest & Investment Income | 72,074 | 260,334 | 361.2% | 72,074 | 361.2% | 127,224 | 104.6% | |
| | 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 | 3,230,284 | 105.3% | 3,066,392 | 105.3% | 3,140,526 | 2.9% | |
| | 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 | 1,281,019 | 72.5% | 1,766,332 | 72.5% | 1,332,000 | -3.8% | |
| | 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 | 2,633,723 | 73.6% | 3,580,497 | 73.6% | 2,612,461 | 0.8% | |
| | State Drug Forfeiture Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Interest & Investment Income | 14,415 | 3,108 | 21.6% | 14,415 | 21.6% | 2,661 | 16.8% | |
| | Other Revenue | 181,500 | 14,599 | 8.0% | 181,500 | 8.0% | 117,332 | -87.6% | |
| | Revenue Total | 195,915 | 17,707 | 9.0% | 195,915 | 9.0% | 119,993 | -85.2% | |
| | 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% | | |
| Capital Outlay | | 43,380 | | | | | | | |
| Grants & Contributions | 6,000 | | | 6,000 | | | | | |
| Interfund TF (Exp) | 25,000 | 2,050 | 8.2% | 25,000 | 8.2% | 2,384 | -14.0% | | |
| Expense Total | 181,500 | 75,965 | 41.9% | 181,500 | 41.9% | 63,051 | 20.5% | | |
| 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 | 144 | 143.7% | 100 | 143.7% | 128 | 12.6% | | |



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 | |
|-----------------------------|--|----------------|----------------|----------------|----------------|------------------|----------------|---------------|--------|
| Special Funds | Revenue Total | 31,300 | 49,781 | 159.0% | 31,300 | 159.0% | 42,828 | 16.2% | |
| | Expense | | | | | | | | |
| | Purchased Services | 37,760 | 20,113 | 53.3% | 37,760 | 53.3% | 24,935 | -19.3% | |
| | Purchased Items | 19,980 | 20,202 | 101.1% | 19,980 | 101.1% | 27,534 | -26.6% | |
| | Expense Total | 57,740 | 40,316 | 69.8% | 57,740 | 69.8% | 52,469 | -23.2% | |
| | Block 59 Business District Fund | | | | | | | | |
| | Revenue | | | | | | | | |
| | Interest & Investment Income | | | 3,548 | | | | 1,197 | 196.4% |
| | Sales Tax/Business District | 291,000 | 105,925 | 36.4% | 291,000 | 36.4% | 356,858 | -70.3% | |
| | Revenue Total | 291,000 | 109,473 | 37.6% | 291,000 | 37.6% | 358,055 | -69.4% | |
| | 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 | | | 96 | | | | 17 | 475.0% |
| Sales Tax/Business District | | | 28,688 | | | | 3,116 | 820.6% | |
| Revenue Total | | | 28,784 | | | | 3,133 | 818.8% | |
| 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 | 60,938,430 | 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 | 7,431,586 | 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 | 3,564,058 | 142.8% | 2,495,000 | 142.8% | 3,019,005 | 18.1% |
| 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 | 98,447,516 | 99.6% | 98,818,961 | 99.6% | 92,572,375 | 6.3% |
| Charges for Service | 20,821,389 | 19,930,718 | 95.7% | 20,821,389 | 95.7% | 18,830,482 | 5.8% |
| Contributions | 3,296,500 | 763,546 | 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 | 8,044,856 | 178.7% | 4,502,440 | 178.7% | 6,568,884 | 22.5% |
| Fines | 1,219,500 | 1,404,048 | 115.1% | 1,219,500 | 115.1% | 1,435,179 | -2.2% |
| 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 | 23,280,805 | 90.7% | 25,661,510 | 90.7% | 21,713,592 | 7.2% |
| Interest & Investment Income | 5,509,686 | 13,553,110 | 246.0% | 5,509,686 | 246.0% | 8,470,886 | 60.0% |
| Interfund TF (Rev) | 21,168,637 | 21,469,073 | 101.4% | 21,168,637 | 101.4% | 43,664,147 | -50.8% |
| 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 | 7,548,193 | 665.7% | 1,133,797 | 665.7% | 1,751,408 | 331.0% |
| Rents & Royalties | 2,692,581 | 2,545,803 | 94.5% | 2,692,581 | 94.5% | 2,790,313 | -8.8% |
| 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 | 615,432,915 | 99.6% | 617,786,564 | 99.6% | 559,094,842 | 10.1% |



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 | 131,105,652 | 99.8% | 129,750,620 | 101.0% | 121,901,534 | 7.6% |
| Benefits & Related | 52,630,333 | 52,500,624 | 99.8% | 52,671,035 | 99.7% | 49,278,002 | 6.5% |
| Insurance Benefits | 28,281,212 | 28,428,148 | 100.5% | 28,281,212 | 100.5% | 35,409,026 | -19.7% |
| Purchased Services | 59,873,104 | 51,044,702 | 85.3% | 61,482,286 | 83.0% | 48,892,200 | 4.4% |
| Purchased Items | 22,881,021 | 22,365,161 | 97.7% | 22,891,021 | 97.7% | 20,845,960 | 7.3% |
| 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 | 28,785,131 | 91.9% | 31,331,000 | 91.9% | 27,664,696 | 4.1% |
| Capital Outlay | 169,281,195 | 111,718,003 | 66.0% | 168,781,195 | 66.2% | 92,980,522 | 20.2% |
| Grants & Contributions | 9,234,096 | 8,527,075 | 92.3% | 9,234,096 | 92.3% | 8,165,863 | 4.4% |
| 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 | 19,268,429 | 101.6% | 18,967,990 | 101.6% | 41,421,083 | -53.5% |
| Expense Total | 641,648,599 | 587,244,807 | 91.5% | 641,148,600 | 91.6% | 571,292,310 | 2.8% |



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 | 179,962,190 | 107.9% | 166,721,134 | 107.9% | 147,916,202 | 21.7% |
| Finance | 87,000 | 97,965 | 112.6% | 87,000 | 112.6% | 83,461 | 17.4% |
| Fire | 11,926,560 | 8,462,954 | 71.0% | 11,926,560 | 71.0% | 9,944,382 | -14.9% |
| Information Technology | | 4,152 | | | | 4,099 | 1.3% |
| Library | 17,944,417 | 18,229,480 | 101.6% | 17,944,417 | 101.6% | 17,985,685 | 1.4% |
| Naper Settlement | 5,507,659 | 5,511,101 | 100.1% | 5,507,659 | 100.1% | 5,498,703 | 0.2% |
| Police | 8,586,532 | 6,907,835 | 80.4% | 8,586,532 | 80.4% | 9,657,607 | -28.5% |
| Public Works | 8,737,013 | 9,023,302 | 103.3% | 8,737,013 | 103.3% | 8,841,945 | 2.1% |
| Transp Engineer Development | 15,875,150 | 6,379,352 | 40.2% | 15,875,150 | 40.2% | 5,674,018 | 12.4% |
| Undefined | 256,510,518 | 245,277,217 | 95.6% | 256,510,518 | 95.6% | 228,774,497 | 7.2% |
| Water | 125,129,580 | 111,026,834 | 88.7% | 125,129,580 | 88.7% | 106,228,581 | 4.5% |
| Revenue Total | 617,786,563 | 591,653,791 | 95.8% | 617,786,564 | 95.8% | 541,348,021 | 9.3% |



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 | 2,545,306 | 98.6% | 2,581,130 | 98.6% | 2,487,990 | 2.3% |
| Community Services | 5,745,167 | 5,583,427 | 97.2% | 5,745,167 | 97.2% | 5,347,156 | 4.4% |
| Debt Service | 15,591,331 | 12,772,642 | 81.9% | 15,591,331 | 81.9% | 10,814,971 | 18.1% |
| Electric | 158,826,220 | 172,604,696 | 108.7% | 158,826,220 | 108.7% | 152,535,932 | 13.2% |
| Finance | 9,469,396 | 9,228,849 | 97.5% | 9,469,396 | 97.5% | 8,931,610 | 3.3% |
| Fire | 53,746,071 | 52,658,146 | 98.0% | 52,254,591 | 100.8% | 48,655,263 | 8.2% |
| Human Resources | 2,120,609 | 1,893,996 | 89.3% | 2,120,609 | 89.3% | 1,952,214 | -3.0% |
| Information Technology | 32,655,575 | 22,715,769 | 69.6% | 33,424,756 | 68.0% | 14,924,248 | 52.2% |
| Insurance | 30,164,404 | 27,418,728 | 90.9% | 30,164,404 | 90.9% | 34,742,503 | -21.1% |
| Legal | 1,789,742 | 1,924,983 | 107.6% | 1,789,742 | 107.6% | 1,812,410 | 6.2% |
| Library | 19,123,789 | 19,155,497 | 100.2% | 19,123,789 | 100.2% | 19,728,371 | -2.9% |
| Mayor And Council | 415,367 | 301,474 | 72.6% | 415,367 | 72.6% | 300,320 | 0.4% |
| Miscellaneous | 4,710,994 | 4,280,971 | 90.9% | 4,710,994 | 90.9% | 4,324,414 | -1.0% |
| Naper Settlement | 6,396,128 | 5,618,104 | 87.8% | 5,896,128 | 95.3% | 6,653,370 | -15.6% |
| Police | 70,316,025 | 66,626,123 | 94.8% | 69,649,204 | 95.7% | 65,331,864 | 2.0% |
| Public Works | 50,568,167 | 43,291,119 | 85.6% | 51,905,111 | 83.4% | 43,458,170 | -0.4% |
| Transp Engineer Development | 44,263,965 | 31,358,025 | 70.8% | 44,316,141 | 70.8% | 42,476,458 | -26.2% |
| Undefined | 1,214,237 | 581,990 | 47.9% | 1,214,237 | 47.9% | 1,435,452 | -59.5% |
| Water | 131,950,283 | 98,980,780 | 75.0% | 131,950,282 | 75.0% | 105,321,216 | -6.0% |
| Expense Total | 641,648,599 | 579,540,625 | 90.3% | 641,148,600 | 90.4% | 571,233,933 | 1.5% |



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 |