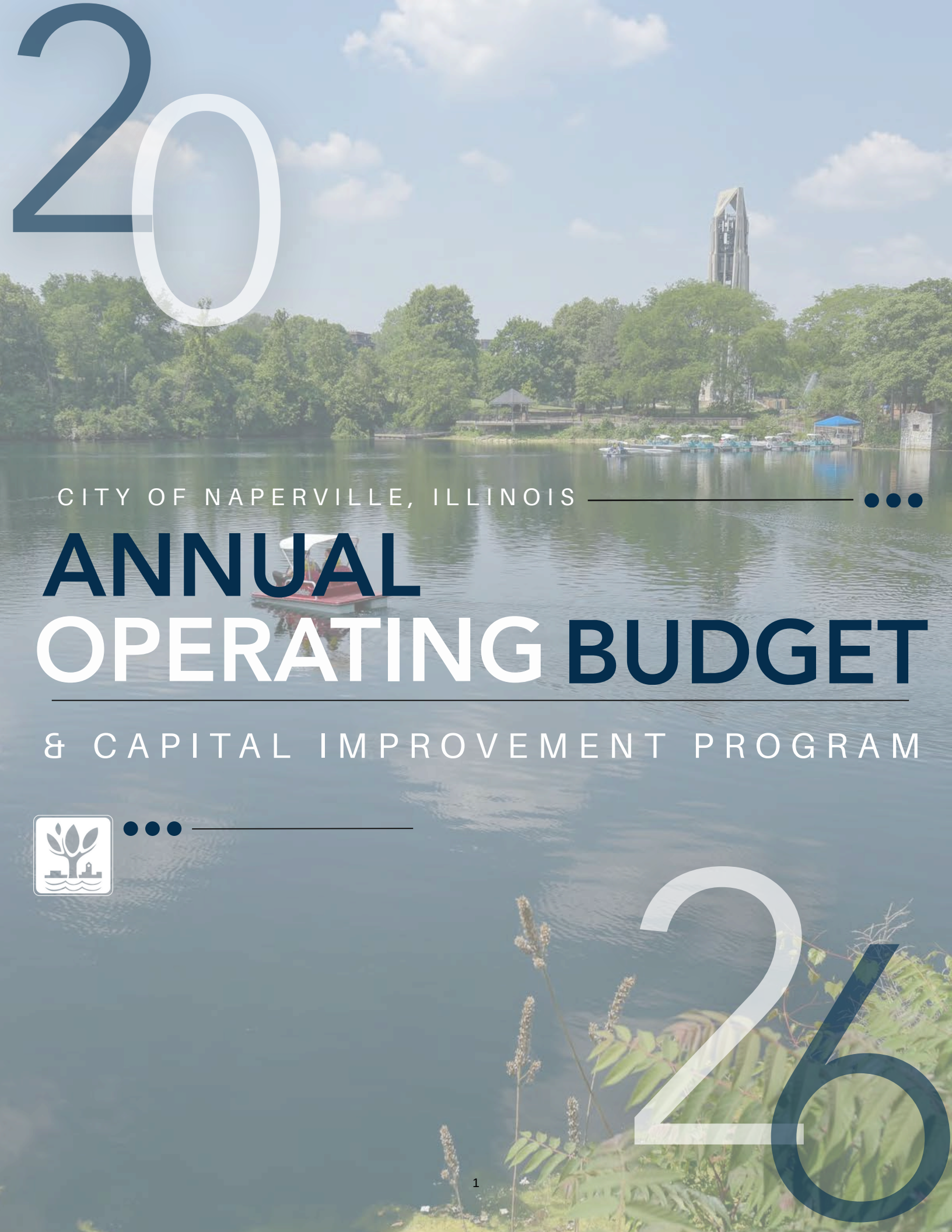


2026

CITY OF NAPERVILLE, ILLINOIS

ANNUAL OPERATING BUDGET

& CAPITAL IMPROVEMENT PROGRAM

WITH THANKS TO:

THE NAPERVILLE CITY COUNCIL

Mayor Scott Wehrli

Mary Gibson
Ian Holzhauer
Supna Jain
Patrick Kelly
Josh McBroom
Ashfaq Syed
Dr. Benjamin M. White
Nate Wilson

THE DIRECTOR LEADERSHIP TEAM

Doug Krieger
CITY MANAGER

Pam Gallahue, PhD
DEPUTY CITY MANAGER

Raymond Munch
FINANCE DIRECTOR

Jason Arres
POLICE CHIEF

Darrell Blenniss
WATER UTILITIES

Michael DiSanto
CITY ATTORNEY

Brian Groth
ELECTRIC UTILITY

Linda LaCloche
COMMUNICATIONS

Jennifer Louden
TRANSPORTATION, ENGINEERING & DEVELOPMENT

Melanie Marcordes
COMMUNITY SERVICES

Jackie Nguyen
INFORMATION TECHNOLOGY

Helga Oles
HUMAN RESOURCES

Mark Puknaitis
FIRE CHIEF

Daniel Randolph
PUBLIC WORKS



BUDGET TEAM

Traci Marrocco, Deputy Finance Director
Erin Herrera, Payroll Manager
Nick Krueger, Budget Analyst
Braeden Smith, Budget Analyst
Kate Schultz, Sr. Comms Specialist

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Naperville
Illinois

For the Fiscal Year Beginning

January 01, 2025



Executive Director

TABLE OF CONTENTS

BUDGET OVERVIEW....6

Budget Message & Highlights....7
Budget Overview....17
Budget Development Guidelines & Calendar....19
Fiscal Policies....22
Fund Matrix....26
Revenue & Expenditure Summary....27
Annual Summary Table....29
Fund and Type Summary Table....31
Cash Balance Summary....32

CITY OVERVIEW....33

Welcome to Naperville....34
Priorities & Performance...38
Map of Naperville....45
Headcount Report....46

MAINTENANCE & OPERATING FUND OVERVIEWS....47

General Fund....48
Electric Utility Fund....60
Water & Wastewater Utility Fund....68
Commuter Parking Fund....77
Self-Insurance Fund....81
Solid Waste Fund....83

CAPITAL AND DEBT SERVICE FUND OVERVIEWS....85

Capital Projects fund....86
Debt Service Fund....90
Downtown Parking Fund....93
Motor Fuel Tax Fund....95
Phosphorus Removal Fund....97
Road and Bridge Fund....99
Special service area twenty-three (SSA 23) – Naper Main....101
Special service area twenty-five (SSA 25) – Lacrosse Traffic Signal....103
Special service area thirty (SSA 30) – Downtown Streetscape....105
Special service area thirty-one (SSA 31) – Downtown Streetscape....107
Special service area thirty-four (SSA 34) – Downtown Streetscape....109
Special service area thirty-five (SSA 35) - Downtown Streetscape....111
Water Street Tax Increment Financing (TIF) Fund....113
Water Capital Fund....115

2026 - 2030 CAPITAL IMPROVEMENT PROGRAM....117

Capital Improvement Program Overview....118
Exhibits
Exhibit 1 – 2026 - 2030 Capital Improvement Program (CIP) Annual Projects by Asset Type....126
Exhibit 2 – Project Listing by Department....127

Exhibit 3 – Vehicle Replacement by Department 367

SPECIAL FUND OVERVIEWS 373

Naperville Public Library 374
Naperville Public Library Capital Reserve Fund 379
Naperville Public Library Gift/Memorial Fund 381
Naper Settlement 383
E-911 Surcharge Fund 390
ETSB Fund 392
State Drug Forfeiture Fund 394
Federal Drug Forfeiture Fund 396
Foreign Fire Insurance Tax Fund 398
Food & Beverage Fund 400
Community Development Block Grant (CDBG) Fund 403
Special service area thirty-six (SSA 36) – Downtown Maintenance and Marketing 405
Test Track Fund. 409
Renewable Energy Fund 411
Business District Fund – Block 59 413
Business District Fund – Heinen District 415

LEADERSHIP DEPARTMENT OPERATING BUDGET OVERVIEW 417

Mayor and City Council 418
City Manager's Office/Communications 421

SUPPORT SERVICES DEPARTMENT OPERATING BUDGET OVERVIEW 425

Community Services 426
Finance 430
Human Resources 434
Information Technology 437
Legal 441

PUBLIC SAFETY DEPARTMENT OPERATING BUDGET OVERVIEW 444

Fire 445
Police 450

OPERATIONAL SERVICES DEPARTMENT OPERATING BUDGET OVERVIEW 457

Electric Utility 458
Public Works 467
Transportation, Engineering, & Development (TED) 475
Water Utilities 482

MISCELLANEOUS SERVICES DEPARTMENT OPERATING BUDGET OVERVIEW 489

Naperville Community Television (NCTV17) 492
Naperville Development Partnership (NDP) 495

APPENDICES: ACRONYMS AND GLOSSARY OF TERMS 503

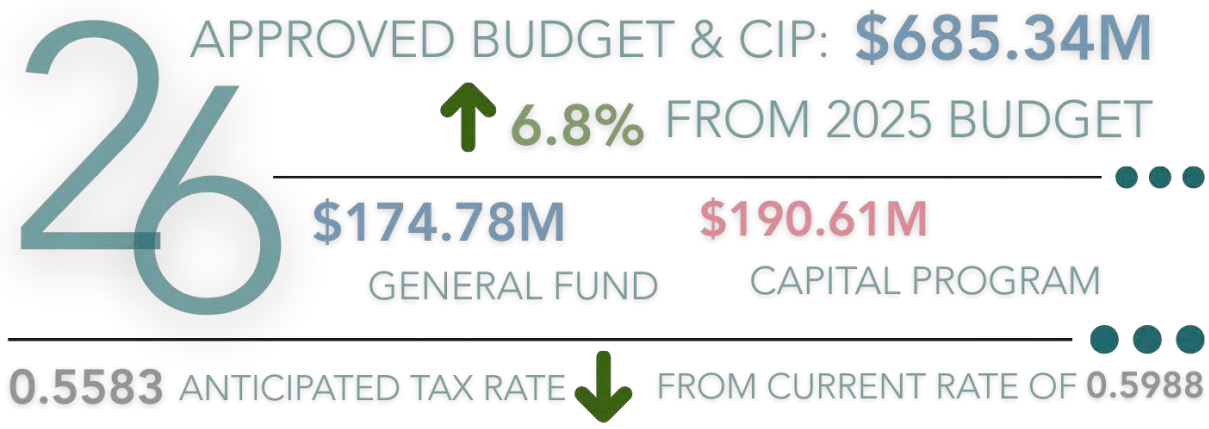
26 BUDGET MESSAGE & HIGHLIGHTS

DEC. 2, 2025

Honorable Mayor Scott Wehrli & the Naperville City Council:

On behalf of the City of Naperville, we are proud to present the proposed 2026 Annual Operating Budget and Capital Improvement Program to you. Compiling the 2026 budget was, in many ways, a continuation of the efforts made in 2025, with several ongoing considerations and themes from last year influencing our recommendations.

The 2026 budget is recommended at $685.34 million, reflecting an overall increase of 6.8% from the 2025 budget. Investments in our utility infrastructure and transportation improvements mainly drive this growth. On the operating side, rising health insurance costs have impacted personnel expenses across most funds. With a recommended property tax levy of $60.56 million after debt service abatements and continued incremental growth included, we expect a tax rate decrease from the current rate of 0.5988 to 0.5583.



2026 BUDGET CONSIDERATIONS

The 2026 budget theme, *Money with a Mission*, reflects our ongoing approach to financial management, emphasizing conservative budgeting and revenue forecasting. As stewards of taxpayer dollars, the City believes every dollar should serve a purpose. This means that funds included in the budget are allocated to projects or services that have sufficient resources and can be achieved within the budget's timeframe.

Ultimately, this philosophy allows the City to focus on high-priority projects that align with our mission and priorities, many of which take several years to complete. It also helps the City prioritize the long-term financial needs of existing services to maintain service delivery stability and ensure that new services or programs have a long-term funding source in place before implementation.

Along with the City's mission and five priority areas - the economy, mobility, natural environment and community design, safety, and utilities - the City analyzes current trends and recurring themes to set guidelines for the upcoming year's budget. Major considerations for the 2026 proposed budget are described below.

Moderating Revenues

As the COVID-19 pandemic eased, the City experienced a significant increase in certain revenues, with double-digit growth rates that exceeded budget estimates. The rebound in retail sales tax, food and beverage tax, and hotel and motel tax signaled that the City's economy was recovering from the challenges of 2020.

However, some revenue streams that declined during the pandemic have not returned to pre-pandemic levels, and others are beginning to slow their growth rate. Some sources are now declining year over year because of shifting behaviors and technological changes. These include commuter parking fees as hybrid work policies remain in place, franchise fees as consumers move away from cable television, telecommunications taxes as more people cancel landline phones, and local use taxes as the state updates its approach to online purchases.

Ultimately, this makes the City more dependent on the ongoing success of other revenue sources, such as property taxes, sales taxes, and state-shared income tax revenue. Property tax is the most consistent revenue source; however, most of the City's services and capital projects are funded through sales and income taxes, which are more susceptible to economic fluctuations and now carry a larger share of the funding burden.

Naperville's emphasis on revenue diversity has been beneficial during the Great Recession and the pandemic, and revenue trends and diversification efforts will continue to be important topics in 2026.

Aging Assets

Naperville has experienced significant growth over the past 30 years, with the City's population nearly doubling from 87,000 to over 150,000 since 1990. Along with that growth, there has been a corresponding increase in infrastructure and capital assets necessary to meet the community's needs, such as streets, water mains, electric distribution lines, and sanitary and storm sewers.

Year	Maintenance	Upgrades/Replacement
2021	42%	58%
2022	38%	62%
2023	23%	77%
2024	20%	80%
2025	15%	85%
2026	14%	86%

Capital assets typically have a lifespan of 20 to 50 years, during which time they require regular maintenance and upkeep. Assets installed during periods of high growth are now reaching a point where they can no longer be maintained and must be upgraded or replaced. Additionally, changes to regulatory requirements from the time of initial construction may require significant reinvestment in existing assets. Over the past five years, investment in capital has shifted significantly toward upgrades and replacements, especially in the utility and transportation sectors, leading to a higher-cost Capital Improvement Program moving forward.

State Legislation

In 2024, as part of the Fiscal Year 2025 state budget, the governor of Illinois signed a bill into law to eliminate the state's 1% grocery tax on qualifying food items starting Jan. 1, 2026. The legislation also permitted municipalities to impose their own 1% local grocery tax, effectively replacing the lost tax revenue one-for-one.

The City's portion of state grocery tax revenue was estimated at nearly $6.5 million. These funds traditionally support vital City services like public safety and public works, and other existing revenue sources could not have replaced the loss of this revenue.

Following the recommendation of the Financial Advisory Board and City staff, in September 2025, Naperville's City Council approved implementing a 1% municipal grocery tax to replace the state's grocery tax.

Investing in our Professional Staff and Maintaining Competitiveness

In addition to recurring union negotiations, the City recently completed a compensation and classification study for its non-union employees. This effort is part of the City's desire to attract and retain employees who are essential to our service delivery mission and provide competitive compensation. The 2026 proposed budget reflects costs associated with this study's outcome and negotiated union agreements.

National and Global Financial Climate

Economic and political uncertainty continues to make national headlines in 2025 due to escalating trade tensions and policy uncertainty. Instability at the federal and state levels can impact funding and services at the local level through unfunded mandates, fewer grant opportunities, and overall political and economic uncertainty. As such, Naperville leadership continues monitoring and preparing for potential impacts on local government.

One of the most noticeable impacts is in the healthcare sector. Rising healthcare costs, higher prescription drug prices and usage, general inflation, and federal policies have all led to increased rates in both public and private health insurance markets. The City's medical insurance premiums will increase by 18.5% in 2026, a sharp increase from the 6.9% rise in 2025.

The Federal Reserve is projected to continue lowering interest rates to 3.50% by the end of 2025 and 3.25% by the end of 2026. A significant driver of the 2025 rate cut is a slowing labor market and easing inflation. According to the Bureau of Labor Statistics, over the 12 months ending in September 2025, the consumer price index increased by 2.9%.

Strength in the local economy continues to be driven by strong retail sales, rising property values, and low unemployment. Naperville once again held its position as the top suburb for total retail sales in 2024, with nearly $5 billion in retail sales. The City is particularly strong in the retail sectors of dining and drinking, grocery, home improvement, and auto and gas sales. Economists predict that the U.S. outlook for 2026 remains uncertain due to rising tariffs and political tensions.

Naperville's Equalized Assessed Value (EAV) for tax year 2025 is estimated at $10.85 billion, an increase of 10% from the prior year. This growth results from continued development and appreciation of existing property values. Although economic uncertainty poses challenges, developers continue seeking residential and commercial development opportunities in Naperville.

Finally, unemployment remains low in Naperville and compares favorably to unemployment statewide. According to the Illinois Department of Employment Security, the unemployment rate for the area that includes Naperville was 4.6% in August 2025, lower than the previous year's 5.7% rate and the state's August 2025 4.7% unemployment rate.

BUDGET OVERVIEW & HIGHLIGHTS

The 2026 City of Naperville budget is recommended at $685.34 million, an overall increase of 6.8% from the amended 2025 budget of $641.65 million. The total budget comprises $663.51 million in expenditures, an overall increase of 6.6%, and an additional $21.83 million in transfers between budget funds. Interfund transfers are 15.1% higher due to an increase in the transfer from the Phosphorus Fund to the Water Utility Fund as recommended in the Water Utilities' 2024 rate study. Other factors driving the 6.6% increase include a significant increase in medical premiums, purchased utilities, and capital investment.

	2025 Budget	2026 Budget	Change ($)	Change (%)
Revenues				
Revenues	596,617,926	632,235,064	35,617,137	6.0%
Interfund Transfers (In)	21,168,637	24,667,137	3,498,500	16.5%
Revenue Total	**617,786,563**	**656,902,201**	**39,115,637**	**6.3%**
Expenditures				
Expenditures	622,680,609	663,508,154	40,827,545	6.6%
Interfund Transfers (Out)	18,967,990	21,834,434	2,866,444	15.1%
Expenditure Total	**641,648,599**	**685,342,588**	**43,693,989**	**6.8%**

During budget preparations, departments were instructed to "hold the line" on operating budgets because of the uncertainty caused by the sunset of the statewide grocery tax and increasing health insurance costs. Additionally, the City's Budget Team collaborated with departments to identify unused funds by comparing actual spending to the 2026 budget requests, highlighting areas of underspending that could be reduced or eliminated

Public Safety

The Police Department has requested $150,000 in the budget for a Drones as First Responders (DFR) initiative. This program would deploy a drone to certain high-priority calls to assist emergency personnel in gathering intelligence to help formulate a measured and informed response before officers arrive. The estimated cost of this program is $150,000 annually. Additionally, the Mobile Crisis Intervention Team (MCIT) was included in the 2026 budget. This unit will consist of five officers, one sergeant, and one K9. The full program cost for 2026 is anticipated to be just under $1.3 million.

Specialty Planning Studies

Two areas of the City recently underwent extensive evaluation for potential future opportunities at these locations. The first was the Council-directed review of City-owned properties surrounding the Naperville train station, commonly known as the 5th Avenue Area, and the second was the Naperville Development Partnership's I-88 Corridor study. TED has included $150,000 in its budget for follow-up consultant work for either 5th Avenue or the I-88 Corridor. Financial and staff resources are available to complete only one study in 2026. As a result, staff will seek guidance from the City Council to determine which area should be prioritized.

City Website

The City Manager's Office has requested $100,000 for professional services related to a website redesign. In addition to changing website usage patterns and advancements in technology since the launch of the City's current site a decade ago, the Department of Justice has mandated that governments of Naperville's size ensure their websites and mobile apps comply with WCAG 2.1 AA standards. These standards are widely accepted digital accessibility guidelines to ensure people with disabilities can appropriately access their government's digital services. This project will assist Naperville with compliance in this area.

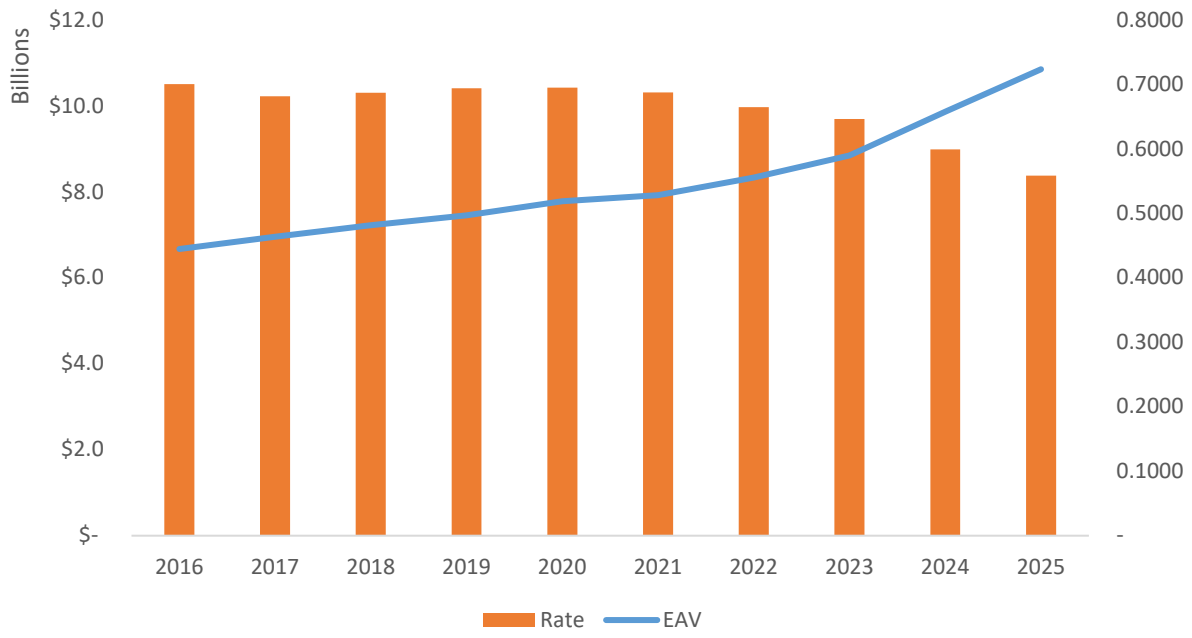
Our staff is core to our service delivery mission, and personnel expenses account for a significant portion of the budget proposal. The 2026 budget supports a 3% cost-of-living adjustment, a 1% merit pool increase for non-union employees, union wages in line with negotiated agreements, and an additional $308,000 in potential wage adjustments to support the compensation and classification study. The budget also supports an 18.5% increase in employee health insurance and increases in the required contributions to Fire, Police, and IMRF pensions.

The 2026 budget is supported by $656.90 million in revenues, an increase of 6.3% compared to the 2025 budget. The increase in revenues is primarily related to a planned $58 million bond issuance for utility infrastructure. This includes $10 million for the Electric Utility and $48 million for the Water Utility, $3 million of which is an interest-free loan from the ILEPA to finish Water's lead service line replacement efforts in 2026. Additionally, an electric rate increase averaging 5.1% across rate classes and water and wastewater rate increases of 12% and 10%, respectively, are recommended and reflected in the budget based on consultant-led rate studies. In the General Fund, the 2026 budget reflects the 1% municipal grocery tax that goes into effect on Jan. 1, 2026. This replacement tax is expected to generate $6.5 million, the same amount as the current state tax, next year.

Property Tax

In Naperville, property taxes primarily fund the City's long-term obligations, such as public safety and IMRF pensions and debt service payments. This tax is also the primary funding source for the Naperville Public Library and Naper Settlement operations. In the 2026 budget, the City's portion of the tax levy will fund the addition of the Police Department's Mobile Crisis Intervention Team (MCIT). The total cost of the program is $1.3 million; therefore, the corporate (City services) portion of the property tax levy is increasing by 23.3% to $10.1 million. The 2026 budget includes a total tax levy of $60.56 million, an increase of $1.67, or 2.8%, over last year.

The 2026 budget recommendation continues to take advantage of incremental EAV growth, including new development, to maintain a low tax rate. EAV growth is estimated at 10% in 2025. Assessments are expected to continue increasing due to irregular residential sale prices in the years after the pandemic. Based on the estimated EAV of $10.85 billion, the resulting property tax rate would decrease to 0.5583 compared to the current rate of 0.5988.



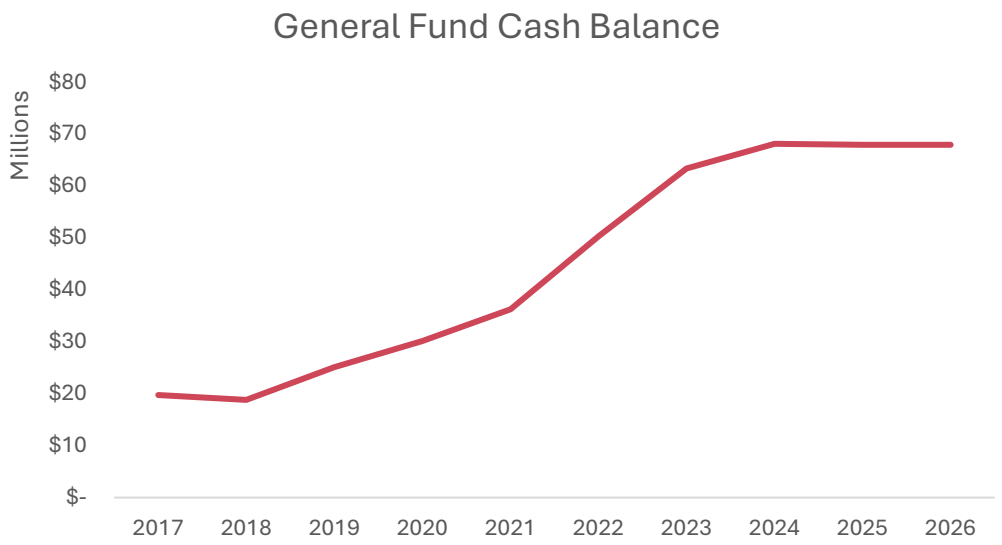
General Fund Overview

The General Fund budget totals $174.78 million for 2026, an increase of $8.34 million, or 5.0%, over the 2025 budget. Personnel costs primarily drive the General Fund budget, and rising salary, pension, and health insurance costs account for most of the increase.

Expenditures are balanced by $174.78 million in revenues. Overall, General Fund revenues remained strong in 2025; however, several key revenues, such as franchise fees, telecommunications tax, and local use tax are projected to moderate or decline further in 2026 and beyond. In the 2025 budget, General Fund revenues were projected to increase by 6.0%. However, total revenues for 2026 are projected to increase by a more modest rate of 4.9%, led by property taxes, utility taxes, and state income tax increases.

	2025 Budget	2026 Budget	Change ($)	Change (%)
Revenues				
Revenues	160,743,769	169,175,892	8,432,123	5.2%
Interfund Transfers (In)	5,813,089	5,599,889	(213,200)	-3.7%
Revenue Total	**166,556,858**	**174,775,781**	**8,218,923**	**4.9%**
Expenditures				
Expenditures	161,730,884	171,217,149	9,486,265	5.9%
Interfund Transfers (Out)	4,696,308	3,558,632	(1,137,676)	-24.2%
Expenditure Total	**166,427,192**	**174,775,781**	**8,348,589**	**5.0%**

Consistent revenue growth over the past several years has outpaced spending in the General Fund. The result is a rising General Fund cash balance, which has grown from $18.81 million in 2018 to $63.35 million at the end of 2024. However, based on year-end estimates for 2025 and budget projections for 2026, the cash balance is expected to moderate to around $67.93 million.



Electric Utility Fund Overview

The 2026 budgeted revenues for the Electric Utility Fund total $177.84 million. This is an increase of $11.41 million, or 6.9%, from the 2025 budget. The utility commissioned a rate study in 2024 to establish rates that would support increased capital investment while stabilizing declining cash balances in light of lower energy sales in recent years. For 2026, revenue forecasts include a 5.1% average rate increase across the various rate classes, which results in $162.27 million in electric charges. The utility also plans to issue $10 million in new debt to support infrastructure investment.

	2025 Budget	2026 Budget	Change ($)	Change (%)
Revenues				
Revenues	158,929,903	167,841,444	8,911,541	5.6%
Other Financing Sources (Bonds)	7,500,000	10,000,000	2,500,000	33.3%
Revenue Total	**166,429,903**	**177,841,444**	**11,411,541**	**6.9%**
Expenditures				
Expenditures	165,452,025	175,929,297	10,477,272	6.3%
Interfund Transfers (Out)	1,394,191	1,377,523	(16,668)	-1.2%
Expenditure Total	**166,846,216**	**177,306,820**	**10,460,604**	**6.3%**

The Electric Utility Fund's budgeted expenses total $177.31 million for 2026, an increase of $10.46 million, or 6.3%. Purchased electricity is the utility's largest expense and is projected at $112.40 million for 2026. The utility will also invest significantly in capital upgrades totaling $27.27 million.

Water & Wastewater Fund Overview

The 2026 budgeted revenues for the Water & Wastewater Fund total $151.21 million, an increase of $27.97 million, or 22.7%, from the 2025 budget. An additional $6.54 million in transfers is included, representing an increase of $3.68 million, or 128.6%.

Revenues in the Water & Wastewater Fund primarily comprise user charges for water and wastewater. The Utility's 2024 rate study recommended increases to both water and wastewater rates to support significant expansion in capital investments. The recommended rate increases are 12% for water and 10% for wastewater. Based on these recommendations, water charges are budgeted at $61.88 million, an increase of $5.06 million, or 8.9%. Wastewater charges are budgeted at $33.16 million, an increase of $2.57 million, or 8.4%.

	2025 Budget	2026 Budget	Change ($)	Change (%)
Revenues				
Revenues	120,375,827	144,668,303	24,292,476	20.2%
Interfund Transfers (In)	2,863,000	6,543,450	3,680,450	128.6%
Revenue Total	**123,238,827**	**151,211,753**	**27,972,926**	**22.7%**
Expenditures				
Expenditures	136,959,661	160,384,122	23,424,461	17.1%
Interfund Transfers (Out)	1,941,245	1,830,488	(110,757)	-5.7%
Expenditure Total	**138,900,906**	**162,214,610**	**23,313,704**	**16.8%**

The 2026 budgeted expenses for water and wastewater services total $162.21 million, an increase of $23.31 million, or 16.8%. Purchased water for resale to customers represents the single largest operating expense and is projected at $32.09 million. The utility will continue the expansion of its Capital Improvement Program in 2026, with planned investments totaling $95.01 million, up from $74.72 million in 2025.

INVESTING IN OUR COMMUNITY'S CAPITAL NEEDS

The City of Naperville's Capital Improvement Program (CIP) represents Naperville's commitment to planning and maintaining assets linked to the City's mission and to long-term investment in the City's infrastructure. The CIP provides the City's long-range financial plan, complementing the annual budget, which provides a short-term financial plan to fund operations.

The 2026 CIP is valued at $190.61 million, a 6.3% increase from the 2025 approved program of $179.38 million. Significant capital investments are being made across several categories, with the most notable being in the water, wastewater, and transportation spaces. Planned water and wastewater infrastructure-related projects are the highest-cost area, accounting for 48.2% of the 2026 capital budget. Transportation infrastructure investments account for $38.6 million of the 2026 capital budget, representing an increase of nearly 31% compared to the approved 2025 budget.

	2025	2026	Change ($)	Change (%)
Buildings & Facilities	10.65	8.88	(1.77)	-16.6%
Electric Utility	29.15	27.25	(1.90)	-6.5%
Parks & Recreation	5.16	3.71	(1.57)	-28.4%
Stormwater	1.14	3.96	2.82	247.4%
Technology	21.94	8.11	(13.83)	-63.0%
Transportation	29.49	38.60	9.11	30.9%
Vehicles & Mobile Equipment	9.64	8.33	(1.31)	-13.6%
Water & Wastewater Utility	72.21	91.77	19.56	27.1%
Total	**179.38**	**190.61**	**11.23**	**6.3%**

$ in millions

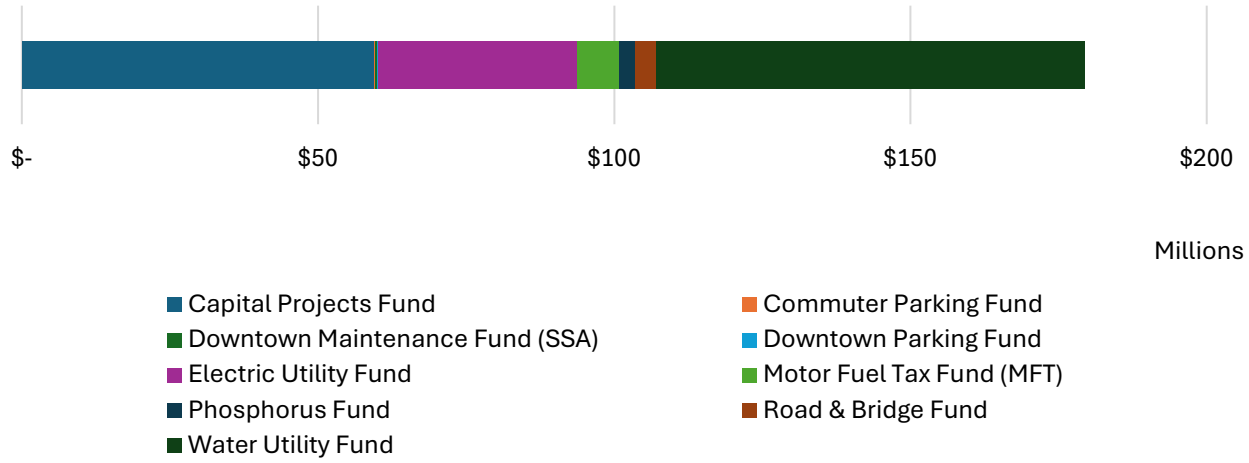
Some of the more noteworthy capital projects to be undertaken next year include:

- Major road construction projects, including the Annual Street Maintenance Program ($12.0M), North Aurora Road underpass improvements ($13.48M), Municipal Parking Lot Maintenance ($2.25M), South 40 Improvements ($1.22M), and 248th Improvements ($1.98M).
- Upgrades to the public safety mobile radio network ($3.0M), security camera upgrades ($1.35M), and municipal data center upgrades ($950K).
- Kings Terrace water main replacement ($9.30M), Saybrook phase 3 water main replacement ($6.18M), Maplebrook phase 3 water main replacement ($3.87M), and water main replacements on Ogden Avenue ($2.61M).
- Various improvements to the water distribution system, including the Lead Service Replacements ($3.30M), North Elevated Tank & Water Reservoir Coating ($2.5M), and Central Elevated Tank Rehabilitation ($1.16M).
- Springbrook revitalization improvements include South Plant Capacity Upgrades ($20.36M), South Plant RAS/Grit Improvements ($7.41M), and Cloth Media Disc Filter Upgrades ($1.90M).
- Electric system improvements, including Tollway Substation improvements ($6.32M), cable replacement program ($3.75M), SCADA & DERMS implementation ($1.43M), and storm hardening and system resiliency (more commonly known as the overhead to underground conversion project) ($1.0M).

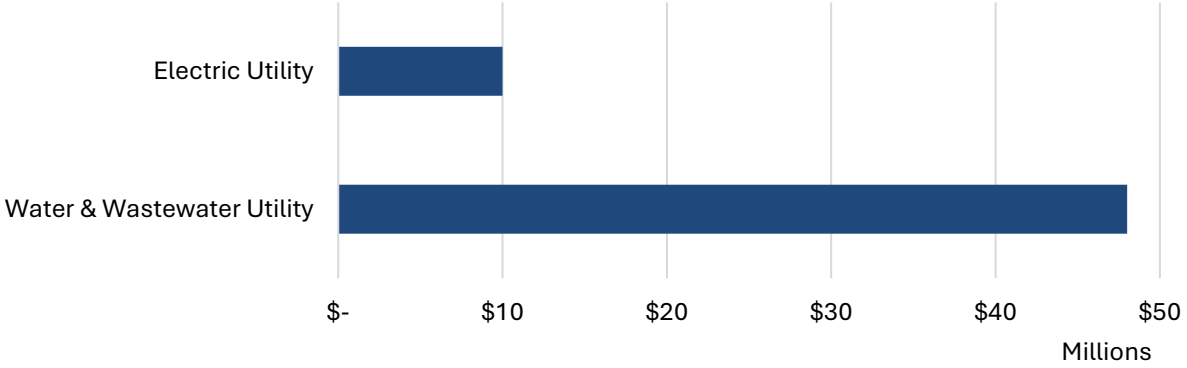
- Enhancements to municipal facilities, including Station 4 Training Facility Renovation ($2.74M), the Police Department Building Renovation ($1.01M), and the Train Station platform, walkway, and stairwell repair program ($500K).

Major CIP Funding Sources

Below is a chart breaking down the funding sources available to support the 2026 CIP.



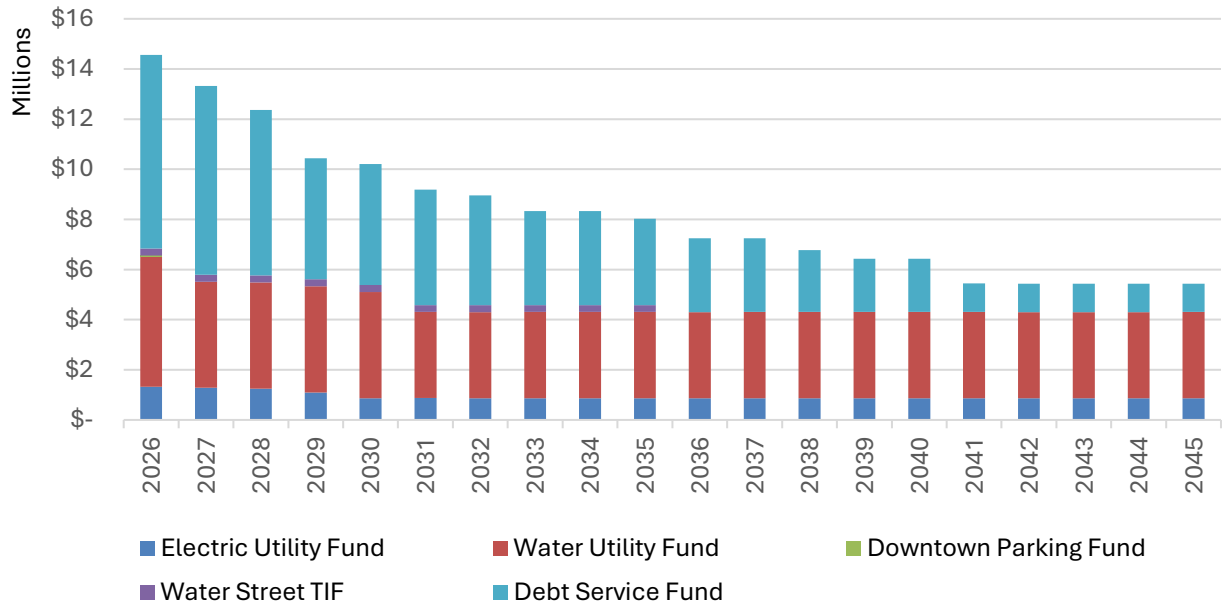
Of the $190.62 million budgeted for the 2026 CIP, $132.25 million in funding was identified to support the 2026 program. Examples of major funding sources include home rule sales tax ($23.16 million), state and local motor fuel taxes ($9.67 million), and federal and state grant funding ($9.53 million). Other sources include utility charges and existing cash balances. This represents nearly 70% of the total cost, leaving $58 million in the capital program unfunded. The unfunded projects recommended for borrowing are broken into the following project categories:



As a reminder, the City issues debt on a reimbursement basis. Therefore, bonds will only be issued if the overall capital program cannot be funded through identified sources. The amounts noted above are estimates, and the City aims to use debt to finance capital projects only when necessary.

Paying Down Debt

Over the past 10 years, the City has reduced its general government debt by more than 50% using home rule sales tax as a funding source for capital projects. The chart below shows the City's existing debt service by fund. The City's property tax levy comfortably supports governmental debt service of $8 to $10 million annually. The declining debt service for 2026 through 2045 allows the City to continue funding capital projects through debt issuance without negatively impacting the property tax levy.



SUMMARY OF CHANGES PROPOSED TO FINAL BUDGET

The initial budget recommendation was presented to the City Council during three workshops in September, October, and November. The final budget recommendation was revised based on the City Council's request to include funding for a six-person Mobile Crisis Intervention Team (MCIT) within the Police Department and changes to the capital program, resulting in a net increase of $212,474 from the tentative budget published in October.

The final recommendation continues to support existing services, enhances services where financially feasible and certain revenue identification criteria are met, and maintains flexibility as other issues evolve. The revisions are summarized below.

Police Department - MCIT

During the November 18, 2025, City Council meeting, the Council voted to include a Mobile Crisis Intervention Team of six officers in the 2026 budget. The total cost of the program is $1.3 million, which will be budgeted as a recurring expenditure in the General Fund, with some initial, one-time expenditures in the Capital Projects Fund. For the General Fund to support the MCIT program, the corporate (City services) portion of the property tax levy will need to increase by 9.0% compared to the original 2025 tax levy estimate to $10.1 million. The City's property tax rate still remains lower than in previous years.

Capital Adjustments

Staff reduced the capital expenses budget as follows: the Fire Department by $400,000, Public Works by $500,000, and the Naperville Public Library by $60,000. Both Fire and Public Works' budgets were adjusted to remove amounts carried forward from the previous year. Funds in the library's budget were shifted between accounts and decreased to match their planned capital program.

Conclusion

The planning and foresight of both past and current elected officials continue to guide the City's budget development process. We believe the proposed 2026 budget demonstrates Naperville's dedication to the responsible management of the City's funds. In 2026, staff will continue to monitor financial trends and respond as needed, with the flexibility and transparency that are core to our financial philosophy.

Sincerely,



Douglas A. Krieger
City Manager



Raymond Munch
Director of Finance

26 BUDGET OVERVIEW

The City of Naperville's annual budget is a detailed plan for funding the city government's various programs, services, and initiatives. It is an official document outlining the funds needed to deliver services and programs to residents and businesses in Naperville. The annual budget serves as a short-term financial plan to cover the year's operations, maintenance, and capital projects. Additionally, the City provides a Capital Improvement Program (CIP) as part of its long-term financial planning system.

The City's budget is made up of three parts:

1. **Maintenance & Operating Funds**

   Ongoing/recurring costs associated with providing core City services, such as police, fire, public works, and utility services, as well as maintenance of existing assets. Accounts for most recurring revenues and expenses of the organization.

2. **Capital & Debt Service Funds**

   Supports the costs for one-time capital expenditures, maintenance of existing capital assets, and the repayment of debt issued for capital improvements undertaken in prior years.

3. **Special Funds**

   Specialized expenditures for programs or services above or outside the City's core functions, usually driven by revenue sources received by the City for a specific function. Created for a specific purpose and usually driven by a statutory restriction on the use of revenue.

Besides the overall structure of the budget, the three parts are divided into 39 funds that separate revenues and related expenditures by function. Governmental finance uses funds to account for expenditures and revenues. Over time, the number of funds can change; some may be closed if they no longer serve their purpose, or new ones might be created. The chart below shows the various City funds that make up the three parts of the City's budget. A matrix in the budget document illustrates how departments are related to these funds.

Maintenance & Operating Funds	
Commuter Parking Fund	Electric Utility Fund
General Fund	Self-Insurance Fund
Solid Waste Fund	Water & Wastewater Utility Fund
Capital and Debt Service Funds	
Capital Projects Fund	Downtown Parking Fund
Debt Service Fund	Phosphorous Removal Fund
Motor Fuel Tax Fund	SSA Funds
Road & Bridge Fund	Water Street TIF Fund
Special Funds	
Community Development Block Grant Fund	ETSB Fund
E-911 Surcharge Fund	Foreign Fire Insurance Tax Fund
Food & Beverage Fund	Naper Settlement Fund
Library Funds	State & Federal Drug Forfeiture Funds
SSA Funds	Test Track Fund
Block 59 & Heinen Business District Funds	Renewable Energy Fund

BREAKDOWN OF THE 2026 BUDGET DOCUMENT

Budget Overview

This section explains the major themes and considerations used in developing the annual budget recommendation. It also provides information about the City's financial situation and main budget highlights, including key changes and an overview of the City budget. Methods used to estimate revenues for each budget year rely on historical financial data, forecasts from external sources like the Illinois Municipal League (IML), trends in new developments, government actions and laws, and economic conditions. This section also offers an overview of the City's fiscal policies, budget development guidelines, and budget structure.

City Overview

This section provides information about the City of Naperville, including its mission and values, a community overview and relevant data, economic development plans that impact the budget, organizational structure, and priorities.

Maintenance and Operating Funds Overview

This includes detailed revenue and expense information at each fund level. The information consists of 2024 actuals, 2025 budget and year-end estimates, and the proposed 2026 budget with dollar and percentage changes. Each fund also has line-item details for the 2026 budget.

Capital and Debt Service Funds Overview

This includes a high-level review of the 2026-2030 Capital Improvement Program (CIP). The section consists of five-year and annual summaries of the CIP and provides a breakdown of projects by funding source, project type, department, and project category. The section also includes detailed revenue and expense information at each fund level, including 2024 actuals, 2025 budget and year-end estimates, and the 2026 budget with the dollar and percentage changes.

Special Funds Overview

This includes detailed revenue and expense information at each fund level. The information consists of 2024 actuals, 2025 budget and year-end estimates, and the 2026 budget with dollar and percentage changes. Each fund also has line-item details for the 2026 budget.

Department Overviews

This section includes detailed information for each operating department across all operational and capital expense funds. The operating expenditure section includes 2024 actuals, 2025 budget and year-end estimates, and the 2026 budget with dollar and percentage changes. Each department overview includes a description of service priorities, headcount, goals, and a breakdown of expenses by function and fund allocation.

The document ends with a list of acronyms and a glossary of terms to assist readers in understanding the terminology used throughout the budget.

26 BUDGET DEVELOPMENT GUIDELINES & CALENDAR

NAPERVILLE'S BUDGET PROCESS

Naperville's Annual Operating Budget and Capital Improvement Program (CIP) establishes the annual financial framework that supports the City's mission to provide services that ensure a high quality of life and maintain a dynamic business environment while creating an inclusive community that values diversity.

Since 2016, the City has operated on a calendar-year budget cycle. Quarterly updates on revenues, expenses, and emerging budget trends are presented to the City Council during regularly scheduled public meetings throughout the year.

In 2025, the City's Budget Team adjusted the timeline for budget preparations to allow more review time for submissions at both the Finance and City Manager levels. The budget development process now begins in June instead of July and follows the policies and priorities established by the City Council through the City's Priorities Plan. Methods used to estimate revenues for each budget year depend on historical financial data, forecasts from external sources like the Illinois Municipal League (IML), trends in new developments, government actions and legislation, and economic conditions.

In June, a budget kick-off meeting is held with all departments, Naper Settlement, and the Naperville Public Library. Important deadlines are communicated at the same time. During the summer, Naperville's Budget Team also meets with the City's Director Leadership Team (DLT) to discuss initial revenue trends and the specific guidelines departments should follow when preparing their budget recommendations. The Budget Team is also available to meet with department liaisons who prepare budget submissions regarding key dates and any updated processes.

Each City department prepares its operating budget and CIP recommendations based on past needs, new priorities, and specific guidelines for the year. For 2026, revenue estimates, staff requests, and new budget proposals were due in mid-July, with operating and capital budget submissions due at the beginning of August.

Recommendations go through two review rounds, first with the Finance Department and then with the City Manager's Office. These reviews evaluate operational changes, discuss department goals, and analyze recommendations. In consultation with the Finance Department, the City Manager makes the final recommendation to the City Council through the proposed budget published in mid-October.

Before the proposed budget is released, Finance staff will hold the first of three workshops with the City Council in late September to discuss the context behind major capital budget drivers. This provides enough time to explain individual capital improvement projects, the reasons for this work, and longer-term trend assessments.

After the proposed budget is published, additional workshops take place in October and November to lay the foundation for the official budget adoption process. Following these workshops, the City Council conducts a public hearing and is asked to approve the annual budget during its regular meeting on the first Tuesday in December. Once the budget is adopted, there is another public hearing and decision on the annual property tax levy at the City Council's regular meeting on the third Tuesday in December. To meet state requirements, both the budget and tax levy must be approved before January 1 of the following year.

Public Input & Communications

Community Survey

Every few years, the City of Naperville surveys residents to better understand the community's needs and perspectives, evaluate resident satisfaction with service levels, and ensure the organization's focus aligns with the community's priorities. Survey results guide updates to the City's Priorities Plan, which focuses efforts on the areas most valuable and important to residents. In turn, the Priorities Plan influences the City's budget development. The primary statistically valid survey is complemented by an open-participation survey, allowing residents to share their opinions on topics that should receive financial focus in the coming years.

In-Person or Written Comments

Public input and transparency are essential parts of the budget development process. Public forums are held at all budget workshops, and the public can speak on budget-related items listed on a City Council meeting agenda. The public can also submit written comments for the official record. A public hearing is held during the meeting when the City Council votes to approve the budget.

Online (Social Media & Website)

Naperville's operating and capital budgets are provided in full on the City of Naperville's website at www.naperville.il.us/budget. The City also posts about the budget on its Facebook and X social media channels.

Newsletter

The City's resident newsletter, Naperville Connected, is received by all households with their utility bills. It features an article in December or January of each year that provides context around the upcoming year's budget. The newsletter is also posted at www.naperville.il.us/connected.

Video

The public can watch videos of City Council meetings and workshops live or on demand through the City's online streaming media archives at naperville.legistar.com/Calendar.aspx.

2026 Budget Process	2025 Timeline
Analysis and Communication to Policy Makers Quarterly reports to City Council discussing revenues and expense trends as the baseline for 2026 budget discussions	January through September
Department CIP Development Departments evaluate current CIP, refining existing projects and adding new projects for 2026 and beyond	June 11 through August 1
Financial Information Preparation Prepare information for use in budget development, including prior years' budget to actuals and projected revenues for 2026	June through July
Budget Kick-Off Finance Department provides an overview of the budget process, including timelines for deliverables	June 11
Department Budget Entry Departments enter operating budgets into financial database	June 11 through August 1
First Round of Budget Review Finance reviews department budget requests, coordinates meetings with departments, and makes preliminary revisions	August 4 through August 22
Second Round of Budget Review Collaborative review of department operating budgets and CIP, which includes all department heads and the CMO	September 3 through September 15
City Council Workshop #1 Overview of Capital Improvement Program	September 29
Publish Tentative Budget Issue 2026 tentative budget for public inspection	October 10
City Council Workshop #2 Overview of operational resources and anticipated needs	October 28
City Council Workshop #3 Review of 2026 proposed budget	November 10
Estimate Property Tax Levy Provide City Council with an estimate of property tax levy due and notice of intent to adopt a tax levy	November 18
City Council Budget Approval Hold a public hearing on the tentative budget and pass an ordinance adopting the annual budget	December 2
City Council Tax Levy Approval Conduct Truth in Taxation hearings and pass an ordinance adopting tax levies	December 16

26 FISCAL POLICIES

The proposed 2026 budget complies with all relevant fiscal policies outlined below.

ACCOUNTING POLICIES

Reporting Entity

The City of Naperville, Illinois, incorporated in 1857, is a home-rule community operating under a Council/Manager form of government. The City Council is composed of the Mayor and eight council members. The City provides numerous services to the community, including police, fire, an electric utility, a water and wastewater utility, development and transportation services, public works, and general services.

Basis of Budgeting

The City of Naperville uses accounting procedures and principles following Generally Accepted Accounting Principles (GAAP). The accounting for the Governmental Fund Types, the Expendable Trust Funds, and the Agency Funds follow the modified accrual basis of accounting. Under this basis, revenues are recognized when susceptible to accrual, e.g., both measurable and available. "Measurable" means the transaction amount can be determined, and "Available" means collectible within the current period. Property tax revenues are recognized in the year due and collected. The City's Proprietary Funds and the Pension Trust Funds follow the accrual basis of accounting, whereby revenues are recorded as earned, and expenses are recorded when incurred. Because there is no significant fluctuation in accrued revenues and expenses from year to year, the budget is prepared on the same basis of accounting.

Fund Accounting

The City utilizes fund accounting to account for the diverse nature of its activities. Each fund is established to account for a specific type of activity and is accounted for as a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its fixed assets, liabilities, fund equity, revenues, and/or expenses, as appropriate.

FINANCIAL MANAGEMENT POLICIES

Operating Budget Policies

The City's budget must be funded at a level adequate to ensure the continuation of service levels within the budgetary guidelines established each year by the City Council.

Revenues must be estimated at realistic but conservative levels and consistent with historical trends. Comparisons with other years include the two preceding years, total budgeted revenue for the current year, and the amount anticipated for the current year.

Expenditures must be itemized separately for each City department or agency. Comparisons with other years include the two preceding years, total budgeted spending for the current year, and the amount anticipated for the current year.

The City will pass a structurally balanced operating budget each year, defined as a budget with total expected revenues equal to total planned spending. In other words, operating expenditures should not exceed the amount of operating revenues. If necessary, the fund balance may be appropriated by Council authority, and the appropriation shall be limited to the amount by which the fund balance is estimated to exceed the 20% reserve requirement in the General Fund and the 30-day reserve requirement in the Utility Funds at the beginning of the budget year.

As do any requests for additional personnel, existing personnel levels must be analyzed and justified each year.

Capital Budget Policies

Any proposed capital expenditures must be detailed and justified by each individual department.

The budget shall provide a financial plan for all funds for the year. It shall contain a general summary, detailed estimates of all anticipated revenues and expenditures, and detailed use of any funds appropriated from the accumulated fund balance for each fund.

The City budgets capital projects on a project-length basis. The initial project budget is determined when the Capital Improvement Program (CIP) is adopted. When additional appropriations are requested, the city council approves any modifications to increase the appropriation for a project.

The CIP is a five-year plan to acquire, develop, and/or improve the City's infrastructure. The projects included in the CIP are prioritized, and the means for financing each shall be identified when the Council approves the program. The first year of the CIP is considered the capital budget, which becomes the basis for the City's debt issuance. The City Council, upon advice from the City's financial advisor, may consider incurring debt to fund multiple years of the CIP.

Operating revenue is used to fund capital projects when and where applicable. Projects that are part of the CIP also utilize bond proceeds. Bond proceeds for capital projects are accounted for annually and over the project's life. Any unspent project appropriations for the designated project are returned to the bond fund contingency account and re-appropriated to new projects annually when the CIP is updated yearly. These funds become the "B" prior issues funding source defined in the CIP. In addition, other funding sources, such as grants and additional funding from other governments, are utilized annually to fund specific CIP projects.

Budget Transfer Policies

With approval by the City Manager, the Budget Officer may transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within an office, department, or agency. Notwithstanding the specific number of full- and part-time employees identified in any budget, the City Manager may authorize hiring additional replacement employees to replace an existing employee to assist in cross-training for maintaining the continuity of city services. The City Manager's authority to allow the hiring of additional replacement employees is limited to 30 days, and the existing approved budget is sufficient to cover the additional replacement employee cost. Upon the recommendation of the City Manager, the City Council may authorize the transfer of any unencumbered appropriation balance or portion thereof from one office, department, or agency to another.

Appropriations Lapse at End of Year

All appropriations shall lapse at the end of the budget year to the extent that they shall not have been expended or lawfully encumbered.

Supplemental Appropriations

At any time in any budget year, the governing body may, under this Section, make supplemental appropriations to meet a pressing need for public expenditure. Such appropriation shall be adopted by the favorable votes of at least a majority of the City Council. The total amount of all such appropriations made in any budget year shall not exceed the sum of unanticipated actual revenue in excess of the budget estimates, plus transfers from other appropriations and the fund balance.

(Naperville, Illinois, Municipal Code, Ord. 74-30, 4-29-1974; Ord. No. 14-024, § 1, 3-18-2014)

Reserve Policies

Reserve policies must be set that provide adequate protection for the future. The City Council has set General Fund Reserves at 20% of the approved budget appropriations. Effective April 15, 2003, each Utility Fund maintains a reserve equal to 30 days of operating expenditures, excluding capital and debt service payments.

DEBT MANAGEMENT POLICIES

The City of Naperville faces continuing capital infrastructure requirements to meet the increasing needs of its citizens. The costs of these requirements will be partially satisfied by issuing various types of debt instruments. In January 1993, the City of Naperville adopted a formal debt management policy. The purpose of this policy is to provide a functional tool for debt management and capital planning and to enhance the City's reputation for conservatively managing the debt. The City's Financial Advisory Board reviews the policy every three years. The policy was amended in 1997, 2008, 2010, and most recently in September 2013 to include revenue bonds, conduit financing, and American Recovery and Reinvestment Account financing vehicles. Per this policy, the City shall pursue the following goals:

- Maintain an AAA credit rating for each general obligation debt issue and an Aa2 credit rating for each revenue bond debt issue.
- Take all practical precautions to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues.
- Effectively utilize debt capacity in relation to City growth and tax burden to meet long-term capital requirements.
- Consider market timing.
- Determine the amortization (maturity) schedule that best fits the overall debt structure of the City's general obligation debt and related tax levy when the new debt is issued. For the issuance of revenue bonds, the amortization schedule that best fits the enterprise fund's overall debt structure and related rate structure will be considered. Consideration will be given to coordinating the length of the issue with the lives of assets, whenever practicable, while considering repair and replacement costs of those assets to be incurred in future years as an offset to the useful lives and the related length of time in the payout structure.
- Consider the impact of such new debt on overlapping debt and the financing plan of local governments, which overlap or underlie the City.

- Assess financial alternatives to include, whenever feasible, categorical grants, revolving loans, or other state/federal aid.
- Minimize debt interest costs.

INVESTMENT POLICIES

The City's investment policy - adopted in August 1996 - applies to the cash management and investment activities of the City of Naperville. The policy is reviewed by the Financial Advisory Board every three years and updated as needed.

The primary objectives of the City's investment activities are the preservation of capital and liquidity, maximizing investment income, and conforming to all state and local statutes governing the investment of public funds. The City Council delegated the responsibility for managing the City's investment portfolio to the Director of Finance.

The City seeks to ensure the preservation of capital in the overall portfolio. The objective is to mitigate credit risk and interest rate risk. The City will minimize credit risk by investing City assets in the safest types of securities; pre-qualifying the financial institutions, brokers, intermediaries, and advisers with whom the City does business; and via security diversification. The City minimizes interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations and by investing operating funds primarily in shorter-term securities. In addition, the investment portfolio is to remain liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so securities mature concurrently with cash needs to meet anticipated demands.

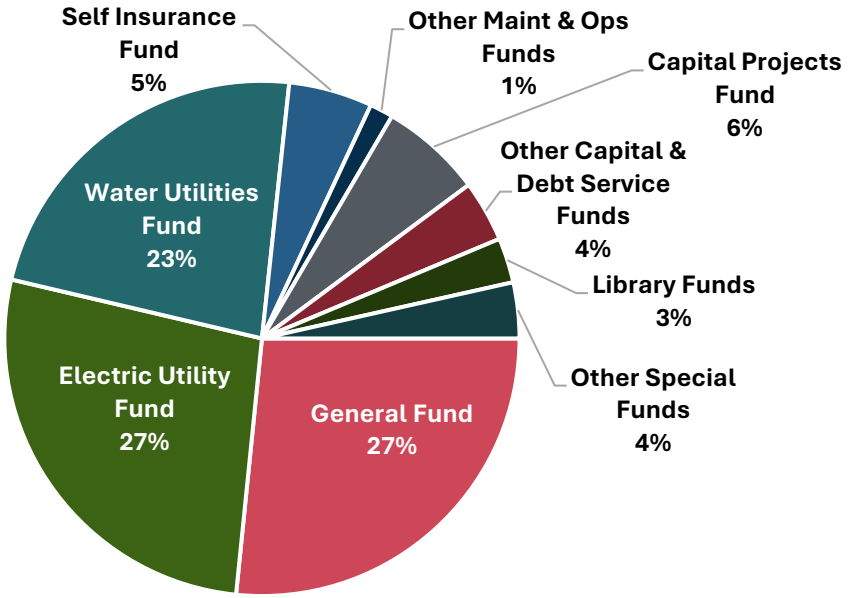
Except for the police and fire pension funds or other financial assets bound by separate governance documents held by various fiscal agents and trustees, all city funds shall be administered following the provisions of this policy. The police and fire pension funds or other financial assets bound by separate governance documents held by fiscal agents and trustees shall be administered according to the contractual and statutory requirements of the respective funds.

CITY OF NAPERVILLE DEPARTMENT/FUNCTION MATRIX	City Manager	Communications	Community Services	Finance	Fire	Human Resources	Information Technology	Legal	Library	Mayor & Council	Naper Settlement	Police	Public Works	T.E.D	DPU - Electric	DPU - Water/ Wastewater
Maintenance & Operating Funds																
Commuter Parking Fund				■								■	■	■		
Electric Utility Fund	■	■	■	■		■	■	■		■			■	■	■	
General Fund	■	■	■	■	■	■	■	■		■		■	■	■		
Self-Insurance Fund				■				■								
Solid Waste Fund				■									■			
Water Utilities Fund	■	■	■	■		■	■	■		■			■	■		■
Capital and Debt Service Funds																
Capital Projects Fund				■	■		■		■			■	■	■		
Debt Service Fund				■												
Downtown Parking Fund				■									■			
Motor Fuel Tax Fund														■		
Phosphorus Fund																■
Road and Bridge Fund				■										■		
Special Service Area 23 - Naper Main																
Special Service Area 25 - LaCrosse Traffic Signal																
Special Service Area 30 - Downtown Streetscape																
Special Service Area 31 - Downtown Streetscape																
Special Service Area 34 - Downtown Streetscape																
Special Service Area 35 - Downtown Streetscape																
Water Street Tax Increment Financing (TIF) Fund				■												
Special Funds																
Block 59 Business District Fund																
Community Development Block Grant (CDBG) Fund			■													
E-911 Surcharge Fund												■				
Emergency Telephone System Board (ETSB) Fund												■				
Federal Drug Forfeiture Fund												■				
Food and Beverage Fund			■	■	■							■	■	■		
Foreign Fire Insurance Tax Fund																
Heinen Business District Fund																
Library Capital Reserve Fund									■							
Library Fund				■					■							
Library Special Revenue Fund									■							
Naper Settlement Fund				■							■					
Renewable Energy Fund															■	
Downtown Maint./Marketing				■								■	■	■		
State Drug Forfeiture Fund												■				
Test Track Fund													■			

26 REVENUE & EXPENDITURE SUMMARY

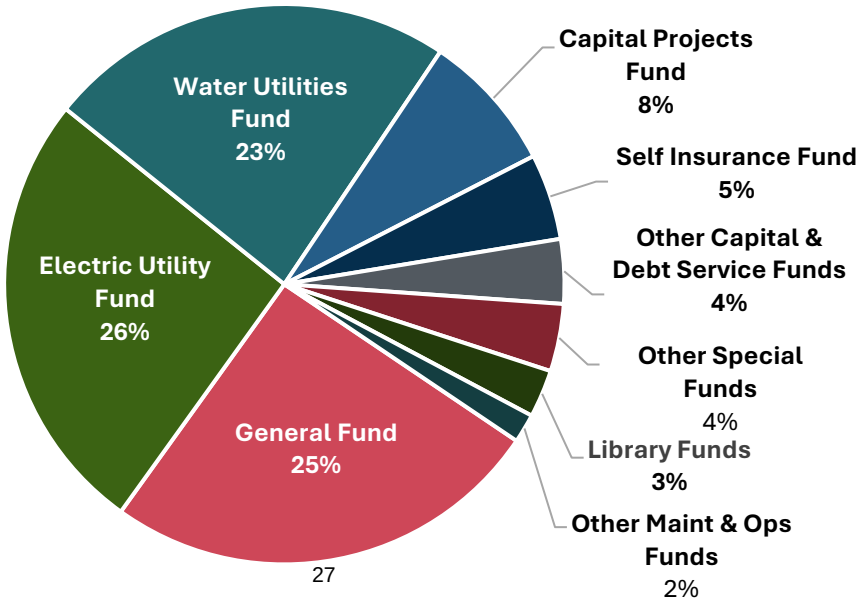
REVENUES BY MAJOR FUND CATEGORY

Total citywide revenues from all sources are budgeted at $656.90 million for 2026. Most revenues are dedicated to the General and Utility Funds, which comprise 77% of total revenues. Overall, 2026 revenues are increasing by 6.3% from the 2025 budget.



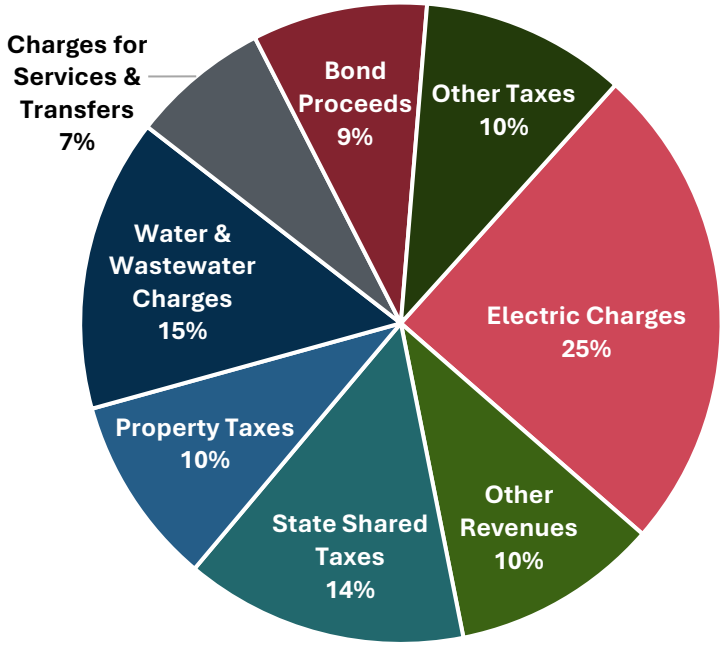
EXPENSES BY MAJOR FUND CATEGORY

Total citywide expenditures, including all Maintenance and Operating Funds, Special Funds, and Capital and Debt Service Funds, total $685.34 million in 2026. Overall, the 2026 budget appropriations are 6.8% greater than the 2025 budget.



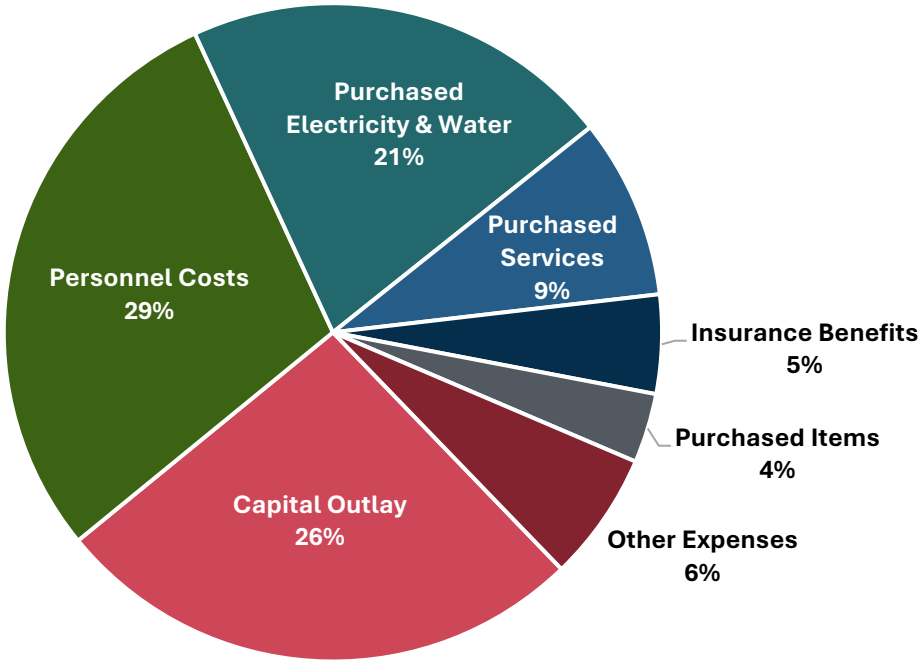
Citywide Revenues by Source

Charges for electricity, water, and wastewater account for 40% of citywide revenues. Electric charges make up the largest portion at $162.56 million. Water and wastewater charges are projected at $97.14 million. Taxes comprise the next largest portion of revenue projections, with state-shared taxes totaling $93.63 million and property taxes at $62.93 million.



Citywide Expenses by Type

Most expenses are related to purchased power and water, as well as personnel costs. These expense categories total $342.48 million, or 50% of the total budget.



2026 Budget Revenue and Expenditures Annual Summary

REVENUES/ TRANSFERS IN	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,254,844	1,204,024	1,325,621	1,289,050	85,026	7.1%
Electric Utility Fund	147,631,424	166,429,903	173,644,223	177,841,444	11,411,541	6.9%
General Fund	162,685,553	166,556,858	166,232,725	174,775,781	8,218,923	4.9%
Self Insurance Fund	29,223,547	32,192,413	30,450,881	34,504,544	2,312,131	7.2%
Solid Waste Fund	8,041,700	7,992,000	8,006,579	8,417,765	425,765	5.3%
Water Utilities Fund	78,269,757	123,238,827	109,529,795	151,211,753	27,972,926	22.7%
Capital and Debt Service Funds						
Capital Projects Fund	21,940,039	52,235,151	46,709,819	42,062,773	(10,172,378)	-19.5%
Debt Service Fund	10,340,087	9,684,034	9,684,034	8,011,369	(1,672,665)	-17.3%
Downtown Parking Fund	2,710,822	2,679,165	2,317,796	2,592,719	(86,446)	-3.2%
Motor Fuel Tax Fund	8,130,741	7,756,731	8,119,991	7,918,648	161,917	2.1%
Phosphorus Fund	2,525,389	2,275,149	2,204,466	2,773,426	498,277	21.9%
Road And Bridge Fund	2,957,216	2,975,754	2,787,195	2,880,830	(94,924)	-3.2%
SSA 23 - Naper Main	99,771	98,939	98,940	98,939	-	0.0%
SSA 25 - LaCrosse Signal	68,268	68,000	68,000	68,000	-	0.0%
SSA 30 - Downtown Streetscape	93,338	93,111	93,111	93,111	-	0.0%
SSA 31 - Downtown Streetscape	23,754	23,680	23,680	23,680	-	0.0%
SSA 34 - Downtown Streetscape	20,076	20,026	20,026	20,026	-	0.0%
SSA 35 - Downtown Streetscape	125,312	125,000	125,000	125,000	-	0.0%
Water Capital Fund	26,343,822	-	-	-	-	0.0%
Water Street TIF Fund	690,680	769,955	769,955	683,100	(86,855)	-11.3%
Special Funds						
Block 59 Business District Fund	376,750	291,000	458,054	-	(291,000)	-100.0%
Comm Dev Block Grant Fund	309,765	535,000	430,746	535,000	-	0.0%
E911 Surcharge Fund	3,445,023	3,219,220	3,219,220	3,054,250	(164,970)	-5.1%
ETSB Fund	2,811,276	2,719,220	2,494,440	2,586,375	(132,845)	-4.9%
Federal Drug Forfeiture Fund	520,259	114,415	201,154	104,250	(10,165)	-8.9%
Food And Beverage Fund	6,430,235	6,992,074	6,730,150	7,091,550	99,476	1.4%
Foreign Fire Tax Fund	491,322	460,000	488,856	525,000	65,000	14.1%
Heinen Business District Fund	2,176	-	17,499	-	-	0.0%
Library Capital Fund	654,264	150	146,472	2,125	1,975	1316.7%
Library Fund	17,329,780	17,942,667	17,748,776	18,480,478	537,811	3.0%
Library Special Revenue Fund	1,641	1,600	3,348	1,600	-	0.0%
Naper Settlement Fund	5,498,703	5,507,659	5,521,673	5,646,444	138,785	2.5%
Renewable Energy Fund	308,977	291,231	298,564	287,176	(4,055)	-1.4%
DT Maint & Marketing	3,140,526	3,066,392	3,021,085	2,949,405	(116,987)	-3.8%
State Drug Forfeiture Fund	119,993	195,915	46,031	185,750	(10,165)	-5.2%
Test Track Fund	54,712	31,300	49,737	60,840	29,540	94.4%
TOTAL REVENUES/TRANSFERS IN	**544,671,545**	**617,786,563**	**603,087,641**	**656,902,201**	**39,115,637**	**6.3%**

2026 Budget Revenue and Expenditures Annual Summary

EXPENSES/ TRANSFERS OUT	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,770,192	1,879,883	1,465,990	2,931,261	1,051,377	55.9%
Electric Utility Fund	151,444,171	166,846,216	170,858,418	177,306,820	10,460,604	6.3%
General Fund	156,971,627	166,427,192	158,391,183	174,775,781	8,348,589	5.0%
Self Insurance Fund	33,723,207	29,166,227	32,121,097	34,058,694	4,892,467	16.8%
Solid Waste Fund	7,809,973	8,079,305	7,360,031	8,510,665	431,360	5.3%
Water Utilities Fund	78,576,197	138,900,906	107,190,485	162,214,610	23,313,704	16.8%
Capital and Debt Service Funds						
Capital Projects Fund	36,844,571	60,969,770	49,576,364	53,468,275	(7,501,495)	-12.3%
Debt Service Fund	9,567,642	8,808,356	8,815,049	8,017,882	(790,474)	-9.0%
Downtown Parking Fund	448,119	461,764	455,056	260,974	(200,790)	-43.5%
Motor Fuel Tax Fund	12,324,967	7,000,000	10,029,304	7,500,000	500,000	7.1%
Phosphorus Fund	1,911,394	2,863,000	2,863,000	6,543,450	3,680,450	128.6%
Road And Bridge Fund	991,777	4,445,735	2,622,501	3,174,090	(1,271,646)	-28.6%
SSA 23 - Naper Main	98,940	98,939	98,939	98,939	-	0.0%
SSA 25 - LaCrosse Signal	-	-	-	-	-	0.0%
SSA 30 - Downtown Streetscape	93,114	93,111	93,111	93,111	-	0.0%
SSA 31 - Downtown Streetscape	-	-	-	-	-	0.0%
SSA 34 - Downtown Streetscape	20,028	20,026	20,026	20,026	-	0.0%
SSA 35 - Downtown Streetscape	125,000	125,000	125,000	125,000	-	0.0%
Water Capital Fund	30,550,113	-	-	-	-	0.0%
Water Street TIF Fund	692,553	764,564	764,439	685,020	(79,544)	-10.4%
Special Funds						
Block 59 Business District Fund	-	500,000	500,000	500,000	-	0.0%
Comm Dev Block Grant Fund	309,765	535,000	315,459	535,000	-	0.0%
E911 Surcharge Fund	3,058,871	4,272,122	4,272,122	4,966,967	694,845	16.3%
ETSB Fund	2,523,590	2,700,000	2,700,000	2,580,000	(120,000)	-4.4%
Federal Drug Forfeiture Fund	272,815	650,000	180,456	650,000	-	0.0%
Food And Beverage Fund	6,638,901	6,931,250	6,692,463	7,091,551	160,301	2.3%
Foreign Fire Tax Fund	482,100	476,100	567,596	525,000	48,900	10.3%
Heinen Business District Fund	-	-	-	-	-	0.0%
Library Capital Fund	1,086,119	550,000	309,564	345,000	(205,000)	-37.3%
Library Fund	17,919,442	17,944,468	16,533,448	18,480,478	536,010	3.0%
Library Special Revenue Fund	7,061	24,500	36,882	15,000	(9,500)	-38.8%
Library GASB34	673,693	-	-	-	-	0.0%
Naper Settlement Fund	5,151,683	6,010,428	5,432,816	5,803,451	(206,977)	-3.4%
Renewable Energy Fund	279,712	285,000	291,668	285,000	-	0.0%
DT Maint & Marketing	2,624,017	3,580,497	2,231,964	3,538,204	(42,293)	-1.2%
State Drug Forfeiture Fund	63,051	181,500	78,708	181,500	-	0.0%
Test Track Fund	52,469	57,740	38,125	60,840	3,100	5.4%
TOTAL EXPENSES/TRANSFERS OUT	**565,106,875**	**641,648,599**	**593,031,267**	**685,342,588**	**43,693,989**	**6.8%**

	Capital Projects Fund/Bond Funds	Commuter Fund	Debt Service Fund	Downtown Parking Fund	Electric Utility Funds	Food & Beverage Fund	General Fund	Library Funds	Motor Fuel Tax Fund	Naper Settlement	Other Special Funds	Road & Bridge Fund	Self Insurance Fund	Solid Waste Fund	Speical Funds	SSA Funds	Water & Wastewater Funds	Water Street TIF Fund	Grand Total
Revenue																			
Bond Sale Proceeds	-	-	-	-	10,000,000	-	-	-	-	-	-	-	-	-	-	-	48,000,000	-	58,000,000
Business License & Permit	-	-	-	-	-	-	687,325	-	-	-	-	-	-	-	-	-	-	-	687,325
Charges for Service	57,000	-	-	-	150,000	-	11,752,929	125,000	-	607,112	60,740	-	-	8,417,765	-	-	54,462	-	21,225,008
Contributions	700,000	-	-	-	-	-	75,000	1,500	-	-	525,000	-	-	-	-	-	-	-	1,301,500
Electric Charges	-	-	-	-	162,560,181	-	-	-	-	-	-	-	-	-	-	-	-	-	162,560,181
Fees	40,000	5,000	-	32,000	4,440,416	42,000	652,575	-	-	-	-	2,400	-	-	-	-	347,916	-	5,562,307
Fines	-	25,000	-	-	-	-	1,234,500	40,000	-	-	-	-	-	-	-	80,000	-	-	1,379,500
Food & Beverage Tax	-	-	-	1,025,776	-	6,992,300	-	-	-	-	-	-	-	-	-	-	-	-	8,018,076
Grants	14,815,000	-	-	-	715,000	-	397,121	220,572	-	-	535,000	-	-	-	-	-	450,000	-	17,132,693
Grocery Tax	-	-	-	-	-	-	6,500,000	-	-	-	-	-	-	-	-	-	-	-	6,500,000
Home Rule Sales Tax	23,160,669	-	-	1,025,776	-	-	870,000	-	-	-	-	-	-	-	-	-	-	-	25,056,445
Hotel & Motel Tax	-	-	-	-	-	-	2,033,900	-	-	-	-	-	-	-	-	-	-	-	2,033,900
Insurance Premium	-	-	-	-	-	-	-	-	-	-	-	-	28,054,005	-	-	-	-	-	28,054,005
Interest & Investment Income	1,005,000	57,250	147,375	392,250	18,523	57,250	2,146,875	59,475	650,000	4,250	19,225	163,250	419,750	-	-	110,250	1,122,650	2,150	6,375,523
Interfund TF (Rev)	2,155,104	-	1,798,068	-	-	-	5,599,889	-	-	1,040,400	-	-	6,030,789	-	-	1,499,437	6,543,450	-	24,667,137
Intergovernmental Agreement	-	-	-	-	-	-	1,695,050	-	-	-	-	-	-	-	-	-	-	-	1,695,050
Local Gasoline Tax	-	-	-	-	-	-	-	-	-	-	-	2,400,000	-	-	-	-	-	-	2,400,000
Local Shared Taxes	-	-	-	-	-	-	-	-	-	-	-	217,000	-	-	-	-	-	-	217,000
Non-Business License & Permit	-	1,200,000	-	-	-	-	1,610,000	-	-	-	-	-	-	-	-	-	-	-	2,810,000
Other License & Permit	-	-	-	-	-	-	9,000	-	-	-	-	50,000	-	-	-	-	-	-	59,000
Other Revenue	130,000	-	-	-	213,000	-	386,438	40,000	-	-	281,500	-	-	-	-	-	296,570	-	1,347,508
Property Taxes	-	-	6,065,926	-	-	-	32,684,624	17,818,697	-	3,994,682	-	-	-	-	-	1,688,474	-	680,950	62,933,353
Real Estate Transfer Tax	-	-	-	-	-	-	5,000,000	-	-	-	-	-	-	-	-	-	-	-	5,000,000
Rents & Royalties	-	1,800	-	116,917	31,500	-	2,115,433	-	-	-	-	-	-	-	-	-	32,400	-	2,298,050
Sales Tax/ Business District	-	-	-	-	-	-	-	-	-	-	1,030,000	-	-	-	-	-	-	-	1,030,000
Sales Tax/Business District	-	-	-	-	-	-	-	-	-	-	(1,000,000)	-	-	-	(30,000)	-	-	-	(1,030,000)
State Shared Taxes	-	-	-	-	-	-	80,505,122	178,959	7,268,648	-	5,630,000	48,180	-	-	-	-	-	-	93,630,909
Subscription Financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	18,820,000	-	-	-	-	-	-	-	-	-	-	-	18,820,000
Wastewater Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,255,595	-	35,255,595
Water Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	61,882,136	-	61,882,136
Revenue Total	**42,062,773**	**1,289,050**	**8,011,369**	**2,592,719**	**178,128,620**	**7,091,550**	**174,775,781**	**18,484,203**	**7,918,648**	**5,646,444**	**7,081,465**	**2,880,830**	**34,504,544**	**8,417,765**	**(30,000)**	**3,378,161**	**153,985,179**	**683,100**	**656,902,201**

	Capital Projects Fund/Bond Funds	Commuter Fund	Debt Service Fund	Downtown Parking Fund	Electric Utility Funds	Food & Beverage Fund	General Fund	Library Funds	Motor Fuel Tax Fund	Naper Settlement	Other Special Funds	Road & Bridge Fund	Self Insurance Fund	Solid Waste Fund	Speical Funds	SSA Funds	Water & Wastewater Funds	Water Street TIF Fund	Grand Total
Expense																			
Benefits & Related	-	110,306	-	-	5,278,587	1,767,519	41,921,219	2,993,703	-	1,106,728	-	250,636	131,201	-	-	214,610	3,934,790	-	57,709,299
Capital Outlay	49,792,420	1,297,000	-	201,000	27,735,150	-	-	475,930	7,500,000	-	-	2,200,000	-	-	-	587,000	89,800,335	-	179,588,835
Debt Service	306,564	-	8,011,368	47,150	1,650,388	-	21,600	-	-	-	-	-	-	-	-	-	5,182,200	-	15,219,270
Grants & Contributions	-	-	-	-	673,250	2,702,036	2,057,600	-	-	-	3,624,000	-	-	-	-	-	238,750	-	9,295,636
Insurance Benefits	-	-	-	-	1,000	-	-	95,000	-	-	-	-	33,058,219	-	-	-	-	-	33,154,219
Interfund TF (Exp)	-	100,504	-	-	1,377,523	2,058,579	3,558,632	100,807	-	171,338	4,991,967	-	-	-	-	420,196	8,373,938	680,950	21,834,434
Purchased Electricity	-	-	-	-	112,404,056	-	-	-	-	-	-	-	-	-	-	-	-	-	112,404,056
Purchased Items	-	180,235	-	-	2,035,875	-	10,467,953	3,752,990	-	300,821	1,058,320	-	-	150,000	-	235,032	5,136,383	-	23,317,609
Purchased Services	3,369,291	856,222	6,514	12,824	8,753,967	491,335	20,706,778	1,541,629	-	1,266,435	325,020	14,782	429,065	8,360,665	-	1,570,150	12,742,432	4,070	60,451,180
Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,086,146	-	32,086,146
Salaries & Wages	-	386,994	-	-	17,682,024	72,082	96,041,998	9,880,419	-	2,958,129	-	708,672	440,209	-	-	848,292	11,263,086	-	140,281,906
Expense Total	**53,468,275**	**2,931,261**	**8,017,882**	**260,974**	**177,591,820**	**7,091,551**	**174,775,781**	**18,840,478**	**7,500,000**	**5,803,451**	**9,999,307**	**3,174,090**	**34,058,694**	**8,510,665**		**3,875,280**	**168,758,060**	**685,020**	**685,342,588**

26 CASH BALANCE SUMMARY	Estimated Beginning Balance	2026 Budgeted Revenues	2026 Budget Expenses	Estimated Ending Balance	*
Maintenance & Operating Funds					
Commuter Parking Fund	1,799,233	1,289,050	2,931,261	157,022	*1*
Electric Utility Fund	10,957,272	177,841,444	177,306,820	11,491,896	
General Fund	67,931,447	174,775,781	174,775,781	67,931,447	
Self-Insurance Fund	1,476,837	34,504,544	34,058,694	1,922,687	*3*
Solid Waste Fund	646,548	8,417,765	8,510,665	553,648	*2*
Water/Wastewater Utility Fund	17,948,866	151,211,753	162,214,610	6,946,008	*1*
Capital & Debt Service Funds					
Capital Projects Fund	30,954,036	42,062,773	53,468,275	19,548,534	*1*
Debt Service Fund	6,289,955	8,011,369	8,017,882	6,283,442	
Downtown Parking Fund	13,758,089	2,592,719	260,974	16,089,834	*3*
Motor Fuel Tax Fund	7,720,446	7,918,648	7,500,000	8,139,094	
Phosphorus Fund	22,281,558	2,773,426	6,543,450	18,511,534	*1*
Road & Bridge Fund	5,505,188	2,880,830	3,174,090	5,211,928	
SSA #23 - Naper Main Fund	108,430	98,939	98,939	108,430	
SSA #25 - LaCrosse Traffic Signal Fund	-	68,000	-	-	*4*
SSA #30 - Downtown Streetscape Fund	-	93,111	93,111	-	
SSA #31 - Downtown Streetscape Fund	-	23,680	-	-	*4*
SSA #34 - Downtown Streetscape Fund	-	20,026	20,026	-	
SSA #35 - Downtown Streetscape Fund	-	125,000	125,000	-	
Water Street TIF Fund	47,277	683,100	685,020	45,357	
Special Funds					
Block 59 Business Dist Fund	500,000	-	500,000	-	*4*
Community Development Block Grant Fund	126,860	535,000	535,000	126,860	
E-911 Surcharge Fund	2,285,919	3,054,250	4,966,967	373,202	*1*
ETSB Fund	1,813,790	2,586,375	2,580,000	1,820,165	
Federal Forfeiture Fund	1,012,057	104,250	650,000	466,307	*2*
Food & Beverage Fund	1,249,703	7,091,550	7,091,551	1,249,702	
Foreign Fire Insurance Fund	2,110	525,000	525,000	2,110	
Heinen Business Dist Fund	22,041	-	-	22,041	
Library Capital Fund	464,613	2,125	345,000	61,738	*1*
Library Operating Fund	3,541,712	18,480,478	18,480,478	3,541,712	
Library Gift & Memorial Fund	21,085	1,600	15,000	7,685	*2*
Naper Settlement Fund	1,199,890	5,646,444	5,803,451	1,042,883	*2*
Renewable Energy Fund	313,183	287,176	285,000	315,359	
Downtown Maintenance Fund	3,816,403	2,949,405	3,538,204	3,227,604	*1*
State Forfeiture Fund	505,756	185,750	181,500	510,006	
Test Track Fund	17,718	60,840	60,840	17,718	
Total Balances	**204,318,023**	**656,902,201**	**685,342,588**	**175,725,955**	

Notes to Change in Balance:

1 Decrease due to use of fund balance for current year capital expenditures

2 Decrease due to use of fund balance for current year operating expenses

3 Increase due to current year revenues for use in future years

4 Pay down of existing due to/due from General Fund



CITY OVERVIEW

26



WELCOME TO NAPERVILLE

A STORY 195 YEARS IN THE MAKING.

The City of Naperville was founded by Captain Joseph Naper in 1831 and has a historic past as the oldest settlement and original county seat of DuPage County. The Village of Naperville was incorporated in 1857 with Captain Naper as its first president. In 1890, Naperville incorporated as a City, operated under the commission form of government beginning in 1912, and adopted the Council-Manager form of government in 1969 due to a court-ordered special election.

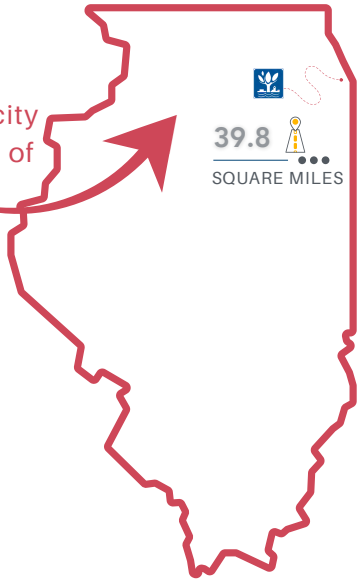
1831

153,337

NAPERVILLE'S POPULATION

Illinois' **THIRD** largest city located 30 miles west of Chicago

39.8 SQUARE MILES



$150,360

MEDIAN HOUSEHOLD INCOME

41.5

MEDIAN AGE

44,497

SCHOOL ENROLLMENT

$579,200

MEDIAN HOUSING VALUE

71.9%

BACHELOR'S DEGREE OR HIGHER (% PERSONS 25+)

4.8%

UNEMPLOYMENT RATE

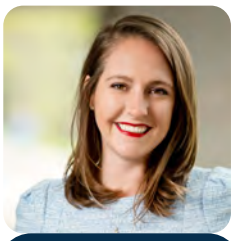
26

Data sources: U.S. Census Bureau, Illinois Report Card, Illinois Department of Employment Security

2025 - 2027 NAPERVILLE CITY COUNCIL



Mayor Scott Wehrli



Mary Gibson



Ian Holzhauer



Supna Jain



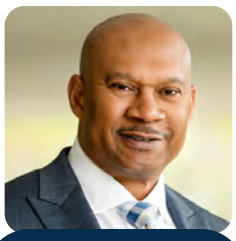
Patrick Kelly



Josh McBroom



Ashfaq Syed



Dr. Benjamin M. White



Nate Wilson

NAPERVILLE'S COUNCIL-MANAGER FORM OF GOVERNMENT

ORGANIZATIONAL CHART



City of Naperville residents



Mayor & City Council



Advisory Boards & Commissions



City Manager
Doug Krieger



Deputy City Manager
Pam Gallahue, PhD

- Community Services
- Human Resources
- Public Works
- Transportation, Engineering & Development
- Water Utilities
- Communications
- Electric Utility
- Financial Services
- Fire
- Information Technology
- Legal
- Police



OUR MISSION STATEMENT

To provide services that ensure a high quality of life, sound fiscal management, and a dynamic business environment, while creating an inclusive community that values diversity.

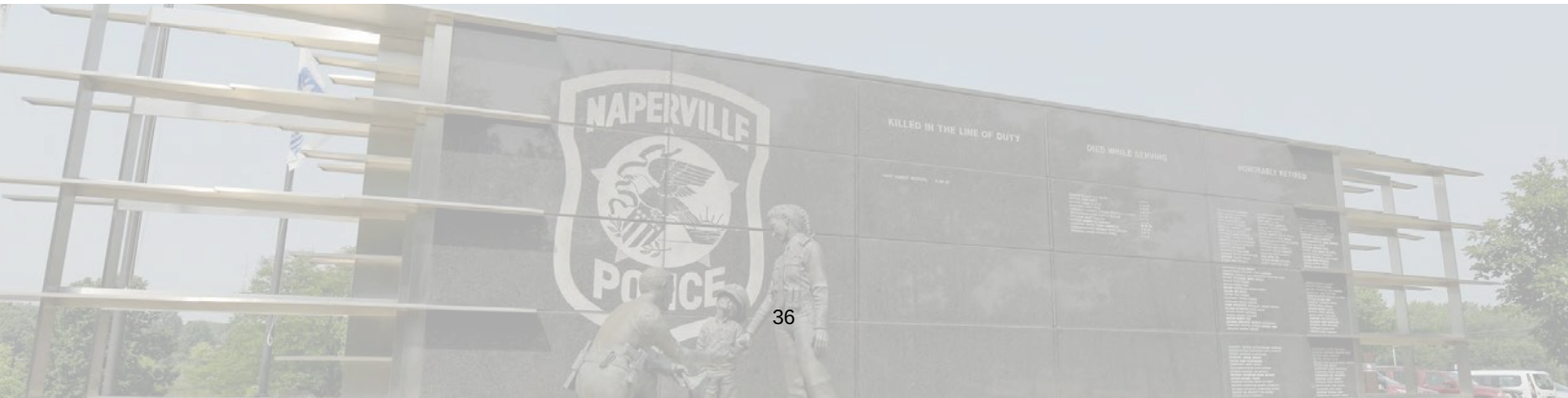
ORGANIZATIONAL VALUES THAT DRIVE THAT MISSION

PEOPLE We treat each other with dignity, courtesy, & compassion.

RESPECT We value each other as professionals working together to provide quality services.

PRIDE We build trust & credibility through professional interactions, honest communication, & a caring attitude.

TRUST We are driven to provide exceptional service & believe our achievements & successes reflect our work ethic.



TOP 10 EMPLOYERS (2024)

1. EDWARD HOSPITAL & HEALTH SERVICES
   4,940
2. INDIAN PRAIRIE SCHOOL DISTRICT 204
   3,130
3. NAPERVILLE SCHOOL DISTRICT 203
   2,531
4. NICOR
   2,140
5. NALCO
   1,300
6. BMO HARRIS
   1,250
7. NOKIA
   1,000
8. CITY OF NAPERVILLE
   965
9. KEHE DISTRIBUTION
   673
10. NORTH CENTRAL COLLEGE
    625

Source: Naperville Development Partnership & Naperville Convention and Visitors Bureau 2024

PRINCIPAL TAX PAYERS FOR TAX LEVY YEAR 2023

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
FPA WC Fifteen 98 LLC	$27,441,720	1	0.32%
Heritage Woods Towers LLC	$22,560,120	2	0.26%
Ryan Pts	$21,411,190	3	0.25%
Friedkin Property Group	$21,165,610	4	0.24%
Cf Railway Multifamily	$20,154,800	5	0.23%
Agellan Warrenville LP	$20,041,340	6	0.23%
BMO Bank NA	$18,313,440	7	0.21%
Inland Private Capital	$17,754,330	8	0.20%
TGM McDowell Place LLC	$17,333,160	9	0.20%
Moran Canyon Owner LLC	$16,563,150	10	0.19%

Source: Office of the County Clerk, 2024 City of Naperville Annual Comprehensive Financial Report



NAPERVILLE 2027

INVESTING IN OUR COMMUNITY PRIORITIES

BRINGING OUR VISION & VALUES TO LIFE.

21 TO 23

In 2021, the City underwent a strategic priority planning process to ensure that its organizational focus aligned with the community's priorities. These priorities would guide the City's goals and objectives through 2023 and serve as a foundation for the budget process.

With community input, City leaders created priorities in five categories, including financial stability, housing choice, infrastructure and utilities, public safety, and sustainability. These priorities also served as a foundation for annual budget discussions. Much was accomplished during this three-year period, and the stage was set for ongoing and long-term progress in these areas.

24 TO 27

While the same vision and values behind the Bridge to 2023 Priorities Plan continue to guide the organization, a 2023 community survey provided an updated look at community sentiment about valued services and community amenities. The results of the survey were overwhelmingly positive, with at least 95% of residents reporting a favorable impression of the overall quality of life in Naperville and 94% approving of opportunities for education, arts, and culture in the city.

Drawing on these most recent survey results, the City has redefined its goals to target future improvements toward those areas that are of the highest value and importance to residents. These focus areas include utilities, safety, economy, mobility, and natural environment and community design. Targeted goals in these areas will be accomplished over two to five years. Regular reporting will occur at City Council meetings to provide goal updates.



ECONOMY



MOBILITY



NATURAL ENVIRONMENT & COMMUNITY DESIGN



SAFETY



UTILITIES

ECONOMY

PROMOTE DEVELOPMENT OF THE LOCAL ECONOMY AND BE A GOOD STEWARD OF CITY TAX REVENUES

GOALS

1 In order to maintain financial resilience and sustainability, the City will evaluate overall revenue diversification by Dec. 31, 2026.

2 In order to facilitate the development of the 1-88 Corridor to best meet the needs of current and future Naperville residents, the City will provide support to I-88 corporate representatives, real estate development professionals, and the Naperville Development Partnership (NDP) in the creation and implementation of an I-88 Tollway Study.

PERFORMANCE MEASURES

Associated Goal	Action Item	Timeframe	Current Status
1	Evaluate electric, water & wastewater utility rates and recommend rates to support operating & capital needs	Q4 2024	• Completed with the 2025-2027 rate studies.
1	Assess impact of Grocery Tax repeal & evaluate revenue replacement options	Q2 2025	• Completed with September 2025 approval by the City Council to adopt a local replacement for the grocery tax.
1	Evaluate General Fund revenues & establish guidelines to ensure long-term diversification of revenues	2025	• Ongoing as part of the 2026 budget process. Staff has analyzed several revenue sources & identified issues that are being addressed or need to be addressed. This includes certain fees that have not been re-evaluated in several years.
1	Assess impact of motor fuel tax decline & evaluate revenue replacement options in coordination with IDOT	2026	• Pending action at the state level.
2	Provide support in the creation & implementation of an I-88 study	2025 & beyond	• Two-pronged approach includes business retention & attraction. • May 2025: report released with an economic development strategy to support growth and future planning in the I-88 corridor.

NOT STARTED/DEPENDENT ON ANOTHER ENTITY'S ACTIONS

IN PROGRESS

COMPLETE - PART OF OPERATING PROCEDURES



MOBILITY

RESIDENTS CAN MOVE ABOUT THE COMMUNITY WITH EASE IN A VARIETY OF MODES

GOALS

1. In order to appropriately scale transit service in Naperville, the City will establish transit priorities and advocate in upcoming regional transit reform & funding processes.

2. In order to improve traffic flow on major streets, the City will complete an update to the Road Improvement Plan by Dec. 31, 2025.

3. In order to improve the ease of walking & travel by bicycle, the City will complete an update to the Bicycle and Pedestrian Plan by Dec. 31, 2026.

PERFORMANCE MEASURES

Associated Goal	Action Item	Timeframe	Current Status
1	Advocated for fair governance and sustainable funding sources in transit deliberations	2025	• Transit advocacy through partner organizations and discussions with legislators representing Naperville
2	Complete an update to the Road Improvement Plan	Q4 2025	• More than 500 comments received from the public at the beginning of 2025. • Presented existing conditions & public comment overview to the Transportation Advisory Board. • Draft plan created & includes 15 intersection improvements & five road widening/extension/modifications. • Transportation Advisory Board recommended plan approval in September 2025; will be presented for City Council approval at an upcoming meeting.
3	Complete an update to the Bicycle and Pedestrian Plan	Q4 2026	• Consultant chosen in summer 2025. • Fall/winter 2025: public engagement begins (a portion of public feedback obtained as part of the Road Improvement Plan). • Final approval on track for 2026.

NOT STARTED/DEPENDENT ON ANOTHER ENTITY'S ACTIONS

IN PROGRESS

COMPLETE - PART OF OPERATING PROCEDURES



NATURAL ENVIRONMENT & COMMUNITY DESIGN

ENSURE A WELL-DESIGNED COMMUNITY THAT VALUES THE NATURAL ENVIRONMENT

GOALS

1. In order to maintain the Riverwalk's cultural, environmental and economic impact, the City and its community partners will implement the Riverwalk 2031 Master Plan.
2. In order to improve water quality and develop sustainable green infrastructure, the City will establish and measure the impacts of the Native Vegetation Management Program through 2028.
3. In order to further engage the community in preserving the environment, the City will increase the marketing of opportunities for residents and businesses to actively participate in conservation and environmental sustainability initiatives.

PERFORMANCE MEASURES

Associated Goal	Action Item	Timeframe	Current Status
1	Implement the Riverwalk 2031 Master Plan	Through 2031	• Eagle Street Gateway completed in Q4 2025. • Riverbank stabilization/native planting projects completed by the Naperville Park District. • 2031 Master Plan document being updated. • Planned for 2026: 430 S. Washington St. Park. • Planned for 2027: South extension of the Riverwalk from Hillside Road to Martin Avenue.
2	Establish and measure impacts of a Native Vegetation Management Program	Through 2028	• 6 City-owned sites (23 total acres) with existing native vegetation prepped in 2024 & 2025. • 13 additional sites evaluated & one additional site added in 2025. Two sites planned for 2026. • Long-term maintenance plans developed & budgeted. • Educational signs created to raise awareness.
3	Increase opportunities for the community to participate in conservation & sustainability initiatives	Through life span of Priorities Plan & beyond	• Renewable Energy Program: 156 awards, $234,328 • IMEA Energy Efficiency: 336 residential & commercial awards, $309,765 • Electric Lawn Equipment Incentive: 186 of 200 • Conservation @ Home: 40 certifications in 2024 & 2025, 124 site assessments as of Sept. 2025 • Food scrap composting pilot in summer 2025: 286 65-gallon carts collected; extension to end of year • Clothing/textile recycling pilot in summer 2025: 26,800 lbs. of material collected; now permanent

NOT STARTED/DEPENDENT ON ANOTHER ENTITY'S ACTIONS

IN PROGRESS

COMPLETE - PART OF OPERATING PROCEDURES



SAFETY

PROVIDE A SAFE AND SECURE COMMUNITY FOR ALL NAPERVILLE RESIDENTS AND BUSINESSES

GOALS

1. In order to maintain the highest quality public safety departments while in a nationwide hiring shortage, the city will identify opportunities to expand the recruitment pool and enhance the flexibility in the Police and Fire hiring process.
2. In order to improve disaster mitigation, preparedness, response and recovery, the City will create a multi-year Emergency Management and implementation plan by June 30, 2025.
3. In order to increase community involvement, partnership and awareness in crime prevention and overall public safety, the City will provide at least eight public safety education and community engagement opportunities annually.

PERFORMANCE MEASURES

Associated Goal	Action Item	Timeframe	Current Status
1	Identify additional recruitment methods & marketing opportunities for Public Safety hiring. Review and pilot two tactics.	Q4 2025	• Targeted recruitment approach by focusing on local opportunities with community colleges & universities. • Working with Naperville North and Central students on ways to promote police and fire cadet programs and introduce students to career opportunities in public safety.
1	Identify opportunities to increase the applicant pool by examining the hiring requirements for entry-level public safety positions	Q4 2026	• Added route for pre-hospital RNs to test and become paramedics. Three RNs included in the spring 2025 fire academy (50% of participants) successfully passed the academy. • Changed the requirement for police applications to 20, with appointment age at 21.
1	Assess the efficiency of the Board of Fire and Police Commission processes and update rules and regulations as necessary	2026	• Evaluating current rules and regulation to determine if necessary and/or could be achieved by other methods, such as standard rule. • Created & communicated quarterly testing calendar to ensure commissioner availability on established test dates.

NOT STARTED/DEPENDENT ON ANOTHER ENTITY'S ACTIONS

IN PROGRESS

COMPLETE - PART OF OPERATING PROCEDURES

PERFORMANCE MEASURES (CONT.)

Associated Goal	Action Item	Timeframe	Current Status
2	Create a multi-year Emergency Management and implementation plan	Q4 2025	• Currently working toward this item, including: ◦ Recruitment for a new Emergency Manager. ◦ Working with the Water Utilities to share the South Water Facility space for Emergency Management Agency (EMA) storage, deployment & training. ◦ City leadership participating in emergency management & preparedness training.
3	Provide at least eight public safety education and community engagement opportunities annually	2025 (and each year after)	• Engagement opportunities provided in different formats, including virtual, in-person, presentations, and interactive sessions. ◦ **VIRTUAL** - webinars on the latest scams impacting Naperville residents & how to protect themselves, traffic safety, and safety on college campuses. A holiday safety presentation is planned before the end of 2025. ◦ I**N-PERSON PRESENTATIONS** - home fire prevention ◦ **INTERACTIVE EVENTS** - spring & fall Citizen Police Academy & fall Citizen Fire Academy, annual Public Safety Open House, National Night Out (39 neighborhoods), Public Safety Open House

NOT STARTED/DEPENDENT ON ANOTHER ENTITY'S ACTIONS

IN PROGRESS

COMPLETE - PART OF OPERATING PROCEDURES





UTILITIES

PROVIDE INFRASTRUCTURE, ELECTRIC SERVICE, AND WATER/WASTEWATER SERVICES THAT ARE RELIABLE AND SAFE

GOALS

1. In order to ensure the reliable delivery of power beyond 2035, the Electric Utility will publicly evaluate the City's option to procure energy and associated services.
2. In order to protect the health and welfare of our customers and meet regulatory requirements, the Water Utilities will complete upgrades and expansion of the Springbrook Water Reclamation Center and lead service line removals by 2030.
3. In order to preserve water resources and mitigate unnecessary rate increases, the Water Utilities will work to reduce non-revenue water by 2.5% of purchased water by Dec. 2027.

PERFORMANCE MEASURES

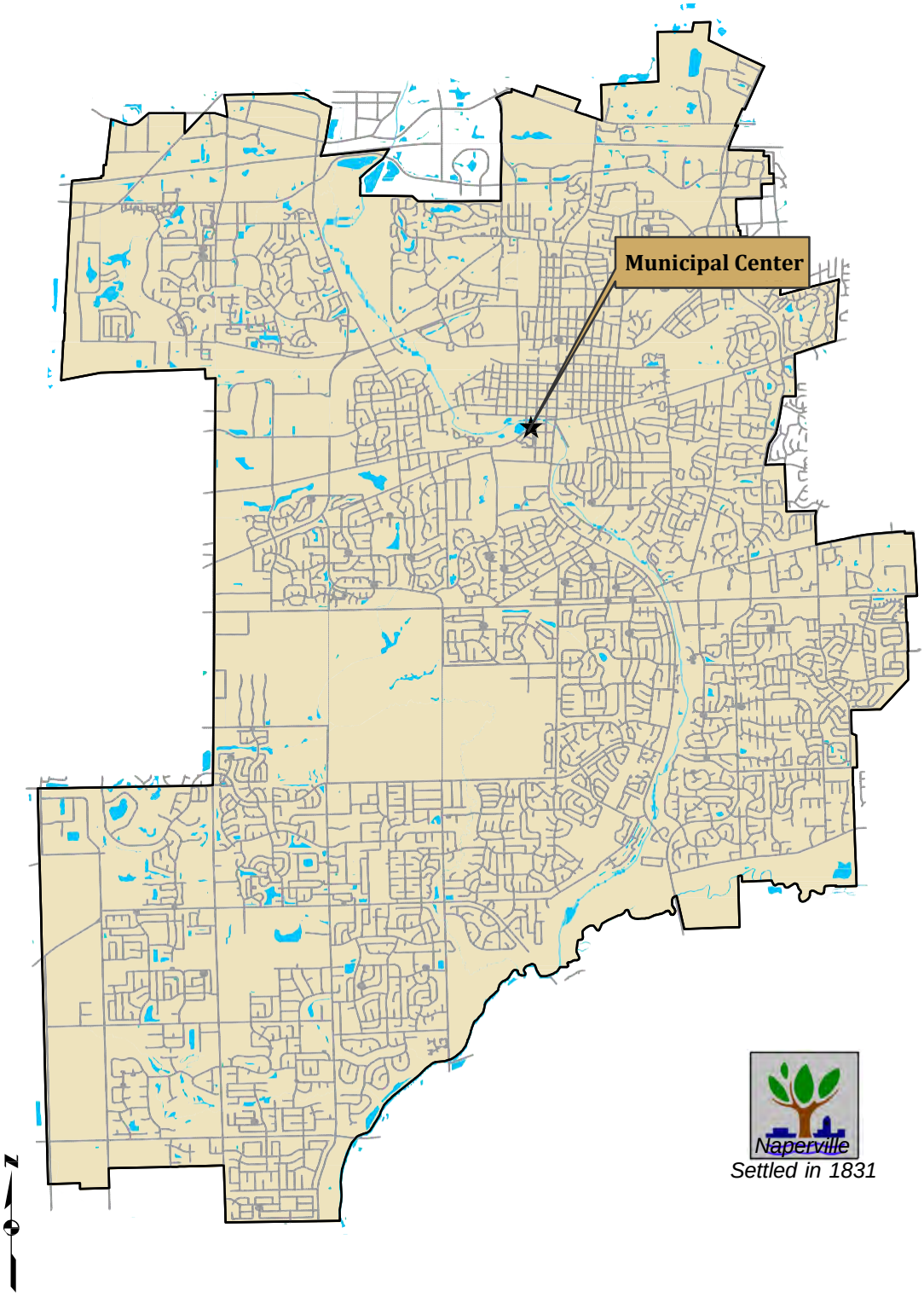
Associated Goal	Action Item	Timeframe	Current Status
1	Publicly evaluate energy procurement options for after the City's current contract with IMEA ends in 2035	2025 and beyond	• Public meetings & workshops in 2025 discussing renewal contract w/current provider. • City Council declined to sign proposed contract & directed staff to negotiate 9 points with IMEA. • RFP for renewable energy drafted & brought to Council in September 2025.
2	Continue & complete upgrades and expansion of Springbrook by 2030	2030	• Items completed: UV disinfection (2024) • Items in progress: Influent pump station & South Plant force main (2025), South Plant return activated sludge/grit removal improvements (2026), South Plant upgrades (2027) • Items still to begin: Nutrient removal & North Plant aeration improvements (bidding/construction 2026), Cloth media disc filters (engineering 2026)
2	Complete lead service line removals	2030	• 87 lead services replaced in 2024, 63 to date in 2025 • 205 lead services remain. • City formally submitting for a $3M no-interest IEPA loan that would allow Naperville to complete all replacements next year.
3	Reduce non-revenue water by 2.5% of purchased water	Q4 2027	• 1.5% reduction in 5-year rolling average for non-revenue water, as reported for 2023-2024 water year. • Spring 2025 leak detection survey results: 22 leaks found w/over 42M gallons of water loss. Saw a return on investment for the survey in approx. 70 days.

NOT STARTED/DEPENDENT ON ANOTHER ENTITY'S ACTIONS

IN PROGRESS

COMPLETE - PART OF OPERATING PROCEDURES

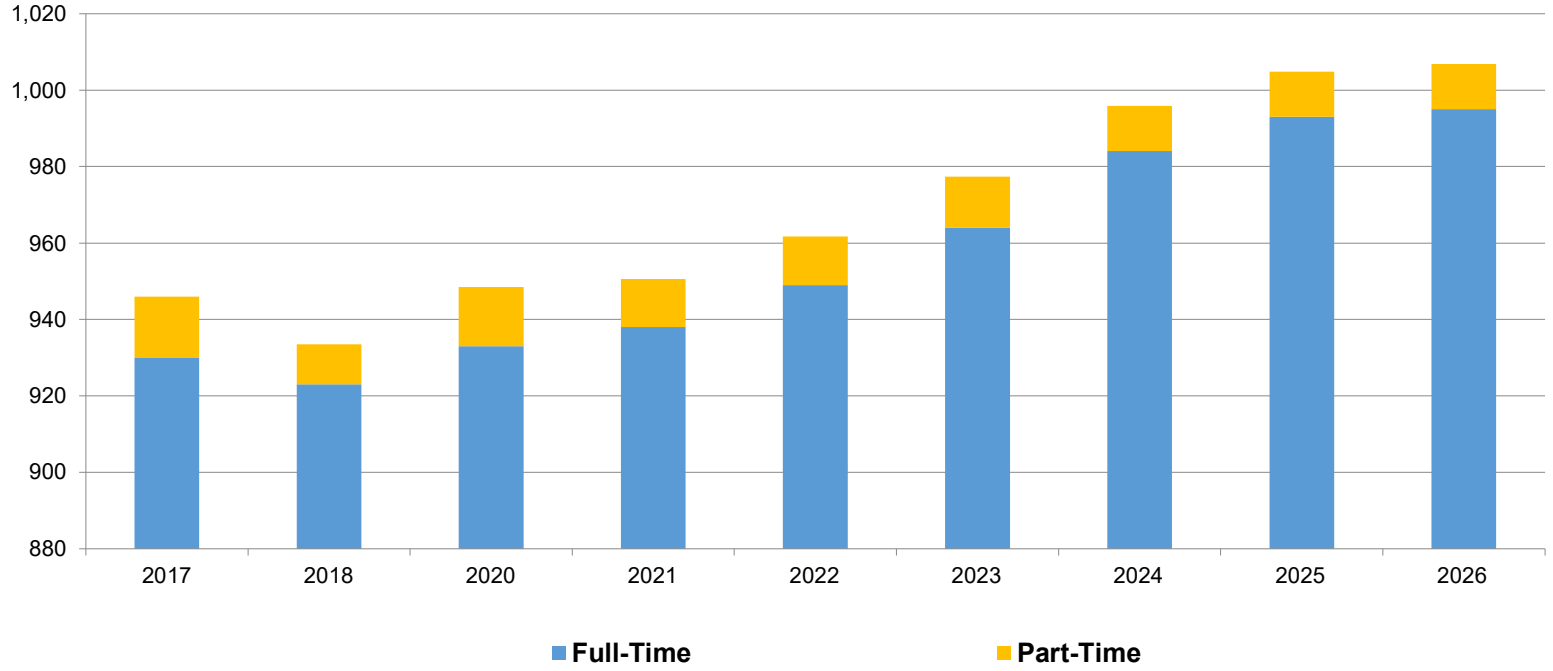
NAPERVILLE



Naperville
Settled in 1831

2026 City of Naperville Budget

Citywide Headcount



Budgeted Headcount by Department	2016	2017	2018	2019	2020	2021	2022	2023 Budget	2023*	2024	2025	2026 Budget
Mayor & Council	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Legal	13.50	13.50	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	10.00
City Manager's Office	11.12	10.13	11.63	11.13	13.63	13.63	15.63	16.63	15.63	15.63	15.63	15.63
Community Services	8.00	7.25	6.00	6.00	6.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00
Special Events and Cultural	0.62	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Block Grant	0.67	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology	27.00	26.00	26.00	30.00	35.00	36.00	38.00	36.00	36.00	38.00	38.00	38.00
Finance	35.63	33.63	33.13	35.13	35.13	46.13	47.14	49.14	49.14	51.14	51.14	51.14
Human Resources	9.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	12.00	12.00	12.00
Board of Fire & Police	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-
TED Business Group	68.66	64.00	63.00	63.00	63.00	63.20	64.10	66.30	66.30	69.30	69.30	69.30
Riverwalk Commission	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Works	109.39	103.63	103.63	100.63	100.63	99.63	99.63	100.13	101.13	104.13	105.13	105.13
Police	274.90	271.88	268.10	269.13	273.12	265.13	267.13	270.13	272.13	278.63	282.63	284.63
Fire	202.00	202.00	201.00	201.00	201.00	201.00	201.00	201.00	207.00	207.00	207.00	207.00
Electric Utility	112.00	106.00	106.00	106.00	105.00	103.00	103.00	103.00	103.00	103.00	106.00	106.00
Water Utility	83.79	84.50	82.50	83.00	83.50	83.50	85.50	85.50	85.50	85.50	86.50	86.50
TOTAL FTE POSITIONS	**968.78**	**946.00**	**933.49**	**937.52**	**948.51**	**950.72**	**961.63**	**969.33**	**977.33**	**995.83**	**1,004.83**	**1,006.83**



OVERVIEW OF THE

MAINTENANCE & OPERATING FUNDS

26

26 GENERAL FUND

The General Fund is the City of Naperville's primary operating fund. It accounts for resources used to pay for services traditionally associated with local government, including police and fire protection, public works, transportation, engineering, and development. Support services such as legal and financial services, information technology, human resources, community services, and communications are funded primarily through the General Fund.

Revenues in the General Fund come from various sources, including a variety of taxes: property, sales, income, real estate transfer, and utility. Dollars are also generated from charges for services like ambulance services, licenses, permits, fees, and other miscellaneous revenues. Although revenue diversification is a key principle across all City funds, Naperville's General Fund has a wider range of revenue sources than most other funds. This is important because the fund includes several sources that are more vulnerable to economic fluctuations. Stable sources like property tax help balance fluctuations in other revenue streams.

REVENUES

The General Fund is expected to generate revenues of $174.78 million, representing a 4.9% increase over the previous year. The following is a review of the primary revenue sources.

LOCAL TAXES - OVERALL INCREASE OF $12.7 MILLION, OR 23.9%

Municipal Grocery Tax

The State of Illinois traditionally imposed and collected a 6.25% sales tax on general merchandise and a 1% sales tax on qualifying food, drug, and medical appliances. The 1% sales tax is informally known as a "grocery tax" because it is charged on food traditionally purchased at a grocery store to take home, prepare, and consume.

In 2024, as part of the Fiscal Year 2025 state budget, the governor of Illinois signed a bill into law eliminating the grocery tax on qualifying food items effective Jan. 1, 2026. The legislation also allowed municipalities to implement their own 1% local grocery tax, essentially serving as a one-for-one replacement for the otherwise lost tax revenue.

The City's share of state grocery tax revenues was estimated at nearly $6.5 million, with these dollars historically funding essential City services like public safety and public works. Following the recommendation of the Financial Advisory Board and City staff, in September 2025, Naperville's City Council approved the implementation of a 1% municipal grocery tax as a replacement for the state's grocery tax. The local tax will begin being collected on Jan. 1, 2026, to prevent any gaps in revenue. This replacement tax is expected to generate $6.5 million, the same amount as the current state tax, in 2026.

Property Tax

In Naperville, property taxes primarily fund the City's long-term obligations, such as public safety and IMRF pensions, as well as debt service payments. This tax also covers a small portion of the City's general operational expenses and is the primary funding source for the Naperville Public Library and Naper Settlement operations.

Annual property tax collections consistently exceed 99% of the total amount levied and have rarely dipped below that mark, even during economic downturns, making this Naperville's most stable revenue source. The General Fund portion of property taxes for 2026 is estimated at $32.68 million, a 7.6% increase from 2025.

Real Estate Transfer Tax

The City levies $1.50 per $500 on property sales. Real estate transfer tax data shows that commercial and residential sales volume has remained consistent for the past two years. Though higher mortgage rates have slowed the real estate market, interest rates are expected to decrease in late 2025 and into 2026, which should result in improved sales activity. The 2026 real estate transfer tax revenue is estimated at $5.0 million, a slight increase of $376,000 from the 2025 budget.

Utility Taxes

Utility taxes are levied on the use and consumption of electricity, natural gas, and water utilities. Revenues are projected to rise by 23.9%, or $3.63 million, in 2026. This notable percentage is largely due to a one-time Electric Tax rate correction affecting commercial electric customers, which is expected to generate about $2.08 million. Nicor's Natural Gas Tax is also forecasted to increase by $1.0 million. Taxes in this category mainly depend on consumption and prices, so changes in prices and usage patterns directly impact revenue in this sector.

STATE-SHARED TAXES – OVERALL DECREASE OF $4.98 MILLION, OR 5.8%

Retail Sales Tax

The City's portion of retail sales tax, collected and remitted by the state, is estimated to decrease by 3.5% next year to $52.44 million. Development incentive rebates will further reduce revenues by $275,930 in 2026 for a net revenue of $52.16 million.

Legislative actions at the state level contribute to the projected decrease in this category; however, this is offset by the reclassification of sales tax revenue to another revenue stream. The state's 2026 elimination of its 1% grocery tax, which amounts to $6.5 million in state-shared revenues for Naperville, will be offset by the City's 1% Municipal Grocery Tax that takes effect on Jan. 1, 2026. Since the Municipal Grocery Tax is considered a local tax, its revenues will now be recorded in that category, with no overall change to total General Fund revenues.

After accounting for the reclassification of grocery tax revenue, overall sales tax is projected to increase by 2.5%.

State Income Tax

State income tax revenues shared through the Local Government Distributive Fund (LGDF) are estimated to increase to $26.95 million, or 2.0% higher than in 2025. The LGDF plays a crucial role in keeping local taxes low and assists in providing essential services to Naperville residents, businesses, and visitors. Low unemployment and strong corporate profits continue to fuel growth in this area. The municipal share remains at 6.47%.

Use Tax

A use tax is imposed in Illinois on the privilege of using any item of tangible personal property purchased at retail, regardless of location. The state maintains a 6.25% use tax rate, which is redistributed to municipalities on a population basis. Recent legislation changes have impacted how online sales are taxed, resulting in a significant decline in use tax in 2025, offset by gains in sales tax revenue. In 2026, use tax is projected at $559,280, an 85.5% decline from the 2025 budget.

CHARGES FOR SERVICE – OVERALL DECREASE OF $71,480, OR LESS THAN 1%

Ambulance Fees

Ambulance fees, the largest contributing revenue source in this category, are budgeted at $9.3 million for 2026, reflecting a slight increase of $100,000. The Fire Department will pilot an in-house ambulance billing program, which is expected to generate additional revenue compared to the current third-party vendor's handling of this program.

Other Charges

Other charges for service will increase slightly, for a total budget of $2.45 million. This is due to increased Police Department service charges related to school resource officers and special event services.

FINES AND OTHER FEES – OVERALL INCREASE OF $441,175, OR 30.5%

Fines

Public safety fines and ordinance violations are budgeted at $1.23 million for 2026, an increase of $160,000, or 14.9%, from the 2025 budget. This is due to adjustments made when looking at trends in revenue relating to false alarms and parking violations.

Service Fees

The service fee category includes revenue generated from engineering, entitlement, and plan reviews. Service fee revenue is projected to increase $260,000, or 136.8%. Engineering and plan review fees have increased $150,000 and $75,000, respectively, due to anticipated development activity.

LICENSES AND PERMITS – OVERALL INCREASE OF $155,325, OR 7.2%

Permit Fees

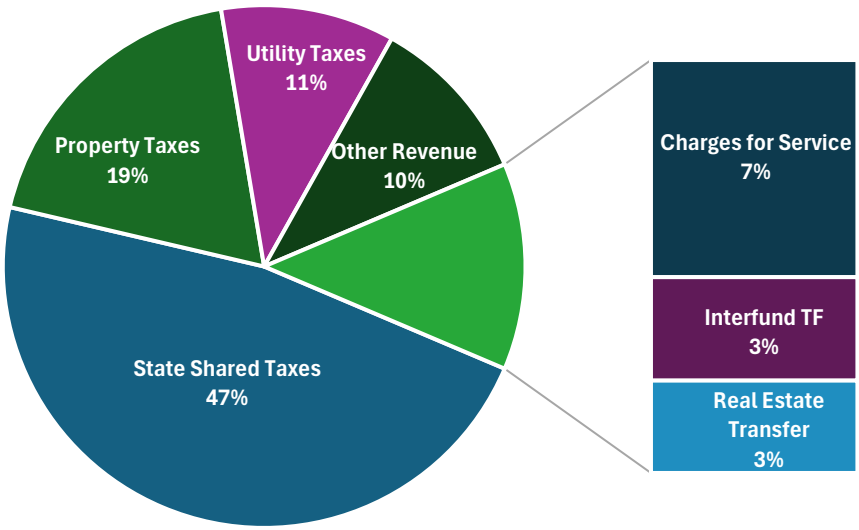
Commercial permit fees are estimated to increase by $225,000, or 33.3%, while residential permit fees will remain flat at $710,000. These estimates are based on anticipated development activity.

Business Licenses

Business-related licenses, such as liquor, tobacco, and those for local contractors, are projected at $687,325 in 2026, a 7.7% decrease from 2025. The decline is attributed to the Municipal Code change that no longer requires applicable employees to receive state-mandated Beverage Alcohol Sellers and Servers Education and Training (BASSET) certification through the City.

FUND REVENUES BY SOURCE

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Business License & Permit	722,724	745,000	755,587	687,325	(57,675)	-7.7%
Charges for Service	10,080,119	11,824,409	10,278,384	11,752,929	(71,480)	-0.6%
Contributions	82,000	100,000	26,825	75,000	(25,000)	-25.0%
Fees	3,174,266	1,756,400	3,121,630	2,262,575	506,175	28.8%
Fines	1,192,376	1,074,500	1,070,396	1,234,500	160,000	14.9%
Grants	687,518	408,836	591,600	397,121	(11,715)	-2.9%
Home Rule Sales Tax	890,855	1,030,000	771,278	870,000	(160,000)	-15.5%
Hotel & Motel Tax	1,789,086	1,986,000	2,157,459	2,033,900	47,900	2.4%
Interest & Investment Income	2,724,440	1,633,684	1,903,255	2,146,875	513,191	31.4%
Intergovernmental Agreement	1,608,494	1,751,110	1,644,511	1,695,050	(56,060)	-3.2%
Municipal Grocery Tax	-	-	-	6,500,000	6,500,000	0.0%
Non-Business License & Other License & Permit	10,632	21,000	9,112	9,000	(12,000)	-57.1%
Other Revenue	472,378	246,000	349,088	386,438	140,438	57.1%
Property Taxes	28,487,465	30,377,906	30,377,906	32,684,624	2,306,718	7.6%
Real Estate Transfer Tax	4,813,549	4,624,000	4,859,312	5,000,000	376,000	8.1%
Rents & Royalties	2,529,087	2,491,993	2,347,395	2,115,433	(376,560)	-15.1%
State Shared Taxes	80,294,389	85,481,883	84,817,109	80,505,122	(4,976,761)	-5.8%
Subscription Financing	3,323,524	-	-	-	-	0.0%
Utility Taxes	14,241,113	15,191,048	15,338,790	18,820,000	3,628,952	23.9%
Revenue Subtotal	**157,124,014**	**160,743,769**	**160,419,636**	**169,175,892**	**8,432,123**	**5.2%**
Interfund TF (Rev)	5,561,539	5,813,089	5,813,089	5,599,889	(213,200)	-3.7%
Revenue Total	**162,685,553**	**166,556,858**	**166,232,725**	**174,775,781**	**8,218,923**	**4.9%**



EXPENSES

General Fund expenditures total $174.78 million, an increase of $8.35 million, or 5.0%, above the 2025 budget. Significant changes to spending are noted below.

SALARIES AND WAGES – OVERALL INCREASE OF $6.12 MILLION, OR 6.8%

Salaries and Benefits

Salaries are budgeted at $96.04 million, reflecting a 6.8% increase from the previous year. This increase reflects all negotiated increases for union employees, a 3.0% cost-of-living adjustment, and a 1% merit increase for non-union employees. The budget also reflects $185,000 for non-union wage adjustments as identified in the 2025 compensation and classification study.

Overall, benefits and related expenditures will increase by $3.16 million, or 8.1%, primarily due to an 18.5% increase in medical plan premiums. Insurance premium costs are split between the City and employees; the employee contribution is capped at 15% and the City's contribution absorbs the remaining cost. As a result, employer contributions to the City's medical plans increased by $1.98 million to account for the remaining increase.

Related Expenses

For 2026, IMRF contributions will increase by $318,665, or 14.3%, as a result of the IMRF rate increase from 7.06% to 7.80%. The required contribution to the Police and Fire pensions also increases by $105,000. The General Fund continues to support these full contributions with additional contributions made by the Food & Beverage Fund.

PURCHASED SERVICES – OVERALL INCREASE OF $218,340, OR 1.1%

Contractual Services

Contractual services are increasing by $434,900, or 2.4%. The increases are most significant in Public Works' contracts related to snow removal, street light maintenance, tree trimming, and other contracted services.

Architectural & Engineering Services

Architectural and engineering services are declining by $121,000, or 25.6%, below the 2025 budget. This decrease results from a reduction in long-range roadway improvements as most of the services to update the Roadway Improvement Plan were completed in 2025. Bridge program management expenses were also reduced based on scheduled inspections.

Equipment Maintenance

Equipment maintenance costs are decreasing by $634,771, which is 29.1% below the 2025 budget. A reduction in citywide radio maintenance, thanks to onboarding Naperville's new radio system, primarily drives this decrease. The first three years of annual maintenance were included in the initial capital cost; however, the City will need to plan for that expense to resume in 2029.

Software and Hardware Maintenance

Software and hardware maintenance expenses will increase by $735,645, or 12.1%. This increase includes technology services related to the Police Department's real-time information center and increased maintenance costs related to various IT software licenses. Licenses for Adobe Acrobat products were also consolidated in Information Technology's budget in 2026.

Other Contractual Services

In the other contractual services category, HR services decrease by $57,565, or 10%, primarily related to a reduction in temporary staffing support in these areas.

Other Purchased Service costs are decreasing by $216,560, or 9.0%. The decrease is largely related to administrative fees related to credit card processing and ambulance billing fees.

PURCHASED ITEMS – OVERALL DECREASE OF $20,843, OR LESS THAN 1%

The decrease in purchased items is mainly attributed to a $110,071, or 3%, decrease in operating supplies. Revenues and expenses associated with refuse carts were moved from the General Fund to the Solid Waste Fund. Additionally, fuel for the City fleet was also reduced by $91,000, or 5.3%, based on forecasted prices and usage.

Offsetting these reductions, the City's utilities expenses increased $146,370, or 6.1%, related to electric, water and sewer, natural gas, and telephone costs.

GRANTS & CONTRIBUTIONS – OVERALL DECREASE OF $5,000, OR LESS THAN 1%

Contributions to outside entities that provide ancillary city services remain consistent from the prior budget year.

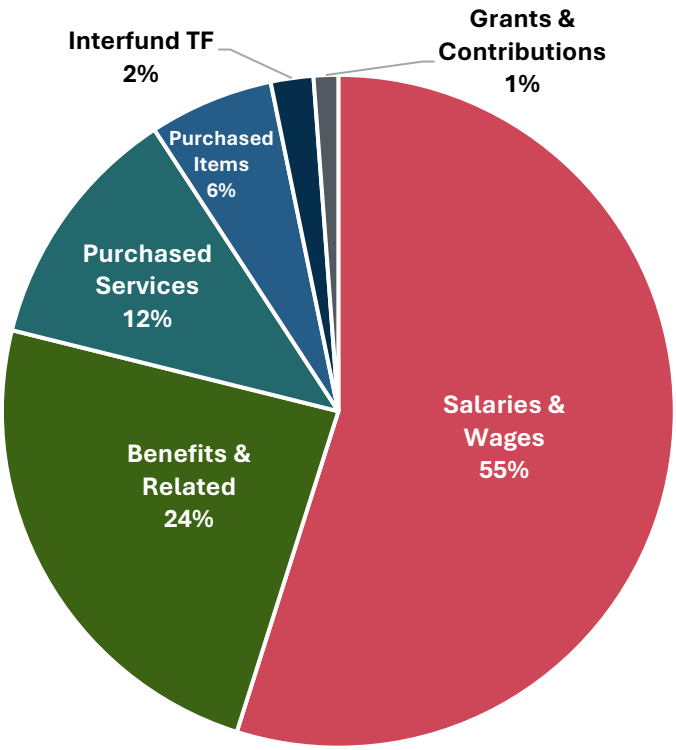
INTERFUND TRANSFERS – OVERALL DECREASE OF $1.14 MILLION, OR 24.2%

The decrease in 2026 interfund transfers is related to the elimination of the General Fund's $1 million transfer to the Self-Insurance Fund for pending litigation. For the past few years, the City has transferred additional funds into the Self-Insurance Fund to account for anticipated expenses associated with several cases that were recently resolved.

Other expenses in this category include the two-thirds City share of maintenance costs for the Downtown Maintenance & Marketing Fund (Special Service Area 36), which totals $1.5 million.

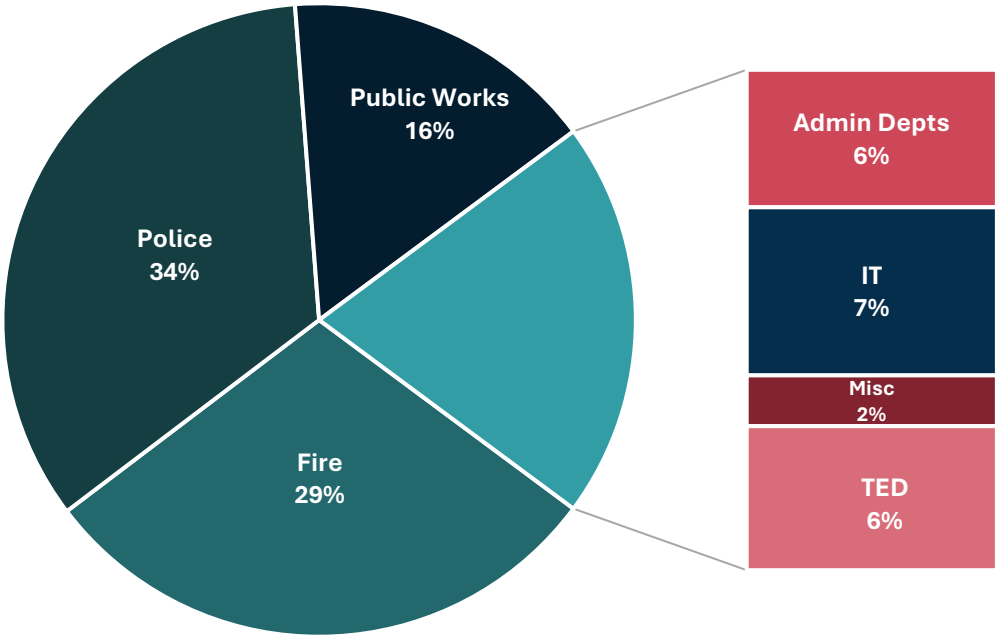
Fund Expenses by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages	82,880,359	89,926,308	87,074,421	96,041,998	6,115,690	6.8%
Benefits & Related	36,516,647	38,764,742	38,574,958	41,921,219	3,156,478	8.1%
Purchased Services	17,855,532	20,488,438	17,401,092	20,706,778	218,340	1.1%
Purchased Items	9,845,725	10,488,796	8,563,733	10,467,953	(20,843)	-0.2%
Capital Outlay	147,856	-	-	-	-	0.0%
Grants & Contributions	2,077,416	2,062,600	2,059,071	2,057,600	(5,000)	-0.2%
Debt Service	1,993,135	-	21,600	21,600	21,600	0.0%
Expense Subtotal	**151,316,670**	**161,730,884**	**153,694,875**	**171,217,149**	**9,486,265**	**5.9%**
Interfund Transfers	5,654,957	4,696,308	4,696,308	3,558,632	(1,137,676)	-24.2%
Expense Total	**156,971,627**	**166,427,192**	**158,391,183**	**174,775,781**	**8,348,589**	**5.0%**



Fund Expenses by Department

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
City Manager's Office	1,934,313	2,043,578	1,952,338	2,244,377	200,799	9.8%
Community Services	697,015	1,035,513	996,025	1,148,574	113,061	10.9%
Finance	2,429,832	2,841,580	2,537,897	2,750,483	(91,097)	-3.2%
Fire	44,827,548	48,240,958	48,429,314	51,318,060	3,077,102	6.4%
Human Resources	1,570,869	1,756,550	1,594,666	1,727,367	(29,183)	-1.7%
Information Technology	11,709,835	11,301,114	9,730,701	11,864,539	563,424	5.0%
Insurance	1,541,908	1,517,282	1,517,282	492,792	(1,024,490)	-67.5%
Legal	975,758	989,335	1,022,740	1,052,514	63,180	6.4%
Mayor & Council	254,287	355,582	253,661	286,361	(69,221)	-19.5%
Miscellaneous	3,536,790	3,851,710	3,512,314	3,581,988	(269,722)	-7.0%
Police	54,983,813	55,876,651	53,769,027	60,221,699	4,345,048	7.8
Public Works	24,132,221	26,962,188	24,309,183	27,922,269	960,081	3.6%
Trans. Eng. & Dev	8,377,438	9,655,151	8,766,036	10,164,757	509,606	5.3%
Expense Total	**156,971,627**	**166,427,192**	**158,391,183**	**174,775,781**	**8,348,589**	**5.0%**



GENERAL FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Business License & Permit						
BASSET	43,280	46,000	5,000	-	(46,000)	-100.0%
CONTRACTOR LICENSE	13,215	15,600	16,005	14,575	(1,025)	-6.6%
ELECTRIC LICENSE	33,410	28,750	36,050	30,000	1,250	4.3%
GENERAL BUSINESS LICENSE	1,600	1,650	7,108	1,350	(300)	-18.2%
LIQUOR LICENSE	613,619	635,000	673,424	625,000	(10,000)	-1.6%
OTHER LICENSES	-	-	-	-	-	0.0%
TOBACCO PERMITS	17,600	18,000	18,000	16,400	(1,600)	-8.9%
Business License & Permit Total	**722,724**	**745,000**	**755,587**	**687,325**	**(57,675)**	**-7.7%**
Charges for Service						
ADMINISTRATIVE TOW FEE	195,548	200,000	215,643	200,000	-	0.0%
AMBULANCE FEES	8,060,713	9,200,000	8,000,000	9,300,000	100,000	1.1%
DAMAGE TO CITY PROPERTY	70,055	100,000	57,906	75,000	(25,000)	-25.0%
DEPARTMENT SERVICE CHARGES	1,311,791	1,128,909	1,002,691	1,279,429	150,520	13.3%
FIRE ALARM MONITORING	163,457	872,000	784,800	725,000	(147,000)	-16.9%
FUEL	138,390	140,000	100,736	140,000	-	0.0%
OTHER BILLABLE SERVICES	14,393	8,500	4,200	8,500	-	0.0%
OTHER ITEMS	125,772	175,000	112,408	25,000	(150,000)	-85.7%
REFUSE/RECYCLING COLLECTION	-	-	-	-	-	0.0%
Charges for Service Total	**10,080,119**	**11,824,409**	**10,278,384**	**11,752,929**	**(71,480)**	**-0.6%**
Contributions						
DEVELOPER CONTRIBUTIONS	82,000	100,000	26,825	75,000	(25,000)	-25.0%
DONATIONS	-	-	-	-	-	0.0%
Contributions Total	**82,000**	**100,000**	**26,825**	**75,000**	**(25,000)**	**-25.0%**
Fees						
COMMERCIAL PERMITS	57,561	-	1,272	-	-	0.0%
ENGINEERING FEES	568,961	100,000	423,039	250,000	150,000	150.0%
ENTITLEMENT FEES	159,651	90,000	152,148	125,000	35,000	38.9%
INSPECTION FEES	105,621	63,000	56,007	64,575	1,575	2.5%
LATE PAYMENT FEE	29,518	32,000	46,945	32,000	-	0.0%
OTHER FEES	9,131	35,400	41,507	55,000	19,600	55.4%
PLAN REVIEW	10,532	-	87,681	75,000	75,000	0.0%
RESIDENTIAL PERMITS	274,721	-	1,457	-	-	0.0%
TREE REIMBURSEMENT	91,580	51,000	147,883	51,000	-	0.0%
Fees Total	**1,307,274**	**371,400**	**957,940**	**652,575**	**281,175**	**75.7%**
Fines						
ORDINANCE VIOLATIONS	15,885	17,500	46,299	25,500	8,000	45.7%
OTHER FINES	212,540	157,000	126,207	204,000	47,000	29.9%
PARKING FINES	192,516	75,000	274,160	180,000	105,000	140.0%
TRAFFIC FINES	771,434	825,000	623,730	825,000	-	0.0%
Fines Total	**1,192,376**	**1,074,500**	**1,070,396**	**1,234,500**	**160,000**	**14.9%**
Grants						
FEDERAL GRANTS	289,301	246,000	246,000	251,000	5,000	2.0%
STATE GRANTS	398,217	162,836	345,600	146,121	(16,715)	-10.3%
Grants Total	**687,518**	**408,836**	**591,600**	**397,121**	**(11,715)**	**-2.9%**
Home Rule Sales Tax						
CANNABIS TAX - MUNICIPAL	-	-	-	-	-	0.0%
HRST/GENERAL	890,855	1,030,000	771,278	870,000	(160,000)	-15.5%
Home Rule Sales Tax Total	**890,855**	**1,030,000**	**771,278**	**870,000**	**(160,000)**	**-15.5%**
Municipal Grocery Tax						
MUNICIPAL GROCERY TAX	-	-	-	6,500,000	6,500,000	0.0%
Grocery Tax Total	**-**	**-**	**-**	**6,500,000**	**6,500,000**	**0.0%**
Hotel & Motel Tax						
HOTEL&MOTEL TAX	3,627,989	3,899,000	4,017,837	4,000,000	101,000	2.6%
HOTEL&MOTEL/REBATE/CITYGATE	(298,959)	(310,000)	(334,002)	(344,000)	(34,000)	11.0%
HOTEL&MOTEL/REBATE/EMBASSY	(426,141)	(467,000)	(424,778)	(437,500)	29,500	-6.3%
HOTEL&MOTEL/REBATE/MARRIOTT	(544,043)	(564,000)	(520,233)	(585,800)	(21,800)	3.9%
HOTEL&MOTEL/REBATE/WATER ST	(569,761)	(572,000)	(581,364)	(598,800)	(26,800)	4.7%
Hotel & Motel Tax Totel	**1,789,086**	**1,986,000**	**2,157,459**	**2,033,900**	**47,900**	**2.4%**

GENERAL FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	2,272,980	1,378,684	1,372,026	1,828,125	449,441	32.6%
INTEREST ON INVESTMENTS	371,804	255,000	531,229	318,750	63,750	25.0%
INTEREST ON PROPERTY TAXES	36,224	-	-	-	-	0.0%
LEASE INTEREST INCOME	43,432	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	-	-	-	-	0.0%
Interest & Investment Income Total	**2,724,440**	**1,633,684**	**1,903,255**	**2,146,875**	**513,191**	**31.4%**
Interfund TF (Rev)						
CAPITAL TRANSFER	-	-	-	-	-	0.0%
OPERATIONAL TRANSFER	5,561,539	5,813,089	5,813,089	5,599,889	(213,200)	-3.7%
Interfund TF (Rev) Total	**5,561,539**	**5,813,089**	**5,813,089**	**5,599,889**	**(213,200)**	**-3.7%**
Intergovernmental Agreement						
BILLABLE SERVICES	80,824	87,050	67,059	85,050	(2,000)	-2.3%
HOUSEHOLD HAZARDOUS WASTE	127,500	160,000	160,000	160,000	-	0.0%
LOCAL	-	-	-	-	-	0.0%
NAPERVILLE FIRE PROTECTION DIS	1,400,170	1,504,060	1,417,452	1,450,000	(54,060)	-3.6%
Intergovernmental Agreement Total	**1,608,494**	**1,751,110**	**1,644,511**	**1,695,050**	**(56,060)**	**-3.2%**
Non-Business License & Permit						
COMMERCIAL PERMIT FEES	1,185,219	675,000	1,060,919	900,000	225,000	33.3%
NON-BUSINESS LICENSE & PERMIT	-	-	-	-	-	0.0%
RESIDENTIAL PERMIT FEES	681,772	710,000	1,102,772	710,000	-	0.0%
Non-Business License & Permit Total	**1,866,991**	**1,385,000**	**2,163,691**	**1,610,000**	**225,000**	**16.2%**
Other License & Permit						
OTHER PERMITS	10,632	21,000	9,112	9,000	(12,000)	-57.1%
Other License & Permit Total	**10,632**	**21,000**	**9,112**	**9,000**	**(12,000)**	**-57.1%**
Other Revenue						
BAD DEBT	41,226	50,000	59,489	52,500	2,500	5.0%
OTHER RECEIPTS	361,042	100,000	214,048	246,800	146,800	146.8%
REBATE PROGRAMS	54,259	55,000	51,446	50,000	(5,000)	-9.1%
SALE OF PROPERTY	15,851	41,000	24,105	37,138	(3,862)	-9.4%
Other Revenue Total	**472,378**	**246,000**	**349,088**	**386,438**	**140,438**	**57.1%**
Property Taxes						
CURRENT/FIRE PENSION	10,348,482	10,999,453	10,999,453	10,914,619	(84,834)	-0.8%
CURRENT/GENERAL CORP	8,052,232	8,168,000	8,168,000	10,079,751	1,082,000	13.2%
CURRENT/IMRF	1,993,933	2,263,858	2,263,858	2,553,694	289,836	12.8%
CURRENT/POLICE PENSION	8,090,375	8,946,595	8,946,595	9,136,560	189,965	2.1%
NON-CURRENT/FIRE PENSION	887	-	-	-	-	0.0%
NON-CURRENT/GENERAL CORP	686	-	-	-	-	0.0%
NON-CURRENT/IMRF	170	-	-	-	-	0.0%
NON-CURRENT/POLICE PENSION	702	-	-	-	-	0.0%
Property Taxes Total	**28,487,465**	**30,377,906**	**30,377,906**	**32,684,624**	**1,476,967**	**4.9%**
Real Estate Transfer Tax						
REAL ESTATE TRANSFER TAX	4,813,549	4,624,000	4,859,312	5,000,000	376,000	8.1%
Real Estate Transfer Tax Total	**4,813,549**	**4,624,000**	**4,859,312**	**5,000,000**	**376,000**	**8.1%**
Rents & Royalties						
FRANCHISE/AT&T	125,122	141,000	109,531	88,750	(52,250)	-37.1%
FRANCHISE/COMCAST	1,374,737	1,382,000	1,293,535	1,124,250	(257,750)	-18.7%
FRANCHISE/WIDE OPEN WEST	235,538	225,000	221,060	194,950	(30,050)	-13.4%
LEASE INCOME	439,454	383,893	394,816	425,893	42,000	10.9%
PEG FEE/AT&T	25,025	24,000	21,906	17,750	(6,250)	-26.0%
PEG FEE/COMCAST	274,947	282,000	255,727	224,850	(57,150)	-20.3%
PEG FEE/WIDE OPEN WEST	47,108	49,000	44,212	38,990	(10,010)	-20.4%
RENTAL INCOME	7,154	5,100	6,608	-	(5,100)	-100.0%
Rents & Royalties Total	**2,529,087**	**2,491,993**	**2,347,395**	**2,115,433**	**(376,560)**	**-15.1%**

GENERAL FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
State Shared Taxes						
AUTO RENTAL TAX	186,867	166,000	166,000	181,335	15,335	9.2%
CANNABIS TAX - STATE	239,705	261,695	234,778	240,759	(20,936)	-8.0%
LOCAL USE TAX	5,601,118	3,870,095	2,123,468	559,280	(3,310,815)	-85.5%
PPRT	534,767	699,226	422,037	417,571	(281,655)	-40.3%
SALES TAX	49,558,317	54,358,100	55,300,309	52,435,000	(1,923,100)	-3.5%
SALES TAX/REBATE/CITYGATE	(27,193)	(33,600)	(27,544)	(30,000)	3,600	-10.7%
SALES TAX/REBATE/COSTCO	(949,534)	-	-	-	-	0.0%
SALES TAX/REBATE/EMBASSY	(14,332)	(19,300)	(12,064)	(15,000)	4,300	-22.3%
SALES TAX/REBATE/MARRIOTT	(22,007)	(20,000)	(30,978)	(20,000)	-	0.0%
SALES TAX/REBATE/PROMENADE	(98,940)	(99,931)	(99,931)	(99,931)	-	0.0%
SALES TAX/REBATE/TELLABS	-	-	-	-	-	0.0%
SALES TAX/REBATE/WALMART	-	-	-	-	-	0.0%
SALES TAX/REBATE/WATER ST	(109,321)	(130,000)	(95,413)	(111,000)	19,000	-14.6%
STATE INCOME TAX	25,394,941	26,429,598	26,836,448	26,947,108	517,510	2.0%
State Shared Taxes Total	**80,294,389**	**85,481,883**	**84,817,109**	**80,505,122**	**(4,976,761)**	**-5.8%**
Subscription Financing						
Capital Leases	147,856	-	-	-	-	0.0%
SBITA	3,175,668	-	-	-	-	0.0%
Subscription Financing Total	**3,323,524**	**-**	**-**	**-**	**-**	**0.0%**
Utility Taxes						
ELECTRIC TAX/CITY	5,682,166	5,918,048	6,115,899	8,000,000	2,081,952	35.2%
ELECTRIC TAX/COMED	102,576	97,000	85,791	100,000	3,000	3.1%
ELECTRIC TAX/UNBILLED REVENUE	63,000	-	-	-	-	0.0%
NATURAL GAS TAX/NICOR	3,424,065	4,000,000	3,883,950	5,000,000	1,000,000	25.0%
TELEPHONE TAX/STATE	2,494,378	2,651,000	2,651,000	2,651,000	-	0.0%
WATER TAX/CITY	2,474,928	2,525,000	2,602,150	3,069,000	544,000	21.5%
WATER TAX/UNBILLED REVENUES	-	-	-	-	-	0.0%
Utility Taxes Total	**14,241,113**	**15,191,048**	**15,338,790**	**18,820,000**	**3,628,952**	**23.9%**
Revenue Total	**162,685,553**	**166,556,858**	**166,232,725**	**174,775,781**	**8,218,923**	**4.9%**
Expense						
Salaries & Wages						
OTHER COMPENSATION	268,614	632,721	301,791	520,051	(112,670)	-17.8%
OVERTIME PAY	7,890,486	8,562,200	9,267,347	9,233,960	671,761	7.8%
REGULAR PAY	74,329,608	79,980,844	77,047,017	85,578,472	5,597,629	7.0%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	391,651	750,544	458,265	709,514	(41,029)	-5.5%
Salaries & Wages Total	**82,880,359**	**89,926,308**	**87,074,421**	**96,041,998**	**6,115,690**	**6.8%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	594,593	640,936	611,044	632,010	(8,926)	-1.4%
EMPLOYER CONTRIBUTIONS/LIFE IN	147,080	149,763	153,820	200,902	51,139	34.1%
EMPLOYER CONTRIBUTIONS/MEDICAL	10,314,788	10,746,872	10,689,844	12,730,187	1,983,314	18.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	73,379	76,270	71,778	77,535	1,265	1.7%
EMPLOYER CONTRIBUTIONS/WCOMP	1,891,440	1,855,677	1,902,060	2,371,793	516,116	27.8%
FIRE PENSION	10,362,531	10,999,453	10,999,453	10,914,619	(84,834)	-0.8%
IMRF	2,067,970	2,230,577	2,207,941	2,549,241	318,664	14.3%
MEDICARE	1,127,370	1,144,294	1,181,706	1,266,061	121,766	10.6%
POLICE PENSION	8,101,368	8,946,595	8,946,595	9,136,560	189,965	2.1%
SOCIAL SECURITY	1,836,128	1,974,305	1,810,718	2,042,313	68,008	3.4%
Benefits & Related Total	**36,516,647**	**38,764,742**	**38,574,958**	**41,921,219**	**3,156,478**	**8.1%**
Purchased Items						
BOOKS AND PUBLICATIONS	9,618	27,730	6,988	18,580	(9,150)	-33.0%
CUSTODIAL SUPPLIES	173,321	217,250	181,173	225,000	7,750	3.6%
ELECTRIC	929,643	1,187,525	1,096,950	1,248,565	61,040	5.1%
EQUIPMENT PARTS	904,518	957,000	786,374	957,000	-	0.0%
FUEL	1,170,163	1,706,000	974,210	1,615,000	(91,000)	-5.3%
INTERNET	271,033	341,979	290,997	326,100	(15,879)	-4.6%
ITEMS PURCHASED FOR RESALE	225,000	235,000	144,791	235,000	-	0.0%
LUBRICANTS AND FLUIDS	-	-	-	-	-	0.0%
NATURAL GAS	28,876	50,205	37,919	73,050	22,845	45.5%
OFFICE SUPPLIES	45,793	106,873	52,606	78,451	(28,422)	-26.6%
OPERATING SUPPLIES	3,193,350	3,702,068	3,161,720	3,591,997	(110,071)	-3.0%

GENERAL FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
OTHER UTILITIES	-	-	-	-	-	0.0%
SALT AND CHEMICALS	477,459	606,335	706,429	592,750	(13,585)	-2.2%
TECHNOLOGY HARDWARE	1,641,014	525,332	315,283	602,600	77,268	14.7%
TELEPHONE	653,770	648,149	672,993	710,790	62,641	9.7%
TELEVISION	2,566	2,800	2,825	2,800	-	0.0%
WATER AND SEWER	119,600	174,550	132,475	190,270	15,720	9.0%
Purchased Items Total	**9,845,725**	**10,488,796**	**8,563,733**	**10,467,953**	**(20,843)**	**-0.2%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	489,837	697,800	414,647	478,300	(219,500)	-31.5%
ADVERTISING AND MARKETING	11,846	21,660	9,088	21,260	(400)	-1.8%
ARCHITECT AND ENGINEER SERVICE	124,078	472,500	245,272	351,500	(121,000)	-25.6%
BUILDING AND GROUNDS MAINT	732,275	866,400	826,097	796,900	(69,500)	-8.0%
DUES/SUBSCRIPTIONS/LICENSES	231,065	245,127	250,505	253,142	8,015	3.3%
EDUCATION AND TRAINING	906,427	1,169,974	1,007,207	1,175,034	5,060	0.4%
EQUIPMENT MAINTENANCE	1,864,939	2,184,626	1,636,585	1,549,855	(634,771)	-29.1%
FINANCIAL SERVICE	202,890	211,660	229,280	206,163	(5,497)	-2.6%
HR SERVICE	506,969	573,878	518,381	516,313	(57,565)	-10.0%
LAUNDRY SERVICE	28,156	38,430	22,542	38,600	170	0.4%
LEGAL SERVICE	44,495	45,200	33,622	45,000	(200)	-0.4%
MILEAGE REIMBURSEMENT	15,839	18,035	16,002	18,095	60	0.3%
OPERATIONAL SERVICE	4,578,477	5,488,405	5,210,008	5,988,795	500,390	9.1%
OTHER EXPENSES	22,968	23,870	21,296	30,370	6,500	27.2%
OTHER PROFESSIONAL SERVICE	928,994	1,670,071	949,766	1,762,599	92,528	5.5%
POSTAGE AND DELIVERY	29,587	50,055	23,408	52,885	2,830	5.7%
PRINTING SERVICE	12,989	29,050	19,764	23,750	(5,300)	-18.2%
REFUSE AND RECYCLING SERVICE	328,166	429,000	329,575	429,000	-	0.0%
RENTAL FEES	52,800	171,825	46,001	152,700	(19,125)	-11.1%
SOFTWARE AND HARDWARE MAINT	3,104,151	6,080,872	5,592,047	6,816,517	735,645	12.1%
STATE MANDATED TRAINING	-	-	-	-	-	0.0%
Subscription Based Technology	3,638,584	-	-	-	-	0.0%
TUITION REIMBURSEMENT	-	-	-	-	-	0.0%
Purchased Services Total	**17,855,532**	**20,488,438**	**17,401,092**	**20,706,778**	**218,340**	**1.1%**
Capital Outlay						
Capital Leases	147,856	-	-	-	-	0.0%
Capital Outlay Total	**147,856**	**-**	**-**	**-**	**-**	**0.0%**
Debt Service						
LEASE INTEREST	4,079	-	-	-	-	0.0%
LEASE PRINCIPAL	47,756	-	21,600	21,600	21,600	0.0%
SBITA Interest	122,340	-	-	-	-	0.0%
SBITA Principal	1,818,959	-	-	-	-	0.0%
Debt Service Total	**1,993,135**	**-**	**21,600**	**21,600**	**21,600**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	2,041,716	1,927,600	1,967,937	1,922,600	(5,000)	-0.3%
REIMBURSEMENT PROGRAMS	35,700	35,000	15,450	35,000	-	0.0%
Social Service Grants	-	100,000	75,684	100,000	-	0.0%
Grants & Contributions Total	**2,077,416**	**2,062,600**	**2,059,071**	**2,057,600**	**(5,000)**	**-0.2%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
TRANSFER OUT	5,654,957	4,696,308	4,696,308	3,558,632	(1,137,676)	-24.2%
Interfund TF (Exp) Total	**5,654,957**	**4,696,308**	**4,696,308**	**3,558,632**	**(1,137,676)**	**-24.2%**
Expense Total	**156,971,627**	**166,427,192**	**158,391,183**	**174,775,781**	**8,348,589**	**5.0%**

26 ELECTRIC UTILITY FUND

Naperville owns and operates its own public Electric Utility, serving approximately 64,000 customers and focusing on proactive asset maintenance to help ensure reliability. Sustainability is a key part of its efforts, including offering customers an optional Renewable Energy Program and a utility dashboard to monitor their energy use patterns.

The utility's most significant cost is the electricity it purchases for its customers. In 2007, Naperville entered into a contract with the Illinois Municipal Electric Agency (IMEA), a not-for-profit organization, to supply the City with energy and services through Sept. 30, 2035. The IMEA was formed in 1984 and provides energy and services to 32 municipalities throughout the State of Illinois. The City's goal for this long-term procurement was to provide stable energy prices to the City and reduce potential risk from the future power market. A diversified portfolio shields the City and other IMEA members from some of this market volatility. However, many factors, including weather, natural gas prices, government regulation, electric usage patterns, alternative energy, and the overall energy market, influence the energy cost in our region.

The Electric Utility Fund accounts for all revenues and expenses of the Electric Utility, including capital costs.

2025 – 2027 Electric Rates

Naperville's Electric Utility reviews rates every three years to match charges with service costs. In 2024, the utility partnered with Utility Financial Solutions (UFS) to establish appropriate rates starting in 2025 that will support the utility's service and improvement plans through 2027.

Current trends influence how rates are set for the future. Since 2021, the utility has seen lower-than-expected energy sales as more customers use energy-efficient appliances and install solar panels in their homes and businesses. Regardless of electricity usage levels, Naperville's electric system and equipment demands stay constant. Reliable service depends on having the appropriate financial resources to maintain the system, repair or replace equipment, and invest in new technologies.

The lingering effects of the COVID pandemic have also affected the utility industry. Long lead times of up to three years, instead of weeks, to order and receive transformers, cables, and switches have required the utility to keep more items on hand at higher costs to ensure availability when needed.

Finally, cables and equipment installed during Naperville's high-growth decades of the 1980s and 1990s are beginning to reach the end of their usable life. To reduce power outages, more resources must be spent replacing those items. The utility must balance this maintenance with newer projects, such as burying the City's remaining overhead electric lines.

Considering these factors, the 2024 rate study proposed average rate increases of 6.5% in 2025 and 5.1% in 2026 and 2027.

REVENUES

The 2026 budgeted revenues for the Electric Utility total $177.84 million. This is an increase of$11.41 million, or 6.9%, from the 2025 budget. The following is a review of the primary revenue sources.

Electric Charges

Electric charges make up most of the utility's revenue at 91%, or $162.27 million. Charges include electric charges for general services, residential, small and large commercial, transmission, and metered lighting. The estimated increase is approximately $7.81 million, or 5.1% more than the 2025 budget, and aligns with revenue projected in the rate study.

Fees

This revenue source includes installation fees for new developments and electrical upgrades. Other budgeted fees cover reimbursed capital work related to new developments, such as the Polo Club. Installation fees are projected to increase by $925,000, or 30%. A substantial increase is expected for new service installation fees in 2026. However, if any of this work is delayed or not completed, these revenues would not be realized in 2026, nor would the associated expenses.

Bond Proceeds

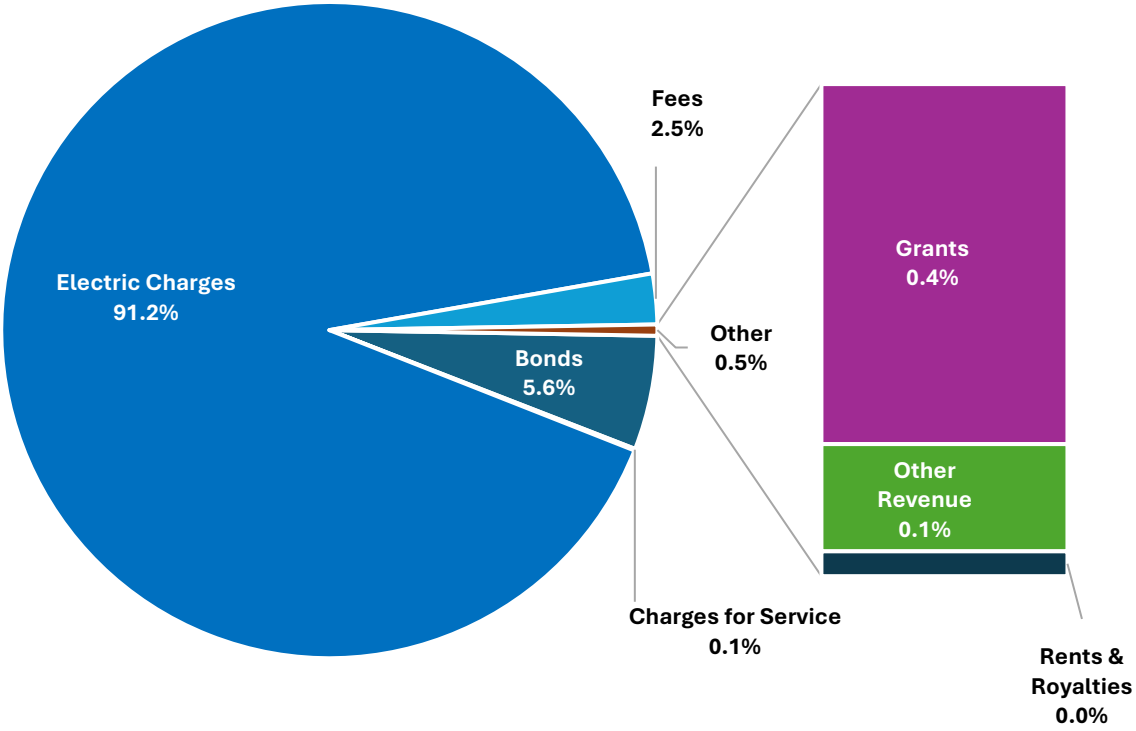
The 2026 budget includes $10 million for bond proceeds within the Electric Utility Fund. This new debt would be issued in 2026 to help fund capital investments within the utility. This money will be borrowed on a reimbursement basis, so if the level of capital investment in 2026 is less than anticipated, the full $10 million might not be bonded.

Other Revenues

The remaining revenue sources include charges for service, interest and investment income, rents and royalties, and other reimbursements. These revenues total approximately $1.13 million, an increase of $187,654, or 20%, from 2025. This is primarily attributed to anticipating receipt of a grant for roughly $700,000 in 2026.

FUND REVENUES BY SOURCE

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Bond Sale Proceeds	-	7,500,000	10,044,766	10,000,000	2,500,000	33.3%
Charges for Service	95,353	150,000	215,694	150,000	-	0.0%
Electric Charges	141,245,341	154,468,447	156,463,441	162,273,755	7,805,308	5.1%
Fees	4,499,234	3,521,837	5,658,548	4,440,416	918,579	26.1%
Grants	3,834	-	10,237	715,000	715,000	0.0%
Interest & Investments	667,571	618,392	615,215	17,773	(600,619)	-97.1%
Other Revenue	1,112,463	139,727	377,637	213,000	73,273	52.4%
Rents & Royalties	7,629	31,500	24,035	31,500	-	0.0%
Revenue Subtotal	**147,631,424**	**166,429,903**	**173,409,573**	**177,841,444**	**11,411,541**	**6.9%**
Interfund Transfers	-	-	234,651	-	-	0.0%
Total Revenues	**147,631,424**	**166,429,903**	**173,644,223**	**177,841,444**	**11,411,541**	**6.9%**



EXPENSES

The 2026 budgeted expenses for the Electric Utility Fund total $177.31 million, an increase of $10.46 million, or 6.3%. Significant expenses are as follows.

Salaries and Benefits

Salaries are budgeted at $17.68 million, reflecting a 10.3% increase from the previous year. This increase reflects all negotiated increases for union employees, a 3.0% cost-of-living adjustment, and a 1% merit increase for non-union employees. The budget also reflects $47,000 for non-union wage adjustments as identified in the 2025 compensation and classification study. Benefits are increasing by $786,407, or 17.5% above 2025, mainly attributable to a significant rate increase across all medical plans.

Purchased Services

This category has an increase of $317,290, or 3.8%. Increases across the Architect and Engineering Services and the Building and Ground Maintenance space primarily drive the increase. The proposed Purchased Service budget across the Electric Utility Fund largely aligns with the need to continue substation and relay maintenance.

Purchased Items

Purchased items increase slightly by $39,110, or 2.0%. The increase in the budget for Equipment and Parts primarily drives the increase. As costs rise and delayed items and equipment start to arrive, the expenses in this category are expected to increase.

Capital Outlay
The total planned capital outlay in 2026 is $27.74 million, a decrease of $2.52 million, or 8.3%. The main driver of this reduction is an effort to stabilize the utility's cash balance. However, major investments are still anticipated in 2026, including $6.32 million for the tollway substation upgrade, $3.75 million for cable replacement, and $1.22 million for substation emergency repair and replacement item purchases.

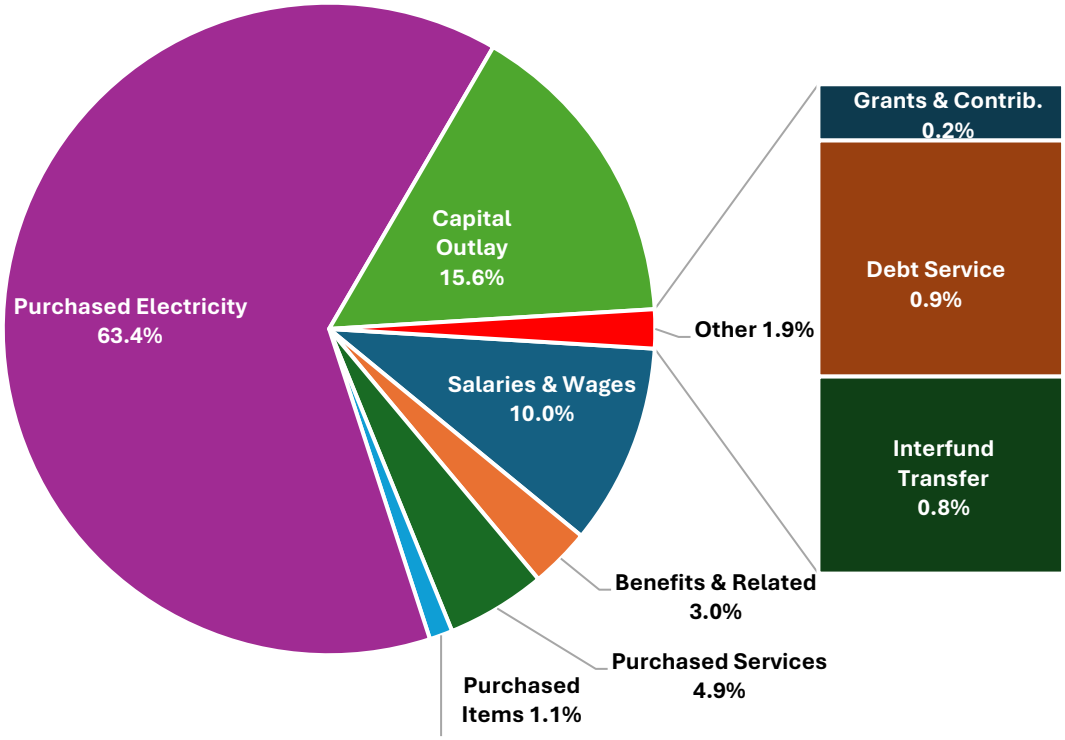
Debt Service
Based on the current debt schedule, debt payments will decrease in 2026. The total outstanding debt is $18.85 million and is scheduled to be paid off in 2045. The 2026 budget includes issuing up to $10 million in new debt for capital improvements.

Purchased Electricity
This is the largest line item in the utility's budget, accounting for 63% of total expenses. The cost for 2026 is expected to total $112.40 million, an increase of 10.5% compared to the 2025 budget. The 2026 budget for Purchased Electricity allows this budget to align more with the actual expenses experienced in recent years.

Interfund Transfer
Internal services include technology and replacement costs, vehicle maintenance, and a portion of the City's general liability. These expenses will decrease by $16,668 in 2026, or 1.2%.

FUND EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	16,299,220	16,033,664	14,878,610	17,682,024	1,648,360	10.3%
Benefits & Related	4,078,865	4,492,180	4,129,029	5,278,587	786,407	17.5%
Insurance Benefits	-	1,000	1,000	1,000	-	0.0%
Purchased Services	6,416,772	8,431,677	6,955,935	8,748,967	317,290	3.8%
Purchased Items	(5,325,264)	1,996,765	1,733,277	2,035,875	39,110	2.0%
Purchased Electricity	109,942,552	101,763,112	114,234,604	112,404,056	10,640,944	10.5%
Capital Outlay	17,766,996	30,258,716	24,888,378	27,735,150	(2,523,566)	-8.3%
Grants & Contrib.	330,951	543,841	419,930	393,250	(150,591)	-27.7%
Debt Service	489,064	1,931,070	2,223,464	1,650,388	(280,682)	-14.5%
Expenses Subtotal	**149,999,155**	**165,452,025**	**169,464,227**	**175,929,297**	**10,477,272**	**6.3%**
Interfund Transfer	1,445,016	1,394,191	1,394,191	1,377,523	(16,668)	-1.2%
Total Expenses	**151,444,171**	**166,846,216**	**170,858,418**	**177,306,820**	**10,460,604**	**6.3%**



FUND BY DEPARTMENT

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
City Manager's Office	299,600	300,304	260,811	316,416	16,112	5.4%
Community Services	79,757	81,748	74,570	84,051	2,302	2.8%
Debt Service	79,037	1,831,070	1,875,836	1,325,388	(505,682)	-27.6%
Electric	145,776,718	158,541,220	163,008,128	169,719,243	11,178,023	7.1%
Finance	3,375,050	3,423,302	3,278,499	3,633,880	210,578	6.2%
Human Resources	203,618	206,764	213,088	233,635	26,872	13.0%
Information Technology	704,804	1,013,956	952,960	881,614	(132,342)	-13.1%
Insurance	3,468	2,855	2,855	2,853	(2)	-0.1%
Legal	190,609	162,622	180,243	173,527	10,905	6.7%
Mayor & Council	25,133	34,016	29,545	31,777	(2,239)	-6.6%
Police	77,858	77,859	81,044	-	(77,859)	-100.0%
Public Works	477,790	1,028,935	717,373	694,786	(334,149)	-32.5%
Trans. Eng. & Dev.	150,729	141,565	183,467	209,650	68,085	48.1%
Expense Total	**151,444,171**	**166,846,216**	**170,858,418**	**177,306,820**	**10,460,604**	**6.3%**

ELECTRIC UTILITY FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	7,500,000	10,044,766	10,000,000	2,500,000	33.3%
PREMIUMS ON BONDS	-	-	-	-	-	0.0%
Bond Sale Proceeds Total	**-**	**7,500,000**	**10,044,766**	**10,000,000**	**2,500,000**	**33.3%**
Charges for Service						
DAMAGE TO CITY PROPERTY	95,353	150,000	215,694	150,000	-	0.0%
Charges for Service Total	**95,353**	**150,000**	**215,694**	**150,000**	**-**	**0.0%**
Electric Charges						
FIBER NETWORK	386,959	526,413	526,413	586,734	60,321	11.5%
GENERAL SERVICE/CUSTMR CHARGE	3,146,161	3,682,111	3,361,904	4,497,154	815,043	22.1%
GENERAL SERVICE/PPA	311,799	-	737,044	190,699	190,699	0.0%
GENERAL SERVICE/RETAIL RATE	14,464,826	17,448,084	15,945,038	16,642,714	(805,370)	-4.6%
LARGE SERVICE/DEMAND CHARGE	22,823,685	25,828,000	22,991,254	27,467,625	1,639,625	6.3%
LARGE SERVICE/PPA	976,839	-	2,224,351	531,061	531,061	0.0%
LARGE SERVICE/RETAIL RATE	18,896,932	20,012,426	21,272,615	21,523,608	1,511,182	7.6%
OUTDOOR LIGHT/CUSTMR CHARGE	42,359	39,722	43,586	41,194	1,472	3.7%
OUTDOOR LIGHT/PPA	3,887	-	7,673	2,414	2,414	0.0%
OUTDOOR LIGHT/RETAIL RATE	190,615	209,212	209,305	222,613	13,401	6.4%
PRIMARY METER/CUSTMR CHARGE	16,982	18,228	81,849	16,464	(1,764)	-9.7%
PRIMARY METER/DEMAND CHARGE	5,493,510	8,165,000	5,355,683	8,253,750	88,750	1.1%
PRIMARY METER/PPA	337,114	-	686,862	160,928	160,928	0.0%
PRIMARY METER/RETAIL RATE	6,343,535	5,835,996	6,445,107	6,209,916	373,920	6.4%
PRIMARY METER/STAND-BY	249,098	429,660	518,584	432,096	2,436	0.6%
RESIDENTIAL/CUSTMR CHARGE	11,285,372	12,964,214	12,941,832	14,505,122	1,540,908	11.9%
RESIDENTIAL/PPA	1,076,463	-	2,772,817	675,896	675,896	0.0%
RESIDENTIAL/RETAIL RATE	54,205,426	58,172,883	59,739,655	59,076,317	903,434	1.6%
SALES TO IMEA FROM COGEN	-	-	-	-	-	0.0%
TRANSMISSION/CUSTMR CHARGE	4,700	6,000	5,850	7,200	1,200	20.0%
TRANSMISSION/DEMAND CHARGE	356,425	406,560	178,279	406,560	-	0.0%
TRANSMISSION/PPA	26,886	-	34,494	16,093	16,093	0.0%
TRANSMISSION/RETAIL RATE	605,768	723,938	383,245	807,597	83,659	11.6%
Electric Charges Total	**141,245,341**	**154,468,447**	**156,463,441**	**162,273,755**	**7,805,308**	**5.1%**
Fees						
FACILITIES INSTALLATION CHARGE	63,502	5,000	2,203	5,000	-	0.0%
INSTALLATION FEES	3,947,874	3,075,000	4,889,443	4,000,000	925,000	30.1%
LATE PAYMENT FEE	288,061	257,000	409,909	257,000	-	0.0%
OTHER FEES	8,336	-	229,418	-	-	0.0%
SERVICE FEES	73,289	59,837	64,425	53,416	(6,421)	-10.7%
TURN-OFF/ON FEE	118,172	125,000	63,150	125,000	-	0.0%
Fees Total	**4,499,234**	**3,521,837**	**5,658,548**	**4,440,416**	**918,579**	**26.1%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	582,045	506,869	503,692	-	(506,869)	-100.0%
INTEREST ON INVESTMENTS	76,443	93,750	93,750	-	(93,750)	-100.0%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	9,083	17,773	17,773	17,773	-	0.0%
Interest & Investment Income Total	**667,571**	**618,392**	**615,215**	**17,773**	**(600,619)**	**-97.1%**
Interfund TF (Rev)						
INSURANCE TRANSFER	-	-	-	-	-	0.0%
OPERATIONAL TRANSFER	-	-	234,651	-	-	0.0%
Interfund TF (Rev) Total	**-**	**-**	**234,651**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	(311,842)	(68,273)	164,414	-	68,273	-100.0%
OTHER RECEIPTS	1,265,050	1,000	281	1,000	-	0.0%
REIMBURSEMENTS	134,844	157,000	149,690	162,000	5,000	3.2%
SALE OF PROPERTY	24,410	50,000	63,253	50,000	-	0.0%
Other Revenue Total	**1,112,463**	**139,727**	**377,637**	**213,000**	**73,273**	**52.4%**
Rents & Royalties						
LEASE INCOME	7,629	31,500	24,035	31,500	-	0.0%
RENTAL INCOME	-	-	-	-	-	0.0%
Rents & Royalties Total	**7,629**	**31,500**	**24,035**	**31,500**	**-**	**0.0%**
Grants						
Federal Grants	3,834	-	10,237	715,000	715,000	0.0%
Grants Total	**3,834**	**-**	**10,237**	**715,000**	**715,000**	**0.0%**
Revenue Total	**147,631,424**	**166,429,903**	**173,644,223**	**177,841,444**	**11,411,541**	**6.9%**

ELECTRIC UTILITY FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OTHER COMPENSATION	54,435	(420,527)	19,247	(312,888)	107,639	-25.6%
OVERTIME PAY	1,893,014	2,294,378	1,527,480	2,521,963	227,586	9.9%
REGULAR PAY	14,333,324	14,097,893	13,285,620	15,405,597	1,307,703	9.3%
TEMPORARY PAY	18,447	61,920	46,263	67,352	5,432	8.8%
Salaries & Wages Total	**16,299,220**	**16,033,664**	**14,878,610**	**17,682,024**	**1,648,360**	**10.3%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	94,535	104,547	96,718	106,738	2,191	2.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	27,505	28,633	28,031	35,565	6,931	24.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	1,687,927	1,843,609	1,730,524	2,230,786	387,177	21.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	12,669	13,167	12,100	14,046	879	6.7%
EMPLOYER CONTRIBUTIONS/WCOMP	135,348	132,789	136,112	169,722	36,933	27.8%
IMRF	1,016,614	1,152,489	1,039,864	1,377,816	225,327	19.6%
MEDICARE	216,296	232,645	205,792	257,878	25,234	10.8%
SOCIAL SECURITY	887,970	984,302	879,888	1,086,037	101,735	10.3%
Benefits & Related Total	**4,078,865**	**4,492,180**	**4,129,029**	**5,278,587**	**786,407**	**17.5%**
Purchased Items						
BOOKS AND PUBLICATIONS	13,987	18,850	201	18,850	-	0.0%
ELECTRIC	93,524	162,550	110,715	113,500	(49,050)	-30.2%
EQUIPMENT PARTS	139,760	300,000	185,028	620,000	320,000	106.7%
INTERNET	38,210	45,000	40,399	75,000	30,000	66.7%
INVENTORY ISSUES - CONTRA	(6,479,503)	-	-	-	-	0.0%
NATURAL GAS	16,157	52,800	23,773	45,000	(7,800)	-14.8%
OFFICE SUPPLIES	5,303	13,000	7,512	13,000	-	0.0%
OPERATING SUPPLIES	653,474	1,333,965	1,345,854	1,091,225	(242,740)	-18.2%
OTHER UTILITIES	-	8,800	-	8,800	-	0.0%
TECHNOLOGY HARDWARE	182,300	48,600	6,761	35,500	(13,100)	-27.0%
TELEPHONE	-	-	-	-	-	0.0%
WATER AND SEWER	11,525	13,200	13,035	15,000	1,800	13.6%
Purchased Items Total	**(5,325,264)**	**1,996,765**	**1,733,277**	**2,035,875**	**39,110**	**2.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	1,254,739	1,219,000	1,267,711	1,312,400	93,400	7.7%
ARCHITECT AND ENGINEER SERVICE	124,598	444,667	214,727	819,667	375,000	84.3%
BUILDING AND GROUNDS MAINT	127,173	548,500	151,917	655,800	107,300	19.6%
DUES/SUBSCRIPTIONS/LICENSES	7,210	7,880	8,575	8,420	540	6.9%
EDUCATION AND TRAINING	156,817	200,000	166,340	206,400	6,400	3.2%
EQUIPMENT MAINTENANCE	592,013	1,223,959	798,782	1,257,240	33,281	2.7%
FINANCIAL SERVICE	58,706	68,014	83,478	62,934	(5,080)	-7.5%
HR SERVICE	44,842	39,086	16,639	16,566	(22,520)	-57.6%
LAUNDRY SERVICE	51,749	82,000	49,649	82,000	-	0.0%
LEGAL SERVICE	19,621	45,000	48,965	60,000	15,000	33.3%
MILEAGE REIMBURSEMENT	190	300	34	300	-	0.0%
OPERATIONAL SERVICE	1,477,234	1,397,825	1,556,560	1,439,220	41,395	3.0%
OTHER EXPENSES	10,654	5,100	18,986	11,100	6,000	117.6%
OTHER PROFESSIONAL SERVICE	1,012,136	931,550	834,123	570,070	(361,480)	-38.8%
POSTAGE AND DELIVERY	139,229	137,500	154,163	198,300	60,800	44.2%
PRINTING SERVICE	62,245	100,200	63,352	80,200	(20,000)	-20.0%
REFUSE AND RECYCLING SERVICE	-	19,000	-	19,000	-	0.0%
RENTAL FEES	16,252	32,000	15,459	36,000	4,000	12.5%
SOFTWARE AND HARDWARE MAINT	1,261,366	1,930,096	1,506,477	1,913,350	(16,746)	-0.9%
Purchased Services Total	**6,416,772**	**8,431,677**	**6,955,935**	**8,748,967**	**317,290**	**3.8%**
Capital Outlay						
BUILDING IMPROVEMENTS	119,729	555,000	400,074	230,000	(325,000)	-58.6%
INFRASTRUCTURE	15,733,573	27,261,400	22,886,710	25,151,500	(2,109,900)	-7.7%
TECHNOLOGY	18,727	168,000	196,639	236,750	68,750	40.9%
VEHICLES AND EQUIPMENT	1,894,967	2,274,316	1,404,955	2,116,900	(157,416)	-6.9%
Capital Outlay Total	**17,766,996**	**30,258,716**	**24,888,378**	**27,735,150**	**(2,523,566)**	**-8.3%**
Debt Service						
BOND ISSUANCE COST	-	-	44,766	-	-	0.0%
GAIN/LOSS ON BOND REFUNDING	(164,627)	-	-	-	-	0.0%
INTEREST	653,691	274,320	521,948	900,388	626,068	228.2%
PRINCIPAL	-	1,656,750	1,656,750	750,000	(906,750)	-54.7%
Debt Service Total	**489,064**	**1,931,070**	**2,223,464**	**1,650,388**	**(280,682)**	**-14.5%**

ELECTRIC UTILITY FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	150,302	333,750	251,779	193,750	(140,000)	-41.9%
REBATE PROGRAM	180,649	210,091	168,152	199,500	(10,591)	-5.0%
Grants & Contributions Total	**330,951**	**543,841**	**419,930**	**393,250**	**(150,591)**	**-27.7%**
Insurance Benefits						
CLAIMS/GENERAL LIABILITY	-	-	-	-	-	0.0%
CLAIMS/WORKERS COMPENSATION	-	1,000	1,000	1,000	-	0.0%
Insurance Benefits Total	**-**	**1,000**	**1,000**	**1,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	1,445,016	1,394,191	1,394,191	1,377,523	(16,668)	-1.2%
Interfund TF (Exp) Total	**1,445,016**	**1,394,191**	**1,394,191**	**1,377,523**	**(16,668)**	**-1.2%**
Purchased Electricity						
COGENERATION ENERGY CREDIT	(463,905)	(245,076)	(634,661)	(650,000)	(404,924)	165.2%
DELIVERY CHARGE	17,755,723	14,977,778	20,430,526	15,166,863	189,085	1.3%
ENERGY CHARGE	57,473,636	49,275,978	58,142,141	54,816,249	5,540,271	11.2%
GS/DISCHARGE/FLAT RVS ENERGY	12,586	-	5,036	11,389	11,389	0.0%
GS/RENEW/FLAT NET METERING	26,049	-	14,742	21,379	21,379	0.0%
GS/RENEW/TOU10 OFFPEAK NET	-	-	-	2	2	0.0%
GS/RENEW/TOU11 ONPEAK NET	-	-	-	9	9	0.0%
PM/COGENERATION/FLAT	432,810	245,076	634,735	253,641	8,565	3.5%
PM/FLAT/COGEN/NALCO	-	-	-	-	-	0.0%
PREMIUM CHARGE	3,180,142	2,958,230	3,227,433	3,259,086	300,856	10.2%
REACTIVE DEMAND CHARGE	172,392	252,926	156,878	183,676	(69,250)	-27.4%
RS/RENEW/FLAT NET METERING	561,903	-	505,676	500,000	500,000	0.0%
SUPPLY/DEMAND CHARGE	30,406,932	34,298,200	31,752,097	36,322,387	2,024,187	5.9%
TM/COGENERATION/FLAT	384,285	-	-	2,519,375	2,519,375	0.0%
TM/FLAT/COGEN/AMOCO	-	-	-	-	-	0.0%
Purchased Electricity Total	**109,942,552**	**101,763,112**	**114,234,604**	**112,404,056**	**10,640,944**	**10.5%**
Expense Total	**151,444,171**	**166,846,216**	**170,858,418**	**177,306,820**	**10,460,604**	**6.3%**

26 WATER & WASTEWATER FUND

Naperville's Water & Wastewater Utility (referred to in this document as the Water Utilities) is one of Illinois's largest combined utility systems. The City of Naperville provides water to over 45,478 customers, wastewater services to more than 44,101 customers, and serves an overall population of more than 150,000. The City's water supply is sourced from Lake Michigan via the Jardine Water Purification Plant and purchased through the DuPage Water Commission. Naperville previously provided water through a network of 25 underground wells; eight remain in service for emergency standby use.

The utility takes pride in providing safe, reliable, and cost-effective water and wastewater services, while fully adhering to all water quality standards outlined in the Safe Drinking Water Act. Water supplied by the City meets all standards set by the Illinois Department of Public Health (IDPH), the United States Environmental Protection Agency (USEPA), and the Illinois Environmental Protection Agency (IEPA).

All financial activities for the utility are processed through the Water and Wastewater Utilities Fund.

2025 – 2027 Water/Wastewater Rates

The Water Utilities conducts rate studies on a three-year cycle to ensure charges align with service costs. Carollo FMG, a third-party consultant, conducted a rate study in the summer of 2024 to determine the appropriate rates to charge in 2025 to support Water's service and improvement plans in 2027.

The Water Utilities are in the middle of several major infrastructure projects that influenced this rate study. Over the coming years, the upgrade program for water and wastewater systems will expand significantly due to regulatory demands and the aging of the utility's infrastructure. The data supporting these needs was collected through a 2020 asset assessment of the water distribution network, which revealed that the City is over 50 miles behind on water main replacements. Although replacement efforts have increased from one mile to three miles of pipe annually, they still fall short of recommended levels. Ongoing initiatives aim to boost the water main replacement rate to reduce breaks and service interruptions.

In addition, a 2021 asset evaluation of the Springbrook water treatment plant identified several now-underway improvements necessary to meet new mandated environmental standards and capacity expansion. This is the largest capital improvement project in the City's history and will continue until 2030.

The 2026 budget requests are built against the rate structure the study recommended. In conjunction with this rate study, a fund review showed that accounting efficiencies could be realized and interfund transfers could be minimized by moving away from a separate capital fund for the Water Utilities. As of Dec. 31, 2024, the Water Capital Fund has been retired, and all financial activities required to support the Water Utilities have been budgeted within the Water & Wastewater Utility Fund itself.

REVENUES

The 2026 budgeted revenues for the Water Utilities total $151.21 million, an increase of $27.97 million over the 2025 budget. Primary revenue sources are noted below.

Water Charges

Water charges comprise 40.9% of the Water Utilities' revenues, totaling $61.88 million. The estimated increase is approximately $5.06 million more than the 2025 budget. This aligns with the recommendations outlined in the 2024 rate study and includes all capital-related charges, which are budgeted at $1.20 million.

Wastewater Charges

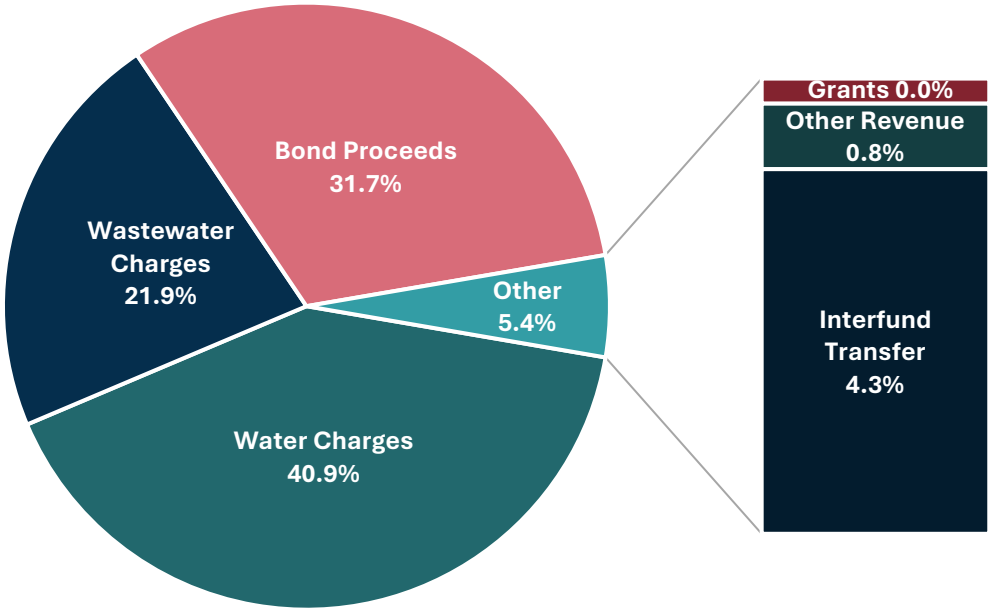
Wastewater charges make up 21.9% of the Water Utilities' revenues, totaling $33.16 million. This increase is approximately 8.4% more than the 2025 budget. The majority of increases are tied to commercial and residential customer charges, which align with the rate study recommendations.

Bond Proceeds

Bond proceeds account for 31.7% of the Water Utilities' revenues, totaling $48.00 million. This new debt will be issued in 2026 to help fund capital investments within the utility. The money is borrowed on a reimbursement basis, so if the level of capital investment does not meet the budget, the full amount may not be bonded.

REVENUES BY SOURCE

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Bond Proceeds	-	31,400,000	20,101,895	48,000,000	16,600,000	52.9%
Charges for Service	-	51,372	67,657	54,462	3,090	6.0%
Fines, Fees	380,079	327,653	331,356	347,916	20,263	6.2%
Grants	-	450,000	450,000	450,000	-	0.0%
Interest & Investment	512,512	385,421	551,146	444,150	58,729	15.2%
Other Revenue	727,707	296,570	282,837	296,570	-	0.0%
Rents & Royalties	49,950	50,371	56,668	32,400	(17,971)	-35.7%
Wastewater Charges	26,496,777	30,592,519	29,404,995	33,160,669	2,568,150	8.4%
Water Charges	50,102,732	56,821,921	55,421,082	61,882,136	5,060,215	8.9%
Revenue Subtotal	**78,269,757**	**120,375,827**	**106,667,636**	**144,668,303**	**24,292,476**	**20.2%**
Interfund Transfer	-	2,863,000	2,863,000	6,543,450	3,680,450	128.6%
Revenue Total	**78,269,757**	**123,238,827**	**109,530,636**	**151,211,753**	**27,972,926**	**22.7%**



EXPENSES

The 2026 budgeted expenses for this fund total $162.21 million. The following is a review of significant costs.

Salaries and Benefits

Salaries will increase by $694,339, or 6.6%. This increase reflects all negotiated increases for union employees, a 3.0% cost-of-living adjustment, and a 1% merit increase for non-union employees. The budget also reflects $76,000 for non-union wage adjustments as identified in the 2025 compensation and classification study. Benefits are increasing by $554,925, or 16.4%, mainly attributable to a significant rate increase across all medical plans.

Purchased Services

Purchased services are increasing by $1.79 million, or 16.3%. Most of this increase is related to operational service, estimated to increase by $1.17 million, and architectural and engineering services, estimated to increase by $877,845, for the utility's capital improvement projects. This increase is in line with the rate study recommendations.

Other increases in this area include an increase in administrative service fees of $74,530 due to credit card fees and an increase in postage and delivery of $60,800 due to postage rates.

Other Professional Services decreased by $213,505, of which $187,425 was due to Network Penetration testing being moved to the General Fund.

Purchased Items

Purchased items are projected to increase by $200,799, or 4.1%. The majority of this increase is attributable to electric costs, which are projected to increase by $140,713. Additionally, natural gas costs are increasing by $21,281, equipment parts by $16,000, and operating supplies by $15,315.

Purchased Water
Purchased water is projected to increase by $755,146. Based on historical usage and the DuPage Water Commission rates, purchased water costs are projected at $32.09 million, representing a 2.4% increase over the 2025 budget. This aligns with the rate study recommendation.

Capital Outlay
The 2024 rate study once again confirmed that significant capital needs continue to exist for the Water Utilities and supports the collection of appropriate revenues to fund these needs. Costs associated with capital improvement programs were previously housed in the Water Capital Fund, which was retired in December 2024. These costs are estimated at $89.8 million for 2026.

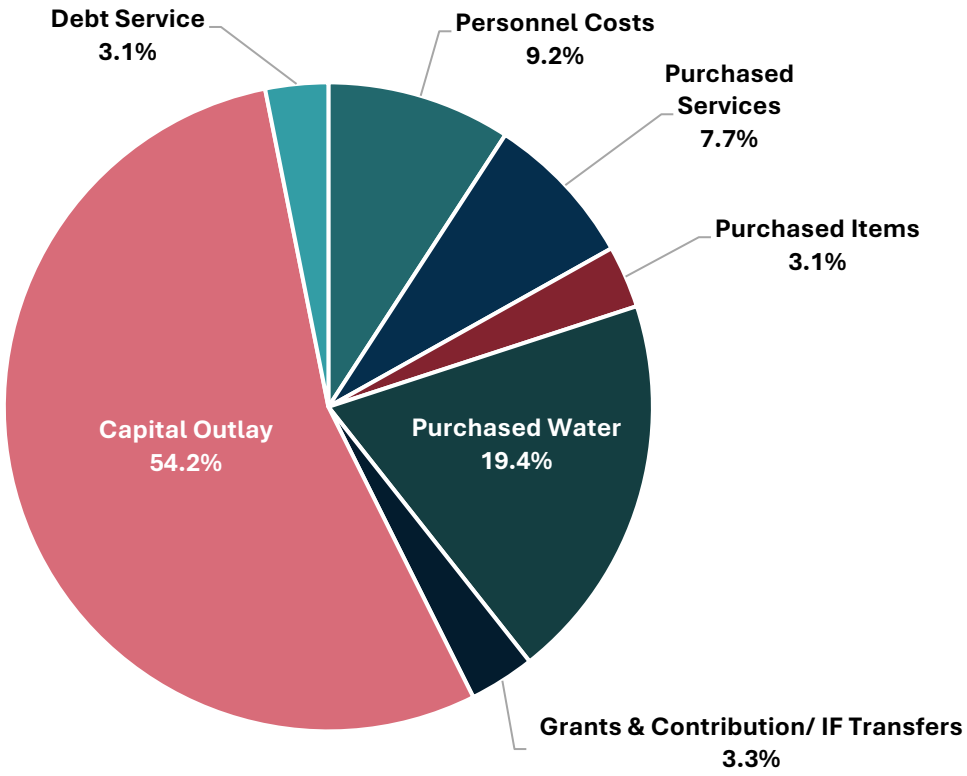
Grants & Contributions
Grants and contribution expenses have seen no change in spending. $93,750 is associated with Water's portion of funding provided to the Naperville Development Partnership for economic development services. $20,000 is tied to utility bill assistance, and the remaining $125,000 is tied to different cost-sharing reimbursement programs.

Debt Services
The Water and Wastewater Fund will provide $5.18 million to repay existing debt, including the 2025 debt issuance. This represents a $432,900, or 9.1%, increase over the previous year.

Interfund Transfers
Interfund transfers are how the utility pays for services other City departments provide, including technology, fleet repair, maintenance, and legal services. That amount is projected to decline by $110,757.

EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	11,377,348	10,568,747	10,624,220	11,263,086	694,339	6.6%
Benefits & Related	3,419,124	3,379,865	3,446,926	3,934,790	554,925	16.4%
Purchased Services	4,493,529	10,954,327	9,784,234	12,742,432	1,788,105	16.3%
Purchased Items	4,898,410	4,935,584	4,557,611	5,136,383	200,799	4.1%
Purchased Water	27,774,561	31,331,000	26,426,406	32,086,146	755,146	2.4%
Capital Outlay	197,589	70,802,088	45,720,406	89,800,335	18,998,247	26.8%
Grants & Contrib.	99,848	238,750	170,841	238,750	-	0.0%
Debt Service	922,141	4,749,300	4,518,596	5,182,200	432,900	9.1%
Expense Subtotal	**53,182,551**	**136,959,661**	**105,249,240**	**160,384,122**	**23,424,461**	**17.1%**
Interfund Transfers	25,393,646	1,941,245	1,941,245	1,830,488	(110,757)	-5.7%
Expense Total	**78,576,197**	**138,900,906**	**107,190,485**	**162,214,610**	**23,313,704**	**16.8%**



FUND BY DEPARTMENT

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
City Manager's Office	254,077	237,249	197,374	248,815	11,566	4.9%
Community Svcs	79,327	81,748	74,570	84,051	2,302	2.8%
Debt Service	913,407	4,749,300	4,510,120	5,182,200	432,900	9.1%
Finance	2,694,679	2,734,660	2,563,968	2,937,171	202,511	7.4%
Human Resources	177,727	157,295	160,793	176,445	19,150	12.2%
Information Tech	551,616	859,529	778,968	619,943	(239,587)	-27.9%
Insurance	3,468	2,855	2,855	2,853	(2)	-0.1%
Legal	113,634	104,335	116,240	111,422	7,087	6.8%
Mayor & Council	20,900	25,769	21,328	23,191	(2,577)	-10.0%
Police	32,868	33,168	52,100	-	(33,168)	-100.0%
Public Works	309,181	741,692	356,931	882,960	141,268	19.0%
Trans. Eng. & Dev.	(70,181)	86,022	91,167	91,104	5,082	5.9%
Water	73,495,494	129,087,283	98,264,071	151,854,456	22,767,173	17.6%
Expense Total	**78,576,197**	**138,900,906**	**107,190,485**	**162,214,610**	**23,313,704**	**16.8%**

WATER/WASTEWATER UTILITIES FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	31,400,000	20,101,895	48,000,000	16,600,000	52.9%
Bond Sale Proceeds Total	**-**	**31,400,000**	**20,101,895**	**48,000,000**	**16,600,000**	**52.9%**
Charges for Service						
DAMAGE TO CITY PROPERTY	-	500	243	1,000	500	100.0%
DEPARTMENT SERVICE CHARGES	-	50,872	67,414	53,462	2,590	5.1%
Charges for Service Total	**-**	**51,372**	**67,657**	**54,462**	**3,090**	**6.0%**
Fees						
INSTALLATION FEES	196,197	159,439	94,116	159,846	407	0.3%
LATE PAYMENT FEE	131,708	110,381	163,531	135,057	24,676	22.4%
OTHER FEES	-	-	-	-	-	0.0%
SERVICE FEES	7,311	4,700	11,520	6,700	2,000	42.6%
TURN-OFF/ON FEE	10,940	31,057	6,278	16,313	(14,745)	-47.5%
WATER/SEWER EXTENSIONS	33,923	22,076	55,912	30,000	7,924	35.9%
Fees Total	**380,079**	**327,653**	**331,356**	**347,916**	**20,263**	**6.2%**
Fines						
ORDINANCE VIOLATIONS	-	-	-	-	-	0.0%
Fines Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	-	-	-	-	-	0.0%
STATE GRANTS	-	450,000	450,000	450,000	-	0.0%
Grants Total	**-**	**450,000**	**450,000**	**450,000**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	452,741	324,396	491,146	390,000	65,604	20.2%
INTEREST ON INVESTMENTS	59,461	60,000	60,000	53,125	(6,875)	-11.5%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
LEASE INTEREST INCOME	311	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	1,025	-	1,025	-	0.0%
Interest & Investment Income Total	**512,512**	**385,421**	**551,146**	**444,150**	**58,729**	**15.2%**
Interfund TF (Rev)						
CAPITAL TRANSFER	-	2,863,000	2,863,000	6,543,450	3,680,450	128.6%
LOAN TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**-**	**2,863,000**	**2,863,000**	**6,543,450**	**3,680,450**	**128.6%**
Other Revenue						
BAD DEBT	(98,618)	-	-	-	-	0.0%
OTHER RECEIPTS	790,297	271,570	271,570	271,570	-	0.0%
SALE OF PROPERTY	36,028	25,000	11,267	25,000	-	0.0%
Other Revenue Total	**727,707**	**296,570**	**282,837**	**296,570**	**-**	**0.0%**
Rents & Royalties						
LEASE INCOME	49,950	50,371	56,668	32,400	(17,971)	-35.7%
RENTAL INCOME	-	-	-	-	-	0.0%
Rents & Royalties Total	**49,950**	**50,371**	**56,668**	**32,400**	**(17,971)**	**-35.7%**
Wastewater Charges						
WW/ CONNECTION FEE	515,355	931,000	617,748	590,088	(340,912)	-36.6%
WW/COMMERCIAL/CHARGE	8,400,869	9,678,454	9,215,356	10,632,230	953,776	9.9%
WW/INDUSTRIAL/CHARGE	347,619	433,979	308,075	430,898	(3,081)	-0.7%
WW/INST GOVT/CHARGE	142,050	176,026	144,082	182,674	6,648	3.8%
WW/MUNICIPAL/CHARGE	56,095	57,789	53,459	71,553	13,764	23.8%
WW/RESIDENTIAL/CHARGE	16,089,781	18,246,145	18,007,156	20,137,330	1,891,185	10.4%
WW/WARRENVILLE/CHARGE	945,007	1,069,126	1,059,119	1,115,896	46,770	4.4%
Wastewater Charges Total	**26,496,777**	**30,592,519**	**29,404,995**	**33,160,669**	**2,568,150**	**8.4%**

WATER/WASTEWATER UTILITIES FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Water Charges						
W/ CONNECTION FEE	578,567	493,706	639,709	503,580	9,874	2.0%
W/COMMERCIAL/CAPITAL	-	269,331	240,317	302,948	33,617	12.5%
W/COMMERCIAL/CUSTMR CHARGE	2,663,452	2,997,065	2,999,249	3,369,855	372,790	12.4%
W/COMMERCIAL/RETAIL RATE	4,832,034	5,223,216	5,282,917	6,236,855	1,013,639	19.4%
W/COMMERCIAL/WHOLESALE RATE	8,904,618	9,049,586	8,994,243	10,119,625	1,070,039	11.8%
W/INDUSTRIAL/CAPITAL	-	6,169	1,852	6,907	738	12.0%
W/INDUSTRIAL/CUSTMR CHARGE	47,011	52,635	50,981	58,921	6,286	11.9%
W/INDUSTRIAL/RETAIL RATE	239,108	358,798	340,858	365,140	6,342	1.8%
W/INDUSTRIAL/WHOLESALE RATE	516,930	614,278	641,835	585,485	(28,793)	-4.7%
W/INST GOVT/CAPITAL	-	4,996	4,119	5,596	600	12.0%
W/INST GOVT/CUSTMR CHARGE	42,502	42,618	46,979	47,709	5,091	11.9%
W/INST GOVT/RETAIL RATE	82,723	94,288	79,873	109,879	15,591	16.5%
W/INST GOVT/WHOLESALE RATE	136,524	161,423	125,659	176,179	14,756	9.1%
W/MTRD CONST/CAPITAL	-	6,035	-	7,130	1,095	18.1%
W/MTRD CONST/CUSTMR CHARGE	10,977	51,470	14,170	60,777	9,307	18.1%
W/MTRD CONST/RETAIL RATE	2,542	-	5,199	55,696	55,696	0.0%
W/MTRD CONST/WHOLESALE RATE	78,894	-	47,303	89,307	89,307	0.0%
W/MUNICIPAL/CAPITAL	-	2,549	50	2,856	307	12.0%
W/MUNICIPAL/CUSOMTER CHARGE	19,839	21,736	22,316	24,332	2,596	11.9%
W/MUNICIPAL/RETAIL RATE	25,920	24,786	23,623	46,109	21,323	86.0%
W/MUNICIPAL/WHOLESALE RATE	80,331	42,435	59,043	73,935	31,500	74.2%
W/RESIDENTIAL/CAPITAL	-	772,390	761,552	872,370	99,980	12.9%
W/RESIDENTIAL/CUSTMR CHARGE	5,677,050	6,563,711	6,534,807	7,402,907	839,196	12.8%
W/RESIDENTIAL/RETAIL RATE	9,629,410	11,468,593	10,895,163	12,484,042	1,015,449	8.9%
W/RESIDENTIAL/UNCPTD SRCHRGE	108,855	87,959	117,726	98,632	10,673	12.1%
W/RESIDENTIAL/WHOLESALE RATE	16,425,446	18,412,148	17,491,541	18,775,364	363,216	2.0%
Water Charges Total	**50,102,732**	**56,821,921**	**55,421,082**	**61,882,136**	**5,060,215**	**8.9%**
Revenue Total	**78,269,757**	**123,238,827**	**109,530,636**	**151,211,753**	**27,972,926**	**22.7%**

WATER/WASTEWATER UTILITIES FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OTHER COMPENSATION	34,952	76,920	41,459	(34,603)	(111,523)	-145.0%
OVERTIME PAY	721,306	672,389	725,518	488,979	(183,410)	-27.3%
REGULAR PAY	10,551,377	9,742,398	9,772,127	10,727,630	985,232	10.1%
TEMPORARY PAY	69,713	77,040	85,116	81,080	4,040	5.2%
Salaries & Wages Total	**11,377,348**	**10,568,747**	**10,624,220**	**11,263,086**	**694,339**	**6.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	88,072	95,133	87,628	93,209	(1,925)	-2.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	19,540	19,859	19,852	24,714	4,855	24.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	1,546,946	1,659,239	1,575,396	1,996,110	336,872	20.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	11,235	11,141	10,752	12,071	930	8.3%
EMPLOYER CONTRIBUTIONS/WCOMP	193,368	189,708	194,451	242,471	52,763	27.8%
IMRF	769,677	688,829	792,874	809,455	120,626	17.5%
MEDICARE	150,353	137,588	145,193	144,164	6,575	4.8%
SOCIAL SECURITY	639,933	578,367	620,781	612,596	34,229	5.9%
Benefits & Related Total	**3,419,124**	**3,379,865**	**3,446,926**	**3,934,790**	**554,925**	**16.4%**
Purchased Items						
BOOKS AND PUBLICATIONS	1,651	3,140	2,344	3,050	(90)	-2.9%
ELECTRIC	2,457,702	2,814,239	2,668,979	2,954,952	140,713	5.0%
EQUIPMENT PARTS	364,432	309,400	256,196	325,400	16,000	5.2%
INTERNET	198,244	208,205	202,676	208,205	-	0.0%
INVENTORY ISSUES - CONTRA	352,445	-	-	-	-	0.0%
LUBRICANTS AND FLUIDS	16,314	14,820	29,438	14,820	-	0.0%
NATURAL GAS	38,707	49,562	56,824	70,843	21,281	42.9%
OFFICE SUPPLIES	6,819	10,175	15,682	10,175	-	0.0%
OPERATING SUPPLIES	1,058,770	1,128,800	976,637	1,144,115	15,315	1.4%
SALT AND CHEMICALS	249,873	382,020	316,947	389,510	7,490	2.0%
TECHNOLOGY HARDWARE	124,052	-	1,378	-	-	0.0%
TELEPHONE	-	-	-	-	-	0.0%
WATER AND SEWER	29,401	15,223	30,508	15,313	90	0.6%
Purchased Items Total	**4,898,410**	**4,935,584**	**4,557,611**	**5,136,383**	**200,799**	**4.1%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	571,675	557,720	587,097	632,250	74,530	13.4%
ADVERTISING AND MARKETING	3,350	3,830	2,775	3,830	-	0.0%
ARCHITECT AND ENGINEER SERVICE	205,942	4,556,984	4,337,312	5,434,829	877,845	19.3%
BUILDING AND GROUNDS MAINT	140,244	475,000	164,382	451,800	(23,200)	-4.9%
DUES/SUBSCRIPTIONS/LICENSES	119,229	133,574	116,148	143,189	9,615	7.2%
EDUCATION AND TRAINING	82,364	105,035	115,376	104,785	(250)	-0.2%
EQUIPMENT MAINTENANCE	142,763	463,528	167,551	430,360	(33,168)	-7.2%
FINANCIAL SERVICE	77,127	74,178	83,478	81,923	7,745	10.4%
HR SERVICE	47,889	38,000	16,466	15,500	(22,500)	-59.2%
LAUNDRY SERVICE	29,008	33,500	25,003	34,500	1,000	3.0%
LEGAL SERVICE	-	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	357	625	701	625	-	0.0%
OPERATIONAL SERVICE	2,261,531	3,125,239	3,028,001	4,294,284	1,169,045	37.4%
OTHER EXPENSES	2,806	2,920	3,256	2,925	5	0.2%
OTHER PROFESSIONAL SERVICE	287,410	367,361	295,799	153,856	(213,505)	-58.1%
POSTAGE AND DELIVERY	142,913	137,650	158,546	198,450	60,800	44.2%
PRINTING SERVICE	62,655	104,305	64,264	84,205	(20,100)	-19.3%
REFUSE AND RECYCLING SERVICE	-	15,850	-	15,850	-	0.0%
RENTAL FEES	36,115	45,000	7,573	44,900	(100)	-0.2%
SOFTWARE AND HARDWARE MAINT	280,151	714,028	610,508	614,371	(99,657)	-14.0%
Purchased Services Total	**4,493,529**	**10,954,327**	**9,784,234**	**12,742,432**	**1,788,105**	**16.3%**
Purchased Water						
WATER	27,774,561	31,331,000	26,426,406	32,086,146	755,146	2.4%
Purchased Water Total	**27,774,561**	**31,331,000**	**26,426,406**	**32,086,146**	**755,146**	**2.4%**

WATER/WASTEWATER UTILITIES FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Outlay						
BUILDING IMPROVEMENTS	-	515,000	-	990,000	475,000	92.2%
INFRASTRUCTURE	197,589	68,654,488	43,986,242	86,910,285	18,255,797	26.6%
TECHNOLOGY	-	132,000	91,918	224,750	92,750	70.3%
VEHICLES AND EQUIPMENT	-	1,500,600	1,642,246	1,675,300	174,700	11.6%
Capital Outlay Total	**197,589**	**70,802,088**	**45,720,406**	**89,800,335**	**18,998,247**	**26.8%**
Debt Service						
BOND ISSUANCE COST	-	-	101,895	-	-	0.0%
GAIN/LOSS ON BOND REFUNDING	-	-	-	-	-	0.0%
INTEREST	922,141	1,364,300	1,031,701	2,142,200	777,900	57.0%
PRINCIPAL	-	3,385,000	3,385,000	3,040,000	(345,000)	-10.2%
Debt Service Total	**922,141**	**4,749,300**	**4,518,596**	**5,182,200**	**432,900**	**9.1%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	88,922	113,750	152,975	113,750	-	0.0%
REIMBURSEMENT PROGRAMS	10,926	125,000	17,865	125,000	-	0.0%
Grants & Contributions Total	**99,848**	**238,750**	**170,841**	**238,750**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	25,393,646	1,941,245	1,941,245	1,830,488	(110,757)	-5.7%
Interfund TF (Exp) Total	**25,393,646**	**1,941,245**	**1,941,245**	**1,830,488**	**(110,757)**	**-5.7%**
Expense Total	**78,576,197**	**138,900,906**	**107,190,485**	**162,214,610**	**23,313,704**	**16.8%**

26 COMMUTER FUND

The Commuter Parking Fund covers the costs of maintaining, operating, and regulating parking spaces for the City's two commuter train stations. It also funds upkeep for the pedestrian walkways connecting the parking areas to the train stations and platforms and supports multi-modal access to the stations.

The fund supports services such as snow and ice removal to improve commuter safety, maintenance of the Naperville train station depot, surrounding platforms and tunnels, and management of the daily fee parking program.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Fees	-	5,150	2,921	5,000	(150)	-2.9%
Fines	15,150	25,000	19,100	25,000	-	0.0%
Interest & Investments	86,018	72,074	72,074	57,250	(14,824)	-20.6%
Non-Business License & Permit	1,152,035	1,100,000	1,229,807	1,200,000	100,000	9.1%
Other Revenue	(10)	-	-	-	-	0.0%
Rents & Royalties	1,650	1,800	1,719	1,800	-	0.0%
Revenue Total	**1,254,844**	**1,204,024**	**1,325,621**	**1,289,050**	**85,026**	**7.1%**

Expense						
Salaries & Wages	385,583	374,026	370,101	386,994	12,967	3.5%
Benefits & Related	111,090	135,034	98,578	110,306	(24,728)	-18.3%
Purchased Services	698,022	926,199	621,989	856,222	(69,977)	-7.6%
Purchased Items	117,779	173,905	104,604	180,235	6,330	3.6%
Capital Outlay	360,014	175,000	175,000	1,297,000	1,122,000	641.1%
Grants & Contrib.	-	-	-	-	-	0.0%
Expenses Subtotal	**1,672,488**	**1,784,164**	**1,370,271**	**2,830,757**	**1,046,592**	**58.7%**
Interfund Transfers	97,704	95,719	95,719	100,504	4,785	5.0%
Expense Total	**1,770,192**	**1,879,883**	**1,465,990**	**2,931,261**	**1,051,377**	**55.9%**

Fund Expense by Department

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Finance	130,850	120,075	146,023	163,023	42,949	35.8%
Insurance	12,468	11,900	11,900	11,330	(570)	-4.8%
Police	116,226	126,345	133,785	135,762	9,417	7.5%
Public Works	1,027,254	1,210,193	959,164	1,547,361	337,169	27.9%
Transportation Eng Dev	483,394	411,371	215,118	1,073,784	662,413	161.0%
Total	**1,770,192**	**1,879,883**	**1,465,990**	**2,931,261**	**1,051,377**	**55.9%**

COMMUTER PARKING FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Fees						
ADMINISTRATIVE FEES	-	150	50	-	(150)	-100.0%
LATE PAYMENT FEE	-	5,000	2,871	5,000	-	0.0%
Fees Total	**-**	**5,150**	**2,921**	**5,000**	**(150)**	**-2.9%**
Fines						
PARKING FINES	15,150	25,000	19,100	25,000	-	0.0%
Fines Total	**15,150**	**25,000**	**19,100**	**25,000**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	76,033	60,824	60,824	48,750	(12,074)	-19.9%
INTEREST ON INVESTMENTS	9,986	11,250	11,250	8,500	(2,750)	-24.4%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**86,018**	**72,074**	**72,074**	**57,250**	**(14,824)**	**-20.6%**
Non-Business License & Permit						
BURLINGTON/PARKVIEW LOTS	768	-	-	-	-	0.0%
BURLINGTON/PARKVIEW REVERSE	-	-	-	-	-	0.0%
DAILY PARKING	1,151,049	1,100,000	1,229,807	1,200,000	100,000	9.1%
KROEHLER LOT	50	-	-	-	-	0.0%
KROEHLER NON-RESIDENT	-	-	-	-	-	0.0%
ROUTE 59 LOT	168	-	-	-	-	0.0%
ROUTE 59 NON-RESIDENT	-	-	-	-	-	0.0%
ROUTE 59 REVERSE	-	-	-	-	-	0.0%
Non-Business License & Permit Total	**1,152,035**	**1,100,000**	**1,229,807**	**1,200,000**	**100,000**	**9.1%**
Other Revenue						
OTHER RECEIPTS	(10)	-	-	-	-	0.0%
REBATE PROGRAMS	-	-	-	-	-	0.0%
Other Revenue Total	**(10)**	**-**	**-**	**-**	**-**	**0.0%**
Rents & Royalties						
LEASE INCOME	1,650	1,800	1,719	1,800	-	0.0%
Rents & Royalties Total	**1,650**	**1,800**	**1,719**	**1,800**	**-**	**0.0%**
Revenue Total	**1,254,844**	**1,204,024**	**1,325,621**	**1,289,050**	**85,026**	**7.1%**

COMMUTER PARKING FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OVERTIME PAY	37,512	24,766	34,675	50,478	25,712	103.8%
REGULAR PAY	348,071	349,260	335,425	336,515	(12,744)	-3.6%
Salaries & Wages Total	**385,583**	**374,026**	**370,101**	**386,994**	**12,967**	**3.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	3,493	4,745	3,129	3,158	(1,587)	-33.4%
EMPLOYER CONTRIBUTIONS/LIFE IN	683	703	656	803	100	14.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	51,565	75,443	42,281	48,137	(27,306)	-36.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	416	435	371	395	(40)	-9.2%
IMRF	26,334	26,082	25,333	27,697	1,614	6.2%
MEDICARE	5,421	5,239	5,081	5,026	(213)	-4.1%
PAYROLL BENEFITS	-	-	-	-	-	0.0%
SOCIAL SECURITY	23,178	22,385	21,726	25,090	2,704	12.1%
Benefits & Related Total	**111,090**	**135,034**	**98,578**	**110,306**	**(24,728)**	**-18.3%**
Purchased Items						
ELECTRIC	13,075	22,385	14,663	23,510	1,125	5.0%
INTERNET	2,951	7,000	4,377	8,800	1,800	25.7%
NATURAL GAS	1,539	2,065	2,660	3,005	940	45.5%
OFFICE SUPPLIES	-	250	-	250	-	0.0%
OPERATING SUPPLIES	9,033	69,050	10,156	69,050	-	0.0%
SALT AND CHEMICALS	69,280	68,000	68,000	70,000	2,000	2.9%
WATER AND SEWER	21,901	5,155	4,748	5,620	465	9.0%
Purchased Items Total	**117,779**	**173,905**	**104,604**	**180,235**	**6,330**	**3.6%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	214,498	277,740	233,455	326,700	48,960	17.6%
BUILDING AND GROUNDS MAINT	40,303	59,250	41,292	54,250	(5,000)	-8.4%
EQUIPMENT MAINTENANCE	24,269	27,000	25,004	27,000	-	0.0%
FINANCIAL SERVICE	3,051	3,784	1,524	2,491	(1,293)	-34.2%
OPERATIONAL SERVICE	377,137	515,035	266,634	402,545	(112,490)	-21.8%
OTHER PROFESSIONAL SERVICE	94	-	-	-	-	0.0%
POSTAGE AND DELIVERY	77	500	13	500	-	0.0%
PRINTING SERVICE	-	500	-	500	-	0.0%
REFUSE AND RECYCLING SERVICE	-	1,130	-	1,130	-	0.0%
SOFTWARE AND HARDWARE MAINT	38,594	41,260	54,066	41,106	(154)	-0.4%
Purchased Services Total	**698,022**	**926,199**	**621,989**	**856,222**	**(69,977)**	**-7.6%**
Capital Outlay						
BUILDING IMPROVEMENTS	123,967	175,000	175,000	560,000	385,000	220.0%
INFRASTRUCTURE	236,047	-	-	737,000	737,000	0.0%
Capital Outlay Total	**360,014**	**175,000**	**175,000**	**1,297,000**	**1,122,000**	**641.1%**
Interfund TF (Exp)						
TRANSFER OUT	97,704	95,719	95,719	100,504	4,785	5.0%
Interfund TF (Exp) Total	**97,704**	**95,719**	**95,719**	**100,504**	**4,785**	**5.0%**
Expense Total	**1,770,192**	**1,879,883**	**1,465,990**	**2,931,261**	**1,051,377**	**55.9%**

26 SELF-INSURANCE FUND

The Self-Insurance Fund supports a risk management method in which a calculated amount of money is set aside to compensate for potential future loss. The fund was created in 1977 when the City became self-insured. It is a clearinghouse for all types of insurance required by the City, including medical, dental, general liability, workers' compensation, auto liability, life, and unemployment.

The City's medical claims are limited to a specific stop-loss limit, meaning the City is responsible for a specific cost for any individual claim. Once the limit is reached, a stop-loss insurance policy pays additional claims submitted on behalf of an employee. Property, workers' compensation, and general liability insurance policies are also maintained with stop-loss policies. In addition to the insurance policies mentioned above, the City has a separate program for fidelity bonds.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Insurance Premium	21,665,527	25,661,510	23,921,282	28,054,005	2,392,495	9.3%
Interest & Investments	398,513	96,099	94,780	419,750	323,651	336.8%
Other Revenue	9,935	-	14	-	-	0.0%
Revenue Sub-total	**22,073,976**	**25,757,609**	**24,016,077**	**28,473,755**	**2,716,146**	**10.5%**
Interfund Transfers	7,149,571	6,434,804	6,434,804	6,030,789	(404,015)	-6.3%
Revenue Total	**29,223,547**	**32,192,413**	**30,450,881**	**34,504,544**	**2,312,131**	**7.2%**

Expense						
Salaries & Wages	419,736	421,868	442,854	440,209	18,340	4.3%
Benefits & Related	112,672	111,582	118,662	131,201	19,620	17.6%
Insurance Benefits	31,867,308	28,195,212	31,358,570	33,058,219	4,863,007	17.2%
Purchased Services	1,323,490	437,565	201,011	429,065	(8,500)	-1.9%
Expense Total	**33,723,207**	**29,166,227**	**32,121,097**	**34,058,694**	**4,892,467**	**16.8%**

SELF INSURANCE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Insurance Premium						
COBRA	104,997	50,000	70,039	65,000	15,000	30.0%
DENTAL PREMIUMS EE/ER	1,094,034	1,165,211	1,136,825	1,172,634	7,423	0.6%
MEDICAL PREMIUMS EE/ER	17,561,849	20,945,670	19,397,940	22,783,507	1,837,837	8.8%
OUTSIDE AGENCY	162,720	208,000	175,389	208,000	-	0.0%
RETIREE HEALTH	2,618,711	3,202,629	3,030,377	3,704,864	502,235	15.7%
UNEMPLOYEMENT PREMIUMS EE/ER	123,215	90,000	110,712	120,000	30,000	33.3%
Insurance Premium Total	**21,665,527**	**25,661,510**	**23,921,282**	**28,054,005**	**2,392,495**	**9.3%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	352,251	81,099	79,780	390,000	308,901	380.9%
INTEREST ON INVESTMENTS	46,263	15,000	15,000	29,750	14,750	98.3%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**398,513**	**96,099**	**94,780**	**419,750**	**323,651**	**336.8%**
Interfund TF (Rev)						
INSURANCE TRANSFER	7,149,571	6,434,804	6,434,804	6,030,789	(404,015)	-6.3%
Interfund TF (Rev) Total	**7,149,571**	**6,434,804**	**6,434,804**	**6,030,789**	**(404,015)**	**-6.3%**
Other Revenue						
OTHER RECEIPTS	9,935	-	14	-	-	0.0%
Other Revenue Total	**9,935**	**-**	**14**	**-**	**-**	**0.0%**
Revenue Total	**29,223,547**	**32,192,413**	**30,450,881**	**34,504,544**	**2,312,131**	**7.2%**
Expense						
Salaries & Wages						
OVERTIME PAY	616	-	735	-	-	0.0%
REGULAR PAY	419,121	421,868	442,118	440,209	18,340	4.3%
Salaries & Wages Total	**419,736**	**421,868**	**442,854**	**440,209**	**18,340**	**4.3%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	2,847	2,901	2,929	2,955	54	1.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	867	854	884	1,079	225	26.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	49,365	46,701	51,428	60,543	13,842	29.6%
EMPLOYER CONTRIBUTIONS/UNEMPLY	359	355	341	355	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	-	-	-	-	-	0.0%
IMRF	28,688	29,784	32,194	34,056	4,272	14.3%
MEDICARE	5,854	5,945	5,854	6,154	209	3.5%
SOCIAL SECURITY	24,691	25,042	25,032	26,058	1,016	4.1%
Benefits & Related Total	**112,672**	**111,582**	**118,662**	**131,201**	**19,620**	**17.6%**
Purchased Services						
FINANCIAL SERVICE	9,607	3,265	3,265	3,265	-	0.0%
HR SERVICE	11,285	106,800	55,587	106,800	-	0.0%
LEGAL SERVICE	1,239,802	250,000	78,519	200,000	(50,000)	-20.0%
OPERATIONAL SERVICE	47,500	47,500	35,625	47,500	-	0.0%
OTHER PROFESSIONAL SERVICE	15,295	30,000	28,015	71,500	41,500	138.3%
Purchased Services Total	**1,323,490**	**437,565**	**201,011**	**429,065**	**(8,500)**	**-1.9%**
Insurance Benefits						
ADMIN FEES/CDHP	-	-	-	-	-	0.0%
ADMIN FEES/DENTAL INSURANCE	35,197	38,361	32,362	38,548	187	0.5%
ADMIN FEES/HMO	1,625,784	1,572,534	1,569,207	1,706,458	133,924	8.5%
ADMIN FEES/HSA	346,225	250,567	321,534	128,264	(122,303)	-48.8%
ADMIN FEES/OTHER BENEFITS	835,249	921,818	1,350,550	1,268,755	346,937	37.6%
ADMIN FEES/OTHER FEES AND TAXE	104,649	106,820	106,995	106,974	154	0.1%
ADMIN FEES/PHARMACEUTICALS	-	-	-	-	-	0.0%
ADMIN FEES/PPO	484,799	557,413	541,273	644,058	86,645	15.5%
CLAIMS/CDHP	-	-	-	-	-	0.0%
CLAIMS/DENTAL	1,043,126	1,126,850	1,108,180	1,134,086	7,236	0.6%
CLAIMS/GENERAL LIABILITY	35,121	20,000	26,490	30,000	10,000	50.0%
CLAIMS/HMO	3,827,547	4,214,128	4,061,988	4,797,506	583,378	13.8%
CLAIMS/HSA	4,142,135	3,250,210	3,841,841	4,430,142	1,179,932	36.3%
CLAIMS/PHARMACEUTICALS	4,076,474	4,584,441	5,758,351	5,817,593	1,233,152	26.9%
CLAIMS/PHARMACEUTICALS/REBATE	(1,658,665)	(953,458)	632,826	(1,040,491)	(87,033)	9.1%
CLAIMS/PPO	6,799,253	6,427,197	6,791,800	7,085,015	657,818	10.2%
CLAIMS/UNEMPLOYEMENT	93,491	75,000	152,891	75,000	-	0.0%
CLAIMS/WORKERS COMPENSATION	1,425,982	750,000	822,947	1,000,000	250,000	33.3%
PREMIUMS/BOILER AND MACHINERY	-	-	-	-	-	0.0%
PREMIUMS/GENERAL LIABILITY	301,998	331,800	437,486	480,635	148,835	44.9%
PREMIUMS/IUOE 399 PLAN	158,600	177,264	168,409	189,552	12,288	6.9%
PREMIUMS/LIFE INS	-	-	-	-	-	0.0%
PREMIUMS/PROPERTY	1,170,121	1,287,133	1,111,969	1,223,165	(63,968)	-5.0%
PREMIUMS/RETIREE HEALTH PLAN	1,111,523	1,242,212	1,119,985	1,657,553	415,341	33.4%
PREMIUMS/SURETY BONDS	13,596	14,276	13,583	14,265	(11)	-0.1%
PREMIUMS/WORKERS COMP	85,069	100,645	105,848	121,141	20,496	20.4%
SETTLEMENTS/GENERAL LIABILITY	5,173,000	750,000	437,634	650,000	(100,000)	-13.3%
SETTLEMENTS/WORKERS COMP	637,037	1,350,000	844,421	1,500,000	150,000	11.1%
Insurance Benefits Total	**31,867,308**	**28,195,212**	**31,358,570**	**33,058,219**	**4,863,007**	**17.2%**
Expense Total	**33,723,207**	**29,166,227**	**32,121,097**	**34,058,694**	**4,892,467**	**16.8%**

26 SOLID WASTE FUND

The Solid Waste Fund includes the refuse and recycling contract between the City of Naperville and Groot Industries, along with the revenue collected per household each month for refuse and recycling services. This fund was created in 2020. Previously, the General Fund accounted for the expenses related to this contract and the per-household revenue.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Service	7,622,871	7,992,000	8,006,579	8,417,765	425,765	5.3%
Other Revenue	18,706	-	-	-	-	0.0%
Investment Income	124	-	-	-	-	0.0%
Interfund Transfers	400,000	-	-	-	-	0.0%
Revenue Total	**8,041,700**	**7,992,000**	**8,006,579**	**8,417,765**	**425,765**	**5.3%**

Expense						
Purchased Services	7,809,973	8,079,305	7,360,031	8,360,665	281,360	3.5%
Purchased Items	-	-	-	150,000	150,000	0.0%
Expense Total	**7,809,973**	**8,079,305**	**7,360,031**	**8,510,665**	**431,360**	**5.3%**

SOLID WASTE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
OTHER ITEMS	**-**	**-**	**-**	**150,000**	**150,000**	**0.0%**
REFUSE/RECYCLING COLLECTION	7,622,871	7,992,000	8,006,579	8,267,765	275,765	3.5%
Charges for Service Total	**7,622,871**	**7,992,000**	**8,006,579**	**8,417,765**	**425,765**	**5.3%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	124	-	-	-	-	0.0%
Interest & Investment Income Total	**124**	**-**	**-**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	18,706	-	-	-	-	0.0%
Other Revenue Total	**18,706**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	400,000	-	-	-	-	0.0%
Interfund TF (Rev) Total	**400,000**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**8,041,700**	**7,992,000**	**8,006,579**	**8,417,765**	**425,765**	**5.3%**
Expense						
Purchased Items						
OPERATING SUPPLIES	-	-	-	150,000	150,000	0.0%
Purchased Items Total	**-**	**-**	**-**	**150,000**	**150,000**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	89,095	88,225	91,550	92,900	4,675	5.3%
REFUSE AND RECYCLING SERVICE	7,720,879	7,991,080	7,268,481	8,267,765	276,685	3.5%
RENTAL FEES	-	-	-	-	-	0.0%
Purchased Services Total	**7,809,973**	**8,079,305**	**7,360,031**	**8,360,665**	**281,360**	**3.5%**
Expense Total	**7,809,973**	**8,079,305**	**7,360,031**	**8,510,665**	**431,360**	**5.3%**



OVERVIEW OF THE

CAPITAL & DEBT SERVICE FUNDS

26

26 CAPITAL PROJECTS FUND

The Capital Projects Fund was created to finance capital improvements to City assets as needed, including vehicles, major equipment, and technology. Proceeds from the City's home rule sales tax (HRST), first implemented on Jan. 1, 2016, are used exclusively for funding capital upgrades to government assets, which helps reduce the City's dependence on debt. The initial 0.5% HRST rate increased to 0.75% on July 1, 2018. Other sources of funding include contributions from other governments, private developers, and grants.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Service	14,747	57,000	-	57,000	-	0.0%
Contributions	386,316	2,735,000	569,040	700,000	(2,035,000)	-74.4%
Fees	114,886	200,000	309,539	40,000	(160,000)	-80.0%
Grants	1,155,541	12,800,000	500,000	14,815,000	2,015,000	15.7%
Home Rule Sales Tax	18,744,654	19,138,000	21,425,738	23,160,669	4,022,669	21.0%
Interest & Investments	1,245,714	864,892	864,892	1,005,000	140,108	16.2%
Intergovernmental	-	-	-	-	-	0.0%
Other Revenue	40,040	130,000	6,653,792	130,000	-	0.0%
Other Financing Sources	-	15,000,000	15,076,559	-	(15,000,000)	-100.0%
Revenues Subtotal	**21,701,898**	**50,924,892**	**45,399,560**	**39,907,669**	**(11,017,223)**	**-21.6%**
Interfund Transfer	238,142	1,310,259	1,310,259	2,155,104	844,845	64.5%
Revenue Total	**21,940,039**	**52,235,151**	**46,709,819**	**42,062,773**	**(10,172,378)**	**-19.5%**

Expense						
Purchased Services	2,747,819	5,157,031	1,678,188	3,369,291	(1,787,740)	-34.7%
Capital Outlay	33,714,120	55,506,175	47,506,119	49,792,420	(5,713,755)	-10.3%
Debt Service	323,429	306,564	307,937	306,564	-	0.0%
Grants & Contrib.	17,686	-	7,560	-	-	0.0%
Interfund Transfer	41,517	-	-	-	-	0.0%
Expense Total	**36,844,571**	**60,969,770**	**49,499,805**	**53,468,275**	**(7,501,495)**	**-12.3%**

FUND EXPENSE BY DEPARTMENT

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Finance	128,345	82,629	100,319	34,791	(47,838)	-57.9%
Fire	2,949,937	4,500,997	3,575,995	4,843,332	342,335	7.6%
IT	1,778,943	19,480,975	18,609,545	5,835,000	(13,645,975)	-70.0%
Library	720,568	610,000	128,862	525,000	(85,000)	-13.9%
Naper Settlement	1,525,137	398,000	469,688	-	(398,000)	-100.0%
Police	2,801,594	4,739,787	4,298,717	2,155,400	(2,584,387)	-54.5%
Public Works	7,159,848	9,396,500	7,554,532	7,336,952	(2,059,548)	-21.9%
TED	19,738,682	21,760,882	14,762,146	32,737,800	10,976,918	50.4%
Undefined	41,517	-	-	-	-	0.0%
Total	**36,844,571**	**60,969,770**	**49,499,805**	**53,468,275**	**(7,501,495)**	**-12.3%**

CAPITAL PROJECTS FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	15,000,000	15,076,559	-	(15,000,000)	-100.0%
Bond Sale Proceeds Total	**-**	**15,000,000**	**15,076,559**	**-**	**(15,000,000)**	**-100.0%**
Charges for Service						
DAMAGE TO CITY PROPERTY	14,747	57,000	-	57,000	-	0.0%
Charges for Service Total	**14,747**	**57,000**	**-**	**57,000**	**-**	**0.0%**
Contributions						
DEVELOPER CONTRIBUTIONS	103,516	-	219,040	700,000	700,000	0.0%
GOVERNMENT CONTRIBUTIONS	282,800	2,735,000	350,000	-	(2,735,000)	-100.0%
Contributions Total	**386,316**	**2,735,000**	**569,040**	**700,000**	**(2,035,000)**	**-74.4%**
Fees						
SIDEWALK REIMBURSEMENT	114,886	160,000	291,155	-	(160,000)	-100.0%
TREE REIMBURSEMENT	-	40,000	18,384	40,000	-	0.0%
Fees Total	**114,886**	**200,000**	**309,539**	**40,000**	**(160,000)**	**-80.0%**
Grants						
FEDERAL GRANTS	1,155,541	6,800,000	500,000	5,400,000	(1,400,000)	-20.6%
STATE GRANTS	-	6,000,000	-	9,415,000	3,415,000	56.9%
Grants Total	**1,155,541**	**12,800,000**	**500,000**	**14,815,000**	**2,015,000**	**15.7%**
Home Rule Sales Tax						
HRST/CAPITAL PROJECTS	19,100,590	19,138,000	21,425,738	23,160,669	4,022,669	21.0%
HRST/REBATE/COSTCO	(355,936)	-	-	-	-	0.0%
Home Rule Sales Tax Total	**18,744,654**	**19,138,000**	**21,425,738**	**23,160,669**	**4,022,669**	**21.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	1,101,100	729,892	729,892	877,500	147,608	20.2%
INTEREST ON INVESTMENTS	144,613	135,000	135,000	127,500	(7,500)	-5.6%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**1,245,714**	**864,892**	**864,892**	**1,005,000**	**140,108**	**16.2%**
Interfund TF (Rev)						
CAPITAL TRANSFER	238,142	1,310,259	1,310,259	2,155,104	844,845	64.5%
Interfund TF (Rev) Total	**238,142**	**1,310,259**	**1,310,259**	**2,155,104**	**844,845**	**64.5%**
Intergovernmental Agreement Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	-	-	-	-	-	0.0%
OTHER RECEIPTS	-	-	-	-	-	0.0%
REIMBURSEMENTS	-	-	-	-	-	0.0%
SALE OF PROPERTY	40,040	130,000	6,653,792	130,000	-	0.0%
Other Revenue Total	**40,040**	**130,000**	**6,653,792**	**130,000**	**-**	**0.0%**
Subscription Financing						
Capital Leases	-	-	-	-	-	0.0%
SBITA	-	-	-	-	-	0.0%
Subscription Financing Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**21,940,039**	**52,235,151**	**46,709,819**	**42,062,773**	**(10,172,378)**	**-19.5%**

CAPITAL PROJECTS FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	2,385,561	5,022,102	1,366,670	3,343,000	(1,679,102)	-33.4%
BUILDING AND GROUNDS MAINT	-	-	-	-	-	0.0%
FINANCIAL SERVICE	30,030	32,629	32,629	26,291	(6,338)	-19.4%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	332,228	102,300	278,890	-	(102,300)	-100.0%
Subscription Based Technology	-	-	-	-	-	0.0%
Purchased Services Total	**2,747,819**	**5,157,031**	**1,678,188**	**3,369,291**	**(1,787,740)**	**-34.7%**
Capital Outlay						
BUILDING IMPROVEMENTS	6,000,938	8,268,500	6,319,284	6,421,037	(1,847,463)	-22.3%
Capital Leases	-	-	-	-	-	0.0%
INFRASTRUCTURE	18,965,733	18,725,780	14,434,092	29,884,000	11,158,220	59.6%
LAND	846,581	800,000	514,601	1,300,000	500,000	62.5%
TECHNOLOGY	3,157,864	21,844,462	20,209,385	7,643,500	(14,200,962)	-65.0%
VEHICLES AND EQUIPMENT	4,743,004	5,867,433	6,028,758	4,543,883	(1,323,550)	-22.6%
Capital Outlay Total	**33,714,120**	**55,506,175**	**47,506,119**	**49,792,420**	**(5,713,755)**	**-10.3%**
Debt Service						
LEASE INTEREST	56,475	-	-	-	-	0.0%
LEASE PRINCIPAL	249,858	306,564	307,937	306,564	-	0.0%
SBITA Principal	17,096	-	-	-	-	0.0%
Debt Service Total	**323,429**	**306,564**	**307,937**	**306,564**	**-**	**0.0%**
Grants & Contributions						
REIMBURSEMENT PROGRAMS	17,686	-	7,560	-	-	0.0%
Grants & Contributions Total	**17,686**	**-**	**7,560**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	41,517	-	-	-	-	0.0%
Interfund TF (Exp) Total	**41,517**	**-**	**-**	**-**	**-**	**0.0%**
Expense Total	**36,844,571**	**60,969,770**	**49,499,805**	**53,468,275**	**(7,501,495)**	**-12.3%**

26 DEBT SERVICE FUND

The Debt Service Fund was created to collect property taxes and other monies to pay the principal and interest on general government bonded indebtedness. Principal and interest for enterprise debt are paid directly by the fund that incurred the debt. Currently, scheduled bond and interest payments are made to retire the following general obligation (G.O.) bond issues: 2014, 2016, 2017, 2018, 2020, 2022A, 2024, and 2025.

As a home-rule community, the City has no legal debt limit. However, the City's Debt Management Policy describes the limits the City places on itself for issuing general obligation debt. The City carefully monitors how debt issuance impacts the tax rate. Thanks to a dedicated effort by previous Naperville City Councils, governmental debt has been reduced by more than 50% since 2016.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	276,729	168,173	168,173	147,375	(20,798)	-12.4%
Interfund Transfer	1,721,772	2,075,996	2,075,996	1,798,068	(277,928)	-13.4%
Property Taxes	8,341,585	7,439,865	7,439,865	6,065,926	(1,373,939)	-18.5%
Revenue Total	**10,340,087**	**9,684,034**	**9,684,034**	**8,011,369**	**(1,672,665)**	**-17.3%**

Expense						
Purchased Services	14,942	9,207	8,167	6,514	(2,693)	-29.2%
Debt Service	9,552,701	8,799,149	8,806,882	8,011,368	(787,781)	-9.0%
Expense Total	**9,567,642**	**8,808,356**	**8,815,049**	**8,017,882**	**(790,474)**	**-9.0%**

GENERAL OBLIGATION (G.O.) BONDS BY TYPE AND SERIES

	Debt Service	Downtown Parking	Electric	Water	Water St. TIF	Total
2014 Series	8,349,000	-	-	-	-	8,349,000
2016 Series	13,463,200	5,150	757,600	1,664,500	2,776,925	18,667,375
2017 Series	5,635,750	-	-	-	-	5,635,750
2018 Series	4,448,800	-	-	-	-	4,448,800
2020 Series	15,144,275	42,000	2,336,100	6,447,800	-	23,970,175
2022A Series	-	-	-	6,641,200	-	6,641,200
2024 Series	-	-	-	26,333,350	-	26,333,350
2025 Series	22,662,063	-	15,756,550	32,559,163	-	70,977,775
Total	**69,703,088**	**47,150**	**18,850,250**	**73,646,013**	**2,776,925**	**165,023,425**

Debt Service Maturity

Interest ($ in millions)

Year	2014 Series	2016 Series	2017 Series	2018 Series	2020 Series	2022A Series	2024 Series	2025 Series
2026	0.24	0.53	0.14	0.14	0.63	0.17	0.79	2.10
2027	0.21	0.41	0.13	0.12	0.52	0.16	0.72	2.08
2028	0.14	0.33	0.12	0.12	0.41	0.15	0.69	2.06
2029	0.11	0.23	0.11	0.11	0.30	0.14	0.66	2.03
2030	0.09	0.19	0.10	0.10	0.24	0.13	0.63	2.01
2031	0.05	0.16	0.09	0.09	0.20	0.12	0.60	1.96
2032	0.02	0.13	0.08	0.08	0.18	0.11	0.57	1.87
2033	-	0.10	0.06	0.07	0.16	0.10	0.53	1.78
2034	-	0.06	0.05	0.06	0.15	0.09	0.50	1.68
2035	-	0.03	0.04	0.05	0.13	0.08	0.46	1.58
2036	-	-	0.03	0.04	0.11	0.07	0.41	1.47
2037	-	-	0.01	0.03	0.09	0.06	0.38	1.36
2038	-	-	-	0.01	0.07	0.05	0.34	1.24
2039	-	-	-	-	0.05	0.04	0.31	1.11
2040	-	-	-	-	0.02	0.02	0.27	0.98
2041	-	-	-	-	-	0.01	0.23	0.84
2042	-	-	-	-	-	-	0.19	0.70
2043	-	-	-	-	-	-	0.13	0.56
2044	-	-	-	-	-	-	0.06	0.41
2045	-	-	-	-	-	-	-	0.25

Principal ($ in millions)

Year	2014 Series	2016 Series	2017 Series	2018 Series	2020 Series	2022A Series	2024 Series	2025 Series
2026	1.00	3.80	0.33	0.30	2.31	0.25	1.42	0.43
2027	2.20	2.93	0.34	0.15	2.11	0.26	0.54	0.46
2028	1.10	3.17	0.35	0.22	2.21	0.27	0.57	0.48
2029	0.60	1.14	0.36	0.33	2.95	0.28	0.60	0.50
2030	1.20	0.78	0.37	0.16	2.37	0.29	0.63	0.93
2031	0.80	0.94	0.38	0.25	0.80	0.30	0.68	1.79
2032	0.60	0.97	0.40	0.26	0.82	0.31	0.71	1.87
2033	-	1.00	0.41	0.27	0.83	0.32	0.75	1.97
2034	-	1.03	0.42	0.28	0.85	0.33	0.79	2.07
2035	-	0.76	0.43	0.29	0.87	0.34	0.83	2.17
2036	-	-	0.45	0.30	0.89	0.35	0.87	2.28
2037	-	-	0.46	0.32	0.91	0.36	0.90	2.39
2038	-	-	-	0.33	0.93	0.37	0.93	2.51
2039	-	-	-	-	0.95	0.38	0.97	2.64
2040	-	-	-	-	0.97	0.39	1.01	2.77
2041	-	-	-	-	-	0.41	1.05	2.91
2042	-	-	-	-	-	-	1.51	3.04
2043	-	-	-	-	-	-	1.57	3.19
2044	-	-	-	-	-	-	1.59	3.38
2045	-	-	-	-	-	-	-	5.19

DEBT SERVICE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	235,232	141,923	141,923	121,875	(20,048)	-14.1%
INTEREST ON INVESTMENTS	30,894	26,250	26,250	25,500	(750)	-2.9%
INTEREST ON PROPERTY TAXES	10,603	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	-	-	-	-	0.0%
Interest & Investment Income Total	**276,729**	**168,173**	**168,173**	**147,375**	**(20,798)**	**-12.4%**
Interfund TF (Rev)						
DEBT SERVICE TRANSFER	1,721,772	2,075,996	2,075,996	1,798,068	(277,928)	-13.4%
Interfund TF (Rev) Total	**1,721,772**	**2,075,996**	**2,075,996**	**1,798,068**	**(277,928)**	**-13.4%**
Property Taxes						
CURRENT/DEBT SERVICE	8,340,875	7,439,865	7,439,865	6,065,926	(1,373,939)	-18.5%
NON-CURRENT/DEBT SERVICE	710	-	-	-	-	0.0%
Property Taxes Total	**8,341,585**	**7,439,865**	**7,439,865**	**6,065,926**	**(1,373,939)**	**-18.5%**
Revenue Total	**10,340,087**	**9,684,034**	**9,684,034**	**8,011,369**	**(1,672,665)**	**-17.3%**
Expense						
Purchased Services						
ADMINISTRATIVE SERVICE FEES	8,526	2,862	1,822	2,862	-	0.0%
FINANCIAL SERVICE	6,416	6,345	6,345	3,652	(2,693)	-42.4%
Purchased Services Total	**14,942**	**9,207**	**8,167**	**6,514**	**(2,693)**	**-29.2%**
Debt Service						
INTEREST	1,875,151	1,615,899	1,623,632	2,016,368	400,469	24.8%
PRINCIPAL	7,677,550	7,183,250	7,183,250	5,995,000	(1,188,250)	-16.5%
Debt Service Total	**9,552,701**	**8,799,149**	**8,806,882**	**8,011,368**	**(787,781)**	**-9.0%**
Expense Total	**9,567,642**	**8,808,356**	**8,815,049**	**8,017,882**	**(790,474)**	**-9.0%**

26 DOWNTOWN PARKING FUND

State statute allows the City to implement a food and beverage (F&B) tax within a defined location. The downtown F&B tax was established for the downtown area in September 2008, with 75% of restaurants agreeing to the tax. The City Council approved the tax at a rate of 1.50% for 25 years.

In September 2015, the City Council approved a 0.50% home rule sales tax to take effect on Jan. 1, 2016. To offset the implementation of the home rule sales tax, the downtown F&B tax was decreased by 0.50% to 1.0%. In March 2018, the Council approved increasing the home rule sales tax to 0.75% and subsequently reduced the F&B tax by 0.25% to 0.75%, ensuring that the total combined rate of the home rule sales tax and downtown F&B tax does not exceed 1.50%.

The downtown F&B tax pays for two-thirds of downtown parking deck construction and maintenance.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Fees	92,688	32,000	33,139	32,000	-	0.0%
Food & Beverage Tax	1,024,727	1,145,000	1,017,864	1,025,776	(119,224)	-10.4%
Home Rule Sales Tax	1,029,279	1,145,000	903,012	1,025,776	(119,224)	-10.4%
Interest & Investments	461,035	240,248	240,248	392,250	152,002	63.3%
Rents & Royalties	103,094	116,917	123,533	116,917	-	0.0%
Revenue Total	**2,710,822**	**2,679,165**	**2,317,796**	**2,592,719**	**(86,446)**	**-3.2%**
Expense						
Purchased Services	11,769	18,314	11,606	12,824	(5,490)	-30.0%
Capital Outlay	175,050	234,500	234,500	201,000	(33,500)	-14.3%
Debt Service	261,300	208,950	208,950	47,150	(161,800)	-77.4%
Expense Total	**448,119**	**461,764**	**455,056**	**260,974**	**(200,790)**	**-43.5%**

DOWNTOWN PARKING FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Fees						
LATE PAYMENT FEE	92,688	32,000	33,139	32,000	-	0.0%
OTHER FEES	-	-	-	-	-	0.0%
Fees Total	**92,688**	**32,000**	**33,139**	**32,000**	**-**	**0.0%**
Food & Beverage Tax						
F&B/DOWNTOWN PARKING	1,024,727	1,145,000	1,017,864	1,025,776	(119,224)	-10.4%
Food & Beverage Tax Total	**1,024,727**	**1,145,000**	**1,017,864**	**1,025,776**	**(119,224)**	**-10.4%**
Home Rule Sales Tax						
HRST/DOWNTOWN PARKING	1,029,279	1,145,000	903,012	1,025,776	(119,224)	-10.4%
Home Rule Sales Tax Total	**1,029,279**	**1,145,000**	**903,012**	**1,025,776**	**(119,224)**	**-10.4%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	376,472	202,748	202,748	341,250	138,502	68.3%
INTEREST ON INVESTMENTS	49,444	37,500	37,500	51,000	13,500	36.0%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
LEASE INTEREST INCOME	35,119	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**461,035**	**240,248**	**240,248**	**392,250**	**152,002**	**63.3%**
Rents & Royalties						
LEASE INCOME	103,094	116,917	123,533	116,917	-	0.0%
Rents & Royalties Total	**103,094**	**116,917**	**123,533**	**116,917**	**-**	**0.0%**
Revenue Total	**2,710,822**	**2,679,165**	**2,317,796**	**2,592,719**	**(86,446)**	**-3.2%**
Expense						
Purchased Services						
ADMINISTRATIVE SERVICE FEES	1,501	9,250	2,542	2,600	(6,650)	-71.9%
ARCHITECT AND ENGINEER SERVICE	-	-	-	-	-	0.0%
FINANCIAL SERVICE	10,268	9,064	9,064	10,224	1,160	12.8%
Purchased Services Total	**11,769**	**18,314**	**11,606**	**12,824**	**(5,490)**	**-30.0%**
Capital Outlay						
BUILDING IMPROVEMENTS	175,050	234,500	234,500	201,000	(33,500)	-14.3%
INFRASTRUCTURE	-	-	-	-	-	0.0%
LAND	-	-	-	-	-	0.0%
Capital Outlay Total	**175,050**	**234,500**	**234,500**	**201,000**	**(33,500)**	**-14.3%**
Debt Service						
BOND ISSUANCE COST	-	-	-	-	-	0.0%
GAIN/LOSS ON BOND REFUNDING	-	-	-	-	-	0.0%
INTEREST	16,300	8,950	8,950	2,150	(6,800)	-76.0%
PRINCIPAL	245,000	200,000	200,000	45,000	(155,000)	-77.5%
Debt Service Total	**261,300**	**208,950**	**208,950**	**47,150**	**(161,800)**	**-77.4%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Expense Total	**448,119**	**461,764**	**455,056**	**260,974**	**(200,790)**	**-43.5%**

26 MOTOR FUEL TAX FUND

The Motor Fuel Tax (MFT) Fund utilizes revenues from the State of Illinois to support the City's annual Street Maintenance Improvement Program (MIP), which maintains the City's infrastructure and is integrated with the Capital Improvement Program. The state specifies permissible uses of these funds. The revenues help sustain and improve Naperville's quality of life by maintaining the City's roadway infrastructure.

The state distributes MFT in two parts: traditional MFT revenue and Transportation Renewal Fund revenue. Both are population-based distributions.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Other Revenue	172,633	-	199,371	-	-	0.0%
Interest & Investment	767,782	700,000	741,022	650,000	(50,000)	-7.1%
State Shared Taxes	7,148,809	7,056,731	7,179,598	7,268,648	211,917	3.0%
Interfund Transfer	41,517	-	-	-	-	0.0%
Revenue Total	**8,130,741**	**7,756,731**	**8,119,991**	**7,918,648**	**161,917**	**2.1%**

Expense						
Purchased Services	-	-	-	-	-	0.0%
Capital Outlay	12,324,967	7,000,000	10,029,304	7,500,000	500,000	7.1%
Expense Total	**12,324,967**	**7,000,000**	**10,029,304**	**7,500,000**	**500,000**	**7.1%**

FUND EXPENSE BY DEPARTMENT

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Department						
TED	12,324,967	7,000,000	10,029,304	7,500,000	500,000	7.1%
Total	**12,324,967**	**7,000,000**	**10,029,304**	**7,500,000**	**500,000**	**7.1%**

MOTOR FUEL TAX FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
INTEREST ON INVESTMENTS	767,782	700,000	741,022	650,000	(50,000)	-7.1%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**767,782**	**700,000**	**741,022**	**650,000**	**(50,000)**	**-7.1%**
Other Revenue						
OTHER RECEIPTS	-	-	-	-	-	0.0%
REIMBURSEMENT PROGRAMS	3,064	-	-	-	-	0.0%
SIDEWALK REIMBURSEMENT	169,569	-	199,371	-	-	0.0%
Other Revenue Total	**172,633**	**-**	**199,371**	**-**	**-**	**0.0%**
State Shared Taxes						
MFT SUPPLEMENT ALLOTMENT	501,733	305,000	493,665	437,660	132,660	43.5%
MFT TAX	3,322,764	3,361,659	3,227,073	3,221,092	(140,567)	-4.2%
REBUILD IL BONDS	-	-	-	-	-	0.0%
TRANSPORTATION RENEWAL FUND	3,324,312	3,390,072	3,458,860	3,609,896	219,824	6.5%
State Shared Taxes Total	**7,148,809**	**7,056,731**	**7,179,598**	**7,268,648**	**211,917**	**3.0%**
Interfund TF (Rev)						
CAPITAL TRANSFER	41,517	-	-	-	-	0.0%
Interfund TF (Rev) Total	**41,517**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**8,130,741**	**7,756,731**	**8,119,991**	**7,918,648**	**161,917**	**2.1%**
Expense						
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
ARCHITECT AND ENGINEER SERVICE	-	-	-	-	-	0.0%
BUILDING AND GROUNDS MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Capital Outlay						
INFRASTRUCTURE	12,324,967	7,000,000	9,529,304	7,500,000	500,000	7.1%
LAND	-	-	500,000	-	-	0.0%
Capital Outlay Total	**12,324,967**	**7,000,000**	**10,029,304**	**7,500,000**	**500,000**	**7.1%**
Expense Total	**12,324,967**	**7,000,000**	**10,029,304**	**7,500,000**	**500,000**	**7.1%**

26 PHOSPHORUS REMOVAL FUND

Established in 2017, the Phosphorus Fund serves as a dedicated source of funding for upgrades at the Springbrook Water Reclamation Center (Springbrook). These upgrades include permit requirements mandated by the Illinois Environmental Protection Agency (IEPA), which oversees the City's Springbrook operations. The City must make improvements to reduce phosphorus discharge into the DuPage River from Springbrook by 2028.

The Water Utilities' rates include a graduated phosphorus surcharge for wastewater customers, which will fund half of the EPA-mandated improvements at Springbrook. Work on improvements has begun.

The 2026 Capital Improvement Program includes several projects at Springbrook necessary to meet the mandated phosphorus discharge limits. Those projects will be expensed to the Water Utilities Fund and supported by the Phosphorus Fund through an interfund transfer.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2026 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment	910,387	384,396	384,396	678,500	294,104	76.5%
Wastewater Charges	1,615,002	1,890,753	1,820,070	2,094,926	204,173	10.8%
Revenue Total	**2,525,389**	**2,275,149**	**2,204,466**	**2,773,426**	**498,277**	**21.9%**

Expense						
Interfund Transfer	1,911,394	2,863,000	2,863,000	6,543,450	3,680,450	128.6%
Expense Total	**1,911,394**	**2,863,000**	**2,863,000**	**6,543,450**	**3,680,450**	**128.6%**

PHOSPHORUS FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	804,701	324,396	324,396	585,000	260,604	80.3%
INTEREST ON INVESTMENTS	105,686	60,000	60,000	93,500	33,500	55.8%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**910,387**	**384,396**	**384,396**	**678,500**	**294,104**	**76.5%**
Wastewater Charges						
WW/COMMERICAL/PHOSPHORUS	389,159	484,865	431,884	535,458	50,593	10.4%
WW/INDUSTRIAL/PHOSPHORUS	6,888	11,091	8,317	12,195	1,104	10.0%
WW/MUNICIPAL/PHOSPHORUS	11,722	13,697	12,911	15,061	1,364	10.0%
WW/RESIDENTIAL/PHOSPHORUS	1,207,233	1,381,100	1,366,958	1,532,212	151,112	10.9%
WW/WARRENVILLE/PHOSPHORUS	-	-	-	-	-	0.0%
Wastewater Charges Total	**1,615,002**	**1,890,753**	**1,820,070**	**2,094,926**	**204,173**	**10.8%**
Revenue Total	**2,525,389**	**2,275,149**	**2,204,466**	**2,773,426**	**498,277**	**21.9%**
Expense						
Interfund TF (Exp)						
TRANSFER OUT	1,911,394	2,863,000	2,863,000	6,543,450	3,680,450	128.6%
Interfund TF (Exp) Total	**1,911,394**	**2,863,000**	**2,863,000**	**6,543,450**	**3,680,450**	**128.6%**
Expense Total	**1,911,394**	**2,863,000**	**2,863,000**	**6,543,450**	**3,680,450**	**128.6%**

26 ROAD & BRIDGE FUND

The Road and Bridge Fund is a funding source for local road construction projects. The fund uses revenues from a $0.04 local gas tax and revenues the City receives from four local township road districts: Naperville and Lisle in DuPage County and DuPage and Wheatland in Will County. Each township allocates a portion of its roadway funds to the City every year.

In August 2016, local gas taxes were exclusively allocated to the Road and Bridge Fund through Ordinance 16-107. The fund is supplemented by roadway damage fees collected by the City as part of the overweight truck permit process. Revenues help maintain and foster a quality living experience in neighborhoods by maintaining the City's roadway and bridge infrastructure.

Fund Overview by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Contributions	982	-	4,972	-	-	0.0%
Fees	7,057	2,400	5,938	2,400	-	0.0%
Interest & Investments	175,295	81,684	81,684	163,250	81,566	99.9%
Local Gasoline Tax	2,405,050	2,456,000	2,383,360	2,400,000	(56,000)	-2.3%
Local Shared Taxes	240,368	299,991	208,911	217,000	(82,991)	-27.7%
License & Permit	66,749	55,000	63,433	50,000	(5,000)	-9.1%
Other Revenue	-	-	-	-	-	0.0%
State Shared Taxes	61,716	80,679	38,897	48,180	(32,499)	-40.3%
Revenue Total	**2,957,216**	**2,975,754**	**2,787,195**	**2,880,830**	**(94,924)**	**-3.2%**
Expense						
Salaries & Wages	618,553	658,977	676,798	708,672	49,695	7.5%
Benefits & Related	205,459	246,676	220,993	250,636	3,959	1.6%
Purchased Services	10,228	40,082	13,250	14,782	(25,300)	-63.1%
Capital Outlay	157,538	3,500,000	1,711,460	2,200,000	(1,300,000)	-37.1%
Expense Total	**991,777**	**4,445,735**	**2,622,501**	**3,174,090**	**(1,271,646)**	**-28.6%**

Fund Expenses by Department

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Finance	10,228	40,082	13,250	14,782	(25,300)	-63.1%
Public Works	39,788	-	1,898	-	-	0.0%
TED	941,761	4,405,653	2,607,354	3,159,308	(1,246,346)	-28.3%
Total	**991,777**	**4,445,735**	**2,622,501**	**3,174,090**	**(1,271,646)**	**-28.6%**

ROAD & BRIDGE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Contributions						
DEVELOPER CONTRIBUTIONS	982	-	4,972	-	-	0.0%
Contributions Total	**982**	**-**	**4,972**	**-**	**-**	**0.0%**
Fees						
LATE PAYMENT FEE	7,057	2,400	5,938	2,400	-	0.0%
Fees Total	**7,057**	**2,400**	**5,938**	**2,400**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	154,869	68,934	68,934	146,250	77,316	112.2%
INTEREST ON INVESTMENTS	20,340	12,750	12,750	17,000	4,250	33.3%
INTEREST ON PROPERTY TAXES	87	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	-	-	-	-	0.0%
Interest & Investment Income Total	**175,295**	**81,684**	**81,684**	**163,250**	**81,566**	**99.9%**
Interfund TF (Rev)						
CAPITAL TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Local Gasoline Tax						
GAS TAX	2,405,050	2,456,000	2,383,360	2,400,000	(56,000)	-2.3%
Local Gasoline Tax Total	**2,405,050**	**2,456,000**	**2,383,360**	**2,400,000**	**(56,000)**	**-2.3%**
Local Shared Taxes						
NON-CURRENT/TOWNSHIP R&B	47	-	-	-	-	0.0%
TOWNSHIP ROAD AND BRIDGE	240,321	299,991	208,911	217,000	(82,991)	-27.7%
Local Shared Taxes Total	**240,368**	**299,991**	**208,911**	**217,000**	**(82,991)**	**-27.7%**
Other License & Permit						
OTHER PERMITS	66,749	55,000	63,433	50,000	(5,000)	-9.1%
Other License & Permit Total	**66,749**	**55,000**	**63,433**	**50,000**	**(5,000)**	**-9.1%**
Other Revenue						
BAD DEBT	-	-	-	-	-	0.0%
OTHER RECEIPTS	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
State Shared Taxes						
PPRT	61,716	80,679	38,897	48,180	(32,499)	-40.3%
State Shared Taxes Total	**61,716**	**80,679**	**38,897**	**48,180**	**(32,499)**	**-40.3%**
Revenue Total	**2,957,216**	**2,975,754**	**2,787,195**	**2,880,830**	**(94,924)**	**-3.2%**
Expense						
Salaries & Wages						
OVERTIME PAY	69,737	52,000	55,599	52,000	-	0.0%
REGULAR PAY	548,815	606,977	621,200	656,672	49,695	8.2%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**618,553**	**658,977**	**676,798**	**708,672**	**49,695**	**7.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	6,094	6,955	6,837	7,106	151	2.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,136	1,232	1,279	1,610	378	30.7%
EMPLOYER CONTRIBUTIONS/MEDICAL	111,119	143,443	118,617	134,530	(8,912)	-6.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	604	666	634	686	20	3.0%
IMRF	42,351	46,524	46,405	55,277	8,753	18.8%
MEDICARE	8,422	9,129	8,951	9,767	638	7.0%
SOCIAL SECURITY	35,732	38,728	38,271	41,660	2,932	7.6%
Benefits & Related Total	**205,459**	**246,676**	**220,993**	**250,636**	**3,959**	**1.6%**
Purchased Items						
OPERATING SUPPLIES	-	-	-	-	-	0.0%
Purchased Items Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	6,004	37,000	10,168	10,400	(26,600)	-71.9%
ARCHITECT AND ENGINEER SERVICE	-	-	-	-	-	0.0%
FINANCIAL SERVICE	4,224	3,082	3,082	4,382	1,300	42.2%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
Purchased Services Total	**10,228**	**40,082**	**13,250**	**14,782**	**(25,300)**	**-63.1%**
Capital Outlay						
INFRASTRUCTURE	157,538	3,500,000	1,711,460	2,200,000	(1,300,000)	-37.1%
Capital Outlay Total	**157,538**	**3,500,000**	**1,711,460**	**2,200,000**	**(1,300,000)**	**-37.1%**
Expense Total	**991,777**	**4,445,735**	**2,622,501**	**3,174,090**	**(1,271,646)**	**-28.6%**

26 SPECIAL SERVICE AREA 23

Naper Main

Special Service Area 23 (SSA 23) was created in 2007 to provide a financing mechanism to collect a portion of the debt service for the Van Buren parking deck addition, also referred to as Naper Main. In April 2012, the City Council approved a resolution to suspend the levy until November 2014. Naper Main was completed in late 2014, and the tax levy was reinstated.

This SSA has an economic incentive; the sales tax revenue collected by the City is rebated back to the property owner. The City then levies the SSA (owner), who uses the sales tax rebate to pay the property tax levy. The annual expenditures represent the required debt service payments, with the annual sales tax rebated from the General Fund.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	98,940	98,939	98,940	98,939	-	0.0%
Investment Income	831	-	-	-	-	0.0%
Revenue Total	**99,771**	**98,939**	**98,940**	**98,939**	**-**	**0.0%**

Expense						
Interfund Transfer	98,940	98,939	98,939	98,939	-	0.0%
Expense Total	**98,940**	**98,939**	**98,939**	**98,939**	**-**	**0.0%**

SSA 23 - NAPER MAIN FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #23	98,940	98,939	98,940	98,939	-	0.0%
Property Taxes Total	**98,940**	**98,939**	**98,940**	**98,939**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	662	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	169	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**831**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**99,771**	**98,939**	**98,940**	**98,939**	**-**	**0.0%**
Expense						
Interfund TF (Exp)						
TRANSFER OUT	98,940	98,939	98,939	98,939	-	0.0%
Interfund TF (Exp) Total	**98,940**	**98,939**	**98,939**	**98,939**	**-**	**0.0%**
Expense Total	**98,940**	**98,939**	**98,939**	**98,939**	**-**	**0.0%**

26 SPECIAL SERVICE AREA 25

LaCrosse Traffic Signal

Special Service Area 25 (SSA 25), created in 2012 after the passage of the adopted Fiscal Year (FY) 2013 budget, provides a financing mechanism to reimburse the City for expenses incurred over 15 years for the installation of the traffic signal at LaCrosse Lane and Route 59.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	68,006	68,000	68,000	68,000	-	0.0%
Interest & Investment	263	-	-	-	-	0.0%
Revenue Total	**68,268**	**68,000**	**68,000**	**68,000**	**-**	**0.0%**

SSA 25 -LACROSSE TRAFFIC SIGNAL FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
INTEREST ON PROPERTY TAXES	114	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	148	-	-	-	-	0.0%
Interest & Investment Income Total	**263**	**-**	**-**	**-**	**-**	**0.0%**
Property Taxes						
CURRENT/SSA #25	68,006	68,000	68,000	68,000	-	0.0%
Property Taxes Total	**68,006**	**68,000**	**68,000**	**68,000**	**-**	**0.0%**
Revenue Total	**68,268**	**68,000**	**68,000**	**68,000**	**-**	**0.0%**

26 SPECIAL SERVICE AREA 30

Downtown Streetscape (south side of Jefferson, Main)

Special Service Area 30 (SSA 30) was established to fund a capital project involving the design and construction of improvements to the streetscape in the Central Business District following new downtown standards. Work included installing new sidewalks, curbs, and parkway features as identified in the *Naperville Downtown 2030* Plan.

SSA 30 covers areas along the south side of Jefferson Avenue between Main and Webster Streets, as well as both sides of Main Street between Jefferson and Jackson Avenues. The work was finished in late 2022. The City charged the 2022 construction costs to the Capital Projects Fund. SSA 30 offers a financing method to reimburse that fund for the property owners' 40% share of the project over 12 years, starting in 2023.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	93,338	93,111	93,111	93,111	-	0.0%
Revenue Total	**93,338**	**93,111**	**93,111**	**93,111**	**-**	**0.0%**

Expense						
Interfund Transfer	93,114	93,111	93,111	93,111	-	0.0%
Expense Total	**93,114**	**93,111**	**93,111**	**93,111**	**-**	**0.0%**

SSA 30 - DOWNTOWN STREETSCAPE	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #30	93,114	93,111	93,111	93,111	-	0.0%
Property Taxes Total	**93,114**	**93,111**	**93,111**	**93,111**	**-**	**0.0%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	165	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	59	-	-	-	-	0.0%
Interest & Investment Income Total	**224**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**93,338**	**93,111**	**93,111**	**93,111**	**-**	**0.0%**
Expense						
Interfund TF (Exp)						
TRANSFER OUT	93,114	93,111	93,111	93,111	-	0.0%
Interfund TF (Exp) Total	**93,114**	**93,111**	**93,111**	**93,111**	**-**	**0.0%**
Expense Total	**93,114**	**93,111**	**93,111**	**93,111**	**-**	**0.0%**

26 SPECIAL SERVICE AREA 31

Downtown Streetscape (redevelopment of 41 W. Jefferson)

Special Service Area 31 (SSA 31) was created to help finance City-required streetscape improvements following the redevelopment of 41 W. Jefferson Ave. Due to the costs involved in upgrading the streetscape to meet current City standards, the City considered using an SSA mechanism to finance these improvements.

The City reimbursed the property owner for the total costs related to the improvements in 2019. In 2021, it began levying property taxes to recover the amount, plus interest, over the next 15 years.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	23,754	23,680	23,680	23,680	-	0.0%
Revenue Total	**23,754**	**23,680**	**23,680**	**23,680**	**-**	**0.0%**

SSA 31 - DOWNTOWN STREETSCAPE	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #31	23,680	23,680	23,680	23,680	-	0.0%
Property Taxes Total	**23,680**	**23,680**	**23,680**	**23,680**	**-**	**0.0%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	54	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	20	-	-	-	-	0.0%
Interest & Investment Income Total	**74**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**23,754**	**23,680**	**23,680**	**23,680**	**-**	**0.0%**

26 SPECIAL SERVICE AREA 34

Downtown Streetscape (north side of Jefferson)

Special Service Area 34 (SSA 34) was established to fund a capital project to design and construct streetscape improvements in the Central Business District after new downtown standards were adopted. Work included installing new sidewalks, curbs, and parkway features as outlined in the *Naperville Downtown 2030* Plan.

SSA 34 encompasses the north side of Jefferson Avenue between Main and Webster Streets. Work was completed in late 2022. The City charged the 2022 construction to the Capital Projects Fund. Beginning in 2023, SSA 34 provides a financing mechanism to reimburse that fund for the property owners' 40% share of the project over 15 years.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	20,076	20,026	20,026	20,026	-	0.0%
Revenue Total	**20,076**	**20,026**	**20,026**	**20,026**	**-**	**0.0%**

Expense						
Interfund Transfer	20,028	20,026	20,026	20,026	-	0.0%
Expense Total	**20,028**	**20,026**	**20,026**	**20,026**	**-**	**0.0%**

SSA 34 - DOWNTOWN STREETSCAPE	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #34	20,028	20,026	20,026	20,026	-	0.0%
Property Taxes Total	**20,028**	**20,026**	**20,026**	**20,026**	**-**	**0.0%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	34	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	14	-	-	-	-	0.0%
Interest & Investment Income Total	**49**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**20,076**	**20,026**	**20,026**	**20,026**	**-**	**0.0%**
Expense						
Interfund TF (Exp)						
TRANSFER OUT	20,028	20,026	20,026	20,026	-	0.0%
Interfund TF (Exp) Total	**20,028**	**20,026**	**20,026**	**20,026**	**-**	**0.0%**
Expense Total	**20,028**	**20,026**	**20,026**	**20,026**	**-**	**0.0%**

26 SPECIAL SERVICE AREA 35

Downtown Streetscape (Washington - Benton to Chicago)

Special Service Area 35 (SSA 35) was established to fund a capital project to design and construct streetscape improvements in the Central Business District following the adoption of new downtown standards. Work included installing new sidewalks, curbs, and parkway features as outlined in the *Naperville Downtown 2030* Plan.

SSA 35 encompasses the east and west sides of Washington Street from Benton Avenue south to Chicago Avenue. Preliminary design and engineering work started in 2022, with construction beginning in 2024. The City is expensing engineering, design, and construction to the Capital Projects Fund. SSA 35 will provide a financing mechanism to reimburse that fund for the property owners' 40% share of the project over 15 years, beginning in 2024.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	125,312	125,000	125,000	125,000	-	0.0%
Revenue Total	**125,312**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**

Expense						
Interfund Transfer	125,000	125,000	125,000	125,000	-	0.0%
Expense Total	**125,000**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**

SSA 35 - DOWNTOWN STREETSCAPE	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #35	125,000	125,000	125,000	125,000	-	0.0%
Property Taxes Total	**125,000**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	224	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	88	-	-	-	-	0.0%
Interest & Investment Income Total	**312**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**125,312**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**
Expense						
Interfund TF (Exp)						
TRANSFER OUT	125,000	125,000	125,000	125,000	-	0.0%
Interfund TF (Exp) Total	**125,000**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**
Expense Total	**125,000**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**

26 WATER STREET TIF

The Water Street Tax Increment Financing (TIF) District was created in December 2007 to establish a financing mechanism for the Water Street Redevelopment Project. The eligible costs under this TIF included land, stormwater, sanitary sewer, parking facilities, the service of public facilities and spaces pursuant to the act, and road improvements. Construction began in 2015 and was completed in 2017. The City invested $18.12 million towards the project's completion through the issuance of General Obligation Bonds and funds from the Downtown Parking Fund.

The TIF's frozen valuation is $1.79 million, and its current valuation is $10.54 million. The City will collect the property's incremental tax value to pay the debt service over the TIF's life.

Fund Overview by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment	1,996	9,610	9,610	2,150	(7,460)	-77.6%
Property Taxes	688,685	760,345	760,345	680,950	(79,395)	-10.4%
Revenue Total	**690,680**	**769,955**	**769,955**	**683,100**	**(86,855)**	**-11.3%**

Expense						
Purchased Services	3,869	4,219	4,094	4,070	(149)	-3.5%
Interfund TF	688,685	760,345	760,345	680,950	(79,395)	-10.4%
Expense Total	**692,553**	**764,564**	**764,439**	**685,020**	**(79,544)**	**-10.4%**

Fund Expense by Department

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Finance	3,869	4,219	4,094	4,070	(149)	-3.5%
Miscellaneous	688,685	760,345	760,345	680,950	(79,395)	-10.4%
Total	**692,553**	**764,564**	**764,439**	**685,020**	**(79,544)**	**-10.4%**

WATER STREET TIF	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	8,110	8,110	-	(8,110)	-100.0%
INTEREST ON INVESTMENTS	1,427	1,500	1,500	2,150	650	43.3%
INTEREST ON PROPERTY TAXES	569	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**1,996**	**9,610**	**9,610**	**2,150**	**(7,460)**	**-77.6%**
Property Taxes						
CURRENT/WATER ST TIF	688,685	760,345	760,345	680,950	(79,395)	-10.4%
Property Taxes Total	**688,685**	**760,345**	**760,345**	**680,950**	**(79,395)**	**-10.4%**
Revenue Total	**690,680**	**769,955**	**769,955**	**683,100**	**(86,855)**	**-11.3%**
Expense						
Purchased Services						
FINANCIAL SERVICE	3,869	4,219	4,094	4,070	(149)	-3.5%
Purchased Services Total	**3,869**	**4,219**	**4,094**	**4,070**	**(149)**	**-3.5%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
TRANSFER OUT	688,685	760,345	760,345	680,950	(79,395)	-10.4%
Interfund TF (Exp) Total	**688,685**	**760,345**	**760,345**	**680,950**	**(79,395)**	**-10.4%**
Expense Total	**692,553**	**764,564**	**764,439**	**685,020**	**(79,544)**	**-10.4%**

26 WATER CAPITAL FUND

The Water Capital Fund was established to monitor and track revenues and expenses related to the Water Utilities' capital needs. It was created following the Water Utilities' 2021 rate study, which identified significant capital needs due to aging infrastructure and changes in federal and state mandates for water and wastewater operations. A fixed capital charge was added to ratepayers' bills to support these needs and to ensure a dedicated funding source, unaffected by changes in water usage, was available.

In 2024, the Water Utilities conducted another rate study. This study confirmed once again that significant capital needs still exist in the utility. The study supported collecting appropriate revenues necessary to fund future capital improvements and support future debt service. In conjunction with this rate study, a fund review showed that accounting efficiencies could be realized and interfund transfers could be minimized by moving away from a separate capital fund.

As of December 2024, the Water Capital Fund was retired, and all financial activities required to support the water and wastewater capital projects are budgeted within the Water & Wastewater Utility Fund itself.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds	-	-	-	-	-	0.0%
Contributions	2,043	-	-	-	-	0.0%
Fees	15,126	-	-	-	-	0.0%
Other Revenue	4,879	-	-	-	-	0.0%
Water Charges	962,054	-	-	-	-	0.0%
Revenue Sub-Total	**984,102**	**-**	**-**	**-**	**-**	**0.0%**
Interfund Transfers	25,359,720	-	-	-	-	0.0%
Revenue Total	**26,343,822**	**-**	**-**	**-**	**-**	**0.0%**

Expense						
Purchased Services	3,435,169	-	-	-	-	0.0%
Capital Outlay	26,855,011	-	-	-	-	0.0%
Debt Service	259,933	-	-	-	-	0.0%
Expense Total	**30,550,113**	**-**	**-**	**-**	**-**	**0.0%**

WATER CAPITAL FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	-	-	-	-	0.0%
PREMIUMS ON BONDS	-	-	-	-	-	0.0%
Bond Sale Proceeds Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Contributions						
DEVELOPER CONTRIBUTIONS	2,043	-	-	-	-	0.0%
Contributions Total	**2,043**	**-**	**-**	**-**	**-**	**0.0%**
Fees						
INSTALLATION FEES	15,126	-	-	-	-	0.0%
WATER/SEWER EXTENSIONS	-	-	-	-	-	0.0%
Fees Total	**15,126**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Rev)						
CAPITAL TRANSFER	25,359,720	-	-	-	-	0.0%
Interfund TF (Rev) Total	**25,359,720**	**-**	**-**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	(676)	-	-	-	-	0.0%
SALE OF PROPERTY	5,555	-	-	-	-	0.0%
Other Revenue Total	**4,879**	**-**	**-**	**-**	**-**	**0.0%**
Wastewater Charges						
WW/ CONNECTION FEE	-	-	-	-	-	0.0%
Wastewater Charges Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Water Charges						
W/ CONNECTION FEE	82,745	-	-	-	-	0.0%
W/COMMERCIAL/CAPITAL	213,011	-	-	-	-	0.0%
W/INDUSTRIAL/CAPITAL	1,669	-	-	-	-	0.0%
W/INST GOVT/CAPITAL	3,680	-	-	-	-	0.0%
W/MTRD CONST/CAPITAL	-	-	-	-	-	0.0%
W/MUNICIPAL/CAPITAL	2,135	-	-	-	-	0.0%
W/RESIDENTIAL/CAPITAL	658,813	-	-	-	-	0.0%
Water Charges Total	**962,054**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**26,343,822**	**-**	**-**	**-**	**-**	**0.0%**
Expense						
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	3,269,319	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	165,850	-	-	-	-	0.0%
Purchased Services Total	**3,435,169**	**-**	**-**	**-**	**-**	**0.0%**
Capital Outlay						
BUILDING IMPROVEMENTS	255,477	-	-	-	-	0.0%
INFRASTRUCTURE	25,697,367	-	-	-	-	0.0%
TECHNOLOGY	8,069	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	894,098	-	-	-	-	0.0%
Capital Outlay Total	**26,855,011**	**-**	**-**	**-**	**-**	**0.0%**
Debt Service						
BOND ISSUANCE COST	259,933	-	-	-	-	0.0%
Debt Service Total	**259,933**	**-**	**-**	**-**	**-**	**0.0%**
Expense Total	**30,550,113**	**-**	**-**	**-**	**-**	**0.0%**



FIVE-YEAR

CAPITAL IMPROVEMENT PROGRAM

PROJECT DETAILS
& SUPPLEMENTAL INFORMATION

26 TO 30

26 TO 30 CAPITAL IMPROVEMENT PROGRAM

The City of Naperville's Capital Improvement Program (CIP) represents Naperville's commitment to planning and maintaining assets linked to the City's mission as well as the long-term investment in the City's infrastructure. The CIP provides the City's long-range financial plan that complements the annual budget, which provides a short-term financial plan to fund operations. The City publishes the CIP as part of the annual budget; the two documents provide a comprehensive plan for financing the City's programs and enhancing Naperville's quality of life. This document summarizes all significant capital outlays anticipated over the next five years and includes project descriptions, financial requirements, and funding sources.

Projects may include land acquisition, the construction of new buildings, additions to or renovations of existing buildings, construction or reconstruction of streets, infrastructure for utilities, major equipment purchases, and technology upgrades, including software and hardware. While some projects are funded through current revenues, the size and magnitude of these projects have historically required the issuance of bond funds to supplement revenue streams.

During CIP preparation and review, staff sets priorities and identifies which projects can be accomplished each year within the limits of the City's control. The City also incorporates resource allocation, prioritization, external factors, and cost evaluation to arrive at the final capital program. As expected, the available data and expenditure estimates from earlier years are more precise than those of later years.

Budget Structure

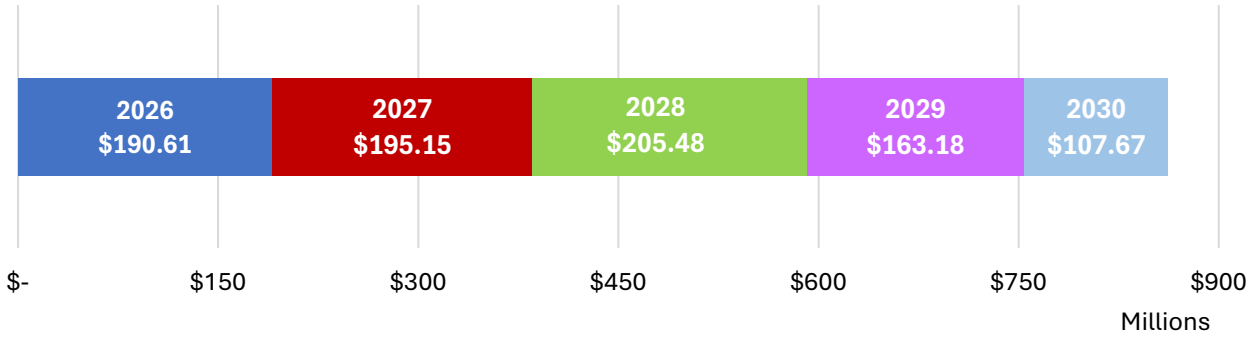
Capital and debt service funds contain expenditures for one-time capital improvements, ongoing maintenance of capital assets, and the repayment of debt issued for capital improvements in prior years. Capital and debt service funds include the following:

- Capital Projects Fund
- Debt Service Fund
- Downtown Parking Fund
- Electric Utility Fund
- Motor Fuel Tax Fund
- Phosphorus Fund
- Road and Bridge Fund
- Special Service Area (SSA) Funds
- Water Street TIF Fund
- Water & Wastewater Utility Fund

Program Highlights

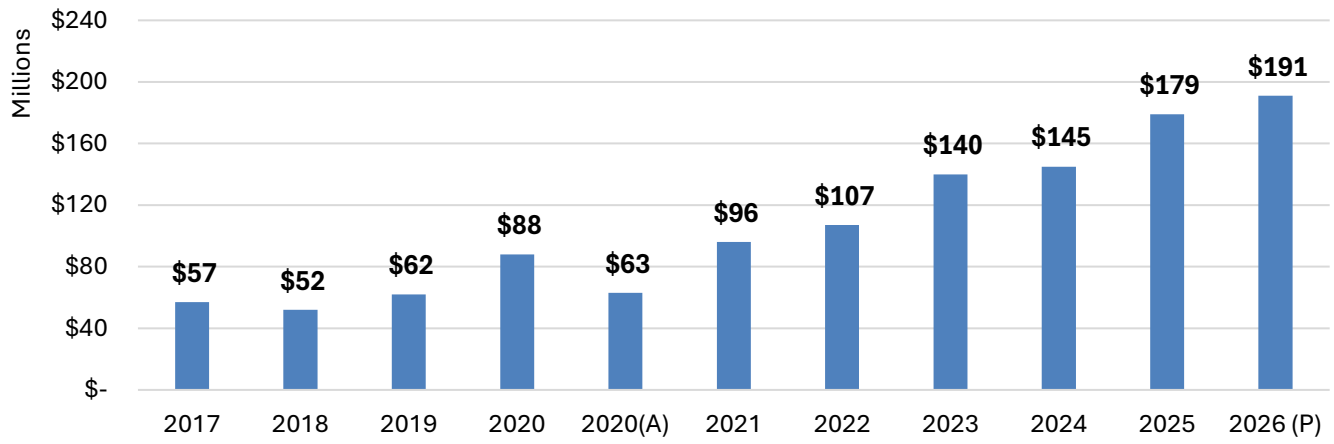
Five-Year Overview

The five-year CIP totals $862.09 million and ensures that needed capital projects are supported to maintain existing infrastructure and accommodate the community's continued development and reinvestment. Below is the distribution by calendar year of the five-year CIP. Each year, the CIP request becomes more refined. Expenses in 2026 are based on engineering estimates or recent bid prices and accurately reflect the expected cost for the upcoming year. Conversely, expenses projected in 2030 are based on historical costs and foreseeable community needs, but are ultimately forecasts. For this reason, staff presents the City Council with a five-year overview of projects but limits the dollars requested to only those necessary to support the upcoming year. (*See Exhibit 1 for a listing of projects by asset type*.)



2026 Overview

The 2026 CIP is valued at $190.61 million, a 6.3% increase from the 2025 approved program of $179.38 million. (*See Exhibit 2 for a listing of projects by department*.) The CIP continues to reach new milestones as the City re-invests more in aging infrastructure and new capital programs. The graph below shows the value of the approved capital programs over the last 10 years. The 2020 CIP was amended at the outset of the COVID-19 pandemic, and the original and amended 2020 amounts are displayed on the graph.



2026 Changes

Significant increases in capital investments are being made across several categories, with the most notable being in the water, wastewater, and transportation spaces. Planned water and wastewater infrastructure-related projects are the highest-cost area, accounting for 48.1% of the 2026 capital budget. Transportation infrastructure investments account for 20.3% of the capital budget in 2026; significant investments include the North Aurora Road underpass, South 40 site development and traffic improvements, and 248th Avenue road improvements.

	2025	2026	Change ($)	Change (%)
Buildings & Facilities	10.65	8.88	(1.77)	-16.6%
Electric Utility	29.15	27.25	(1.90)	-6.5%
Parks & Recreation	5.16	3.71	(1.45)	-28.1%
Stormwater	1.14	3.96	2.82	247.4%
Technology	21.94	8.11	(13.83)	-63.0%
Transportation	29.49	38.60	9.11	30.9%
Vehicles & Mobile Equipment	9.64	8.33	(1.31)	-13.6%
Water & Wastewater Utility	72.21	91.77	19.56	27.1%
Total	**179.38**	**190.61**	**11.23**	**6.3%**

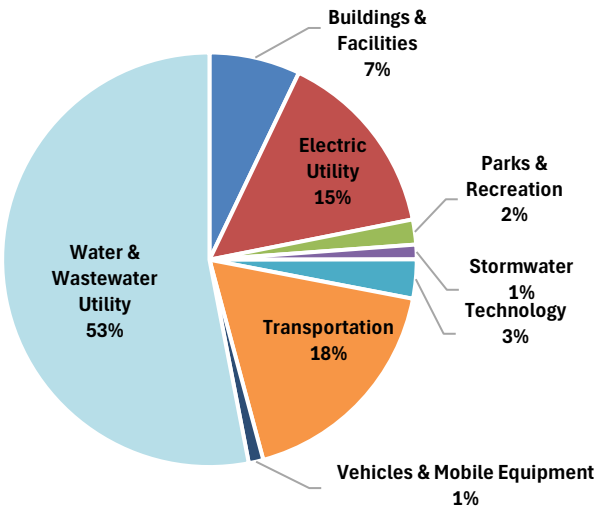
$ in millions

Project Categories

Five-Year Overview

Each project within the five-year CIP is assigned to one of eight categories. Categories are meant to help define the type of projects requested for capital investment. As the chart shows, construction and maintenance projects related to transportation infrastructure (roads, bridges, sidewalks, etc.) and utility infrastructure make up most of the City's next five years of capital spending at 86%. The project categories include:

- ***Transportation Infrastructure*** – Projects required to maintain and build upon existing infrastructure, including construction and maintenance projects for the City's roads, bridges, sidewalks, and traffic control systems.
- ***Electric Utility Infrastructure*** – All projects required to maintain Naperville's Electric Utility assets.
- ***Water & Wastewater Infrastructure*** – All projects required to maintain the City's Water Utilities, including water distribution, collection and pumping, and water reclamation.



- ***Buildings & Facilities*** – Projects such as building construction and renovations, roof replacements, parking deck maintenance, and all other work on city-owned facilities.

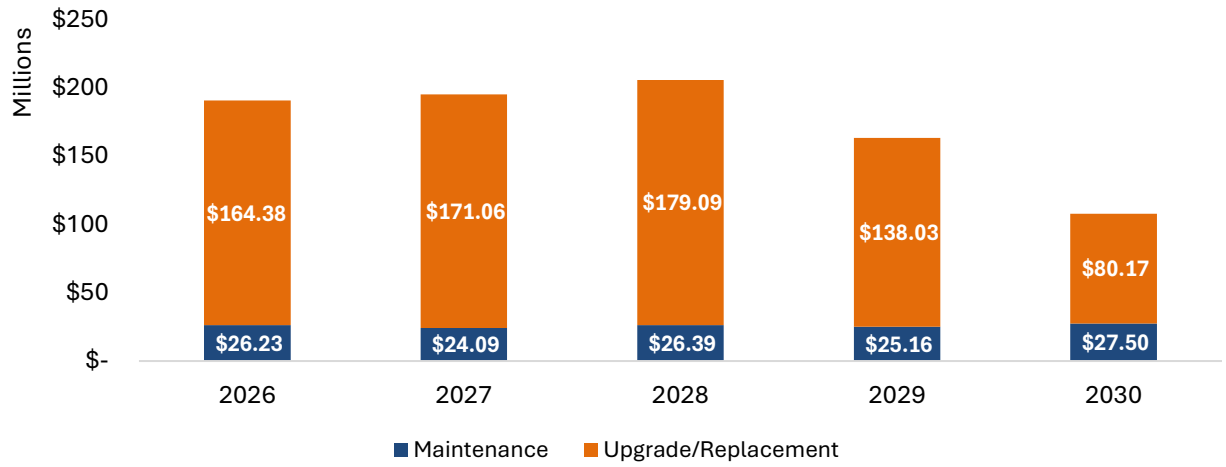
- ***Technology*** – Projects related to enhancing and maintaining the City's technology platforms, such as the public safety computer-aided dispatch systems, land mobile radio network, and network security.
- ***Parks & Recreation*** – Projects that build and maintain recreational and other amenities that improve quality of life, such as the Naperville Riverwalk.
- ***Stormwater*** – Projects that improve the conveyance of stormwater throughout the City to mitigate safety hazards and prevent damage to public and private property.
- ***Vehicles & Mobile Equipment*** – Purchase of new and replacement vehicles for public services, such as police cars, fire trucks, and public works equipment.

Capital Upgrade and Capital Maintenance Projects

Capital programs are presented in the following two categories:

- **Capital Upgrade Projects** – One-time capital expenditures that create new assets or replace existing assets. This category includes capital outlays for new buildings, roadways, or technology.
- **Capital Maintenance Projects** – Expenditures that significantly extend the life of current assets, including the street maintenance improvement program (MIP), storm sewer lining program, sidewalk and curb replacement program, water meter replacement program, and the Electric Utility's underground transmission and distribution program.

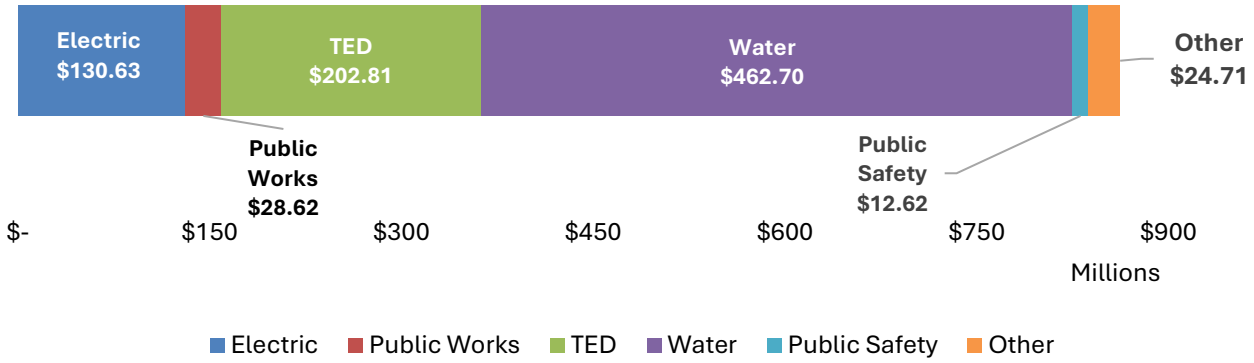
Over five years, capital maintenance projects make up 15% of the total capital program and are stable, with an average annual cost of $25.87 million. Conversely, capital upgrade projects vary more from year to year, given their one-time nature. Over five years, capital upgrade projects make up 85% of the total capital program.



Department Overview

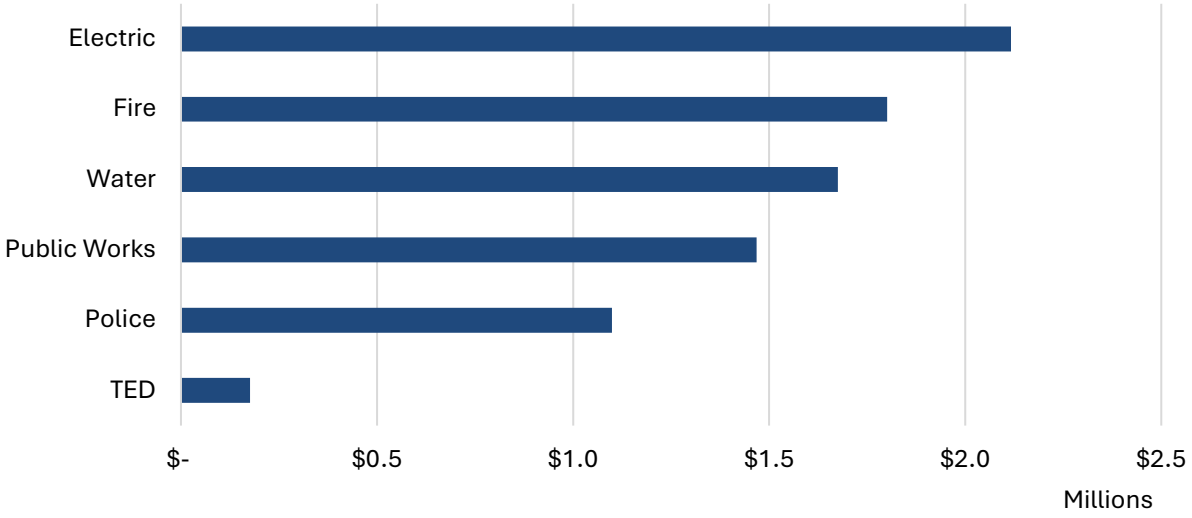
Five-Year Overview

Each department is responsible for capital projects that coincide with the citywide infrastructure that it oversees. The graphic below shows the five-year CIP broken down by department, illustrating the corresponding allocation of responsibility for capital project maintenance. Staying on theme with recent years, the needed investment in water and wastewater infrastructure continues to drive the City's five-year capital plan. However, significant investments will continue in the transportation space as construction on several large projects, such as the North Aurora Road underpass, gets underway.



Vehicles

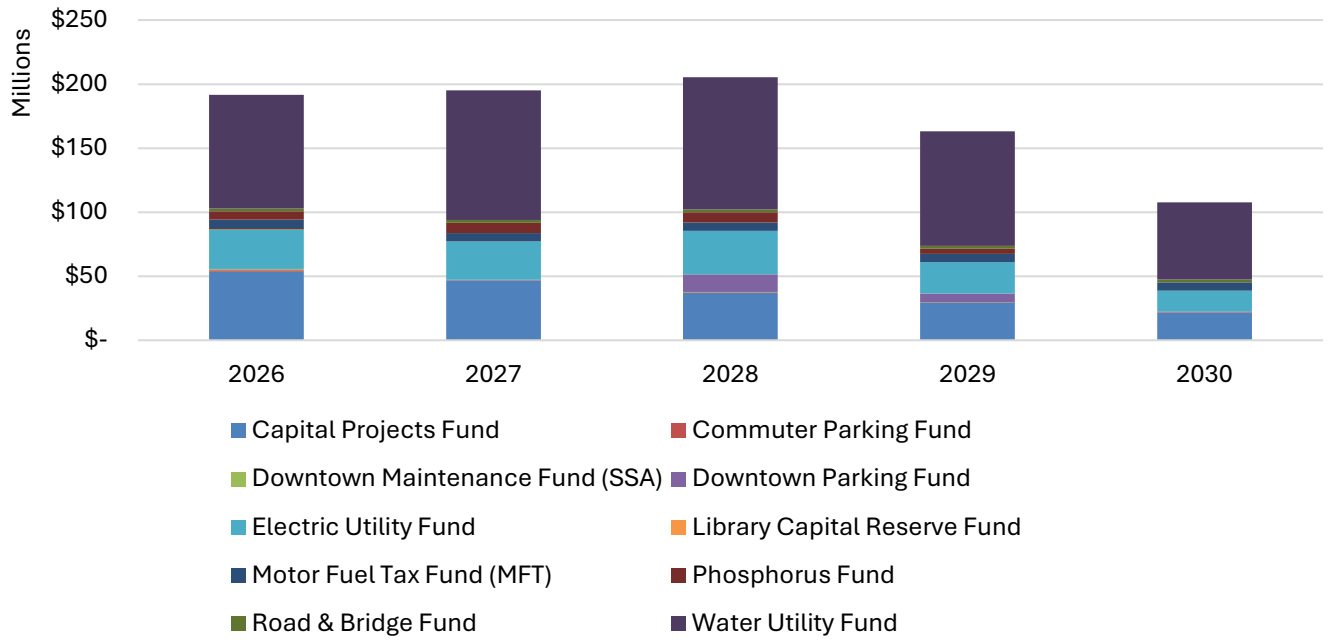
The chart below breaks out the vehicle request listing by department. (*See Exhibit 3 for a specific listing of all vehicles planned for 2026.*)



Funding Sources

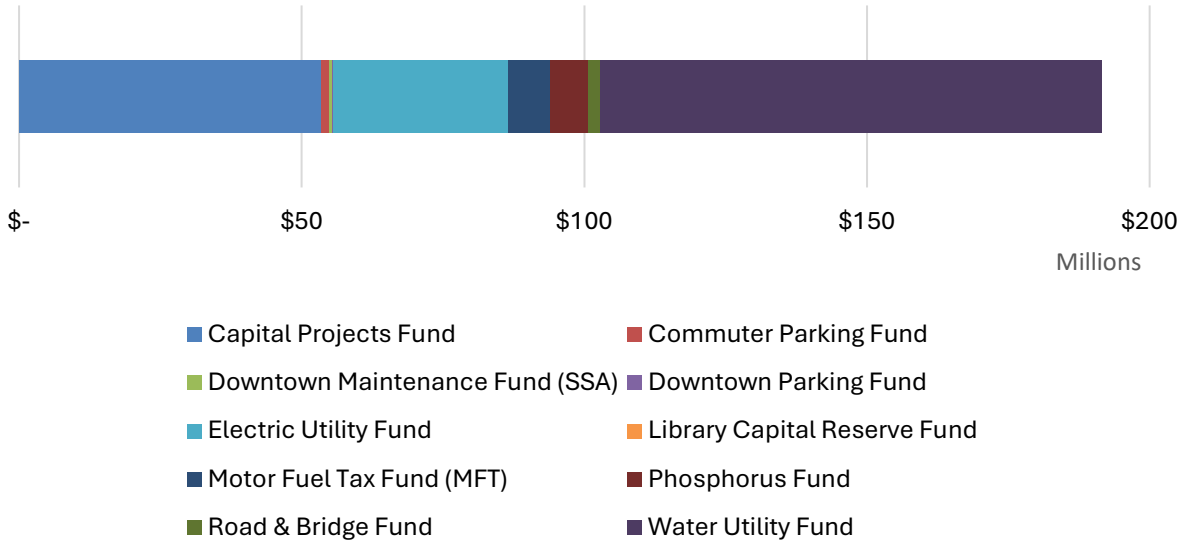
Five-Year Overview

The CIP leverages various funding sources. Over the past several years, the City has transitioned from growth to maintenance mode. Many CIP projects involve cooperation and participation with other governments, particularly road and bridge construction. While staff works diligently to identify appropriate funding sources for all projects, a portion of the annual CIP program is unfunded. The chart below identifies major funding sources for requested projects over the next five years.



2026 Funding Overview

Below is a chart further breaking down the funding sources available to support the 2026 CIP.

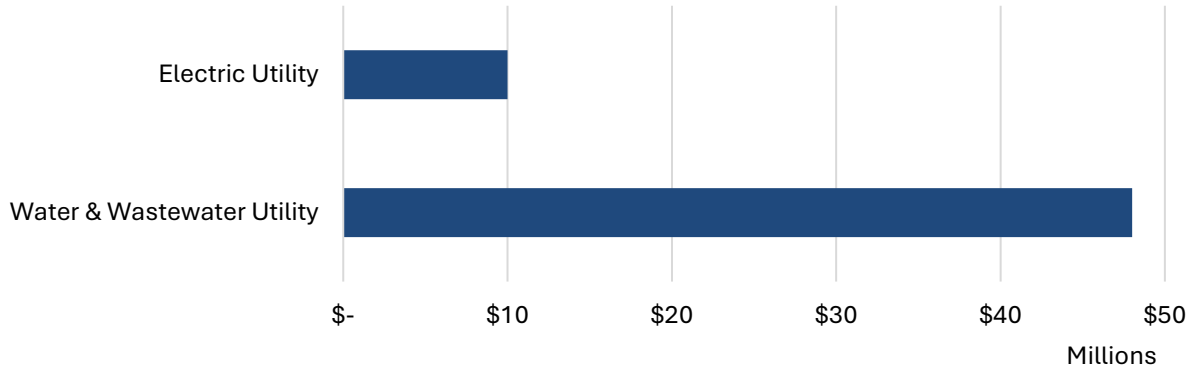


Funding sources include:

- **Utility Funds —** This includes the Electric Utility Fund, Water & Wastewater Utility Fund, and Phosphorus Fund. These funding sources pay for capital infrastructure re-investment. Funds are earned through utility rates and supplemented with borrowing as needed.
- **Capital Projects Fund** – Supported by funds from the City's 0.75% home rule sales tax. Funds are dedicated to capital investment to reduce future borrowing. Funds may also include grants or contributions from other entities.
- **Motor Fuel Tax Fund** – Funds collected from the state's motor fuel tax. Funds are used for road construction projects.
- **Road & Bridge Fund** – Funds collected from the City's local gas tax. Funds are used for road construction projects.
- **Other Funds** –This includes funds from the user fees generated by the Commuter Parking Fund, food and beverage and home rule sales taxes raised in the Downtown Parking Fund, and property taxes levied for special service areas.

Projected Borrowing

Capital projects without a dedicated funding source are categorized as unfunded. These projects may require borrowing to complete. Of the $190.61 million budgeted for the 2026 CIP, $132.61 million in funding was identified to support the 2026 program. This represents nearly 70% of the total cost, leaving $58 million in the capital program unfunded. The unfunded projects recommended for borrowing are broken into the following project categories:



The City issues debt on a reimbursement basis. Therefore, bonds will only be issued if the overall capital program cannot be funded through identified sources. The amounts noted above are estimates, and the City aims to use debt to finance capital projects only when necessary.

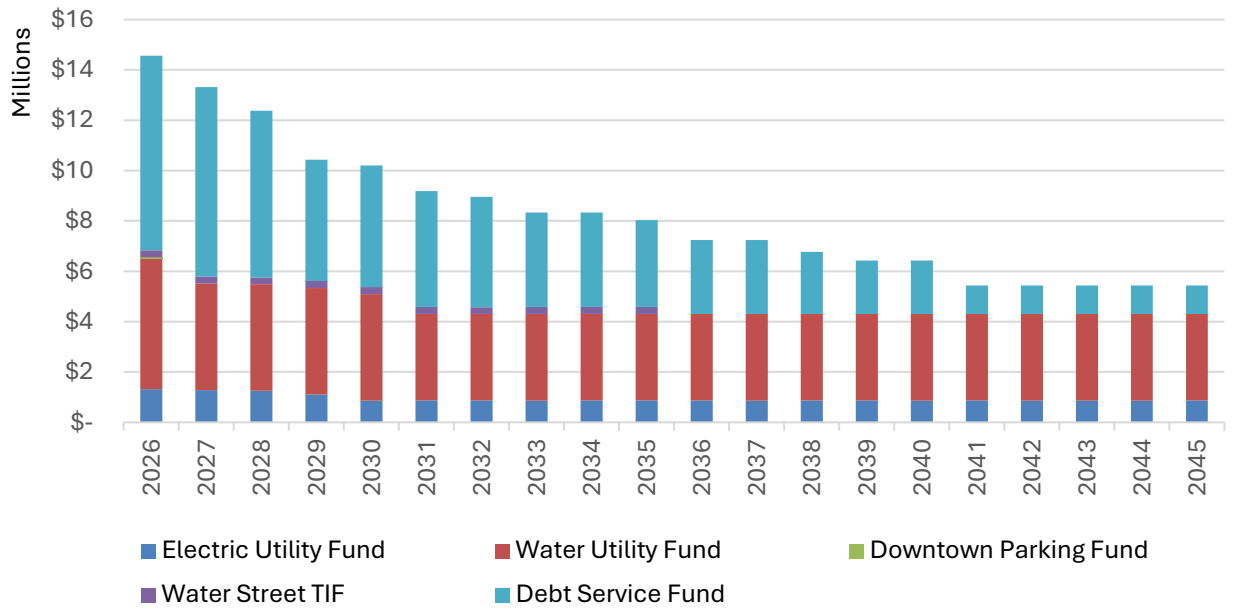
Debt Reduction

The City's CIP includes recurring infrastructure maintenance programs that require funding at a semi-consistent level to ensure the same level of service year over year. Before 2016, recurring revenue sources were unavailable to support these programs fully. In 2015, the City passed an ordinance establishing a home rule sales tax at the rate of 0.50% and specified that the tax proceeds be directed to increasing the City's cash reserves and reducing the City's debt.

The home rule sales tax was reaffirmed in 2017. In early 2018, the City Council passed an incremental 0.25% increase to the tax, resulting in a total home rule sales tax rate of 0.75% throughout the City.

Staff projects that the home rule sales tax will generate $24.19 million in 2026 to support capital projects, thus reducing the City's reliance on debt. There are two methods to drive down debt: the first is to pay off existing debt, and the second is to reduce future borrowing requirements through dedicated funding sources for the CIP. Over the past 10 years, the City has reduced its general government debt by more than 50%.

The chart below shows the City's existing debt service by fund. The City's property tax levy comfortably supports governmental debt service of $8 to $10 million annually.



After an estimated $1.03 million make-whole payment to the Downtown Parking Fund to offset the downtown food and beverage tax, $23.16 million is available to fund capital projects. Staff recommends using that amount to reduce future borrowing requirements by funding capital projects. The $23.16 million was assigned to capital projects within the Capital Projects Fund.

Debt is also utilized to support capital improvements within the City's Electric and Water business enterprise funds. New debt is anticipated to be required to support a growing capital program across both the Electric and Water Utilities. Customer rates set by each utility directly support the Electric and Water utility debt service. Rates are evaluated every three years, and debt service requirements are a component of that evaluation process. The next rate studies will occur in 2027 to set rates from 2028 to 2030. Currently, both utilities maintain debt coverage ratios well below industry standards.

Exhibit 1

2026-2030 Capital Improvement Program

	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Bikeway	17,000	-	282,000	-	-	299,000
Bridge	935,000	2,245,000	1,785,000	250,000	-	5,215,000
Computer Equipment	6,585,000	3,055,000	3,275,000	3,160,000	3,350,000	19,425,000
eGovernment	170,000	600,000	600,000	600,000	-	1,970,000
Electric Utility	27,251,500	27,935,000	32,892,000	23,906,000	15,367,000	127,351,500
Long Range Communication	1,350,000	3,300,000	100,000	100,000	-	4,850,000
Maintenance Program	2,678,000	-	2,704,000	-	1,827,000	7,209,000
Municipal Buildings & Facilities	8,882,037	6,600,500	26,910,000	15,342,000	3,465,000	61,199,537
Parks	3,710,000	6,340,000	1,715,000	1,110,000	4,060,000	16,935,000
Sidewalks	1,725,000	1,680,000	2,445,000	6,439,500	7,037,500	19,327,000
Stormwater Management	3,955,000	2,315,000	1,115,000	1,335,000	1,115,000	9,835,000
Street Lights	975,000	450,000	450,000	150,000	150,000	2,175,000
Streets	31,336,000	34,083,940	21,303,329	15,600,000	12,150,000	114,473,269
Traffic Controls	930,000	99,000	340,000	3,185,000	133,000	4,687,000
Vehicles	8,336,083	1,731,005	-	-	-	10,067,088
Wastewater	49,100,550	69,030,550	67,055,950	51,455,600	24,835,001	261,477,651
Water	42,669,564	35,687,589	42,505,260	40,550,160	34,178,024	195,590,597
Grand Total	**190,605,734**	**195,152,584**	**205,477,539**	**163,183,260**	**107,667,525**	**862,086,642**

Exhibit 2
2026-2030 Capital Improvement Program
Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Electric							
EU001	New Residential Electric Services and Metering	270,000	264,000	272,000	281,000	281,000	1,368,000
EU002	Existing Residential Electric Services	450,000	351,000	362,000	373,000	373,000	1,909,000
EU003	New Electric System Installations	3,100,000	2,119,000	2,183,000	2,249,000	2,249,000	11,900,000
EU005	Overhead Transmission & Distribution	140,000	191,000	197,000	203,000	203,000	934,000
EU006	Underground Transmission & Distribution	600,000	500,000	500,000	500,000	500,000	2,600,000
EU012	GOVERNMENT REQUIRED SYSTEM RELOCATIONS	-	50,000	50,000	50,000	50,000	200,000
EU013	Underground Conduit (Duct Banks)	-	-	-	-	-	-
EU014	Underground Cable (Feeders) & Equipment	1,340,000	520,000	798,000	725,000	725,000	4,108,000
EU022	Substation Emergency Repair/Replacement Items	1,224,000	1,453,000	1,497,000	169,000	169,000	4,512,000
EU044	Fiber Optic Cable for Relay Protection and Communication	510,000	427,000	475,000	434,000	355,000	2,201,000
EU047	34 and 138 KV Relay Improvements (and Substations)	457,500	655,000	626,000	563,000	563,000	2,864,500
EU049	Distribution Automation	305,000	643,000	996,000	740,000	155,000	2,839,000
EU052	Cable Replacement Program	3,750,000	5,693,000	5,274,000	7,868,000	7,868,000	30,453,000
EU057	12 KV and SCADA Substation Automation (NTU Replacement Program)	455,000	65,000	-	-	-	520,000
EU065	Electric Distribution Transformer Purchases (Emergency and Planned)	800,000	1,591,000	1,639,000	563,000	-	4,593,000
EU066	Fiber Optic Cable for Metropolitan Area Network (MAN)	180,000	-	-	-	-	180,000
EU078	Supervisory Control And Data Acquisition	-	85,000	87,000	90,000	-	262,000
EU079	Substation Power Transformer Replacement	1,200,000	-	2,000,000	-	-	3,200,000
EU080	Utility Infrastructure Hardware and Metering	2,825,000	4,185,000	2,000,000	880,000	880,000	10,770,000
EU085	Edward Hospital Substation Capacity Expansion	-	-	-	-	-	-
EU086	Tollway Substation Reliability Upgrades	6,315,000	1,200,000	-	-	-	7,515,000
EU087	Storm Hardening and System Resiliency	1,000,000	5,212,000	5,369,000	7,222,000	-	18,803,000
EU088	Distribution Automation Infrastructure - Fiber Improvements	-	-	-	-	-	-
EU089	SWITCHGEAR EMERGENCY & PLANNED WORK	300,000	477,000	492,000	506,000	506,000	2,281,000
EU090	CABLE EMERGENCY AND PLANNED WORK	600,000	461,000	475,000	490,000	490,000	2,516,000
EU091	SUBSTATION HARDENED SECURITY	-	-	-	-	-	-
EU092	SCADA AND DERMS IMPLEMENTATION	1,430,000	1,093,000	-	-	-	2,523,000
EU093	MEADOWS TO WESTSIDE SUBSTATIONS TRANSMISSION PATH UPGRADE	-	700,000	7,600,000	-	-	8,300,000
MB229	Electric Service Center Improvements	300,000	-	-	-	-	300,000
Electric Total		**27,551,500**	**27,935,000**	**32,892,000**	**23,906,000**	**15,367,000**	**127,651,500**

New Residential Electric Services and Metering

Project Number: EU001
Total Capital Cost: $1,368,000.00

Department: ELECTRIC
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project provides residential customers with the infrastructure for receiving electrical service from the City. It includes installation of underground electrical cable and metering for services to new residential dwelling units.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$243,000.00	$239,000.00	$252,000.00	$261,000.00	$261,000.00	$1,256,000.00
Construction Engineering	$27,000.00	$25,000.00	$20,000.00	$20,000.00	$20,000.00	$112,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$270,000.00	$264,000.00	$272,000.00	$281,000.00	$281,000.00	$1,368,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Electric Utility Fund	$270,000.00	$264,000.00	$272,000.00	$281,000.00	$281,000.00	$1,368,000.00
Total	$270,000.00	$264,000.00	$272,000.00	$281,000.00	$281,000.00	$1,368,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$1,368,000.00
	$1,368,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Funded by Developer Contributions
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Development Funded.

Existing Residential Electric Services

Project Number:	EU002	**Department:**	ELECTRIC
Total Capital Cost:	$1,909,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

This project provides upgrades and relocation of electric service infrastructure to existing residential electric utility customers.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$405,000.00	$309,000.00	$314,000.00	$333,000.00	$333,000.00	$1,694,000.00
Construction Engineering	$45,000.00	$42,000.00	$48,000.00	$40,000.00	$40,000.00	$215,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$450,000.00	$351,000.00	$362,000.00	$373,000.00	$373,000.00	$1,909,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$450,000.00	$351,000.00	$362,000.00	$373,000.00	$373,000.00	$1,909,000.00
Total	$450,000.00	$351,000.00	$362,000.00	$373,000.00	$373,000.00	$1,909,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$1,909,000.00
	$1,909,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	Funded by Developer Contributions
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customers who make infrastructure additions.

New Electric System Installations

Project Number:	EU003	**Department:**	ELECTRIC		
Total Capital Cost:	$11,900,000.00	**Type:**	Capital Improvement		
		Timeline:	01/01/2025	to	12/31/2029

Request description:

This project provides infrastructure additions to the electrical system to facilitate new commercial development.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$2,790,000.00	$1,919,000.00	$2,000,000.00	$2,149,000.00	$2,149,000.00	$11,007,000.00
Construction Engineering	$310,000.00	$200,000.00	$183,000.00	$100,000.00	$100,000.00	$893,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$3,100,000.00	$2,119,000.00	$2,183,000.00	$2,249,000.00	$2,249,000.00	$11,900,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$3,100,000.00	$2,119,000.00	$2,183,000.00	$2,249,000.00	$2,249,000.00	$11,900,000.00
Total	$3,100,000.00	$2,119,000.00	$2,183,000.00	$2,249,000.00	$2,249,000.00	$11,900,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$11,900,000.00
	$11,900,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Funded by Developer Contributions
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Development Funded.

Overhead Transmission & Distribution

Project Number: EU005
Total Capital Cost: $934,000.00

Department: ELECTRIC
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project sustains essential and reliable infrastructure by replacing or upgrading aged overhead electrical transmission or distribution facilities. This project also includes overhead work necessitated by new development, to maintain service and reliability, and to increase load capacity to serve customers.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$140,000.00	$191,000.00	$197,000.00	$203,000.00	$203,000.00	$934,000.00
Construction Engineering	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other						$0.00
Land/Right of Way						$0.00
Total	$140,000.00	$191,000.00	$197,000.00	$203,000.00	$203,000.00	$934,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Electric Utility Fund	$140,000.00	$191,000.00	$197,000.00	$203,000.00	$203,000.00	$934,000.00
Total	$140,000.00	$191,000.00	$197,000.00	$203,000.00	$203,000.00	$934,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$934,000.00
	$934,000.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.

Underground Transmission & Distribution

Project Number:	EU006	**Department:**	ELECTRIC
Total Capital Cost:	$2,600,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

This project sustains essential and reliable infrastructure by replacing or upgrading aged underground electrical transmission or distribution facilities. This project includes underground work necessitated by new development, to maintain service and reliability, and to increase load capacity to serve customers.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$600,000.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$2,600,000.00
Construction Engineering	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Other						$0.00
Land/Right of Way						$0.00
Total	$600,000.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$2,600,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$600,000.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$2,600,000.00
Total	$600,000.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$2,600,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,600,000.00
	$2,600,000.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.

GOVERNMENT REQUIRED SYSTEM RELOCATIONS

Project Number:	EU012	**Department:**	ELECTRIC
Total Capital Cost:	$200,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2030

Request description:

Government Required Electric System Relocations . May be due to other City department , County, or State projects where Electric infrastructure needs to be relocated/replaced.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design	$0.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$200,000.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other						$0.00
Land/Right of Way						$0.00
Total	$0.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$200,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$0.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$200,000.00
Total	$0.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$200,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$200,000.00
	$200,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.

Underground Cable (Feeders) & Equipment

Project Number:	EU014	**Department:**	ELECTRIC
Total Capital Cost:	$4,108,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:
Projects are designed to install and replace 12 kV feeder systems for the electrical distribution system. Sections of feeders that have multiple outages will be replaced to maintain reliability of service to customers. In future years, additional feeders will be planned in anticipation of load growth and improved distribution of existing load.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$1,273,000.00	$500,000.00	$773,000.00	$700,000.00	$700,000.00	$3,946,000.00
Construction Engineering	$67,000.00	$20,000.00	$25,000.00	$25,000.00	$25,000.00	$162,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$1,340,000.00	$520,000.00	$798,000.00	$725,000.00	$725,000.00	$4,108,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$1,340,000.00	$520,000.00	$798,000.00	$725,000.00	$725,000.00	$4,108,000.00
Total	$1,340,000.00	$520,000.00	$798,000.00	$725,000.00	$725,000.00	$4,108,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$4,108,000.00
	$4,108,000.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

Substation Emergency Repair/Replacement Items

Project Number:	EU022	**Department:**	ELECTRIC
Total Capital Cost:	$4,512,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

This project supports the emergency replacement of capital equipment to maintain the reliability of the power delivery system at the substation. These funds are required for emergency replacement of damaged or malfunctioning equipment due to weather (flooding, ice, lightning, etc.), accelerated aging, and/or manufacturer defects.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$1,074,000.00	$1,303,000.00	$1,347,000.00	$160,000.00	$160,000.00	$4,044,000.00
Construction Engineering	$150,000.00	$150,000.00	$150,000.00	$9,000.00	$9,000.00	$468,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$1,224,000.00	$1,453,000.00	$1,497,000.00	$169,000.00	$169,000.00	$4,512,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$1,224,000.00	$1,453,000.00	$1,497,000.00	$169,000.00	$169,000.00	$4,512,000.00
Total	$1,224,000.00	$1,453,000.00	$1,497,000.00	$169,000.00	$169,000.00	$4,512,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$4,512,000.00
	$4,512,000.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

Fiber Optic Cable for Relay Protection and Communication

Project Number:	EU044	**Department:**	ELECTRIC
Total Capital Cost:	$2,201,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

Design and installation of fiber optic cable and equipment to create communication paths between the Electric Service Center and all electrical substations for protective relay and SCADA communication. Fiber optic cable and communication equipment installations will provide a major backbone for all utility communication needs such as relay protection, supervisory control and data acquisition (SCADA), distribution automation (DA), substation automation systems (SAS), advanced metering infrastructure (AMI), and substation/infrastructure security (alarming, CCTV cameras, etc.). 2026 - $516,000EU44: 288 FIBER ROYCE TO SPRINGBROOK (Construction Phase)EU44: 288 FIBER SPRINGBROOK TO RT59(Engineering-Design Phase)EU44: VOIP UPGRADES AT SUBSTATIONSEU44: SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTION 2027 - $427,000EU44: 288 FIBER SPRINGBROOK TO RT59(Construction Phase)EU44: 288 FIBER PEBBLEWOOD TO OGDEN (Engineering-Design Phase)EU44: SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTIONEU44: JMUX DECOMMISSIONING/JPAX ETHERNET UPGRADES 2028 - $475,000EU44: 288 FIBER PEBBLEWOOD TO OGDEN (Construction Phase)EU44: 288 FIBER INSTALL RT59 TO FORTHILL (Engineering-Design Phase)EU44: 288 FIBER PEBBLEWOOD TO RAYMOND (Engineering-Design Phase)EU44: SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTIONEU44: JMUX DECOMMISSIONING/JPAX ETHERNET UPGRADES 2029 - $434,000EU44: 288 FIBER INSTALL RT59 TO FORTHILL (Construction Phase)EU44: 288 FIBER PEBBLEWOOD TO RAYMOND (Construction Phase)EU44: 288 FIBER FORTHILL TO ESC (Engineering-Design Phase)EU44: SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTION 2030 - $355,000EU44: 288 FIBER FORTHILL TO ESC(Construction Phase)EU44:288 FIBER ALTERNATE MODAFF TO FORTHILL(Engineering-Design Phase)EU44: SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTION

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$500,000.00	$417,000.00	$466,000.00	$424,000.00	$345,000.00	$2,152,000.00
Construction Engineering	$10,000.00	$10,000.00	$9,000.00	$10,000.00	$10,000.00	$49,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$510,000.00	$427,000.00	$475,000.00	$434,000.00	$355,000.00	$2,201,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$510,000.00	$427,000.00	$475,000.00	$434,000.00	$355,000.00	$2,201,000.00
Total	$510,000.00	$427,000.00	$475,000.00	$434,000.00	$355,000.00	$2,201,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,201,000.00
	$2,201,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	DAN STEPHENS
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

34 and 138 KV Relay Improvements (and Substations)

Project Number:	EU047	**Department:**	ELECTRIC
Total Capital Cost:	$2,864,500.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

This project includes strategic, system-wide improvements to protective relay systems to reduce outages, enhance system reliability, and ensure compliance with North American Electric Reliability Corporation Standards. This project improves the reliability of service to all customers by replacing and coordinating relays that protect transmission lines, transformers, and distribution feeders. Projects include the upgrade of electro-mechanical relay protection to microprocessor-based relays to enhance reliability and comply with NERC testing requirements. 2026 - $458,000EU 47: REPLACE CIRCUIT SHIELD RELAYS AND 3 138KV BREAKERS AT ROUTE 59 SUBSTATIONEU47: REPLACE 2 138KV BREAKERS AT MODAFF SUBSTATION AND INSTALL BREAKERSEU47: REPLACE L1000 RELAYS AS WELL AS ANY EM RELAYS AT THE STATIONSEU47: REPLACE L1300 AS WELL AS ANY EM RELAYS AT THE STATIONEU47: INSTALL ATS ON SECONDARY FOR STATION AUX POWER 2027 - $655,000EU47: EOC Upgrade FS7 to ESCEU47-SUBSTATION RELAY REPLACEMENT PROGRAM 2028 - $626,000EU47: PHASE 2 DA FIBER ETHERNET SWITCHES-Ogden, Chicago, Royce, MeadowsEU47-SUBSTATION RELAY REPLACEMENT PROGRAM 2029 - $563,000EU47-SUBSTATION RELAY REPLACEMENT PROGRAM 2030 - $563,000EU47-SUBSTATION RELAY REPLACEMENT PROGRAM

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$443,000.00	$640,000.00	$611,000.00	$550,000.00	$550,000.00	$2,794,000.00
Construction Engineering	$14,500.00	$15,000.00	$15,000.00	$13,000.00	$13,000.00	$70,500.00
Other						$0.00
Land/Right of Way						$0.00
Total	$457,500.00	$655,000.00	$626,000.00	$563,000.00	$563,000.00	$2,864,500.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$457,500.00	$655,000.00	$626,000.00	$563,000.00	$563,000.00	$2,864,500.00
Total	$457,500.00	$655,000.00	$626,000.00	$563,000.00	$563,000.00	$2,864,500.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,864,500.00
	$2,864,500.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

Distribution Automation

Project Number:	EU049	**Department:**	ELECTRIC		
Total Capital Cost:	$2,839,000.00	**Type:**	Capital Improvement		
		Timeline:	01/01/2026	to	12/31/2030

Request description:

This project involves the design, installation, and relocation of Distribution Automation (DA) Sectionalizing units at various points on the electric system. The project provides automatic 12.5kV feeder reconfiguration after a power line disturbance has occurred by isolating a faulted section of the feeder, reducing downtime, and minimizing the number of affected customers. 2026 - $423,000EU49: PHASE 1 DA FIBER ETHERNET SWITCHES-Tollway, Westside, Forthill, Indian HillEU49: DA35 FIBER INSTALL TO WESTSIDE(Engineering-Design Phase)EU49: DA27 FIBER INSTALL TO FORTHILL(Engineering-Design Phase)EU49: DA54 FIBER INSTALL TO INDIAN HILL (Engineering-Design Phase)EU49: DA CONTROLLER UPGRADES PHASE 2(Construction Phase) Majority of materials procured in 2024EU49: DA Cellular Upgrades Phase 2(Construction Phase) Majority of materials procured in 2025EU49: PHASE 1 DA9 REPLACE 4132N231 WITH (2) PME9 DA(Design-Construction Phase) Worked with undergrounding of 90RA1 EU49: DA44 REPLACE 4234N742 WITH (1) PME9 DA(Design-Construction Phase) Worked with undergrounding of 90RB3 2027 - $643,000EU49: DA35 FIBER INSTALL TO WESTSIDE (Construction Phase)EU49: DA27 FIBER INSTALL TO FORTHILL (Construction Phase)EU49: DA54 FIBER INSTALL TO INDIAN HILL (Construction Phase)EU49: DA53 FIBER INSTALL TO INDIAN HILL (Engineering-Design Phase)EU49: DA52 FIBER INSTALL TO INDIAN HILL (Engineering-Design Phase)EU49: DA10 FIBER INSTALL TO OGDEN (Engineering-Design Phase)EU49: DA10 FIBER INSTALL TO OGDEN PHASE 2(Engineering-Design Phase)EU49: DA12 FIBER INSTALL TO ROYCE (Engineering-Design Phase)EU49: PHASE 2 DA9 REPLACE 4132N292 WITH PME9 DA (Design-Construction Phase) Worked with undergrounding of 90RA1. 2028 - $996,000EU49: DA53 FIBER INSTALL TO INDIAN HILL (Construction Phase)EU49: DA52 FIBER INSTALL TO INDIAN HILL (Construction Phase)EU49: DA10 FIBER INSTALL TO OGDEN (Construction Phase)EU49: DA10 FIBER INSTALL TO OGDEN PHASE 2(Construction Phase)? May Not be necessaryEU 49: DA12 FIBER INSTALL TO ROYCE (Construction Phase)EU49: DA14 FIBER INSTALL TO ROYCE (Engineering-Design Phase)EU49: DA4 FIBER INSTALL TO CHICAGO (Engineering-Design Phase)EU49: DA7 FIBER INSTALL TO MEADOWS (Engineering-Design Phase)EU49: PHASE 1 DA33 1303N352 REPLACE WITH DA PME9(Design-Construction Phase) Worked with undergrounding of 50RA1 2029 - $740,000EU49: DA14 FIBER INSTALL TO ROYCE (Construction Phase)EU49: DA4 FIBER INSTALL TO CHICAGO (Construction Phase)EU49: DA7 FIBER INSTALL TO MEADOWS (Construction Phase)EU49: DA31 FIBER INSTALL TO MODAFF (Engineering-Design Phase)EU49: DA36 FIBER INSTALL TO RT59(Engineering-Design Phase)EU49: DA48 FIBER INSTALL TO RT59(Engineering-Design Phase)EU49: PHASE 2 DA33 1314N542 REPLACE WITH DA PME9(Design-Construction Phase) Worked with undergrounding of 70RB2. 2030 - $155,000EU49: DA34 1303N712 REPLACE WITH PME9 DA(Design-Construction Phase) Worked with undergrounding of 70RB1.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$274,500.00	$603,000.00	$956,000.00	$700,000.00	$115,000.00	$2,648,500.00
Construction Engineering	$30,500.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$190,500.00
Other						$0.00
Land/Right of Way						$0.00
Total	$305,000.00	$643,000.00	$996,000.00	$740,000.00	$155,000.00	$2,839,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$305,000.00	$643,000.00	$996,000.00	$740,000.00	$155,000.00	$2,839,000.00
Total	$305,000.00	$643,000.00	$996,000.00	$740,000.00	$155,000.00	$2,839,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,839,000.00
	$2,839,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	DAN STEPHENS
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

Cable Replacement Program

Project Number:	EU052	**Department:**	ELECTRIC		
Total Capital Cost:	$30,453,000.00	**Type:**	Capital Improvement		
		Timeline:	01/01/2026	to	12/31/2030

Request description:

This project includes refurbishing aging single and three-phase feeder cables and equipment through directional boring, cable replacement, and cable injection. Cable meeting the criteria for the number of outages in a year and an unacceptable duration of time is identified as a likely candidate for the cable refurbishment program. Significant portions of cable will be refurbished via cable injection, extending cable life for up to 30 years with minimal landscaping disturbance. EU52-CABLE REJUVENATION PROGRAMFor CY 2026, subdivisions slated for cable replacement improvements include portions of DUPAGE RIVER EAST PHASE 2 and, PRAIRIE RIDGE KNOCK KNOLLS Subdivisions.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$3,375,000.00	$5,607,000.00	$5,186,000.00	$7,778,000.00	$7,778,000.00	$29,724,000.00
Construction Engineering	$375,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$535,000.00
Other	$0.00	$46,000.00	$48,000.00	$50,000.00	$50,000.00	$194,000.00
Land/Right of Way						$0.00
Total	$3,750,000.00	$5,693,000.00	$5,274,000.00	$7,868,000.00	$7,868,000.00	$30,453,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$3,750,000.00	$5,693,000.00	$5,274,000.00	$7,868,000.00	$7,868,000.00	$30,453,000.00
Total	$3,750,000.00	$5,693,000.00	$5,274,000.00	$7,868,000.00	$7,868,000.00	$30,453,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$30,453,000.00
	$30,453,000.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

12 KV and SCADA Substation Automation (NTU Replacement Program)

Project Number:	EU057	**Department:**	ELECTRIC
Total Capital Cost:	$520,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:

EU57-NTU REPLACEMENT PROGRAMThis project uses technology to integrate all equipment within the substation - providing secure, reliable, and accurate information and remote control of substation equipment to system operators and substation field personnel. Automation systems installed at DPU-E substations allow various devices within the substation to communicate with each other as well as provide a secure method for system controllers and engineering personnel to access information from relays and other Intelligent Electronic Devices inside the substation.Replace Network Terminal Units (NTUs) with Remote Terminal Units (RTUs) at the following substations: SPRINGBROOK, ROUTE 59, WASHINGTON.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Design					$0.00
Construction/Maintenance	$0.00	$0.00	$0.00		$0.00
Construction Engineering	$0.00	$0.00	$0.00		$0.00
Other	$455,000.00	$65,000.00	$0.00	$0.00	$520,000.00
Land/Right of Way					$0.00
Total	$455,000.00	$65,000.00	$0.00	$0.00	$520,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Electric Utility Fund	$455,000.00	$65,000.00	$520,000.00
Total	$455,000.00	$65,000.00	$520,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$520,000.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

Electric Distribution Transformer Purchases (Emergency and Planned)

Project Number: EU065
Total Capital Cost: $4,593,000.00

Department: ELECTRIC
Type: Capital Improvement

Timeline: 02/18/2026 to 12/01/2029

Request description:
This project provides for the purchase of electric transformers to maintain and expand the electric system. Transformers are purchased and stored at the Electric Service Center's warehouse storage yard and installed in the field as the need arises for new and replacement transformers.

Capital Costs	FY2026	FY2027	FY2028	FY2029	Total
Design					$0.00
Construction/Maintenance					$0.00
Construction Engineering					$0.00
Other	$800,000.00	$1,591,000.00	$1,639,000.00	$563,000.00	$4,593,000.00
Land/Right of Way					$0.00
Total	$800,000.00	$1,591,000.00	$1,639,000.00	$563,000.00	$4,593,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Electric Utility Fund	$800,000.00	$1,591,000.00	$1,639,000.00	$563,000.00	$4,593,000.00
Total	$800,000.00	$1,591,000.00	$1,639,000.00	$563,000.00	$4,593,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$4,593,000.00
	$4,593,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	TOM FERREBEE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

Fiber Optic Cable for Metropolitan Area Network (MAN)

Project Number: EU066
Total Capital Cost: $180,000.00

Department: ELECTRIC
Type: Capital Improvement

Timeline: 01/05/2026 to 12/31/2026

Request description:

This project leverages the city's existing electric Metropolitan Area Network (MAN) to provide communication services to other city departments and outside agencies. Projects supported by this project include the Metropolitan Area Network (MAN) servicing all City-owned and operated buildings including Naper Settlement, Naperville to Aurora Fiber Optic Communications for Radio System support, as well as SCADA for Water network which provides a reliable, high-speed communication backbone for DPU-W communication to water and wastewater sites.

Capital Costs	FY2026	FY2027	FY2028	Total
Design				$0.00
Construction/Maintenance	$180,000.00	$0.00	$0.00	$180,000.00
Construction Engineering	$0.00	$0.00	$0.00	$0.00
Other				$0.00
Land/Right of Way				$0.00
Total	$180,000.00	$0.00	$0.00	$180,000.00

Funding Source	FY2026	FY2027	FY2028	Total
Electric Utility Fund	$180,000.00	$0.00	$0.00	$180,000.00
Total	$180,000.00	$0.00	$0.00	$180,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$180,000.00
	$180,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Expensed from Electric Utility INFRASTRUCTURE CIP Account 40251300-551502.
Project Manager	DAN STEPHENS
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue. Specifically the City Users that utilize this service.

Supervisory Control And Data Acquisition

Project Number: EU078
Total Capital Cost: $262,000.00

Department: ELECTRIC
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project upgrades and enhances the Supervisory Control and Data Acquisition (SCADA) system that is used to monitor, control, and assess the health of the transmission, sub-transmission, and distribution systems. Supervisory Control and Data Acquisition is used to monitor and control various devices located in each substation as well as the Distribution Automation devices located on 12kV feeders. Key components of this system include the master station, workstations, video wall, and map board in the Electric Service Center, as well as the Remote Terminal Units (RTUs), transducers, meters, and relays located at each of the 16 substations. This project also will ensure the utility's compliance with NERC Critical Infrastructure Protection standards.

Capital Costs	FY2026	FY2027	FY2028	FY2029	Total
Design					$0.00
Construction/Maintenance					$0.00
Construction Engineering					$0.00
Other	$0.00	$85,000.00	$87,000.00	$90,000.00	$262,000.00
Land/Right of Way					$0.00
Total	$0.00	$85,000.00	$87,000.00	$90,000.00	$262,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	Total
Electric Utility Fund	$0.00	$85,000.00	$87,000.00	$90,000.00	$262,000.00
Total	$0.00	$85,000.00	$87,000.00	$90,000.00	$262,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$262,000.00
	$262,000.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. There may be on-going software expenses.

Substation Power Transformer Replacement

Project Number:	EU079	**Department:**	ELECTRIC
Total Capital Cost:	$3,200,000.00	**Type:**	Capital Improvement
		Timeline:	01/26/2026 to 12/31/2027

Request description:

Design and ordering will commence in CY25. Delivery and complete payment due to long lead-time is anticipated in CY26 (CY26: 138/34kV Spare).

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design				$0.00
Construction/Maintenance				$0.00
Construction Engineering				$0.00
Other	$1,200,000.00	$0.00	$2,000,000.00	$3,200,000.00
Land/Right of Way				$0.00
Total	$1,200,000.00	$0.00	$2,000,000.00	$3,200,000.00

Funding Source	**FY2026**	**FY2028**	**Total**
Electric Utility Fund	$1,200,000.00	$2,000,000.00	$3,200,000.00
Total	$1,200,000.00	$2,000,000.00	$3,200,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$3,200,000.00
	$3,200,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

Utility Infrastructure Hardware and Metering

Project Number:	EU080	**Department:**	ELECTRIC
Total Capital Cost:	$10,770,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

This project is for the replacement of utility hardware infrastructure supporting metering and billing operations at the Electric Service Center and Municipal Center. Funding includes $850,000 annually for Meter Replacement Program (to replace 4,000 Meters a Year) + Meter Tech Labor.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other	$2,825,000.00	$4,185,000.00	$2,000,000.00	$880,000.00	$880,000.00	$10,770,000.00
Land/Right of Way						$0.00
Total	$2,825,000.00	$4,185,000.00	$2,000,000.00	$880,000.00	$880,000.00	$10,770,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$2,825,000.00	$4,185,000.00	$2,000,000.00	$880,000.00	$880,000.00	$10,770,000.00
Total	$2,825,000.00	$4,185,000.00	$2,000,000.00	$880,000.00	$880,000.00	$10,770,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$10,770,000.00
	$10,770,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Expensed from Electric Utility INFRASTRUCTURE CIP Account 40251300-551502.
Project Manager	RAHEEL ARSHED
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue. Accurate meters will ensure proper revenues are collected.

Tollway Substation Reliability Upgrades

Project Number:	EU086	**Department:**	ELECTRIC
Total Capital Cost:	$7,515,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:

Upgrades will include; - indoor 34.5kv gear – The utility has committed to indoor gear and will replace outdoor 34kv switchgear with indoor gear, new 138/34kv transformer, and new 138kv breakers

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design				$0.00
Construction/Maintenance				$0.00
Construction Engineering				$0.00
Other	$6,315,000.00	$1,200,000.00	$0.00	$7,515,000.00
Land/Right of Way				$0.00
Total	$6,315,000.00	$1,200,000.00	$0.00	$7,515,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Electric Utility Fund	$6,315,000.00	$1,200,000.00	$0.00	$7,515,000.00
Total	$6,315,000.00	$1,200,000.00	$0.00	$7,515,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$7,515,000.00
	$7,515,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

Storm Hardening and System Resiliency

Project Number:	EU087	**Department:**	ELECTRIC
Total Capital Cost:	$18,803,000.00	**Type:**	Capital Improvement
		Timeline:	01/26/2026 to 12/31/2030

Request description:

Overhead (OH) to Underground (UG) conversion to replace overhead electric distribution lines with underground cable inside conduit to improve system storm reliability and resiliency.2026 - $6,460,000:Conversion of Overhead (OH) to Underground (UG) - 90RA1 & 90RB1 OGDEN SUB TO EAGLE STREETCONVERSION of OH to UG Conestoga/Mill/WestCONVERSION OH TO UG FROM OGDEN SUB TO JEFF SUB DOWN OGDEN AVE 2027 - $5,212,000:Conversion of OH to UG Prairie and Charles (Start)Conversion of OH to UG Plank Rd (Start) 2028 - $5,369,000:Conversion of OH to UG Prairie and Charles (Finish)Conversion of OH to UG Plank Rd (Finish) 2029 - $7,222,000:Conversion of OH to UG Washington Street Phase 1 (Start)Conversion of OH to UG Gartner Rd 34kV (Start)

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design	$100,000.00	$20,000.00	$20,000.00	$20,000.00	$0.00	$160,000.00
Construction/Maintenance	$900,000.00	$5,147,000.00	$5,304,000.00	$7,157,000.00	$0.00	$18,508,000.00
Construction Engineering	$0.00	$45,000.00	$45,000.00	$45,000.00	$0.00	$135,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$1,000,000.00	$5,212,000.00	$5,369,000.00	$7,222,000.00	$0.00	$18,803,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$1,000,000.00	$5,212,000.00	$5,369,000.00	$7,222,000.00	$0.00	$18,803,000.00
Total	$1,000,000.00	$5,212,000.00	$5,369,000.00	$7,222,000.00	$0.00	$18,803,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$18,803,000.00
	$18,803,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be minimally offset by lower maintenance costs on new infrastructure.

SWITCHGEAR EMERGENCY & PLANNED WORK

Project Number:	EU089	**Department:**	ELECTRIC
Total Capital Cost:	$2,281,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 01/31/2030

Request description:

Replacement of switches that fail inspections. To ensure reliable power delivery to its customers, the Electric Utility (Utility) installs high voltage switches at various points on the system. These switches allow Utility workers to isolate equipment and cable during planned maintenance, and reduce outage time when cable or equipment failure occurs. The Utility has over 700 switches installed which allows most customers to be fed from at least two sources of power.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other	$300,000.00	$477,000.00	$492,000.00	$506,000.00	$506,000.00	$2,281,000.00
Land/Right of Way						$0.00
Total	$300,000.00	$477,000.00	$492,000.00	$506,000.00	$506,000.00	$2,281,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Electric Utility Fund	$300,000.00	$477,000.00	$492,000.00	$506,000.00	$506,000.00	$2,281,000.00
Total	$300,000.00	$477,000.00	$492,000.00	$506,000.00	$506,000.00	$2,281,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,281,000.00
	$2,281,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	TOM FERREBEE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

CABLE EMERGENCY AND PLANNED WORK

Project Number: EU090
Total Capital Cost: $2,516,000.00

Department: ELECTRIC
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
EU90 funding is to repair and replace cable that has faulted over the course of the year. It is based on a 5-year average spend on responding to cable faults. The goal of this project is to restore power to our customers when emergent events happen.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$600,000.00	$461,000.00	$475,000.00	$490,000.00	$490,000.00	$2,516,000.00
Construction Engineering						$0.00
Other						$0.00
Land/Right of Way						$0.00
Total	$600,000.00	$461,000.00	$475,000.00	$490,000.00	$490,000.00	$2,516,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Electric Utility Fund	$600,000.00	$461,000.00	$475,000.00	$490,000.00	$490,000.00	$2,516,000.00
Total	$600,000.00	$461,000.00	$475,000.00	$490,000.00	$490,000.00	$2,516,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,516,000.00
	$2,516,000.00

Additional Information

Type of Project	Maintenance
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will improve reliability. Expenses may initially be partially offset by lower maintenance costs on new infrastructure.

SCADA AND DERMS IMPLEMENTATION

Project Number:	EU092	**Department:**	ELECTRIC
Total Capital Cost:	$2,523,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 10/01/2028

Request description:

EU92 - SCADA & DERMS Implementation – The Utility's SCADA system becomes obsolete in 2028 and will no longer be supported by its vendor. As such, the Utility will begin the multi-year process of evaluating new technologies and executing the transition to a new SCADA system. The goal is to be on the new system and fully trained and functioning before the current system is obsolete.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design				$0.00
Construction/Maintenance				$0.00
Construction Engineering				$0.00
Other	$1,430,000.00	$1,093,000.00	$0.00	$2,523,000.00
Land/Right of Way				$0.00
Total	$1,430,000.00	$1,093,000.00	$0.00	$2,523,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Electric Utility Fund	$1,430,000.00	$1,093,000.00	$0.00	$2,523,000.00
Total	$1,430,000.00	$1,093,000.00	$0.00	$2,523,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,523,000.00
	$2,523,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.Project will maintain reliability. There may be on-going software expenses.

MEADOWS TO WESTSIDE SUBSTATIONS TRANSMISSION PATH UPGRADE

Project Number: EU093
Total Capital Cost: $8,300,000.00

Department: ELECTRIC
Type: Capital Improvement

Timeline: 01/25/2027 to 12/31/2028

Request description:

EU93 - Meadows to Westside Substations Transmission Path Upgrade – Currently, the Utility operates its system with a normal open at 70RT (Modaff Substation). The system is operated this way to prevent the Utility from being classified as a Transmission Operator (TO) per NERC/FERC regulation. There are some potential financial benefits to the Utility becoming a TO. In order to do so, significant investments are required in upgrading ratings along the transmission path from Meadows to Westside Substations. This project is earmarked for completing the equipment upgrades necessary to make closing the 70RT breaker financially viable.

Capital Costs	FY2026	FY2027	FY2028	Total
Design				$0.00
Construction/Maintenance	$0.00	$700,000.00	$7,500,000.00	$8,200,000.00
Construction Engineering	$0.00		$100,000.00	$100,000.00
Other				$0.00
Land/Right of Way				$0.00
Total	$0.00	$700,000.00	$7,600,000.00	$8,300,000.00

Funding Source	FY2026	FY2027	FY2028	Total
Electric Utility Fund	$0.00	$700,000.00	$7,600,000.00	$8,300,000.00
Total	$0.00	$700,000.00	$7,600,000.00	$8,300,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$8,300,000.00
	$8,300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	PHIL CALDERONE
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customer rate revenue.

Electric Service Center Improvements

Project Number:	MB229	**Department:**	ELECTRIC
Total Capital Cost:	$300,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:

This project addresses various facility improvements at the Electric Service Center. In 2025, work will include new carpeting, and furniture replacements.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$300,000.00	$300,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$300,000.00	$300,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund		$0.00
Commuter Parking Fund		$0.00
Electric Utility Fund	$300,000.00	$300,000.00
Water Utility Fund		$0.00
Downtown Parking Fund		$0.00
Naper Settlement Fund		$0.00
Library Capital Reserve Fund		$0.00
American Rescue Fund		$0.00
Total	$300,000.00	$300,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$300,000.00
	$300,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Tom Ferrebee
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	N/A

Exhibit 2
2026-2030 Capital Improvement Program
Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Finance							
EG016	Utility Billing Software	170,000	600,000	600,000	600,000	-	1,970,000
Finance Total		**170,000**	**600,000**	**600,000**	**600,000**	**-**	**1,970,000**

Utility Billing Software

Project Number:	EG016	**Department:**	FINANCE
Total Capital Cost:	$1,970,000.00	**Type:**	Capital Equipment
		Timeline:	01/01/2025 to 12/31/2029

Request description:

This project proposes the replacement of the City's legacy utility billing software, which has been in use for more than 30 years. The new billing software will help manage all aspects of our utility services. The software will help adapt our services to the growing needs of our customers and technology changes by enhancing the City's daily experience through configurable business rules, powerful functionality and a focus on product usability. The 2026 Budget includes $170,000 for consultant fees. The 2027-2029 Budget includes $1.2M for software and $200,000 per year for the consultant.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Equipment Purchase					$0.00
Implementation	$170,000.00	$600,000.00	$600,000.00	$600,000.00	$1,970,000.00
Total	$170,000.00	$600,000.00	$600,000.00	$600,000.00	$1,970,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Bond Fund					$0.00
Capital Projects Fund	$8,500.00	$30,000.00	$30,000.00	$30,000.00	$98,500.00
Electric Utility Fund	$80,750.00	$285,000.00	$285,000.00	$285,000.00	$935,750.00
Water Utility Fund					$0.00
Water Utility Fund	$80,750.00	$285,000.00	$285,000.00	$285,000.00	$935,750.00
Naper Settlement Fund					$0.00
American Rescue Fund					$0.00
Total	$170,000.00	$600,000.00	$600,000.00	$600,000.00	$1,970,000.00

Account Codes (Capital Costs):

130-200-15-100-000-0000-00000-00000-551504	$935,750.00
140-210-15-100-000-0000-00000-00000-551504	$935,750.00
250-100-15-100-000-0000-00000-00000-551504	$98,500.00
	$1,970,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None identified.
Project Manager	Rudy Zucker
Asset Type	eGovernment
Impact on Operating Budget	This project will result in the addition of annual SaaS subscription fees, but they will be offset by the removal of the current Naviline software maintenance fees.

Exhibit 2
2026-2030 Capital Improvement Program
Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Fire							
MB226	Fire Station Living Quarters Renovation	-	1,000,000	500,000	-	-	1,500,000
MB228	Station 4 Training Facility Renovation	2,736,037	-	-	-	-	2,736,037
Fire Total		**2,736,037**	**1,000,000**	**500,000**	**-**	**-**	**4,236,037**

Fire Station Living Quarters Renovation

Project Number: MB226
Total Capital Cost: $1,500,000.00

Department: FIRE
Type: Capital Improvement

Timeline: 06/07/2023 to 12/31/2025

Request description:
Seven of the City's 10 fire stations have open bunk room concepts that have mixed use of bathroom/shower facilities. A project is requested to upgrade to a modern type of facility that fosters gender equality. To accomplish this, greater compartments will need to be added to the existing build-out, with the ability to section off sleeping quarters from the normal population and align with new infection control challenges to lessen the spread of diseases and limit exposures for longer periods of time.

Capital Costs	FY2026	FY2027	FY2028	Total
Design				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$0.00	$1,000,000.00	$500,000.00	$1,500,000.00
Other				$0.00
Construction/Maintenance 2				$0.00
Construction/Maintenance 3				$0.00
Total	$0.00	$1,000,000.00	$500,000.00	$1,500,000.00

Funding Source	FY2026	FY2027	FY2028	Total
Bond Fund				$0.00
Capital Projects Fund	$0.00	$1,000,000.00	$500,000.00	$1,500,000.00
Total	$0.00	$1,000,000.00	$500,000.00	$1,500,000.00

Account Codes (Capital Costs):

250-110-22-115-000-0000-00000-00000-551500	$1,500,000.00
	$1,500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Phil Giannattasio/ Beth Lang
External Funding Sources	N/A
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	N/A

Station 4 Training Facility Renovation

Project Number:	MB228	**Department:**	FIRE		
Total Capital Cost:	$2,736,037.00	**Type:**	Capital Improvement		
		Timeline:	03/01/2025	to	12/31/2027

Request description:

The current Fire academy facilities, which include the basement of Station 4 and the former Hazard Waste Building (Station 44), are insufficient to accommodate the needs of the candidates and instructors that are stationed there. Currently, candidates utilize the basement of Station 4 to do their classroom work, which can only accommodate 15 people. The space is also used as a locker room and changing area, with male recruits using a corner of the classroom for locker purposes, and female cadets using an electrical closet. There are no shower facilities for cadets, and only two bathrooms are available, despite academy classes frequently having double-digit numbers of personnel plus instructors.The Fire department is proposing a CIP to renovate the basement of Station 4 to include locker rooms, bathrooms, and shower facilities. This renovation would require the removal of the classroom portion of the basement. To accommodate this renovation, the department requests a small addition on the back portion of Station 4 to rebuild the classroom space required to house cadets and instructors. This proposal is intended to be in conjunction with the planned renovation of Station 4, which includes updates to the bunk rooms and bathroom/shower facilities to save on time and expense.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$2,736,037.00	$2,736,037.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$2,736,037.00	$2,736,037.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$2,736,037.00	$2,736,037.00
Total	$2,736,037.00	$2,736,037.00

Account Codes (Capital Costs):

250-110-22-115-000-0000-00000-00000-551500	$2,736,037.00
	$2,736,037.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Phil Giannattasio
External Funding Sources	N/A
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	N/A

Exhibit 2

2026-2030 Capital Improvement Program Project

Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
IT							
CE164	CE164 Data Center Upgrade and Expansion	900,000	-	-	-	-	900,000
CE168	CE168 Network Segmentation Enhancement	300,000	-	-	-	-	300,000
CE169	CE169 Public Safety Uninterruptable Power Supply (UPS) for Information Technology (IT)	75,000	75,000	75,000	-	-	225,000
CE172	Personal Computer (PC) Replacement Program	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	7,000,000
CE174	IT Strategic Capital Replacement Program	660,000	730,000	800,000	860,000	950,000	4,000,000
LR080	LR080 Public Safety Land Mobile Radio Network	3,000,000	-	-	-	-	3,000,000
IT Total		**6,135,000**	**2,105,000**	**2,275,000**	**2,360,000**	**2,550,000**	**15,425,000**

CE164 Data Center Upgrade and Expansion

Project Number:	CE164	**Department:**	INFORMATION TECHNOLOGY
Total Capital Cost:	$900,000.00	**Type:**	Capital Equipment
		Timeline:	01/01/2023 to 12/31/2026

Request description:

This project upgrades basic infrastructure such as power, cabling, equipment racks, environmental systems, access systems, storage, etc. for the two major data centers and over a dozen data closets that house the City's information technology (IT) assets. This project will develop alongside projects managed by the City's Public Building Operations (PBO) group to maintain, upgrade, and improve various City buildings. This project will also include network connections and supporting equipment to upgrade Wi-Fi networks and expand coverage throughout City buildings.

Capital Costs	**FY2026**	**Total**
Equipment Purchase	$900,000.00	$900,000.00
Implementation		$0.00
Total	$900,000.00	$900,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$900,000.00	$900,000.00
Electric Utility Fund		$0.00
Water Utility Fund		$0.00
Water Utility Fund		$0.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$900,000.00	$900,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$900,000.00
	$900,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Jackie Nguyen
Asset Type	Computer Equipment
Impact on Operating Budget	The operating budget will increase to accommodate expenses associated with a larger data center space such as expenses for electric power, HVAC, fire protection, and security.

CE168 Network Segmentation Enhancement

Project Number:	CE168	**Department:**	INFORMATION TECHNOLOGY
Total Capital Cost:	$300,000.00	**Type:**	Capital Equipment
		Timeline:	01/01/2023 to 12/31/2026

Request description:

This project will enhance network segmentation to help secure the City's information technology (IT) assets and network. This project will implement a network segmentation solution such as Cisco's Application Centric Infrastructure (ACI). This solution includes an application-centric policy model that decouples policy (security, auditing, service-level agreements (SLAs), user experience, etc.) from network topology and supports application mobility. Key features include Centralized and automated lifecycle management of Layer 4 through 7 network security policy across the entire data center networkOpen and extensible policy framework that supports a defense-in-depth security strategy and helps protect investmentsSecure hardware-enforced network and application segmentation and multitenancy with performance and scalabilityPolicy-based compliance with industry regulations such as Payment Card Industry (PCI) regulations and the Health Insurance Portability and Accountability Act (HIPAA)Deep visibility and accelerated threat response based on real-time network intelligence

Capital Costs	**FY2026**	**Total**
Equipment Purchase	$300,000.00	$300,000.00
Implementation		$0.00
Total	$300,000.00	$300,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$300,000.00	$300,000.00
Electric Utility Fund		$0.00
Water Utility Fund		$0.00
Water Utility Fund		$0.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$300,000.00	$300,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$300,000.00
	$300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Ken Nelson
Asset Type	Computer Equipment
Impact on Operating Budget	This project will increase the operating budget to accommodate associated expenses for licenses, maintenance, and support.

CE169 Public Safety Uninterruptable Power Supply (UPS) for Information Technology (IT)

Project Number:	CE169	**Department:**	INFORMATION TECHNOLOGY
Total Capital Cost:	$225,000.00	**Type:**	Capital Equipment
		Timeline:	01/01/2023 to 12/31/2028

Request description:

This project increases the reliability and resiliency of public safety information technology (IT) systems by deploying standard building-level uninterruptable power supplies (UPS) at each public safety building location: Police Department, Fire Admin building, and all Fire Stations. The benefits of this project include reduced IT problems from issues with power quality and power outages. The project envisions standard UPS products and configurations that receive regular preventative maintenance from the same vendor who maintains the generator systems at these locations. While generator systems do supply power during a power outage, the transition during a power outage from building power to running on generator power causes problems for most IT systems. The UPS system reduces or eliminates these IT problems during the transition to generator power. The UPS provides power for IT systems from a battery backup until generator power takes over. An added benefit is temporary power for key systems in the event of both a power failure and a generator failure. IT will work closely with Public Building Operations (PBO) as PBO and its vendors manage the generator and UPS equipment at these public safety buildings. This project will be coordinated with PBO's existing generator replacement program. Preliminary budgetary estimates are based on $25k per building for the UPS, and $25k labor per building for installation and wiring.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Equipment Purchase	$75,000.00	$75,000.00	$75,000.00	$225,000.00
Implementation				$0.00
Total	$75,000.00	$75,000.00	$75,000.00	$225,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$75,000.00	$75,000.00	$75,000.00	$225,000.00
Electric Utility Fund				$0.00
Water Utility Fund				$0.00
Water Utility Fund				$0.00
Naper Settlement Fund				$0.00
American Rescue Fund				$0.00
Total	$75,000.00	$75,000.00	$75,000.00	$225,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$225,000.00
	$225,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Ken Nelson
Asset Type	Computer Equipment
Impact on Operating Budget	This project will increase the operating budget to accommodate expenses associated with testing and maintaining the UPS systems.

Personal Computer (PC) Replacement Program

Project Number:	CE172	**Department:**	INFORMATION TECHNOLOGY
Total Capital Cost:	$7,000,000.00	**Type:**	Capital Equipment
		Timeline:	01/01/2025 to 12/31/2029

Request description:

The Information Technology Department is responsible for maintaining the City's technology hardware environment, including various types of Personal Computers (PCs) and peripherals such as docking stations, monitors and keyboards. These devices are used by all City staff and are comprised of desktop PCs, laptops, and ruggedized PCs for special applications in squad cars and utility vehicles. The IT Department has established a three-year replacement cycle for PCs and associated peripherals. This cycle effectively balances costs and performance. A longer cycle could result in outdated PCs that are incompatible with newer software, as well as performance issues due to normal wear and tear. Each year, IT staff collaborate with departments to develop a PC replacement program that addresses planned replacements and related needs. In addition to the replacement of existing PCs, new PCs are deployed for new employees, new vehicles, and in some cases, new solutions or applications to support municipal operations.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Equipment Purchase	$1,200,000.00	$1,300,000.00	$1,400,000.00	$1,500,000.00	$1,600,000.00	$7,000,000.00
Implementation						$0.00
Total	$1,200,000.00	$1,300,000.00	$1,400,000.00	$1,500,000.00	$1,600,000.00	$7,000,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$900,000.00	$975,000.00	$1,050,000.00	$1,125,000.00	$1,200,000.00	$5,250,000.00
Electric Utility Fund	$156,000.00	$169,000.00	$182,000.00	$195,000.00	$200,000.00	$902,000.00
Water Utility Fund	$144,000.00	$156,000.00	$168,000.00	$180,000.00	$200,000.00	$848,000.00
Water Utility Fund						$0.00
Naper Settlement Fund						$0.00
American Rescue Fund						$0.00
Total	$1,200,000.00	$1,300,000.00	$1,400,000.00	$1,500,000.00	$1,600,000.00	$7,000,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$5,250,000.00
130-200-16-100-000-0000-00000-00000-551504	$910,000.00
140-210-16-100-000-0000-00000-00000-551504	$840,000.00
	$7,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Phil Miecznikowski
Asset Type	Computer Equipment
Impact on Operating Budget	The inclusion of these costs in CIP reduces the impact on the operating budget

IT Strategic Capital Replacement Program

Project Number:	CE174	**Department:**	INFORMATION TECHNOLOGY
Total Capital Cost:	$4,000,000.00	**Type:**	Capital Equipment
		Timeline:	01/01/2025 to 12/31/2029

Request description:

The IT department manages a technology portfolio that spans many categories. These categories includeComputingData StorageCore NetworkingEdge NetworkingAccess NetworkingFirewalls/Security AppliancesInfrastructure/PowerTechnology assets in these categories need periodic replacements for various reasons that include reduced reliability and performance, increased support and operating costs, and vendor-driven end of life issues. The IT department has worked to establish replacement cycles for these categories that are staggered over a period of years. This allows the IT department to plan for a capital budget that is more level over time, avoiding large peaks and valleys. This also affords the department more level utilization of staff over time. While the IT department makes every effort to plan accurately, planning technology needs and spending over a multiple-year horizon carries uncertainty. Unexpected issues occur and may require a change to the plan. By planning to address all categories regularly over years on a staggered basis, these unexpected issues should be accommodated without dramatic changes to the spending level of the plan.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Equipment Purchase	$660,000.00	$730,000.00	$800,000.00	$860,000.00	$950,000.00	$4,000,000.00
Implementation						$0.00
Total	$660,000.00	$730,000.00	$800,000.00	$860,000.00	$950,000.00	$4,000,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$660,000.00	$730,000.00	$800,000.00	$860,000.00	$950,000.00	$4,000,000.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Water Utility Fund						$0.00
Naper Settlement Fund						$0.00
American Rescue Fund						$0.00
Total	$660,000.00	$730,000.00	$800,000.00	$860,000.00	$950,000.00	$4,000,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$4,000,000.00
	$4,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Doug Rippe
Asset Type	Computer Equipment
Impact on Operating Budget	This project does not materially change the operating budget.

LR080 Public Safety Land Mobile Radio Network

Project Number:	LR080	**Department:**	INFORMATION TECHNOLOGY		
Total Capital Cost:	$3,000,000.00	**Type:**	Capital Equipment		
		Timeline:	01/01/2023	to	06/30/2026

Request description:

The Land Mobile Radio (LMR) Network used by the Police Department, Fire Department, and other City departments is outdated and requires upgrading. The new radio technology standard will be upgraded to P25. A number of the LMR network components will be affected by this upgrade. These are listed below with estimated upgrade costs per component:Infrastructure cost: ~$7.5MRadios (est. qty 1150): ~$8MDispatch equipment : ~$1.8MConsultant - $360KIn 2023 a RF network design and implementation consultant was engaged to help define network design requirements and support the RFP process. In 2024 the RFP was awarded to Motorola Solutions for the implementation of the new P25 radio. Full installation and implementation of the installation of the network is estimated to be completed by the end of 2025. As of June 2025 there is some chance that project completion, and the associated costs, will slip into 2026. This is primarily because final system testing can not occur when trees have dropped their leaves. This is not an increase in project costs, just moving costs from 2025 to 2026. $3,000,000 has been entered in 2026 costs as an estimate to account for this. There will be ongoing HW lifecycle capital costs for 2029-2040 for supporting ongoing software upgrades.

Capital Costs	**FY2026**	**Total**
Equipment Purchase	$3,000,000.00	$3,000,000.00
Implementation		$0.00
Total	$3,000,000.00	$3,000,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$3,000,000.00	$3,000,000.00
Electric Utility Fund		$0.00
Water Utility Fund		$0.00
Water Utility Fund		$0.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$3,000,000.00	$3,000,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$3,000,000.00
	$3,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Lawrence Algee
Asset Type	Computer Equipment
Impact on Operating Budget	This project will increase the operating budget to accommodate expenses for licenses, maintenance, and support. There are ongoing hardware lifecycle capital costs in 2029-2040 for supporting ongoing software upgrades totaling $5.4M throughout the life of the Motorola contract.

Exhibit 2
2026-2030 Capital Improvement
Program Project Listing by

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Library							
LB025	Naper Blvd. Library Rear Building Storm Drainage and Emergency Exit Repairs	165,000	-	-	-	-	165,000
LB013	95th Street Library Boiler Replacement	360,000	-	-	-	-	360,000
Library Total		**525,000**	**-**	**-**	**-**	**-**	**525,000**

Naper Blvd. Library Rear Building Storm Drainage and Emergency Exit Repairs

Project Number:	LB025	**Department:**	LIBRARY
Total Capital Cost:	$165,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:

Rainwater on the roof drains to gutters and downspouts. The downspouts then release the water on the ground. Significant erosion has taken place especially on the south elevation over the years where these downspouts empty. This rainwater heads directly toward the neighbor's houses that are lower in elevation. Furthermore, there seems to have been significant settling of the soils around the perimeter of the building exposing more of the foundation and in particular the black mastic waterproofing membrane on the foundation. This has created a back-pitch (ground pitches toward the building) situation along the west side that pushes more water toward the building. Library staff have periodically installed temporary piping to move water away from the building to help ensure the lower level stays dry, but a more permanent fix is needed. The Library plans to engage a civil engineer to design a permanent system for collecting the rainwater from the downspouts and moving it to a more appropriate place such as the detention area on the northeast corner of the property. Lastly, the stoop outside each of the emergency exits on the south elevation are not currently connected with sidewalks to the parking lot or public sidewalk so people exiting there will have a hard time getting to a safer place due to elevation change and ground sloping. This will be addressed during this project as well.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$165,000.00	$165,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$165,000.00	$165,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$165,000.00	$165,000.00
Commuter Parking Fund		$0.00
Electric Utility Fund		$0.00
Water Utility Fund		$0.00
Downtown Parking Fund		$0.00
Naper Settlement Fund		$0.00
Library Capital Reserve Fund		$0.00
American Rescue Fund		$0.00
Total	$165,000.00	$165,000.00

Account Codes (Capital Costs):

250-600-50-124-000-0000-00000-00000-551500	$165,000.00
	$165,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Michael Stubler
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	.

95th Street Library Boiler Replacement

Project Number:	LB013	**Department:**	LIBRARY
Total Capital Cost:	$360,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:

The Library's central heating plant is powered by three PVI 28-WB-250A-PV gas fired condensing hot waterboilers installed in 2002 with 1,000 MBH input capacity. Each boiler is circulated by an inline pump. The primary boiler loop is circulated by (2) Bell & Gossett base mounted hot water pumps in a lead/stand by configuration. Each pump has a dedicated Danfoss variable frequency drive installed in 2002. The hot water system serves air handling unit hot water coils, VAV and fan powered box coils, and hot water terminal units throughout the building. There is a chemical pot feeder, but no side stream filter for chemical treatment. The three hot water boilers and the two primary boiler hot water pumps are 23 years old, beyond the end of their useful life so the Library is planning to replace them this year. Additionally, there is no side stream filter installed, so the Library is planning to install one at the recommendation of our contractors.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$360,000.00	$360,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$360,000.00	$360,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$360,000.00	$360,000.00
Commuter Parking Fund		$0.00
Electric Utility Fund		$0.00
Water Utility Fund		$0.00
Downtown Parking Fund		$0.00
Naper Settlement Fund		$0.00
Library Capital Reserve Fund		$0.00
American Rescue Fund		$0.00
Total	$360,000.00	$360,000.00

Account Codes (Capital Costs):

250-600-50-124-000-0000-00000-00000-551500	$360,000.00
	$360,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Michael Stubler
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	

Exhibit 2
2026-2030 Capital Improvement
Program Project Listing by

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Naper Settlement							
NS052	Preservation HVAC Improvements - Multi-Building (DM)	-	-	267,000	428,000	279,000	974,000
NS065	Digital Collection Inititative	-	-	800,000	800,000	800,000	2,400,000
Naper Settlement Total		**-**	**-**	**1,067,000**	**1,228,000**	**1,079,000**	**3,374,000**

Preservation HVAC Improvements - Multi-Building (DM)

Project Number:	NS052	**Department:**	NAPER SETTLEMENT
Total Capital Cost:	$1,424,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 11/30/2031

Request description:

The preservation of the Martin Mitchell Mansion and other Settlement historic and modern structures that house and display artifacts is an ongoing, integral part of the museum's mission. This multi-year HVAC deferred maintenance improvement project is designed to incorporate planned environmental engineering recommendations for life-cycle equipment replacement. As existing systems age, they continue to be more costly to operate and maintain, and staff recommend this prioritized HVAC equipment operating system improvement approach. The first prioritized buildings are forecasted for 2028 with (4) prioritized buildings to include the Schulz, Paw Paw Post Office, Naper/Haight, and Meeting House HVAC systems for a forecasted cost of $267,000. The Fort Hill Storage Facility HVAC is scheduled for updates and replacements, including software controls, in 2029, which are currently estimated at $428,000. In 2030, the next (5) prioritized buildings are forecasted to cover the Murray/Hobson Law, Halfway, Daniels, Print Shop, and Schoolhouse HVAC system improvements at a forecasted cost of $279,000.

Capital Costs	**FY2028**	**FY2029**	**FY2030**	**Future**	**Total**
Design		$18,000.00		$20,000.00	$38,000.00
Land/Right-of-way					$0.00
Construction/Maintenance	$267,000.00	$410,000.00	$279,000.00	$430,000.00	$1,386,000.00
Other					$0.00
Construction/Maintenance 2					$0.00
Construction/Maintenance 3					$0.00
Total	$267,000.00	$428,000.00	$279,000.00	$450,000.00	$1,424,000.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Future**	**Total**
Bond Fund					$0.00
Capital Projects Fund	$267,000.00	$428,000.00	$279,000.00	$450,000.00	$1,424,000.00
Commuter Parking Fund					$0.00
Electric Utility Fund					$0.00
Water Utility Fund					$0.00
Downtown Parking Fund					$0.00
Naper Settlement Fund					$0.00
Library Capital Reserve Fund					$0.00
American Rescue Fund					$0.00
Total	$267,000.00	$428,000.00	$279,000.00	$450,000.00	$1,424,000.00

Account Codes (Capital Costs):

250-400-51-124-000-0000-00000-00000-551500	$1,424,000.00
	$1,424,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Harriet M. Pistorio
External Funding Sources	NONE
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	There is no impact on the operating budget.

Digital Collection Initiative

Project Number:	NS065	**Department:**	NAPER SETTLEMENT
Total Capital Cost:	$2,400,000.00	**Type:**	Capital Equipment
		Timeline:	01/03/2028 to 11/29/2030

Request description:

The Digital Collection Initiative will build the necessary components (equipment, technology, software, and systems) for construction of a comprehensive Digital Collections Program which will digitize 8,000 items from the collection (roughly 10% of our holdings) with plans to digitize an additional 3% each year following completion of the initial three years of the initiative outlined herein. A key, public-facing component of this Digital Collections initiative is the Digital Exhibit Experience in the forthcoming Innovation Gateway (our new visitor's center and main entrance). The Digital Exhibit Experience, which will feature a large-format digital touchscreen wall highlighting digitized materials from our vast physical collection holdings, presenting many items from NHS collections to the public for the first time, and allows visitors to select subjects, themes and specific materials of interest and self-curate an exhibit experience catered to their interests. Digital Collections are vital to the mission and relevance of civic museums in the 21st century. Museum audiences today expect higher levels of digital accessibility to cultural institutions. This initiative seeks to bring us up to date as an accredited museum of the 21st century that is reflective of the innovative and forward-thinking community and brand that is Naperville, Illinois. Without a digital collections program, we are not fulfilling our commitment to the community and maximizing the potential of the visitor experience to our site. This initiative further aims to increase accessibility, access, visibility, and interactivity with our collections through innovative and engaging on-site digital exhibit experiences for visitors and through online exhibits and access to research collections for the community, the greater public, and scholars.

Capital Costs	**FY2028**	**FY2029**	**FY2030**	**Total**
Equipment Purchase	$800,000.00	$800,000.00	$800,000.00	$2,400,000.00
Implementation				$0.00
Total	$800,000.00	$800,000.00	$800,000.00	$2,400,000.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$800,000.00	$800,000.00	$800,000.00	$2,400,000.00
Electric Utility Fund				$0.00
Water Utility Fund				$0.00
Water Utility Fund				$0.00
Naper Settlement Fund				$0.00
American Rescue Fund				$0.00
Total	$800,000.00	$800,000.00	$800,000.00	$2,400,000.00

Account Codes (Capital Costs):

250-400-51-124-000-0000-00000-00000-551504	$2,400,000.00
	$2,400,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Naperville Heritage Society will be applying for federal grant dollars for this project.
Project Manager	Harriet M. Pistorio
Asset Type	Computer Equipment
Impact on Operating Budget	There is no impact on the operating budget.

Exhibit 2
2026-2030 Capital Improvement Program
Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Police							
MB219	Police Department Building Renovations	1,056,000	765,000	305,000	500,000	500,000	3,126,000
MB233	Public Safety Memorial Wall	-	-	1,500,000	500,000	-	2,000,000
Police Total		**1,056,000**	**765,000**	**1,805,000**	**1,000,000**	**500,000**	**5,126,000**

Police Department Building Renovations

Project Number:	MB219	**Department:**	POLICE
Total Capital Cost:	$3,126,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2022 to 12/31/2030

Request description:

The Naperville Police Department was built in 1990 and currently serves a working population of approximately 275 employees. Several areas within the police department have age-related issues, lack sufficient technology, and require security improvements. Remodeling the building to include security and technology upgrades will enable staff to perform their duties efficiently and securely. The department was thoroughly examined for needed repairs and remodeling. An architect examined the entire police facility and developed a comprehensive list of repair and remodeling recommendations to create a purposeful and systematic plan to address the projects over a several-year period. Security measures were implemented first with the installation of improved gates and fencing around the perimeter of the building in 2022. The patrol area was remodeled in 2023 and the investigations major case room and detective area were renovated in 2024. Then the locker rooms and the west side of the investigation area were completed in 2025.The PD will continue to evaluate the following areas based on the priorities of the department for the remaining years: 2026-Evidence & Crime Scene Area and Executive Conference Room & Office Areas2027-Animal Control 2028-First and Second Floor Conference Rooms2029-Range Expansion2030-Training Room

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$1,056,000.00	$765,000.00	$305,000.00	$500,000.00	$500,000.00	$3,126,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$1,056,000.00	$765,000.00	$305,000.00	$500,000.00	$500,000.00	$3,126,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$1,056,000.00	$765,000.00	$305,000.00	$500,000.00	$500,000.00	$3,126,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$1,056,000.00	$765,000.00	$305,000.00	$500,000.00	$500,000.00	$3,126,000.00

Account Codes (Capital Costs):

250-110-21-100-000-0000-00000-00000-551500	$3,126,000.00
	$3,126,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Evidence & Crime Scene-Russ Matson; Executive Conference Room-Jason Arres
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	One-time capital costs

Public Safety Memorial Wall

Project Number:	MB233		**Department:**	POLICE	
Total Capital Cost:	$2,000,000.00		**Type:**	Capital Improvement	
			Timeline:	09/29/2023 to	12/31/2028

Request description:

The current Public Safety Memorial wall was built in 2002. It is a tribute to fallen police officers and firefighters, as well as those who have honorably retired after finishing their service to the city and citizens of Naperville. The wall has reached its max capacity and no longer has space for retired personnel from either police or fire. Both sides of the wall are a number of years behind for updating retirees. This project will expand the existing Fire and Police Department memorial that resides between the stations. The intent is to leave the existing memorial in-place and expand and improve the surrounding circular area to allow for a larger display and tribute to the first responders that have served in Naperville. The goal is to have the ability to expand throughout the years without losing space for future name additions to the memorial elements. The updated memorial contemplates key identifying elements that speak to the nature of the first responders and potentially introduces chronological elements to the memorial and the incorporation of seating areas.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Design					$0.00
Land/Right-of-way					$0.00
Construction/Maintenance	$0.00	$0.00	$1,500,000.00	$500,000.00	$2,000,000.00
Other					$0.00
Construction/Maintenance 2					$0.00
Construction/Maintenance 3					$0.00
Total	$0.00	$0.00	$1,500,000.00	$500,000.00	$2,000,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Bond Fund					$0.00
Capital Projects Fund	$0.00	$0.00	$1,500,000.00	$500,000.00	$2,000,000.00
Commuter Parking Fund					$0.00
Electric Utility Fund					$0.00
Water Utility Fund					$0.00
Downtown Parking Fund					$0.00
Naper Settlement Fund					$0.00
Library Capital Reserve Fund					$0.00
American Rescue Fund					$0.00
Total	$0.00	$0.00	$1,500,000.00	$500,000.00	$2,000,000.00

Account Codes (Capital Costs):

250-110-21-100-000-0000-00000-00000-551500	$2,000,000.00
	$2,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Jason Arres
External Funding Sources	Received grant funding from the SECA Community Arts Grant for $20,080 in 2024.The department continues to actively research donations and apply for additional grant funding opportunities.
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	Routine building maintenance

Exhibit 2
2026-2030 Capital Improvement Program
Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Public Works							
CE165	Door Access System	450,000	950,000	200,000	-	-	1,600,000
LR076	Security Cameras	1,350,000	3,300,000	100,000	100,000	-	4,850,000
MB145	Flooring at Municipal Facilities	170,000	100,000	100,000	100,000	100,000	570,000
MB160	Downtown Parking Deck Maintenance	300,000	200,000	200,000	200,000	200,000	1,100,000
MB176	Municipal Facilities Roof Replacement	330,000	250,000	250,000	250,000	250,000	1,330,000
MB180	Train Station Platform, Walkway and Stairwell Repair Program	500,000	75,000	75,000	75,000	75,000	800,000
MB188	Municipal Facilities Window and Overhead Doors Replacement	100,000	100,000	100,000	100,000	100,000	500,000
MB204	ADA Transition Plan Improvements	150,000	150,000	150,000	150,000	150,000	750,000
MB209	Rooftop and HVAC Unit Replacement	400,000	200,000	200,000	200,000	200,000	1,200,000
MB211	Municipal Facilities Garage Floor Restoration Program	300,000	200,000	200,000	200,000	200,000	1,100,000
MB212	Municipal Facilities Exterior Restoration Program	260,000	100,000	100,000	100,000	100,000	660,000
MB216	Elevator Modernization and Repair	80,000	80,000	80,000	80,000	80,000	400,000
MB222	Municipal Facilities Improvements	550,000	300,000	300,000	300,000	250,000	1,700,000
MB223	Generator, Transfer Switch, and UPS Replacement	150,000	250,000	300,000	250,000	200,000	1,150,000
MB234	Fuel System Repair	165,000	-	-	-	-	165,000
PA020	Annual Tree Planting Program	50,000	50,000	50,000	50,000	50,000	250,000
PA054	Native Vegetation Management Program	325,000	275,000	250,000	250,000	200,000	1,300,000
SL125	Street Lighting Systems - Upgrade/Replacement	150,000	150,000	150,000	150,000	150,000	750,000
SL137	Citywide LED Street Lighting Conversion	400,000	300,000	300,000	-	-	1,000,000
SW001	Annual Stormwater Management Projects	220,000	220,000	220,000	220,000	220,000	1,100,000
SW017	Storm Sewer Lining Program	650,000	725,000	725,000	725,000	725,000	3,550,000
SW037	Corrugated Metal Pipes (CMP) Repair & Replacement Program	170,000	170,000	170,000	170,000	170,000	850,000
Public Works Total		**7,220,000**	**8,145,000**	**4,220,000**	**3,670,000**	**3,420,000**	**26,675,000**

Door Access System

Project Number:	CE165	**Department:**	PUBLIC WORKS
Total Capital Cost:	$1,600,000.00	**Type:**	Capital Equipment
		Timeline:	1/1/2026 to 12/31/2028

Request description:

For years, the City has used a Premisys door access system to manage secure access to various City buildings and locations. This project will design a new state-of-the-art system to provide and manage secure access to various City buildings and locations. in 2025, this project began with an initial requirements definition phase and analysis of solutions and components. Beginning in 2026, procurement and implementation of the solution will occur, replacing end-of-life equipment and integrating the door access system with the security camera system.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Equipment Purchase	$450,000.00	$950,000.00	$200,000.00	$1,600,000.00
Implementation				$0.00
Total	$450,000.00	$950,000.00	$200,000.00	$1,600,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$450,000.00	$950,000.00	$200,000.00	$1,600,000.00
Electric Utility Fund				$0.00
Water Utility Fund				$0.00
Water Utility Fund				$0.00
Naper Settlement Fund				$0.00
American Rescue Fund				$0.00
Total	$450,000.00	$950,000.00	$200,000.00	$1,600,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551504	$1,600,000.00
	$1,600,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marcie Schatz & Kelley Neal
Asset Type	Computer Equipment
Impact on Operating Budget	This project will increase the operating budget to accommodate expenses associated with system licenses, maintenance, and support.

Security Cameras

Project Number:	LR076	**Department:**	PUBLIC WORKS
Total Capital Cost:	$4,850,000.00	**Type:**	Capital Equipment
		Timeline:	1/1/2026 to 12/31/2029

Request description:

There are currently more than 450 cameras located throughout the City, including security cameras and cameras on traffic signals. Over the past five years, security cameras have been installed at Electric and Water sites, Police and Fire Stations, Naper Settlement, Municipal Center, and at select locations throughout the downtown. The growth in cameras, network connections, and video storage has led to a piecemeal expansion of supporting information technology (IT) assets. This project will design a new surveillance system based on current and future requirements that have been developed while expanding the current system.In 2024, we began our investment by hiring a security consultant to evaluate our current system and propose growth and infrastructure changes to improve the security of the City. This initiative brought to life the natural connection between cameras and access. With that, this project is being coordinated alongside the Door Access System project (CE 165). Evaluation of the current system and design for a new system was completed in 2025, and a RFP for the new system was initiated. Implementation of replacement cameras, software, and fiber connectivity will begin in 2026 to transform our current system to meet the needs of the City for 2026 and beyond.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Equipment Purchase	$1,300,000.00	$3,250,000.00	$100,000.00	$100,000.00	$4,750,000.00
Implementation	$50,000.00	$50,000.00			$100,000.00
Total	$1,350,000.00	$3,300,000.00	$100,000.00	$100,000.00	$4,850,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Bond Fund					$0.00
Capital Projects Fund	$810,000.00	$1,980,000.00	$100,000.00	$100,000.00	$2,990,000.00
Electric Utility Fund	$270,000.00	$660,000.00			$930,000.00
Water Utility Fund	$270,000.00	$660,000.00			$930,000.00
Water Utility Fund					$0.00
Naper Settlement Fund					$0.00
American Rescue Fund					$0.00
Total	$1,350,000.00	$3,300,000.00	$100,000.00	$100,000.00	$4,850,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551504	$4,850,000.00
	$4,850,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Kelley Neal/Jason Zbrozek
Asset Type	Long Range Communication
Impact on Operating Budget	On-going maintenance costs

Flooring at Municipal Facilities

Project Number:	MB145	**Department:**	PUBLIC WORKS
Total Capital Cost:	$570,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

This project was established in 2017 to replace the flooring in municipal facilities that has exceeded its 20-year useful life. Staff estimates replacement costs to be between $70 and $80 dollars per square yard. This includes the cost of flooring, furniture moving expenses, and installation. The locations for replacement are evaluated annually and prioritized based on condition. In 2026, flooring in the common areas at Electric, Water, the Municipal Center and Fire Stations will be replaced.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$130,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$530,000.00
Other						$0.00
Construction/Maintenance 2	$20,000.00					$20,000.00
Construction/Maintenance 3	$20,000.00					$20,000.00
Total	$170,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$570,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$130,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$530,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund	$20,000.00					$20,000.00
Water Utility Fund	$20,000.00					$20,000.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$170,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$570,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$530,000.00
130-200-31-124-000-0000-00000-00000-551500	$20,000.00
140-210-31-124-000-0000-00000-00000-551500	$20,000.00
	$570,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Downtown Parking Deck Maintenance

Project Number:	MB160	**Department:**	PUBLIC WORKS
Total Capital Cost:	$1,100,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:
The Chicago Avenue, Van Buren, and Water Street Parking Decks were built in 1986, 2001, and 2016 respectively. In 2022, a condition assessment of the parking decks was completed and a report was provided allowing staff to phase repairs to structural elements and waterproofing systems, program preventative maintenance and address safety issues. In 2025, joint and sealant repairs were completed on the Water Street Deck along with waterproofing and painting. In 2026, fire sprinkler piping replacement at the Chicago Avenue Deck will be competed, along with fire alarm, electrical and emergency equipment replacements at the Van Buren Parking Deck.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$201,000.00	$134,000.00	$134,000.00	$134,000.00	$134,000.00	$737,000.00
Other						$0.00
Construction/Maintenance 2	$99,000.00	$66,000.00	$66,000.00	$66,000.00	$66,000.00	$363,000.00
Construction/Maintenance 3						$0.00
Total	$300,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,100,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$99,000.00	$66,000.00	$66,000.00	$66,000.00	$66,000.00	$363,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Downtown Parking Fund	$201,000.00	$134,000.00	$134,000.00	$134,000.00	$134,000.00	$737,000.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$300,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,100,000.00

Account Codes (Capital Costs):	
220-500-31-124-000-0000-00000-00000-551500	$737,000.00
250-500-31-124-000-0000-00000-00000-551500	$363,000.00
	$1,100,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Municipal Facilities Roof Replacement

Project Number: MB176
Total Capital Cost: $1,330,000.00

Department: PUBLIC WORKS
Type: Capital Improvement

Timeline: 1/1/2026 to 12/31/2030

Request description:
In 2017, a condition assessment of the roofs at 57 city facilities was completed. The documented results have enabled staff to develop an aggressive maintenance plan to extend the life of the roofs and replace only those roofs nearing critical condition. In 2026, the roof at the Water Department South Operating Center, Washington Substation, Van Buren parking deck stairwells, and the Lake Osborne Gazebo will be replaced.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$80,000.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00	$1,080,000.00
Other						$0.00
Construction/Maintenance 2	$220,000.00					$220,000.00
Construction/Maintenance 3	$30,000.00					$30,000.00
Total	$330,000.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00	$1,330,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bond Fund						$0.00
Capital Projects Fund	$80,000.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00	$1,080,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund	$30,000.00					$30,000.00
Water Utility Fund	$220,000.00					$220,000.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$330,000.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00	$1,330,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$1,080,000.00
140-210-31-124-000-0000-00000-00000-551500	$220,000.00
130-200-31-124-000-0000-00000-00000-551500	$30,000.00
	$1,330,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Train Station Platform, Walkway and Stairwell Repair Program

Project Number:	MB180	**Department:**	PUBLIC WORKS
Total Capital Cost:	$800,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

Sections of pedestrian ways, tunnels, stairs, shelters and lighting at the downtown Naperville Train Station building are showing signs of deterioration and need repair. In 2019, staff performed a full inspection of the site and prepared a 5-year improvement plan to bring the areas to an acceptable condition. In 2026, funding is included to replace the lights on the 5th Avenue train station platforms. This project will include replacement poles, fixtures, cabling, and foundations. In addition, work will include train station sidewalk replacement and ADA improvements at the 5th Avenue Station.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$500,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$800,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$500,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$800,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund						$0.00
Commuter Parking Fund	$500,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$800,000.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$500,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$800,000.00

Account Codes (Capital Costs):

120-220-31-124-000-0000-00000-00000-551500	$800,000.00
	$800,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Municipal Facilities Window and Overhead Doors Replacement

Project Number: MB188
Total Capital Cost: $500,000.00

Department: PUBLIC WORKS
Type: Capital Improvement

Timeline: 1/1/2026 to 12/31/2030

Request description:
Beginning in 2018, a phased approach to the replacement of the overhead doors at the fire stations with high-speed four-fold doors at the exit that operate at 11 feet per second was implemented. The doors entering the station are replaced with overhead sectional doors like what is currently in place. The new four-fold doors will improve emergency response times while at the same time significantly reducing energy and maintenance costs. The average age of the doors recommended for replacement is 23 years. Beginning in 2020, this program expanded to include all city facilities and in 2022, window replacement and repair was added to address leaking skylights and the large store front windows. In 2026, sectional and exterior access doors will be replaced throughout the City.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Other						$0.00
Construction/Maintenance 2	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$200,000.00
Construction/Maintenance 3	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$200,000.00
Total	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$500,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bond Fund						$0.00
Capital Projects Fund	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$200,000.00
Water Utility Fund	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$200,000.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$500,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$100,000.00
130-200-31-124-000-0000-00000-00000-551500	$200,000.00
140-210-31-124-000-0000-00000-00000-551500	$200,000.00
	$500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

ADA Transition Plan Improvements

Project Number:	MB204	**Department:**	PUBLIC WORKS
Total Capital Cost:	$750,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

Working with the Advisory Committee on Disabilities and specialized professional support, staff developed an ADA Facility Transition Plan in 2015. This plan includes an inventory/assessment of existing conditions and a schedule for making the identified improvements to meet the 2010 ADA requirements. Staff will be making ADA improvements at municipal facilities. The work identified in the ADA Transition Plan is incorporated into related construction projects at the various city facilities. In 2026, ADA improvements will be made in conjunction with improvements planned at several Fire Stations and other city facilities.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551500	$750,000.00
	$750,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Beth Lang
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Rooftop and HVAC Unit Replacement

Project Number:	MB209	**Department:**	PUBLIC WORKS
Total Capital Cost:	$1,200,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

This project seeks to replace rooftop air conditioning units and HVAC units at City facilities. The increased rate of failure and lack of availability of parts is making it increasingly costly and difficult to maintain these units. As the use of Freon continues to phase out, R-22 units will be replaced with efficient and environmentally friendly 410A units. In 2026, units at the Municipal Center, Police Department, Public Works Service Center, Fire Stations 3 and 4, and at the Water Utilities facilities will be replaced.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$360,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,160,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3	$40,000.00					$40,000.00
Total	$400,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,200,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$360,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,160,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund	$40,000.00					$40,000.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$400,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,200,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$1,160,000.00
140-210-31-124-000-0000-00000-00000-551500	$40,000.00
	$1,200,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Municipal Facilities Garage Floor Restoration Program

Project Number: MB211
Total Capital Cost: $1,100,000.00

Department: PUBLIC WORKS
Type: Capital Improvement

Timeline: 1/1/2026 to 12/31/2030

Request description:
This project seeks to establish a method and schedule of maintenance and repair of the concrete surfaces in the vehicle and equipment storage garages at the Fire Stations, DPU-E, Public Works Service Center, and Police Department, as well as the public restrooms and stairways at the parking decks. Due to age, use, and environmental factors, the surfaces are showing wear and deterioration, resulting in trip hazards, spalling, and cracking. Garage floors are programmed for maintenance and restoration based on safety conditions. Work in 2026 includes Phase 5 of repairs to the Public Works Service Center garage floor and new flooring at Fire Stations 3 and 4, and the Police Department Sally port floor.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$300,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,100,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$300,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,100,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bond Fund						$0.00
Capital Projects Fund	$300,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,100,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$300,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,100,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$1,100,000.00
	$1,100,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Municipal Facilities Exterior Restoration Program

Project Number: MB212
Total Capital Cost: $660,000.00

Department: PUBLIC WORKS
Type: Capital Improvement

Timeline: 1/1/2026 to 12/31/2030

Request description:
This project seeks to establish a method and schedule of maintenance and repair of exterior facades, soffit, fascia and gutter systems at 56 facilities. Due to age and environmental factors, the surfaces are showing wear and deterioration. In 2019, building envelopes were evaluated and programmed for maintenance and restoration based on condition. Locations were also prioritized based on the extent that other building components could be compromised in the event of a failure. In 2026, work will be completed at several Fire Houses and Electric and Water Utility locations.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$80,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$160,000.00
Other						$0.00
Construction/Maintenance 2	$140,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$300,000.00
Construction/Maintenance 3	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$200,000.00
Total	$260,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$660,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bond Fund						$0.00
Capital Projects Fund	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Commuter Parking Fund	$60,000.00					$60,000.00
Electric Utility Fund	$140,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$300,000.00
Water Utility Fund	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$200,000.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$260,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$660,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$160,000.00
130-200-31-124-000-0000-00000-00000-551500	$300,000.00
140-210-31-124-000-0000-00000-00000-551500	$200,000.00
	$660,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Elevator Modernization and Repair

Project Number:	MB216	**Department:**	PUBLIC WORKS
Total Capital Cost:	$400,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

The City is responsible for the operation of 12 elevators in seven different facilities. With the exception of the Water Street Deck elevators, the average age is more than 20 years. A full inspection of all elevators was conducted in 2018 and a five-year plan to modernize specific units and replace components to bring these assets to code was developed. In 2023, a full inspection of all elevators was completed and a new five-year plan was developed to modernize specific units and replace components to bring these assets to code. Work in 2026 will be based on recommendations in the five-year plan and will include upgrades at the Van Buren Parking Deck.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$400,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$400,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$400,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$400,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$400,000.00
	$400,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Municipal Facility Improvements

Project Number:	MB222	**Department:**	PUBLIC WORKS
Total Capital Cost:	$1,700,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

The Municipal Center was originally constructed in 1991. In 2022, a workspace evaluation was conducted to develop a capital plan for the various City departments located in the Municipal Center. The goal was to examine the long-range space needs, security, building component, and sustainability improvements that are needed over the next 5 to 10 years. In 2026, blinds replacement, IT server room upgrade, office improvements, and sustainability improvements will be implemented.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$550,000.00	$300,000.00	$300,000.00	$300,000.00	$250,000.00	$1,700,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$550,000.00	$300,000.00	$300,000.00	$300,000.00	$250,000.00	$1,700,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$550,000.00	$300,000.00	$300,000.00	$300,000.00	$250,000.00	$1,700,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$550,000.00	$300,000.00	$300,000.00	$300,000.00	$250,000.00	$1,700,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$1,700,000.00
	$1,700,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Generator, Transfer Switch, and UPS Replacement

Project Number: MB223
Total Capital Cost: $1,150,000.00

Department: PUBLIC WORKS
Type: Capital Improvement

Timeline: 1/1/2026 to 12/31/2030

Request description:
The City is responsible for the operation of 44 emergency generators to provide backup power for several functions, including E-911 and utility dispatching, critical computer operations, and residential subdivision waste/storm and water pumping. While these units receive cyclical maintenance and repairs as required, parts obsolescence and age are becoming a challenge. To continue to seamlessly support City functions, the City implemented a planned replacement program. In 2026, generators will be replaced at several fire stations.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$150,000.00	$90,000.00	$300,000.00	$250,000.00	$200,000.00	$990,000.00
Other						$0.00
Construction/Maintenance 2		$160,000.00				$160,000.00
Construction/Maintenance 3						$0.00
Total	$150,000.00	$250,000.00	$300,000.00	$250,000.00	$200,000.00	$1,150,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bond Fund						$0.00
Capital Projects Fund	$150,000.00	$90,000.00	$300,000.00	$250,000.00	$200,000.00	$990,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund		$160,000.00				$160,000.00
Water Utility Fund						$0.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$150,000.00	$250,000.00	$300,000.00	$250,000.00	$200,000.00	$1,150,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$990,000.00
130-200-31-124-000-0000-00000-00000-551500	$160,000.00
	$1,150,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance costs.

Fuel System Repair

Project Number: MB234
Total Capital Cost: $165,000.00

Department: PUBLIC WORKS
Type: Capital Improvement
Timeline: 04/01/2026 to 11/30/2026

Request description:
The Department of Public Works - Fleet Services Division maintains three fuel sites to supply the City's fleet with fuel. The fuel site located at the Public Works Service Center was built in 2008 and requires repairs to maintain regulatory compliance and provide safe and reliable fuel service. The needed repairs include the replacement of the overspill manholes, vapor recovery risers, interstitial risers, and level probe risers. The repairs will also include the installation of observation well manholes, entry boot repair kits, tank sump surface manholes, and heavy-duty retrievers for diesel hoses. The repairs will be completed by an authorized vendor in accordance with the regulations of the Office of the State Fire Marshal.

Capital Costs	FY2026	Total
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$165,000.00	$165,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$165,000.00	$165,000.00

Funding Source	FY2026	Total
Bond Fund		$0.00
Capital Projects Fund	$165,000.00	$165,000.00
Commuter Parking Fund		$0.00
Electric Utility Fund		$0.00
Water Utility Fund		$0.00
Downtown Parking Fund		$0.00
Naper Settlement Fund		$0.00
Library Capital Reserve Fund		$0.00
American Rescue Fund		$0.00
Total	$165,000.00	$165,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$165,000.00
	$165,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Tracy Rulo
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	On-going maintenance Costs

Annual Tree Planting Program

Project Number:	PA020	**Department:**	PUBLIC WORKS
Total Capital Cost:	$250,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

This project is for the multi-year tree planting program on arterial and collector streets that was approved by City Council in 2001 to help beautify roadways. There are approximately 2,500 sites on medians and public parkways identified for new planting. In 2025, DPW planted approximately 150 trees on Plank, Tree Farms, North Aurora Rd, Aurora Ave, Whispering Hills, and Burlington Ave. In 2026, trees will be planted on Springhill Dr., 95th Street, Ishnala Rd, Burlington Ave, and Naper Wheaton Rd.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Naper Settlement Fund						$0.00
American Rescue Fund						$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$250,000.00
	$250,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Patti Girard
Asset Type	Parks
Impact on Operating Budget	On-going maintenance costs.

Native Vegetation Management Program

Project Number:	PA054	**Department:**	PUBLIC WORKS
Total Capital Cost:	$1,300,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

Native vegetation provides significant benefits to the surrounding environment, including pollinator habitat, erosion protection from deep-rooted plants, water quality improvement through filtration of sediments, and improved fish and invertebrate habitat. In 2023, the City began working with a consultant on the development of a native vegetation management program. The program began by evaluating and developing a management program for five city-owned stormwater management areas with existing native vegetation. Additional sites are also being evaluated. Annual maintenance and restoration began in 2024 and will continue in 2026. These sites will continue to receive tree and shrub clearing, weed control, native plant and seed installation, and controlled burning. In addition, a multi-year program has been started for native plantings on Naper Blvd. and major clearing will occur at Lake Osborne in 2026.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$325,000.00	$275,000.00	$250,000.00	$250,000.00	$200,000.00	$1,300,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$325,000.00	$275,000.00	$250,000.00	$250,000.00	$200,000.00	$1,300,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$325,000.00	$275,000.00	$250,000.00	$250,000.00	$200,000.00	$1,300,000.00
Naper Settlement Fund						$0.00
American Rescue Fund						$0.00
Total	$325,000.00	$275,000.00	$250,000.00	$250,000.00	$200,000.00	$1,300,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$1,300,000.00
	$1,300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Christine Schwartzhoff
Asset Type	Parks
Impact on Operating Budget	On-going maintenance costs.

Street Lighting Systems - Upgrade/Replacement

Project Number:	SL125	**Department:**	PUBLIC WORKS
Total Capital Cost:	$750,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

This project seeks to make capital upgrades to arterial and residential street lighting systems. This project will replace direct buried underground aluminum cable and will replace deteriorated concrete poles with city standard aluminum poles. In 2026, the project will continue to replace deteriorated poles and will upgrade street lights and uniduct in problem areas. Funding is also included for new requests for streetlights in areas that are under lit.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00
Other						$0.00
Total	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Downtown Maintenance Fund (SSA)						$0.00
American Rescue Fund						$0.00
Other SSA Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$750,000.00
	$750,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Christine Schwartzhoff
Asset Type	Street Lights
Impact on Operating Budget	On-going maintenance costs

Citywide LED Street Lighting Conversion

Project Number:	SL137	**Department:**	PUBLIC WORKS
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2028

Request description:

This project is for the upgrade of street lighting throughout the City from high-pressure sodium (HPS) fixtures to Light Emitting Diode (LED) fixtures. In 2015 and 2016, this project upgraded approximately 8,400 cobrahead streetlights on arterial and residential streets throughout the City to LED lighting. In 2018, this project replaced 2,800 specialty streetlights, including lights on Ogden Ave. and Rt. 59. Beginning in 2020, the City has been upgrading salem-post tops, ECHO lighting, Historic District lighting, and parking lot lights to LED lighting. The HPS lights are rated for 10,000 hours (2-3 years) and the LED fixtures are rated at 50,000 hours (10-15 years). The conversion will reduce energy usage, re-lamping fees, and maintenance costs. The gross savings from the project over 10 years is estimated at $4.56 million and payback starts at around 6 years.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design				$0.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$400,000.00	$300,000.00	$300,000.00	$1,000,000.00
Other				$0.00
Total	$400,000.00	$300,000.00	$300,000.00	$1,000,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$400,000.00	$300,000.00	$300,000.00	$1,000,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$400,000.00	$300,000.00	$300,000.00	$1,000,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Possible grant funding through IMEA
Project Manager	Christine Schwartzhoff
Asset Type	Street Lights
Impact on Operating Budget	On-going maintenance costs

Annual Stormwater Management Projects

Project Number:	SW001	**Department:**	PUBLIC WORKS
Total Capital Cost:	$1,100,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

This project provides for stormwater management construction projects, materials, and equipment. Projects include erosion control, reconstruction of overflow routes, and emergency sewer additions addressing customer service issues. This project also provides for structure rebuilds and repairs, and open drainage repairs and cleanings. Annually, the city receives approximately 800 service requests from residents for stormwater related repairs. In addition, repairs are completed in coordination with the Transportation, Engineering and Development Business Groups's Maintenance Improvement Program. Work is also coordinated with the storm sewer lining CIP project to do stormwater repairs prior to lining work if needed. Without these stormwater management projects, the City has the potential to see a rise in stormwater system failures and flooding issues throughout the City. Beginning in 2025, this project was combined with SW026, Stormwater System Upgrade and Improvement Program.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00
Construction Engineering	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Other						$0.00
Total	$220,000.00	$220,000.00	$220,000.00	$220,000.00	$220,000.00	$1,100,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$220,000.00	$220,000.00	$220,000.00	$220,000.00	$220,000.00	$1,100,000.00
American Rescue Fund						$0.00
Total	$220,000.00	$220,000.00	$220,000.00	$220,000.00	$220,000.00	$1,100,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$1,000,000.00
250-100-31-115-000-0000-00000-00000-531301	$100,000.00
	$1,100,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
Impact on Operating Budget	On-going maintenance costs.

Storm Sewer Lining Program

Project Number: SW017
Total Capital Cost: $3,550,000.00

Department: PUBLIC WORKS
Type: Capital Improvement

Timeline: 1/1/2026 to 12/31/2030

Request description:
This is a sustainable asset project that provides for the cleaning and lining of the City's stormwater infrastructure. As storm sewers age, deterioration occurs and causes structural defects, which leads to pipe failure and the need for replacement. Some city sewers are more than 80 years old and the lining process can add up to 75 years to the life of the sewer while being less invasive and expensive than excavating and replacing the pipe. The City has approximately 15,000 to 18,000 linear feet of storm sewer pipe planned for 2026, depending on the size of the pipe which ranges from eight inches to 36 inches in diameter. The City has re-lined approximately 271,000 linear feet since the project's inception in 2004, which has led to a reduction in localized flooding and related complaints. The City televises the storm lines prior to lining to allow DPW to more accurately and efficiently schedule storm sewer lining activities and repair pipes through CIP Project SW001 in preparation for the lining process. In 2026, lining will take place in the Cress Creek and Century Farms neighborhoods (Grid 38) along with single sections in other parts of the City.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$650,000.00	$725,000.00	$725,000.00	$725,000.00	$725,000.00	$3,550,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$650,000.00	$725,000.00	$725,000.00	$725,000.00	$725,000.00	$3,550,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$650,000.00	$725,000.00	$725,000.00	$725,000.00	$725,000.00	$3,550,000.00
American Rescue Fund						$0.00
Total	$650,000.00	$725,000.00	$725,000.00	$725,000.00	$725,000.00	$3,550,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$3,550,000.00
	$3,550,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
Impact on Operating Budget	On-going maintenance costs.

Corrugated Metal Pipes (CMP) Repair & Replacement Program

Project Number:	SW037	**Department:**	PUBLIC WORKS
Total Capital Cost:	$850,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2026 to 12/31/2030

Request description:

This is a multi-year program to identify and prioritize all the corrugated metal pipes (CMP) within the City in order to replace or repair them. There are 12.5 miles of existing CMPs at 778 different locations, averaging over 30 years old and ranging from 10 to 60 inches in diameter. In 2018, an engineering firm located and did an assessment of these pipes due to the high amount of sink holes reported around the City. The findings of this report showed that the vast majority of the CMP need replacement or repair and have been the main causes of sinkholes in our rights-of-ways and near detention areas. In 2019, all the CMPs were evaluated and prioritized for restoration over 10 years. In 2026, improvements will be made to the basin at Bailey Hobson Woods Park.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00
Construction Engineering	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Other						$0.00
Total	$170,000.00	$170,000.00	$170,000.00	$170,000.00	$170,000.00	$850,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$170,000.00	$170,000.00	$170,000.00	$170,000.00	$170,000.00	$850,000.00
American Rescue Fund						$0.00
Total	$170,000.00	$170,000.00	$170,000.00	$170,000.00	$170,000.00	$850,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$750,000.00
250-100-31-115-000-0000-00000-00000-531301	$100,000.00
	$850,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
Impact on Operating Budget	On-going maintenance costs.

Exhibit 2
2026-2030 Capital Improvement Program
Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
PA057	Riverwalk Netzley Overlook	-	75,000	-	400,000	-	475,000
PA058	Riverwalk Grand Pavilion Plaza	-	-	100,000	150,000	2,500,000	2,750,000
PA061	Retaining Wall Replacement between the Quarry and Aurora Avenue	-	-	100,000	150,000	-	250,000
PA062	Riverwalk Centennial Beach Levee Improvements	-	-	100,000	-	-	100,000
PA063	Riverwalk Rotary Hill Irrigation System Replacement	-	200,000	-	-	-	200,000
PA064	Riverwalk Webster Street Covered Bridge Roof Replacement	-	100,000	-	-	-	100,000
SC099	Street Safety and Improvement Program	150,000	150,000	150,000	150,000	150,000	750,000
SC164	US34/Ogden Avenue and Rickert Drive Improvements	50,000	-	-	-	-	50,000
SC190	248th Avenue: 95th St. to 103rd St.	1,975,000	9,800,000	190,000	-	-	11,965,000
SC216	East Highland Area Improvements	125,000	-	3,800,000	2,300,000	-	6,225,000
SC258	White Oak Roadway & Utility Improvements	225,000	2,551,440	113,829	-	-	2,890,269
SC260	Naperville Road/Naper Boulevard Improvements	1,200,000	-	-	-	-	1,200,000
SC261	Book Road: 111th St. to 117th St.	-	245,000	3,495,000	300,000	-	4,040,000
SC262	South 40 Traffic Improvements	880,000	100,000	-	-	-	980,000
SC263	119th Street: 248th St to P-N Rd	600,000	600,000	600,000	850,000	-	2,650,000
SC264	South 40 Site Development	335,000	-	-	-	-	335,000
SL139	Mill Street Streetlight Replacement - Ogden Avenue to Bauer Road	425,000	-	-	-	-	425,000
SW040	Cress Creek Culvert Replacements on Burning Tree Lane and Zaininger Avenue	1,695,000	-	-	-	-	1,695,000
SW042	Naper Blvd Culvert Replacements (Bailey & Orleans)	1,100,000	-	-	-	-	1,100,000
SW043	Bailey Road Culvert Replacements (Oxford Lane & Lighthouse Drive)	120,000	1,100,000	-	-	-	1,220,000
SW044	Signal Point Subdivision Culvert Replacements	-	100,000	-	220,000	-	320,000
TC184	LED Replacement Program	-	-	250,000	250,000	-	500,000
TC212	Downtown Wayfinding	630,000	24,000	15,000	-	7,000	676,000
TC217	Centralized Traffic Management System	125,000	-	-	2,860,000	51,000	3,036,000
TC221	Traffic Signal Equipment Replacement Program	125,000	75,000	75,000	75,000	75,000	425,000
TC224	Ogden Avenue and Iroquois Avenue Traffic Signal	50,000	-	-	-	-	50,000
Transportation, Engineering & Development Total		**44,506,800**	**45,822,940**	**50,774,329**	**36,704,500**	**24,957,500**	**202,465,269**

Exhibit 2
2026-2030 Capital Improvement Program
Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Transportation, Engineering & Development							
BR005	North Aurora Road Underpass at the CN Railroad	13,476,000	4,833,000	674,000	-	-	18,983,000
BR019	87th St. Bridge Over Springbrook Creek	145,000	1,970,000	-	-	-	2,115,000
BR031	Downtown Washington Street Bridge Rehabilitation	-	-	-	-	-	-
BR032	Bridge and Retaining Wall Railing Maintenance	150,000	150,000	-	100,000	-	400,000
BR034	Columbia Street Bridge	90,000	125,000	1,760,000	-	-	1,975,000
BR038	Washington Street Bridge over I-88	400,000	-	-	-	-	400,000
BW022	Weber Road - DuPage River Park Trail	17,000	-	282,000	-	-	299,000
CS006	New Sidewalk Improvements	325,000	325,000	325,000	325,000	325,000	1,625,000
CS016	Downtown Streetscape: Jefferson & Main - Van Buren to Washington	320,000	3,804,500	280,500	-	-	4,405,000
CS017	Downtown Streetscape: Chicago - Main to Ellsworth	50,000	-	465,000	4,499,500	187,500	5,202,000
CS018	Downtown Streetscape: Jackson - Washington to Webster	-	-	300,000	260,000	5,170,000	5,730,000
MB035	Municipal Parking Lot Maintenance	2,248,000	-	2,654,000	-	1,777,000	6,679,000
MB227	Nichols Library Parking Deck	-	300,000	20,500,000	10,200,000	-	31,000,000
MB235	190 East Fifth Avenue Building Demolition	35,000	200,000	-	-	-	235,000
MP004	Sidewalk & Curb Replacement Program	1,245,000	1,245,000	1,245,000	1,245,000	1,245,000	6,225,000
MP009	Street Maintenance Improvement Program	12,000,000	12,000,000	12,000,000	12,000,000	12,000,000	60,000,000
MP016	Bikeway System Maintenance Program	50,000	-	50,000	-	50,000	150,000
MP018	ADA Sidewalk Improvements	105,000	110,000	110,000	110,000	110,000	545,000
MP019	Preventative Bridge Maintenance	150,000	-	25,000	150,000	-	325,000
MP021	Fox River Commons Retaining Wall Improvements	380,000	-	-	-	-	380,000
PA022	Annual Riverwalk Rehabilitation Program	50,000	50,000	60,000	60,000	60,000	280,000
PA024	NCC Park - 430 South Washington Street	3,010,000	140,000	-	-	-	3,150,000
PA034	West Parking Lot Improvement	-	-	-	-	1,250,000	1,250,000
PA039	Asphalt Fire Lane Replacement Near Carillon	25,000	150,000	-	-	-	175,000
PA049	Riverwalk South Extension: Hillside Road to Martin Avenue	225,000	4,350,000	875,000	-	-	5,325,000
PA055	Riverwalk Riverbank Ecological Restoration	-	50,000	-	50,000	-	100,000
PA056	Riverwalk Hillside Road Gateway	25,000	900,000	180,000	-	-	1,105,000

North Aurora Road Underpass at the CN Railroad

Project Number:	BR005	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$18,983,000.00	**Type:**	Capital Improvement
		Timeline:	02/13/2006 to 12/31/2028

Request description:

This project will involve the widening of the existing railroad bridge in order to allow a wider roadway beneath it. The road will be expanded to a four-lane cross-section with bicycle and pedestrian facilities. This is a joint project with the City of Aurora and Naperville Township. Federal Surface Transportation Program (STP) and Illinois Commerce Commission (ICC) participation has been secured for the construction portion of the project. Note: Construction, and Construction Engineering was reprogrammed to begin in CY25 to match STP Shared Fund timeframe.This project supports the implementation of the Road Improvement Plan and Coordinated Roadway Improvement component of the Comprehensive Transportation Plan.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design				$0.00
Construction Engineering	$68,000.00	$68,000.00	$20,000.00	$156,000.00
Land/Right-of-way				$0.00
Construction/Maintenance	$2,615,000.00	$1,961,000.00	$654,000.00	$5,230,000.00
Construction/Maintenance 2	$2,804,000.00	$2,804,000.00		$5,608,000.00
Construction/Maintenance 3	$6,000,000.00			$6,000,000.00
Construction/Maintenance 4	$1,650,000.00			$1,650,000.00
Construction/Maintenance 5	$339,000.00			$339,000.00
Total	$13,476,000.00	$4,833,000.00	$674,000.00	$18,983,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$13,476,000.00	$4,833,000.00	$674,000.00	$18,983,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$13,476,000.00	$4,833,000.00	$674,000.00	$18,983,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$156,000.00
250-120-30-118-000-0000-00000-00000-551502	$18,827,000.00
	$18,983,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Total = $52,314,527 Final Naperville cost for construction and construction engineering after all reimbursements = $6,727,419
Project Manager	Matt Calpin & Andy Hynes
Asset Type	Streets
Impact on Operating Budget	This project will add 0.5 lane miles of pavement to the City's system, increasing pavement maintenance and snow plowing costs. Estimated cost is $850 per year beginning in CY28. Sidewalk maintenance costs also increased $102 per year, beginning in CY28, due to new sidewalk (850 feet) and multi-use path (850 feet) being added to the City system. Sidewalk/multi-use path maintenance costs on average are $0.06/LF.

87th St. Bridge Over Springbrook Creek

Project Number:	BR019	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$2,115,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2021 to 12/03/2027

Request description:

This bridge currently has a sufficiency rating of 64.1, which qualifies it for Federal Highway Administration (FHWA) funds for rehabilitation. When the sufficiency rating falls below 50.0 the bridge will qualify for FHWA funds for reconstruction. The project will consist of removing the existing two-lane bridge and replacing it with a two-lane structure with pedestrian accommodations. The estimated cost of construction is $5.75 million of which up to 80% could be covered by FHWA funds. The Design Engineering began in CY24 and will finish in CY26. Construction and Construction Engineering have been rescheduled for CY27. The City will seek federal funding for the completion of each phase of the project.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design	$120,000.00		$120,000.00
Construction Engineering	$25,000.00	$520,000.00	$545,000.00
Land/Right-of-way			$0.00
Construction/Maintenance		$1,450,000.00	$1,450,000.00
Other			$0.00
Total	$145,000.00	$1,970,000.00	$2,115,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Bond Fund			$0.00
Capital Projects Fund	$145,000.00	$1,970,000.00	$2,115,000.00
Motor Fuel Tax Fund (MFT)			$0.00
Road & Bridge Fund			$0.00
Downtown Maintenance Fund (SSA)			$0.00
American Rescue Fund			$0.00
Other SSA Fund			$0.00
Water Utility Fund			$0.00
Electric Utility Fund			$0.00
Commuter Parking Fund			$0.00
Total	$145,000.00	$1,970,000.00	$2,115,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$665,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,450,000.00
	$2,115,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	The City has secured 80% funding for the remaining phases of work through the federal Surface Transportation Bridge Program (STP-BR).
Project Manager	Christina Galanis
Asset Type	Bridge
Impact on Operating Budget	Anticipated maintenance costs will be determined after the design is known.

Bridge and Retaining Wall Railing Maintenance

Project Number:	BR032	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$400,000.00	**Type:**	Capital Improvement
		Timeline:	01/07/2019 to 12/31/2030

Request description:

This project will renovate existing pedestrian bridge railings. In 2019, a consultant evaluated the railing condition and repair measures necessary at 37 locations around the City. Recommended renovation methods ranged from painting to complete replacement depending upon condition. Initial repairs to all inventory items expected to be completed by CY27. Periodic ongoing maintenance will be required beyond these repairs but can be completed every other season as necessary.

Capital Costs	**FY2026**	**FY2027**	**FY2029**	**Total**
Design				$0.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$150,000.00	$150,000.00	$100,000.00	$400,000.00
Other				$0.00
Total	$150,000.00	$150,000.00	$100,000.00	$400,000.00

Funding Source	**FY2026**	**FY2027**	**FY2029**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$150,000.00	$150,000.00	$100,000.00	$400,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$150,000.00	$150,000.00	$100,000.00	$400,000.00

Account Codes (Capital Costs):	
250-120-30-118-000-0000-00000-00000-551502	$400,000.00
	$400,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Chris Nichols
Asset Type	Bridge
Impact on Operating Budget	This project replaces existing assets and has no new operating expenses.

Columbia Street Bridge

Project Number:	BR034	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$1,975,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/01/2028

Request description:

This project will include repair work on the Columbia Street Bridge over the BNSF Railroad. In CY20, a detailed bridge inspection was completed. The inspection report recommended replacement of the bridge deck in CY28. Preliminary engineering will be completed in CY26. Design Engineering will be completed in CY27. Construction and Construction Engineering in CY28. The City will seek federal funding for the completion of each phase of construction starting in CY27.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$90,000.00			$90,000.00
Construction Engineering			$160,000.00	$160,000.00
Land/Right-of-way				$0.00
Construction/Maintenance			$1,600,000.00	$1,600,000.00
Other				$0.00
Design 2		$125,000.00		$125,000.00
Total	$90,000.00	$125,000.00	$1,760,000.00	$1,975,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$90,000.00	$125,000.00	$1,760,000.00	$1,975,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$90,000.00	$125,000.00	$1,760,000.00	$1,975,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$375,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,600,000.00
	$1,975,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	The City will seek federal funding through the Federal Highway Administration (Bridge Replacement & Rehabilitation Program). The City would be eligible for reimbursement of 80% of the total cost of each phase.
Project Manager	Christine Rhoades
Asset Type	Bridge
Impact on Operating Budget	Maintenance cost will decrease after the bridge is improved.

Washington Street Bridge over I-88

Project Number:	BR038	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$400,000.00	**Type:**	Capital Improvement
		Timeline:	05/01/2026 to 11/30/2026

Request description:

The City shares maintenance of the Washington Street Bridge over I-88 with the Illinois Tollway Authority per an intergovernmental agreement. The Tollway completed a thorough inspection of the bridge and has identified the need for various repairs. The Tollway will include the necessary work in their upcoming bridge maintenance program and seek reimbursement for the City share of the work.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$400,000.00	$400,000.00
Other		$0.00
Total	$400,000.00	$400,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$400,000.00	$400,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Downtown Maintenance Fund (SSA)		$0.00
American Rescue Fund		$0.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$400,000.00	$400,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$400,000.00
	$400,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Peter Zibble
Asset Type	Bridge
Impact on Operating Budget	This project will reduce future maintenance costs.

Weber Road - DuPage River Park Trail

Project Number: BW022
Total Capital Cost: $299,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement
Timeline: 06/01/2025 to 12/31/2029

Request description:
This project fills a bicycle and pedestrian network gap by creating a connection from the existing DuPage River Trail to trails within Bolingbrook's network. The off-street, shared-use path will primarily be located within DuPage River Park, running parallel to Weber Road along the east side of the road, then traveling east-west to connect to a Bolingbrook Park District facility trail. The Forest Preserve District of Will County is the lead agency for the project.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$17,000.00	$0.00	$0.00	$0.00	$17,000.00
Construction Engineering	$0.00	$0.00	$27,000.00	$0.00	$27,000.00
Land/Right-of-way					$0.00
Construction/Maintenance	$0.00	$0.00	$255,000.00	$0.00	$255,000.00
Other					$0.00
Total	$17,000.00	$0.00	$282,000.00	$0.00	$299,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Bond Fund					$0.00
Capital Projects Fund	$17,000.00	$0.00	$282,000.00	$0.00	$299,000.00
Motor Fuel Tax Fund (MFT)					$0.00
Road & Bridge Fund					$0.00
Downtown Maintenance Fund (SSA)					$0.00
American Rescue Fund					$0.00
Other SSA Fund					$0.00
Water Utility Fund					$0.00
Electric Utility Fund					$0.00
Commuter Parking Fund					$0.00
Total	$17,000.00	$0.00	$282,000.00	$0.00	$299,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$44,000.00
250-120-30-118-000-0000-00000-00000-551502	$255,000.00
	$299,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	The Forest Preserve District of Will County is the lead agency and will pursue federal funding for the project. Local agency partners, including the City of Naperville, Forest Preserve District, Naperville Park District and Bolingbrook Park District will share the required local match.
Project Manager	Katie Rubush
Asset Type	Bikeway
Impact on Operating Budget	The City of Naperville will be responsible for capital maintenance of the portions of the trail that are located on the DuPage River Park property.

New Sidewalk Improvements

Project Number:	CS006	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$1,625,000.00	**Type:**	Capital Improvement
		Timeline:	08/15/2023 to 11/15/2033

Request description:
This project provides new public sidewalk installation to fill gaps along roadways and on school walk routes. This is an annual program.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$1,500,000.00
Other						$0.00
Total	$325,000.00	$325,000.00	$325,000.00	$325,000.00	$325,000.00	$1,625,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$325,000.00	$325,000.00	$325,000.00	$325,000.00	$325,000.00	$1,625,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Downtown Maintenance Fund (SSA)						$0.00
American Rescue Fund						$0.00
Other SSA Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$325,000.00	$325,000.00	$325,000.00	$325,000.00	$325,000.00	$1,625,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$125,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,500,000.00
	$1,625,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Christine Rhoades
Asset Type	Sidewalks
Impact on Operating Budget	Sidewalk maintenance costs on average are $0.06/lf, so sidewalk maintenance costs are estimated to increase $480 per year due to the new sidewalk being added to the City system.

Downtown Streetscape: Jefferson & Main - Van Buren to Washington

Project Number: CS016
Total Capital Cost: $4,405,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 09/01/2025 to 05/01/2028

Request description:
This project involves designing and constructing improvements to renovate the streetscape in the Downtown Central Business District. The work will include the installation of new sidewalks, curbs, and parkway features as identified in the Downtown Streetscape Design Standards. Coordination will occur with utility upgrades as necessary to support changing energy, water, sewer, and communication needs. Construction includes Jefferson Av between Main and Washington, and the west side of Main St between Jefferson and Van Buren. NOTE: Design engineering cash flow between CY25 and CY26. Construction and Construction Engineering was reprogrammed to CY27 and CY28.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$320,000.00			$320,000.00
Construction Engineering		$530,000.00	$50,000.00	$580,000.00
Land/Right-of-way				$0.00
Construction/Maintenance		$2,700,000.00	$200,000.00	$2,900,000.00
Construction Engineering 2		$47,500.00	$2,500.00	$50,000.00
Construction Engineering 3		$4,500.00	$500.00	$5,000.00
Construction/Maintenance 2		$475,000.00	$25,000.00	$500,000.00
Construction/Maintenance 3		$47,500.00	$2,500.00	$50,000.00
Total	$320,000.00	$3,804,500.00	$280,500.00	$4,405,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$287,000.00	$3,230,000.00	$250,000.00	$3,767,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund		$0.00	$0.00	$0.00
Water Utility Fund	$30,000.00	$522,500.00	$27,500.00	$580,000.00
Electric Utility Fund	$3,000.00	$52,000.00	$3,000.00	$58,000.00
Commuter Parking Fund				$0.00
Total	$320,000.00	$3,804,500.00	$280,500.00	$4,405,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$900,000.00
250-120-30-118-000-0000-00000-00000-551502	$3,505,000.00
	$4,405,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Chris Nichols
Asset Type	Streets
Impact on Operating Budget	New planter bed areas to be created through project, will increase operating costs. Lighting and maintenance costs will increase $100/yr starting in CY27.

Downtown Streetscape: Chicago - Main to Ellsworth

Project Number: CS017
Total Capital Cost: $5,202,000.00
Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement
Timeline: 05/04/2026 to 10/1/2030

Request description:
This project involves the design and construction of improvements to renovate the streetscape in the Downtown Central Business District. The work will include the installation of new sidewalks, curbs, and parkway features as identified in the Downtown Streetscape Design Standards. Coordination will occur with utility upgrades as necessary to support changing energy, water, sewer, and communication needs. Construction limits to include Chicago Av from Main St to North Central College, and both sides of Main St from the river to Jackson Av. Total construction costs are estimated at $4,050,000. Construction costs have been shown in CY28 and CY29 to accommodate project closeout. NOTE: Design Engineering reprogrammed to CY26 & CY27. Construction and Construction Engineering reprogrammed to CY28, budget split between CY28 and CY29 to allow for cashflow and project closeout. CY26 Design engineering awardCY28 Construction and Construction Engineering

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design	$50,000.00	$0.00	$465,000.00			$515,000.00
Construction Engineering			$0.00	$600,000.00	$32,000.00	$632,000.00
Land/Right-of-way						$0.00
Construction/Maintenance			$0.00	$3,850,000.00	$150,000.00	$4,000,000.00
Construction Engineering 2			$0.00			$0.00
Construction Engineering 3			$0.00	$4,500.00	$500.00	$5,000.00
Construction/Maintenance 2			$0.00			$0.00
Construction/Maintenance 3			$0.00	$45,000.00	$5,000.00	$50,000.00
Total	$50,000.00	$0.00	$465,000.00	$4,499,500.00	$187,500.00	$5,202,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bond Fund						$0.00
Capital Projects Fund	$50,000.00	$0.00	$462,000.00	$4,450,000.00	$182,000.00	$5,144,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Downtown Maintenance Fund (SSA)						$0.00
American Rescue Fund						$0.00
Other SSA Fund						$0.00
Water Utility Fund	$0.00	$0.00	$0.00			$0.00
Electric Utility Fund	$0.00	$0.00	$3,000.00	$49,500.00	$5,500.00	$58,000.00
Commuter Parking Fund						$0.00
Total	$50,000.00	$0.00	$465,000.00	$4,499,500.00	$187,500.00	$5,202,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$1,147,000.00
250-120-30-118-000-0000-00000-00000-551502	$4,000,000.00
140-210-41-115-000-0000-00000-00000-531301	$0.00
130-200-40-115-000-0000-00000-00000-551502	$55,000.00
140-210-41-115-000-0000-00000-00000-551502	$0.00
	$5,202,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Chris Nichols
Asset Type	Sidewalks
Impact on Operating Budget	New planter bed areas to be created through project, will increase operating costs. Lighting and maintenance costs will increase $100/yr starting in CY28.

Downtown Streetscape: Jackson - Washington to Webster

Project Number: CS018
Total Capital Cost: $5,730,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 04/03/2028 to 10/01/2031

Request description:
This project involves the design and construction of improvements to renovate the streetscape in the Downtown Central Business District. The work will include the installation of new sidewalks, curbs, and parkway features as identified in the Downtown Streetscape Design Standards. Coordination will occur with utility upgrades as necessary to support changing energy, water, sewer, and communication needs. Construction limits include Jackson Av from Washington St to Webster St and the east side of Webster St between Jackson Av and the Jefferson alley. Construction costs are anticipated to be $5,100,000. NOTE: Design Engineering reprogrammed to CY28 & CY29, Construction and Construction Engineering reprogrammed to CY30 and cash flow through project closeout in CY31. CY28 Design EngineeringCY30 Construction Engineering and Construction

Capital Costs	FY2028	FY2029	FY2030	Total
Design	$300,000.00	$260,000.00		$560,000.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance			$4,400,000.00	$4,400,000.00
Construction Engineering 2			$65,000.00	$65,000.00
Construction Engineering 3			$5,000.00	$5,000.00
Construction/Maintenance 2			$650,000.00	$650,000.00
Construction/Maintenance 3			$50,000.00	$50,000.00
Total	$300,000.00	$260,000.00	$5,170,000.00	$5,730,000.00

Funding Source	FY2028	FY2029	FY2030	Total
Bond Fund				$0.00
Capital Projects Fund	$258,000.00	$260,000.00	$4,400,000.00	$4,918,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund	$40,000.00		$715,000.00	$755,000.00
Electric Utility Fund	$2,000.00		$55,000.00	$57,000.00
Commuter Parking Fund				$0.00
Total	$300,000.00	$260,000.00	$5,170,000.00	$5,730,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$540,400.00
140-210-41-115-000-0000-00000-00000-531301	$72,840.00
130-200-40-115-000-0000-00000-00000-551502	$66,760.00
250-120-30-118-000-0000-00000-00000-551502	$4,400,000.00
140-210-41-115-000-0000-00000-00000-551502	$650,000.00
	$5,730,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Chris Nichols
Asset Type	Sidewalks
Impact on Operating Budget	New planter bed areas to be created through project, will increase operating costs. Lighting and maintenance costs will increase $100/yr starting in CY29.

Municipal Parking Lot Maintenance

Project Number: MB035
Total Capital Cost: $6,679,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 07/08/2024 to 10/31/2030

Request description:
This project will provide parking lot maintenance for city-maintained public parking areas such as commuter parking lots, downtown public parking lots, and various municipal buildings such as fire stations. Additional work is to be coordinated with other city departments, including DPU-W and DPU-E.

Capital Costs	FY2026	FY2028	FY2030	Total
Design				$0.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$576,000.00	$1,459,000.00	$466,000.00	$2,501,000.00
Other				$0.00
Construction/Maintenance 2	$400,000.00	$400,000.00	$400,000.00	$1,200,000.00
Construction/Maintenance 3	$300,000.00	$300,000.00	$300,000.00	$900,000.00
Construction/Maintenance 4	$737,000.00	$380,000.00	$526,000.00	$1,643,000.00
Construction/Maintenance 5	$235,000.00	$115,000.00	$85,000.00	$435,000.00
Total	$2,248,000.00	$2,654,000.00	$1,777,000.00	$6,679,000.00

Funding Source	FY2026	FY2028	FY2030	Total
Bond Fund				$0.00
Capital Projects Fund	$576,000.00	$1,459,000.00	$466,000.00	$2,501,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)	$235,000.00	$115,000.00	$85,000.00	$435,000.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund	$300,000.00	$300,000.00	$300,000.00	$900,000.00
Electric Utility Fund	$400,000.00	$400,000.00	$400,000.00	$1,200,000.00
Commuter Parking Fund	$737,000.00	$380,000.00	$526,000.00	$1,643,000.00
Total	$2,248,000.00	$2,654,000.00	$1,777,000.00	$6,679,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$2,501,000.00
130-200-40-115-000-0000-00000-00000-551502	$1,200,000.00
140-210-41-115-000-0000-00000-00000-551502	$900,000.00
120-220-30-118-000-0000-00000-00000-551502	$1,643,000.00
371-120-30-118-000-0000-00000-00000-551502	$435,000.00
	$6,679,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Katie Rubush
Asset Type	Maintenance Program
Impact on Operating Budget	This project will not increase the operating budget. However, deferral of the planned work will increase future maintenance program quantities and correspond to increased costs.

Nichols Library Parking Deck

Project Number:	MB227	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$31,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/14/2029

Request description:

This project consists of replacing the existing surface parking lot on the north side of the Nichols Library with a 4-level, approximately 500 space, parking deck. Previously prepared architectural plans for the parking deck need to be updated to reflect current design codes, technology, and other amenities. NOTE: Design Engineering, Construction, and Construction Engineering have been reprogrammed. Design Engineering in CY 27. Construction and Construction Engineering in CY 28 and CY 29.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$300,000.00	$100,000.00		$400,000.00
Land/Right-of-way				$0.00
Construction/Maintenance		$20,000,000.00	$10,000,000.00	$30,000,000.00
Other				$0.00
Construction/Maintenance 2		$400,000.00	$200,000.00	$600,000.00
Construction/Maintenance 3				$0.00
Total	$300,000.00	$20,500,000.00	$10,200,000.00	$31,000,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$100,000.00	$6,833,000.00	$3,468,000.00	$10,401,000.00
Commuter Parking Fund				$0.00
Electric Utility Fund				$0.00
Water Utility Fund				$0.00
Downtown Parking Fund	$200,000.00	$13,667,000.00	$6,732,000.00	$20,599,000.00
Naper Settlement Fund				$0.00
Library Capital Reserve Fund				$0.00
American Rescue Fund				$0.00
Total	$300,000.00	$20,500,000.00	$10,200,000.00	$31,000,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$400,000.00
250-120-30-118-000-0000-00000-00000-551502	$30,600,000.00
	$31,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Andy Hynes
External Funding Sources	Two-thirds of the construction cost will be paid from the downtown parking fund.
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	The new parking deck will add approximately $175,000 to annual operating and maintenance cost starting in CY30.

190 East Fifth Avenue Building Demolition

Project Number:	MB235	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$235,000.00	**Type:**	Capital Improvement
		Timeline:	2/1/2026 to 11/28/2027

Request description:
The City purchased the property located at 190 E. Fifth Avenue for commuter parking. This project involves demolition of the existing three-story brick building on the site to allow for additional commuter parking and/or future redevelopment.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design	$35,000.00		$35,000.00
Land/Right-of-way			$0.00
Construction/Maintenance		$200,000.00	$200,000.00
Other			$0.00
Construction/Maintenance 2			$0.00
Construction/Maintenance 3			$0.00
Total	$35,000.00	$200,000.00	$235,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Bond Fund			$0.00
Capital Projects Fund	$35,000.00	$200,000.00	$235,000.00
Commuter Parking Fund			$0.00
Electric Utility Fund			$0.00
Water Utility Fund			$0.00
Downtown Parking Fund			$0.00
Naper Settlement Fund			$0.00
Library Capital Reserve Fund			$0.00
American Rescue Fund			$0.00
Total	$35,000.00	$200,000.00	$235,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$35,000.00
250-120-30-118-000-0000-00000-00000-551502	$200,000.00
	$235,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Christine Rhoades
External Funding Sources	None.
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	The replacement of the building area with a commuter parking lot will add to annual pavement maintenance costs.

Sidewalk & Curb Replacement Program

Project Number: MP004
Total Capital Cost: $6,225,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 01/01/2022 to 12/31/2030

Request description:
This is an annual program to provide sidewalk and curb maintenance throughout the city. This program keeps the overall public sidewalk system in good repair and reduces liability to the City and property owners. Sidewalks and curbs are replaced on a cost-sharing basis dependent on property type and location within the property. It includes SSA funding to maintain existing brick and sidewalk in the Central Business District as well as funding to support the sidewalk sawing contract which has been awarded as part of the CIP program. Sidewalk sawing is focused on arterial roadways and in coordination with the upcoming resurfacing programs to reduce total amount of sidewalk removed and replaced. $245,000 is budgeted for sidewalk sawing for CY26-30.Note: budget increased based off bids received in recent years

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$1,145,000.00	$1,145,000.00	$1,145,000.00	$1,145,000.00	$1,145,000.00	$5,725,000.00
Construction/Maintenance 2	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$500,000.00
Total	$1,245,000.00	$1,245,000.00	$1,245,000.00	$1,245,000.00	$1,245,000.00	$6,225,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bond Fund						$0.00
Capital Projects Fund	$1,145,000.00	$1,145,000.00	$1,145,000.00	$1,145,000.00	$1,145,000.00	$5,725,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Downtown Maintenance Fund (SSA)	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$500,000.00
American Rescue Fund						$0.00
Other SSA Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$1,245,000.00	$1,245,000.00	$1,245,000.00	$1,245,000.00	$1,245,000.00	$6,225,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$5,725,000.00
371-120-30-118-000-0000-00000-00000-551502	$500,000.00
	$6,225,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	Homeowner contributions historically received as part of the cost-sharing. May have funding of $200,000 per year for this project available from receipts for bills in addition to the values shown in table.
Project Manager	Christine Rhoades
Asset Type	Sidewalks
Impact on Operating Budget	The work in this project is scheduled to optimize the use of sidewalk maintenance funds. Deferral of this work will increase future maintenance program quantities and correspond to an increased cost of the work.

Street Maintenance Improvement Program

Project Number:	MP009	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$60,000,000.00	**Type:**	Capital Improvement
		Timeline:	04/15/2024 to 11/1/2030

Request description:
This is an annual program that maintains existing city streets by the following maintenance techniques: reconstruction, resurfacing, patching, micro-surfacing, and crack fill. Street resurfacing and reconstruction involves grinding and overlying, sidewalk and curb repair, and street replacement as warranted. Street patching involves mostly pothole repair. Micro-surfacing reconditions existing streets with a very thin asphalt overlay.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$6,500,000.00	$6,500,000.00	$6,500,000.00	$6,500,000.00	$6,500,000.00	$32,500,000.00
Construction/Maintenance 2	$2,200,000.00	$2,200,000.00	$2,200,000.00	$2,200,000.00	$2,200,000.00	$11,000,000.00
Construction/Maintenance 3	$3,300,000.00	$3,300,000.00	$3,300,000.00	$3,300,000.00	$3,300,000.00	$16,500,000.00
Total	$12,000,000.00	$12,000,000.00	$12,000,000.00	$12,000,000.00	$12,000,000.00	$60,000,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$3,300,000.00	$3,300,000.00	$3,300,000.00	$3,300,000.00	$3,300,000.00	$16,500,000.00
Motor Fuel Tax Fund (MFT)	$6,500,000.00	$6,500,000.00	$6,500,000.00	$6,500,000.00	$6,500,000.00	$32,500,000.00
Road & Bridge Fund	$2,200,000.00	$2,200,000.00	$2,200,000.00	$2,200,000.00	$2,200,000.00	$11,000,000.00
Downtown Maintenance Fund (SSA)						$0.00
American Rescue Fund						$0.00
Other SSA Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$12,000,000.00	$12,000,000.00	$12,000,000.00	$12,000,000.00	$12,000,000.00	$60,000,000.00

Account Codes (Capital Costs):

253-120-30-118-000-0000-00000-00000-551502	$32,500,000.00
252-120-30-118-000-0000-00000-00000-551502	$11,000,000.00
250-120-30-118-000-0000-00000-00000-551502	$16,500,000.00
	$60,000,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Andy Hynes
Asset Type	Streets
Impact on Operating Budget	Deferral of this pavement preservation work will increase future maintenance program quantities and correspond to an increased cost of the work.

Bikeway System Maintenance Program

Project Number:	MP016	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$150,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2022 to 12/31/2030

Request description:

The City's current network of off-street paths consists of nearly 8.2 miles of pavement and continues to expand. This program is intended to address the recurring capital maintenance requirements of city-owned trails and paths such as the trails along Modaff Road, Book Road, 248th Street, and Freedom Drive. Similar to the roadway maintenance program, treatments such as patching, seal coating, and resurfacing are needed to preserve the path surface and address safety issues that may develop. Construction in CY26, and CY 28.

Capital Costs	**FY2026**	**FY2028**	**FY2030**	**Total**
Design				$0.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$50,000.00	$50,000.00	$50,000.00	$150,000.00
Other				$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$150,000.00

Funding Source	**FY2026**	**FY2028**	**FY2030**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$50,000.00	$50,000.00	$50,000.00	$150,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$150,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$150,000.00
	$150,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Christine Rhoades
Asset Type	Maintenance Program
Impact on Operating Budget	The work in this project is scheduled to optimize the life of the pavement. Deferral of this work will increase future maintenance program quantities and correspond to an increased cost of the work.

ADA Sidewalk Improvements

Project Number:	MP018	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$545,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2008 to 12/31/2040

Request description:

This project will implement ADA sidewalk improvements in specific focus areas supporting the City's ADA Transition Plan. These include locations which experience high pedestrian use or are in direct proximity to accessible facilities like public buildings, assisted living centers, and transit access locations. Work includes the installation of depressed curbs, detectable warning surfaces, level landing areas, and other sidewalk work to facilitate accessible routes. Work locations will be determined based on condition surveys, public input, and programmatic focus locations. This is an annual program with construction completed in coordination with the annual resurfacing programs. CY26 construction will focus on improvements at signalized or all-way stop intersections to bring corners into ADA compliance.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$105,000.00	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$545,000.00
Other						$0.00
Total	$105,000.00	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$545,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$105,000.00	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$545,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Downtown Maintenance Fund (SSA)						$0.00
American Rescue Fund						$0.00
Other SSA Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$105,000.00	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$545,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$545,000.00
	$545,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Chris Nichols
Asset Type	Sidewalks
Impact on Operating Budget	Curb and sidewalk maintenance costs are increased by $20/year due to new sidewalk being added to the City system.

Preventative Bridge Maintenance

Project Number:	MP019	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$325,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2029

Request description:

This is a recurring project to provide regular bridge maintenance for city-maintained bridges to prolong the life of the structures and to ensure they remain safe and operational. The City's Bridge Program Manager has identified eight bridges that will require maintenance in 2026.

Capital Costs	**FY2026**	**FY2028**	**FY2029**	**Total**
Design		$25,000.00		$25,000.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$150,000.00		$150,000.00	$300,000.00
Other				$0.00
Total	$150,000.00	$25,000.00	$150,000.00	$325,000.00

Funding Source	**FY2026**	**FY2028**	**FY2029**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$150,000.00	$25,000.00	$150,000.00	$325,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$150,000.00	$25,000.00	$150,000.00	$325,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$25,000.00
250-120-30-118-000-0000-00000-00000-551502	$300,000.00
	$325,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Peter Zibble
Asset Type	Bridge
Impact on Operating Budget	Deferral of this work will increase future maintenance program costs as these bridges continue to deteriorate.

Fox River Commons Retaining Wall Improvements

Project Number:	MP021	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$380,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/15/2026

Request description:
The Fox River retaining wall was built in 1991 as part of the Fox River Commons shopping mall. In late 2022, a watermain failure occurred and excavation was required along the north side of the wall to repair the watermain. This required excavation was performed at the toe of the wall, which compromised the overall stability of the wall. Following the repairs, temporary shoring was installed. In 2026, the wall and adjacent roadway will be partially removed and the remaining parkway will be regraded.NOTE: Construction and construction engineering reprogrammed to CY26.

Capital Costs	**FY2026**	**Total**
Design	$50,000.00	$50,000.00
Construction Engineering	$30,000.00	$30,000.00
Land/Right-of-way		$0.00
Construction/Maintenance	$300,000.00	$300,000.00
Other		$0.00
Total	$380,000.00	$380,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$380,000.00	$380,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Downtown Maintenance Fund (SSA)		$0.00
American Rescue Fund		$0.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$380,000.00	$380,000.00

Account Codes (Capital Costs):	
250-120-30-118-000-0000-00000-00000-531301	$80,000.00
250-120-30-118-000-0000-00000-00000-551502	$300,000.00
	$380,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Christina Galanis
Asset Type	Maintenance Program
Impact on Operating Budget	Impact on operating budget will be determined when scope of the improvement is determined.

Annual Riverwalk Rehabilitation Program

Project Number:	PA022	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$280,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2030

Request description:

The City of Naperville did a reserve study of the Riverwalk. Based on the study, funds are budgeted every year to rehabilitate or replace various assets of the linear park. Programming is scheduled around other Riverwalk projects.The Initial Reserve Study was a companion document to the original Riverwalk Development Guidelines. The Initial Reserve Study was updated and renamed the Riverwalk Asset Management Plan. Several Riverwalk Commissioners donated their professional expertise and time to assess each section of the Riverwalk. Updated annually, this document is a valuable tool to assess future needs of the Riverwalk. The Riverwalk Development Guidelines have been updated and renamed the Riverwalk 2031 Master Plan.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$50,000.00	$50,000.00	$60,000.00	$60,000.00	$60,000.00	$280,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$50,000.00	$50,000.00	$60,000.00	$60,000.00	$60,000.00	$280,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$50,000.00	$50,000.00	$60,000.00	$60,000.00	$60,000.00	$280,000.00
Naper Settlement Fund						$0.00
American Rescue Fund						$0.00
Total	$50,000.00	$50,000.00	$60,000.00	$60,000.00	$60,000.00	$280,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$280,000.00
	$280,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	None
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	None

NCC Park - 430 South Washington Street

Project Number: PA024
Total Capital Cost: $3,150,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement
Timeline: 01/01/2024 to 12/31/2027

Request description:
This project includes the construction of a lower walkway from the Washington Street Bridge, southeast toward the Moser Bridge. The project will also include and ADA compliant connection from the existing lower walkway under the Washington Street Bridge to Washington Street and the Moser Bridge. Construction reprogrammed for CY26 and CY27. Construction costs have been updated.

Capital Costs	FY2026	FY2027	Total
Design			$0.00
Construction/Maintenance	$2,810,000.00	$90,000.00	$2,900,000.00
Construction Engineering	$200,000.00	$50,000.00	$250,000.00
Other			$0.00
Total	$3,010,000.00	$140,000.00	$3,150,000.00

Funding Source	FY2026	FY2027	Total
Bond Fund			$0.00
Capital Projects Fund	$3,010,000.00	$140,000.00	$3,150,000.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$3,010,000.00	$140,000.00	$3,150,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$2,900,000.00
250-400-30-119-000-0000-00000-00000-531301	$250,000.00
	$3,150,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	$1,040,000 Department of Commerce and Economic Opportunity grant from the State of Illinois
Project Manager	Lisa Weesner
Asset Type	Parks
Impact on Operating Budget	To be determined

West Parking Lot Improvement

Project Number:	PA034	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$1,250,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2030

Request description:
The parking lot has been patched and areas of new curb/gutter have been added to prolong its useful life. Resurfacing or reconstruction of the lot is tentatively planned for 2030 to coordinate with improvements to the Grand Pavilion.

Capital Costs	**FY2030**	**Total**
Design		$0.00
Construction/Maintenance	$1,250,000.00	$1,250,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,250,000.00	$1,250,000.00

Funding Source	**FY2030**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$1,250,000.00	$1,250,000.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$1,250,000.00	$1,250,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$1,250,000.00
	$1,250,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	None
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	To be determined

Asphalt Fire Lane Replacement Near Carillon

Project Number:	PA039	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$175,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:
This project will replace the existing asphalt drive that connects the parking lot to the tower with the same grass covered reinforced geo-grid that was installed at Fredenhagen Park. In addition, the grass covered geo-grid will be extended east of the tower following the truck pathway to the Last Fling main stage. Engineering is programmed for 2026. Construction is programmed for 2027.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design	$25,000.00		$25,000.00
Construction/Maintenance		$150,000.00	$150,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$25,000.00	$150,000.00	$175,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Bond Fund			$0.00
Capital Projects Fund	$25,000.00	$150,000.00	$175,000.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$25,000.00	$150,000.00	$175,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$25,000.00
250-400-30-119-000-0000-00000-00000-551502	$150,000.00
	$175,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	TBD

Riverwalk South Extension: Hillside Road to Martin Avenue

Project Number:	PA049	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$5,325,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2028

Request description:

Extend the Riverwalk improvements (including brick pavers, shepherd crook lights, benches and other appurtenance) from the Hillside Road Bridge to Martin Avenue, in line with the Riverwalk 2031 Master Plan. Preliminary engineering was completed in 2023 with detailed design in 2024, so we have a "shovel ready" project for any donors or outside funding. Construction is programmed for 2026 and 2027.Note: Construction costs have been updated.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$100,000.00	$0.00		$100,000.00
Construction/Maintenance	$0.00	$4,000,000.00	$800,000.00	$4,800,000.00
Construction Engineering	$0.00	$350,000.00	$75,000.00	$425,000.00
Other				$0.00
Total	$100,000.00	$4,350,000.00	$875,000.00	$5,325,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$100,000.00	$4,350,000.00	$875,000.00	$5,325,000.00
Naper Settlement Fund				$0.00
American Rescue Fund				$0.00
Total	$100,000.00	$4,350,000.00	$875,000.00	$5,325,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$525,000.00
250-400-30-119-000-0000-00000-00000-551502	$4,800,000.00
	$5,325,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	$1,500,000 of outside funding has been secured.
Project Manager	Katie Rubush
Asset Type	Parks
Impact on Operating Budget	To be determined.

Riverwalk Riverbank Ecological Restoration

Project Number:	PA055	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$100,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2029

Request description:

Dating back to the 1930's, much of the Riverwalk is armored with concrete and stone to prevent erosion. The steeply sloped riverbanks are stabilized with a combination of walls and ornamental and native plants that each require different kinds of maintenance. In high traffic areas, lateral connections between the upper and lower walkways will be expanded to improve easier vertical circulation. The non-native plants will either be completely removed, or limited to very restrictive areas, and a more resilient landscape will be nurtured that will feature woody and herbaceous native plants that when fully established will be naturally attractive, improve habitat and require less intense day-to-day maintenance.

Capital Costs	**FY2027**	**FY2029**	**Total**
Design			$0.00
Construction/Maintenance	$50,000.00	$50,000.00	$100,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$50,000.00	$50,000.00	$100,000.00

Funding Source	**FY2027**	**FY2029**	**Total**
Bond Fund			$0.00
Capital Projects Fund	$50,000.00	$50,000.00	$100,000.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$50,000.00	$50,000.00	$100,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$100,000.00
	$100,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	DuPage County has annual environmental enhancement grants that may be available.
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	TBD

Riverwalk Hillside Road Gateway

Project Number:	PA056	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$1,105,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2028

Request description:

The Riverwalk awkwardly terminates at Hillside Road. The trailhead which was constructed in 2001 is not prominent and does not clearly convey that it is an important Riverwalk entrance. The new and expanded plaza, complete with stone accents, native landscaping and other signature Riverwalk elements will properly showcase this important gateway and provide a prominent, comfortable spot to rest and socialize. The plaza will also ramp down to the river-level under the Hillside Road bridge connection to the South Extension of the Riverwalk to Martin Avenue. Design and Construction are being coordinated with the South Extension (PA049) for construction in 2026 and 2027. Construction costs have been updated.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$25,000.00	$0.00		$25,000.00
Construction/Maintenance	$0.00	$830,000.00	$160,000.00	$990,000.00
Construction Engineering	$0.00	$70,000.00	$20,000.00	$90,000.00
Other				$0.00
Total	$25,000.00	$900,000.00	$180,000.00	$1,105,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$25,000.00	$900,000.00	$180,000.00	$1,105,000.00
Naper Settlement Fund				$0.00
American Rescue Fund				$0.00
Total	$25,000.00	$900,000.00	$180,000.00	$1,105,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$115,000.00
250-400-30-119-000-0000-00000-00000-551502	$990,000.00
	$1,105,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None
Project Manager	Katie Rubush
Asset Type	Parks
Impact on Operating Budget	TBD

Riverwalk Netzley Overlook

Project Number:	PA057	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$475,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2029

Request description:

When the RiverPlace Condominiums were developed in the 1980s the developer deeded the distinctive stone house (now the Carillon Visitor Center), the small quarry that was created from past mining operations, and the land between the quarry and the river to the Park District. When Riverwalk improvements were subsequently constructed, a small plaza perched alongside the quarry was dedicated to Clyde C. Netzley, the former owner of the house and local businessman. The existing overlook provides an unusual and attractive vista, but it is uncomfortably small and secluded. This project will slightly expand the overlook to provide increased capacity and a second lighted ingress/egress route will be added for improved hospitality and safety. Design is programmed in 2027. Construction is programmed in 2029.

Capital Costs	**FY2027**	**FY2029**	**Total**
Design	$75,000.00		$75,000.00
Construction/Maintenance		$400,000.00	$400,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$75,000.00	$400,000.00	$475,000.00

Funding Source	**FY2027**	**FY2029**	**Total**
Bond Fund			$0.00
Capital Projects Fund	$75,000.00	$400,000.00	$475,000.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$75,000.00	$400,000.00	$475,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$75,000.00
250-400-30-119-000-0000-00000-00000-551502	$400,000.00
	$475,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None has been identified to date.
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	TBD

Riverwalk Grand Pavilion Plaza

Project Number:	PA058	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$2,750,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2030

Request description:

Constructed in 1987, the 3,200 square foot plaza is a favorite spot for family, corporate and philanthropic events. Due to its popularity it is often difficult to reserve a date. This project will improve the capacity, flexibility, ecology and hospitality of this space. In association with improvements to the existing parking lot the area can be flexibly programmed to accommodate a multitude of events, from staging to pop-up vendor tents. A new podium will provide a permanent, but flexible setting for ceremonial events, awards and entertainment. A new grill station will provide a safe and convenient place to prepare and cook food, and a stone fireplace will increase the warmth and ambiance of cool-season events. NOTE: Preliminary design reprogrammed for 2026. Final design and permits are programmed for 2028. Construction is programmed for 2030.

Capital Costs	**FY2028**	**FY2029**	**FY2030**	**Total**
Design	$100,000.00	$150,000.00	$2,500,000.00	$2,750,000.00
Construction/Maintenance				$0.00
Construction Engineering				$0.00
Other				$0.00
Total	$100,000.00	$150,000.00	$2,500,000.00	$2,750,000.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$100,000.00	$150,000.00	$2,500,000.00	$2,750,000.00
Naper Settlement Fund				$0.00
American Rescue Fund				$0.00
Total	$100,000.00	$150,000.00	$2,500,000.00	$2,750,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$2,750,000.00
	$2,750,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	While none have been secured to date, the Riverwalk Commission is optimistic that someone will support this improvement.
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	TBD

Retaining Wall Replacement between the Quarry and Aurora Avenue

Project Number:	PA061	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$250,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2030

Request description:

A modular block retaining wall was constructed on the south side of the Riverwalk pathway between the quarry and Aurora Avenue just west of Eagle Street. The wall has started moving in the past several years and needs a long-term solution. Funds are programmed in 2028 to perform preliminary engineering and a feasibility assessment to determine the best course of action. Funds are also programmed in 2029 to design the selected method of repair or replacement.

Capital Costs	**FY2028**	**FY2029**	**Total**
Design	$100,000.00	$150,000.00	$250,000.00
Construction/Maintenance			$0.00
Construction Engineering			$0.00
Other			$0.00
Total	$100,000.00	$150,000.00	$250,000.00

Funding Source	**FY2028**	**FY2029**	**Total**
Bond Fund			$0.00
Capital Projects Fund	$100,000.00	$150,000.00	$250,000.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$100,000.00	$150,000.00	$250,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$250,000.00
	$250,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	None
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	To be determined

Riverwalk Centennial Beach Levee Improvements

Project Number:	PA062	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$100,000.00	**Type:**	Capital Improvement
		Timeline:	04/03/2028 to 09/01/2031

Request description:
The levee/wall separating the West Branch of the DuPage River is deteriorating. Preliminary engineering is needed to evaluate replacement/maintenance options.

Capital Costs	**FY2028**	**Total**
Design	$100,000.00	$100,000.00
Construction/Maintenance		$0.00
Construction Engineering		$0.00
Other		$0.00
Total	$100,000.00	$100,000.00

Funding Source	**FY2028**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$100,000.00	$100,000.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$100,000.00	$100,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$100,000.00
	$100,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	To be determined.

Riverwalk Rotary Hill Irrigation System Replacement

Project Number:	PA063	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$200,000.00	**Type:**	Capital Improvement
		Timeline:	04/01/2027 to 05/15/2027

Request description:
The irrigation system and pump that services Rotary Hill were installed in the 1980's are experiencing frequent maintenance issues and leaks. Parts for the pump station are no longer available and a complete replacement has been recommended.

Capital Costs	**FY2027**	**Total**
Design		$0.00
Construction/Maintenance	$200,000.00	$200,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$200,000.00	$200,000.00

Funding Source	**FY2027**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$200,000.00	$200,000.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$200,000.00	$200,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$200,000.00
	$200,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
Project Manager	Peter Zibble
Asset Type	Parks
Impact on Operating Budget	The new system will reduce unscheduled repairs and associated costs.

Riverwalk Webster Street Covered Bridge Roof Replacement

Project Number:	PA064	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$100,000.00	**Type:**	Capital Improvement
		Timeline:	04/01/2027 to 05/15/2027

Request description:
The roof on the Webster Street covered bridge is due for replacement. The scope of this project involves removing the old roof and replacing it in-kind.

Capital Costs	**FY2027**	**Total**
Design		$0.00
Construction/Maintenance	$100,000.00	$100,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$100,000.00	$100,000.00

Funding Source	**FY2027**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$100,000.00	$100,000.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$100,000.00	$100,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$100,000.00
	$100,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	None
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	This project will reduce the potential for interim repairs of roof leaks.

Street Safety and Improvement Program

Project Number:	SC099	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$750,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2022 to 12/31/2030

Request description:

This project involves studying and implementing various safety and small-scale transportation improvements to reduce accidents, traffic delay, and congestion. Note: increased annual budget to reflect increase in traffic calming measures. This is an annual project.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$75,000.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$135,000.00	$135,000.00	$135,000.00	$135,000.00	$135,000.00	$675,000.00
Other						$0.00
Total	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Bond Fund						$0.00
Capital Projects Fund	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Downtown Maintenance Fund (SSA)						$0.00
American Rescue Fund						$0.00
Other SSA Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$75,000.00
250-120-30-118-000-0000-00000-00000-551502	$675,000.00
	$750,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Christine Rhoades
Asset Type	Streets
Impact on Operating Budget	This project will add maintenance costs for the various improvements implemented with the project.

US34/Ogden Avenue and Rickert Drive Improvements

Project Number: SC164
Total Capital Cost: $50,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 03/01/2025 to 03/02/2027

Request description:
The Illinois Department of Transportation (IDOT) will be widening the intersection of US 34/Ogden Avenue and Rickert Drive to provide a second southbound left turn lane. The scope of the project also includes accessibility improvements, a new crosswalk on the south/west intersection approach (crossing US 34/Ogden Avenue), and replacement of the traffic signals at both Rickert Drive and Feldott Lane at US/Ogden Avenue. NOTE: Construction estimate has been updated.

Capital Costs	FY2026	Total
Design		$0.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$50,000.00	$50,000.00
Other		$0.00
Total	$50,000.00	$50,000.00

Funding Source	FY2026	Total
Bond Fund		$0.00
Capital Projects Fund	$50,000.00	$50,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Downtown Maintenance Fund (SSA)		$0.00
American Rescue Fund		$0.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$50,000.00	$50,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$50,000.00
	$50,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	The total cost of the improvement is estimated at $600,000. The City is responsible for a proportionate share of the cost for the replacement of the traffic signals as well as full cost for the emergency vehicle pre-emption equipment. The City's cost share is estimated at $43,000. The Federal Highway Administration and the Illinois Department of Transportation (IDOT) will be funding the remainder of the project cost (estimated at $557,000). IDOT will administer the construction contract. Naperville will reimburse IDOT for its cost share.
Project Manager	Andy Hynes
Asset Type	Streets
Impact on Operating Budget	This project will add 1/5 of a lane mile of pavement, increasing maintenance and snow plowing costs by $340/year

248th Avenue: 95th St. to 103rd St.

Project Number: SC190
Total Capital Cost: $11,965,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 01/07/2019 to 12/31/2028

Request description:
This project involves upgrading 248th Avenue to minor arterial roadway standards. Improvements include the construction of new pavement and base, curb and gutter, street lighting, sidewalk, and storm sewer. Design Engineering and Land Acquisition continues through CY26. Total construction cost $14,990,000. Construction and Construction Engineering in CY27 and CY28.

Capital Costs	FY2026	FY2027	FY2028	Total
Design	$675,000.00			$675,000.00
Construction Engineering		$1,400,000.00	$50,000.00	$1,450,000.00
Land/Right-of-way	$1,300,000.00			$1,300,000.00
Construction/Maintenance		$8,400,000.00	$140,000.00	$8,540,000.00
Other				$0.00
Total	$1,975,000.00	$9,800,000.00	$190,000.00	$11,965,000.00

Funding Source	FY2026	FY2027	FY2028	Total
Bond Fund				$0.00
Capital Projects Fund	$1,975,000.00	$9,800,000.00	$190,000.00	$11,965,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$1,975,000.00	$9,800,000.00	$190,000.00	$11,965,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$2,125,000.00
250-120-30-118-000-0000-00000-00000-551503	$1,300,000.00
250-120-30-118-000-0000-00000-00000-551502	$8,540,000.00
	$11,965,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	DuPage Mayors and Managers Conference - $6,450,000 (45% NTE)
Project Manager	Chris Nichols
Asset Type	Streets
Impact on Operating Budget	This project will add 2 lane miles of pavement, increasing maintenance and snow plowing costs $3,400/year. An additional 5,150 linear ft of sidewalk is to be constructed at an annual cost of $310/year. An additional 17,730 linear feet of curb is to be constructed at an annual cost of $1,420/year. The 50 additional street lights will add $5,000/year in energy and maintenance costs beginning in CY27.

East Highland Area Improvements

Project Number:	SC216	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$6,225,000.00	**Type:**	Capital Improvement
		Timeline:	01/02/2023 to 11/15/2029

Request description:
In 2010, Woodlawn Av was reconstructed and upgraded to city standards. Julian St, Hillside Rd, and Parkside Rd were resurfaced. In 2021, the next stages of this project include the final upgrade of Julian St with curbs, storm drainage improvements, street lighting and stormwater detention. As part of these improvements to Julian St, the remaining sidewalk gaps were filled. Design engineering costs for Hillside Rd and Parkside Rd are associated with updating plans and stormwater permitting. The potential connection of Columbia St between Parkside Rd and Woodlawn Av will be evaluated during the design engineering phase. Hillside Rd and Parkside Rd, and potentially Columbia St, will be improved during Phase 2 of the East Highlands Improvements. Design Engineering will be completed in FY25 and FY26. Construction and construction engineering will be completed in FY27 and FY28.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$125,000.00				$125,000.00
Construction Engineering		$0.00	$300,000.00	$250,000.00	$550,000.00
Land/Right-of-way					$0.00
Construction/Maintenance		$0.00	$3,500,000.00	$2,050,000.00	$5,550,000.00
Other					$0.00
Total	$125,000.00	$0.00	$3,800,000.00	$2,300,000.00	$6,225,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Bond Fund					$0.00
Capital Projects Fund	$125,000.00	$0.00	$3,800,000.00	$2,300,000.00	$6,225,000.00
Motor Fuel Tax Fund (MFT)					$0.00
Road & Bridge Fund					$0.00
Downtown Maintenance Fund (SSA)					$0.00
American Rescue Fund					$0.00
Other SSA Fund					$0.00
Water Utility Fund					$0.00
Electric Utility Fund					$0.00
Commuter Parking Fund					$0.00
Total	$125,000.00	$0.00	$3,800,000.00	$2,300,000.00	$6,225,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$675,000.00
250-120-30-118-000-0000-00000-00000-551502	$5,550,000.00
	$6,225,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
Project Manager	Lisa Weesner
Asset Type	Streets
Impact on Operating Budget	Maintenance costs should remain similar.

White Oak Roadway & Utility Improvements

Project Number:	SC258	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$2,890,269.00	**Type:**	Capital Improvement
		Timeline:	01/06/2025 to 12/31/2028

Request description:

This project includes the reconstruction of White Oak Drive from Prairie Avenue to Porter Avenue. The scope of this roadway work will bring White Oak up to City of Naperville Standards, including, curb and gutter, public utilities, street lights and all other amenities. A consultant will be hired in 2025 to complete the Phase 1 preliminary engineering and Phase 2 design engineering. Construction and construction engineering are scheduled to take place in 2027.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$180,000.00			$180,000.00
Construction Engineering		$140,000.00	$10,000.00	$150,000.00
Land/Right-of-way				$0.00
Construction/Maintenance		$1,220,000.00	$80,000.00	$1,300,000.00
Design 2	$45,000.00			$45,000.00
Design 3				$0.00
Construction Engineering 2		$67,440.00	$1,349.00	$68,789.00
Construction/Maintenance 2		$1,124,000.00	$22,480.00	$1,146,480.00
Total	$225,000.00	$2,551,440.00	$113,829.00	$2,890,269.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Bond Fund				$0.00
Capital Projects Fund	$180,000.00	$1,360,000.00	$90,000.00	$1,630,000.00
Water Utility Fund	$45,000.00	$1,191,440.00	$23,829.00	$1,260,269.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$225,000.00	$2,551,440.00	$113,829.00	$2,890,269.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$330,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,300,000.00
140-210-41-115-000-0000-00000-00000-531301	$113,789.00
140-210-41-115-000-0000-00000-00000-551502	$1,146,480.00
	$2,890,269.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Matt Calpin
Asset Type	Streets
Impact on Operating Budget	Anticipated maintenance cost will be determined after the design is known.

Naperville Road/Naper Boulevard Improvements

Project Number:	SC260	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$1,200,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/5/2026

Request description:
This is a DuPage County DOT sponsored project to improve Naperville Road from Warrenville Road to Ridgeland Avenue. The proposed improvements include widening Naperville Road to accommodate an added through lane between Ridgeland Avenue and Diehl Road, Intersection improvements, traffic signal improvements, lighting modifications, stormwater sewer installation and pavement marking. The City's cost responsibility is based on the cost estimate provided in the pre-final plans and will cover the additional cost of Diehl Road reconstruction instead of resurfacing, street lighting improvements and City's share of signal improvements. NOTE: DuPage County has reprogrammed construction to CY26

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$1,200,000.00	$1,200,000.00
Other		$0.00
Total	$1,200,000.00	$1,200,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$1,200,000.00	$1,200,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Downtown Maintenance Fund (SSA)		$0.00
American Rescue Fund		$0.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$1,200,000.00	$1,200,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$1,200,000.00
	$1,200,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Kathron Rubush
Asset Type	Streets
Impact on Operating Budget	Maintenance cost will decrease once the roadway is improved.

Book Road: 111th St. to 117th St.

Project Number: SC261
Total Capital Cost: $4,040,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 11/25/2024 to 6/30/2029

Request description:
This project includes the extension of Book Road south of 111th Street. Work includes pavement base, curb and gutter, drainage, and lighting. This project will be coordinated with the adjacent development south of 117th Street to provide a continuous improvement to 119th Street. This project will add 3.1 lane miles of pavement to the City's system (3-lane configuration). The section of Book Road adjacent to the Polo Club development will be constructed between 119th and their northern property line as part of the development, not this project. Timing of this project will begin as final buildout of the subdivision is anticipated. NOTE: Design Engineering in CY26 and CY27. Construction and Construction Engineering in CY27 and CY28.

Capital Costs	FY2027	FY2028	FY2029	Total
Design	$245,000.00	$20,000.00		$265,000.00
Construction Engineering	$0.00	$225,000.00	$50,000.00	$275,000.00
Land/Right-of-way				$0.00
Construction/Maintenance	$0.00	$3,250,000.00	$250,000.00	$3,500,000.00
Other				$0.00
Total	$245,000.00	$3,495,000.00	$300,000.00	$4,040,000.00

Funding Source	FY2027	FY2028	FY2029	Total
Bond Fund				$0.00
Capital Projects Fund	$245,000.00	$3,495,000.00	$300,000.00	$4,040,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$245,000.00	$3,495,000.00	$300,000.00	$4,040,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$540,000.00
250-120-30-118-000-0000-00000-00000-551502	$3,500,000.00
	$4,040,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Christine Rhoades
Asset Type	Streets
Impact on Operating Budget	This project will add 1.5 lane miles of pavement to the City's system, increasing pavement maintenance and snow plowing costs by about $2,550 per year beginning in CY 27.

South 40 Traffic Improvements

Project Number: SC262
Total Capital Cost: $980,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 03/15/2023 to 12/19/2027

Request description:
This project supports the development of the City of Naperville South 40 parcel located at the southeast corner of IL Route 59 and 103rd Street. The project involves the construction of an entrance on the east leg at the intersection of IL Route 59 and English Rows Avenue with approximately 600 feet of temporary road to the east. Construction of a southbound left turn lane and northbound deceleration/turn lane will also be part of this project. Coordination through IDOT is required as IL Route 59 is under IDOT jurisdiction. Funding to support full site grading for the intersection improvements along with other dependent developments on the Naperville South 40 parcel will be paid initially by the City of Naperville and reimbursed at a future date.

Capital Costs	FY2026	FY2027	Total
Design			$0.00
Construction Engineering	$80,000.00		$80,000.00
Land/Right-of-way			$0.00
Construction/Maintenance	$800,000.00	$100,000.00	$900,000.00
Other			$0.00
Total	$880,000.00	$100,000.00	$980,000.00

Funding Source	FY2026	FY2027	Total
Bond Fund			$0.00
Capital Projects Fund	$880,000.00	$100,000.00	$980,000.00
Motor Fuel Tax Fund (MFT)			$0.00
Road & Bridge Fund			$0.00
Downtown Maintenance Fund (SSA)			$0.00
American Rescue Fund			$0.00
Other SSA Fund			$0.00
Water Utility Fund			$0.00
Electric Utility Fund			$0.00
Commuter Parking Fund			$0.00
Total	$880,000.00	$100,000.00	$980,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$80,000.00
250-120-30-118-000-0000-00000-00000-551502	$900,000.00
	$980,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	City of Naperville will be providing funding upfront ($650,000) in 2025 to account for Gorman and Company's share to complete the full site grading for the detention pond and Outlots 1 & 2. Gorman and Company will reimburse the City once funding becomes available.
Project Manager	Matt Calpin
Asset Type	Streets
Impact on Operating Budget	No impact on operating budget.

119th Street: 248th St to P-N Rd

Project Number:	SC263	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$2,650,000.00	**Type:**	Capital Improvement
		Timeline:	12/01/2024 to 12/31/2030

Request description:

This project is an upgrade of an existing rural roadway to a five-lane-wide arterial roadway. The project will include paving, lighting, drainage improvements and construction of a new bridge over the DuPage River. Total construction costs are estimated to be $40,000,000. Preliminary Engineering in CY26. Design Engineering in CY31. Construction and Construction Engineering in CY33. NOTE: Design Engineering has been reprogrammed to begin in CY26 to allow for coordination with project partners. The project limits have been modified based upon a request by the Village of Plainfield.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$600,000.00	$600,000.00	$600,000.00		$1,800,000.00
Construction Engineering					$0.00
Land/Right-of-way				$850,000.00	$850,000.00
Construction/Maintenance					$0.00
Other					$0.00
Total	$600,000.00	$600,000.00	$600,000.00	$850,000.00	$2,650,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Bond Fund					$0.00
Capital Projects Fund	$600,000.00	$600,000.00	$600,000.00	$850,000.00	$2,650,000.00
Motor Fuel Tax Fund (MFT)					$0.00
Road & Bridge Fund					$0.00
Downtown Maintenance Fund (SSA)					$0.00
American Rescue Fund					$0.00
Other SSA Fund					$0.00
Water Utility Fund					$0.00
Electric Utility Fund					$0.00
Commuter Parking Fund					$0.00
Total	$600,000.00	$600,000.00	$600,000.00	$850,000.00	$2,650,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$1,800,000.00
250-120-30-118-000-0000-00000-00000-551503	$850,000.00
	$2,650,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Village of Plainfield; Wheatland Township; Developer ($500,000); Surface Transportation Program (Federal)
Project Manager	Peter Zibble
Asset Type	Streets
Impact on Operating Budget	This project will add 1.5 lane miles of pavement to the City's system, increasing pavement maintenance and snow plowing costs. Estimated cost is $2,550 per year beginning in CY2035.

South 40 Site Development

Project Number:	SC264	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$335,000.00	**Type:**	Capital Improvement
		Timeline:	08/01/2025 to 03/31/2026

Request description:

This project supports the development of the City of Naperville South 40 parcel located at the southeast corner of IL Route 59 and 103rd Street. The project involves funding the City's share of the South 40 site engineering design and mass grading work as outlined in the Site Development Agreement. Additionally, further environmental analysis is required to achieve a No Further Remediation Letter for Lot 3 of the South 40 parcel to support a future development.

Capital Costs	**FY2026**	**Total**
Design	$50,000.00	$50,000.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$285,000.00	$285,000.00
Other		$0.00
Total	$335,000.00	$335,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$335,000.00	$335,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Downtown Maintenance Fund (SSA)		$0.00
American Rescue Fund		$0.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$335,000.00	$335,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$50,000.00
250-120-30-118-000-0000-00000-00000-551502	$285,000.00
	$335,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	City of Naperville will be providing funding upfront ($380,000) in 2025 and ($124,000) 2026, to account for Future Owner of Lot 3 share to complete the full site grading of Lot 3 and the shared detention basin located on Outlot A as outlined in the Site Development Agreement.
Project Manager	Matt Calpin
Asset Type	Streets
Impact on Operating Budget	A Property Owner's Association is to be formed to fund future maintenance expenses for the shared detention basin located on Outlot A. Maintenance costs are to be determined. The City's share of the expenses will only be applicable as long as Lot 2 remains under City ownership. Once Lot 2 is sold, the City will no longer be included within the Property Owner's Association and will no longer be required to pay future maintenance fees.

Mill Street Streetlight Replacement - Ogden Avenue to Bauer Road

Project Number:	SL139	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$425,000.00	**Type:**	Capital Improvement
		Timeline:	05/01/2025 to 11/20/2026

Request description:

The Department of Public Utilities - Electric will be removing the overhead distribution wires and wood poles on the west side of Mill Street between Ogden Avenue and Bauer Road. Streetlights are currently mounted on the wooden utility poles. This project will replace and redesign the streetlight system to bring it up to current standards. Since this portion of Mill Street is a DuPage County Highway, full engineering plans will be submitted for the County's review. NOTE: Construction costs have been revised based on an updated project scope.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction Engineering	$25,000.00	$25,000.00
Land/Right-of-way		$0.00
Construction/Maintenance	$400,000.00	$400,000.00
Other		$0.00
Total	$425,000.00	$425,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$425,000.00	$425,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Downtown Maintenance Fund (SSA)		$0.00
American Rescue Fund		$0.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$425,000.00	$425,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$25,000.00
250-120-30-118-000-0000-00000-00000-551502	$400,000.00
	$425,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Peter Zibble
Asset Type	Street Lights
Impact on Operating Budget	Additional light poles will be added to conform to current lighting standards. The impact of these additional lights on the operating budget will be determined during the design.

Cress Creek Culvert Replacements on Burning Tree Lane and Zaininger Avenue

Project Number:	SW040	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$1,695,000.00	**Type:**	Capital Improvement
		Timeline:	08/15/2023 to 12/01/2026

Request description:

Culverts at Burning Tree Lane and at Zaininger Avenue are old and deteriorating and in need of replacement. Culverts to be removed and replaced with new concrete culverts. Engineering is in progress with construction starting in 2026.

Capital Costs	**FY2026**	**Total**
Design	$20,000.00	$20,000.00
Construction/Maintenance	$1,525,000.00	$1,525,000.00
Construction Engineering	$150,000.00	$150,000.00
Other		$0.00
Total	$1,695,000.00	$1,695,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$1,695,000.00	$1,695,000.00
American Rescue Fund		$0.00
Total	$1,695,000.00	$1,695,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$170,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,525,000.00
	$1,695,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
Impact on Operating Budget	Minimal maintenance is expected after replacement.

Naper Blvd Culvert Replacements (Bailey & Orleans)

Project Number:	SW042	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$1,100,000.00	**Type:**	Capital Improvement
		Timeline:	05/01/2025 to 12/31/2026

Request description:

There are two Corrugated Metal Pipe (CMP) culvert crossings across Naper Boulevard which have been inspected by the City's Department of Public Works and found to be in poor shape. The first culvert crossing is just north of Bailey Road and consists of a twin 45" x 72" CMP arch culverts. Both culverts are in poor shape and should be replaced prior to resurfacing of Naper Blvd.The second culvert crossing is just south of Orleans Ave and consists of a 54" x 88" CMP arch culvert. This culvert was found to be in poor shape and should be replaced prior to resurfacing of Naper Blvd.. Replacement of these culverts with new culverts will be in coordination with the resurfacing of Naper Blvd in CY26.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$1,100,000.00	$1,100,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,100,000.00	$1,100,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$1,100,000.00	$1,100,000.00
American Rescue Fund		$0.00
Total	$1,100,000.00	$1,100,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$1,100,000.00
	$1,100,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
External Funding Sources	None.
Impact on Operating Budget	Replacement of existing culvert crossings should have a neglible impact to ongoing maintenance costs. Replacement of structures will reduce short term expenditures associated with maintenance or repairs of existing culverts.

Bailey Road Culvert Replacements (Oxford Lane & Lighthouse Drive)

Project Number:	SW043	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$1,220,000.00	**Type:**	Capital Improvement
		Timeline:	12/01/2025 to 12/01/2027

Request description:

The City's Department of Public Works has inspected the culvert system north of Bailey Road, between Naper Blvd and the river discharge and found the existing corrugated metal pipe (CMP) culverts to be in poor shape.From Naper Blvd, stormwater discharge is channeled through an open ditch to a twin 45" x 72" CMP arch culvert crossing at Oxford Ln. This system discharges into a single 42" diameter sewer flowing westerly to the discharge point into the West Branch of the DuPage River.Both the CMP culverts and the remaining discharge pipe are in poor condition and should be replaced prior to resurfacing the adjacent roadways. Design Engineering in CY25 and CY26. Construction in CY27.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design	$120,000.00		$120,000.00
Construction/Maintenance		$1,100,000.00	$1,100,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$120,000.00	$1,100,000.00	$1,220,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Bond Fund			$0.00
Capital Projects Fund	$120,000.00	$1,100,000.00	$1,220,000.00
American Rescue Fund			$0.00
Total	$120,000.00	$1,100,000.00	$1,220,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$120,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,100,000.00
	$1,220,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
Impact on Operating Budget	Replacement of existing culvert crossings should have a neglible impact to ongoing maintenance costs. Replacement of structures will reduce short term expenditures associated with maintenance or repairs of existing culverts.

Signal Point Subdivision Culvert Replacements

Project Number:	SW044	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$320,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/01/2029

Request description:

The City's Department of Public Works has inspected various culverts in the Signal Point Subdivision and found them to be in poor condition. These culvert crossings need major repair or replacements to be performed.At Fender Dr there is a CMP culvert crossing the roadway which is in poor shape. Detention overflow which is controlled by a weir also needs replacement due to failed condition of the weir and bypass pipe. Electrical equipment will need to be relocated in order to replace the road culvert.At Fairoak Dr there is a CMP culvert crossing the roadway which is in poor shape. Inlet slope box will need to be replaced and electrical fusecans relocated in order to replace the road culvert.Design Engineering in CY27. Construction in CY29.

Capital Costs	**FY2027**	**FY2029**	**Total**
Design	$100,000.00		$100,000.00
Construction/Maintenance		$220,000.00	$220,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$100,000.00	$220,000.00	$320,000.00

Funding Source	**FY2027**	**FY2029**	**Total**
Bond Fund			$0.00
Capital Projects Fund	$100,000.00	$220,000.00	$320,000.00
American Rescue Fund			$0.00
Total	$100,000.00	$220,000.00	$320,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$100,000.00
250-120-30-118-000-0000-00000-00000-551502	$220,000.00
	$320,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
External Funding Sources	None.
Impact on Operating Budget	Replacement of existing culvert crossings should have a neglible impact to ongoing maintenance costs. Replacement of structures will reduce short term expenditures associated with maintenance or repairs of existing culverts.

LED Replacement Program

Project Number: TC184
Total Capital Cost: $500,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 01/01/2022 to 12/31/2029

Request description:
The project includes the scheduled replacement of the existing LED traffic signal lamps. The majority of the existing LED lamps were installed in 2021 and 2022 and provide significant energy savings with enhanced visibility. The planned replacement of the LED lamps is scheduled over two years based on their anticipated seven-year design life.

Capital Costs	FY2028	FY2029	Total
Design			$0.00
Construction Engineering			$0.00
Land/Right-of-way			$0.00
Construction/Maintenance	$250,000.00	$250,000.00	$500,000.00
Other			$0.00
Total	$250,000.00	$250,000.00	$500,000.00

Funding Source	FY2028	FY2029	Total
Bond Fund			$0.00
Capital Projects Fund	$250,000.00	$250,000.00	$500,000.00
Motor Fuel Tax Fund (MFT)			$0.00
Road & Bridge Fund			$0.00
Downtown Maintenance Fund (SSA)			$0.00
American Rescue Fund			$0.00
Other SSA Fund			$0.00
Water Utility Fund			$0.00
Electric Utility Fund			$0.00
Commuter Parking Fund			$0.00
Total	$250,000.00	$250,000.00	$500,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$500,000.00
	$500,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Christine Rhoades
Asset Type	Traffic Controls
Impact on Operating Budget	This work will replace existing traffic signal LEDs. Thus there is no change in current operating expenses.

Downtown Wayfinding

Project Number:	TC212	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$676,000.00	**Type:**	Capital Improvement
		Timeline:	01/02/2023 to 11/1/2030

Request description:
The scope of this project includes the design and installation of consistent updated wayfinding signs in the Downtown and surrounding area. The Downtown Wayfinding Master Plan was completed in 2024. The Downtown Maintenance SSA will cover 40 percent of the construction costs of the project. Construction and Construction Engineering in CY25 through CY29+ and coordinated with associated Downtown Streetscape project phases.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2030**	**Total**
Design					$0.00
Construction Engineering	$18,000.00	$0.00	$1,000.00	$1,000.00	$20,000.00
Land/Right-of-way					$0.00
Construction/Maintenance	$360,000.00	$14,000.00	$8,000.00	$3,000.00	$385,000.00
Construction Engineering 2	$12,000.00	$0.00	$1,000.00	$1,000.00	$14,000.00
Construction Engineering 3					$0.00
Construction/Maintenance 2	$240,000.00	$10,000.00	$5,000.00	$2,000.00	$257,000.00
Total	$630,000.00	$24,000.00	$15,000.00	$7,000.00	$676,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2030**	**Total**
Bond Fund					$0.00
Capital Projects Fund	$378,000.00	$14,000.00	$9,000.00	$4,000.00	$405,000.00
Motor Fuel Tax Fund (MFT)					$0.00
Road & Bridge Fund					$0.00
Downtown Maintenance Fund (SSA)	$252,000.00	$10,000.00	$6,000.00	$3,000.00	$271,000.00
American Rescue Fund					$0.00
Other SSA Fund					$0.00
Water Utility Fund					$0.00
Electric Utility Fund					$0.00
Commuter Parking Fund					$0.00
Total	$630,000.00	$24,000.00	$15,000.00	$7,000.00	$676,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$20,000.00
250-120-30-118-000-0000-00000-00000-551502	$385,000.00
371-120-30-118-000-0000-00000-00000-551502	$271,000.00
	$676,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	The Downtown Naperville Alliance will pay 40 percent of the engineering costs.
Project Manager	Andy Hynes
Asset Type	Traffic Controls
Impact on Operating Budget	The energy costs to power the illuminated signs to be determined.

Centralized Traffic Management System

Project Number: TC217
Total Capital Cost: $3,036,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 01/01/2016 to 12/02/2031

Request description:
The Centralized Traffic Management System (CTMS) is a multi-phase project that started in CY16 to upgrade traffic signal equipment and software with conversion to an Ethernet based communication system. The Phase II expansion will add 20-25 traffic signals to the signal system network in south Naperville. Design Engineering in CY25-26 and Construction/Construction Engineering in CY29 pending award of federal Congestion Mitigation and Air Quality funding.

Capital Costs	FY2026	FY2029	FY2030	Total
Design	$125,000.00			$125,000.00
Construction Engineering		$360,000.00	$6,000.00	$366,000.00
Land/Right-of-way				$0.00
Construction/Maintenance		$2,500,000.00	$45,000.00	$2,545,000.00
Other				$0.00
Total	$125,000.00	$2,860,000.00	$51,000.00	$3,036,000.00

Funding Source	FY2026	FY2029	FY2030	Total
Bond Fund				$0.00
Capital Projects Fund	$125,000.00	$2,860,000.00	$51,000.00	$3,036,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$125,000.00	$2,860,000.00	$51,000.00	$3,036,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$491,000.00
250-120-30-118-000-0000-00000-00000-551502	$2,545,000.00
	$3,036,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Congestion Mitigation and Air Quality Funding (Federal) is expected to cover 80% of construction costs
Project Manager	Christine Rhoades
Asset Type	Traffic Controls
Impact on Operating Budget	Additional maintenance costs for new network switches and associated equipment to be determined.

Traffic Signal Equipment Replacement Program

Project Number: TC221
Total Capital Cost: $425,000.00

Department: TRANSP ENGINEER DEVELOPMENT
Type: Capital Improvement

Timeline: 01/01/2022 to 12/31/2030

Request description:
This project includes the replacement of broken or outdated traffic signals and parking system components. With the increasing age of the City's traffic signals, the need for the replacement of various higher-cost signal equipment has also grown. Minor items can be replaced under the traffic signal maintenance contract. However, a separate budget is needed for replacement of more costly equipment.This is a recurring project.Note: budget increased for CY25 and CY26 due to planned replacement of obsolete traffic signal cabinets

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$125,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$425,000.00
Other						$0.00
Total	$125,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$425,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Bond Fund						$0.00
Capital Projects Fund	$125,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$425,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Downtown Maintenance Fund (SSA)						$0.00
American Rescue Fund						$0.00
Other SSA Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$125,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$425,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$425,000.00
	$425,000.00

Additional Information

Type of Project	Maintenance
Project Manager	Christine Rhoades
Asset Type	Traffic Controls
Impact on Operating Budget	This work will replace existing traffic signal equipment. Thus there is no change in current operating expenses.

Ogden Avenue and Iroquois Avenue Traffic Signal

Project Number:	TC224	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Capital Cost:	$50,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/18/2026

Request description:

Per the terms of the development agreement, Costco is responsible for improving the traffic signal at the intersection of Ogden Avenue and Iroquois Avenue. The Illinois Department of Transportation has determined that the traffic signal must be fully replaced. The City's Ogden Avenue Corridor Enhancement Initiative recommended enhancing the traffic signals along this portion of the Ogden Avenue Corridor with decorative mast arms and posts. The City is responsible for the incremental cost to upgrade the traffic signal equipment with the decorative elements.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$50,000.00	$50,000.00
Other		$0.00
Total	$50,000.00	$50,000.00

Funding Source	**FY2026**	**Total**
Bond Fund		$0.00
Capital Projects Fund	$50,000.00	$50,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Downtown Maintenance Fund (SSA)		$0.00
American Rescue Fund		$0.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$50,000.00	$50,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$50,000.00
	$50,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
Project Manager	Matt Calpin
Asset Type	Traffic Controls
Impact on Operating Budget	This modification will not significantly increase annual maintenance and energy costs for the existing traffic signal.

Exhibit 2
2026-2030 Capital Improvement Program
Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
Water							
MB230	South Operations Center Facility Improvements	630,000	630,000	-	-	-	1,260,000
MB231	Springbrook Water Reclamation Center Facility Improvements	-	900,000	900,000	900,000	-	2,700,000
WU004	Water Distribution System - Rehabilitation / Replacement	79,568	500,000	500,000	500,000	500,000	2,079,568
WU005	Water Utility Infrastructure Relocations - Miscellaneous Locations	25,000	25,000	25,000	25,000	25,000	125,000
WU008	Water Main Oversizing Payments - New Developments	240,000	25,000	25,000	25,000	25,000	340,000
WU010	Water Distribution System - Additions/Extensions	50,000	50,000	50,000	50,000	50,000	250,000
WU019	Water Metering Additions	80,000	80,000	80,000	80,000	80,000	400,000
WU020	Water Metering - Replacement	850,000	850,000	850,000	850,000	850,000	4,250,000
WU029	Emergency Standby Well Rehabilitation	-	1,650,000	1,650,000	1,650,000	1,650,000	6,600,000
WU033	SCADA Improvements & Upgrades (Waterworks)	250,000	150,000	150,000	150,000	150,000	850,000
WU037	Lead Service Replacements	3,300,000	66,000	-	-	-	3,366,000
WU038	Miscellaneous Waterworks Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
WU041	Fire Hydrant Replacement Program	150,000	150,000	150,000	150,000	150,000	750,000
WU042	Water Main Valve Replacement Program	350,000	350,000	350,000	350,000	350,000	1,750,000
WU043	Central Elevated Tank Rehabilitation	1,158,659	-	-	-	-	1,158,659
WU045	Bulk Water Stations	300,000	-	-	-	-	300,000
WU048	Southwest Waterworks Rehabilitation	160,000	1,560,000	1,380,000	-	-	3,100,000
WU049	West Southwest Waterworks Rehabilitation	-	5,000	1,500,000	1,250,000	-	2,755,000
WU051	Northwest Waterworks Improvements	1,850,000	1,500,000	-	-	-	3,350,000
WU052	Water main Lining Program	700,000	500,000	520,000	540,800	562,432	2,823,232
WU053	Pressure Adjusting System (PAS) 15H Improvements	-	4,000	2,300,000	-	-	2,304,000
WU054	Booster Station Improvements	750,000	-	-	-	-	750,000
WU055	Pressure Adjusting System (PAS) 15C Improvements/SEWW Generator Replacement	-	-	4,500	3,585,000	-	3,589,500
WU056	West Waterworks and Pressure Adjusting System (PAS) 15E Improvements	600,000	-	-	-	-	600,000
WU057	Southeast Waterworks Improvements	350,000	2,400,000	2,400,000	-	-	5,150,000
WU058	Pressure Adjusting System (PAS) 15I Installation (95th Street/Wolf Crossing)	-	-	-	-	-	-
WU061	Elevated Tank and Reservoir Coating - South Elevated Tank	350,000	-	2,500,000	-	-	2,850,000
WU062	Elevated Tank and Water Reservoir Coating - North Elevated Tank	2,500,000	-	-	-	-	2,500,000
WU063	Elevated Tank and Water Reservoir Coating - Southwest Elevated Tank	-	-	2,500,000	2,500,000	-	5,000,000
WU064	Elevated Tank and Water Reservoir Coating - West Elevated Tank	-	2,500,000	-	-	-	2,500,000
WU065	Water System Pressure Monitoring and Leak Detection System Common Zone Phase 1	-	-	250,000	-	-	250,000
WU066	Water System Pressure Monitoring and Leak Detection System Common Zone Phase 2	-	-	-	250,000	250,000	500,000
WU067	Water System Pressure Monitoring and Leak Detection System East High Pressure Zone/Common	250,000	-	-	-	-	250,000
WU068	Water System Pressure Monitoring and Leak Detection System High Oaks Pressure Zone/Common	-	250,000	-	-	-	250,000
WU069	Water Facility Generator Replacement - Southeast Waterworks	230,000	-	-	-	-	230,000
WU070	Water Facility Generator Replacement - South Waterworks	150,000	400,000	400,000	-	-	950,000
WU071	Water Facility Generator Replacement - Southwest Waterworks	450,000	-	-	-	-	450,000
WU072	Water Facility Under Drain System Rehabilitation - Southeast Waterworks	300,000	-	-	-	-	300,000
WU073	Water Facility Under Drain System Rehabilitation - West Southwest Waterworks	-	300,000	-	-	-	300,000

Exhibit 2

2026-2030 Capital Improvement Program

Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
WU074	Water Facility Under Drain System Rehabilitation South Waterworks	-	-	300,000	-	-	300,000
WU403	Ogden and Washington Watermain Improvements	2,120,000	-	-	-	-	2,120,000
WU404	Lawnmeadow Watermain Improvements	-	4,038,753	80,775	-	-	4,119,528
WU405	Maplebrook Phase 1 Watermain Improvements	-	201,437	5,338,086	106,762	-	5,646,285
WU406	Cress Creek Phase 1 Watermain Improvements	-	231,004	6,121,601	122,432	-	6,475,037
WU407	Royal Oaks Watermain Improvements	62,020	-	-	-	-	62,020
WU408	Ogden Avenue Watermain Improvements	2,607,600	52,152	-	-	-	2,659,752
WU409	Maplebrook Phase 2 Watermain Improvements	3,873,240	77,465	-	-	-	3,950,705
WU410	Saybrook Phase 3 Watermain Improvements	6,177,468	123,549	-	-	-	6,301,017
WU411	Bay Colony Watermain Improvements	233,875	6,197,693	123,954	-	-	6,555,522
WU412	Kings Terrace Watermain Improvements	9,298,320	185,966	-	-	-	9,484,286
WU413	Saybrook Phase II Watermain Improvements	135,020	-	-	-	-	135,020
WU414	Bauer Road Watermain Improvements	-	203,981	5,405,500	108,110	-	5,717,591
WU416	Maplebrook Unit 2 Watermain Improvements	-	231,134	6,125,040	122,501	-	6,478,675
WU417	Olympic Terrace Watermain Improvements	219,423	5,814,719	116,294	-	-	6,150,436
WU419	Longwood Water Main Improvements	-	-	-	-	-	-
WU420	Creekside Manor Water Main Improvements	-	-	-	282,366	7,482,711	7,765,077
WU421	Royal St. George Water Main Improvements	180,111	4,772,951	95,459	-	-	5,048,521
WU422	Huntington Water Main Improvements	-	-	462,697	12,261,472	245,229	12,969,398
WU423	Moser Highlands Water Main Improvements	-	-	-	304,322	8,064,541	8,368,863
WU424	Fairway and Country Lakes Water Main Improvements	880,860	17,617	-	-	-	898,477
WU425	Odyssey West Water Main Improvements	1,208,400	24,168	-	-	-	1,232,568
WU426	Ogden Avenue Phase 3 Watermain Improvements	-	-	-	110,622	2,931,479	3,042,101
WU427	West Highlands Phase 2 Watermain Improvements	-	-	-	364,884	9,669,414	10,034,298
WU428	West Highlands Phase 1 Watermain Improvements	-	-	328,118	8,695,135	173,903	9,197,156
WU429	Elevated Tank and Water Reservoir Coating DET	-	-	-	-	650,000	650,000
WU430	Central Elevated Tank Rehabilitation Phase 2	-	908,000	-	-	-	908,000
WW001	South-Central Interceptor Bank Stabilization T06 - Phase 3	50,000	50,000	-	-	-	100,000
WW005	Wastewater Utility Infrastructure Relocation - City Projects	25,000	25,000	25,000	25,000	25,000	125,000
WW006	Sanitary Sewer System - Rehabilitation/Replacement Program - Manholes / Siphons	690,000	690,000	400,000	450,000	500,000	2,730,000
WW009	Sanitary Sewer Oversizing Payments - New Developments	10,000	10,000	10,000	10,000	10,000	50,000
WW010	Sanitary Sewer Capacity Improvements	50,000	50,000	50,000	50,000	50,000	250,000
WW033	Site Security Improvements - Water & Wastewater Facilities	160,000	160,000	160,000	200,000	200,000	880,000
WW034	Sanitary Sewer Lift Station Rehabilitation Program - Miscellaneous Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
WW038	SWRC - Roadway Improvements	100,000	-	100,000	-	100,000	300,000
WW041	SWRC - Facility Replacements (non-treatment)	425,000	250,000	350,000	250,000	350,000	1,625,000
WW042	SWRC - Biosolids Holding Tank - Phase 2	1,914,000	-	-	-	-	1,914,000
WW044	SWRC - Miscellaneous Process-related Replacements/Upgrades	375,000	125,000	255,000	210,000	300,000	1,265,000
WW045	SWRC - South Plant Capacity Upgrades & Improvements	20,359,550	20,359,550	10,015,750	-	-	50,734,850

Exhibit 2

2026-2030 Capital Improvement Program

Project Listing by Department

Project Number	Project Title	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate	2030 Estimate	Total
WW047	Springbrook Interceptor (T01) Rehabilitation - Dragon Lake Phase 1	3,180,000	3,180,000	127,200	-	-	6,487,200
WW048	SWRC - South Plant RAS/Grit Improvements	7,412,000	-	-	-	-	7,412,000
WW050	SWRC - Cloth Media Disc Filter Facilities	1,900,000	1,900,000	11,900,000	11,900,000	11,900,000	39,500,000
WW053	Northwest Wastewater Pump Station Improvements/Upgrades	1,155,000	-	-	-	-	1,155,000
WW057	SWRC - Nutrient Removal Upgrades & North Plant Aeration Improvements	1,775,000	22,665,000	22,640,000	21,090,000	-	68,170,000
WW059	Trillium Wastewater Pump Station Improvements/Upgrades	105,000	-	-	-	-	105,000
WW061	Bonnema Woods Wastewater Pump Station Improvements/Upgrades	950,000	250,000	-	-	-	1,200,000
WW062	Country Lakes Wastewater Pump Station Improvements/Upgrades	-	1,000,000	-	-	-	1,000,000
WW063	The Meadows & Baileywood Small-Diameter Sanitary Sewer Main Lining	-	-	1,000,000	-	-	1,000,000
WW064	West Highlands Pump Station Improvements/Upgrades	-	-	1,000,000	-	-	1,000,000
WW065	North Pump Station Rehabilitation	-	-	2,500,000	100,000	-	2,600,000
WW067	Century Hill Lift Station	-	-	1,000,000	-	-	1,000,000
WW068	East Highlands Sewer Main Replacement	2,750,000	2,750,000	2,500,000	1,000,000	-	9,000,000
WW069	SWRC - Electrical Distribution System Improvements	625,000	-	-	-	-	625,000
WW070	Springbrook Interceptor (T01) Rehabilitation - Phase 2 (Dragon Lake)	240,000	2,915,000	2,915,000	116,600	-	6,186,600
WW071	Springbrook Interceptor (T01) Rehabilitation - Phase 3 (Countryside/The Fields)	-	5,500,000	-	5,500,000	-	11,000,000
WW072	Springbrook Interceptor (T01) Rehabilitation - Phase 4 (Springbrook Crossing)	-	-	5,500,000	-	5,500,000	11,000,000
WW073	Springbrook Interceptor (T01) Rehabilitation Phase 5 (Breckenridge/Timber Creek)	-	-	-	5,500,000	-	5,500,000
WW074	Sanitary Sewer Service Lateral Lining & Vac-a-Tee Installation Cress Creek Phase 2	-	-	-	2,000,000	-	2,000,000
WW075	Sanitary Sewer Service Lateral Lining & Vac-a-Tee Installation Longwood Phase 2	2,000,000	-	-	-	-	2,000,000
WW076	Sanitary Sewer Service Lateral Lining & Vac-a-Tee Installation Old Naperville Phase 1	-	2,000,000	-	-	-	2,000,000
WW077	Sanitary Sewer Service Lateral Lining & Vac-a-Tee Installation Old Naperville Phase 2	-	-	2,000,000	-	-	2,000,000
WW078	Sanitary Lift Station Force Main Rehabilitation - Hobson Oaks	-	1,000,000	1,000,000	-	-	2,000,000
WW079	Sanitary Lift Station Force Main Rehabilitation - Rivermist	500,000	-	-	-	-	500,000
WW080	Sanitary Lift Station Force Main Rehabilitation - Riverwoods	-	4,000	1,000,000	-	-	1,004,000
WW081	Sanitary Lift Station Force Main Rehabilitation - SOC North	-	-	4,000	1,000,000	-	1,004,000
WW082	Small Diameter Sanitary Sewer Lining Winding Creek Estates	-	-	-	1,000,000	-	1,000,000
WW083	Small Diameter Sanitary Sewer Lining NWPS Tributary Basins	-	1,000,000	-	-	-	1,000,000
WW084	Small Diameter Sanitary Sewer main Lining Country Lakes Phase 2	1,000,000	-	-	-	-	1,000,000
WW085	Water Facility Generator Replacement - South Operations Center	1,135,000	1,015,000	-	-	-	2,150,000
WW086	Water Facility Generator Replacement - North Operations Center	-	24,000	400,000	450,000	-	874,000
WW087	Riverwoods Lift Station Rehabilitation	-	-	-	4,000	1,000,000	1,004,000
WW088	Longwood Sanitary Sewer Replacement	-	-	-	-	750,000	750,000
WW089	Sanitary Sewer Lateral Lining & Vac-A-Tee Installation Downtown/College Area (C05/C06) Phase 1	-	-	-	-	2,500,000	2,500,000
WW090	South Interceptor (T02) Rehabilitation Phase 1	-	-	-	-	1	1
WW091	Small-Diameter Sewer Main Lining Old Saw Mill (S13)	-	-	-	-	1,000,000	1,000,000
WW092	Sanitary Lift Station Force Main Rehabilitation Royce Road	15,000	1,000,000	-	-	-	1,015,000
WW093	Water Facility Generator Replacement NWPS	-	-	4,000	400,000	450,000	854,000
Water Total		**92,400,114**	**106,248,139**	**110,461,210**	**92,905,760**	**59,013,025**	**461,028,248**

South Operations Center Facility Improvements

Project Number:	MB230	**Department:**	WATER
Total Capital Cost:	$1,260,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:

This project provides funding for architectural and engineering design services at DPU-W's South Operations Center (1800 S. Washington St.), which houses the departments Repair and Excavation crew, and South Pump Station. Design work includes new garage space, covered material storage, and storm water detention. A recent deferred maintenance and space needs assessment was completed for DPU-W buildings and revealed inefficiencies resulting from insufficient space.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design	$630,000.00	$630,000.00	$1,260,000.00
Land/Right-of-way			$0.00
Construction/Maintenance			$0.00
Other			$0.00
Construction/Maintenance 2			$0.00
Construction/Maintenance 3			$0.00
Total	$630,000.00	$630,000.00	$1,260,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Bond Fund			$0.00
Capital Projects Fund			$0.00
Commuter Parking Fund			$0.00
Electric Utility Fund			$0.00
Water Utility Fund	$630,000.00	$630,000.00	$1,260,000.00
Downtown Parking Fund			$0.00
Naper Settlement Fund			$0.00
Library Capital Reserve Fund			$0.00
American Rescue Fund			$0.00
Total	$630,000.00	$630,000.00	$1,260,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551500	$1,260,000.00
	$1,260,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Doug Splitt
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	N/A

Springbrook Water Reclamation Center Facility Improvements

Project Number:	MB231	**Department:**	WATER
Total Capital Cost:	$2,700,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2027 to 12/31/2029

Request description:

This project provides funding for architectural and engineering design services at DPU-W's Springbrook Water Reclamation Center (3712 Plainfield Naperville Road). Design work includes building renovation and expansion of the Administration building, and renovations/additions to the south blower building to better accommodate welding and shop activities, as well as fleet parking.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$900,000.00	$900,000.00	$900,000.00	$2,700,000.00
Land/Right-of-way				$0.00
Construction/Maintenance				$0.00
Other				$0.00
Construction/Maintenance 2				$0.00
Construction/Maintenance 3				$0.00
Total	$900,000.00	$900,000.00	$900,000.00	$2,700,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total**
Bond Fund				$0.00
Capital Projects Fund				$0.00
Commuter Parking Fund				$0.00
Electric Utility Fund				$0.00
Water Utility Fund	$900,000.00	$900,000.00	$900,000.00	$2,700,000.00
Downtown Parking Fund				$0.00
Naper Settlement Fund				$0.00
Library Capital Reserve Fund				$0.00
American Rescue Fund				$0.00
Total	$900,000.00	$900,000.00	$900,000.00	$2,700,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551500	$2,700,000.00
	$2,700,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Doug Splitt
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	N/A

Water Distribution System - Rehabilitation / Replacement

Project Number:	WU004	**Department:**	WATER
Total Capital Cost:	$2,079,568.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2030

Request description:

This project provides for miscellaneous water main replacement, looping, and abandonment. Any lead service lines encountered during water main replacement projects will be replaced in their entirety per IEPA requirements. Previously water main lining work has been included with this project, but starting in 2024 has been broken out as an individual project.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$79,568.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$2,079,568.00
Construction Engineering						$0.00
Other						$0.00
Total	$79,568.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$2,079,568.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$79,568.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$2,079,568.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$79,568.00	$500,000.00	$500,000.00	$500,000.00	$500,000.00	$2,079,568.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,079,568.00
	$2,079,568.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn/ Josh Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Utility Infrastructure Relocations - Miscellaneous Locations

Project Number:	WU005	**Department:**	WATER
Total Capital Cost:	$125,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:
This project is to pay for the relocation of existing water utility infrastructure located within the public Right-of-Way whereby the jurisdictional agency has requested our utility to relocate these facilities due to conflicts with pending city, state, county, or tollway roadway improvements.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$125,000.00
	$125,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Main Oversizing Payments - New Developments

Project Number: WU008
Total Capital Cost: $340,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
Some water main extensions in new developments throughout the utility service area are oversized from 8" to 12" diameter in accordance with the City's Master Water Utility Plan. Payments are made to the developer for the incremental costs for water main oversizing to serve offsite developments. The Orion-Prosperita STEM school at the southwest corner of Mill and Diehl ($240,000) is budgeted for 2026.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$240,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$340,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$240,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$340,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$240,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$340,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$240,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$340,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$340,000.00
	$340,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Distribution System - Additions/Extensions

Project Number:	WU010	**Department:**	WATER
Total Capital Cost:	$250,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

This project is for the engineering and construction of various water main additions and/or extensions needed throughout the City. Project WU010 has multiple projects that are needed to expand the system to accommodate new customers to serve the remaining growth and to provide improved transmission capacity in critical service areas. Development activity is coordinated with the TED, DPW and DPU-Electric Capital Improvement Plans. .

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$250,000.00
	$250,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Metering Additions

Project Number: WU019
Total Capital Cost: $400,000.00

Department: WATER
Type: Capital Improvement

Timeline: 1/1/2026 to 12/31/230

Request description:
This project provides for the installation of various-sized water meters in newly constructed commercial and residential properties. New meters will be compatible with the City's AMI system.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$400,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$400,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$400,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$80,000.00	$400,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$400,000.00
	$400,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
External Funding Sources	None
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Metering - Replacement

Project Number:	WU020	**Department:**	WATER
Total Capital Cost:	$4,250,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

This project provides for the planned replacement of older water meters and the replacement of meter reading equipment that is not functioning or obsolete. The planned replacement of water meters is necessary to accurately bill customers and ensure sufficient revenues for the utility. New meters will be compatible with the City's AMI system.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$850,000.00	$850,000.00	$850,000.00	$850,000.00	$850,000.00	$4,250,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$850,000.00	$850,000.00	$850,000.00	$850,000.00	$850,000.00	$4,250,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$850,000.00	$850,000.00	$850,000.00	$850,000.00	$850,000.00	$4,250,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$850,000.00	$850,000.00	$850,000.00	$850,000.00	$850,000.00	$4,250,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$4,250,000.00
	$4,250,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Emergency Standby Well Rehabilitation

Project Number: WU029
Total Capital Cost: $6,600,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project is for major maintenance and rehabilitation of the City's 8 remaining emergency standby wells. The project includes the replacement of old pumps and motors and associated electrical equipment and rehabilitation of the well downhole including the removal of accumulated sand. Rehabilitation includes electrical and control improvements. Well scheduled for rehabilitation include well #26 in 2027 and well #19 in 2029.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$0.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	$6,600,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$0.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	$6,600,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$0.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	$6,600,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$0.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	$1,650,000.00	$6,600,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$6,600,000.00
	$6,600,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn/Jason Xi
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

SCADA Improvements & Upgrades (Waterworks)

Project Number: WU033
Total Capital Cost: $850,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project provides for replacement and upgrades to the Supervisory Control and Data Acquisition (SCADA) and instrumentation systems serving the City's Water Supply sites in order to ensure a reliable system and service.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$250,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$850,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$250,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$850,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$250,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$850,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$250,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$850,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$850,000.00
	$850,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Lead Service Replacements

Project Number:	WU037	**Department:**	WATER
Total Capital Cost:	$3,366,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2027

Request description:

This project consists of the identification, removal and replacement of lead (Pb) water services from the water main connection to the water meter. This work will take place primarily in areas of the City built prior to 1960.The City will begin the Lead Service Line Replacement Program in 2024. It is anticipated to take multiple years to remove all lead service lines. The City also has a lead service line replacement cost-share program that has been in place since 2002.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$3,300,000.00	$66,000.00	$3,366,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$3,300,000.00	$66,000.00	$3,366,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$3,300,000.00	$66,000.00	$3,366,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$3,300,000.00	$66,000.00	$3,366,000.00

Account Codes (Capital Costs):	
140-210-41-115-000-0000-00000-00000-551502	$3,366,000.00
	$3,366,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	We anticipate a State Revolving Fund (SRF) loan to cover the cost of the remaining lead services in 2026. This loan would carry a 0% interest rate.
Project Location/ Impact on Operating Budget	Distribution The ongoing removal of Lead Service lines from the system will signal the end of the lead rebate program traditionally funded from 41251500-561606. We believe that ongoing compliance labor will remain roughly the same but shift slightly in different areas.

Miscellaneous Waterworks Improvements

Project Number:	WU038	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:
This project provides for emergency, unplanned, miscellaneous repair, replacement and rehabilitation of pumps, controls, electrical systems and other components of the city's water supply sites.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
External Funding Sources	None.
Impact on Operating Budget	N/A

Fire Hydrant Replacement Program

Project Number: WU041
Total Capital Cost: $750,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project provides for the replacement of approximately 600 Waterous W59 and W31 fire hydrants located throughout the City's water distribution system.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$750,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$750,000.00
	$750,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Main Valve Replacement Program

Project Number:	WU042	**Department:**	WATER
Total Capital Cost:	$1,750,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:
This project provides for the replacement of city-wide water distribution system valves that are no longer operating properly or are out of service.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$1,750,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$1,750,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$1,750,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$350,000.00	$1,750,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,750,000.00
	$1,750,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Central Elevated Tank Rehabilitation

Project Number:	WU043	**Department:**	WATER
Total Capital Cost:	$1,158,659.00	**Type:**	Capital Improvement
		Timeline:	01/01/2023 to 12/31/2026

Request description:

This project provides for the rehabilitation of the Central Elevated Water Storage Tank. The project will be completed in two phases in order to retain the operational benefits of the tank. The piping, appurtenances, and new tank will be constructed in Phase 1, while the demolition of the existing tank and restoration of the site will take place in Phase 2.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$1,078,659.00	$1,078,659.00
Construction Engineering	$80,000.00	$80,000.00
Other		$0.00
Total	$1,158,659.00	$1,158,659.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$1,158,659.00	$1,158,659.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,158,659.00	$1,158,659.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,078,659.00
140-210-41-115-000-0000-00000-00000-531301	$80,000.00
	$1,158,659.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Jason Xi
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Bulk Water Stations

Project Number:	WU045	**Department:**	WATER
Total Capital Cost:	$300,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2026

Request description:

This project is for the construction of two additional Bulk Water Stations which will be strategically located throughout the City. One of these two newer units will be installed at 1800 S. Washington St. (the Water Utility's South Operations Center - SOC) and the second station will be installed at the City's Public Works building on Fort Hill Drive. The City currently has one Bulk Water Station located in the northern portion of the City at the utility's Water Service Center and a second one located south of the Springbrook Water Reclamation Center off Plainfield-Naperville Rd. Bulk Water Stations are designed to supply commercial/landscaping users with large amounts of water for filling swimming pools, construction use, and landscaping.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$300,000.00	$300,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$300,000.00	$300,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$300,000.00	$300,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$300,000.00	$300,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$300,000.00
	$300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Southwest Waterworks Rehabilitation

Project Number:	WU048	**Department:**	WATER
Total Capital Cost:	$3,100,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2028

Request description:
This project includes the replacement of pumps, piping, valves, and automation equipment at the Southwest Waterworks.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$160,000.00			$160,000.00
Construction/Maintenance		$1,500,000.00	$1,350,000.00	$2,850,000.00
Construction Engineering		$60,000.00	$30,000.00	$90,000.00
Other				$0.00
Total	$160,000.00	$1,560,000.00	$1,380,000.00	$3,100,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$160,000.00	$1,560,000.00	$1,380,000.00	$3,100,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$160,000.00	$1,560,000.00	$1,380,000.00	$3,100,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$250,000.00
140-210-41-115-000-0000-00000-00000-551502	$2,850,000.00
	$3,100,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Jason Xi
Project Location/	Distribution
Impact on Operating Budget	N/A

West Southwest Waterworks Rehabilitation

Project Number:	WU049		**Department:**	WATER	
Total Capital Cost:	$2,755,000.00		**Type:**	Capital Improvement	
			Timeline:	01/01/2027 to	12/31/2029

Request description:
This project includes the replacement of pumps, piping, valves, and automation equipment at the West Southwest Waterworks.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$5,000.00			$5,000.00
Construction/Maintenance		$1,500,000.00	$1,250,000.00	$2,750,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$5,000.00	$1,500,000.00	$1,250,000.00	$2,755,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$5,000.00	$1,500,000.00	$1,250,000.00	$2,755,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$5,000.00	$1,500,000.00	$1,250,000.00	$2,755,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$5,000.00
140-210-41-115-000-0000-00000-00000-551502	$2,750,000.00
	$2,755,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Jason Xi
Project Location/	Distribution
Impact on Operating Budget	N/A

Northwest Waterworks Improvements

Project Number:	WU051	**Department:**	WATER
Total Capital Cost:	$3,350,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:

The pumping equipment and controls within Northwest Water Works, built in 1986, are past their life cycle and much of the equipment is obsolete. The Water Utility plans on upgrading the equipment at this station in several phases. Phase 2 of this project includes the replacement of all five horizontal split case pumps, installation of VFDs to control the pumps, replacement of the suction and discharge piping, valve(s) replacement, and replacement of all electrical controls. Phase 3 of these upgrades will include the replacement of all reservoir piping, replacement of control values, upgrade all electrical equipment of the lower level, and painting and thermo insulations of all piping.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$1,850,000.00	$1,500,000.00	$3,350,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$1,850,000.00	$1,500,000.00	$3,350,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$1,850,000.00	$1,500,000.00	$3,350,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$1,850,000.00	$1,500,000.00	$3,350,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$3,350,000.00
	$3,350,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Jason Xi
Project Location/	Distribution
Impact on Operating Budget	N/A

Water main Lining Program

Project Number: WU052
Total Capital Cost: $2,823,232.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project provides for the Cure-In-Place pipe rehabilitation of water main segments crossing difficult to access locations such as railroad tracks, wetlands, and highways. This work is being broken out of WU004.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$700,000.00	$500,000.00	$520,000.00	$540,800.00	$562,432.00	$2,823,232.00
Construction Engineering						$0.00
Other						$0.00
Total	$700,000.00	$500,000.00	$520,000.00	$540,800.00	$562,432.00	$2,823,232.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$700,000.00	$500,000.00	$520,000.00	$540,800.00	$562,432.00	$2,823,232.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$700,000.00	$500,000.00	$520,000.00	$540,800.00	$562,432.00	$2,823,232.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,823,232.00
	$2,823,232.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait/Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Pressure Adjusting System (PAS) 15H Improvements

Project Number:	WU053	**Department:**	WATER
Total Capital Cost:	$2,304,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2028

Request description:
This project provides for the repair, replacement, and rehabilitation of pumps, controls, electrical systems, and other components of the city's Pressure Adjusting Station (PAS) 15H.

Capital Costs	**FY2027**	**FY2028**	**Total**
Design	$4,000.00		$4,000.00
Construction/Maintenance		$2,300,000.00	$2,300,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$4,000.00	$2,300,000.00	$2,304,000.00

Funding Source	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$4,000.00	$2,300,000.00	$2,304,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$4,000.00	$2,300,000.00	$2,304,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$4,000.00
140-210-41-115-000-0000-00000-00000-551502	$2,300,000.00
	$2,304,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn/Jason Xi
Project Location/	Distribution
Impact on Operating Budget	N/A

Booster Station Improvements

Project Number:	WU054	**Department:**	WATER
Total Capital Cost:	$750,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
The Water Utility operates two booster stations that provide additional water pressure to portions of the east side of the City. This project provides for the repair, replacement and rehabilitation of pumps, controls, electrical systems and other components of the 87th and Remington Booster Station and the Naper and Hobson Booster Station.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$750,000.00	$750,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$750,000.00	$750,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$750,000.00	$750,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$750,000.00	$750,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$750,000.00
	$750,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn/Jason Xi
Project Location/	Distribution
Impact on Operating Budget	N/A

Pressure Adjusting System (PAS) 15C Improvements/SEWW Generator Replacement

Project Number:	WU055	**Department:**	WATER
Total Capital Cost:	$3,589,500.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2029

Request description:
This project provides for the repair, replacement and rehabilitation of pumps, controls, electrical systems and other components of the city's Pressure Adjusting Station (PAS) 15C.

Capital Costs	**FY2028**	**FY2029**	**Total**
Design	$4,500.00		$4,500.00
Construction/Maintenance		$3,585,000.00	$3,585,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$4,500.00	$3,585,000.00	$3,589,500.00

Funding Source	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$4,500.00	$3,585,000.00	$3,589,500.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$4,500.00	$3,585,000.00	$3,589,500.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$4,500.00
140-210-41-115-000-0000-00000-00000-551502	$3,585,000.00
	$3,589,500.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn/Jason Xi
Project Location/	Distribution
Impact on Operating Budget	N/A

West Waterworks and Pressure Adjusting System (PAS) 15E Improvements

Project Number:	WU056	**Department:**	WATER
Total Capital Cost:	$600,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2026

Request description:

This project provides for the repair, replacement and rehabilitation of pumps, controls, electrical systems and other components of the city's West Waterworks, and Pressure Adjusting Station 15E. Rehabilitation of the under drain system at West Waterworks is also included in this project.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$600,000.00	$600,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$600,000.00	$600,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$600,000.00	$600,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$600,000.00	$600,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$600,000.00
	$600,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn/Jason Xi
Project Location/	Distribution
Impact on Operating Budget	N/A

Southeast Waterworks Improvements

Project Number:	WU057	**Department:**	WATER
Total Capital Cost:	$5,150,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2028

Request description:
This project provides for the repair, replacement and rehabilitation of pumps, controls, electrical systems and other components of the Southeast Waterworks.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$350,000.00			$350,000.00
Construction/Maintenance		$2,400,000.00	$2,400,000.00	$4,800,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$350,000.00	$2,400,000.00	$2,400,000.00	$5,150,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$350,000.00	$2,400,000.00	$2,400,000.00	$5,150,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$350,000.00	$2,400,000.00	$2,400,000.00	$5,150,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$350,000.00
140-210-41-115-000-0000-00000-00000-551502	$4,800,000.00
	$5,150,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn/Jason Xi
Project Location/	Distribution
Impact on Operating Budget	N/A

Elevated Tank and Reservoir Coating - South Elevated Tank

Project Number:	WU061	**Department:**	WATER
Total Capital Cost:	$2,850,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2028

Request description:
This project will recoat the existing above ground water storage reservoirs, prolonging the life of these assets. These coatings will extend the life of these reservoirs by protecting the structure's substrate from UV damage, corrosion, weather and other forms of damage. Plans are for reservoir work in 2026 followed by elevated tank work in 2028.

Capital Costs	**FY2026**	**FY2028**	**Total**
Design			$0.00
Construction/Maintenance	$350,000.00	$2,500,000.00	$2,850,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$350,000.00	$2,500,000.00	$2,850,000.00

Funding Source	**FY2026**	**FY2028**	**Total**
Water Utility Fund	$350,000.00	$2,500,000.00	$2,850,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$350,000.00	$2,500,000.00	$2,850,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,850,000.00
	$2,850,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Elevated Tank and Water Reservoir Coating - North Elevated Tank

Project Number:	WU062	**Department:**	WATER
Total Capital Cost:	$2,500,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
This project will recoat the existing above ground water storage reservoirs, prolonging the life of these assets. These coatings will extend the life of these reservoirs by protecting the structure's substrate from UV damage, corrosion, weather and other forms of damage.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$2,500,000.00	$2,500,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$2,500,000.00	$2,500,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$2,500,000.00	$2,500,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$2,500,000.00	$2,500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,500,000.00
	$2,500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Elevated Tank and Water Reservoir Coating - Southwest Elevated Tank

Project Number:	WU063	**Department:**	WATER
Total Capital Cost:	$5,000,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2028 to 12/31/2029

Request description:
This project will recoat the existing above ground water storage reservoirs, prolonging the life of these assets. These coatings will extend the life of these reservoirs by protecting the structure's substrate from UV damage, corrosion, weather and other forms of damage.

Capital Costs	**FY2028**	**FY2029**	**Total**
Design			$0.00
Construction/Maintenance	$2,500,000.00	$2,500,000.00	$5,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$2,500,000.00	$2,500,000.00	$5,000,000.00

Funding Source	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$2,500,000.00	$2,500,000.00	$5,000,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$2,500,000.00	$2,500,000.00	$5,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$5,000,000.00
	$5,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Elevated Tank and Water Reservoir Coating - West Elevated Tank

Project Number:	WU064	**Department:**	WATER
Total Capital Cost:	$2,500,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2027

Request description:
This project will recoat the existing above ground water storage reservoirs, prolonging the life of these assets. These coatings will extend the life of these reservoirs by protecting the structure's substrate from UV damage, corrosion, weather and other forms of damage.

Capital Costs	**FY2027**	**Total**
Design		$0.00
Construction/Maintenance	$2,500,000.00	$2,500,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$2,500,000.00	$2,500,000.00

Funding Source	**FY2027**	**Total**
Water Utility Fund	$2,500,000.00	$2,500,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$2,500,000.00	$2,500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,500,000.00
	$2,500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water System Pressure Monitoring and Leak Detection System Common Zone Phase 1

Project Number:	WU065	**Department:**	WATER
Total Capital Cost:	$250,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2028

Request description:
Installation of pressure monitoring water meters and accoustic sounding equipment to find and predict water leaks in the water distribution system. These meters will be placed in homes with recommended spacing, in an effort to reduce non-revenue water.

Capital Costs	**FY2028**	**Total**
Design		$0.00
Construction/Maintenance	$250,000.00	$250,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$250,000.00	$250,000.00

Funding Source	**FY2028**	**Total**
Water Utility Fund	$250,000.00	$250,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$250,000.00	$250,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$250,000.00
	$250,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water System Pressure Monitoring and Leak Detection System Common Zone Phase 2

Project Number:	WU066	**Department:**	WATER
Total Capital Cost:	$500,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2029 to 12/31/2030

Request description:
Installation of pressure monitoring water meters and acoustic sounding equipment to find and predict water leaks in the water distribution system. These meters will be placed in homes with recommended spacing, in an effort to reduce non-revenue water.

Capital Costs	**FY2029**	**FY2030**	**Total**
Design	$250,000.00	$250,000.00	$500,000.00
Construction/Maintenance			$0.00
Construction Engineering			$0.00
Other			$0.00
Total	$250,000.00	$250,000.00	$500,000.00

Funding Source	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$250,000.00	$250,000.00	$500,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$250,000.00	$250,000.00	$500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$500,000.00
	$500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water System Pressure Monitoring and Leak Detection System East High Pressure Zone/Common Zones

Project Number:	WU067	**Department:**	WATER
Total Capital Cost:	$250,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
Installation of pressure monitoring water meters and accoustic sounding equipment to find and predict water leaks in the water distribution system. These meters will be placed in homes with recommended spacing, in an effort to reduce non-revenue water.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$250,000.00	$250,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$250,000.00	$250,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$250,000.00	$250,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$250,000.00	$250,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$250,000.00
	$250,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water System Pressure Monitoring and Leak Detection System High Oaks Pressure Zone/Common Zones

Project Number:	WU068	**Department:**	WATER
Total Capital Cost:	$250,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2027

Request description:
Installation of pressure monitoring water meters and acoustic sounding equipment to find and predict water leaks in the water distribution system. These meters will be placed in homes with recommended spacing, in an effort to reduce non-revenue water.

Capital Costs	**FY2027**	**Total**
Design		$0.00
Construction/Maintenance	$250,000.00	$250,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$250,000.00	$250,000.00

Funding Source	**FY2027**	**Total**
Water Utility Fund	$250,000.00	$250,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$250,000.00	$250,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$250,000.00
	$250,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Facility Generator Replacement - Southeast Waterworks

Project Number:	WU069	**Department:**	WATER
Total Capital Cost:	$230,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
The Water Utility has a fleet of back up generators to supply power to water supply and wastewater pumping stations in case of power outages. Some of these generators are up to 45 years old and obsolete. The "Generator Replacement Projects" will ensure that each of these critical sites will have a reliable secondary power source and meet the utilities regulatory compliance requirements.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$230,000.00	$230,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$230,000.00	$230,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$230,000.00	$230,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$230,000.00	$230,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$230,000.00
	$230,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Facility Generator Replacement - South Waterworks

Project Number:	WU070	**Department:**	WATER
Total Capital Cost:	$950,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2028

Request description:

The Water Utility has a fleet of back up generators to supply power to water supply and wastewater pumping stations in case of power outages. Some of these generators are up to 45 years old and obsolete. The "Generator Replacement Projects" will ensure that each of these critical sites will have reliable secondary power source and meet the utilities regulatory compliance requirements.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$150,000.00			$150,000.00
Construction/Maintenance		$400,000.00	$400,000.00	$800,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$150,000.00	$400,000.00	$400,000.00	$950,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$150,000.00	$400,000.00	$400,000.00	$950,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$150,000.00	$400,000.00	$400,000.00	$950,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$150,000.00
140-210-41-115-000-0000-00000-00000-551502	$800,000.00
	$950,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Facility Generator Replacement - Southwest Waterworks

Project Number:	WU071	**Department:**	WATER
Total Capital Cost:	$450,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2026

Request description:
The Water Utility has a fleet of back up generators to supply power to water supply and wastewater pumping stations in case of power outages. Some of these generators are up to 45 years old and obsolete. The "Generator Replacement Projects" will ensure that each of these critical sites will have reliable secondary power source and meet the utilities regulatory compliance requirements.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$450,000.00	$450,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$450,000.00	$450,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$450,000.00	$450,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$450,000.00	$450,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$450,000.00
	$450,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Facility Under Drain System Rehabilitation - Southeast Waterworks

Project Number:	WU072	**Department:**	WATER
Total Capital Cost:	$300,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
The Project will rehabilitate ground water under drain pumping stations that are 30+ years old with outdated and obsolete equipment. Under Drain Pump Stations are designed to pump ground water away from buried drinking water storage reservoirs to prevent damage to these critical assets.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$300,000.00	$300,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$300,000.00	$300,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$300,000.00	$300,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$300,000.00	$300,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$300,000.00
	$300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Facility Under Drain System Rehabilitation - West Southwest Waterworks

Project Number:	WU073	**Department:**	WATER
Total Capital Cost:	$300,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2027

Request description:
The Project will rehabilitate groundwater under drain pumping stations that are over 30 years old with outdated and obsolete equipment. Under Drain Pump Stations are designed to pump groundwater away from buried drinking water storage reservoirs to prevent damage to these critical assets.

Capital Costs	**FY2027**	**Total**
Design		$0.00
Construction/Maintenance	$300,000.00	$300,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$300,000.00	$300,000.00

Funding Source	**FY2027**	**Total**
Water Utility Fund	$300,000.00	$300,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$300,000.00	$300,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$300,000.00
	$300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Facility Under Drain System Rehabilitation South Waterworks

Project Number: WU074
Total Capital Cost: $300,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2028 to 12/31/2028

Request description:
The Project will rehabilitate ground water under drain pumping stations that are more than 30 years old with outdated and obsolete equipment. Under Drain Pump Stations are designed to pump ground water away from buried drinking water storage reservoirs to prevent damage to these critical assets.

Capital Costs	**FY2028**	**Total**
Design		$0.00
Construction/Maintenance	$300,000.00	$300,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$300,000.00	$300,000.00

Funding Source	**FY2028**	**Total**
Water Utility Fund	$300,000.00	$300,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$300,000.00	$300,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$300,000.00
	$300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Ogden and Washington Watermain Improvements

Project Number:	WU403	**Department:**	WATER
Total Capital Cost:	$2,120,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2026

Request description:

This project will replace watermain on Washington Street from Bauer to Ogden with 12" watermain. This project will also replace watermain along Ogden Avenue from Washington to Wright with 16" watermain. A total of 1.03 miles of water main will be replaced with this project.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$2,000,000.00	$2,000,000.00
Construction Engineering	$120,000.00	$120,000.00
Other		$0.00
Total	$2,120,000.00	$2,120,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$2,120,000.00	$2,120,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$2,120,000.00	$2,120,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,000,000.00
140-210-41-115-000-0000-00000-00000-531301	$120,000.00
	$2,120,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Lawnmeadow Watermain Improvements

Project Number:	WU404	**Department:**	WATER
Total Capital Cost:	$4,119,528.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2028

Request description:

This project will replace watermain in the following locations in Lawnmeadow subdivision: Oswego Road (River to valve 212), Wild Cherry (Aurora to Oswego), Thornapple (Aurora to Oswego), Lawnmeadow (Thornapple to Berry), Clover (Aurora to Lawnmeadow), Berry (Aurora to Lawnmeadonw), River (Aurora to Oswego). Total length of water main replaced with this project is 1.15 miles. All watermain will be replaced with 8" watermain.

Capital Costs	**FY2027**	**FY2028**	**Total**
Design			$0.00
Construction/Maintenance	$3,810,144.00	$76,203.00	$3,886,347.00
Construction Engineering	$228,609.00	$4,572.00	$233,181.00
Other			$0.00
Total	$4,038,753.00	$80,775.00	$4,119,528.00

Funding Source	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$4,038,753.00	$80,775.00	$4,119,528.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$4,038,753.00	$80,775.00	$4,119,528.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$3,886,347.00
140-210-41-115-000-0000-00000-00000-531301	$233,181.00
	$4,119,528.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Josh Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Maplebrook Phase 1 Watermain Improvements

Project Number: WU405
Total Capital Cost: $5,646,285.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2027 to 12/31/2029

Request description:
This project will replace watermain in the following locations in the Maplebrook subdivision: Clyde (75th to Sandpiper), Tupelo (Cardinal to Sandpiper), Oriole Court, Thrush, Sylvia, Cardinal (Tupelo to Tamarack) Sandpiper (Tupelo to Sylvia). Portions of Clyde and Tupelo will be replaced with 12" watermain. All other locations will be replaced with 8" watermain. Total water main replaced with this project is 1.46 miles.

Capital Costs	FY2027	FY2028	FY2029	Total
Design	$201,437.00			$201,437.00
Construction/Maintenance		$5,035,930.00	$100,719.00	$5,136,649.00
Construction Engineering		$302,156.00	$6,043.00	$308,199.00
Other				$0.00
Total	$201,437.00	$5,338,086.00	$106,762.00	$5,646,285.00

Funding Source	FY2027	FY2028	FY2029	Total
Water Utility Fund	$201,437.00	$5,338,086.00	$106,762.00	$5,646,285.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$201,437.00	$5,338,086.00	$106,762.00	$5,646,285.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$509,636.00
140-210-41-115-000-0000-00000-00000-551502	$5,136,649.00
	$5,646,285.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Cress Creek Phase 1 Watermain Improvements

Project Number:	WU406	**Department:**	WATER
Total Capital Cost:	$6,475,037.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2029

Request description:

This project will replace watermain in the following locations in the Cress Creek subdivision: Summit Hills (Royal St. George to Heatherton), Heatherton (Summit Hills to Thunderbird), Thunderbird (Heatherton to Briergate), Briergate (Thunderbird to Royal St. George), sideyard Royal Bombay to Summit Hills. The watermain on Summit Hills will be replaced with a 10" watermain. All other watermain will be replaced with 8" watermain. Total water main replaced with this project is 1.58 miles.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$231,004.00			$231,004.00
Construction/Maintenance		$5,775,095.00	$115,502.00	$5,890,597.00
Construction Engineering		$346,506.00	$6,930.00	$353,436.00
Other				$0.00
Total	$231,004.00	$6,121,601.00	$122,432.00	$6,475,037.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$231,004.00	$6,121,601.00	$122,432.00	$6,475,037.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$231,004.00	$6,121,601.00	$122,432.00	$6,475,037.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$584,440.00
140-210-41-115-000-0000-00000-00000-551502	$5,890,597.00
	$6,475,037.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Royal Oaks Watermain Improvements

Project Number:	WU407	**Department:**	WATER
Total Capital Cost:	$62,020.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2026

Request description:

This project will replace watermain in the following locations in the Royal Oaks and Charles neighborhood: White Oak (Porter to terminus), Elizabeth (White Oak to Charles), Anne (Elizabeth to Charles). All watermain will be replaced with 8" watermain. Total water main replaced with this project is 0.68 miles

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$58,509.00	$58,509.00
Construction Engineering	$3,511.00	$3,511.00
Other		$0.00
Total	$62,020.00	$62,020.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$62,020.00	$62,020.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$62,020.00	$62,020.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00	$58,509.00
140-210-41-115-000-0000-00000-00	$3,511.00
	$62,020.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Ogden Avenue Watermain Improvements

Project Number: WU408
Total Capital Cost: $2,659,752.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2025 to 12/31/2027

Request description:
This project involves the replacement of watermain on Ogden Avenue from Washington Street west to Naperville North High School. Total length of water main replaced with this project is 0.54 miles.

Capital Costs	FY2026	FY2027	Total
Design			$0.00
Construction/Maintenance	$2,460,000.00	$49,200.00	$2,509,200.00
Construction Engineering	$147,600.00	$2,952.00	$150,552.00
Other			$0.00
Total	$2,607,600.00	$52,152.00	$2,659,752.00

Funding Source	FY2026	FY2027	Total
Water Utility Fund	$2,607,600.00	$52,152.00	$2,659,752.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$2,607,600.00	$52,152.00	$2,659,752.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,509,200.00
140-210-41-115-000-0000-00000-00000-531301	$150,552.00
	$2,659,752.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Impact on Operating Budget	N/A

Maplebrook Phase 2 Watermain Improvements

Project Number:	WU409	**Department:**	WATER
Total Capital Cost:	$3,950,705.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2027

Request description:

This project will replace watermain in the following locations in the Maplebrook subdivision: Sandpiper (Sylvia to Cardinal), Tamarack (Sandpiper to Olympus), Dove Court, Cardinal (Tamarack to Sandpiper), Washington (Olympus to sideyard), Olympus (Washington to Tamarack), Triton (Olympus to East cul-de-sac). All watermain will be replaced with 8" watermain. Total water main replaced with this project is 1.05 miles.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$3,654,000.00	$73,080.00	$3,727,080.00
Construction Engineering	$219,240.00	$4,385.00	$223,625.00
Other			$0.00
Total	$3,873,240.00	$77,465.00	$3,950,705.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$3,873,240.00	$77,465.00	$3,950,705.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$3,873,240.00	$77,465.00	$3,950,705.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$3,727,080.00
140-210-41-115-000-0000-00000-00000-531301	$223,625.00
	$3,950,705.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Saybrook Phase 3 Watermain Improvements

Project Number:	WU410	**Department:**	WATER
Total Capital Cost:	$6,301,017.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2027

Request description:

This project will replace watermain in the following locations in the Saybrook subdivision: Brainard (Ogden to 12th), Loomis (Ogden to Bluegrass), Sleight (Ogden to terminus), Wright (Ogden to Case), Case (Wright to Columbia), 12th (Washington to Brainard), Suffolk, Barley, Millet, Trefoil and Bluegrass. All watermain will be replaced with 8" watermain. Total length of water main replaced with this project is 1.68 miles

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$5,827,800.00	$116,556.00	$5,944,356.00
Construction Engineering	$349,668.00	$6,993.00	$356,661.00
Other			$0.00
Total	$6,177,468.00	$123,549.00	$6,301,017.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$6,177,468.00	$123,549.00	$6,301,017.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$6,177,468.00	$123,549.00	$6,301,017.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$5,944,356.00
140-210-41-115-000-0000-00000-00000-551502	$356,661.00
	$6,301,017.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Bay Colony Watermain Improvements

Project Number:	WU411	**Department:**	WATER
Total Capital Cost:	$6,555,522.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2028

Request description:

This project will replace watermain in the following locations in Bay Colony subdivision: Waxwing (Modaff to Clyde), Fredrick (Waxwing to Carol), Carol (Fredrick to Waxwing), Bay Colony (Waxwing to Olympus), Terrance (Waxwing to Olympus), Olympus (75th to Waxwing). The watermain on Waxwing will be replaced with 8" and 10" watermain. All other watermain will be replaced with 8" watermain. Total water main replaced with this project is 1.77 miles.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$233,875.00			$233,875.00
Construction/Maintenance		$5,846,880.00	$116,938.00	$5,963,818.00
Construction Engineering		$350,813.00	$7,016.00	$357,829.00
Other				$0.00
Total	$233,875.00	$6,197,693.00	$123,954.00	$6,555,522.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$233,875.00	$6,197,693.00	$123,954.00	$6,555,522.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$233,875.00	$6,197,693.00	$123,954.00	$6,555,522.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$591,704.00
140-210-41-115-000-0000-00000-00000-551502	$5,963,818.00
	$6,555,522.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Kings Terrace Watermain Improvements

Project Number: WU412
Total Capital Cost: $9,484,286.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2025 to 12/31/2027

Request description:
This project will replace watermain in the following locations in Kings Terrace subdivision: Catherine (closed valve to Richard), Jane (closed valve to Richard), George (Richard to James), James (George to Elizabeth), Elizabeth (Richard to closed valve), Mary (Elizabeth to Richard), Richard (Catherine to Cheshire), Cheshire (closed valve to Richard), Stafford Avenue. All watermains will be replaced with 8" watermain. Total water main replaced with this project is 1.76 miles.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$8,772,000.00	$175,440.00	$8,947,440.00
Construction Engineering	$526,320.00	$10,526.00	$536,846.00
Other			$0.00
Total	$9,298,320.00	$185,966.00	$9,484,286.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$9,298,320.00	$185,966.00	$9,484,286.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$9,298,320.00	$185,966.00	$9,484,286.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$8,947,440.00
140-210-41-115-000-0000-00000-00000-531301	$536,846.00
	$9,484,286.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Saybrook Phase II Watermain Improvements

Project Number:	WU413	**Department:**	WATER
Total Capital Cost:	$135,020.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2026

Request description:

This project will replace watermain in the following locations in Saybrook subdivision: Greenbriar Court, Tanglewood (14th to 14th), 14th (Washington to Wright), Bayberry, 12th (Loomis to Wright), Loomis (14th to Bluegrass), Wright (Case to 14th). All watermain will be replaced with 8" watermain. Total water main included with this project is 1.56 miles.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$135,020.00	$135,020.00
Construction Engineering		$0.00
Other		$0.00
Total	$135,020.00	$135,020.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$135,020.00	$135,020.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$135,020.00	$135,020.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$135,020.00
	$135,020.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Impact on Operating Budget	N/A

Bauer Road Watermain Improvements

Project Number:	WU414	**Department:**	WATER
Total Capital Cost:	$5,717,591.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2029

Request description:

This project will replace watermain on Bauer Road from Royal St. George to Vest, Loomis from Bauer to the terminus, and Jonester Court. Watermain will be replaced with 8" or 10" watermain on Bauer, and 8" watermain in the remaining locations. Total water main replaced with this project is 1.48 miles.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$203,981.00			$203,981.00
Construction/Maintenance		$5,099,528.00	$101,991.00	$5,201,519.00
Construction Engineering		$305,972.00	$6,119.00	$312,091.00
Other				$0.00
Total	$203,981.00	$5,405,500.00	$108,110.00	$5,717,591.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$203,981.00	$5,405,500.00	$108,110.00	$5,717,591.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$203,981.00	$5,405,500.00	$108,110.00	$5,717,591.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$516,072.00
140-210-41-115-000-0000-00000-00000-551502	$5,201,519.00
	$5,717,591.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Pembroke Greens Watermain Improvements

Project Number: WU415
Total Capital Cost: $6,257,305.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2028 to 12/31/2030

Request description:
This project will replace watermain in the following locations in Pembroke Greens subdivision: Pembroke (Chicago to Elizabeth), Rear yard of 1260-1290 Chicago, York Court, Jane (Richard to Oleson), Durham Court, Oxford Court, Kent Court, Elizabeth (Richard to Oleson), Cheshire (Richard to Oleson). All watermain will be replaced with 8" watermain. Total water main replaced with this project is 1.56 miles.

Capital Costs	FY2028	FY2029	FY2030	Total
Design	$223,236.00			$223,236.00
Construction/Maintenance		$5,580,900.00	$111,618.00	$5,692,518.00
Construction Engineering		$334,854.00	$6,697.00	$341,551.00
Other				$0.00
Total	$223,236.00	$5,915,754.00	$118,315.00	$6,257,305.00

Funding Source	FY2028	FY2029	FY2030	Total
Water Utility Fund	$223,236.00	$5,915,754.00	$118,315.00	$6,257,305.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$223,236.00	$5,915,754.00	$118,315.00	$6,257,305.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$564,787.00
140-210-41-115-000-0000-00000-00000-551502	$5,692,518.00
	$6,257,305.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Maplebrook Unit 2 Watermain Improvements

Project Number:	WU416	**Department:**	WATER
Total Capital Cost:	$6,478,675.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2029

Request description:

This project will replace the following watermain segments in Maplebrook Unit 2: Clyde (75th to Waxwing), Bunting (Clyde to Swallow and Washington), Swallow (Bunting to Bluebird), Waxwing (Clyde to Killdeer), Swift (Clyde to Killdeer), Killdeer (Bunting to Bluebird). The watermain segment on Clyde will be replaced with a 12" watermain; all other locations will be replaced with 8" watermain. Total water main replaced with this project is 1.68 miles.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$231,134.00			$231,134.00
Construction/Maintenance		$5,778,340.00	$115,567.00	$5,893,907.00
Construction Engineering		$346,700.00	$6,934.00	$353,634.00
Other				$0.00
Total	$231,134.00	$6,125,040.00	$122,501.00	$6,478,675.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$231,134.00	$6,125,040.00	$122,501.00	$6,478,675.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$231,134.00	$6,125,040.00	$122,501.00	$6,478,675.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$584,768.00
140-210-41-115-000-0000-00000-00000-551502	$5,893,907.00
	$6,478,675.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Olympic Terrace Watermain Improvements

Project Number: WU417
Total Capital Cost: $6,150,436.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2028

Request description:
This project will replace watermain in the following locations in the Olympic Terrace subdivision: Olympus (Tamarack to Tupelo), Catalpa (Tanoak to Tupelo), Hercules (Tamarack to Tupelo), Atlas (Tamarack to Tupelo), Laurel (Tanoak to Tupelo), Tamarack (Basswood to Olympus), Tupelo (Laurel to Cardinal). All watermain will be replaced with 8" watermain. Total water main replaced with this project is 1.66 miles.

Capital Costs	FY2026	FY2027	FY2028	Total
Design	$219,423.00			$219,423.00
Construction/Maintenance		$5,485,584.00	$109,711.00	$5,595,295.00
Construction Engineering		$329,135.00	$6,583.00	$335,718.00
Other				$0.00
Total	$219,423.00	$5,814,719.00	$116,294.00	$6,150,436.00

Funding Source	FY2026	FY2027	FY2028	Total
Water Utility Fund	$219,423.00	$5,814,719.00	$116,294.00	$6,150,436.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$219,423.00	$5,814,719.00	$116,294.00	$6,150,436.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$555,141.00
140-210-41-115-000-0000-00000-00000-551502	$5,595,295.00
	$6,150,436.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Creekside Manor Water Main Improvements

Project Number:	WU420	**Department:**	WATER
Total Capital Cost:	$7,765,077.00	**Type:**	Capital Improvement
		Timeline:	01/01/2029 to 12/31/2030

Request description:

This project will replace water mains on the following streets: Creekside Circle (Zaininger to Zaininger), Zaininger (Creekside to Creekside), Carlson Court, West (Ogden to Burning Tree), Belaire (Zaininger to Creekside), Bigfoot (Burning Tree to Zaininger), Burning Tree (Royal Saint George to West), and Birkdale Court. 6" water mains will be upsized to 8". All other locations will be replaced with 8" water main. The total water main to be replaced within this project is 1.90 miles.

Capital Costs	**FY2028**	**FY2029**	**FY2030**	**Total**
Design		$282,366.00		$282,366.00
Construction/Maintenance	$0.00		$7,059,161.00	$7,059,161.00
Construction Engineering			$423,550.00	$423,550.00
Other				$0.00
Total	$0.00	$282,366.00	$7,482,711.00	$7,765,077.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$0.00	$282,366.00	$7,482,711.00	$7,765,077.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$0.00	$282,366.00	$7,482,711.00	$7,765,077.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$705,916.00
140-210-41-115-000-0000-00000-00000-551502	$7,059,161.00
	$7,765,077.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Royal St. George Water Main Improvements

Project Number:	WU421	**Department:**	WATER
Total Capital Cost:	$5,048,521.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2028

Request description:

This project will replace water mains on the following streets: Segments of Royal Saint George between Ogden and 1317 Royal Saint George, Plum Hollow Court and Ogden Avenue (5th to Royal Saint George). 6" water mains will be upsized to 8" and 10" water mains will be upsized to 12". All other locations will be replaced with 8" water main. The total water main to be replaced within this project is 1.02 miles.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$180,111.00			$180,111.00
Construction/Maintenance		$4,502,784.00	$90,056.00	$4,592,840.00
Construction Engineering		$270,167.00	$5,403.00	$275,570.00
Other				$0.00
Total	$180,111.00	$4,772,951.00	$95,459.00	$5,048,521.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$180,111.00	$4,772,951.00	$95,459.00	$5,048,521.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$180,111.00	$4,772,951.00	$95,459.00	$5,048,521.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$455,681.00
140-210-41-115-000-0000-00000-00000-551502	$4,592,840.00
	$5,048,521.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Huntington Water Main Improvements

Project Number:	WU422	**Department:**	WATER
Total Capital Cost:	$12,969,398.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2030

Request description:

This project will replace water mains on the following streets: Chicago (Westmoreland to Bridlespur), Westmoreland (Chicago to Jane), Westmoreland Court, Jane (Westmoreland to Millcreek), Millcreek (L17VA080 to 6S440 Millcreek Ct), Longreen (Millcreek to Bridlespur), Sussex (Westmoreland to Millcreek), Bridlespur (Millcreek to Chicago), Woodbrook (Bridlespur to Naper), Keswick (Bridlespur to Naper), Naper (Chicago to L17VA122), Huntington Springs PUD, Huntington Condominiums. 6" water mains will be upsized to 8" and 10" water mains will be upsized to 12". All other locations will be replaced with 8" water main. The total water main to be replaced within this project is 3.24 miles.

Capital Costs	**FY2028**	**FY2029**	**FY2030**	**Total**
Design	$462,697.00			$462,697.00
Construction/Maintenance		$11,567,426.00	$231,348.00	$11,798,774.00
Construction Engineering		$694,046.00	$13,881.00	$707,927.00
Other				$0.00
Total	$462,697.00	$12,261,472.00	$245,229.00	$12,969,398.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$462,697.00	$12,261,472.00	$245,229.00	$12,969,398.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$462,697.00	$12,261,472.00	$245,229.00	$12,969,398.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$1,170,624.00
140-210-41-115-000-0000-00000-00000-551502	$11,798,774.00
	$12,969,398.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Moser Highlands Water Main Improvements

Project Number:	WU423	**Department:**	WATER
Total Capital Cost:	$8,368,863.00	**Type:**	Capital Improvement
		Timeline:	01/01/2029 to 12/31/2030

Request description:

This project will replace the existing 6" water main with 8" water main on the following streets: Tupelo from Modaff to Laurel, Osage from Basswood to Laurel, Rowan Court, Tamarack from Basswood to Laurel, Tanoak from Basswood to Olympus, Laurel from Tanoak to Gartner, Basswood from Tupelo to Catalpa, Triton from Basswood to Olympus, Catalpa from Gartner to Triton, Naper Plaza Rear from Washington to Triton. The total water main to be replaced within this project is 2.05 miles.

Capital Costs	**FY2029**	**FY2030**	**Total**
Design	$304,322.00		$304,322.00
Construction/Maintenance		$7,608,058.00	$7,608,058.00
Construction Engineering		$456,483.00	$456,483.00
Other			$0.00
Total	$304,322.00	$8,064,541.00	$8,368,863.00

Funding Source	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$304,322.00	$8,064,541.00	$8,368,863.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$304,322.00	$8,064,541.00	$8,368,863.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$760,805.00
140-210-41-115-000-0000-00000-00000-551502	$7,608,058.00
	$8,368,863.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Fairway and Country Lakes Water Main Improvements

Project Number:	WU424	**Department:**	WATER
Total Capital Cost:	$898,477.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2027

Request description:

This project will replace approximately 1500 feet of 8" water main from roughly 1438 to 1520 Fairway Drive, and roughly 120 feet of new pipe to provide better redundancy with adjacent water main. The project will also replace an additional 1500 feet in the Autumn Run subdivision along Country Lakes Drive. The location of the existing water main relative to the buildings it serves has made repair of the multiple main breaks on each segment difficult for crews and impactful for customers.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$831,000.00	$16,620.00	$847,620.00
Construction Engineering	$49,860.00	$997.00	$50,857.00
Other			$0.00
Total	$880,860.00	$17,617.00	$898,477.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$880,860.00	$17,617.00	$898,477.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$880,860.00	$17,617.00	$898,477.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$847,620.00
140-210-41-115-000-0000-00000-00000-531301	$50,857.00
	$898,477.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Odyssey West Water Main Improvements

Project Number:	WU425	**Department:**	WATER
Total Capital Cost:	$1,232,568.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2027

Request description:
This project will allow for the abandonment of 2,200 feet of water main that traverses a retention basin and a regulated wetland area. It includes 400 feet of 12" cured-in-place-pipe rehabilitation under I-88, and the installation of 700 feet of 12" water main to complete a loop west of the retention basin and wetland.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$1,140,000.00	$22,800.00	$1,162,800.00
Construction Engineering	$68,400.00	$1,368.00	$69,768.00
Other			$0.00
Total	$1,208,400.00	$24,168.00	$1,232,568.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$1,208,400.00	$24,168.00	$1,232,568.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$1,208,400.00	$24,168.00	$1,232,568.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,162,800.00
140-210-41-115-000-0000-00000-00000-531301	$69,768.00
	$1,232,568.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Ogden Avenue Phase 3 Watermain Improvements

Project Number:	WU426	**Department:**	WATER
Total Capital Cost:	$3,042,101.00	**Type:**	Capital Improvement
		Timeline:	01/01/2029 to 12/31/2030

Request description:

This project will replace water mains on the following streets: North side of Ogden Ave (Wright to East), South side of Ogden Ave (East to Iroquois) and North side of Ogden Ave (Iroquois to Naperville/Wheaton). Water mains to be replaced vary in size between 8" and 16". The total water main to be replaced within this project is 1.19 miles.

Capital Costs	**FY2029**	**FY2030**	**Total**
Design	$110,622.00		$110,622.00
Construction/Maintenance		$2,765,546.00	$2,765,546.00
Construction Engineering		$165,933.00	$165,933.00
Other			$0.00
Total	$110,622.00	$2,931,479.00	$3,042,101.00

Funding Source	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$110,622.00	$2,931,479.00	$3,042,101.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$110,622.00	$2,931,479.00	$3,042,101.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$276,555.00
140-210-41-115-000-0000-00000-00000-551502	$2,765,546.00
	$3,042,101.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Josh Strait
External Funding Sources	N/A
Project Location/	Distribution
Impact on Operating Budget	N/A

West Highlands Phase 2 Watermain Improvements

Project Number:	WU427	**Department:**	WATER
Total Capital Cost:	$10,034,298.00	**Type:**	Capital Improvement
		Timeline:	01/01/2029 to 12/31/2030

Request description:

This project will replace water mains on the following streets: Iris Ln & Springwood Dr (Robin Hill to Magnolia), Robin Hill Dr (Magnolia to Lilac), Tulip Ln (Elmwood to Cul-de-sac), Fernwood Dr (Magnolia to Cul-de-sac), Magnolia Ln (Gartner to Springwood), Sandalwood Dr (Magnolia to Cul-de-sac), Elmwood Dr (Magnolia to Hemlock), Rose Ln (Elmwood to Lilac), Spruce Dr (Magnolia to Hemlock), Sycamore Dr (Magnolia to Spruce), and Gartner Rd (Magnolia to Hemlock). 6" water mains will be upsized to eight-inch. All other locations will be replaced with 8" water main. The total water main to be replaced within this project is 2.53 miles.

Capital Costs	**FY2029**	**FY2030**	**Total**
Design	$364,884.00		$364,884.00
Construction/Maintenance		$9,122,089.00	$9,122,089.00
Construction Engineering		$547,325.00	$547,325.00
Other			$0.00
Total	$364,884.00	$9,669,414.00	$10,034,298.00

Funding Source	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$364,884.00	$9,669,414.00	$10,034,298.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$364,884.00	$9,669,414.00	$10,034,298.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$912,209.00
140-210-41-115-000-0000-00000-00000-551502	$9,122,089.00
	$10,034,298.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Josh Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

West Highlands Phase 1 Watermain Improvements

Project Number:	WU428	**Department:**	WATER
Total Capital Cost:	$9,197,156.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2030

Request description:

This project will replace water mains on the following streets: Washington St (Pam Davis to Robin Hill), Robin Hill Dr (Wash to Magnolia), Cherry Blossom Ln (Robin Hill to Elmwood), Oakwood Dr (Magnolia to Cherry Blossom), Elmwood Dr (Wash to Magnolia), Hickory Ln (Elmwood to Cul-de-sac), Washington St (Elmwood to Sycamore), Sycamore Dr (Wash to Magnolia), Catalpa Ln (Sycamore to Cul-de-sac), Laurel Ln (Sycamore to Gartner), and Gartner Rd (Wash to Magnolia). 6" water mains will be upsized to eight-inch. All other locations will be replaced with 8" water main. The total water main to be replaced within this project is 2.30 miles.

Capital Costs	**FY2028**	**FY2029**	**FY2030**	**Total**
Design	$328,118.00			$328,118.00
Construction/Maintenance		$8,202,958.00	$164,059.00	$8,367,017.00
Construction Engineering		$492,177.00	$9,844.00	$502,021.00
Other				$0.00
Total	$328,118.00	$8,695,135.00	$173,903.00	$9,197,156.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$328,118.00	$8,695,135.00	$173,903.00	$9,197,156.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$328,118.00	$8,695,135.00	$173,903.00	$9,197,156.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$830,139.00
140-210-41-115-000-0000-00000-00000-551502	$8,367,017.00
	$9,197,156.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Josh Strait
External Funding Sources	N/A
Project Location/	Distribution
Impact on Operating Budget	N/A

Elevated Tank and Water Reservoir Coating DET

Project Number:	WU429	**Department:**	WATER
Total Capital Cost:	$650,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2030 to 12/31/2030

Request description:
This project will recoat the existing above ground water storage reservoirs, prolonging the life of these assets. These coatings will extend the life of these reservoirs by protecting the structure's substrate from UV damage, corrosion, weather and other forms of damage.

Capital Costs	**FY2030**	**Total**
Design		$0.00
Construction/Maintenance	$650,000.00	$650,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$650,000.00	$650,000.00

Funding Source	**FY2030**	**Total**
Water Utility Fund	$650,000.00	$650,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$650,000.00	$650,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$650,000.00
	$650,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Central Elevated Tank Rehabilitation Phase 2

Project Number:	WU430	**Department:**	WATER
Total Capital Cost:	$908,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:

This project involves the demolition of the original Central Elevated water tank along with associated components including water main, drainage pipe, control panels, and electrical conduit. Upon completion, the site will be graded for additional parking spaces. Re-striping a portion of the existing parking lot will also be incorporated.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design	$0.00	$8,000.00	$8,000.00
Construction/Maintenance	$0.00	$900,000.00	$900,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$0.00	$908,000.00	$908,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$0.00	$908,000.00	$908,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$0.00	$908,000.00	$908,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$8,000.00
140-210-41-115-000-0000-00000-00000-551502	$900,000.00
	$908,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Jason Xi
External Funding Sources	N/A
Project Location/	Distribution
Impact on Operating Budget	N/A

South-Central Interceptor Bank Stabilization T06 - Phase 3

Project Number: WW001
Total Capital Cost: $100,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2023 to 12/31/2027

Request description:
This project involves bank stabilization of certain segments of the East branch of the DuPage River, adjacent to the City's South-Central Interceptor sanitary sewer. This sanitary sewer interceptor conveys wastewater from approximately one third of the City to the South Operations Center (SOC) pump station. Phase 1 of the project was constructed in 2020 and Phase 2 was constructed in 2022 (segment between Gartner and Santa Maria). Phase 3 will be constructed in 2023, and is the segment between Hobson and 75th Street. This project has entered the monitoring phase as required by permit through 2027

Capital Costs	FY2026	FY2027	Total
Design			$0.00
Construction/Maintenance	$50,000.00	$50,000.00	$100,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$50,000.00	$50,000.00	$100,000.00

Funding Source	FY2026	FY2027	Total
Water Utility Fund	$50,000.00	$50,000.00	$100,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$50,000.00	$50,000.00	$100,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$100,000.00
	$100,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joshua Strait
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Wastewater Utility Infrastructure Relocation - City Projects

Project Number:	WW005	**Department:**	WATER
Total Capital Cost:	$125,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:
This project is to pay for the relocation of existing wastewater utility infrastructure located within the public right-of-way when the jurisdictional agency has requested our utility to relocate these facilities due to conflicts with pending City, State, County, or Tollway roadway improvements.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$125,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$125,000.00
	$125,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joshua Strait/ Jason Xi
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Sewer System - Rehabilitation/Replacement Program - Manholes / Siphons

Project Number:	WW006	**Department:**	WATER
Total Capital Cost:	$2,730,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2030

Request description:
This project consists of ongoing investigation and rehabilitation of miscellaneous deteriorated sanitary sewer manholes and siphons in areas known to have significant groundwater infiltration using trenchless technology processes system-wide.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$690,000.00	$690,000.00	$400,000.00	$450,000.00	$500,000.00	$2,730,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$690,000.00	$690,000.00	$400,000.00	$450,000.00	$500,000.00	$2,730,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$690,000.00	$690,000.00	$400,000.00	$450,000.00	$500,000.00	$2,730,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$690,000.00	$690,000.00	$400,000.00	$450,000.00	$500,000.00	$2,730,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,730,000.00
	$2,730,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Sewer Oversizing Payments - New Developments

Project Number: WW009
Total Capital Cost: $50,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2025 to 12/31/2030

Request description:
Some sanitary sewer extensions in new developments throughout the utility service area are oversized from 8" to larger sizes or deepened from a standard depth of 6 to 12 feet to greater depths for offsite capacity in accordance with the City's Master Wastewater Utility Plan. Payments are made to the developer for the incremental costs of sanitary sewer oversizing and deepening.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$50,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$50,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$50,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$50,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$50,000.00
	$50,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joshua Strait/ Jason Xi
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Sewer Capacity Improvements

Project Number:	WW010	**Department:**	WATER
Total Capital Cost:	$250,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2030

Request description:
In FY2017 staff began developing a system-wide hydraulic model to evaluate the sanitary sewers and identify areas where capacity improvements are needed to improve system function. Final project locations will be determined by the model results and prioritized.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$250,000.00
	$250,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Site Security Improvements - Water & Wastewater Facilities

Project Number: WW033
Total Capital Cost: $880,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2025 to 12/31/2030

Request description:
This project will provide for the physical and technical protection of water and wastewater facilities throughout the City of Naperville. Site security from vandalism and physical and technical attacks on these critical infrastructures is beneficial for the protection of water quality, provision of sufficient water quantity, ensuring public confidence, and protection of public health and safety. This project includes new security fencing, repairs of existing fencing, other physical protection, alarm systems, security cameras, and cybersecurity improvements. These improvements are within the guidelines from the EPA and DHS.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$160,000.00	$160,000.00	$160,000.00	$200,000.00	$200,000.00	$880,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$160,000.00	$160,000.00	$160,000.00	$200,000.00	$200,000.00	$880,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$160,000.00	$160,000.00	$160,000.00	$200,000.00	$200,000.00	$880,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$160,000.00	$160,000.00	$160,000.00	$200,000.00	$200,000.00	$880,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$880,000.00
	$880,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Sewer Lift Station Rehabilitation Program - Miscellaneous Improvements

Project Number:	WW034	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2030

Request description:

This project is to provide miscellaneous improvements to sanitary sewer pump stations due to a number of factors including age of existing pumps and controls and corrosion of some of the underground metal structures. Many of the pumps have reached the end of their projected lifespan and are becoming unreliable, and some of the lift station emergency generators are obsolete, with repair parts no longer available. This project will also provide for replacement of major components at lift stations that are not scheduled for complete rehabilitation, as well as ongoing SCADA upgrades and miscellaneous forcemain rehabilitation.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Design						$0.00
Construction/Maintenance	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

SWRC - Roadway Improvements

Project Number: WW038
Total Capital Cost: $300,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project proposes the reconstruction/repaving of deteriorated roadways and pavement within the Springbrook Water Reclamation Plant. The roadways are necessary to allow for manpower and equipment to maintain plant operations, tanker truck delivery of required wastewater treatment chemicals, and the removal of residual plant solids.

Capital Costs	FY2026	FY2028	FY2030	Total
Design				$0.00
Construction/Maintenance	$100,000.00	$100,000.00	$100,000.00	$300,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$100,000.00	$100,000.00	$100,000.00	$300,000.00

Funding Source	FY2026	FY2028	FY2030	Total
Water Utility Fund	$100,000.00	$100,000.00	$100,000.00	$300,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$100,000.00	$100,000.00	$100,000.00	$300,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$300,000.00
	$300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joe Slevnik
External Funding Sources	None.
Impact on Operating Budget	N/A

SWRC - Facility Replacements (non-treatment)

Project Number: WW041
Total Capital Cost: $1,625,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project provides for the replacement/upgrade of non-treatment-related facilities and equipment at the Springbrook Water Reclamation Center. Electrical Distribution System upgrades have been broken out of this project and is a separate project.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$425,000.00	$250,000.00	$350,000.00	$250,000.00	$350,000.00	$1,625,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$425,000.00	$250,000.00	$350,000.00	$250,000.00	$350,000.00	$1,625,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$425,000.00	$250,000.00	$350,000.00	$250,000.00	$350,000.00	$1,625,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$425,000.00	$250,000.00	$350,000.00	$250,000.00	$350,000.00	$1,625,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,625,000.00
	$1,625,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joe Slevnik
External Funding Sources	None.
Impact on Operating Budget	N/A

SWRC - Biosolids Holding Tank - Phase 2

Project Number:	WW042	**Department:**	WATER
Total Capital Cost:	$1,914,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2026

Request description:

This project is for the construction of the second Biosolids Holding Tank at the Springbrook Water Reclamation Plant. The first tank was completed in FY2016. The second tank will provide operational flexibility and redundancy with construction planned for FY2025.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$1,884,000.00	$1,884,000.00
Construction Engineering	$30,000.00	$30,000.00
Other		$0.00
Total	$1,914,000.00	$1,914,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$1,559,910.00	$1,559,910.00
Phosphorus Fund	$354,090.00	$354,090.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,914,000.00	$1,914,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,884,000.00
140-210-41-115-000-0000-00000-00000-531301	$30,000.00
	$1,914,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joe Slevnik
External Funding Sources	None.
Impact on Operating Budget	N/A

SWRC - Miscellaneous Process-related Replacements/Upgrades

Project Number: WW044
Total Capital Cost: $1,265,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
This project provides for the replacement or rehabilitation of miscellaneous process-related components, facilities or equipment at Springbrook Water Reclamation Center (SWRC). Projects include SCADA/PLC upgrades ($125,000); Centrifuge Polymer System replacement ($125,000); and Centrifuge Control Panel replacement ($200,000).

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design						$0.00
Construction/Maintenance	$375,000.00	$125,000.00	$255,000.00	$210,000.00	$300,000.00	$1,265,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$375,000.00	$125,000.00	$255,000.00	$210,000.00	$300,000.00	$1,265,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$375,000.00	$125,000.00	$255,000.00	$210,000.00	$300,000.00	$1,265,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$375,000.00	$125,000.00	$255,000.00	$210,000.00	$300,000.00	$1,265,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,265,000.00
	$1,265,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joe Slevnik
External Funding Sources	None.
Impact on Operating Budget	N/A

SWRC - South Plant Capacity Upgrades & Improvements

Project Number:	WW045	**Department:**	WATER
Total Capital Cost:	$50,734,850.00	**Type:**	Capital Improvement
		Timeline:	11/01/2022 to 12/31/2028

Request description:

This project proposes to design and construct capacity improvements and upgrades to the South Plant, including aeration and clarifier improvements. Additional aeration capacity will be constructed, reaching a total of four three-pass basins, four additional high speed turbo blowers and new membrane diffusers for the new basins. The South Plant aeration basins will be configured for MUCT biological phosphorus removal, including baffle walls, mixers and recirculation pumps. In addition, three additional 115' diameter secondary clarifiers will also be constructed.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design	$150,000.00	$150,000.00	$70,000.00	$370,000.00
Construction/Maintenance	$19,767,300.00	$19,767,300.00	$9,503,500.00	$49,038,100.00
Construction Engineering	$442,250.00	$442,250.00	$442,250.00	$1,326,750.00
Other				$0.00
Total	$20,359,550.00	$20,359,550.00	$10,015,750.00	$50,734,850.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$15,541,410.00	$16,593,033.00	$8,162,836.00	$40,297,279.00
Phosphorus Fund	$4,818,140.00	$3,766,517.00	$1,852,914.00	$10,437,571.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$20,359,550.00	$20,359,550.00	$10,015,750.00	$50,734,850.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$370,000.00
140-210-41-115-000-0000-00000-00000-551502	$50,364,850.00
	$50,734,850.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joshua Strait
External Funding Sources	None.
Impact on Operating Budget	N/A

Springbrook Interceptor (T01) Rehabilitation - Dragon Lake Phase 1

Project Number:	WW047	**Department:**	WATER
Total Capital Cost:	$6,487,200.00	**Type:**	Capital Improvement
		Timeline:	01/01/2025 to 12/31/2028

Request description:

The Springbrook (T01) Interceptor is one of two IEPA permitted interceptors that transport wastewater from the Water Utilities sanitary collection system to the Springbrook Water Reclamation Center. This major asset was installed in 1975 and, after a recent MSI (Multi Senor Inspection), the Springbrook interceptor is in need of major repairs and rehabilitation. This project is a multi-year project, needing several phases to compete. Included in this project is the replacement of manholes in the Dragon Lake Forest Preserve, rehabilitation of the remaining manholes, CIP lining of the interceptor, and by-pass pumping. Phase 1 of this project will include the replacement of two manholes, epoxy lining of the remaining manholes in the Dragon Lake forest Preserve and the installation of a Cured-in-Place (CIP) liner from 75th Street to 87th Street.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**Total**
Design				$0.00
Construction/Maintenance	$3,000,000.00	$3,000,000.00	$120,000.00	$6,120,000.00
Construction Engineering	$180,000.00	$180,000.00	$7,200.00	$367,200.00
Other				$0.00
Total	$3,180,000.00	$3,180,000.00	$127,200.00	$6,487,200.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$3,180,000.00	$3,180,000.00	$127,200.00	$6,487,200.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$3,180,000.00	$3,180,000.00	$127,200.00	$6,487,200.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$6,487,200.00
	$6,487,200.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn/Joshua Strait
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

SWRC - South Plant RAS/Grit Improvements

Project Number:	WW048	**Department:**	WATER
Total Capital Cost:	$7,412,000.00	**Type:**	Capital Improvement
		Timeline:	11/01/2022 to 12/31/2026

Request description:

This project will provide for the installation of RAS (Return Activated Sludge)/Grit improvements at the South Plant. The existing aerated grit removal process is original to the South Plant construction and allows large amounts of grit to pass through the process, causing problems downstream, and does not provide for automatic removal and classification. A new vortex-type grit removal system will be designed along with a grit washer classifier. The new grit system shall be sized to accommodate both existing conditions as well as the proposed expansion of South Plant capacity for a 50/50 flow split. Also included in this project are RAS pumping improvements to support South Plant expansion.

Capital Costs	**FY2026**	**Total**
Design	$35,000.00	$35,000.00
Construction/Maintenance	$7,077,000.00	$7,077,000.00
Construction Engineering	$300,000.00	$300,000.00
Other		$0.00
Total	$7,412,000.00	$7,412,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$6,040,780.00	$6,040,780.00
Phosphorus Fund	$1,371,220.00	$1,371,220.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$7,412,000.00	$7,412,000.00

Account Codes (Capital Costs):	
140-210-41-115-000-0000-00000-00000-531301	$35,000.00
140-210-41-115-000-0000-00000-00000-551502	$7,377,000.00
	$7,412,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joe Slevnik
External Funding Sources	None.
Impact on Operating Budget	N/A

SWRC - Cloth Media Disc Filter Facilities

Project Number: WW050
Total Capital Cost: $39,500,000.00

Department: WATER
Type: Capital Improvement

Timeline: 01/01/2026 to 12/31/2030

Request description:
The existing underground sand filters serving as tertiary filters for the North plant are near the end of their useful life. The South plant does not currently have tertiary filters. It is anticipated that a lower than 0.5 mg/L phosphorus limit will be imposed on Springbrook Water Reclamation Center in the future and that this will be achieved through chemical polishing and tertiary filtration. Cloth media disc filters are anticipated to provide tertiary filtration due to their compact footprint and ease of media replacement.

Capital Costs	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Design	$1,900,000.00	$1,900,000.00				$3,800,000.00
Construction/Maintenance			$11,900,000.00	$11,900,000.00	$11,900,000.00	$35,700,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$1,900,000.00	$1,900,000.00	$11,900,000.00	$11,900,000.00	$11,900,000.00	$39,500,000.00

Funding Source	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Water Utility Fund	$1,900,000.00	$1,900,000.00	$9,900,000.00	$11,900,000.00	$11,900,000.00	$37,500,000.00
Phosphorus Fund			$2,000,000.00			$2,000,000.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$1,900,000.00	$1,900,000.00	$11,900,000.00	$11,900,000.00	$11,900,000.00	$39,500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$3,800,000.00
140-210-41-115-000-0000-00000-00000-551502	$35,700,000.00
	$39,500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joe Slevnik
External Funding Sources	None.
Impact on Operating Budget	N/A

Northwest Wastewater Pump Station Improvements/Upgrades

Project Number:	WW053	**Department:**	WATER
Total Capital Cost:	$1,155,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
As part of the water utility's ongoing rehabilitation and renewal of its critical infrastructure, this project will provide for upgrades and improvements to major components at Northwest Wastewater Pump Station.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$1,155,000.00	$1,155,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,155,000.00	$1,155,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$1,155,000.00	$1,155,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,155,000.00	$1,155,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,155,000.00
	$1,155,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Jason Xi
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

SWRC - Nutrient Removal Upgrades & North Plant Aeration Improvements

Project Number:	WW057	**Department:**	WATER
Total Capital Cost:	$68,170,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2024 to 12/31/2029

Request description:

This project will reconfigure the existing aeration tanks in the North Plant for MUCT biological phosphorus removal, associated submersible mixers, recirculation pumps and replacement of the existing mechanical aeration system with high-speed turbo blowers and fine bubble diffusers. The existing mechanical aerators are 15-40 years old, and sourcing parts for maintenance and repairs is difficult. This project will also add sidestream fermentation and a chemical phosphorus removal backup system.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$275,000.00	$125,000.00	$100,000.00	$50,000.00	$550,000.00
Construction/Maintenance	$1,500,000.00	$21,790,000.00	$21,790,000.00	$20,290,000.00	$65,370,000.00
Construction Engineering		$750,000.00	$750,000.00	$750,000.00	$2,250,000.00
Other					$0.00
Total	$1,775,000.00	$22,665,000.00	$22,640,000.00	$21,090,000.00	$68,170,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$1,775,000.00	$18,471,975.00	$18,451,600.00	$17,188,350.00	$55,886,925.00
Phosphorus Fund		$4,193,025.00	$4,188,400.00	$3,901,650.00	$12,283,075.00
American Rescue Fund					$0.00
Electric Utility Fund					$0.00
Total	$1,775,000.00	$22,665,000.00	$22,640,000.00	$21,090,000.00	$68,170,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$550,000.00
140-210-41-115-000-0000-00000-00000-551502	$67,620,000.00
	$68,170,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joe Slevnik
External Funding Sources	None.
Impact on Operating Budget	N/A

Trillium Wastewater Pump Station Improvements/Upgrades

Project Number:	WW059	**Department:**	WATER
Total Capital Cost:	$105,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
As part of the water utility's ongoing rehabilitation and renewal of its critical infrastructure, this project will provide for upgrades and improvements to major components at Trillium Wastewater Pump Station.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$105,000.00	$105,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$105,000.00	$105,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$105,000.00	$105,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$105,000.00	$105,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$105,000.00
	$105,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Jason Xi
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Bonnema Woods Wastewater Pump Station Improvements/Upgrades

Project Number:	WW061	**Department:**	WATER
Total Capital Cost:	$1,200,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:
As part of the water utility's ongoing rehabilitation and renewal of its critical infrastructure, this project will provide for upgrades and improvements to major components at Bonnema Woods Wastewater Pump Station.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$950,000.00	$250,000.00	$1,200,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$950,000.00	$250,000.00	$1,200,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$950,000.00	$250,000.00	$1,200,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$950,000.00	$250,000.00	$1,200,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,200,000.00
	$1,200,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Country Lakes Wastewater Pump Station Improvements/Upgrades

Project Number:	WW062	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2027

Request description:
As part of the water utility's ongoing rehabilitation and renewal of its critical infrastructure, this project will provide for upgrades and improvements to major components at Country Lakes Wastewater Pump Station.

Capital Costs	**FY2027**	**Total**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,000,000.00	$1,000,000.00

Funding Source	**FY2027**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,000,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

The Meadows & Baileywood Small-Diameter Sanitary Sewer Main Lining

Project Number:	WW063	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2028

Request description:
This project is to rehabilitate small-diameter sanitary sewer main in The Meadows and Baileywood subdivisions using Cured-in-Place Pipe (CIPP) lining technology. This is a multi-phase project.

Capital Costs	**FY2028**	**Total**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,000,000.00	$1,000,000.00

Funding Source	**FY2028**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,000,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

West Highlands Pump Station Improvements/Upgrades

Project Number:	WW064	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2028

Request description:
As part of the water utility's ongoing rehabilitation and renewal of its critical infrastructure, this project will provide for upgrades and improvements to major components at West Highlands Wastewater Pump Station.

Capital Costs	**FY2028**	**Total**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,000,000.00	$1,000,000.00

Funding Source	**FY2028**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,000,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

North Pump Station Rehabilitation

Project Number:	WW065	**Department:**	WATER
Total Capital Cost:	$2,600,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2029

Request description:
This project includes the replacement of pumps, piping, valves, and automation equipment for the North Pump Station.

Capital Costs	**FY2028**	**FY2029**	**Total**
Design			$0.00
Construction/Maintenance	$2,500,000.00	$100,000.00	$2,600,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$2,500,000.00	$100,000.00	$2,600,000.00

Funding Source	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$2,500,000.00	$100,000.00	$2,600,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$2,500,000.00	$100,000.00	$2,600,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,600,000.00
	$2,600,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Century Hill Lift Station

Project Number:	WW067	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2028

Request description:
This project includes the replacement of pumps, piping, valves, and automation equipment for the Century Hills Lift Station.

Capital Costs	**FY2028**	**Total**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,000,000.00	$1,000,000.00

Funding Source	**FY2028**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,000,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

East Highlands Sewer Main Replacement

Project Number:	WW068	**Department:**	WATER
Total Capital Cost:	$9,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2029

Request description:

This project includes the replacement of existing sanitary sewer where current rehabilitation has surpassed its useful life. Rehabilitation of pipe in these areas was some of the first rehabilitation that was undertaken by the department in the early 1990's.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$250,000.00	$250,000.00			$500,000.00
Construction/Maintenance	$2,500,000.00	$2,500,000.00	$2,500,000.00	$1,000,000.00	$8,500,000.00
Construction Engineering					$0.00
Other					$0.00
Total	$2,750,000.00	$2,750,000.00	$2,500,000.00	$1,000,000.00	$9,000,000.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$2,750,000.00	$2,750,000.00	$2,500,000.00	$1,000,000.00	$9,000,000.00
Phosphorus Fund					$0.00
American Rescue Fund					$0.00
Electric Utility Fund					$0.00
Total	$2,750,000.00	$2,750,000.00	$2,500,000.00	$1,000,000.00	$9,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$500,000.00
140-210-41-115-000-0000-00000-00000-551502	$8,500,000.00
	$9,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

SWRC - Electrical Distribution System Improvements

Project Number:	WW069	**Department:**	WATER
Total Capital Cost:	$625,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2022 to 12/31/2026

Request description:
This project will install a second electrical feed to Springbrook Water Reclamation Center as required by the Illinois EPA and replace the original direct bury cable and older transformers to upgrade to today's standards.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$625,000.00	$625,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$625,000.00	$625,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$625,000.00	$625,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$625,000.00	$625,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$625,000.00
	$625,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Phil Calderone
Impact on Operating Budget	N/A

Springbrook Interceptor (T01) Rehabilitation - Phase 2 (Dragon Lake)

Project Number:	WW070	**Department:**	WATER
Total Capital Cost:	$6,186,600.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2029

Request description:

The Springbrook (T01) Interceptor is one of two IEPA permitted interceptors that transport wastewater from the Water Utilities sanitary collection system to the Springbrook Water Reclamation Center. This major asset was installed in 1975 and, after a recent MSI (Multi Senor Inspection), the Springbrook interceptor is in need of major repairs and rehabilitation. This project is a multi-year project, needing several phases to compete. Included in this project is the replacement of manholes in the Dragon Lake Forest Preserve, rehabilitation of the remaining manholes, CIP lining of the interceptor, and by-pass pumping.

Capital Costs	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$240,000.00				$240,000.00
Construction/Maintenance		$2,750,000.00	$2,750,000.00	$110,000.00	$5,610,000.00
Construction Engineering		$165,000.00	$165,000.00	$6,600.00	$336,600.00
Other					$0.00
Total	$240,000.00	$2,915,000.00	$2,915,000.00	$116,600.00	$6,186,600.00

Funding Source	**FY2026**	**FY2027**	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$240,000.00	$2,915,000.00	$2,915,000.00	$116,600.00	$6,186,600.00
Phosphorus Fund					$0.00
American Rescue Fund					$0.00
Electric Utility Fund					$0.00
Total	$240,000.00	$2,915,000.00	$2,915,000.00	$116,600.00	$6,186,600.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$240,000.00
140-210-41-115-000-0000-00000-00000-551502	$5,610,000.00
140-210-41-115-000-0000-00000-00000-531301	$336,600.00
	$6,186,600.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn / Josh Strait
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Springbrook Interceptor (T01) Rehabilitation - Phase 3 (Countryside/The Fields)

Project Number:	WW071	**Department:**	WATER
Total Capital Cost:	$11,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2029 to 12/31/2029

Request description:

The Springbrook (T01) Interceptor is one of two IEPA permitted interceptors that transport wastewater from the Water Utilities sanitary collection system to the Springbrook Water Reclamation Center. This major asset was installed in 1975 and, after a recent MSI (Multi Senor Inspection), the Springbrook interceptor is in need of major repairs and rehabilitation. This project is a multi-year project, needing several phases to compete. Included in this project is the replacement of manholes in the Dragon Lake Forest Preserve, rehabilitation of the remaining manholes, CIP lining of the interceptor, and by-pass pumping.

Capital Costs	**FY2027**	**FY2029**	**Total**
Design			$0.00
Construction/Maintenance	$5,500,000.00	$5,500,000.00	$11,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$5,500,000.00	$5,500,000.00	$11,000,000.00

Funding Source	**FY2027**	**FY2029**	**Total**
Water Utility Fund	$5,500,000.00	$5,500,000.00	$11,000,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$5,500,000.00	$5,500,000.00	$11,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$11,000,000.00
	$11,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Springbrook Interceptor (T01) Rehabilitation - Phase 4 (Springbrook Crossing)

Project Number:	WW072	**Department:**	WATER
Total Capital Cost:	$11,000,000.00	**Type:**	Capital Improvement
		Timeline:	1/1/2028 to 12/31/2030

Request description:

The Springbrook (T01) Interceptor is one of two IEPA permitted interceptors that transport wastewater from the Water Utilities sanitary collection system to the Springbrook Water Reclamation Center. This major asset was installed in 1975 and, after a recent MSI (Multi Senor Inspection), the Springbrook interceptor is in need of major repairs and rehabilitation. This project is a multi-year project, needing several phases to compete. Included in this project is the replacement of manholes in the Dragon Lake Forest Preserve, rehabilitation of the remaining manholes, CIP lining of the interceptor, and by-pass pumping.

Capital Costs	**FY2028**	**FY2030**	**Total**
Design			$0.00
Construction/Maintenance	$5,500,000.00	$5,500,000.00	$11,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$5,500,000.00	$5,500,000.00	$11,000,000.00

Funding Source	**FY2028**	**FY2030**	**Total**
Water Utility Fund	$5,500,000.00	$5,500,000.00	$11,000,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$5,500,000.00	$5,500,000.00	$11,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$11,000,000.00
	$11,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Springbrook Interceptor (T01) Rehabilitation Phase 5 (Breckenridge/Timber Creek)

Project Number: WW073
Total Capital Cost: $5,500,000.00

Department: WATER
Type: Capital Improvement

Timeline: 1/1/2029 to 12/31/2031

Request description:
The Springbrook (T01) Interceptor is one of two IEPA permitted interceptors that transport wastewater from the Water Utilities sanitary collection system to the Springbrook Water Reclamation Center. This major asset was installed in 1975 and, after a recent MSI (Multi Senor Inspection), the Springbrook interceptor is in need of major repairs and rehabilitation. This project is a multi-year project, needing several phases to compete. Included in this project is the replacement of manholes in the Dragon Lake Forest Preserve, rehabilitation of the remaining manholes, CIP lining of the interceptor, and by-pass pumping.

Capital Costs	**FY2029**	**Total**
Design		$0.00
Construction/Maintenance	$5,500,000.00	$5,500,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$5,500,000.00	$5,500,000.00

Funding Source	**FY2029**	**Total**
Water Utility Fund	$5,500,000.00	$5,500,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$5,500,000.00	$5,500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$5,500,000.00
	$5,500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Sewer Service Lateral Lining & Vac-a-Tee Installation Cress Creek Phase 2

Project Number:	WW074	**Department:**	WATER
Total Capital Cost:	$2,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2029 to 12/31/2029

Request description:

This multi-year capital improvement project consists of the rehabilitation of deteriorated sanitary service laterals and Vac-A-Tee installation in the Cress Creek subdivision using trenchless technology processes. Vac-a-Tee's are a trenchless cleanout system that allows access to the sanitary service pipe for cleaning and inspection.

Capital Costs	**FY2029**	**Total**
Design		$0.00
Construction/Maintenance	$2,000,000.00	$2,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$2,000,000.00	$2,000,000.00

Funding Source	**FY2029**	**Total**
Water Utility Fund	$2,000,000.00	$2,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$2,000,000.00	$2,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,000,000.00
	$2,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Sewer Service Lateral Lining & Vac-a-Tee Installation Longwood Phase 2

Project Number:	WW075	**Department:**	WATER
Total Capital Cost:	$2,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:

This multi-year capital improvement project consists of the rehabilitation of deteriorated sanitary service laterals and Vac-A-Tee installation in the Longwood subdivision using trenchless technology processes. Vac-a-Tee's are a trenchless cleanout system that allows access to the sanitary service pipe for cleaning and inspection.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$2,000,000.00	$2,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$2,000,000.00	$2,000,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$2,000,000.00	$2,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$2,000,000.00	$2,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,000,000.00
	$2,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Sewer Service Lateral Lining & Vac-a-Tee Installation Old Naperville Phase 1

Project Number:	WW076	**Department:**	WATER
Total Capital Cost:	$2,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2027

Request description:

This multi-year capital improvement project consists of the rehabilitation of deteriorated sanitary service laterals and Vac-A-Tee installation in the Longwood subdivision using trenchless technology processes. Vac-a-Tee's are a trenchless cleanout system that allows access to the sanitary service pipe for cleaning and inspection.

Capital Costs	**FY2027**	**Total**
Design		$0.00
Construction/Maintenance	$2,000,000.00	$2,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$2,000,000.00	$2,000,000.00

Funding Source	**FY2027**	**Total**
Water Utility Fund	$2,000,000.00	$2,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$2,000,000.00	$2,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,000,000.00
	$2,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Sewer Service Lateral Lining & Vac-a-Tee Installation Old Naperville Phase 2

Project Number:	WW077	**Department:**	WATER
Total Capital Cost:	$2,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2028

Request description:

This multi-year capital improvement project consists of the rehabilitation of deteriorated sanitary service laterals and Vac-A-Tee installation in the Longwood subdivision using trenchless technology processes. Vac-a-Tee's are a trenchless cleanout system that allows access to the sanitary service pipe for cleaning and inspection.

Capital Costs	**FY2028**	**Total**
Design		$0.00
Construction/Maintenance	$2,000,000.00	$2,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$2,000,000.00	$2,000,000.00

Funding Source	**FY2028**	**Total**
Water Utility Fund	$2,000,000.00	$2,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$2,000,000.00	$2,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,000,000.00
	$2,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Lift Station Force Main Rehabilitation - Hobson Oaks

Project Number:	WW078	**Department:**	WATER
Total Capital Cost:	$2,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2028

Request description:

This project includes the replacement and rehabilitation of sanitary sewer force mains for Hobson Oaks Lift Station. Internal condition assessments determined that these force mains are passed their useful life, and are in need of replacement/rehabilitation.

Capital Costs	**FY2027**	**FY2028**	**Total**
Design			$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00	$2,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$1,000,000.00	$1,000,000.00	$2,000,000.00

Funding Source	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00	$2,000,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$1,000,000.00	$1,000,000.00	$2,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,000,000.00
	$2,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Lift Station Force Main Rehabilitation - Rivermist

Project Number:	WW079	**Department:**	WATER
Total Capital Cost:	$500,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
This project includes the replacement and rehabilitation of sanitary sewer force mains for Rivermist Lift Station. Internal condition assessments determined that these force mains are passed their useful life, and are in need of replacement/rehabilitation.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$500,000.00	$500,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$500,000.00	$500,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$500,000.00	$500,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$500,000.00	$500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$500,000.00
	$500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Lift Station Force Main Rehabilitation - Riverwoods

Project Number:	WW080	**Department:**	WATER
Total Capital Cost:	$1,004,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2028

Request description:

This project includes the replacement and rehabilitation of sanitary sewer force mains for Riverwood Lift Station. Internal condition assessments determined that these force mains are passed their useful life, and are in need of replacement/rehabilitation.

Capital Costs	**FY2027**	**FY2028**	**Total**
Design	$4,000.00		$4,000.00
Construction/Maintenance		$1,000,000.00	$1,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$4,000.00	$1,000,000.00	$1,004,000.00

Funding Source	**FY2027**	**FY2028**	**Total**
Water Utility Fund	$4,000.00	$1,000,000.00	$1,004,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$4,000.00	$1,000,000.00	$1,004,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$4,000.00
140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,004,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Lift Station Force Main Rehabilitation - SOC North

Project Number:	WW081	**Department:**	WATER
Total Capital Cost:	$1,004,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2029

Request description:

This project includes the replacement and rehabilitation of sanitary sewer force main for South Operations Center (North) Pump Station. Internal condition assessments determined that these force mains are passed their useful life, and are in need of replacement/rehabilitation.

Capital Costs	**FY2028**	**FY2029**	**Total**
Design	$4,000.00		$4,000.00
Construction/Maintenance		$1,000,000.00	$1,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$4,000.00	$1,000,000.00	$1,004,000.00

Funding Source	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$4,000.00	$1,000,000.00	$1,004,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$4,000.00	$1,000,000.00	$1,004,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$4,000.00
140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,004,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Small Diameter Sanitary Sewer Lining Winding Creek Estates

Project Number:	WW082	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2029 to 12/31/2029

Request description:
This project is to rehabilitate small-diameter sanitary sewer main in Winding Creek Estates subdivision using Cured-in-Place Pipe (CIPP) lining technology.

Capital Costs	**FY2029**	**Total**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,000,000.00	$1,000,000.00

Funding Source	**FY2029**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,000,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Small Diameter Sanitary Sewer Lining NWPS Tributary Basins

Project Number:	WW083	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2027

Request description:
This project is to rehabilitate small-diameter sanitary sewer main in the Northwest Pump Station Tributary using Cured-in-Place Pipe (CIPP) lining technology.

Capital Costs	**FY2027**	**Total**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,000,000.00	$1,000,000.00

Funding Source	**FY2027**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,000,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Small Diameter Sanitary Sewer main Lining Country Lakes Phase 2

Project Number:	WW084	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2026

Request description:
This project is to rehabilitate small-diameter sanitary sewer main in Country Lakes subdivision using Cured-in-Place Pipe (CIPP) lining technology.

Capital Costs	**FY2026**	**Total**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,000,000.00	$1,000,000.00

Funding Source	**FY2026**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,000,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Water Facility Generator Replacement - South Operations Center

Project Number:	WW085	**Department:**	WATER
Total Capital Cost:	$2,150,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:

The Water Utility has a fleet of back up generators to supply power to water supply and wastewater pumping stations in case of power outages. Some of these generators are up to 45 years old and obsolete. The "Generator Replacement Projects" will ensure that each of these critical sites will have reliable secondary power source and meet the utilities regulatory compliance requirements.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design			$0.00
Construction/Maintenance	$1,100,000.00	$1,000,000.00	$2,100,000.00
Construction Engineering	$35,000.00	$15,000.00	$50,000.00
Other			$0.00
Total	$1,135,000.00	$1,015,000.00	$2,150,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$1,135,000.00	$1,015,000.00	$2,150,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$1,135,000.00	$1,015,000.00	$2,150,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,150,000.00
	$2,150,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Water Facility Generator Replacement - North Operations Center

Project Number:	WW086	**Department:**	WATER
Total Capital Cost:	$874,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2027 to 12/31/2029

Request description:

The Water Utility has a fleet of back up generators to supply power to water supply and wastewater pumping stations in case of power outages. Some of these generators are up to 45 years old and obsolete. The "Generator Replacement Projects" will ensure that each of these critical sites will have reliable secondary power source and meet the utilities regulatory compliance requirements.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total**
Design	$24,000.00			$24,000.00
Construction/Maintenance		$400,000.00	$450,000.00	$850,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$24,000.00	$400,000.00	$450,000.00	$874,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total**
Water Utility Fund	$24,000.00	$400,000.00	$450,000.00	$874,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$24,000.00	$400,000.00	$450,000.00	$874,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$24,000.00
140-210-41-115-000-0000-00000-00000-551502	$850,000.00
	$874,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Longwood Sanitary Sewer Replacement

Project Number:	WW088	**Department:**	WATER
Total Capital Cost:	$750,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2030 to 12/31/2030

Request description:
This project includes the replacement of existing sanitary sewer where current rehabilitation has surpassed its useful life. Rehabilitation of pipe in these areas was some of the first rehabilitation that was undertaken by the department in the early 1990's.

Capital Costs	**FY2030**	**Total**
Design		$0.00
Construction/Maintenance	$750,000.00	$750,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$750,000.00	$750,000.00

Funding Source	**FY2030**	**Total**
Water Utility Fund	$750,000.00	$750,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$750,000.00	$750,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$750,000.00
	$750,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	NA

Sanitary Sewer Lateral Lining & Vac-A-Tee Installation Downtown/College Area (C05/C06) Phase 1

Project Number:	WW089	**Department:**	WATER
Total Capital Cost:	$2,500,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2030 to 12/31/2030

Request description:

This multi-year capital improvement project consists of the rehabilitation of deteriorated sanitary service laterals and Vac-A-Tee installation in the North Central College, and downtown areas using trenchless technology processes. Vac-a-Tee's are a trenchless cleanout system that allows access to the sanitary service pipe for cleaning and inspection.

Capital Costs	**FY2030**	**Total**
Design		$0.00
Construction/Maintenance	$2,500,000.00	$2,500,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$2,500,000.00	$2,500,000.00

Funding Source	**FY2030**	**Total**
Water Utility Fund	$2,500,000.00	$2,500,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$2,500,000.00	$2,500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,500,000.00
	$2,500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Small-Diameter Sewer Main Lining Old Saw Mill (S13)

Project Number:	WW091	**Department:**	WATER
Total Capital Cost:	$1,000,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2030 to 12/31/2030

Request description:
This project is to rehabilitate the small-diameter sanitary sewer main in the Old Sawmill and other misc. areas using Cured-in-Place Pipe (CIPP) lining technology.

Capital Costs	**FY2030**	**Total**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,000,000.00	$1,000,000.00

Funding Source	**FY2030**	**Total**
Water Utility Fund	$1,000,000.00	$1,000,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,000,000.00	$1,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,000,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Lift Station Force Main Rehabilitation Royce Road

Project Number:	WW092	**Department:**	WATER
Total Capital Cost:	$1,015,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2026 to 12/31/2027

Request description:

This project includes the replacement of the Royce Road sanitary sewer force main that was installed in 1987. Internal condition assessments determined that this force mains is passed its useful life and is in need of full replacement.

Capital Costs	**FY2026**	**FY2027**	**Total**
Design	$15,000.00		$15,000.00
Construction/Maintenance		$1,000,000.00	$1,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$15,000.00	$1,000,000.00	$1,015,000.00

Funding Source	**FY2026**	**FY2027**	**Total**
Water Utility Fund	$15,000.00	$1,000,000.00	$1,015,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$15,000.00	$1,000,000.00	$1,015,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$15,000.00
140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
	$1,015,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn / Jason Xi
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Water Facility Generator Replacement NWPS

Project Number:	WW093	**Department:**	WATER
Total Capital Cost:	$854,000.00	**Type:**	Capital Improvement
		Timeline:	01/01/2028 to 12/31/2030

Request description:

The Water Utility has a fleet of back up generators to supply power to water supply and wastewater pumping stations in case of power outages. Some of these generators are up to 45 years old and obsolete. The "Generator Replacement Projects" will ensure that each of these critical sites will have reliable secondary power source and meet the utilities regulatory compliance requirements.

Capital Costs	**FY2028**	**FY2029**	**FY2030**	**Total**
Design	$4,000.00			$4,000.00
Construction/Maintenance		$400,000.00	$450,000.00	$850,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$4,000.00	$400,000.00	$450,000.00	$854,000.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total**
Water Utility Fund	$4,000.00	$400,000.00	$450,000.00	$854,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$4,000.00	$400,000.00	$450,000.00	$854,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$4,000.00
140-210-41-115-000-0000-00000-00000-551502	$850,000.00
	$854,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn / Jason Xi
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Exhibit 3

2026 Vehicle Replacements by Department

Vehicles	2026 Budget
Electric	
Unit 022 - Small Wire Trailer	47,500
Unit 026 - Rear Lot Utility Easement Machine	310,000
Unit 028 - Turret Truck	185,000
Unit 050 - Turret Truck	155,000
Unit 086 - Small Wire Trailer	42,500
Unit 087 - Rear Lot Utility Easement Machine	310,000
Unit 088 - Large Wire Trailer	320,000
Unit 453 - Small Wire Trailer	47,500
Unit 454 - Trailer for Backyard Machine	23,200
Unit 465 - Trailer for Backyard Machine	23,200
Unit 037 - Mini Excavator	75,000
Unit 052 - Mini Excavator	111,000
Unit 067 - Pickup Truck - Light-Duty	50,000
Unit 092 - Track Loader - Compact	77,000
Unit 450 - Pneumatic Forklift	340,000
Electric Total	**2,116,900**

Exhibit 3

2026 Vehicle Replacements by Department

Vehicles	2026 Budget
Fire	
Unit 301 - SUV - Car 3	70,500
Unit 307 - Pickup Truck - Training	67,500
Unit 315 - Pumper Engine	1,054,700
Unit 336 - Medic	452,731
Unit 345 - Pickup Truck - Alternate Response	67,500
Unit 369 - SUV - Public Education	87,800
Fire Total	**1,800,731**

Exhibit 3

2026 Vehicle Replacements by Department

Vehicles	2026 Budget
Police	
Unit 145 - Animal Control Van	96,000
Unit 101 - Police Utility Interceptor - DC	75,600
Unit 124 - F150 Responder - DEA	79,500
Unit 125 - Police Interceptor Utility - Investigations	75,600
Unit 131 - Police Interceptor Utility - Patrol Sgt	75,600
Unit 141 - Animal Control Van	96,000
Unit 153 - Police Interceptor Utility - Patrol	75,600
Unit 157 - Police Interceptor Utility - Patrol	75,600
Unit 162 - Van Full-Size - SOG	68,000
Unit 169 - Police Utility Interceptor - CSO	75,600
Unit 175 - Police Utility Interceptor - Patrol	75,600
MICT Police Interceptor	75,600
MCIT Police Interceptor	75,600
MCIT Pickup	79,500
Police Total	**1,099,400**

Exhibit 3

2026 Vehicle Replacements by Department

Vehicles	2026 Budget
Public Works	
Unit 275 - Bucket Truck Medium Reach	325,000
Unit 279 - 1-Ton w/ Swaploader	146,752
Unit 206 - UTV	36,000
Unit 225 - Dump w/ Plow - Single-Axle	320,700
Unit 256 - Dump Truck w/ Plow - Tandem-Axle	346,500
Unit 272 - Pickup Truck SD w/ Liftgate	75,000
Unit 288 - Pickup Truck w/ Plow	70,000
Unit 827 - Tractor	52,600
Unit 855 - Mini Skidsteer	50,000
Unit 856 - Hot Patcher	45,400
Public Works Total	**1,467,952**

Exhibit 3

2026 Vehicle Replacements by Department

Vehicles	2026 Budget
Transportation, Engineering & Development	
Unit 402 - Pickup Truck - Light-Duty	60,900
Unit 403 - Compact SUV	38,300
Unit 406 - Compact SUV	38,300
Unit 503 - Compact SUV	38,300
Transportation, Engineering & Development Total	**175,800**

Exhibit 3

2026 Vehicle Replacements by Department

Vehicles	2026 Budget
Water	
Unit 669 - Compact SUV	38,300
Unit 670 - Transport Trailer	15,000
Unit 708 - Pickup w/ Utility Body & Plow	80,000
Unit 712 - Pickup Truck	52,500
Unit 713 - Pickup Truck	52,500
Unit 721 - Pickup Truck	52,500
Unit 726 - Van Full-Size	67,000
Unit 748 - Pickup w/ Utility Body & Plow	80,000
Unit 754 - Pickup w/ Utility Body & Plow	80,000
Unit 756 - Pickup Truck	52,500
Unit 760 - Pickup w/ Utility Body & Plow	80,000
Unit 766 - Pickup w/ Utility Body & Plow	80,000
Unit 769 - Pump 10-Inch	115,000
Unit 777 - Hydroexcavator	750,000
Unit 796 - Hydraulic Power Unit	80,000
Water Total	**1,675,300**



OVERVIEW OF THE

SPECIAL FUNDS

26

26 NAPERVILLE PUBLIC LIBRARY

SERVICES

- Collections of books, movies, music, games, and technology items for all ages and interests.
- Digital collections of eBooks, eAudiobooks, movies, TV shows, music, comics, newspapers, and magazines.
- Print books in 10 languages (Arabic, Chinese, French, Hindi, Marathi, Polish, Russian, Spanish, Tamil, and Urdu), movies in over 30 languages, and digital materials in over 60 languages.
- Research and learning resources, including news databases, genealogy and local history resources, job search assistance, investment resources, and homework help.
- Activities for children to help develop literacy skills and encourage a love of reading, including interactive story times, craft programs, clubs, and world language programs.
- Adult programming with an emphasis on literacy, education, culture, and technology.
- Technology services, including access to public computers and Wi-Fi, printers, scanners, 3-D printers, a sound recording studio, a green screen room, and Wi-Fi hotspots for checkout.
- Services for business start-ups and small businesses.
- Welcoming spaces for the community to meet, including inviting facilities, rentable meeting rooms, and small group study rooms.
- Partnerships with over 150 local organizations.

2025 ACCOMPLISHMENTS

- Implemented non-expiring library cards for most Naperville residents; now, customers can apply once, and most people will never need to renew them while they continue to live in Naperville.
- Added a Book Club Collection for adults to support and enhance local book clubs.
- Added a Children's Staff Picks collection to help kids and parents find popular materials and curated recommendations more easily.
- Launched additional new services and programs as part of our strategic plan, including a book club for adults with disabilities, programs about artificial intelligence, and a teen pitch program.
- Created a professional facilities plan for all three libraries to help better plan long-term capital needs.

2026 GOALS

- Completing a community survey to get feedback on what we're doing well and how we can improve.
- Investigating changes to our Sunday hours.
- Assessing improvements and relaunching our Popular Picks collections.
- Assessing the current Summer Reading Program and Winter Reading Program to determine any beneficial changes.
- Investigating updates to our children's play spaces.

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Library	169.00	167.00	167.00	164.50
Total	**169.00**	**167.00**	**167.00**	**164.50**

REVENUES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Charges for Service	173,040	125,000	183,251	125,000	-	0.0%
Fines and Fees	130,655	40,000	46,124	40,000	-	0.0%
Grants	368,389	222,066	218,527	220,572	(1,494)	-0.7%
State Shared Taxes	229,186	299,668	192,582	178,959	(120,709)	-40.3%
Contributions	1,441	1,500	3,310	1,500	-	0.0%
Interest & Investments	82,244	38,690	38,690	59,475	20,785	53.7%
Other Revenue	31,151	40,000	38,618	40,000	-	0.0%
Property Taxes	16,464,673	17,177,493	17,177,493	17,818,697	641,204	3.7%
Interfund Transfer	500,000	-	-	-	-	0.0%
Total	**17,980,779**	**17,944,417**	**17,898,595**	**18,484,203**	**539,786**	**3.0%**

EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	8,850,950	9,574,166	8,942,941	9,880,419	306,253	3.2%
Benefits & Related	2,544,789	2,639,023	2,632,052	2,993,703	354,680	13.4%
Insurance Benefits	72,298	85,000	100,559	95,000	10,000	11.8%
Purchased Services	1,964,522	1,528,140	1,359,492	1,536,578	8,438	0.6%
Purchased Items	3,510,448	3,654,400	3,203,657	3,752,990	98,590	2.7%
Capital Outlay	2,192,148	1,542,716	665,567	1,000,930	(541,786)	-35.1%
Interfund Transfer	593,216	100,344	100,344	100,807	463	0.5%
Total	**19,728,371**	**19,123,789**	**17,004,612**	**19,360,427**	**236,638**	**1.2%**

LIBRARY FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
NON-RESIDENT CHARGE	64,719	40,000	63,732	40,000	-	0.0%
OTHER BILLABLE SERVICES	-	-	-	-	-	0.0%
OTHER LIBRARY	61,982	55,000	70,667	55,000	-	0.0%
ROOM RENTAL	46,338	30,000	48,852	30,000	-	0.0%
Charges for Service Total	**173,040**	**125,000**	**183,251**	**125,000**	**-**	**0.0%**
Contributions						
LIBRARY CONTRIBUTIONS	-	-	62	-	-	0.0%
Contributions Total	**-**	**-**	**62**	**-**	**-**	**0.0%**
Fines						
LIBRARY LATE FINES	130,655	40,000	46,124	40,000	-	0.0%
Fines Total	**130,655**	**40,000**	**46,124**	**40,000**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	-	-	-	-	-	0.0%
STATE GRANTS	222,067	222,066	72,205	220,572	(1,494)	-0.7%
Grants Total	**222,067**	**222,066**	**72,205**	**220,572**	**(1,494)**	**-0.7%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	51,330	32,440	32,440	48,750	16,310	50.3%
INTEREST ON INVESTMENTS	6,741	6,000	6,000	8,500	2,500	41.7%
INTEREST ON PROPERTY TAXES	20,938	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**79,009**	**38,440**	**38,440**	**57,250**	**18,810**	**48.9%**
Other Revenue						
OTHER RECEIPTS	3,281	10,000	16,210	10,000	-	0.0%
REBATE PROGRAMS	-	-	-	-	-	0.0%
SALE OF PROPERTY	27,869	30,000	22,407	30,000	-	0.0%
Other Revenue Total	**31,151**	**40,000**	**38,618**	**40,000**	**-**	**0.0%**
Property Taxes						
CURRENT/LIBRARY	16,463,260	17,177,493	17,177,493	17,818,697	641,204	3.7%
NON-CURRENT/LIBRARY	1,414	-	-	-	-	0.0%
Property Taxes Total	**16,464,673**	**17,177,493**	**17,177,493**	**17,818,697**	**641,204**	**3.7%**
State Shared Taxes						
PPRT	229,186	299,668	192,582	178,959	(120,709)	-40.3%
State Shared Taxes Total	**229,186**	**299,668**	**192,582**	**178,959**	**(120,709)**	**-40.3%**
Revenue Total	**17,329,780**	**17,942,667**	**17,748,776**	**18,480,478**	**537,811**	**3.0%**

LIBRARY FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OVERTIME PAY	4,620	-	4,463	-	-	0.0%
REGULAR PAY	8,795,031	9,574,166	8,938,478	9,880,419	306,253	3.2%
TEMPORARY PAY	51,298	-	-	-	-	0.0%
Salaries & Wages Total	**8,850,950**	**9,574,166**	**8,942,941**	**9,880,419**	**306,253**	**3.2%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	70,788	69,133	72,908	72,123	2,990	4.3%
EMPLOYER CONTRIBUTIONS/LIFE IN	18,097	12,037	19,107	22,417	10,380	86.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	1,172,791	1,105,266	1,235,063	1,329,136	223,870	20.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	20,909	22,000	19,900	21,800	(200)	-0.9%
EMPLOYER CONTRIBUTIONS/WCOMP	15,091	25,000	-	25,000	-	0.0%
IMRF	602,634	673,145	631,441	767,357	94,212	14.0%
MEDICARE	122,156	138,834	123,891	143,273	4,439	3.2%
SOCIAL SECURITY	522,323	593,608	529,741	612,597	18,989	3.2%
Benefits & Related Total	**2,544,789**	**2,639,023**	**2,632,052**	**2,993,703**	**354,680**	**13.4%**
Purchased Items						
BOOKS AND PUBLICATIONS	2,855,594	2,940,000	2,553,185	3,015,000	75,000	2.6%
CUSTODIAL SUPPLIES	66,660	66,000	68,364	67,000	1,000	1.5%
ELECTRIC	274,152	300,000	306,680	300,000	-	0.0%
INTERNET	75,066	64,300	25,117	65,700	1,400	2.2%
ITEMS PURCHASED FOR RESALE	-	-	-	-	-	0.0%
LUBRICANTS AND FLUIDS	82	1,000	250	1,000	-	0.0%
NATURAL GAS	30,021	49,000	43,238	58,000	9,000	18.4%
OFFICE SUPPLIES	59,605	54,100	51,248	65,090	10,990	20.3%
OPERATING SUPPLIES	92,895	102,500	87,931	103,700	1,200	1.2%
TELEPHONE	24,135	32,500	28,836	32,500	-	0.0%
WATER AND SEWER	29,624	30,500	35,689	40,000	9,500	31.1%
Purchased Items Total	**3,507,835**	**3,639,900**	**3,200,538**	**3,747,990**	**108,090**	**3.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	13,818	17,000	12,868	17,000	-	0.0%
BUILDING AND GROUNDS MAINT	595,523	430,952	389,368	402,622	(28,330)	-6.6%
DUES/SUBSCRIPTIONS/LICENSES	14,271	18,000	12,659	15,000	(3,000)	-16.7%
EDUCATION AND TRAINING	60,267	106,600	83,301	87,505	(19,095)	-17.9%
EQUIPMENT MAINTENANCE	77,299	230,000	179,409	93,400	(136,600)	-59.4%
FINANCIAL SERVICE	4,819	5,179	4,144	5,051	(128)	-2.5%
HR SERVICE	2,387	6,000	6,000	5,000	(1,000)	-16.7%
LEGAL SERVICE	1,643	4,000	2,666	4,000	-	0.0%
MILEAGE REIMBURSEMENT	18,244	13,000	8,766	13,000	-	0.0%
OPERATIONAL SERVICE	36,029	67,500	39,260	65,000	(2,500)	-3.7%
OTHER EXPENSES	67,303	63,800	73,419	66,000	2,200	3.4%
OTHER PROFESSIONAL SERVICE	19,187	148,000	99,729	43,000	(105,000)	-70.9%
POSTAGE AND DELIVERY	26,742	31,200	31,132	31,200	-	0.0%
PRINTING SERVICE	55,418	66,750	46,428	65,650	(1,100)	-1.6%
REFUSE AND RECYCLING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	-	1,000	-	500	(500)	-50.0%
SOFTWARE AND HARDWARE MAINT	421,201	254,338	304,208	467,701	213,363	83.9%
SUBSCRIPTION BASED TECHNOLOGY	496,204		-	-	-	0.0%
TUITION REIMBURSEMENT	14,310	20,000	18,168	15,000	(5,000)	-25.0%
Purchased Services Total	**1,924,664**	**1,483,319**	**1,311,522**	**1,396,629**	**(86,690)**	**-5.8%**
Capital Outlay						
BUILDING IMPROVEMENTS	83,678	45,000	20,715	45,000	-	0.0%
TECHNOLOGY	339,904	367,750	221,449	215,930	(151,820)	-41.3%
VEHICLES AND EQUIPMENT	2,108	9,966	3,328	5,000	(4,966)	-49.8%
Capital Outlay Total	**425,690**	**422,716**	**245,492**	**265,930**	**(156,786)**	**-37.1%**
Insurance Benefits						
PREMIUMS/GENERAL LIABILITY	72,298	85,000	100,559	95,000	10,000	11.8%
Insurance Benefits Total	**72,298**	**85,000**	**100,559**	**95,000**	**10,000**	**11.8%**
Interfund TF (Exp)						
TRANSFER OUT	593,216	100,344	100,344	100,807	463	0.5%
Interfund TF (Exp) Total	**593,216**	**100,344**	**100,344**	**100,807**	**463**	**0.5%**
Expense Total	**17,919,442**	**17,944,468**	**16,533,448**	**18,480,478**	**536,010**	**3.0%**

NAPERVILLE PUBLIC LIBRARY

TO: Mayor Wehrli and City Council

FROM: Dave Della Terza, Naperville Public Library, Executive Director

DATE: September 26, 2025

SUBJECT: Naperville Public Library 2026 Budget and Tax Levy Request

The Naperville Public Library Board of Trustees and staff are proud to present a 2026 operating budget that reflects both our commitment to excellence and our responsibility to the community we serve. As the second busiest library in Illinois, and a cornerstone of the Naperville community, our library continues to deliver unmatched value, usage, and satisfaction for our residents.

Each year, we build our budget from the ground up using a zero-based budgeting process. This approach ensures every dollar is justified through careful analysis of historical spending and future needs. We work to ensure we can attract and retain highly qualified staff, maintain a robust and diverse collection, and support efficient operations and well-maintained facilities.

For 2026, the Naperville Public Library Board of Trustees is proposing:

- An operating budget of $18,480,478 – an increase of $536,010 (2.99%)
- A property tax levy request of $17,818,697 – an increase of $641,204 (3.73%)

Approximately 96% of our revenue comes from property taxes, with the remaining 4% coming from state grants, investment income, personal property replacement tax, and library operations.

The most significant budgetary change for next year is a substantial increase in employee health insurance costs. Without this change, the 2026 budget would increase by only 1.74% from 2025. In anticipation of rising costs, we proactively absorbed several planned 2026 projects into our 2025 budget and eliminated 2.5 FTEs (five part-time positions) from the upcoming year's staffing plan.

Naperville Public Library is an essential community resource. Our libraries are consistently among the most visited in the state, and our programs, collections, and services are deeply valued by our residents. The proposed budget and levy request will allow us to maintain the exceptional level of service our community expects, while continuing to maintain fiscal responsibility.

26 LIBRARY CAPITAL RESERVE FUND

The Naperville Public Library Capital Reserve Fund was established to account for unexpended balances from the Library's operating budgets over many years. State statute restricts expenditures to capital projects. The Library Board reviews the fund's purpose annually, and details for planned expenditures are included in the total budget resolution passed by the Board of Trustees.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	3,036	150	150	2,125	1,975	1316.7%
Interfund Transfer	500,000	-	-	-	-	0.0%
Other Revenue	4,907	-	-	-	-	0.0%
Shared Revenue	146,322	-	146,322	-	-	0.0%
Revenue Total	**654,264**	**150**	**146,472**	**2,125**	**1,975**	**1316.7%**
Expense						
Purchased Services	44,677	50,000	51,439	145,000	95,000	190.0%
Capital Outlay	1,041,442	500,000	258,125	200,000	(300,000)	-60.0%
Expense Total	**1,086,119**	**550,000**	**309,564**	**345,000**	**(205,000)**	**-37.3%**

LIBRARY CAPITAL RESERVE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	3,036	150	150	2,125	1,975	1316.7%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**3,036**	**150**	**150**	**2,125**	**1,975**	**1316.7%**
Shared Revenues						
State Grants	146,322	-	146,322	-	-	0.0%
Shared Revenues Total	**146,322**	**-**	**146,322**	**-**	**-**	**0.0%**
Interfund TF (Rev)						
CAPITAL TRANSFER	500,000	-	-	-	-	0.0%
Interfund TF (Rev) Total	**500,000**	**-**	**-**	**-**	**-**	**0.0%**
Other Revenue						
OTHER RECEIPTS	4,907	-	-	-	-	0.0%
SALE OF PROPERTY	-	-	-	-	-	0.0%
Other Revenue Total	**4,907**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**654,264**	**150**	**146,472**	**2,125**	**1,975**	**1316.7%**
Expense						
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	2,061	50,000	51,439	-	(50,000)	-100.0%
BUILDING AND GROUNDS MAINT	42,616	-	-	145,000	145,000	0.0%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
Purchased Services Total	**44,677**	**50,000**	**51,439**	**145,000**	**95,000**	**190.0%**
Capital Outlay						
BUILDING IMPROVEMENTS	862,887	500,000	258,125	200,000	(300,000)	-60.0%
INFRASTRUCTURE	-	-	-	-	-	0.0%
TECHNOLOGY	177,599	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	957	-	-	-	-	0.0%
Capital Outlay Total	**1,041,442**	**500,000**	**258,125**	**200,000**	**(300,000)**	**-60.0%**
Expense Total	**1,086,119**	**550,000**	**309,564**	**345,000**	**(205,000)**	**-37.3%**

26 LIBRARY GIFT/MEMORIAL FUND

The Naperville Public Library Gift/Memorial Fund was established to hold contributions of gifts and memorials to the Naperville Public Library. Gifts come from individuals, civic groups, and businesses. The fund also holds all grants except the Per Capita Grant. Grants run on independent calendars and frequently bridge multiple years. Interest on investments from gifts is also retained in this account. Undesignated gifts can be held in reserve for major purchases and are not necessarily spent during the current fiscal year.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Contributions	1,441	1,500	3,248	1,500	-	0.0%
Interest & Investments	200	100	100	100	-	0.0%
Revenue Total	**1,641**	**1,600**	**3,348**	**1,600**	**-**	**0.0%**
Expense						
Purchased Services	-	-	675	-	-	0.0%
Purchased Items	2,613	14,500	3,120	5,000	(9,500)	-65.5%
Capital Outlay	4,448	10,000	33,088	10,000	-	0.0%
Expense Total	**7,061**	**24,500**	**36,882**	**15,000**	**(9,500)**	**-38.8%**

LIBRARY GIFT/MEMORIAL FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Contributions						
LIBRARY CONTRIBUTIONS	1,441	1,500	3,248	1,500	-	0.0%
Contributions Total	**1,441**	**1,500**	**3,248**	**1,500**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	200	100	100	100	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**200**	**100**	**100**	**100**	**-**	**0.0%**
Revenue Total	**1,641**	**1,600**	**3,348**	**1,600**	**-**	**0.0%**
Expense						
Purchased Items						
BOOKS AND PUBLICATIONS	651	14,500	2,370	5,000	(9,500)	-65.5%
OPERATING SUPPLIES	1,963	-	749	-	-	0.0%
Purchased Items Total	**2,613**	**14,500**	**3,120**	**5,000**	**(9,500)**	**-65.5%**
Capital Outlay						
BUILDING IMPROVEMENTS	4,448	10,000	33,088	10,000	-	0.0%
Capital Outlay Total	**4,448**	**10,000**	**33,088**	**10,000**	**-**	**0.0%**
Expense Total	**7,061**	**24,500**	**36,882**	**15,000**	**(9,500)**	**-38.8%**

26 NAPER SETTLEMENT

SERVICES

- **Education**: Aligns with Illinois School Board of Education standards for on-site and virtual school services for 35,000 students in grades K-12. Additionally, Naper Settlement is:
    - A homeschool educator resource provider through Homeschool Days and Homeschool Homestead Walking Tours.
    - CPDU credit-approved teacher professional development provider through free online lesson plans and teacher workshops. Workshops provide 1 CPDU credit for teachers.
    - An educational and social development summer camp provider for over 620 participants.
    - An agriculture STEM programming facility for over 2,500 children.
    - An adult programming provider and developer, including Friendly Neighborhood Historian lectures, book club, Blacksmithing, architecture, and history-based walking tours.
- **Economic Development**: Serves as an economic engine for the city by increasing awareness of local restaurants and businesses at events, encouraging traffic to the downtown area, and providing options for residents so their entertainment and educational dollars stay within the city limits.
    - Offers unique, historic settings and rental spaces for events such as weddings, private parties, showers, business meetings, festivals, company picnics, reunions, seminars, and memorials.
    - Promotes the city museum as a cultural tourism destination through regional marketing campaigns.
- **Community:** Gathers the community through one-of-a-kind events, programs, and other offerings. Creates a cultural and engaging connection with the community through in-person visitation, social media, email, traditional and digital advertising, seasonal mailings, video, etc.
- **Preservation:** Keeper of the community's history, memory, and legacy through extensive collection, preservation, and exhibiting of nearly 90,000 artifacts in a state-of-the-art archival care facility.
    - Collects and interprets Naperville's history from pre-settlement through today.
    - Focused on telling a whole history guided by nationally recognized historians, researchers, and preservationists.
    - Uses the body of work to tell the American story through the Naperville experience in public programming, speaking engagements, collection initiatives, oral histories, and more.
    - Promotes and facilitates plaque program of historic structures in town.
    - Digitizes collection segments for educational use by the field and the public.
    - Preserves, maintains, repairs, and improves more than 31 historic structures and grounds on site, including two buildings on the National Registry of Historic Places.
- **Philanthropy:** Provides a desirable investment for philanthropists, grantors, and foundations. Seeks funding support for programmatic and capital needs from private, local, state, and national sources.
- **Institutional Best Practices:** Maintains operational excellence through best practices in accordance with museum accreditation, applicable law, and nonprofit management standards to ensure fiscally responsible and long-term sustainability, growth, and mission-impact.

2025 ACCOMPLISHMENTS

- **Capital Projects**
  - Replaced the Daniels House and Halfway House roofs.
  - The Pine Craig/Caroline Martin Mitchell Mansion drive-around project replaced the red colored gravel with concrete.
  - An ADA accessible concrete ramp was added to the Copenhagen School House.
  - The Century Memorial Chapel windows repair project, HVAC system, and TAC controls replacement have started and are scheduled to be completed within Q4.
- **2025 Grants**:
  - *State of Illinois*
    - $200,000 to support the HVAC improvement project in Century Memorial Chapel.
    - $500,000 in funding to create four programs - Golden Days Senior Programs, Camp New Horizons, the Regional Institute for Teacher Education, and Field Trip Connect. Together, they are a comprehensive, year-round approach to life-long learning and community impact.
  - *DuPage Community Foundation*
    - $21,000 for the Permaculture Garden project. The garden, designed using Native American growing practices, will be an example of sustainable and historic agricultural practices on the Naper Settlement grounds.
- **Exhibits, Programming & Collections**:
  - The Birck Family Innovation Gateway's welcome film, "Looking Back is Looking Forward," received a Gold Telly Award, Silver Telly Award, and Platinum Level AVA Digital Award.
  - In February, the Thresher Experience opened in the Herman and Anna Hageman Memorial Thresher Hall. This free exhibit enables a 1912 thresher to come alive through projection mapping and allows guests to interact with digital characters. In July, Naper Settlement was honored with the Best Practices Award for the Thresher Experience from the Association of Midwest Museums.
  - The free Farmers Market, which has 29 vendors, is on track to welcome over 8,700 people.
  - The exhibit "Selling Kroehler" showcased Naper Settlement's Kroehler Manufacturing collection - the largest in the country - and offered new original research to contribute to the American marketing and consumerism story of the 20th century.
  - Teacher training reached a new level when staff were accepted to the National Social Studies Conference in Washington, D.C., to share the Unvarnished curriculum.
  - With over 620 filled slots, Camp Naper achieved 104% capacity across 25 camps and generated over $172,000 in revenue.
- **IT/Innovation**:
  - The planetary scanner, a state-of-the-art technology used to produce 3D scans, was brought online with increased calibration. 600 items from the Kroehler collection have been scanned and digitized in 2025, and an additional 1,400 items will be scanned and digitized by the end of the year.
  - The Naperville Heritage Society network security was enhanced. Naper Settlement networks were streamlined by consolidating three partial site networks into one unified secure network. A site-to-site VPN was established, creating one Naper Settlement network that spans all buildings at the primary and Fort Hill Collections sites.
  - Naper Settlement undertook a collections management system overhaul with onboarding Terentia, a platform that catalogs and preserves 2D, 3D, and digital collections.
  - The NaperSettlement.org Digital Policies were upgraded with changes to the accessibility, privacy, cookie, and terms and conditions policies.

- **Strategic and Long-Range Site Plans**
    - Year 1 of the new 5-year strategic plan is underway. A high-level draft of the Long-Range Site Plan was vetted and presented to stakeholders from various backgrounds, agencies, and community leadership positions. The upcoming draft has a big picture focus and will inform planning and anticipate future needs of Naper Settlement for the next 10 – 15 years. A final Long-Range Site Plan will be brought before the City Council for their approval in 2026.

2026 GOALS

- **Capital Projects**
    - Complete the Inventing Agriculture permanent exhibit.
    - Replace the Century Memorial Chapel cedar shake roof.
- **2026 Grants**
    - *Federal funding*
        - To support a digital, humanities-based interactive experience to celebrate the 250th anniversary of the Declaration of Independence through telling the stories of Naperville's nationally recognized military veterans.
        - To support an on-site program as part of the 250th anniversary of the Declaration of Independence that commemorates American independence, honors the nation's heritage, and fosters patriotic engagement with local stories.
        - To support the planning of a Suburbanization exhibit.
        - To support the planning of an exhibition on Naperville Military Service Personnel.
    - *Corporate Grant funding*
        - To support early STEM learners through family STEM programming.
    - Other
        - To support the digitization of the histories of previously unheard voices.

- **Exhibits, Programming & Collections**
    - A 250th anniversary Declaration of Independence exhibit featuring programs, exhibits, and special events highlighting America's founding and Naperville's connections to American history.

A new teacher professional development initiative will expand the Settlement's impact with area educators.

    - Terentia, an online collections hub, will be activated and allow for more public access to the vast collection of the Naperville Heritage Society and the City of Naperville.
- **IT/Innovation**
    - Improve network firewalls to increase security.
    - Digitize another 2,000 items from its collection to keep on track with the goal of digitizing 8,000 items (roughly 10% of its holdings) over 3 years.
    - Retire outdated technology – computers, exhibit items, humidity loggers, and other technologies - to improve network and site security.
    - Naper Settlement will install security cameras and receive an upgraded door access system to manage secure access across the site as part of the City's CIP.
- **Strategic and Long-Range Site Plans**
    - Present the Long-Range Site Plan, which will guide the institution for the next 10-15 years and complete the museum's reaccreditation by the American Alliance of Museums.

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Organizational Resources Division	14.50	14.50	14.50	14.50
Museum Services Division	14.33	14.33	14.33	14.33
Marketing & Development Division	10.00	10.00	10.00	10.00
Total	**38.83**	**38.83**	**38.83**	**38.83**

FUND REVENUES BY SOURCE

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Charges for Service	567,532	590,408	604,422	607,112	16,704	2.8%
Interest & Investments	8,137	-	-	4,250	4,250	0.0%
Interfund Transfers	1,000,000	1,020,000	1,020,000	1,040,400	20,400	2.0%
Property Taxes	3,923,033	3,897,251	3,897,251	3,994,682	97,431	2.5%
Total	**5,498,703**	**5,507,659**	**5,521,673**	**5,646,444**	**138,785**	**2.5%**

EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	2,605,789	2,958,522	2,513,086	2,958,129	(393)	0.0%
Benefits & Related	725,733	918,455	800,787	1,106,728	188,273	20.5%
Purchased Services	1,275,668	1,181,540	1,117,389	1,266,435	84,895	7.2%
Purchased Items	285,339	280,381	330,024	300,821	20,440	7.3%
Capital Outlay	49,686	500,000	500,000	-	(500,000)	-100.0%
Debt Service	24,920	-	-	-	-	0.0%
Interfund Transfers	184,548	171,530	171,530	171,338	(192)	-0.1%
Total	**5,151,683**	**6,010,428**	**5,432,816**	**5,803,451**	**(206,977)**	**-3.4%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Projects	1,525,137	398,000	469,688	-	(398,000)	-100.0%
Naper Settlement	5,128,233	5,998,128	5,416,489	5,788,451	(209,677)	-3.5%
Total	**6,653,370**	**6,396,128**	**5,886,177**	**5,788,451**	**(607,677)**	**-9.5%**

NAPER SETTLEMENT FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
GATE ADMISSIONS	48,712	44,800	41,138	45,600	800	1.8%
OTHER	73,640	100,715	90,188	76,215	(24,500)	-24.3%
PUBLIC PROGRAMMING	172,414	144,425	186,698	198,085	53,660	37.2%
SCHOOL SERVICES	164,911	171,328	162,098	150,400	(20,928)	-12.2%
SPECIAL EVENTS	-	35,420	35,420	35,420	-	0.0%
TOURS	8,900	9,500	9,003	10,950	1,450	15.3%
WEDDINGS	98,955	84,220	79,878	90,442	6,222	7.4%
Charges for Service Total	**567,532**	**590,408**	**604,422**	**607,112**	**16,704**	**2.8%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	3,151	-	-	4,250	4,250	0.0%
INTEREST ON PROPERTY TAXES	4,986	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	-	-	-	-	0.0%
Interest & Investment Income Total	**8,137**	**-**	**-**	**4,250**	**4,250**	**0.0%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	1,000,000	1,020,000	1,020,000	1,040,400	20,400	2.0%
Interfund TF (Rev) Total	**1,000,000**	**1,020,000**	**1,020,000**	**1,040,400**	**20,400**	**2.0%**
Property Taxes						
CURRENT/SETTLEMENT	3,922,699	3,897,251	3,897,251	3,994,682	97,431	2.5%
NON-CURRENT/SETTLEMENT	334	-	-	-	-	0.0%
Property Taxes Total	**3,923,033**	**3,897,251**	**3,897,251**	**3,994,682**	**97,431**	**2.5%**
Revenue Total	**5,498,703**	**5,507,659**	**5,521,673**	**5,646,444**	**138,785**	**2.5%**

NAPER SETTLEMENT FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OTHER COMPENSATION	-	(68,000)	(68,000)	(184,926)	(116,926)	172.0%
OVERTIME PAY	146	-	9	-	-	0.0%
REGULAR PAY	2,567,892	2,978,820	2,524,454	3,081,553	102,733	3.4%
TEMPORARY PAY	37,751	47,702	56,623	61,502	13,800	28.9%
Salaries & Wages Total	**2,605,789**	**2,958,522**	**2,513,086**	**2,958,129**	**(393)**	**0.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	18,198	23,612	21,263	27,099	3,487	14.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	4,763	3,350	5,110	3,574	224	6.7%
EMPLOYER CONTRIBUTIONS/MEDICAL	320,586	435,000	383,765	562,488	127,488	29.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	4,160	5,600	4,125	5,800	200	3.6%
EMPLOYER CONTRIBUTIONS/WCOMP	22,908	22,470	23,038	28,719	6,249	27.8%
IMRF	166,475	203,867	175,455	238,603	34,736	17.0%
MEDICARE	35,801	42,564	35,640	45,574	3,010	7.1%
SOCIAL SECURITY	152,841	181,992	152,392	194,871	12,879	7.1%
Benefits & Related Total	**725,733**	**918,455**	**800,787**	**1,106,728**	**188,273**	**20.5%**
Purchased Items						
ELECTRIC	74,921	86,333	79,126	90,650	4,317	5.0%
INTERNET	706	708	567	-	(708)	-100.0%
NATURAL GAS	32,845	33,930	39,513	40,700	6,770	20.0%
OFFICE SUPPLIES	7,140	7,000	6,496	7,000	-	0.0%
OPERATING SUPPLIES	139,614	113,495	164,437	124,671	11,176	9.8%
TECHNOLOGY HARDWARE	12,030	9,741	17,936	6,000	(3,741)	-38.4%
WATER AND SEWER	18,082	29,174	21,950	31,800	2,626	9.0%
Purchased Items Total	**285,339**	**280,381**	**330,024**	**300,821**	**20,440**	**7.3%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	11,420	12,300	16,328	15,000	2,700	22.0%
ADVERTISING AND MARKETING	86,774	81,375	78,925	89,375	8,000	9.8%
ARCHITECT AND ENGINEER SERVICE	-	-	-	-	-	0.0%
BUILDING AND GROUNDS MAINT	715,735	484,541	499,528	489,755	5,214	1.1%
DUES/SUBSCRIPTIONS/LICENSES	9,063	11,025	10,597	10,825	(200)	-1.8%
EDUCATION AND TRAINING	12,245	20,488	19,084	12,988	(7,500)	-36.6%
EQUIPMENT MAINTENANCE	5,044	5,000	4,672	5,000	-	0.0%
HR SERVICE	921	1,392	1,047	1,036	(356)	-25.6%
MILEAGE REIMBURSEMENT	-	-	-	-	-	0.0%
OTHER EXPENSES	2,174	700	-	700	-	0.0%
OTHER PROFESSIONAL SERVICE	341,589	424,554	404,209	483,975	59,421	14.0%
POSTAGE AND DELIVERY	23,195	22,068	11,941	20,998	(1,070)	-4.8%
PRINTING SERVICE	54,894	51,190	47,993	53,107	1,917	3.7%
REFUSE AND RECYCLING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	-	3,600	-	3,600	-	0.0%
SOFTWARE AND HARDWARE MAINT	12,616	63,307	23,064	80,076	16,769	26.5%
Purchased Services Total	**1,275,668**	**1,181,540**	**1,117,389**	**1,266,435**	**84,895**	**7.2%**
Capital Outlay						
BUILDING IMPROVEMENTS	49,686	500,000	500,000	-	(500,000)	-100.0%
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	-	-	-	-	-	0.0%
Capital Outlay Total	**49,686**	**500,000**	**500,000**	**-**	**(500,000)**	**-100.0%**
Debt Service						
SBITA Interest	108	-	-	-	-	0.0%
SBITA Principal	24,812	-	-	-	-	0.0%
Debt Service Total	**24,920**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	184,548	171,530	171,530	171,338	(192)	-0.1%
Interfund TF (Exp) Total	**184,548**	**171,530**	**171,530**	**171,338**	**(192)**	**-0.1%**
Expense Total	**5,151,683**	**6,010,428**	**5,432,816**	**5,803,451**	**(206,977)**	**-3.4%**

NAPERVILLE HERITAGE SOCIETY

523 S. Webster Street
Naperville, IL
60540-6517
630.420.6010 Phone
630.305.4044 Fax

Developers and Administrators of Naper Settlement A History Museum

MEMORANDUM

TO: Mayor Wehrli and City Council

FROM: Naperville Heritage Society Board of Directors
Erik Long, Chairman

DATE: **September 30, 2025**

SUBJECT: **Request for CY26 Naper Settlement Operating Support**

The Naperville Heritage Society and Naper Settlement Museum Boards respectfully request the Council's consideration in granting $5,035,082 to support the CY26 operations of the City's Museum complex.

Established as a museum by Caroline Martin Mitchell through a perpetual charitable trust in 1936 and operated via a public-private partnership between the City of Naperville and the Naperville Heritage Society since 1969, Naper Settlement's mission is to document, preserve, interpret the history of Naperville and connect visitors to Naperville's history through engaging and unique educational experiences. Today, Naper Settlement's mission has evolved to include Naperville history through present day and to show how Naperville serves as a microcosm of the larger American story, sharing history and educational programs that show how our story is intrinsically tied to the national narrative and the milestones that shaped our nation.

Naper Settlement is the institutional memory of our city, a place to gather our community, a leader in informal education, and economic driver through cultural tourism. As such, it is key to creating personal and community identity, laying the groundwork for strong, resilient communities, serving as a catalyst for economic development, and helping to create an engaged citizenry with critical thinkers and leaders. Within this framework Naper Settlement takes the opportunity to provide an understanding of the interconnectedness between history, culture, economics, the arts, sciences, technology, reading, and math.

The museum plays a vital role in why people want to live here and understanding who we are as a city and community. We are honored to work with you to meet the goals set out in the trust more than 83 years ago.

Respectfully,

10/2/25

Erik Long
Chairman
Naperville Heritage Society

26 E-911 SURCHARGE FUND

The E-911 Surcharge Fund was created to receive all surcharges and other monies paid or collected to fund the operation of the E-911 system under a referendum (Ordinance 92-231) approved by residents in November 1992. The ordinance established a monthly surcharge on billed subscribers of network connections provided by telecommunication carriers to fund an Enhanced 911 system. The fee of $0.50 was established in 1992, and the surcharge increased by $0.50 in 2005 and by an additional $0.50 in 2017. The total charge is now $1.50 per month. The fund occasionally receives revenues through state grants for wireless connections.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	7,632	19,220	19,220	4,250	(14,970)	-77.9%
State Shared Taxes	3,437,392	3,200,000	3,200,000	3,050,000	(150,000)	-4.7%
Revenue Total	**3,445,023**	**3,219,220**	**3,219,220**	**3,054,250**	**(164,970)**	**-5.1%**
Expense						
Interfund Transfers	3,058,871	4,272,122	4,272,122	4,966,967	694,845	16.3%
Expense Total	**3,058,871**	**4,272,122**	**4,272,122**	**4,966,967**	**694,845**	**16.3%**

E911 SURCHARGE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	16,220	16,220	-	(16,220)	-100.0%
INTEREST ON INVESTMENTS	7,632	3,000	3,000	4,250	1,250	41.7%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**7,632**	**19,220**	**19,220**	**4,250**	**(14,970)**	**-77.9%**
State Shared Taxes						
E911 SURCHARGE	3,437,392	3,200,000	3,200,000	3,050,000	(150,000)	-4.7%
State Shared Taxes Total	**3,437,392**	**3,200,000**	**3,200,000**	**3,050,000**	**(150,000)**	**-4.7%**
Revenue Total	**3,445,023**	**3,219,220**	**3,219,220**	**3,054,250**	**(164,970)**	**-5.1%**
Expense						
Interfund TF (Exp)						
TRANSFER OUT	3,058,871	4,272,122	4,272,122	4,966,967	694,845	16.3%
Interfund TF (Exp) Total	**3,058,871**	**4,272,122**	**4,272,122**	**4,966,967**	**694,845**	**16.3%**
Expense Total	**3,058,871**	**4,272,122**	**4,272,122**	**4,966,967**	**694,845**	**16.3%**

26 ETSB FUND

The Naperville Emergency Telephone Systems Board (ETSB) oversees Naperville's receipt and usage of E-911 surcharge funds. As of Dec. 1, 2017, the board opted in with the City of Aurora and the Village of North Aurora since the City of Aurora provides 911 services on behalf of North Aurora.

A new fund was established with the inclusion of the City of Aurora and the Village of North Aurora in Naperville's ETSB. The E-911 surcharge fees and other monies paid or collected are deposited into the fund and used to fund the operation of the E-911 system for the City of Aurora and the Village of North Aurora. Funds are distributed to the City of Aurora. Because funds are earned by and due to the City of Aurora, there is no impact on Naperville's General Fund.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	7,120	19,220	19,220	6,375	(12,845)	-66.8%
State Shared Taxes	2,804,157	2,700,000	2,475,220	2,580,000	(120,000)	-4.4%
Revenue Total	**2,811,276**	**2,719,220**	**2,494,440**	**2,586,375**	**(132,845)**	**-4.9%**

Expense						
Grants & Contrib.	2,523,590	2,700,000	2,700,000	2,580,000	(120,000)	-4.4%
Expense Total	**2,523,590**	**2,700,000**	**2,700,000**	**2,580,000**	**(120,000)**	**-4.4%**

ETSB FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	16,220	16,220	-	(16,220)	-100.0%
INTEREST ON INVESTMENTS	7,120	3,000	3,000	6,375	3,375	112.5%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**7,120**	**19,220**	**19,220**	**6,375**	**(12,845)**	**-66.8%**
State Shared Taxes						
E911 SURCHARGE	2,804,157	2,700,000	2,475,220	2,580,000	(120,000)	-4.4%
State Shared Taxes Total	**2,804,157**	**2,700,000**	**2,475,220**	**2,580,000**	**(120,000)**	**-4.4%**
Revenue Total	**2,811,276**	**2,719,220**	**2,494,440**	**2,586,375**	**(132,845)**	**-4.9%**
Expense						
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	2,523,590	2,700,000	2,700,000	2,580,000	(120,000)	-4.4%
Grants & Contributions Total	**2,523,590**	**2,700,000**	**2,700,000**	**2,580,000**	**(120,000)**	**-4.4%**
Expense Total	**2,523,590**	**2,700,000**	**2,700,000**	**2,580,000**	**(120,000)**	**-4.4%**

26 STATE DRUG FORFEITURE FUND

The state seizure fund accounts for the equitable proceeds from the Naperville Police Department's participation in state investigations.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	2,661	14,415	14,415	4,250	(10,165)	-70.5%
Other Revenue	117,332	181,500	31,616	181,500	-	0.0%
Revenue Total	**119,993**	**195,915**	**46,031**	**185,750**	**(10,165)**	**-5.2%**

Expense						
Purchased Services	8,276	50,500	10,204	50,500	-	0.0%
Purchased Items	52,391	100,000	43,504	100,000	-	0.0%
Grants & Contributions	-	6,000	-	6,000	-	0.0%
Interfund Transfers	2,384	25,000	25,000	25,000	-	0.0%
Expense Total	**63,051**	**181,500**	**78,708**	**181,500**	**-**	**0.0%**

STATE DRUG FORFEITURE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	12,165	12,165	-	(12,165)	-100.0%
INTEREST ON INVESTMENTS	2,661	2,250	2,250	4,250	2,000	88.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**2,661**	**14,415**	**14,415**	**4,250**	**(10,165)**	**-70.5%**
Other Revenue						
FORFEITURE REVENUES	117,332	181,500	31,616	181,500	-	0.0%
SALE OF PROPERTY	-	-	-	-	-	0.0%
Other Revenue Total	**117,332**	**181,500**	**31,616**	**181,500**	**-**	**0.0%**
Revenue Total	**119,993**	**195,915**	**46,031**	**185,750**	**(10,165)**	**-5.2%**
Expense						
Purchased Items						
OPERATING SUPPLIES	52,391	75,000	18,504	75,000	-	0.0%
OTHER UTILITIES	-	-	-	-	-	0.0%
TELEPHONE	-	25,000	25,000	25,000	-	0.0%
Purchased Items Total	**52,391**	**100,000**	**43,504**	**100,000**	**-**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	624	500	1,842	500	-	0.0%
EDUCATION AND TRAINING	-	30,000	-	30,000	-	0.0%
EQUIPMENT MAINTENANCE	-	5,000	-	5,000	-	0.0%
OTHER PROFESSIONAL SERVICE	7,652	15,000	8,362	15,000	-	0.0%
Purchased Services Total	**8,276**	**50,500**	**10,204**	**50,500**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	-	6,000	-	6,000	-	0.0%
Grants & Contributions Total	**-**	**6,000**	**-**	**6,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	2,384	25,000	25,000	25,000	-	0.0%
Interfund TF (Exp) Total	**2,384**	**25,000**	**25,000**	**25,000**	**-**	**0.0%**
Expense Total	**63,051**	**181,500**	**78,708**	**181,500**	**-**	**0.0%**

26 FEDERAL DRUG FORFEITURE FUND

The federal seizure fund accounts for the equitable proceeds from the Naperville Police Department's participation in federal investigations.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	4,205	14,415	14,415	4,250	(10,165)	-70.5%
Other Revenue	475,657	100,000	186,739	100,000	-	0.0%
Interfund Transfer	40,397	-	-	-	-	0.0%
Revenue Total	**520,259**	**114,415**	**201,154**	**104,250**	**(10,165)**	**-8.9%**

Expense						
Purchased Services	29,975	235,000	173,871	235,000	-	0.0%
Purchased Items	242,840	412,000	6,585	412,000	-	0.0%
Grants & Contrib.	-	3,000	-	3,000	-	0.0%
Capital Outlay	-	-	-	-	-	0.0%
Expense Total	**272,815**	**650,000**	**180,456**	**650,000**	**-**	**0.0%**

FEDERAL DRUG FORFEITURE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	12,165	12,165	-	(12,165)	-100.0%
INTEREST ON INVESTMENTS	4,205	2,250	2,250	4,250	2,000	88.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**4,205**	**14,415**	**14,415**	**4,250**	**(10,165)**	**-70.5%**
Other Revenue						
FORFEITURE REVENUES	475,657	100,000	186,739	100,000	-	0.0%
Other Revenue Total	**475,657**	**100,000**	**186,739**	**100,000**	**-**	**0.0%**
Interfund TF						
OPERATIONAL TRANSFER	40,397	-	-	-	-	0.0%
Interfund TF Total	**40,397**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**520,259**	**114,415**	**201,154**	**104,250**	**(10,165)**	**-8.9%**
Expense						
Purchased Items						
OPERATING SUPPLIES	242,840	392,000	6,585	392,000	-	0.0%
OTHER UTILITIES	-	20,000	-	20,000	-	0.0%
Purchased Items Total	**242,840**	**412,000**	**6,585**	**412,000**	**-**	**0.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	-	15,000	-	15,000	-	0.0%
EDUCATION AND TRAINING	-	10,000	38,871	10,000	-	0.0%
EQUIPMENT MAINTENANCE	-	75,000	-	75,000	-	0.0%
OTHER PROFESSIONAL SERVICE	29,975	135,000	135,000	135,000	-	0.0%
Purchased Services Total	**29,975**	**235,000**	**173,871**	**235,000**	**-**	**0.0%**
Capital Outlay						
TECHNOLOGY	-	-	-	-	-	0.0%
Capital Outlay Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	-	3,000	-	3,000	-	0.0%
Grants & Contributions Total	**-**	**3,000**	**-**	**3,000**	**-**	**0.0%**
Expense Total	**272,815**	**650,000**	**180,456**	**650,000**	**-**	**0.0%**

26 FOREIGN FIRE INSURANCE BOARD

Per Illinois State Statute, the City created the Foreign Fire Insurance Tax Fund, which collects a 2.0% tax on premiums of fire insurance policies written by foreign (out-of-state) fire insurance companies.

All members of the Naperville Fire Department are eligible to be elected as officers of the Foreign Fire Insurance Tax Board. Members, including a treasurer, make all needed rules and regulations concerning the board and management of money to be appropriated to the board. The board develops and maintains a listing of all appropriate expenditures. The treasurer receives appropriated funds from the City, which are used for the maintenance, use, and benefit of the Naperville Fire Department. The Fire Chief has final approval on all expenditures.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Contributions	485,896	460,000	478,856	525,000	65,000	14.1%
Interest & Investments	5,426	-	10,000	-	-	0.0%
Revenue Total	**491,322**	**460,000**	**488,856**	**525,000**	**65,000**	**14.1%**

Expense						
Purchased Items	482,100	476,100	567,596	525,000	48,900	10.3%
Expense Total	**482,100**	**476,100**	**567,596**	**525,000**	**48,900**	**10.3%**

FOREIGN FIRE TAX FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Contributions						
GOVERNMENT CONTRIBUTIONS	485,896	460,000	478,856	525,000	65,000	14.1%
Contributions Total	**485,896**	**460,000**	**478,856**	**525,000**	**65,000**	**14.1%**
Interest & Investment Income						
OTHER INTEREST INCOME	5,426	-	10,000	-	-	0.0%
Interest & Investment Income Total	**5,426**	**-**	**10,000**	**-**	**-**	**0.0%**
Revenue Total	**491,322**	**460,000**	**488,856**	**525,000**	**65,000**	**14.1%**
Expense						
Purchased Items						
OPERATING SUPPLIES	482,100	476,100	567,596	525,000	48,900	10.3%
Purchased Items Total	**482,100**	**476,100**	**567,596**	**525,000**	**48,900**	**10.3%**
Expense Total	**482,100**	**476,100**	**567,596**	**525,000**	**48,900**	**10.3%**

26 FOOD & BEVERAGE FUND

The Food & Beverage Fund records all revenues and expenses associated with a 1.0% citywide food and beverage tax. The fund was established in October 2016 as a replacement for the Culture Fund to improve the transparency of the revenue sources and streamline transactions by reducing the number of annual interfund transfers.

Revenues earned from the food and beverage tax are distributed to six areas: the Special Events and Community Arts (SECA) grant program, the Naperville Police Pension Fund, the Naperville Firefighters Pension Fund, the Social Services Grant Program, the Debt Service Fund, and the Naper Settlement Fund.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Fees	60,883	42,000	54,263	42,000	-	0.0%
Food & Beverage Tax	6,296,590	6,878,000	6,603,813	6,992,300	114,300	1.7%
Interest & Investments	70,262	72,074	72,074	57,250	(14,824)	-20.6%
Other Revenue	2,500	-	-	-	-	0.0%
Revenue Total	**6,430,235**	**6,992,074**	**6,730,150**	**7,091,550**	**99,476**	**1.4%**

Expense						
Salaries & Wages	68,534	69,966	55,628	72,082	2,116	3.0%
Benefits & Related	1,620,420	1,742,378	1,739,070	1,767,519	25,141	1.4%
Purchased Services	402,769	517,289	423,787	491,335	(25,954)	-5.0%
Grants & Contrib.	2,613,031	2,364,905	2,237,266	2,702,036	337,131	14.3%
Expenses Subtotal	**4,704,753**	**4,694,538**	**4,455,751**	**5,032,972**	**338,434**	**7.2%**
Interfund Transfers	1,934,148	2,236,712	2,236,712	2,058,579	(178,133)	-8.0%
Expense Total	**6,638,901**	**6,931,250**	**6,692,463**	**7,091,551**	**160,301**	**2.3%**

Fund Expense by Department

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Community Services	4,181,293	4,011,157	4,107,134	4,199,950	188,793	4.7%
Finance	15,204	85,969	25,596	24,961	(61,008)	-71.0%
Fire	877,778	1,004,116	938,401	991,768	(12,348)	-1.2%
Police	1,077,131	1,290,684	1,138,286	1,289,857	(827)	-0.1%
Public Works	99,931	108,004	84,855	118,641	10,637	9.8%
TED	387,565	431,320	398,191	466,374	35,054	8.1%
Total	**6,638,901**	**6,931,250**	**6,692,463**	**7,091,551**	**160,301**	**2.3%**

2026 Proposed Funding Allocations

Funding Allocation	2026 Budget
Program Administration	$24,961
SECA – Grant Program	$1,200,737
SECA – City Obligations	$1,309,198
Police Pension	$874,038
Fire Pension	$874,038
Naper Settlement	$1,040,400
Social Services Grant Program	$750,000
Debt Service	$1,018,179
Expense Total	**$7,091,551**

FOOD AND BEVERAGE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Fees						
LATE PAYMENT FEE	60,883	42,000	54,263	42,000	-	0.0%
Fees Total	**60,883**	**42,000**	**54,263**	**42,000**	**-**	**0.0%**
Food & Beverage Tax						
F&B/ADMINISTRATION	6,296,590	6,878,000	6,603,813	6,992,300	114,300	1.7%
Food & Beverage Tax Total	**6,296,590**	**6,878,000**	**6,603,813**	**6,992,300**	**114,300**	**1.7%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	62,106	60,824	60,824	48,750	(12,074)	-19.9%
INTEREST ON INVESTMENTS	8,157	11,250	11,250	8,500	(2,750)	-24.4%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**70,262**	**72,074**	**72,074**	**57,250**	**(14,824)**	**-20.6%**
Other Revenue						
OTHER RECEIPTS	2,500	-	-	-	-	0.0%
Other Revenue Total	**2,500**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**6,430,235**	**6,992,074**	**6,730,150**	**7,091,550**	**99,476**	**1.4%**
Expense						
Salaries & Wages						
REGULAR PAY	68,534	69,966	55,628	72,082	2,116	3.0%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
Salaries & Wages Total	**68,534**	**69,966**	**55,628**	**72,082**	**2,116**	**3.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	810	812	664	1,374	562	69.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	143	142	120	165	23	15.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	16,088	11,761	10,857	6,667	(5,094)	-43.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	103	100	76	100	-	0.0%
FIRE PENSION	796,879	859,750	859,750	874,038	14,288	1.7%
IMRF	4,673	4,939	3,927	5,622	683	13.8%
MEDICARE	918	971	744	1,045	74	7.6%
POLICE PENSION	796,879	859,750	859,750	874,038	14,288	1.7%
SOCIAL SECURITY	3,927	4,152	3,182	4,469	317	7.6%
Benefits & Related Total	**1,620,420**	**1,742,378**	**1,739,070**	**1,767,519**	**25,141**	**1.4%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	13,510	83,250	22,877	23,500	(59,750)	-71.8%
BUILDING AND GROUNDS MAINT	387,565	431,320	398,191	466,374	35,054	8.1%
FINANCIAL SERVICE	1,694	2,719	2,719	1,461	(1,258)	-46.3%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**402,769**	**517,289**	**423,787**	**491,335**	**(25,954)**	**-5.0%**
Grants & Contributions						
SECA GRANTS	1,867,962	1,614,905	1,444,805	1,952,036	337,131	20.9%
Social Service Grants	745,069	750,000	792,462	750,000	-	0.0%
Grants & Contributions Total	**2,613,031**	**2,364,905**	**2,237,266**	**2,702,036**	**337,131**	**14.3%**
Interfund TF (Exp)						
TRANSFER OUT	1,934,148	2,236,712	2,236,712	2,058,579	(178,133)	-8.0%
Interfund TF (Exp) Total	**1,934,148**	**2,236,712**	**2,236,712**	**2,058,579**	**(178,133)**	**-8.0%**
Expense Total	**6,638,901**	**6,931,250**	**6,692,463**	**7,091,551**	**160,301**	**2.3%**

26 CDBG FUND

Community Development Block Grant

The Community Development Block Grant (CDBG) is a federally funded program of the Department of Housing and Urban Development (HUD) that supports community development activities to build stronger and more resilient communities. The City of Naperville's annual CDBG program helps maintain and improve the quality of life for low- and moderate-income residents in the area by assessing housing conditions, providing services, and supporting local agencies.

Naperville's CDBG program adopts and implements an annual action plan for the upcoming program year. The plan is adopted by the City Council each summer and approved by HUD. The City receives grant funding for its program from HUD, and those dollars are used for public services, grant administration and planning, and development of rehabilitation of public facilities, infrastructure improvements, and housing programs.

FUND OVERVIEW BY CATEGORY

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Grants	309,765	535,000	430,746	535,000	-	0.0%
Revenue Total	**309,765**	**535,000**	**430,746**	**535,000**	**-**	**0.0%**

Expense						
Grants & Contributions	309,765	535,000	315,459	535,000	-	0.0%
Expense Total	**309,765**	**535,000**	**315,459**	**535,000**	**-**	**0.0%**

COMMUNITY BLOCK DEVELOPMENT GRANT FUND (CDBG)	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Grants						
FEDERAL GRANTS	309,765	535,000	430,746	535,000	-	0.0%
Grants Total	**309,765**	**535,000**	**430,746**	**535,000**	**-**	**0.0%**
Revenue Total	**309,765**	**535,000**	**430,746**	**535,000**	**-**	**0.0%**
Expense						
Grants & Contributions						
CDBG GRANT	309,765	535,000	315,459	535,000	-	0.0%
CONTRIBUTION TO OTHER ENTITIES	-	-	-	-	-	0.0%
Grants & Contributions Total	**309,765**	**535,000**	**315,459**	**535,000**	**-**	**0.0%**
Expense Total	**309,765**	**535,000**	**315,459**	**535,000**	**-**	**0.0%**

26 SPECIAL SERVICE AREA 36

Downtown Maintenance & Marketing

The City improves downtown Naperville by providing high-quality maintenance and support services for parking lots, parking decks, sidewalks, and landscaping. These services are mainly carried out by Public Works, with assistance from other City departments. The downtown maintenance Special Service Area (SSA) was created in 2006 as SSA 22 and has been renewed four times: in 2011 as SSA 24, in 2015 as SSA 26, in 2020 as SSA 33, and in 2025 as SSA 36.

This SSA provides special municipal services to the designated area, including parking lot operations and maintenance; public parking garage maintenance; custodial services; consolidated dumpster service; sidewalk and parking lot snow removal; maintenance of landscaping, streetscape, and street lighting; holiday lighting on parkway trees and buildings; sidewalk maintenance, including brick paver repair; special directional signage; and capital improvements. The SSA also supports special police services for the downtown area, including dedicated police patrol and parking enforcement. Property owners cover one-third of the expenses, with the City covering the remaining two-thirds.

In addition to maintenance, the Downtown Naperville Alliance (DNA) markets downtown through print, radio, direct mail, the Internet, and social media to expand the downtown customer base. The downtown merchants cover 100% of the expenses. The DNA also administers the downtown Naperville gift card program, training and merchant meetings, and other services promoting business expansion and retention.

FUND OVERVIEW BY CATEGORY (REVENUE)

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Services	-	-	-	-	-	0.0%
Fines	96,998	80,000	44,693	80,000	-	0.0%
Interest & Investments	127,224	72,074	72,074	110,250	38,176	53.0%
Non-Bus. License & Permit	-	10,000	-	-	(10,000)	-100.0%
Property Taxes	1,264,589	1,252,829	1,252,829	1,259,718	6,889	0.5%
Rents & Royalties	225	-	-	-	-	0.0%
Other Revenue	-	-	-	-	-	0.0%
Revenues Subtotal	**1,489,037**	**1,414,903**	**1,369,596**	**1,449,968**	**35,065**	**2.5%**
Interfund Transfers	1,651,489	1,651,489	1,651,489	1,499,437	(152,052)	-9.2%
Revenue Total	**3,140,526**	**3,066,392**	**3,021,085**	**2,949,405**	**(116,987)**	**-3.8%**

Fund Overview by Category (Expense)

Expense						
Salaries & Wages	671,421	824,258	686,751	848,292	24,034	2.9%
Benefits & Related	204,834	200,399	176,054	214,610	14,211	7.1%
Purchased Services	1,333,200	1,766,332	745,222	1,570,150	(196,182)	-11.1%
Purchased Items	195,538	343,110	237,568	235,032	(108,078)	-31.5%
Capital Outlay	141,108	372,000	311,972	587,000	215,000	57.8%
Expenses Subtotal	**2,546,101**	**3,506,099**	**2,157,566**	**3,455,084**	**(51,015)**	**-1.5%**
Interfund Transfer	77,916	74,398	74,398	83,120	8,722	11.7%
Expense Total	**2,624,017**	**3,580,497**	**2,231,964**	**3,538,204**	**(42,293)**	**-1.2%**

Fund Expenses by Department

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Finance	3,530	3,252	1,496	3,441	189	5.8%
Police	324,046	367,909	338,253	410,980	43,070	11.7%
Public Works	2,154,338	2,837,335	1,580,243	2,536,783	(300,552)	-10.6%
TED	142,103	372,000	311,972	587,000	215,000	57.8%
Total	**2,624,017**	**3,580,497**	**2,231,964**	**3,538,204**	**(42,293)**	**-1.2%**

DOWNTOWN MAINTENANCE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
DEPARTMENT SERVICE CHARGES	-	-	-	-	-	0.0%
Charges for Service Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Fines						
PARKING FINES	96,998	80,000	44,693	80,000	-	0.0%
Fines Total	**96,998**	**80,000**	**44,693**	**80,000**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	111,527	60,824	60,824	97,500	36,676	60.3%
INTEREST ON INVESTMENTS	14,647	11,250	11,250	12,750	1,500	13.3%
INTEREST ON PROPERTY TAXES	1,050	-	-	-	-	0.0%
LEASE INCOME	225	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**127,449**	**72,074**	**72,074**	**110,250**	**38,176**	**53.0%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	1,651,489	1,651,489	1,651,489	1,499,437	(152,052)	-9.2%
Interfund TF (Rev) Total	**1,651,489**	**1,651,489**	**1,651,489**	**1,499,437**	**(152,052)**	**-9.2%**
Non-Business License & Permit						
CENTRAL BUSINESS DISTRICT	-	10,000	-	-	(10,000)	-100.0%
Non-Business License & Permit Total	**-**	**10,000**	**-**	**-**	**(10,000)**	**-100.0%**
Other Revenue						
BAD DEBT	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Property Taxes						
CURRENT/DOWNTOWN MAINT	1,264,589	1,252,829	1,252,829	1,259,718	6,889	0.5%
Property Taxes Total	**1,264,589**	**1,252,829**	**1,252,829**	**1,259,718**	**6,889**	**0.5%**
Revenue Total	**3,140,526**	**3,066,392**	**3,021,085**	**2,949,405**	**(116,987)**	**-3.8%**

DOWNTOWN MAINTENANCE FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OVERTIME PAY	98,922	131,178	93,732	137,923	6,745	5.1%
REGULAR PAY	572,499	618,200	593,019	635,489	17,289	2.8%
TEMPORARY PAY	-	74,880	-	74,880	-	0.0%
Salaries & Wages Total	**671,421**	**824,258**	**686,751**	**848,292**	**24,034**	**2.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	5,047	5,550	5,835	6,756	1,206	21.7%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,117	1,218	1,187	1,525	307	25.3%
EMPLOYER CONTRIBUTIONS/MEDICAL	86,466	101,093	89,525	109,913	8,820	8.7%
EMPLOYER CONTRIBUTIONS/UNEMPLY	554	746	553	696	(50)	-6.7%
IMRF	71,611	41,013	37,735	45,269	4,256	10.4%
MEDICARE	9,322	11,188	9,527	11,314	126	1.1%
SOCIAL SECURITY	30,717	39,590	31,692	39,136	(455)	-1.1%
Benefits & Related Total	**204,834**	**200,399**	**176,054**	**214,610**	**14,211**	**7.1%**
Purchased Items						
ELECTRIC	99,371	168,010	114,896	113,032	(54,978)	-32.7%
EQUIPMENT PARTS	-	-	-	-	-	0.0%
INTERNET	49	-	222	-	-	0.0%
OFFICE SUPPLIES	-	250	-	-	(250)	-100.0%
OPERATING SUPPLIES	68,918	145,750	92,090	82,000	(63,750)	-43.7%
SALT AND CHEMICALS	-	28,000	7,603	10,000	(18,000)	-64.3%
WATER AND SEWER	27,200	1,100	22,758	30,000	28,900	2627.3%
Purchased Items Total	**195,538**	**343,110**	**237,568**	**235,032**	**(108,078)**	**-31.5%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	1,950	-	-	(1,950)	-100.0%
ADVERTISING AND MARKETING	427,085	435,650	171,523	510,000	74,350	17.1%
BUILDING AND GROUNDS MAINT	156,339	211,000	149,729	150,000	(61,000)	-28.9%
EQUIPMENT MAINTENANCE	-	1,000	-	-	(1,000)	-100.0%
FINANCIAL SERVICE	3,530	3,252	1,496	3,441	189	5.8%
LAUNDRY SERVICE	-	1,500	-	-	(1,500)	-100.0%
OPERATIONAL SERVICE	746,101	1,100,195	419,314	900,209	(199,986)	-18.2%
POSTAGE AND DELIVERY	-	-	28	-	-	0.0%
REFUSE AND RECYCLING SERVICE	-	10,285	3,132	5,000	(5,285)	-51.4%
RENTAL FEES	145	1,500	-	1,500	-	0.0%
Purchased Services Total	**1,333,200**	**1,766,332**	**745,222**	**1,570,150**	**(196,182)**	**-11.1%**
Capital Outlay						
INFRASTRUCTURE	141,108	372,000	311,972	587,000	215,000	57.8%
Capital Outlay Total	**141,108**	**372,000**	**311,972**	**587,000**	**215,000**	**57.8%**
Interfund TF (Exp)						
TRANSFER OUT	77,916	74,398	74,398	83,120	8,722	11.7%
Interfund TF (Exp) Total	**77,916**	**74,398**	**74,398**	**83,120**	**8,722**	**11.7%**
Expense Total	**2,624,017**	**3,580,497**	**2,231,964**	**3,538,204**	**(42,293)**	**-1.2%**

26 TEST TRACK FUND

The Naperville Test Track is a public-private partnership between the City of Naperville, the Naperville Development Partnership, and the Naperville auto dealerships that make up the Test Track Association. Situated on a nine-acre site next to many of Naperville's dealerships, the Test Track offers a safe, controlled environment away from city streets and neighborhoods where member dealers can demonstrate a vehicle's features and benefits during test drives. This improves the vehicle buying experience for potential customers, boosts sales for the dealerships, and decreases the number of test drives on residential streets. The member dealerships share the costs for operations and maintenance.

The Test Track Association consists of 11 member dealerships, including Advantage Acura, Dan Wolf Chevrolet, Dan Wolf Toyota, Dan Wolf Lexus, Gerald Nissan, Gerald Kia, Gerald Subaru, Mercedes-Benz of Naperville, Woody Buick-GMC, Castle Chrysler Jeep Dodge Ram Naperville, and Bill Jacobs Volkswagen.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Service	54,584	31,200	49,637	60,740	29,540	94.7%
Interest & Investments	128	100	100	100	-	0.0%
Revenue Total	**54,712**	**31,300**	**49,737**	**60,840**	**29,540**	**94.4%**

Expense						
Purchased Services	24,935	37,760	20,115	39,520	1,760	4.7%
Purchased Items	27,534	19,980	18,010	21,320	1,340	6.7%
Expense Total	**52,469**	**57,740**	**38,125**	**60,840**	**3,100**	**5.4%**

TEST TRACK FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
DEPARTMENT SERVICE CHARGES	54,584	31,200	49,637	60,740	29,540	94.7%
Charges for Service Total	**54,584**	**31,200**	**49,637**	**60,740**	**29,540**	**94.7%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	128	100	100	100	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**128**	**100**	**100**	**100**	**-**	**0.0%**
Revenue Total	**54,712**	**31,300**	**49,737**	**60,840**	**29,540**	**94.4%**
Expense						
Purchased Items						
ELECTRIC	5,376	6,600	5,786	7,000	400	6.1%
INTERNET	-	1,620	-	1,620	-	0.0%
OPERATING SUPPLIES	-	1,500	12	1,500	-	0.0%
WATER AND SEWER	22,158	10,260	12,212	11,200	940	9.2%
Purchased Items Total	**27,534**	**19,980**	**18,010**	**21,320**	**1,340**	**6.7%**
Purchased Services						
BUILDING AND GROUNDS MAINT	6,839	6,500	5,518	6,500	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	2,880	3,000	4,524	3,000	-	0.0%
OPERATIONAL SERVICE	15,216	28,260	10,073	30,020	1,760	6.2%
Purchased Services Total	**24,935**	**37,760**	**20,115**	**39,520**	**1,760**	**4.7%**
Expense Total	**52,469**	**57,740**	**38,125**	**60,840**	**3,100**	**5.4%**

26 RENEWABLE ENERGY FUND

The Renewable Energy Program supports the development of renewable energy projects in Illinois. The program allows Naperville residents and businesses to support clean energy resources, such as solar and wind, by signing up to contribute an additional specified amount each month on their utility bills. The Renewable Energy Fund houses the money that comes from customers who choose to participate in the program.

Renewable energy is electricity produced from natural resources that are never used up and do not emit harmful pollution into the air. Naperville's Renewable Energy Program consists of 99% wind and 1% solar, generated entirely within Illinois. When customers sign up, clean energy from renewable sources is added to the Illinois electric grid. The electrons produced by renewable energy are fed into the local electric grid, reducing reliance on fossil fuels. The extra cost for participants comes from the higher expenses of generating renewable energy compared to fossil fuels.

In recent years, the Renewable Energy Program has been revamped with input from the Naperville Environment and Sustainability Task Force (NEST), the Public Utilities Advisory Board (PUAB), and the City Council to increase its impact on the community. Examples include grant and rebate opportunities for residential and commercial customers investing in energy-efficient technology and sustainable projects.

FUND OVERVIEW BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Electric Charges	291,654	286,426	290,628	286,426	-	0.0%
Fees	15,863	-	3,132	-	-	0.0%
Interest & Investments	969	4,805	4,805	750	(4,055)	-84.4%
Other Revenue	490	-	-	-	-	0.0%
Revenue Total	**308,977**	**291,231**	**298,564**	**287,176**	**(4,055)**	**-1.4%**
Expense						
Purchased Services	-	5,000	5,000	5,000	-	0.0%
Grants & Contribution	279,712	280,000	286,668	280,000	-	0.0%
Expense Total	**279,712**	**285,000**	**291,668**	**285,000**	**-**	**0.0%**

RENEWABLE ENERGY FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Electric Charges						
RESIDENTIAL/RENEWABLE ENERGY	291,654	286,426	290,628	286,426	-	0.0%
Electric Charges Total	**291,654**	**286,426**	**290,628**	**286,426**	**-**	**0.0%**
Fees						
OTHER FEES	15,863	-	3,132	-	-	0.0%
Fees Total	**15,863**	**-**	**3,132**	**-**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	4,055	4,055	-	(4,055)	-100.0%
INTEREST ON INVESTMENTS	969	750	750	750	-	0.0%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**969**	**4,805**	**4,805**	**750**	**(4,055)**	**-84.4%**
Other Revenue						
BAD DEBT	490	-	-	-	-	0.0%
Other Revenue Total	**490**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**308,977**	**291,231**	**298,564**	**287,176**	**(4,055)**	**-1.4%**
Expense						
Purchased Services						
OTHER PROFESSIONAL SERVICE	-	5,000	5,000	5,000	-	0.0%
Purchased Services Total	**-**	**5,000**	**5,000**	**5,000**	**-**	**0.0%**
Grants & Contributions						
RENEWABLE ENERGY GRANTS	279,712	280,000	286,668	280,000	-	0.0%
Grants & Contributions Total	**279,712**	**280,000**	**286,668**	**280,000**	**-**	**0.0%**
Expense Total	**279,712**	**285,000**	**291,668**	**285,000**	**-**	**0.0%**

26 BUSINESS DISTRICT - BLOCK 59

In March 2023, the City Council established the Block 59 Business District by passing Ordinance 23-040. The goal of the Block 59 Business District is to promote the private redevelopment of blighted properties generally located at the northeast corner of Route 59 and Aurora Avenue. This retail area has seen high vacancy rates, and the redevelopment project aims to create a lively multi-use commercial district that includes retail, restaurants, and entertainment venues. In 2025, several of Block 59's commercial tenants opened their doors, with full project completion expected in spring 2026.

The establishment of the Block 59 Business District included a 1.0% business district sales tax to be collected by merchants operating within the geographic limits of the business district. The Illinois Department of Revenue will collect and remit the business district tax to the City. The City will use the revenue collected from that tax to reimburse the Block 59 developer for expenses incurred during the project, as defined in a redevelopment agreement.

FUND OVERVIEW BY CATEGORY

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	1,197	-	-	-	-	0.0%
Sales Tax/ Business Dist.	375,553	291,000	458,054	-	(291,000)	-100.0%
Revenue Total	**376,750**	**291,000**	**458,054**	**-**	**(291,000)**	**-100.0%**

Expense						
Grants & Contributions	-	500,000	500,000	500,000	-	0.0%
Expense Total	**-**	**500,000**	**500,000**	**500,000**	**-**	**0.0%**

BLOCK 59 BUSINESS DISTRICT FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	1,197	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**1,197**	**-**	**-**	**-**	**-**	**0.0%**
Sales Tax/ Business District						
SALES TAX/BUSINESS DISTRICT	375,553	291,000	458,054	1,000,000	709,000	243.6%
SALES TAX/BUSDIST/REBATE			-	(1,000,000)	(1,000,000)	0.0%
Sales Tax/ Business District Total	**375,553**	**291,000**	**458,054**	**-**	**(291,000)**	**-100.0%**
Revenue Total	**376,750**	**291,000**	**458,054**	**-**	**(291,000)**	**-100.0%**
Expense						
Grants & Contributions						
REIMBURSEMENT PROGRAMS	-	500,000	500,000	500,000	-	0.0%
Grants & Contributions Total	**-**	**500,000**	**500,000**	**500,000**	**-**	**0.0%**
Expense Total	**-**	**500,000**	**500,000**	**500,000**	**-**	**0.0%**

26 BUSINESS DISTRICT - HEINEN

In December 2022, the City Council established the Heinen Business District by passing Ordinance 22-145. The goal of the Heinen Business District is to promote private redevelopment of blighted properties primarily located in the 1200 block of Chicago Avenue between Olesen Drive and Pembroke Road. This retail area has faced high vacancy rates and major stormwater retention issues, and the redevelopment project aims to create a lively retail zone that features a high-quality grocery store, Heinen's, which opened to the public in September 2025.

The creation of the Heinen Business District included a 0.5% sales tax on businesses within its boundaries. The Illinois Department of Revenue will collect and pass on this tax to the City. The City will use the funds from this tax to reimburse Heinen's developer for expenses related to the project, as outlined in a redevelopment agreement.

FUND OVERVIEW BY CATEGORY

	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	17	-	-	-	-	0.0%
Sales Tax Business Dist.	2,159	-	17,499	-	-	0.0%
Revenue Total	**2,176**	**-**	**17,499**	**-**	**-**	**0.0%**

HEINEN BUSINESS DISTRICT FUND	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	17	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**17**	**-**	**-**	**-**	**-**	**0.0%**
Sales Tax/ Business District						
SALES TAX/BUSINESS DISTRICT	2,159	-	17,499	30,000	30,000	0.0%
SALES TAX/BUSDIST/REBATE			-	(30,000)	(30,000)	0.0%
Sales Tax/ Business District Total	**2,159**	**-**	**17,499**	**-**	**-**	**0.0%**
Revenue Total	**2,176**	**-**	**17,499**	**-**	**-**	**0.0%**



MAYOR & CITY COUNCIL

CITY MANAGER'S OFFICE & COMMUNICATIONS

LEADERSHIP

DEPARTMENT **OPERATING** BUDGETS

26

26 MAYOR & CITY COUNCIL

SERVICES

- Establishes City policy and provides direction to the City Manager.
- Adopts ordinances and resolutions in accordance with legal procedures.
- Represents the City at community functions and ceremonial occasions.
- Appoints residents to advisory commissions and boards.
- Supports the Liquor Commissioner and the Liquor Commission on liquor and tobacco licensing matters and liquor and tobacco enforcement.

2025 ACCOMPLISHMENTS

- Received updates and provided strategic feedback on Priorities Plan initiatives.
- Regularly met and communicated with state and federal legislators to share priorities and further Naperville initiatives.
- Implemented training on rules and procedures for all board and commission members.
- Began audio recording and submission of written comments for boards and commissions.
- Advised the Liquor Commissioner on liquor and tobacco concepts, licensing matters, and liquor and tobacco enforcement.

2026 GOALS

- Receive updates and provide strategic feedback on Priorities Plan initiatives.
- Regularly meet and communicate with state and federal legislators to share priorities and further Naperville initiatives.
- Advise the Liquor Commissioner on liquor and tobacco concepts, licensing matters, and liquor and tobacco enforcement.

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Mayor & City Council	11.00	11.00	11.00	11.00
Total	**11.00**	**11.00**	**11.00**	**11.00**

Department Expenses by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	214,323	293,542	223,098	235,728	(57,814)	-19.7%
Benefits & Related	52,340	63,465	45,832	64,777	1,312	2.1%
Purchased Services	22,015	46,285	25,808	29,585	(16,700)	-36.1%
Purchased Items	3,001	5,550	3,273	4,550	(1,000)	-18.0%
Interfund Transfers	8,640	6,524	6,524	6,689	165	2.5%
Total	**300,320**	**415,367**	**304,534**	**341,329**	**(74,037)**	**-17.8%**

Department Expenses by Fund

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Electric Utility Fund	25,133	34,016	29,545	31,777	(2,239)	-6.6%
General Fund	254,287	355,582	253,661	286,361	(69,221)	-19.5%
Water Utilities Fund	20,900	25,769	21,328	23,191	(2,577)	-10.0%
Total	**300,320**	**415,367**	**304,534**	**341,329**	**(74,037)**	**-17.8%**

MAYOR & CC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
EXPENSE						
Administration						
Salaries & Wages						
REGULAR PAY	214,323	293,542	223,098	235,728	(57,814)	-19.7%
Salaries & Wages Total	**214,323**	**293,542**	**223,098**	**235,728**	**(57,814)**	**-19.7%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	1,349	1,374	881	927	(448)	-32.6%
EMPLOYER CONTRIBUTIONS/LIFE IN	168	303	174	368	65	21.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	21,585	22,736	15,969	20,814	(1,923)	-8.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	479	578	462	578	1	0.1%
EMPLOYER CONTRIBUTIONS/WCOMP	6,696	6,574	6,740	8,403	1,829	27.8%
IMRF	4,927	9,930	4,980	11,043	1,113	11.2%
MEDICARE	3,075	4,164	3,151	4,292	128	3.1%
SOCIAL SECURITY	14,061	17,806	13,474	18,352	546	3.1%
Benefits & Related Total	**52,340**	**63,465**	**45,832**	**64,777**	**1,312**	**2.1%**
Purchased Items						
OFFICE SUPPLIES	380	1,500	561	500	(1,000)	-66.7%
OPERATING SUPPLIES	1,161	1,000	512	1,000	-	0.0%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
Purchased Items Total	**1,541**	**2,500**	**1,074**	**1,500**	**(1,000)**	**-40.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	-	3,860	-	3,860	-	0.0%
EDUCATION AND TRAINING	965	4,500	1,305	1,500	(3,000)	-66.7%
HR SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	9,715	11,700	5,572	9,200	(2,500)	-21.4%
POSTAGE AND DELIVERY	125	175	29	175	-	0.0%
PRINTING SERVICE	-	1,000	97	1,000	-	0.0%
Purchased Services Total	**10,804**	**21,235**	**7,002**	**15,735**	**(5,500)**	**-25.9%**
Interfund TF (Exp)						
TRANSFER OUT	8,640	6,524	6,524	6,689	165	2.5%
Interfund TF (Exp) Total	**8,640**	**6,524**	**6,524**	**6,689**	**165**	**2.5%**
Administration Total	**287,649**	**387,267**	**283,530**	**324,429**	**(62,837)**	**-16.2%**
Alcohol And Tobacco Commission						
Benefits & Related						
EMPLOYER CONTRIBUTIONS/WCOMP	-	-	-	-	-	0.0%
Benefits & Related Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Purchased Items						
OFFICE SUPPLIES	-	250	-	250	-	0.0%
OPERATING SUPPLIES	1,460	2,800	2,199	2,800	-	0.0%
Purchased Items Total	**1,460**	**3,050**	**2,199**	**3,050**	**-**	**0.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	-	-	-	-	-	0.0%
EDUCATION AND TRAINING	-	2,000	460	1,000	(1,000)	-50.0%
LEGAL SERVICE	-	3,200	-	-	(3,200)	-100.0%
OPERATIONAL SERVICE	8,357	14,000	14,000	8,000	(6,000)	-42.9%
OTHER PROFESSIONAL SERVICE	729	2,000	2,553	1,000	(1,000)	-50.0%
POSTAGE AND DELIVERY	-	500	-	500	-	0.0%
Purchased Services Total	**9,086**	**21,700**	**17,013**	**10,500**	**(11,200)**	**-51.6%**
Alcohol And Tobacco Commission Total	**10,546**	**24,750**	**19,212**	**13,550**	**(11,200)**	**-45.3%**
Sister Cities Commission						
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	2,060	1,300	1,695	1,300	-	0.0%
EDUCATION AND TRAINING	65	1,200	98	1,200	-	0.0%
OPERATIONAL SERVICE	-	800	-	800	-	0.0%
OTHER EXPENSES	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	-	50	-	50	-	0.0%
Purchased Services Total	**2,125**	**3,350**	**1,793**	**3,350**	**-**	**0.0%**
Sister Cities Commission Total	**2,125**	**3,350**	**1,793**	**3,350**	**-**	**0.0%**
Expense Total	**300,320**	**415,367**	**304,534**	**341,329**	**(74,037)**	**-17.8%**

26 CITY MANAGER'S OFFICE & COMMUNICATIONS

SERVICES

- Provides support to the Mayor and City Council through oversight of the City's goals, management of the City Council agenda process, preparation of reports and recommendations, and providing timely and accurate responses to City Council issues.
- Oversees operating departments by providing vision, guidance, and information necessary to make policy decisions, proactively preventing issues, recommending actions, and optimizing service delivery.
- Identifies and prioritizes legislative initiatives and directs lobbying efforts.
- Provides reasonable assurance on the adequacy and validity of internal controls by reviewing operational activities.
- Leads initiatives to achieve the City's mission of creating an inclusive community that values diversity.
- Oversees safety training and the citywide safety team by monitoring safety performance and working with departments to continually improve organizational safety.
- Leads and maintains strategic, consistent, and timely City messaging externally and internally through the use of Naper Notify, social media, the City's website, proactive media relations, the resident newsletter *Naperville Connected*, the employee newsletter *Core*, and the City's government access TV station.

2025 ACCOMPLISHMENTS

- Supported the implementation of the Priorities Plan and provided semi-annual progress updates to the City Council and the community.
- Finalized the development and rollout of the Naperville-specific Core Values video training.
- Engaged a consultant to begin an analysis of risk management and safety roles, responsibilities, policies, and training.
- Developed legislative process and priorities to ensure alignment with the City Council and advocated for legislative priorities by partnering with Councils of government and local legislators.
- Updated the City's Crisis Communications Plan.
- Issued an RFP for the City website content management system.
- Created City Council orientation materials and successfully onboarded three new City Council members.

2026 GOALS

- Support the implementation of the current Priorities Plan and provide regular progress updates to the City Council and the community.
- Complete a community survey to provide updated and more specific resident feedback to guide City priorities.
- Complete the rollout of the Naperville-specific Core Values training.
- Begin implementation of safety and risk management recommendations.
- Engage with City commissions, task forces, and residents on intergenerational opportunities and certification as an autism-friendly community.

- Partner with Naperville legislators and the regional groups on advancing Naperville's legislative priorities.
- Implement Department of Justice WCAG 2.1, Level AA standards across communications channels.
- Provide communications services to all City departments, the City Manager's Office, and the Mayor and City Council.

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
City Manager's Office	8.00	8.00	8.00	8.00
Communications	7.63	7.63	7.63	7.63
Total	**15.63**	**15.63**	**15.63**	**15.63**

DEPARTMENT EXPENSES BY CATEGORY

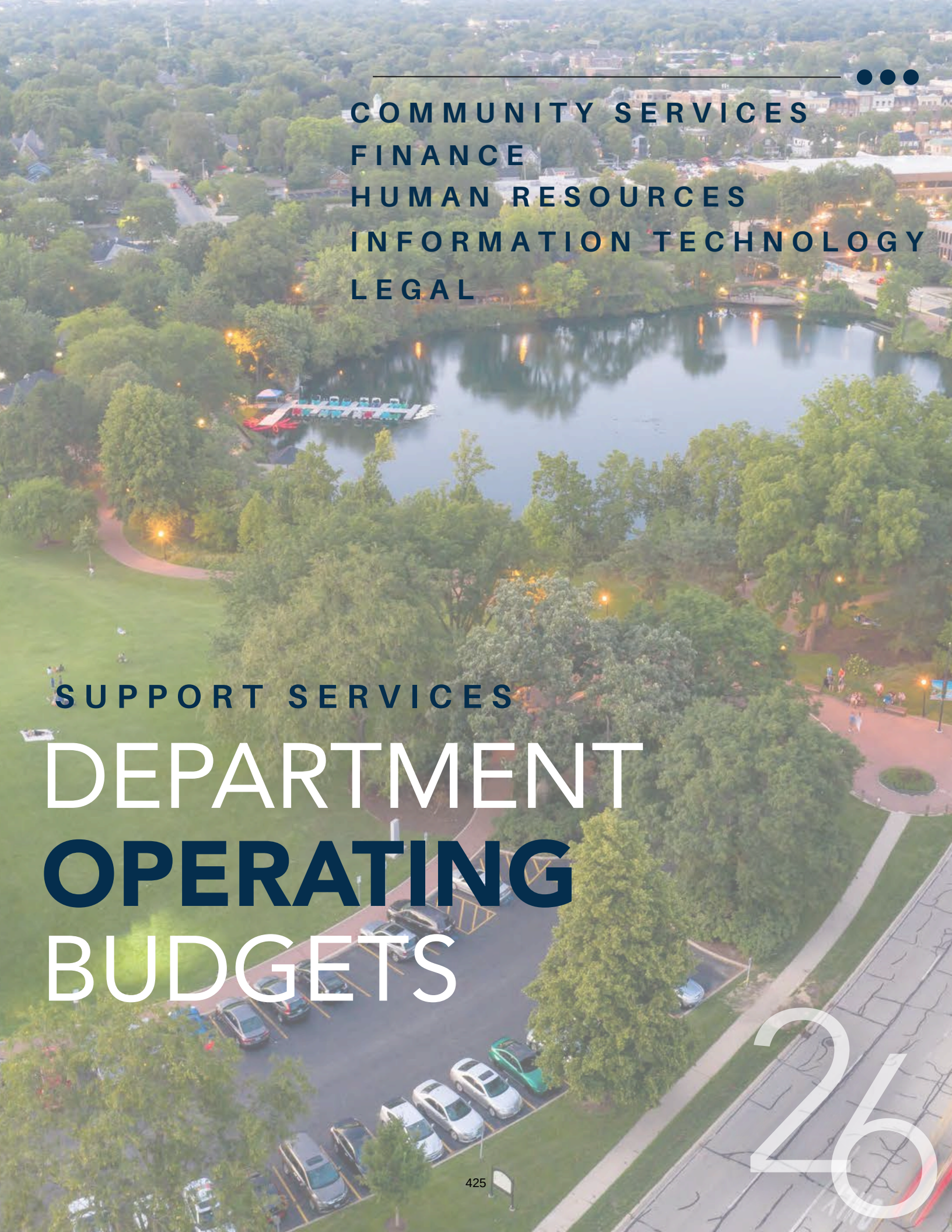
	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	1,668,530	1,673,516	1,574,263	1,740,613	67,097	4.0%
Benefits & Related	426,757	440,062	410,087	516,665	76,603	17.4%
Purchased Services	243,407	427,690	393,349	513,167	85,477	20.0%
Purchased Items	26,329	30,000	22,960	29,050	(950)	-3.2%
Debt Service	109,899	-	-	-	-	0.0%
Interfund Transfers	13,068	9,863	9,863	10,113	250	2.5%
Total	**2,487,990**	**2,581,130**	**2,410,523**	**2,809,607**	**228,477**	**8.9%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Electric Utility Fund	299,600	300,304	260,811	316,416	16,112	5.4%
General Fund	1,934,313	2,043,578	1,952,338	2,244,377	200,799	9.8%
Water Utilities Fund	254,077	237,249	197,374	248,815	11,566	4.9%
Total	**2,487,990**	**2,581,130**	**2,410,523**	**2,809,607**	**228,477**	**8.9%**

CITY MANAGER'S OFFICE	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Communications And Marketing						
Subscription Financing						
SBITA	-	-	-	-	-	0.0%
Subscription Financing Total	-	-	-	-	-	0.0%
Communications And Marketing Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	1,929	-	1,029	-	-	0.0%
REGULAR PAY	784,731	770,714	779,629	813,302	42,588	5.5%
Salaries & Wages Total	**786,660**	**770,714**	**780,659**	**813,302**	**42,588**	**5.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	3,720	3,790	3,748	3,669	(121)	-3.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,499	1,478	1,528	1,994	516	34.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	75,207	69,265	70,743	74,696	5,430	7.8%
EMPLOYER CONTRIBUTIONS/UNEMPLY	507	501	479	501	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	10,128	9,938	10,184	12,703	2,765	27.8%
IMRF	52,377	54,413	53,177	63,437	9,025	16.6%
MEDICARE	10,785	10,920	10,575	11,503	583	5.3%
SOCIAL SECURITY	40,214	40,419	44,847	42,972	2,553	6.3%
Benefits & Related Total	**194,436**	**190,724**	**195,283**	**211,475**	**20,751**	**10.9%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
OFFICE SUPPLIES	1,126	1,200	1,176	1,200	-	0.0%
OPERATING SUPPLIES	1,059	2,050	6,206	3,600	1,550	75.6%
Purchased Items Total	**2,185**	**3,250**	**7,382**	**4,800**	**1,550**	**47.7%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	68,745	72,300	64,359	64,467	(7,833)	-10.8%
EDUCATION AND TRAINING	3,376	5,000	2,560	5,500	500	10.0%
OTHER EXPENSES	3,268	-	1,194	-	-	0.0%
OTHER PROFESSIONAL SERVICE	7,718	50,000	84,754	41,000	(9,000)	-18.0%
POSTAGE AND DELIVERY	48	50	15	50	-	0.0%
PRINTING SERVICE	-	50	-	50	-	0.0%
SOFTWARE AND HARDWARE MAINT	46,810	45,150	6,253	47,050	1,900	4.2%
Purchased Services Total	**129,965**	**172,550**	**159,136**	**158,117**	**(14,433)**	**-8.4%**
Debt Service						
SBITA Interest	1,860	-	-	-	-	0.0%
SBITA Principal	43,896	-	-	-	-	0.0%
Debt Service Total	**45,756**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	13,068	9,863	9,863	10,113	250	2.5%
Interfund TF (Exp) Total	**13,068**	**9,863**	**9,863**	**10,113**	**250**	**2.5%**
Administration Total	**1,172,070**	**1,147,102**	**1,152,322**	**1,197,807**	**50,706**	**4.4%**
Communications And Marketing						
Salaries & Wages						
OVERTIME PAY	-	-	-	-	-	0.0%
REGULAR PAY	722,072	733,148	711,732	766,871	33,723	4.6%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**722,072**	**733,148**	**711,732**	**766,871**	**33,723**	**4.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	5,518	6,006	5,388	5,905	(101)	-1.7%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,476	1,485	1,535	1,880	395	26.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	80,254	85,703	90,108	124,400	38,698	45.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	790	801	763	801	-	0.0%
IMRF	46,085	51,760	50,150	56,605	4,844	9.4%
MEDICARE	9,982	10,313	9,890	10,651	338	3.3%
SOCIAL SECURITY	42,684	44,101	42,287	45,542	1,441	3.3%
Benefits & Related Total	**186,790**	**200,169**	**200,120**	**245,784**	**45,615**	**22.8%**
Purchased Items						

CITY MANAGER'S OFFICE	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
OFFICE SUPPLIES	484	500	156	500	-	0.0%
OPERATING SUPPLIES	998	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	-	2,500	-	-	(2,500)	-100.0%
TELEPHONE	-	-	-	-	-	0.0%
Purchased Items Total	**1,482**	**3,000**	**156**	**500**	**(2,500)**	**-83.3%**
Purchased Services						
ADVERTISING AND MARKETING	-	-	-	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	2,083	3,200	5,628	4,650	1,450	45.3%
EDUCATION AND TRAINING	4,325	15,000	2,774	7,000	(8,000)	-53.3%
EQUIPMENT MAINTENANCE	11,091	5,000	465	14,500	9,500	190.0%
LEGAL SERVICE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	362	600	741	600	-	0.0%
OTHER PROFESSIONAL SERVICE	8,958	19,000	11,875	119,000	100,000	526.3%
POSTAGE AND DELIVERY	-	-	-	-	-	0.0%
PRINTING SERVICE	357	500	-	200	(300)	-60.0%
SOFTWARE AND HARDWARE MAINT	77,198	183,440	210,850	180,600	(2,840)	-1.5%
SUBSCRIPTION BASED TECHNOLOGY	-	-	-	-	-	0.0%
Purchased Services Total	**104,373**	**226,740**	**232,334**	**326,550**	**99,810**	**44.0%**
Debt Service						
SBITA Interest	6,204	-	-	-	-	0.0%
SBITA Principal	57,939	-	-	-	-	0.0%
Debt Service Total	**64,143**	**-**	**-**	**-**	**-**	**0.0%**
Communications And Marketing Total	**1,078,859**	**1,163,058**	**1,144,342**	**1,339,706**	**176,648**	**15.2%**
Safety						
Salaries & Wages						
OVERTIME PAY	-	-	-	-	-	0.0%
REGULAR PAY	159,798	169,653	81,872	160,439	(9,214)	-5.4%
Salaries & Wages Total	**159,798**	**169,653**	**81,872**	**160,439**	**(9,214)**	**-5.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	1,338	1,374	160	1,374	-	0.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	328	344	162	393	49	14.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	21,402	22,736	2,273	33,294	10,557	46.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	202	200	105	200	-	0.0%
IMRF	10,696	11,977	5,774	12,514	537	4.5%
MEDICARE	2,192	2,376	1,177	2,204	(172)	-7.2%
SOCIAL SECURITY	9,373	10,160	5,033	9,426	(734)	-7.2%
Benefits & Related Total	**45,531**	**49,168**	**14,684**	**59,405**	**10,238**	**20.8%**
Purchased Items						
OPERATING SUPPLIES	22,662	23,750	15,422	23,750	-	0.0%
Purchased Items Total	**22,662**	**23,750**	**15,422**	**23,750**	**-**	**0.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	2,035	2,500	338	2,600	100	4.0%
EDUCATION AND TRAINING	6,823	24,400	1,461	24,400	-	0.0%
HR SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	211	1,500	81	1,500	-	0.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**9,070**	**28,400**	**1,880**	**28,500**	**100**	**0.4%**
Safety Total	**237,061**	**270,971**	**113,859**	**272,095**	**1,124**	**0.4%**
Expense Total	**2,487,990**	**2,581,130**	**2,410,523**	**2,809,607**	**228,477**	**8.9%**



COMMUNITY SERVICES
FINANCE
HUMAN RESOURCES
INFORMATION TECHNOLOGY
LEGAL

SUPPORT SERVICES

DEPARTMENT **OPERATING** BUDGETS

26

26 COMMUNITY SERVICES

SERVICES

- Serves as Freedom of Information Act (FOIA) Official and Local Election Official.
- Coordinates citywide sustainability efforts.
- Provides record administration support according to Local Records Act provisions.
- Facilitates the execution, filing, and recording of official City documents.
- Directs coordination of citywide special events, including reviewing event applications, managing event logistics, and developing the City's annual special events calendar.
- Oversees matters related to elections and voting, such as voter registration, Will County early voting, and local election administration.
- Serves as the administrator for the City's agenda management system.
- Manages the application, review, award, and distribution processes for all City grant programs, including Special Events and Community Arts (SECA), Community Development Block Grant (CDBG), Social Services, and Opioid Remediation.
- Administers the new and renewal liquor license processes.
- Processes more than 20 different types of licenses and permits.

2025 ACCOMPLISHMENTS

- Completed the 2025-2029 CDBG Consolidated Plan (CONPlan). This document assessed the City's affordable housing and community development needs by incorporating data-driven community input and place-based decisions to govern the activities and framework for all CDBG investments for the next five years.
- Collaborated with the Police and Legal departments to implement the new Massage Establishment Ordinance.
- Successfully coordinated the 2025 Municipal Elections, which included two Electoral Board Hearings.
- Partnered with the College of DuPage and McAninch Arts Center to feature City of Naperville murals as part of the Hokusai and Ukiyo-e Floating World exhibit and supported the establishment of Naperville ArtForum as an independent 501(c)(3) organization.
- Expanded the City's open data portal to include information on the Renewable Energy Program and energy efficiency incentives.
- Expanded the City's Native Vegetation Management Program.

2026 GOALS

- Increase marketing of opioid remediation grant funding opportunities.
    - ***Priority addressed: Safety***
- Successfully coordinate and administer early voting operations for the 2026 General Primary on March 17 and the 2026 General Election on Nov. 3.
- Promote sustainable landscaping practices, expand public access to renewable energy and energy efficiency data through the City's open data portal, and support the growth of the City's Native Vegetation Management program.
    - ***Priorities addressed: Natural Environment/Community Design***

- Continue to identify opportunities to divert waste from landfills through enhanced recycling initiatives.
    - ***Priorities addressed: Natural Environment/Community Design***

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Community Services	10.00	10.00	10.00	10.00
Total	**10.00**	**10.00**	**10.00**	**10.00**

DEPARTMENT EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	650,902	836,108	801,552	913,460	77,352	9.3%
Benefits & Related	232,240	279,025	262,374	314,280	35,254	12.6%
Purchased Services	45,498	52,789	59,938	56,379	3,590	6.8%
Purchased Items	2,506	3,000	3,183	3,000	-	0.0%
Grants & Contributions	2,474,014	2,331,601	2,198,067	2,699,846	368,245	15.8%
Interfund Transfers	1,941,996	2,242,643	2,242,643	2,064,660	(177,983)	-7.9%
Total	**5,347,156**	**5,745,167**	**5,567,758**	**6,051,625**	**306,458**	**5.3%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Com. Dev. Block Grant	309,765	535,000	315,459	535,000	-	0.0%
Electric Utility	79,757	81,748	74,570	84,051	2,302	2.8%
Food and Beverage	4,181,293	4,011,157	4,107,134	4,199,950	188,793	4.7%
General Fund	697,015	1,035,513	996,025	1,148,574	113,061	10.9%
Water Utilities	79,327	81,748	74,570	84,051	2,302	2.8%
Total	**5,347,156**	**5,745,167**	**5,567,758**	**6,051,625**	**306,458**	**5.3%**

COMMUNITY SERVICES DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Undefined						
Business License & Permit						
BASSET	43,280	46,000	5,000	-	(46,000)	-100.0%
CONTRACTOR LICENSE	13,215	15,600	16,005	14,575	(1,025)	-6.6%
ELECTRIC LICENSE	33,410	28,750	36,050	30,000	1,250	4.3%
GENERAL BUSINESS LICENSE	1,600	1,650	7,108	1,350	(300)	-18.2%
LIQUOR LICENSE	613,619	635,000	673,424	625,000	(10,000)	-1.6%
OTHER LICENSES	-	-	-	-	-	0.0%
TOBACCO PERMITS	17,600	18,000	18,000	16,400	(1,600)	-8.9%
Business License & Permit Total	**722,724**	**745,000**	**755,587**	**687,325**	**(57,675)**	**-21.8%**
Fees						
OTHER FEES	1	-	-	-	-	0.0%
Fees Total	**1**	**-**	**-**	**-**	**-**	**0.0%**
Fines						
ORDINANCE VIOLATIONS	9,500	12,000	39,375	20,000	8,000	66.7%
Fines Total	**9,500**	**12,000**	**39,375**	**20,000**	**8,000**	**66.7%**
Other License & Permit						
OTHER PERMITS	6,617	4,000	4,538	4,000	-	0.0%
Other License & Permit Total	**6,617**	**4,000**	**4,538**	**4,000**	**-**	**0.0%**
Undefined Total	**738,843**	**761,000**	**799,500**	**711,325**	**(49,675)**	**-6.5%**
Revenue Total	**738,843**	**761,000**	**799,500**	**711,325**	**(49,675)**	**-6.5%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	4,661	5,400	3,892	4,000	(1,400)	-25.9%
REGULAR PAY	577,707	760,742	742,033	837,378	76,636	10.1%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**582,368**	**766,142**	**745,925**	**841,378**	**75,236**	**9.8%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	6,489	8,026	6,465	6,994	(1,032)	-12.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,366	1,600	1,684	2,230	630	39.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	101,043	128,914	120,310	150,407	21,493	16.7%
EMPLOYER CONTRIBUTIONS/UNEMPLY	819	901	863	901	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	6,096	5,976	6,125	7,638	1,662	27.8%
IMRF	43,347	54,090	52,547	65,315	11,226	20.8%
MEDICARE	8,798	10,736	10,389	11,629	893	8.3%
SOCIAL SECURITY	37,620	45,906	44,419	49,723	3,817	8.3%
Benefits & Related Total	**205,578**	**256,148**	**242,803**	**294,837**	**38,689**	**15.1%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
OFFICE SUPPLIES	1,198	2,000	667	2,000	-	0.0%
OPERATING SUPPLIES	1,308	1,000	2,517	1,000	-	0.0%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
Purchased Items Total	**2,506**	**3,000**	**3,183**	**3,000**	**-**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	14,918	8,500	9,181	14,000	5,500	64.7%
ADVERTISING AND MARKETING	262	750	411	750	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	7,827	6,629	17,740	6,629	-	0.0%
EDUCATION AND TRAINING	6,676	8,800	10,189	8,800	-	0.0%
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	197	250	155	200	(50)	-20.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	-	-	440	500	500	0.0%
OTHER PROFESSIONAL SERVICE	13,387	20,000	11,245	20,000	-	0.0%
POSTAGE AND DELIVERY	865	1,000	1,338	1,000	-	0.0%
PRINTING SERVICE	1,006	6,500	8,701	4,500	(2,000)	-30.8%
SOFTWARE AND HARDWARE MAINT	360	360	540	-	(360)	-100.0%
Purchased Services Total	**45,498**	**52,789**	**59,938**	**56,379**	**3,590**	**6.8%**

COMMUNITY SERVICES DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Grants & Contributions						
REIMBURSEMENT PROGRAMS	12,300	15,000	11,700	15,000	-	0.0%
Social Service Grants	-	100,000	75,684	100,000	-	0.0%
Grants & Contributions Total	**12,300**	**115,000**	**87,384**	**115,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	7,848	5,931	5,931	6,081	150	2.5%
Interfund TF (Exp) Total	**7,848**	**5,931**	**5,931**	**6,081**	**150**	**2.5%**
Administration Total	**856,099**	**1,199,010**	**1,145,165**	**1,316,675**	**117,665**	**9.8%**
Grant Administration						
Purchased Services						
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Grants & Contributions						
CDBG GRANT	309,765	535,000	315,459	535,000	-	0.0%
CONTRIBUTION TO OTHER ENTITIES	-	-	-	-	-	0.0%
SECA GRANTS	1,406,881	931,601	1,002,762	1,299,846	368,245	39.5%
SOCIAL SERVICE GRANTS	745,069	750,000	792,462	750,000	-	0.0%
Grants & Contributions Total	**2,461,714**	**2,216,601**	**2,110,683**	**2,584,846**	**368,245**	**16.6%**
Interfund TF (Exp)						
TRANSFER OUT	1,934,148	2,236,712	2,236,712	2,058,579	(178,133)	-8.0%
Interfund TF (Exp) Total	**1,934,148**	**2,236,712**	**2,236,712**	**2,058,579**	**(178,133)**	**-8.0%**
Grant Administration Total	**4,395,862**	**4,453,313**	**4,347,395**	**4,643,425**	**190,112**	**4.3%**
Special Events						
Salaries & Wages						
REGULAR PAY	68,534	69,966	55,628	72,082	2,116	3.0%
Salaries & Wages Total	**68,534**	**69,966**	**55,628**	**72,082**	**2,116**	**3.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	810	812	664	1,374	562	69.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	143	142	120	165	23	15.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	16,088	11,761	10,857	6,667	(5,094)	-43.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	103	100	76	100	-	0.0%
IMRF	4,673	4,939	3,927	5,622	683	13.8%
MEDICARE	918	971	744	1,045	74	7.6%
SOCIAL SECURITY	3,927	4,152	3,182	4,469	317	7.6%
Benefits & Related Total	**26,662**	**22,878**	**19,570**	**19,443**	**(3,435)**	**-15.0%**
Special Events Total	**95,196**	**92,844**	**75,198**	**91,525**	**(1,319)**	**-1.4%**
Expense Total	**5,347,156**	**5,745,167**	**5,567,758**	**6,051,625**	**306,458**	**5.3%**

26 FINANCE

SERVICES

- Prepare and produce the annual operating budget and capital improvement program.
- Maintain financial records based on standards prescribed by the Governmental Accounting Standards Board (GASB) and prepare financial statements following generally accepted accounting principles (GAAP).
- Perform billing for the public utilities and other miscellaneous City accounts and collect all related revenues.
- Maintain a customer contact center to serve internal and external customers, including non-public safety dispatch services.
- Coordinate an annual financial audit and support other external and internal audits.
- Maintain procurement standards and procure goods and services at the best value.
- Process biweekly payroll for the City, Naperville Public Library, and Naper Settlement.
- Account for revenues and expenditures of all City funds, monitor revenues and expenditures against approved budgets, and manage the City's cash position.
- Oversee, maintain, and account for debt service, investments, and pension funds.
- Pay all City debts and liabilities through the accounts payable function.

2025 ACCOMPLISHMENTS

- Evaluated the impact of Illinois' grocery tax elimination and recommended replacement revenue to preserve core City services.
- Established a centralized grant management function, establishing internal policies and procedures to improve grant management and reporting.
- Updated the City's procurement code and implemented a new e-procurement solution.
- Completed transitioning to a new electronic utility bill payment system, consolidating printed and electronic bills under one vendor.
- Maintained AAA/Aaa credit rating and oversaw the issuance of $45 million in general obligation bonds.

2026 GOALS

- Issue a Request for Proposals and begin implementing the next-generation utility billing software.
    - ***Priorities addressed: Economy, Utilities***
- Continue to analyze revenue sources for increased diversification opportunities.
    - ***Priority addressed: Economy***
- Improve or establish long-term financial forecasts for key budgetary funds.
    - ***Priority addressed: Economy***
- Evaluate alternative processes for collecting delinquent taxes and fees due to the City.
    - ***Priority addressed: Economy***

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Administration	22.00	22.00	22.00	22.00
Customer Service	29.14	29.14	29.14	29.14
Total	**51.14**	**51.14**	**51.14**	**51.14**

DEPARTMENT EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	3,715,477	3,857,845	3,554,601	4,057,222	199,377	5.2%
Benefits & Related	1,063,803	1,154,802	1,036,526	1,206,631	51,829	4.5%
Purchased Services	3,813,002	4,343,105	4,078,694	4,203,461	(139,644)	-3.2%
Purchased Items	30,974	34,500	37,724	32,100	(2,400)	-7.0%
Capital Outlay	105,674	50,000	67,690	170,000	120,000	240.0%
Debt Service	164,076	-	-	-	-	0.0%
Interfund Transfers	38,604	29,144	29,144	29,881	737	2.5%
Total	**8,931,610**	**9,469,396**	**8,804,380**	**9,699,295**	**229,899**	**2.4%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Projects	128,345	82,629	100,319	34,791	(47,838)	-57.9%
Commuter Parking	130,850	120,075	146,023	163,023	42,949	35.8%
Debt Service Fund	6,416	6,345	6,345	3,652	(2,693)	-42.4%
Downtown Parking	11,769	18,314	11,606	12,824	(5,490)	-30.0%
Electric Utility	3,375,050	3,423,302	3,278,499	3,633,880	210,578	6.2%
Food and Beverage	15,204	85,969	25,596	24,961	(61,008)	-71.0%
General Fund	2,429,832	2,841,580	2,537,897	2,750,483	(91,097)	-3.2%
Library Fund	4,819	5,179	4,144	5,051	(128)	-2.5%
Naper Settlement	11,420	12,300	16,328	15,000	2,700	22.0%
Road and Bridge	10,228	40,082	13,250	14,782	(25,300)	-63.1%
Self-Insurance	9,607	3,265	3,265	3,265	-	0.0%
Solid Waste	89,095	88,225	91,550	92,900	4,675	5.3%
Downtown Maint. & Marketing	3,530	3,252	1,496	3,441	189	5.8%
Water Capital	6,899	-	-	-	-	0.0%
Water Street TIF	3,869	4,219	4,094	4,070	(149)	-3.5%
Water Utilities	2,694,679	2,734,660	2,563,968	2,937,171	202,511	7.4%
Total	**8,931,610**	**9,469,396**	**8,804,380**	**9,699,295**	**229,899**	**2.4%**

FINANCE	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	47,347	-	-	-	-	0.0%
Subscription Financing Total	**47,347**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**47,347**	**-**	**-**	**-**	**-**	**0.0%**
Undefined						
Fees						
LATE PAYMENT FEE	29,518	32,000	46,945	32,000	-	0.0%
Fees Total	**29,518**	**32,000**	**46,945**	**32,000**	**-**	**0.0%**
Other Revenue						
OTHER RECEIPTS	28	-	20	-	-	0.0%
REBATE PROGRAMS	53,916	55,000	51,185	50,000	(5,000)	-9.1%
Other Revenue Total	**53,944**	**55,000**	**51,205**	**50,000**	**(5,000)**	**-9.1%**
Undefined Total	**83,461**	**87,000**	**98,150**	**82,000**	**(5,000)**	**-5.7%**
Revenue Total	**130,808**	**87,000**	**98,150**	**82,000**	**(5,000)**	**-5.7%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	1,441	3,335	221	3,300	(35)	-1.0%
REGULAR PAY	1,935,483	2,114,452	1,956,979	2,211,067	96,615	4.6%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**1,936,924**	**2,117,787**	**1,957,199**	**2,214,367**	**96,580**	**4.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	11,232	14,245	10,742	9,551	(4,695)	-33.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,933	4,294	4,201	5,065	771	17.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	211,357	264,964	181,231	184,930	(80,033)	-30.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,108	2,302	2,124	2,202	(100)	-4.3%
EMPLOYER CONTRIBUTIONS/WCOMP	29,928	29,367	30,098	37,536	8,169	27.8%
IMRF	129,947	148,993	137,956	171,967	22,973	15.4%
MEDICARE	26,716	30,095	27,400	31,480	1,385	4.6%
PENSION BENEFITS	-	-	-	-	-	0.0%
SOCIAL SECURITY	114,233	127,071	117,161	124,245	(2,826)	-2.2%
Benefits & Related Total	**529,454**	**621,332**	**510,914**	**566,976**	**(54,355)**	**-8.7%**
Purchased Items						
BOOKS AND PUBLICATIONS	117	-	-	100	100	0.0%
OFFICE SUPPLIES	6,749	6,000	5,599	6,500	500	8.3%
OPERATING SUPPLIES	20,068	21,000	30,116	20,000	(1,000)	-4.8%
TECHNOLOGY HARDWARE	4,039	7,500	2,009	5,500	(2,000)	-26.7%
TELEPHONE	-	-	-	-	-	0.0%
WATER AND SEWER	-	-	-	-	-	0.0%
Purchased Items Total	**30,974**	**34,500**	**37,724**	**32,100**	**(2,400)**	**-7.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	2,184,992	2,439,185	2,352,088	2,469,150	29,965	1.2%
ADVERTISING AND MARKETING	847	2,600	1,176	2,200	(400)	-15.4%
DUES/SUBSCRIPTIONS/LICENSES	6,031	9,800	3,405	5,000	(4,800)	-49.0%
EDUCATION AND TRAINING	37,320	50,000	50,970	53,850	3,850	7.7%
EQUIPMENT MAINTENANCE	3,937	4,600	6,285	4,500	(100)	-2.2%
FINANCIAL SERVICE	416,229	427,390	464,600	415,348	(12,042)	-2.8%
HR SERVICE	92,485	50,000	42,951	50,000	-	0.0%
MILEAGE REIMBURSEMENT	-	-	-	-	-	0.0%
OTHER EXPENSES	478	2,500	2,045	2,500	-	0.0%
OTHER PROFESSIONAL SERVICE	145,357	172,400	105,727	112,020	(60,380)	-35.0%
POSTAGE AND DELIVERY	18,068	17,300	17,481	24,710	7,410	42.8%
PRINTING SERVICE	1,176	750	58	750	-	0.0%
RENTAL FEES	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	121,418	327,280	292,617	293,003	(34,277)	-10.5%
SUBSCRIPTION BASED TECHNOLOGY	47,347	-	-	-	-	0.0%
Purchased Services Total	**3,075,686**	**3,503,805**	**3,339,403**	**3,433,031**	**(70,774)**	**-2.0%**

FINANCE	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Outlay						
TECHNOLOGY	105,674	50,000	67,690	170,000	120,000	240.0%
Capital Outlay Total	**105,674**	**50,000**	**67,690**	**170,000**	**120,000**	**240.0%**
Debt Service						
SBITA Principal	164,076	-	-	-	-	0.0%
Debt Service Total	**164,076**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	38,604	29,144	29,144	29,881	737	2.5%
Interfund TF (Exp) Total	**38,604**	**29,144**	**29,144**	**29,881**	**737**	**2.5%**
Administration Total	**5,881,393**	**6,356,568**	**5,942,075**	**6,446,356**	**89,788**	**1.4%**
Customer Service						
Salaries & Wages						
OVERTIME PAY	54,329	69,322	50,380	65,250	(4,072)	-5.9%
REGULAR PAY	1,724,224	1,670,736	1,547,022	1,777,605	106,869	6.4%
Salaries & Wages Total	**1,778,553**	**1,740,058**	**1,597,402**	**1,842,855**	**102,797**	**5.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	14,223	14,432	14,340	15,717	1,285	8.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,386	3,386	3,303	4,268	882	26.1%
EMPLOYER CONTRIBUTIONS/MEDICAL	258,192	261,757	261,072	347,721	85,964	32.8%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,906	2,903	2,597	3,003	100	3.4%
IMRF	130,826	122,906	130,482	137,617	14,711	12.0%
MEDICARE	23,658	27,366	21,573	26,184	(1,182)	-4.3%
SOCIAL SECURITY	101,158	100,720	92,246	105,144	4,424	4.4%
Benefits & Related Total	**534,349**	**533,470**	**525,612**	**639,655**	**106,184**	**19.9%**
Purchased Services						
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
HR SERVICE	47,784	50,000	21,200	-	(50,000)	-100.0%
OPERATIONAL SERVICE	58,232	60,500	74,284	63,830	3,330	5.5%
OTHER EXPENSES	-	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	233,042	268,800	217,104	165,000	(103,800)	-38.6%
POSTAGE AND DELIVERY	273,768	260,000	300,000	381,600	121,600	46.8%
PRINTING SERVICE	124,490	200,000	126,703	160,000	(40,000)	-20.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**737,316**	**839,300**	**739,291**	**770,430**	**(68,870)**	**-8.2%**
Customer Service Total	**3,050,217**	**3,112,828**	**2,862,306**	**3,252,939**	**140,111**	**4.5%**
Expense Total	**8,931,610**	**9,469,396**	**8,804,380**	**9,699,295**	**229,899**	**2.4%**

26 HUMAN RESOURCES

SERVICES

- Recruits new employees for open positions and provides professional, technical, and administrative support for hiring and onboarding employees.
- Manages employee and labor relations and administers 12 collective bargaining agreements.
- Creates and interprets policy.
- Facilitates the performance management process and provides ongoing development and training resources.
- Partners with all departments on organizational design and succession planning.
- Establishes, maintains, and manages a comprehensive compensation package through compensation analysis and review.
- Establishes, maintains, and manages a competitive benefits package for employees and retirees; provides education and wellness initiatives to employees; and coordinates and promotes retirement programs.
- Continually compiles, collects, analyzes, and reviews employee data to improve Human Resources processes and procedures.
- Administers the Emerging Leaders Program (ELP).
- Provides administrative support to the Board of Fire and Police Commissioners in testing, hiring, and promoting sworn personnel.

2025 ACCOMPLISHMENTS

- Implemented an updated compensation and classification structure to ensure non-union job classifications and compensation practices are consistent, fair, and competitive in the marketplace to attract and retain a skilled workforce across the organization.
- Introduced a quarterly supervisor lunch and learn training series to equip supervisors and managers with basic management and supervisor skills that will enhance expertise and promote effective management.
- Increased focused and innovative recruitment activities that attracted qualified public safety candidates.
    - ***Priority addressed: Safety***
- Established a comprehensive employer branding hub on appropriate recruitment sites, collaborated with Communications to align recruitment advertising with City social media platforms, and marketed the City as an employer of choice.
- Evaluated and analyzed the benefit and wellness programs offered to employees and retirees to ensure a comprehensive offering.

2026 Goals

- In order to maintain a fair and equitable non-union compensation structure and process, roll out a revised and automated performance evaluation and merit process.
- In order to continue increasing the applicant pool for entry-level public safety positions, review hiring requirements and identify opportunities to streamline the process.
    - ***Priority addressed: Safety***
- In order to maintain the City's position as an employer of choice, along with providing cost savings and reduced benefits costs, continue to evaluate and analyze the benefit programs that are offered to employees and retirees.
- In order to assist management across the organization, create a formal program to equip supervisors and managers with management and supervisory skills.
- Launch a new class and curriculum for the ELP.

Personnel

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Human Resources	12.00	12.00	12.00	12.00
Total	**12.00**	**12.00**	**12.00**	**12.00**

Department Expenses by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	1,085,644	1,101,885	1,057,102	1,093,503	(8,381)	-0.8%
Benefits & Related	324,741	341,102	321,839	367,307	26,205	7.7%
Purchased Services	494,247	615,091	550,325	618,056	2,965	0.5%
Purchased Items	26,896	56,600	33,349	52,500	(4,100)	-7.2%
Debt Service	12,838	-	-	-	-	0.0%
Interfund Transfers	7,848	5,931	5,931	6,081	150	2.5%
Total	**1,952,214**	**2,120,609**	**1,968,547**	**2,137,448**	**16,839**	**0.8%**

Department Expenses by Fund

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Electric Utility Fund	203,618	206,764	213,088	233,635	26,872	13.0%
General Fund	1,570,869	1,756,550	1,594,666	1,727,367	(29,183)	-1.7%
Water Utilities Fund	177,727	157,295	160,793	176,445	19,150	12.2%
Total	**1,952,214**	**2,120,609**	**1,968,547**	**2,137,448**	**16,839**	**0.8%**

HUMAN RESOURCES	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	-	-	-	-	-	0.0%
Subscription Financing Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	1,476	-	899	-	-	0.0%
REGULAR PAY	1,084,168	1,101,885	1,056,203	1,093,503	(8,381)	-0.8%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**1,085,644**	**1,101,885**	**1,057,102**	**1,093,503**	**(8,381)**	**-0.8%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	8,195	8,518	8,312	8,271	(247)	-2.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,200	2,232	2,154	2,680	447	20.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	158,636	164,869	152,333	182,293	17,424	10.6%
EMPLOYER CONTRIBUTIONS/UNEMPL\	1,160	1,201	1,115	1,201	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	6,096	5,976	6,125	7,638	1,662	27.8%
IMRF	71,839	77,793	74,543	85,293	7,500	9.6%
MEDICARE	14,522	15,370	14,643	15,150	(220)	-1.4%
SOCIAL SECURITY	62,093	65,142	62,613	64,781	(361)	-0.6%
Benefits & Related Total	**324,741**	**341,102**	**321,839**	**367,307**	**26,205**	**7.7%**
Purchased Items						
BOOKS AND PUBLICATIONS	104	500	12	250	(250)	-50.0%
OFFICE SUPPLIES	2,100	12,000	1,469	7,000	(5,000)	-41.7%
OPERATING SUPPLIES	19,588	40,000	28,022	40,000	-	0.0%
TECHNOLOGY HARDWARE	4,010	-	-	-	-	0.0%
Purchased Items Total	**25,802**	**52,500**	**29,503**	**47,250**	**(5,250)**	**-10.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	23,328	14,000	16,376	20,000	6,000	42.9%
EDUCATION AND TRAINING	36,409	48,000	19,312	78,000	30,000	62.5%
HR SERVICE	65,167	76,231	75,438	77,666	1,435	1.9%
MILEAGE REIMBURSEMENT	646	1,500	1,696	1,500	-	0.0%
OTHER EXPENSES	678	-	88	2,000	2,000	0.0%
OTHER PROFESSIONAL SERVICE	172,973	192,500	161,037	143,000	(49,500)	-25.7%
POSTAGE AND DELIVERY	973	500	76	200	(300)	-60.0%
SOFTWARE AND HARDWARE MAINT	48,712	66,460	85,593	64,290	(2,170)	-3.3%
SUBSCRIPTION BASED TECHNOLOGY	-	-	-	-	-	0.0%
Purchased Services Total	**348,887**	**399,191**	**359,616**	**386,656**	**(12,535)**	**-3.1%**
Debt Service						
SBITA Interest	454	-	-	-	-	0.0%
SBITA Principal	12,385	-	-	-	-	0.0%
Debt Service Total	**12,838**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	7,848	5,931	5,931	6,081	150	2.5%
Interfund TF (Exp) Total	7,848	5,931	5,931	6,081	150	2.5%
Administration Total	**1,805,760**	**1,900,609**	**1,773,991**	**1,900,798**	**189**	**0.0%**
Board Of Fire And Police						
Purchased Items						
OFFICE SUPPLIES	-	400	-	250	(150)	-37.5%
OPERATING SUPPLIES	1,094	3,700	3,846	5,000	1,300	35.1%
Purchased Items Total	**1,094**	**4,100**	**3,846**	**5,250**	**1,150**	**28.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	800	400	-	400	-	0.0%
EDUCATION AND TRAINING	3,500	2,500	-	2,500	-	0.0%
HR SERVICE	117,602	110,000	130,443	120,000	10,000	9.1%
LEGAL SERVICE	21,201	22,000	19,376	25,000	3,000	13.6%
MILEAGE REIMBURSEMENT	-	300	-	300	-	0.0%
OTHER EXPENSES	208	-	205	1,500	1,500	0.0%
OTHER PROFESSIONAL SERVICE	1,356	80,000	39,509	80,000	-	0.0%
POSTAGE AND DELIVERY	693	500	911	1,500	1,000	200.0%
SOFTWARE AND HARDWARE MAINT	-	200	266	200	-	0.0%
Purchased Services Total	**145,360**	**215,900**	**190,709**	**231,400**	**15,500**	**7.2%**
Board Of Fire And Police Total	**146,454**	**220,000**	**194,555**	**236,650**	**16,650**	**7.6%**
Expense Total	**1,952,214**	**2,120,609**	**1,968,547**	**2,137,448**	**16,839**	**0.8%**

26 INFORMATION TECHNOLOGY

SERVICES

- Provides user and device support to the organization.
- Provides telecommunications support.
- Provides network administration and security.
- Oversees IT infrastructure for computing, storage, and networking.
- Supports, troubleshoots, and maintains infrastructure, systems, and applications.
- Provides enterprise applications and business systems support.
- Provides database administration and data transformation support.
- Develops and supports Geographical Information Systems (GIS) applications.
- Provides technology project and program management.
- Provides public safety technology support.
- Provides reprographics & mailroom services.

2025 ACCOMPLISHMENTS

- Completed the cutover to the P25-based Land Mobile Radio project by year's end.
- Completed the migration to the next-generation GIS systems for the Water Utilities by year's end.
- Completed the citywide upgrade to Windows 11 by year's end.
- Completed the plan to modernize the City's camera and Building Access Control systems.
- Completed the audit of all City analog lines, eliminated lines that were no longer needed, and identified a small number of lines to be replaced with appropriate modern technologies.

2026 GOALS

- Complete a data center expansion to support the City's growing business needs.
- Implement the migration to the next-generation GIS systems for the Electric Utility.
- Implement the migration to the next-generation work order system for the Electric and Water utilities and operational departments.
- Implement the plan to modernize the City's camera and Building Access Control systems.
- Continuously strengthen Naperville's cybersecurity posture by implementing best practices in policies, processes, and technologies.

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Information Technology	36.00	36.00	36.00	36.00
Reprographics	2.00	2.00	2.00	2.00
Total	**38.00**	**38.00**	**38.00**	**38.00**

Department Expenses by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	4,107,746	4,264,461	4,052,649	4,432,678	168,218	3.9%
Benefits & Related	1,214,201	1,288,185	1,281,193	1,497,727	209,542	16.3%
Purchased Services	4,442,882	6,089,596	4,982,508	5,801,819	(287,777)	-4.7%
Purchased Items	2,404,316	1,291,956	1,093,910	1,290,090	(1,866)	-0.1%
Capital Outlay	1,685,480	19,678,675	18,619,213	6,135,000	(13,543,675)	-68.8%
Debt Service	1,013,055	-	-	-	-	0.0%
Interfund Transfers	56,568	42,702	42,702	43,781	1,079	2.5%
Total	**14,924,248**	**32,655,575**	**30,072,174**	**19,201,096**	**(13,454,480)**	**-41.2%**

Department Expenses by Fund

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Projects	1,778,943	19,480,975	18,609,545	5,835,000	(13,645,975)	-70.0%
Electric Utility	704,804	1,013,956	952,960	881,614	(132,342)	-13.1%
General Fund	11,709,835	11,301,114	9,730,701	11,864,539	563,424	5.0%
Naper Settlement	12,030	-	-	-	-	0.0%
Water Capital	167,020	-	-	-	-	0.0%
Water Utilities	551,616	859,529	778,968	619,943	(239,587)	-27.9%
Total	**14,924,248**	**32,655,575**	**30,072,174**	**19,201,096**	**(13,454,480)**	**-41.2%**

INFORMATION TECHNOLOGY	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	326,991	-	-	-	-	0.0%
Subscription Financing Total	**326,991**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**326,991**	**-**	**-**	**-**	**-**	**0.0%**
Reprographics						
Subscription Financing						
Capital Leases	147,856	-	-	-	-	0.0%
Subscription Financing Total	**147,856**	**-**	**-**	**-**	**-**	**0.0%**
Reprographics Total	**147,856**	**-**	**-**	**-**	**-**	**0.0%**
Undefined						
Charges for Service						
DEPARTMENT SERVICE CHARGES	4,099	-	2,358	-	-	0.0%
Charges for Service Total	**4,099**	**-**	**2,358**	**-**	**-**	**0.0%**
Grants						
STATE GRANTS	-	-	-	-	-	0.0%
Grants Total	-	-	-	-	-	0.0%
Undefined Total	**4,099**	**-**	**2,358**	**-**	**-**	**0.0%**
Revenue Total	**478,945**	**-**	**2,358**	**-**	**-**	**0.0%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	12,051	45,000	26,866	40,000	(5,000)	-11.1%
REGULAR PAY	3,931,543	4,036,948	3,844,469	4,199,660	162,712	4.0%
TEMPORARY PAY	20,663	40,000	42,518	44,000	4,000	10.0%
Salaries & Wages Total	**3,964,257**	**4,121,948**	**3,913,853**	**4,283,660**	**161,712**	**3.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	31,582	34,078	33,836	34,525	447	1.3%
EMPLOYER CONTRIBUTIONS/LIFE IN	7,937	8,177	8,248	10,297	2,120	25.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	543,282	574,694	604,573	726,384	151,690	26.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	3,708	3,704	3,608	4,004	300	8.1%
EMPLOYER CONTRIBUTIONS/WCOMP	21,936	21,516	22,054	27,501	5,985	27.8%
IMRF	259,891	285,009	271,790	320,378	35,369	12.4%
MEDICARE	54,741	57,171	54,287	59,625	2,454	4.3%
SOCIAL SECURITY	233,236	243,340	232,125	254,462	11,121	4.6%
Benefits & Related Total	**1,156,313**	**1,227,688**	**1,230,521**	**1,437,175**	**209,487**	**17.1%**
Purchased Items						
INTERNET	217,249	252,679	188,322	225,000	(27,679)	-11.0%
OFFICE SUPPLIES	1,213	10,000	14,354	7,500	(2,500)	-25.0%
OPERATING SUPPLIES	34,383	32,956	8,642	40,000	7,044	21.4%
TECHNOLOGY HARDWARE	1,474,640	239,372	136,495	263,000	23,628	9.9%
TELEPHONE	653,770	647,399	672,993	710,040	62,641	9.7%
Purchased Items Total	**2,381,255**	**1,182,406**	**1,020,806**	**1,245,540**	**63,134**	**5.3%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	4,634	2,420	1,946	5,000	2,580	106.6%
EDUCATION AND TRAINING	72,357	101,000	105,692	100,000	(1,000)	-1.0%
EQUIPMENT MAINTENANCE	248,408	393,851	190,314	247,736	(146,115)	-37.1%
HR SERVICE	97,456	140,000	28,835	101,000	(39,000)	-27.9%
MILEAGE REIMBURSEMENT	820	1,100	-	1,100	-	0.0%
OTHER EXPENSES	(11)	-	323	-	-	0.0%
OTHER PROFESSIONAL SERVICE	949,912	1,093,506	773,519	789,429	(304,077)	-27.8%
POSTAGE AND DELIVERY	-	-	-	-	-	0.0%
PRINTING SERVICE	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	2,670,752	4,193,494	3,750,632	4,380,454	186,960	4.5%
SUBSCRIPTION BASED TECHNOLOGY	326,991	-	-	-	-	0.0%
Purchased Services Total	**4,371,319**	**5,925,371**	**4,851,261**	**5,624,719**	**(300,652)**	**-5.1%**

INFORMATION TECHNOLOGY	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Outlay						
TECHNOLOGY	1,537,624	19,678,675	18,619,213	6,135,000	(13,543,675)	-68.8%
Capital Outlay Total	**1,537,624**	**19,678,675**	**18,619,213**	**6,135,000**	**(13,543,675)**	**-68.8%**
Debt Service						
SBITA Interest	60,734	-	-	-	-	0.0%
SBITA Principal	900,484	-	-	-	-	0.0%
Debt Service Total	**961,219**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
TRANSFER OUT	56,568	42,702	42,702	43,781	1,079	2.5%
Interfund TF (Exp) Total	**56,568**	**42,702**	**42,702**	**43,781**	**1,079**	**2.5%**
Administration Total	**14,428,554**	**32,178,789**	**29,678,355**	**18,769,874**	**(13,408,915)**	**-41.7%**
Reprographics						
Salaries & Wages						
OVERTIME PAY	3,489	3,000	4,766	4,000	1,000	33.3%
REGULAR PAY	140,001	139,513	134,030	145,019	5,505	3.9%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**143,490**	**142,513**	**138,796**	**149,019**	**6,505**	**4.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	2,098	2,187	1,542	2,117	(70)	-3.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	280	284	276	347	63	22.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	35,095	37,810	28,740	35,976	(1,834)	-4.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	198	200	183	200	-	0.0%
IMRF	9,850	9,850	9,775	11,312	1,462	14.8%
MEDICARE	1,965	1,927	1,925	2,010	82	4.3%
SOCIAL SECURITY	8,402	8,240	8,231	8,591	352	4.3%
Benefits & Related Total	**57,888**	**60,498**	**50,672**	**60,553**	**55**	**0.1%**
Purchased Items						
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	23,061	31,550	14,604	29,550	(2,000)	-6.3%
TECHNOLOGY HARDWARE	-	78,000	58,500	15,000	(63,000)	-80.8%
Purchased Items Total	**23,061**	**109,550**	**73,104**	**44,550**	**(65,000)**	**-59.3%**
Purchased Services						
EQUIPMENT MAINTENANCE	8,697	17,900	3,533	11,900	(6,000)	-33.5%
OPERATIONAL SERVICE	67,601	143,500	135,216	162,500	19,000	13.2%
OTHER PROFESSIONAL SERVICE	1,800	2,000	1,980	2,000	-	0.0%
POSTAGE AND DELIVERY	(7,225)	-	(10,381)	-	-	0.0%
PRINTING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	690	825	900	700	(125)	-15.2%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**71,563**	**164,225**	**131,247**	**177,100**	**12,875**	**7.8%**
Capital Outlay						
CAPITAL LEASES	147,856	-	-	-	-	0.0%
TECHNOLOGY	-	-	-	-	-	0.0%
Capital Outlay Total	**147,856**	**-**	**-**	**-**	**-**	**0.0%**
Debt Service						
LEASE INTEREST	4,079	-	-	-	-	0.0%
LEASE PRINCIPAL	47,756	-	-	-	-	0.0%
Debt Service Total	**51,836**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
TRANSFER OUT	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Reprographics Total	**495,695**	**476,786**	**393,819**	**431,221**	**(45,565)**	**-9.6%**
Expense Total	**14,924,248**	**32,655,575**	**30,072,174**	**19,201,096**	**(13,454,480)**	**-41.2%**

26 LEGAL

SERVICES

- Prosecutes ordinance, traffic, and DUI violations.
- Provides the Police Department with legal updates, in-person consultations, assistance with adopting public safety initiatives, and tailored scenario-based training.
- Negotiates and administers collective bargaining agreements and provides legal representation and advice on labor/employment matters.
- Represents the City and its employees in state/federal civil lawsuits and administrative proceedings.
- Advises City staff and City Council on council agenda items and municipal law matters; assists City staff in drafting agreements, ordinances, resolutions, contracts, and legal work related to department projects; and provides City Council with related legal advice.
- Manages and resolves workers' compensation cases, including settlements, return-to-work issues, and subrogation against responsible parties.
- Advises City Council and Liquor Commission on liquor licensing, permitting, and enforcement issues.
- Assists staff and the City Council on planning and land use matters and represents the City in real estate transactions.
- Defends and adjudicates liability claims against the City and represents the City in obtaining restitution for damage to City property.
- Responds to FOIA requests and appeals and assists City staff in responding to FOIA requests; provides FOIA training to various departments and staff to reduce risk exposure.

2025 ACCOMPLISHMENTS

- Prosecuted approximately 11,000 traffic cases, 215 DUI cases, and 500 ordinance violation cases.
- Represented the City in approximately 18 civil lawsuits in federal and state courts, addressing a broad range of legal issues.
    - Successfully resolved six cases, including securing dismissals in two cases and transferring the defense of another case to a contractor.
    - Recovered approximately $175,000 in restitution for damaged City property.
    - Managed all workers' compensation claims filed by City employees, including the successful resolution of 16 litigated claims.
- Successfully prosecuted approximately nine liquor and tobacco violations, imposed $26,250 in penalties, and drafted multiple amendments to the liquor code.
- Conducted negotiations with multiple bargaining units, resulting in the completion of three collective bargaining agreements with unions representing City employees.
- Negotiated successor agreements with Naper Settlement and NCTV17; related legal work for department projects (e.g. TED's North Aurora Road underpass project and the sale of the "South Forty" properties and the Electric Utility's future energy procurement); assisted staff with revisions to the City's Municipal Code; delivered legal orientation sessions to new City Council members; and provided training to board and commission chairs and staff liaisons.

2026 Goals

- Provide legal updates, in-person consultations, and assistance to the Police Department for adopting public safety initiatives and delivering tailored scenario-based training on topics including the SAFE-T Act, use of force, search and seizure, report writing, and witness testimony, with the aim of enhancing safety and mitigating risk and potential liability.
    - Priority addressed: Safety
- Assist City staff with local development projects and opportunities, including affordable housing initiatives.
    - Priority addressed: Economy
- Negotiate with multiple bargaining units to secure successor collective bargaining agreements.
    - Priorities addressed: Utilities, Safety, Economy
- Develop and implement strategies to reduce costs associated with work-related injuries, including internal negotiations with medical providers for employer-directed care and pursuit of legislative initiatives.
    - Priorities addressed: Utilities, Safety, Economy
- Assist City staff in delivering training to the City's Boards and Commissions and in revising the City's Municipal Code.
    - Priority addressed: Economy

Personnel

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Legal	10.00	10.00	10.00	10.00
Total	**10.00**	**10.00**	**10.00**	**10.00**

Department Expenses by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	1,379,143	1,355,949	1,425,180	1,405,172	49,223	3.6%
Benefits & Related	375,237	376,862	400,481	446,620	69,758	18.5%
Purchased Services	37,614	36,000	34,275	44,835	8,835	24.5%
Purchased Items	6,505	15,000	14,871	6,165	(8,835)	-58.9%
Debt Service	6,063	-	-	-	-	0.0%
Interfund Transfers	7,848	5,931	5,931	6,081	150	2.5%
Total	**1,812,410**	**1,789,742**	**1,880,738**	**1,908,873**	**119,131**	**6.7%**

Department Expenses by Fund

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Electric Utility Fund	190,609	162,622	180,243	173,527	10,905	6.7%
General Fund	975,758	989,335	1,022,740	1,052,514	63,180	6.4%
Self-Insurance Fund	532,409	533,450	561,516	571,410	37,960	7.1%
Water Utilities Fund	113,634	104,335	116,240	111,422	7,087	6.8%
Total	**1,812,410**	**1,789,742**	**1,880,738**	**1,908,873**	**119,131**	**6.7%**

LEGAL	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	-	-	-	-	-	0.0%
Subscription Financing Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	756	-	848	-	-	0.0%
REGULAR PAY	1,362,533	1,335,949	1,415,993	1,385,172	49,223	3.7%
TEMPORARY PAY	15,854	20,000	8,340	20,000	-	0.0%
Salaries & Wages Total	**1,379,143**	**1,355,949**	**1,425,180**	**1,405,172**	**49,223**	**3.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	9,244	9,421	9,567	9,708	287	3.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,741	2,703	2,787	3,422	719	26.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	168,025	165,165	178,503	216,351	51,187	31.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,113	1,101	1,019	1,101	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	6,096	5,976	6,125	7,638	1,662	27.8%
IMRF	90,690	94,318	103,853	106,921	12,603	13.4%
MEDICARE	18,706	18,895	18,694	19,429	534	2.8%
SOCIAL SECURITY	78,622	79,283	79,933	82,050	2,767	3.5%
Benefits & Related Total	**375,237**	**376,862**	**400,481**	**446,620**	**69,758**	**18.5%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
OFFICE SUPPLIES	219	-	-	-	-	0.0%
OPERATING SUPPLIES	4,281	15,000	14,871	6,165	(8,835)	-58.9%
TECHNOLOGY HARDWARE	2,005	-	-	-	-	0.0%
Purchased Items Total	**6,505**	**15,000**	**14,871**	**6,165**	**(8,835)**	**-58.9%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	9,132	8,000	10,967	8,000	-	0.0%
EDUCATION AND TRAINING	4,177	6,000	4,610	6,000	-	0.0%
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
HR SERVICE	-	-	-	-	-	0.0%
LEGAL SERVICE	23,294	20,000	14,246	20,000	-	0.0%
MILEAGE REIMBURSEMENT	640	500	26	500	-	0.0%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	371	1,500	274	1,500	-	0.0%
SOFTWARE AND HARDWARE MAINT	-	-	4,152	8,835	8,835	0.0%
SUBSCRIPTION BASED TECHNOLOGY	-	-	-	-	-	0.0%
Purchased Services Total	**37,614**	**36,000**	**34,275**	**44,835**	**8,835**	**24.5%**
Debt Service						
SBITA Interest	664	-	-	-	-	0.0%
SBITA Principal	5,399	-	-	-	-	0.0%
Debt Service Total	**6,063**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	7,848	5,931	5,931	6,081	150	2.5%
Interfund TF (Exp) Total	**7,848**	**5,931**	**5,931**	**6,081**	**150**	**2.5%**
Administration Total	**1,812,410**	**1,789,742**	**1,880,738**	**1,908,873**	**119,131**	**6.7%**
Expense Total	**1,812,410**	**1,789,742**	**1,880,738**	**1,908,873**	**119,131**	**6.7%**



PUBLIC SAFETY

DEPARTMENT **OPERATING** BUDGETS

26



SERVICES

- Provides fire suppression and all-hazards response to calls for services.
- Treats and transports, if necessary, medical patients needing 9-1-1 emergency services.
- Oversees City-owned alarm monitoring services and manages the maintenance and installation of new and existing customers.
- Coordinates and collaborates on emergency management needs among all City departments, partner agencies, and other community entities.
- Provides emergency response to Specialty Team incidents involving unique areas of expertise such as entrapment, high-angle rescue, structural collapse, confined space, water rescue, drone operations, tactical EMS, and other specialized areas.
- Provides support and resources to monitor and maintain special event activities and functions safely.
- Provides response, command, and control to mass casualty or mass violence incidents.
- Engages in community risk reduction efforts to minimize fire, medical, and any preventable risk in the community.
- Engages community stakeholders on priorities, assumptions, and service delivery expectations.
- Provides for mental health and quality of life needs through the Community Advocate Response Team (CART).

2025 ACCOMPLISHMENTS

- Completion of the station living quarters renovations at Fire Stations 1 and 3.
- The first phase of the department's in-house medical billing program began in Q4 2025.
- Completed the new five-year strategic plan for the department.
- Strengthened the Community Advocate Response Team and medical reimbursement for treat-on-scene calls for service.
- Implemented the new public safety radio system in Q4 of 2025.
- Worked to include additional burglar alarm services in the fire alarm monitoring program.
- Began the Pre-Hospital Registered Nurse (RN) recruitment and onboarding with the hire of 3 RNs in 2025.

2026 GOALS

- Begin work on the station living quarters renovations at Fire Station 4.
- Begin work on the Fire Academy Training Center's addition.
- Reorganize and strengthen the Office of Emergency Management.
- Continue to strengthen and enhance the Community Advocate Response Team Initiative.
- Continue to build the department's medical billing division to full-time.

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Fire Administration	17.00	17.00	17.00	17.00
Operations	190.00	190.00	190.00	190.00
Total	**207.00**	**207.00**	**207.00**	**207.00**

DEPARTMENT EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	26,603,601	29,450,842	30,020,912	31,879,416	2,428,574	8.2%
Benefits & Related	16,106,996	16,669,452	16,945,432	17,460,444	790,992	4.7%
Purchased Services	1,567,619	1,961,050	1,319,418	1,402,725	(558,325)	-28.5%
Purchased Items	946,665	1,055,700	765,065	1,076,400	20,700	2.0%
Capital Outlay	2,563,603	3,794,433	3,142,632	4,536,768	742,335	19.6%
Grants & Contrib.	80,899	144,366	78,651	117,730	(26,636)	-18.5%
Debt Service	306,333	306,564	307,937	306,564	-	0.0%
Interfund Transfers	479,547	363,664	363,664	373,113	9,449	2.6%
Total	**48,655,263**	**53,746,071**	**52,943,711**	**57,153,160**	**3,407,089**	**6.3%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Projects	2,949,937	4,500,997	3,575,995	4,843,332	342,335	7.6%
Food & Beverage	877,778	1,004,116	938,401	991,768	(12,348)	-1.2%
General Fund	44,827,548	48,240,958	48,429,314	51,318,060	3,077,102	6.4%
Total	**48,655,263**	**53,746,071**	**52,943,711**	**57,153,160**	**3,407,089**	**6.3%**

FIRE DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Operations						
Subscription Financing						
Capital Leases	-	-	-	-	-	0.0%
Subscription Financing Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Operations Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Undefined						
Charges for Service						
AMBULANCE FEES	8,060,713	9,200,000	8,000,000	9,300,000	100,000	1.1%
DEPARTMENT SERVICE CHARGES	195,578	220,500	136,035	240,500	20,000	9.1%
FIRE ALARM MONITORING	163,457	872,000	784,800	725,000	(147,000)	-16.9%
Charges for Service Total	**8,419,747**	**10,292,500**	**8,920,835**	**10,265,500**	**(27,000)**	**-0.3%**
Fees						
PLAN REVIEW	10,532	-	87,681	75,000	75,000	0.0%
Fees Total	**10,532**	**-**	**87,681**	**75,000**	**75,000**	**0.0%**
Fines						
OTHER FINES	22,850	24,000	3,830	24,000	-	0.0%
Fines Total	**22,850**	**24,000**	**3,830**	**24,000**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	40,844	62,000	62,000	62,000	-	0.0%
STATE GRANTS	50,239	44,000	45,600	44,000	-	0.0%
Grants Total	**91,083**	**106,000**	**107,600**	**106,000**	**-**	**0.0%**
Intergovernmental Agreement						
LOCAL	-	-	-	-	-	0.0%
NAPERVILLE FIRE PROTECTION DIS	1,400,170	1,504,060	1,417,452	1,450,000	(54,060)	-3.6%
Intergovernmental Agreement Total	**1,400,170**	**1,504,060**	**1,417,452**	**1,450,000**	**(54,060)**	**-3.6%**
Undefined Total	**9,944,382**	**11,926,560**	**10,537,398**	**11,920,500**	**(6,060)**	**-0.1%**
Revenue Total	**9,944,382**	**11,926,560**	**10,537,398**	**11,920,500**	**(6,060)**	**-0.1%**

FIRE DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	127,335	221,422	180,125	225,831	4,409	2.0%
REGULAR PAY	2,265,980	2,223,043	2,262,119	2,478,134	255,091	11.5%
Salaries & Wages Total	**2,393,315**	**2,444,465**	**2,442,243**	**2,703,965**	**259,500**	**10.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	18,943	19,322	17,119	19,812	490	2.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	4,276	4,222	4,224	5,937	1,715	40.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	320,776	306,809	299,435	391,526	84,716	27.6%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,837	1,803	1,638	1,911	108	6.0%
EMPLOYER CONTRIBUTIONS/WCOMP	792,252	777,279	796,708	993,461	216,182	27.8%
FIRE PENSION	11,159,411	11,859,203	11,859,203	11,788,657	(70,546)	-0.6%
IMRF	49,397	62,918	50,978	78,052	15,134	24.1%
MEDICARE	31,836	33,236	32,169	36,658	3,422	10.3%
SOCIAL SECURITY	42,526	53,409	42,057	60,509	7,099	13.3%
Benefits & Related Total	**12,421,253**	**13,118,202**	**13,103,531**	**13,376,522**	**258,321**	**2.0%**
Purchased Items						
BOOKS AND PUBLICATIONS	2,408	15,000	2,549	5,000	(10,000)	-66.7%
ELECTRIC	-	-	-	-	-	0.0%
INTERNET	-	-	-	-	-	0.0%
OFFICE SUPPLIES	8,143	15,000	9,160	10,000	(5,000)	-33.3%
OPERATING SUPPLIES	518,781	592,500	453,299	625,000	32,500	5.5%
OTHER UTILITIES	-	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	78,776	51,500	28,451	56,000	4,500	8.7%
TELEVISION	2,566	2,800	2,825	2,800	-	0.0%
Purchased Items Total	**610,675**	**676,800**	**496,284**	**698,800**	**22,000**	**3.3%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	333,402	336,000	177,739	206,000	(130,000)	-38.7%
DUES/SUBSCRIPTIONS/LICENSES	15,590	12,600	26,230	18,000	5,400	42.9%
EDUCATION AND TRAINING	63,720	111,000	73,005	101,000	(10,000)	-9.0%
EQUIPMENT MAINTENANCE	98,542	141,000	90,379	114,000	(27,000)	-19.1%
HR SERVICE	-	-	4,626	-	-	0.0%
MILEAGE REIMBURSEMENT	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	281,045	250,000	126,170	250,000	-	0.0%
OTHER EXPENSES	5,334	4,500	9,399	8,000	3,500	77.8%
OTHER PROFESSIONAL SERVICE	30,888	20,000	5,400	20,000	-	0.0%
POSTAGE AND DELIVERY	1,086	1,500	405	1,500	-	0.0%
SOFTWARE AND HARDWARE MAINT	289,453	259,850	245,115	285,225	25,375	9.8%
Purchased Services Total	**1,119,061**	**1,136,450**	**758,468**	**1,003,725**	**(132,725)**	**-11.7%**
Interfund TF (Exp)						
TRANSFER OUT	479,547	363,664	363,664	373,113	9,449	2.6%
Interfund TF (Exp) Total	**479,547**	**363,664**	**363,664**	**373,113**	**9,449**	**2.6%**
Administration Total	**17,023,851**	**17,739,581**	**17,164,191**	**18,156,125**	**416,545**	**2.3%**
Operations						
Salaries & Wages						
OVERTIME PAY	3,314,115	3,306,263	4,482,899	3,922,670	616,407	18.6%
REGULAR PAY	20,896,171	23,700,114	23,095,770	25,252,782	1,552,667	6.6%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**24,210,286**	**27,006,377**	**27,578,669**	**29,175,451**	**2,169,074**	**8.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	179,986	193,430	191,235	191,514	(1,917)	-1.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	40,722	41,818	44,100	57,869	16,051	38.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	3,115,764	2,978,789	3,211,121	3,443,515	464,726	15.6%
EMPLOYER CONTRIBUTIONS/UNEMPLY	18,190	18,917	18,744	18,910	(8)	0.0%
FIRE PENSION	-	-	-	-	-	0.0%
IMRF	-	-	-	-	-	0.0%
MEDICARE	330,765	318,295	376,552	372,115	53,820	16.9%
SOCIAL SECURITY	316	-	150	-	-	0.0%
Benefits & Related Total	**3,685,743**	**3,551,250**	**3,841,901**	**4,083,922**	**532,671**	**15.0%**
Purchased Items						

FIRE DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
BOOKS AND PUBLICATIONS	745	2,100	1,813	2,600	500	23.8%
CUSTODIAL SUPPLIES	40,075	50,000	43,795	50,000	-	0.0%
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	276,867	326,800	218,793	325,000	(1,800)	-0.6%
TECHNOLOGY HARDWARE	18,302	-	4,380	-	-	0.0%
TELEVISION	-	-	-	-	-	0.0%
Purchased Items Total	**335,990**	**378,900**	**268,780**	**377,600**	**(1,300)**	**-0.3%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
ARCHITECT AND ENGINEER SERVICE	80,000	400,000	125,426	-	(400,000)	-100.0%
BUILDING AND GROUNDS MAINT	-	-	-	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	7,053	13,100	2,937	8,000	(5,100)	-38.9%
EDUCATION AND TRAINING	100,409	101,500	87,317	102,000	500	0.5%
EQUIPMENT MAINTENANCE	111,677	159,000	135,467	118,500	(40,500)	-25.5%
HR SERVICE	136,341	130,000	194,676	150,000	20,000	15.4%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	34	2,000	318	500	(1,500)	-75.0%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
PRINTING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	13,043	19,000	14,809	20,000	1,000	5.3%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**448,558**	**824,600**	**560,950**	**399,000**	**(425,600)**	**-51.6%**
Capital Outlay						
BUILDING IMPROVEMENTS	984,197	2,050,000	1,398,199	2,736,037	686,037	33.5%
CAPITAL LEASES	-	-	-	-	-	0.0%
INFRASTRUCTURE	-	-	-	-	-	0.0%
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	1,579,406	1,744,433	1,744,433	1,800,731	56,298	3.2%
Capital Outlay Total	**2,563,603**	**3,794,433**	**3,142,632**	**4,536,768**	**742,335**	**19.6%**
Debt Service						
LEASE INTEREST	56,475	-	-	-	-	0.0%
LEASE PRINCIPAL	249,858	306,564	307,937	306,564	-	0.0%
Debt Service Total	**306,333**	**306,564**	**307,937**	**306,564**	**-**	**0.0%**
Grants & Contributions						
SECA GRANTS	80,899	144,366	78,651	117,730	(26,636)	-18.5%
Grants & Contributions Total	**80,899**	**144,366**	**78,651**	**117,730**	**(26,636)**	**-18.5%**
Interfund TF (Exp)						
TRANSFER OUT	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Operations Total	**31,631,411**	**36,006,491**	**35,779,520**	**38,997,035**	**2,990,544**	**8.3%**
Expense Total	**48,655,263**	**53,746,071**	**52,943,711**	**57,153,160**	**3,407,089**	**6.3%**

26 POLICE

SERVICES

- Responds to emergency calls for service.
- Enforces traffic laws to keep our roadways safe.
- Proactively responds to community problems, prevents crime, and arrests violators.
- Provides the community with emergency dispatching services.
- Provides technical traffic accident investigations and reconstruction services.
- Investigates adult crimes, including violent, property, financial, and cybercrimes.
- Investigates juvenile-related crimes and school-based incidents.
- Proactively enforces and investigates narcotics and vice crimes; develops preventive programs.
- Processes crime scenes and prepares evidence for laboratory analysis and court.
- Maintains police reports and processes Freedom of Information Act (FOIA) requests.

2025 ACCOMPLISHMENTS

- Finalized implementation of the new Motorola P25 radio system in Q4.
- Upgraded and remodeled the Community Services section and the Police Department (PD) locker room. Upgrading these areas was essential to improving functionality, technology, additional space for future growth, and overall employee well-being by modernizing a 34-year-old workspace.
- Researched and procured a Real Time Information Center software system that allows the PD to monitor incidents in real time, enabling a quicker and more effective response that increases officer/community safety during crimes or in-progress incidents.
- Worked with the procurement team to purchase and implement an Emergency Medical Dispatch program that standardizes the call-taking process for medical emergencies, ensures consistent information collection, and provides telecommunicators with up-to-date protocols for handling emergency medical calls.
- Procured a virtual reality training system to enhance training for Naperville's police officers. This will help better prepare them for the daily issues and incidents they encounter.

2026 GOALS

- In 2026, the PD aims to launch a Drone as a First Responder (DFR) program, positioning our community as a leader in innovative public safety. DFR will deploy drones to priority calls within minutes, streaming real-time video to officers and dispatchers before our officers arrive. This capability reduces response times, improves on-scene decision-making, and allows some calls to be handled without sending an officer, keeping them available for higher priority incidents and proactive policing that strengthens community trust. By combining this technology with strategic deployment of our personnel, the DFR program can help deliver safer outcomes, more efficient operations, and a model for modern policing that other cities will follow.
    - ***Priority addressed: Safety***
- Continue the building update plan to improve PD work due to department growth and building age. Specifically, the Evidence/Crime Scene Area will be remodeled by upgrading technology, electricity,

and other working spaces to enhance functionality and accommodate future growth. The Executive Conference Room will be renovated by upgrading technology, electricity, and other working spaces to improve functionality and productivity.

- Implement the City's new security camera system to enhance public safety, protect City assets, strengthen our ability to investigate and prevent crime, and secure infrastructure. Strategically placed cameras act as a visible deterrent to unlawful activity, while providing real-time situational awareness for first responders. The system's high-resolution imaging and secure data storage improve evidence collection, helping resolve incidents more quickly and effectively. Beyond law enforcement, the technology supports traffic management, emergency response, and event safety.
    - ***Priority addressed: Safety***
- In 2026, the department will explore and implement software solutions, leveraging existing software or exploring new ones, to improve operational efficiency in our administrative functions. This initiative will focus on streamlining data integration, helping to expedite our growing number of FOIA requests, and working to reduce processing times for internal and external requests.
    - ***Priority addressed: Safety***
- In 2026, the department will continue to enhance its investment in training and professional development of its staff to meet the evolving demands of policing. This will include scenario-based, virtual reality, leadership development, and officer/employee wellness training. By prioritizing continual growth, we will strengthen individual skills, enhance team performance, and work to ensure our department is prepared to serve the community with excellence.
    - ***Priority addressed: Safety***

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Administration	20.63	20.63	20.63	20.63
Patrol	152.50	152.50	152.50	152.50
Investigations	73.00	77.00	77.00	79.00
Communications	32.50	32.50	32.50	32.50
Total	**278.63**	**282.63**	**282.63**	**284.63**

DEPARTMENT EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	33,124,547	35,602,801	33,709,469	38,483,021	2,880,220	8.1%
Benefits & Related	15,337,756	16,504,394	16,458,045	18,034,814	1,530,420	9.3%
Purchased Services	4,838,706	3,461,334	3,259,340	3,208,107	(253,227)	-7.3%
Purchased Items	1,539,402	1,761,605	1,212,053	1,863,143	101,538	5.8%
Capital Outlay	2,713,025	4,739,787	4,298,717	2,155,400	(2,584,387)	-54.5%
Grants & Contrib.	2,911,437	3,147,934	2,985,103	3,012,819	(135,115)	-4.3%
Debt Service	704,299	-	21,600	21,600	21,600	0.0%
Interfund Transfers	4,162,692	5,098,170	5,098,170	5,813,261	715,091	14.0%
Total	**65,331,864**	**70,316,025**	**67,042,498**	**72,592,65**	**2,276,140**	**3.2%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Projects	2,801,594	4,739,787	4,298,717	2,155,440	(2,584,387)	-54.5%
Commuter Parking	116,226	126,345	133,785	135,762	9,417	7.5%
E911 Surcharge	3,058,871	4,272,122	4,272,122	4,966,967	694,845	16.3%
Electric Utility	77,858	77,859	81,044	-	(77,859)	-100.0%
ETSB	2,523,590	2,700,000	2,700,000	2,580,000	(120,000)	-4.4%
Federal Forfeiture	272,815	650,000	180,456	650,000	-	0.0%
Food and Beverage	1,077,131	1,290,684	1,138,286	1,289,857	(827)	-0.1%
General Fund	54,983,813	55,876,651	53,769,027	60,221,699	4,345,048	7.8%
Downtown Maint. & Marketing	324,046	367,909	338,253	410,980	43,070	11.7%
State Forfeiture	63,051	181,500	78,708	181,500	-	0.0%
Water Utilities	32,868	33,168	52,100	-	(33,168)	-100.0%
Total	**65,331,864**	**70,316,025**	**67,042,498**	**72,592,165**	**2,276,140**	**3.2%**

POLICE DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	2,801,330	-	-	-	-	0.0%
Subscription Financing Total	**2,801,330**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**2,801,330**	**-**	**-**	**-**	**-**	**0.0%**
Dispatch Services						
Subscription Financing						
SBITA	-	-	-	-	-	0.0%
Subscription Financing Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Dispatch Services Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Undefined						
Charges for Service						
ADMINISTRATIVE TOW FEE	195,548	200,000	215,643	200,000	-	0.0%
DEPARTMENT SERVICE CHARGES	841,494	795,646	595,054	926,166	130,520	16.4%
Charges for Service Total	**1,037,042**	**995,646**	**810,697**	**1,126,166**	**130,520**	**13.1%**
Contributions						
DONATIONS	-	-	-	-	-	0.0%
OTHER CONTRIBUTION	-	-	-	-	-	0.0%
Contributions Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Fees						
ADMINISTRATIVE FEES	-	-	-	-	-	0.0%
LATE PAYMENT FEE	-	5,000	2,871	5,000	-	0.0%
OTHER FEES	2,980	10,000	21,526	35,000	25,000	250.0%
Fees Total	**2,980**	**15,000**	**24,397**	**40,000**	**25,000**	166.7%
Fines						
ORDINANCE VIOLATIONS	6,385	5,500	6,924	5,500	-	0.0%
OTHER FINES	185,070	133,000	113,377	180,000	47,000	35.3%
PARKING FINES	304,664	180,000	337,953	285,000	105,000	58.3%
TRAFFIC FINES	771,434	825,000	623,730	825,000	-	0.0%
Fines Total	**1,267,554**	**1,143,500**	**1,081,984**	**1,295,500**	**152,000**	**13.3%**
Grants						
FEDERAL GRANTS	135,222	84,000	84,000	79,000	(5,000)	-6.0%
STATE GRANTS	317,978	118,836	300,000	102,121	(16,715)	-14.1%
Grants Total	**453,200**	**202,836**	**384,000**	**181,121**	**(21,715)**	**-10.7%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	40,550	40,550	-	(40,550)	-100.0%
INTEREST ON INVESTMENTS	14,497	7,500	7,500	12,750	5,250	70.0%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**14,497**	**48,050**	**48,050**	**12,750**	**(35,300)**	**-73.5%**
Other Revenue						
FORFEITURE REVENUES	592,990	281,500	218,355	281,500	-	0.0%
OTHER RECEIPTS	7,057	-	20,071	46,800	46,800	0.0%
REBATE PROGRAMS	343	-	261	-	-	0.0%
Other Revenue Total	**600,389**	**281,500**	**238,688**	**328,300**	**46,800**	**16.6%**
State Shared Taxes						
E911 SURCHARGE	6,241,549	5,900,000	5,675,220	5,630,000	(270,000)	-4.6%
State Shared Taxes Total	**6,241,549**	**5,900,000**	**5,675,220**	**5,630,000**	**(270,000)**	**-4.6%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	40,397	-	-	-	-	0.0%
Interfund TF (Rev) Total	**40,397**	**-**	**-**	**-**	**-**	**0.0%**
Undefined Total	**9,657,607**	**8,586,532**	**8,263,036**	**8,613,837**	**27,305**	**0.3%**
Revenue Total	**12,458,937**	**8,586,532**	**8,263,036**	**8,613,837**	**27,305**	**0.3%**

POLICE DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	92,278	148,743	101,222	151,151	2,408	1.6%
REGULAR PAY	2,199,566	2,201,148	2,055,416	2,380,954	179,806	8.2%
TEMPORARY PAY	47,327	65,930	48,981	65,611	(319)	-0.5%
Salaries & Wages Total	**2,339,171**	**2,415,821**	**2,205,620**	**2,597,717**	**181,896**	**7.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	16,459	15,353	17,684	17,331	1,978	12.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	4,342	4,290	4,374	5,776	1,486	34.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	276,947	302,259	297,234	344,624	42,365	14.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,532	2,502	2,317	2,502	0	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	839,904	824,025	844,629	1,053,208	229,183	27.8%
IMRF	86,491	82,188	88,898	93,395	11,207	13.6%
MEDICARE	32,555	31,752	30,519	33,495	1,743	5.5%
POLICE PENSION	8,898,247	9,806,345	9,806,345	10,010,598	204,253	2.1%
SOCIAL SECURITY	71,329	73,828	67,884	74,893	1,066	1.4%
Benefits & Related Total	**10,228,804**	**11,142,542**	**11,159,883**	**11,635,822**	**493,280**	**4.4%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
INTERNET	5,517	4,000	7,187	5,500	1,500	37.5%
OFFICE SUPPLIES	11,470	23,000	7,128	20,000	(3,000)	-13.0%
OPERATING SUPPLIES	1,022,798	1,302,224	850,726	1,218,644	(83,580)	-6.4%
OTHER UTILITIES	-	20,000	-	20,000	-	0.0%
TECHNOLOGY HARDWARE	87,191	63,810	15,512	202,500	138,690	217.3%
TELEPHONE	-	25,000	25,000	25,000	-	0.0%
Purchased Items Total	**1,126,976**	**1,438,034**	**905,553**	**1,491,644**	**53,610**	**3.7%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	1,168	1,300	2,969	1,300	-	0.0%
ARCHITECT AND ENGINEER SERVICE	-	-	-	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	43,027	62,348	52,971	61,606	(742)	-1.2%
EDUCATION AND TRAINING	442,247	505,151	562,791	523,736	18,585	3.7%
EQUIPMENT MAINTENANCE	17,580	96,800	1,590	100,300	3,500	3.6%
HR SERVICE	30,098	31,500	22,403	31,500	-	0.0%
MILEAGE REIMBURSEMENT	8,947	8,805	7,697	8,805	-	0.0%
OTHER EXPENSES	2,617	-	221	3,000	3,000	0.0%
OTHER PROFESSIONAL SERVICE	168,067	177,840	177,970	186,340	8,500	4.8%
POSTAGE AND DELIVERY	8,413	16,380	7,507	11,000	(5,380)	-32.8%
PRINTING SERVICE	3,135	11,000	7,593	8,000	(3,000)	-27.3%
SOFTWARE AND HARDWARE MAINT	(216,654)	1,327,143	1,275,493	1,560,008	232,865	17.5%
STATE MANDATED TRAINING	-	-	-	-	-	0.0%
SUBSCRIPTION BASED TECHNOLOGY	3,264,246	-	-	-	-	0.0%
TUITION REIMBURSEMENT	-	-	-	-	-	0.0%
Purchased Services Total	**3,772,892**	**2,238,267**	**2,119,204**	**2,495,595**	**257,328**	**11.5%**
Capital Outlay						
BUILDING IMPROVEMENTS	724,316	3,305,000	2,799,964	1,056,000	(2,249,000)	-68.0%
INFRASTRUCTURE	-	-	-	-	-	0.0%
TECHNOLOGY	714,095	505,787	390,712	-	(505,787)	-100.0%
Capital Outlay Total	**1,438,411**	**3,810,787**	**3,190,676**	**1,056,000**	**(2,754,787)**	**-72.3%**
Debt Service						
SBITA Interest	50,785	-	-	-	-	0.0%
SBITA Principal	623,513	-	-	-	-	0.0%
Debt Service Total	**674,299**	**-**	**-**	**-**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	107,595	17,000	6,568	17,000	-	0.0%
Grants & Contributions Total	**107,595**	**17,000**	**6,568**	**17,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	1,103,821	826,048	826,048	846,294	20,246	2.5%
Interfund TF (Exp) Total	**1,103,821**	**826,048**	**826,048**	**846,294**	**20,246**	**2.5%**
Administration Total	**20,791,969**	**21,888,499**	**20,413,552**	**20,140,071**	**(1,748,428)**	**-8.0%**

POLICE DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Dispatch Services						
Salaries & Wages						
OVERTIME PAY	191,695	219,368	196,724	187,916	(31,452)	-14.3%
REGULAR PAY	2,528,882	2,656,715	2,431,068	2,719,458	62,743	2.4%
Salaries & Wages Total	**2,720,577**	**2,876,083**	**2,627,792**	**2,907,374**	**31,291**	**1.1%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	21,889	26,548	19,958	23,329	(3,218)	-12.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	5,080	5,228	4,932	6,546	1,318	25.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	339,285	419,713	343,657	490,525	70,811	16.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	3,002	3,103	2,744	3,103	-	0.0%
IMRF	182,466	188,130	243,314	213,655	25,525	13.6%
MEDICARE	37,558	37,792	35,033	38,162	370	1.0%
SOCIAL SECURITY	160,591	161,587	149,797	163,173	1,586	1.0%
Benefits & Related Total	**749,870**	**842,101**	**799,435**	**938,493**	**96,392**	**11.4%**
Purchased Items						
INTERNET	-	30,000	45,000	33,500	3,500	11.7%
OFFICE SUPPLIES	2,143	7,423	665	4,651	(2,772)	-37.3%
OPERATING SUPPLIES	29,164	31,378	20,615	31,378	-	0.0%
TECHNOLOGY HARDWARE	93,350	-	-	-	-	0.0%
Purchased Items Total	**124,658**	**68,801**	**66,280**	**69,529**	**728**	**1.1%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	4,204	6,485	5,013	6,530	45	0.7%
EDUCATION AND TRAINING	25,974	35,603	34,659	35,603	-	0.0%
EQUIPMENT MAINTENANCE	641,944	732,077	688,404	148,794	(583,283)	-79.7%
HR SERVICE	1,860	5,422	4,095	5,422	-	0.0%
OTHER PROFESSIONAL SERVICE	17,783	17,525	12,425	20,125	2,600	14.8%
PRINTING SERVICE	-	500	-	500	-	0.0%
SOFTWARE AND HARDWARE MAINT	5,819	-	19,050	44,800	44,800	0.0%
SUBSCRIPTION BASED TECHNOLOGY	-	-	-	-	-	0.0%
TUITION REIMBURSEMENT	-	-	-	-	-	0.0%
Purchased Services Total	**697,584**	**797,612**	**763,646**	**261,774**	**(535,838)**	**-67.2%**
Debt Service						
Lease Principal	-	-	21,600	21,600	21,600	0.0%
SBITA Interest	1,638	-	-	-	-	0.0%
SBITA Principal	28,362	-	-	-	-	0.0%
Debt Service Total	**30,000**	**-**	**21,600**	**21,600**	**21,600**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	2,523,590	2,700,000	2,700,000	2,580,000	(120,000)	-4.4%
Grants & Contributions Total	**2,523,590**	**2,700,000**	**2,700,000**	**2,580,000**	**(120,000)**	**-4.4%**
Interfund TF (Exp)						
TRANSFER OUT	3,058,871	4,272,122	4,272,122	4,966,967	694,845	16.3%
Interfund TF (Exp) Total	**3,058,871**	**4,272,122**	**4,272,122**	**4,966,967**	**694,845**	**16.3%**
Dispatch Services Total	**9,905,151**	**11,556,719**	**11,250,875**	**11,745,737**	**189,018**	**1.6%**
Investigations						
Salaries & Wages						
OVERTIME PAY	1,282,844	1,299,132	1,243,909	1,326,665	27,533	2.1%
REGULAR PAY	8,301,897	8,652,167	8,170,975	9,829,036	1,176,868	13.6%
Salaries & Wages Total	**9,584,741**	**9,951,299**	**9,414,884**	**11,155,700**	**1,204,401**	**12.1%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	63,784	64,641	65,828	71,912	7,271	11.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	16,229	16,033	16,854	23,282	7,249	45.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	1,022,141	990,316	1,064,080	1,445,145	454,829	45.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	7,169	7,107	6,986	7,808	701	9.9%
IMRF	117,988	121,666	115,714	134,768	13,102	10.8%
MEDICARE	129,928	118,126	130,530	140,715	22,588	19.1%
POLICE PENSION	-	-	-	-	-	0.0%
SOCIAL SECURITY	103,539	103,894	97,474	102,757	(1,137)	-1.1%
Benefits & Related Total	**1,460,778**	**1,421,784**	**1,497,466**	**1,926,387**	**504,603**	**35.5%**
Purchased Items						
INTERNET	4,705	2,600	8,098	5,300	2,700	103.8%
OPERATING SUPPLIES	84,116	116,650	102,774	196,950	80,300	68.8%
TECHNOLOGY HARDWARE	104,809	21,000	26,400	21,000	-	0.0%
Purchased Items Total	**193,630**	**140,250**	**137,273**	**223,250**	**83,000**	**59.2%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	3,126	4,475	1,793	4,475	-	0.0%
OPERATIONAL SERVICE	29,436	22,800	17,597	22,800	-	0.0%
OTHER PROFESSIONAL SERVICE	46,943	50,500	28,761	50,500	-	0.0%

POLICE DEPARTMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
PRINTING SERVICE	1,766	1,000	-	1,000	-	0.0%
SOFTWARE AND HARDWARE MAINT	204,824	248,095	231,677	268,932	20,837	8.4%
Purchased Services Total	**286,095**	**326,870**	**279,828**	**347,707**	**20,837**	**6.4%**
Investigations Total	**11,525,243**	**11,840,202**	**11,329,450**	**13,653,044**	**1,812,841**	**15.3%**
Patrol						
Salaries & Wages						
OTHER COMPENSATION	-	-	-	-	-	0.0%
OVERTIME PAY	1,497,547	1,670,969	1,691,168	1,676,436	5,467	0.3%
REGULAR PAY	16,982,511	18,688,629	17,770,006	20,145,794	1,457,165	7.8%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**18,480,058**	**20,359,598**	**19,461,174**	**21,822,230**	**1,462,632**	**7.2%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	127,533	138,139	133,326	135,120	(3,019)	-2.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	33,842	34,651	35,513	46,331	11,680	33.7%
EMPLOYER CONTRIBUTIONS/MEDICAL	2,223,934	2,426,987	2,341,515	2,812,865	385,878	15.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	15,056	15,817	14,912	15,316	(501)	-3.2%
IMRF	148,226	117,816	114,298	137,974	20,158	17.1%
MEDICARE	246,865	257,942	261,281	281,616	23,673	9.2%
POLICE PENSION	-	-	-	-	-	0.0%
SOCIAL SECURITY	102,848	106,615	100,416	104,891	(1,724)	-1.6%
Benefits & Related Total	**2,898,304**	**3,097,968**	**3,001,261**	**3,534,113**	**436,145**	**14.1%**
Purchased Items						
INTERNET	-	-	-	-	-	0.0%
OPERATING SUPPLIES	55,696	106,520	97,396	70,720	(35,800)	-33.6%
TECHNOLOGY HARDWARE	38,442	8,000	5,550	8,000	-	0.0%
Purchased Items Total	**94,138**	**114,520**	**102,946**	**78,720**	**(35,800)**	**-31.3%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	1,900	-	1,200	(700)	-36.8%
BUILDING AND GROUNDS MAINT	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	4,055	7,500	3,456	7,500	-	0.0%
OTHER PROFESSIONAL SERVICE	43,942	44,225	41,840	44,225	-	0.0%
SOFTWARE AND HARDWARE MAINT	34,137	44,960	51,366	50,106	5,146	11.4%
Purchased Services Total	**82,134**	**98,585**	**96,662**	**103,031**	**4,446**	**4.5%**
Capital Outlay						
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	1,274,614	929,000	1,108,041	1,099,400	170,400	18.3%
Capital Outlay Total	**1,274,614**	**929,000**	**1,108,041**	**1,099,400**	**170,400**	**18.3%**
Grants & Contributions						
SECA GRANTS	280,252	430,934	278,536	415,819	(15,115)	-3.5%
Grants & Contributions Total	**280,252**	**430,934**	**278,536**	**415,819**	**(15,115)**	**-3.5%**
Patrol Total	**23,109,501**	**25,030,605**	**24,048,620**	**27,053,313**	**2,022,708**	**8.1%**
Expense Total	**65,331,864**	**70,316,025**	**67,042,498**	**72,592,165**	**2,276,140**	**3.2%**



ELECTRIC UTILITY

PUBLIC WORKS

TRANSPORTATION, ENGINEERING & DEVELOPMENT

WATER UTILITIES

OPERATIONAL SERVICES

DEPARTMENT **OPERATING** BUDGETS

26

26 ELECTRIC UTILITY

SERVICES

- Maintain the utility's substations, transmission system, distribution system, fiber optic communication network, wireless communication networks, and Conservation Voltage Reduction (CVR) system to deliver energy safely, reliably, and effectively.
- Maintain equitable and competitive utility rates for all customer classes with sufficient operation, maintenance, and equipment replacement revenues.
- Minimize outage times through controlled procedures to isolate and restore electric services via the System Control and Data Acquisition (SCADA) system to maintain a System Average Interruption Duration Index (SAIDI) of less than 30 minutes. This means that each customer in Naperville would experience less than 30 minutes of interrupted power on average over 12 months.
- Complete electrical transmission, distribution, and communication system design, additions, replacements, and improvements.
- Design and install fiscally responsible, highly reliable electric facilities for new commercial and residential customers.
- Maintain the cyber and physical security of the utility's assets to industry standards, including those set by the North American Electric Reliability Corporation (NERC).
- Provide responsive service to customers 24 hours a day, seven days a week through timely response to outages, answering service-related questions, and performing field inspections to ensure public safety.
- Provide timely communication of planned and unplanned power outages, available energy efficiency programs, and grant opportunities.
- Continue asset management and proactive maintenance of utility equipment to ensure safe, reliable service.
- Ensure the availability of grid capacity for customers who wish to deploy distributed generation resources while reimbursing customers for energy delivered to the grid in an equitable manner.

2025 ACCOMPLISHMENTS

- Completed Olesen Estates and Hobson West cable replacement projects.
- Completed three substation remote terminal unit and relay protection upgrade projects. These projects removed obsolete equipment and will help ensure the reliability of substation assets.
- Completed a contractor-led Geographical Information System (GIS) Utility Network readiness assessment with IT and created a plan to update and upgrade software in accordance with the software manufacturer's end-of-life timelines.
- Completed transmission pole and underground asset inspections while replacing nearly 4,000 aging and obsolete electric meters.
- Completed major cybersecurity projects, including firewall architecture redesign and upgrades, which help ensure the security and reliability of the utility's IT systems.
- Completed network hardware upgrades at all water locations and installed approximately 37,700 feet of new fiber optic cable for Electric Utility and IT's use.

2026 Goals

- Update the utility's hosting capacity study with new solar and battery resources to support future capital planning and Distributed Energy Management System deployment.
- Complete overhead to underground conversion projects along Ogden Avenue, which will improve reliability to 3,000 customers, including Naperville North High School.
- Complete cable replacement and remote terminal unit replacements at three substations to improve reliability for all customers connected to these substations.
- Begin replacement projects in Prairie Ridge, Knoch Knolls, and DuPage River East subdivisions.
- Complete baseline overhead asset inspections and perform primary cable testing on five main line feeders.

Personnel

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Administration	5.00	5.00	5.00	5.00
Asset Management/Planning	9.00	9.00	9.00	9.00
Automation & Communication	5.00	5.00	5.00	5.00
Customer Service	14.00	14.00	14.00	14.00
Engineering	12.00	13.00	13.00	13.00
Operations	40.00	40.00	40.00	40.00
Utility Tech Services	18.00	20.00	20.00	20.00
Total	**103.00**	**106.00**	**106.00**	**106.00**

Department Expenses by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	13,885,745	13,638,259	12,572,413	15,136,985	1,498,726	11.0%
Benefits & Related	3,411,826	3,792,012	3,453,717	4,481,203	689,192	18.2%
Purchased Services	4,211,250	5,827,179	4,601,860	6,348,063	520,884	8.9%
Purchased Items	(5,485,722)	1,954,765	1,699,975	1,992,615	37,850	1.9%
Purchased Electricity	109,942,552	101,763,112	114,234,604	112,404,056	10,640,944	10.5%
Capital Outlay	17,628,540	29,535,716	24,291,665	27,268,400	(2,267,316)	-7.7%
Grants & Contributions	610,663	823,841	706,598	673,250	(150,591)	-18.3%
Debt Service	410,027	100,000	347,628	325,000	225,000	225.0%
Interfund Transfers	1,441,548	1,391,336	1,391,336	1,374,670	(16,666)	-1.2%
Total	**146,056,430**	**158,826,220**	**163,299,796**	**170,004,243**	**11,178,023**	**7.0%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Electric Utility	145,776,718	158,541,220	163,008,128	169,719,243	11,178,023	7.1%
Renewable Energy	279,712	285,000	291,668	285,000	-	0.0%
Total	**146,056,430**	**158,826,220**	**163,299,796**	**170,004,243**	**11,178,023**	**7.0%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Undefined						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	7,500,000	10,044,766	10,000,000	2,500,000	33.3%
Bond Sale Proceeds Total	**-**	**7,500,000**	**10,044,766**	**10,000,000**	**2,500,000**	**33.3%**
Charges for Service						
DAMAGE TO CITY PROPERTY	95,353	150,000	215,694	150,000	-	0.0%
Charges for Service Total	**95,353**	**150,000**	**215,694**	**150,000**	**-**	**0.0%**
Electric Charges						
FIBER NETWORK	386,959	526,413	526,413	586,734	60,321	11.5%
GENERAL SERVICE/CUSTMR CHARGE	3,146,161	3,682,111	3,361,904	4,497,154	815,043	22.1%
GENERAL SERVICE/PPA	311,799	-	737,044	190,699	190,699	0.0%
GENERAL SERVICE/RETAIL RATE	14,464,826	17,448,084	15,945,038	16,642,714	(805,370)	-4.6%
LARGE SERVICE/DEMAND CHARGE	22,823,685	25,828,000	22,991,254	27,467,625	1,639,625	6.3%
LARGE SERVICE/PPA	976,839	-	2,224,351	531,061	531,061	0.0%
LARGE SERVICE/RETAIL RATE	18,896,932	20,012,426	21,272,615	21,523,608	1,511,182	7.6%
OUTDOOR LIGHT/CUSTMR CHARGE	42,359	39,722	43,586	41,194	1,472	3.7%
OUTDOOR LIGHT/PPA	3,887	-	7,673	2,414	2,414	0.0%
OUTDOOR LIGHT/RETAIL RATE	190,615	209,212	209,305	222,613	13,401	6.4%
PRIMARY METER/CUSTMR CHARGE	16,982	18,228	81,849	16,464	(1,764)	-9.7%
PRIMARY METER/DEMAND CHARGE	5,493,510	8,165,000	5,355,683	8,253,750	88,750	1.1%
PRIMARY METER/PPA	337,114	-	686,862	160,928	160,928	0.0%
PRIMARY METER/RETAIL RATE	6,343,535	5,835,996	6,445,107	6,209,916	373,920	6.4%
PRIMARY METER/STAND-BY	249,098	429,660	518,584	432,096	2,436	0.6%
RESIDENTIAL/CUSTMR CHARGE	11,285,372	12,964,214	12,941,832	14,505,122	1,540,908	11.9%
RESIDENTIAL/PPA	1,076,463	-	2,772,817	675,896	675,896	0.0%
RESIDENTIAL/RENEWABLE ENERGY	291,654	286,426	290,628	286,426	-	0.0%
RESIDENTIAL/RETAIL RATE	54,205,426	58,172,883	59,739,655	59,076,317	903,434	1.6%
SALES TO IMEA FROM COGEN	-	-	-	-	-	0.0%
TRANSMISSION/CUSTMR CHARGE	4,700	6,000	5,850	7,200	1,200	20.0%
TRANSMISSION/DEMAND CHARGE	356,425	406,560	178,279	406,560	-	0.0%
TRANSMISSION/PPA	26,886	-	34,494	16,093	16,093	0.0%
TRANSMISSION/RETAIL RATE	605,768	723,938	383,245	807,597	83,659	11.6%
Electric Charges Total	**141,536,995**	**154,754,873**	**156,754,068**	**162,560,181**	**7,805,308**	**5.0%**
Fees						
FACILITIES INSTALLATION CHARGE	63,502	5,000	2,203	5,000	-	0.0%
INSTALLATION FEES	3,947,874	3,075,000	4,889,443	4,000,000	925,000	30.1%
LATE PAYMENT FEE	288,061	257,000	409,909	257,000	-	0.0%
SERVICE FEES	73,289	59,837	64,425	53,416	(6,421)	-10.7%
TURN-OFF/ON FEE	118,172	125,000	63,150	125,000	-	0.0%
Fees Total	**4,490,898**	**3,521,837**	**5,429,130**	**4,440,416**	**918,579**	**26.1%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	582,045	510,924	507,747	-	(510,924)	-100.0%
INTEREST ON INVESTMENTS	77,412	94,500	94,500	750	(93,750)	-99.2%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	9,083	17,773	17,773	17,773	-	0.0%
Interest & Investment Income Total	**668,540**	**623,197**	**620,020**	**18,523**	**(604,674)**	**-97.0%**
Grants						
FEDERAL GRANTS	3,834	-	10,237	715,000	715,000	0.0%
Grants Total	**3,834**	**-**	**10,237**	**715,000**	**715,000**	**0.0%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	-	-	234,651	-	-	0.0%
Interfund TF (Rev) Total	**-**	**-**	**234,651**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	(311,351)	(68,273)	164,414	-	68,273	-100.0%
OTHER RECEIPTS	1,265,050	1,000	281	1,000	-	0.0%
REIMBURSEMENTS	134,844	157,000	149,690	162,000	5,000	3.2%
SALE OF PROPERTY	24,410	50,000	63,253	50,000	-	0.0%
Other Revenue Total	**1,112,953**	**139,727**	**377,637**	**213,000**	**73,273**	**52.4%**
Rents & Royalties						
LEASE INCOME	7,629	31,500	24,035	31,500	-	0.0%
Rents & Royalties Total	**7,629**	**31,500**	**24,035**	**31,500**	**-**	**0.0%**
Undefined Total	**147,916,202**	**166,721,134**	**173,710,238**	**178,128,620**	**11,407,486**	**6.8%**
Revenue Total	**147,916,202**	**166,721,134**	**173,710,238**	**178,128,620**	**11,407,486**	**6.8%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OTHER COMPENSATION	54,435	(420,527)	19,247	(312,888)	107,639	-25.6%
OVERTIME PAY	1,301	1,500	379	1,500	-	0.0%
REGULAR PAY	669,445	615,697	597,408	643,627	27,930	4.5%
TEMPORARY PAY	-	23,040	-	-	(23,040)	-100.0%
Salaries & Wages Total	**725,181**	**219,710**	**617,034**	**332,239**	**112,529**	**51.2%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	4,001	3,957	3,904	3,830	(126)	-3.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,300	1,243	1,286	1,392	148	11.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	72,187	73,374	72,771	87,558	14,184	19.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	434	400	382	400	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	135,348	132,789	136,112	169,722	36,933	27.8%
IMRF	39,433	43,574	42,034	47,154	3,580	8.2%
MEDICARE	8,706	8,679	8,409	9,026	347	4.0%
SOCIAL SECURITY	36,352	35,720	35,956	37,999	2,280	6.4%
Benefits & Related Total	**297,761**	**299,736**	**300,853**	**357,082**	**57,345**	**19.1%**
Purchased Items						
BOOKS AND PUBLICATIONS	13,987	18,850	201	18,850	-	0.0%
ELECTRIC	2,596	3,500	3,180	3,500	-	0.0%
OFFICE SUPPLIES	5,303	13,000	7,512	13,000	-	0.0%
OPERATING SUPPLIES	325,304	700,000	1,000,000	700,000	-	0.0%
Purchased Items Total	**347,190**	**735,350**	**1,010,893**	**735,350**	**-**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	5,916	6,600	626	6,900	300	4.5%
DUES/SUBSCRIPTIONS/LICENSES	2,331	7,880	8,575	7,920	40	0.5%
EDUCATION AND TRAINING	151,920	200,000	165,731	206,400	6,400	3.2%
EQUIPMENT MAINTENANCE	7,980	14,900	129	14,900	-	0.0%
HR SERVICE	2,032	4,086	1,659	4,066	(20)	-0.5%
LEGAL SERVICE	19,621	45,000	48,965	60,000	15,000	33.3%
MILEAGE REIMBURSEMENT	190	300	34	300	-	0.0%
OTHER EXPENSES	10,654	5,100	18,986	11,100	6,000	117.6%
OTHER PROFESSIONAL SERVICE	55,000	129,550	136,175	32,750	(96,800)	-74.7%
POSTAGE AND DELIVERY	2,299	4,500	4,163	4,500	-	0.0%
PRINTING SERVICE	-	200	-	200	-	0.0%
Purchased Services Total	**257,942**	**418,116**	**385,042**	**349,036**	**(69,080)**	**-16.5%**
Debt Service						
INTEREST	410,027	100,000	347,628	325,000	225,000	225.0%
Debt Service Total	**410,027**	**100,000**	**347,628**	**325,000**	**225,000**	**225.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	150,302	333,750	251,779	193,750	(140,000)	-41.9%
REBATE PROGRAM	180,649	210,091	168,152	199,500	(10,591)	-5.0%
RENEWABLE ENERGY GRANTS	279,712	280,000	286,668	280,000	-	0.0%
Grants & Contributions Total	**610,663**	**823,841**	**706,598**	**673,250**	**(150,591)**	**-18.3%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Insurance Benefits						
CLAIMS/WORKERS COMPENSATION	-	1,000	1,000	1,000	-	0.0%
Insurance Benefits Total	**-**	**1,000**	**1,000**	**1,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	1,441,548	1,391,336	1,391,336	1,374,670	(16,666)	-1.2%
Interfund TF (Exp) Total	**1,441,548**	**1,391,336**	**1,391,336**	**1,374,670**	**(16,666)**	**-1.2%**
Administration Total	**4,090,312**	**3,989,090**	**4,760,384**	**4,147,627**	**158,538**	**4.0%**
Automation						
Salaries & Wages						
OVERTIME PAY	35,021	42,000	37,233	43,260	1,260	3.0%
REGULAR PAY	563,651	551,317	513,469	569,288	17,971	3.3%
Salaries & Wages Total	**598,672**	**593,317**	**550,702**	**612,548**	**19,231**	**3.2%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	4,867	4,631	4,517	4,483	(148)	-3.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,166	1,116	1,107	1,394	277	24.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	80,375	78,891	76,081	89,289	10,398	13.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	517	501	467	501	-	0.0%
IMRF	41,958	41,888	38,828	47,749	5,861	14.0%
MEDICARE	8,620	8,312	7,668	8,542	229	2.8%
SOCIAL SECURITY	36,859	35,541	32,786	36,522	981	2.8%
Benefits & Related Total	**174,362**	**170,880**	**161,454**	**188,479**	**17,599**	**10.3%**
Purchased Items						
EQUIPMENT PARTS	30,191	50,000	-	50,000	-	0.0%
INTERNET	-	-	-	-	-	0.0%
OPERATING SUPPLIES	39,278	54,500	56,637	54,500	-	0.0%
Purchased Items Total	**69,469**	**104,500**	**56,637**	**104,500**	**-**	**0.0%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	-	4,667	-	4,667	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	-	-	-	500	500	0.0%
EDUCATION AND TRAINING	-	-	305	-	-	0.0%
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	3,897	13,096	5,845	13,096	-	0.0%
Purchased Services Total	**3,897**	**17,763**	**6,150**	**18,263**	**500**	**2.8%**
Automation Total	**846,400**	**886,460**	**774,942**	**923,790**	**37,330**	**4.2%**
Customer Service						
Salaries & Wages						
OVERTIME PAY	237,762	228,509	236,607	233,955	5,446	2.4%
REGULAR PAY	1,406,583	1,412,145	1,250,315	1,489,149	77,004	5.5%
Salaries & Wages Total	**1,644,345**	**1,640,654**	**1,486,922**	**1,723,104**	**82,450**	**5.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	9,666	9,934	10,025	10,588	654	6.6%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,880	2,882	2,747	2,239	(642)	-22.3%
EMPLOYER CONTRIBUTIONS/MEDICAL	196,237	187,475	206,655	257,797	70,322	37.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,288	1,301	1,186	1,301	-	0.0%
IMRF	103,979	115,830	104,888	145,339	29,510	25.5%
MEDICARE	22,113	23,060	20,644	27,162	4,101	17.8%
SOCIAL SECURITY	94,551	98,605	88,273	116,142	17,536	17.8%
Benefits & Related Total	**430,714**	**439,087**	**434,419**	**560,568**	**121,480**	**27.7%**
Purchased Items						
INTERNET	-	-	-	-	-	0.0%
OPERATING SUPPLIES	5,670	38,200	34,878	13,200	(25,000)	-65.4%
Purchased Items Total	**5,670**	**38,200**	**34,878**	**13,200**	**(25,000)**	**-65.4%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	4,879	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	3,375	31,200	-	31,200	-	0.0%
OPERATIONAL SERVICE	75	15,000	-	7,500	(7,500)	-50.0%
OTHER PROFESSIONAL SERVICE	-	78,200	39,100	18,200	(60,000)	-76.7%
POSTAGE AND DELIVERY	-	3,000	-	3,000	-	0.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**8,329**	**127,400**	**39,100**	**59,900**	**(67,500)**	**-53.0%**
Customer Service Total	**2,089,059**	**2,245,341**	**1,995,318**	**2,356,771**	**111,430**	**5.0%**
Engineering						
Salaries & Wages						
OVERTIME PAY	22	-	-	-	-	0.0%
REGULAR PAY	1,300,561	1,406,873	1,340,598	1,703,048	296,174	21.1%
TEMPORARY PAY	8,880	14,400	25,012	41,308	26,908	186.9%
Salaries & Wages Total	**1,309,462**	**1,421,273**	**1,365,610**	**1,744,355**	**323,082**	**22.7%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	9,412	11,871	9,972	11,245	(625)	-5.3%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,555	2,858	3,072	4,175	1,317	46.1%
EMPLOYER CONTRIBUTIONS/MEDICAL	189,062	214,467	183,816	224,198	9,731	4.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,287	1,401	1,375	1,702	300	21.4%
IMRF	84,708	100,342	94,565	132,676	32,333	32.2%
MEDICARE	17,192	20,024	18,783	24,656	4,632	23.1%
SOCIAL SECURITY	73,512	85,617	80,314	105,427	19,810	23.1%
Benefits & Related Total	**377,730**	**436,580**	**391,897**	**504,079**	**67,499**	**15.5%**
Purchased Items						
OPERATING SUPPLIES	98	1,265	703	1,265	-	0.0%
TECHNOLOGY HARDWARE	-	3,000	-	3,000	-	0.0%
Purchased Items Total	**98**	**4,265**	**703**	**4,265**	**-**	**0.0%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	50,000	115,000	88,749	555,000	440,000	382.6%
EDUCATION AND TRAINING	297	-	305	-	-	0.0%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	143,990	130,000	117,414	130,574	574	0.4%
Purchased Services Total	**194,287**	**245,000**	**206,467**	**685,574**	**440,574**	**179.8%**
Engineering Total	**1,881,577**	**2,107,119**	**1,964,678**	**2,938,274**	**831,155**	**39.4%**
Operations						
Salaries & Wages						
OVERTIME PAY	1,514,794	1,940,656	1,169,962	2,155,448	214,792	11.1%
REGULAR PAY	5,506,909	5,073,211	4,995,086	5,658,060	584,849	11.5%
Salaries & Wages Total	**7,021,703**	**7,013,867**	**6,165,048**	**7,813,508**	**799,641**	**11.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	29,758	32,371	29,849	34,227	1,856	5.7%
EMPLOYER CONTRIBUTIONS/LIFE IN	10,063	10,343	10,036	13,444	3,100	30.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	496,957	538,595	506,524	677,007	138,413	25.7%
EMPLOYER CONTRIBUTIONS/UNEMPLY	3,757	3,904	3,559	4,104	200	5.1%
IMRF	420,603	490,945	424,317	587,210	96,265	19.6%
MEDICARE	94,043	99,050	86,030	110,749	11,699	11.8%
SOCIAL SECURITY	367,324	423,522	367,854	468,867	45,345	10.7%
Benefits & Related Total	**1,422,504**	**1,598,729**	**1,428,169**	**1,895,607**	**296,878**	**18.6%**
Purchased Items						
EQUIPMENT PARTS	109,569	250,000	185,028	570,000	320,000	128.0%
INVENTORY ISSUES - CONTRA	(6,479,503)	-	-	-	-	0.0%
OPERATING SUPPLIES	240,266	455,000	180,557	241,000	(214,000)	-47.0%
OTHER UTILITIES	-	8,800	-	8,800	-	0.0%
TECHNOLOGY HARDWARE	7,820	19,600	1,805	22,500	2,900	14.8%
Purchased Items Total	**(6,121,847)**	**733,400**	**367,390**	**842,300**	**108,900**	**14.8%**
Purchased Services						
BUILDING AND GROUNDS MAINT	4,943	125,000	50,350	149,000	24,000	19.2%
EDUCATION AND TRAINING	4,600	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	456,557	700,000	302,068	1,095,140	395,140	56.4%
OPERATIONAL SERVICE	1,318,020	1,181,000	1,414,640	1,230,000	49,000	4.1%
OTHER PROFESSIONAL SERVICE	533,122	355,000	368,561	209,000	(146,000)	-41.1%
RENTAL FEES	16,252	32,000	15,459	36,000	4,000	12.5%
SOFTWARE AND HARDWARE MAINT	-	-	-	50,000	50,000	0.0%
Purchased Services Total	**2,333,494**	**2,393,000**	**2,151,078**	**2,769,140**	**376,140**	**15.7%**
Capital Outlay						
INFRASTRUCTURE	15,733,573	27,261,400	22,886,710	25,151,500	(2,109,900)	-7.7%
VEHICLES AND EQUIPMENT	1,894,967	2,274,316	1,404,955	2,116,900	(157,416)	-6.9%
Capital Outlay Total	**17,628,540**	**29,535,716**	**24,291,665**	**27,268,400**	**(2,267,316)**	**-7.7%**
Operations Total	**22,284,394**	**41,274,711**	**34,403,350**	**40,588,955**	**(685,756)**	**-1.7%**
Planning						
Salaries & Wages						
OVERTIME PAY	16,746	18,000	20,440	20,000	2,000	11.1%
REGULAR PAY	861,237	843,186	717,199	933,172	89,986	10.7%
Salaries & Wages Total	**877,983**	**861,186**	**737,639**	**953,172**	**91,986**	**10.7%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	6,089	7,346	7,065	9,796	2,450	33.3%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,724	1,715	1,499	2,285	570	33.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	95,376	114,659	118,672	208,344	93,685	81.7%
EMPLOYER CONTRIBUTIONS/UNEMPLY	904	901	741	1,001	100	11.1%
IMRF	57,492	60,800	51,986	74,308	13,508	22.2%
MEDICARE	11,763	12,064	10,175	13,042	978	8.1%
SOCIAL SECURITY	50,296	51,583	43,507	55,765	4,182	8.1%

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Benefits & Related Total	**223,644**	**249,068**	**233,645**	**364,541**	**115,473**	**46.4%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
ELECTRIC	90,928	159,050	107,536	110,000	(49,050)	-30.8%
NATURAL GAS	16,157	52,800	23,773	45,000	(7,800)	-14.8%
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	3,256	18,000	5,496	18,000	-	0.0%
WATER AND SEWER	11,525	13,200	13,035	15,000	1,800	13.6%
Purchased Items Total	**121,865**	**243,050**	**149,839**	**188,000**	**(55,050)**	**-22.6%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	-	100,000	50,000	50,000	(50,000)	-50.0%
BUILDING AND GROUNDS MAINT	31,830	300,000	50,782	381,100	81,100	27.0%
DUES/SUBSCRIPTIONS/LICENSES	-	-	-	-	-	0.0%
EDUCATION AND TRAINING	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	46,242	400,000	415,541	116,000	(284,000)	-71.0%
LAUNDRY SERVICE	51,749	82,000	49,649	82,000	-	0.0%
MILEAGE REIMBURSEMENT	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	133,389	66,300	67,391	100,000	33,700	50.8%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**263,210**	**948,300**	**633,363**	**729,100**	**(219,200)**	**-23.1%**
Planning Total	**1,486,702**	**2,301,605**	**1,754,486**	**2,234,814**	**(66,791)**	**-2.9%**
Supply And Control						
Purchased Electricity						
COGENERATION ENERGY CREDIT	(463,905)	(245,076)	(634,661)	(650,000)	(404,924)	165.2%
DELIVERY CHARGE	17,755,723	14,977,778	20,430,526	15,166,863	189,085	1.3%
ENERGY CHARGE	57,473,636	49,275,978	58,142,141	54,816,249	5,540,271	11.2%
GS/DISCHARGE/FLAT RVS ENERGY	12,586	-	5,036	11,389	11,389	0.0%
GS/RENEW/FLAT NET METERING	26,049	-	14,742	21,379	21,379	0.0%
GS/RENEW/TOU10 OFFPEAK NET	-	-	-	2	2	0.0%
GS/RENEW/TOU11 ONPEAK NET	-	-	-	9	9	0.0%
PM/COGENERATION/FLAT	432,810	245,076	634,735	253,641	8,565	3.5%
PM/FLAT/COGEN/NALCO	-	-	-	-	-	0.0%
PREMIUM CHARGE	3,180,142	2,958,230	3,227,433	3,259,086	300,856	10.2%
REACTIVE DEMAND CHARGE	172,392	252,926	156,878	183,676	(69,250)	-27.4%
RS/RENEW/FLAT NET METERING	561,903	-	505,676	500,000	500,000	0.0%
SUPPLY/DEMAND CHARGE	30,406,932	34,298,200	31,752,097	36,322,387	2,024,187	5.9%
TM/COGENERATION/FLAT	384,285	-	-	2,519,375	2,519,375	0.0%
TM/FLAT/COGEN/AMOCO	-	-	-	-	-	0.0%
Purchased Electricity Total	**109,942,552**	**101,763,112**	**114,234,604**	**112,404,056**	**10,640,944**	**10.5%**
Supply And Control Total	**109,942,552**	**101,763,112**	**114,234,604**	**112,404,056**	**10,640,944**	**10.5%**
Utility Technology						
Salaries & Wages						
OVERTIME PAY	55,708	25,000	27,810	30,000	5,000	20.0%
REGULAR PAY	1,643,123	1,838,772	1,600,398	1,902,015	63,243	3.4%
TEMPORARY PAY	9,567	24,480	21,251	26,044	1,564	6.4%
Salaries & Wages Total	**1,708,398**	**1,888,252**	**1,649,459**	**1,958,059**	**69,807**	**3.7%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	13,341	15,702	13,791	14,224	(1,478)	-9.4%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,213	3,754	3,551	4,661	907	24.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	243,022	304,477	248,980	291,126	(13,351)	-4.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,581	1,802	1,641	2,002	200	11.1%
IMRF	107,949	131,583	114,778	150,667	19,085	14.5%
MEDICARE	21,988	26,463	22,658	27,895	1,432	5.4%
SOCIAL SECURITY	94,016	113,150	96,881	119,272	6,122	5.4%
Benefits & Related Total	**485,111**	**596,930**	**502,280**	**609,847**	**12,916**	**2.2%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
INTERNET	38,210	45,000	40,399	75,000	30,000	66.7%
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	22,094	25,000	34,235	20,000	(5,000)	-20.0%
TECHNOLOGY HARDWARE	31,530	26,000	4,956	10,000	(16,000)	-61.5%
Purchased Items Total	**91,834**	**96,000**	**79,589**	**105,000**	**9,000**	**9.4%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	74,598	225,000	75,979	210,000	(15,000)	-6.7%
OTHER PROFESSIONAL SERVICE	27,661	57,600	61,997	57,600	-	0.0%
SOFTWARE AND HARDWARE MAINT	1,047,787	1,395,000	1,042,686	1,469,450	74,450	5.3%
Purchased Services Total	**1,150,046**	**1,677,600**	**1,180,661**	**1,737,050**	**59,450**	**3.5%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Utility Technology Total	3,435,389	4,258,783	3,411,989	4,409,956	151,173	3.5%
Expense Total	146,056,430	158,826,220	163,299,796	170,004,243	11,178,023	7.0%

26 PUBLIC WORKS

SERVICES

- Delivers cost-effective and environmentally sensitive solid waste and recycling services to the community, including administering the Household Hazardous Waste (HHW) Facility.
- Maintains the City's medians, parkways, and right-of-way (ROW) through mowing, herbicide, and landscaping services.
- Manages facility maintenance and custodial services for 58 City sites totaling 1.25 million square feet and 25 employee-occupied buildings.
- Maintains public assets, including repairing City streets and reconstructing alleys, stormwater, parking decks, and street lighting systems.
- Provides City departments with safe, reliable, economical, and environmentally sound fleet services, including repairing and maintaining all City vehicles to maximize service delivery.
- Manages landscape waste removal services, including the bagged leaf collection program, three annual curbside leaf collections, one annual curbside brush collection, and an optional curbside residential composting program.
- Provides snow and ice removal services to improve safety and driving conditions for over 1,500 lane miles of pavement, City parking lots, City parking decks, downtown sidewalks, and around the train station.
- Manages the City's urban forest with comprehensive forestry services, including parkway tree trimming, tree removal, tree planting, and containment of the emerald ash borer.
- Provides traffic operations, including sign installation and maintenance, banner program management, work zones, and special event traffic control.
- Maintains the department's work order, GIS, inventory control, and financial systems to support all programs and services.

2025 ACCOMPLISHMENTS

- Developed a multi-year maintenance program and completed tree and shrub clearing, tree trimming, tree removal, and stump grinding along Naper Boulevard from Ogden to Chicago avenues as part of City beautification efforts. In addition, ditch and storm sewer repair was completed to improve stormwater conveyance.
- Increased Forestry efforts, both in-house and contracted, to improve tree trimming cycle times. The City trimmed 20% more trees than in 2024.
- Continued focusing on technology initiatives to improve processes and communicate internally and with the community. Technology initiatives included expanding the use of technology during emergencies, online citizen service request capabilities, interactive maps, and internal data collection through customized applications.
- Continued the Native Vegetation Management Program, including a condition assessment of existing native landscape areas, recommendations on expansion and conversion of existing landscape areas to native landscape, and the development of a long-term maintenance program.
- Continued repairing and replacing building components, including salt conveyor replacement, roof replacements, parking deck repairs, garage floor repairs, and Municipal Center improvements.
- Improved recycling opportunities for residents by adding drop-off locations for compost material and textiles.

2026 Goals

- Continue the citywide LED street light upgrade program with upgrades to specialty lighting in the downtown and Historic District.
    - ***Priorities addressed: Natural Environment/Community Design***
- Continue increasing forestry efforts to move the City toward a shorter tree-trimming cycle.
    - ***Priorities addressed: Natural Environment/Community Design***
- Continue the Native Vegetation Management Program, including additional site locations.
    - ***Priorities addressed: Natural Environment/Community Design***
- Continue repairing and replacing building components, including roof replacements, parking deck repairs, municipal facility window and door replacements, and generator and transfer switch replacements to improve energy efficiency and prolong the life of the buildings.
    - ***Priorities addressed: Natural Environment/Community Design***

Personnel

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Administration	13.50	13.50	13.50	13.50
Operations	58.00	59.00	59.00	59.00
Public Buildings	16.00	16.00	16.00	16.00
Fleet Services	16.63	16.63	16.63	16.63
Total	**104.13**	**105.13**	**105.13**	**105.13**

Department Expenses by Category

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	10,515,135	11,259,391	10,606,097	11,593,805	334,414	3.0%
Benefits & Related	3,061,334	3,398,625	3,185,754	3,772,323	373,698	11.0%
Purchased Services	15,774,816	18,386,925	15,267,859	18,243,799	(143,126)	-0.8%
Purchased Items	5,589,664	7,043,230	5,604,026	6,988,417	(54,813)	-0.8%
Capital Outlay	7,616,118	10,036,000	8,036,954	8,647,952	(1,388,048)	-13.8%
Grants & Contrib.	123,331	128,004	88,605	138,641	10,637	8.3%
Interfund Transfers	777,772	315,991	315,991	334,420	18,429	5.8%
Total	**43,458,170**	**50,568,167**	**43,105,286**	**49,719,358**	**(848,809)**	**-1.7%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Projects Fund	7,159,848	9,396,500	7,554,532	7,336,952	(2,059,548)	-21.9%
Commuter Parking Fund	1,027,254	1,210,193	959,164	1,547,361	337,169	27.9%
Downtown Parking Fund	175,050	234,500	234,500	201,000	(33,500)	-14.3%
Electric Utility Fund	477,790	1,028,935	717,373	694,786	(334,149)	-32.5%
Food and Beverage Fund	99,931	108,004	84,855	118,641	10,637	9.8%
General Fund	24,132,221	26,962,188	24,309,183	27,922,269	960,081	3.6%
Road And Bridge Fund	39,788	-	1,898	-	-	0.0%
Solid Waste Fund	7,720,879	7,991,080	7,268,481	8,417,765	426,685	5.3%
Downtown Maint. & Marketing	2,154,338	2,837,335	1,580,243	2,536,783	(300,552)	-10.6%
Test Track Fund	52,469	57,740	38,125	60,840	3,100	5.4%
Water Capital Fund	109,421	-	-	-	-	0.0%
Water Utilities Fund	309,181	741,692	356,931	882,960	141,268	19.0%
Total	**43,458,170**	**50,568,167**	**43,105,286**	**49,719,358**	**(848,809)**	**-1.7%**

DEPARTMENT OF PUBLIC WORKS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Fleet Services						
Charges for Service						
FUEL	138,390	140,000	100,736	140,000	-	0.0%
Charges for Service Total	**138,390**	**140,000**	**100,736**	**140,000**	**-**	**0.0%**
Fleet Services Total	**138,390**	**140,000**	**100,736**	**140,000**	**-**	**0.0%**
Undefined						
Charges for Service						
DEPARTMENT SERVICE CHARGES	305,832	143,963	228,880	173,503	29,540	20.5%
OTHER BILLABLE SERVICES	-	-	-	-	-	0.0%
OTHER ITEMS	125,772	175,000	112,408	175,000	-	0.0%
REFUSE/RECYCLING COLLECTION	7,622,871	7,992,000	8,006,579	8,267,765	275,765	3.5%
Charges for Service Total	**8,054,474**	**8,310,963**	**8,347,868**	**8,616,268**	**305,305**	**3.7%**
Fees						
TREE REIMBURSEMENT	91,580	91,000	166,267	91,000	-	0.0%
Fees Total	**91,580**	**91,000**	**166,267**	**91,000**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	-	-	-	-	-	0.0%
STATE GRANTS	30,000	-	-	-	-	0.0%
Grants Total	**30,000**	**-**	**-**	**-**	**-**	**0.0%**
Intergovernmental Agreement						
BILLABLE SERVICES	-	35,050	33,195	35,050	-	0.0%
HOUSEHOLD HAZARDOUS WASTE	127,500	160,000	160,000	160,000	-	0.0%
Intergovernmental Agreement Total	**127,500**	**195,050**	**193,195**	**195,050**	**-**	**0.0%**
Other Revenue						
OTHER RECEIPTS	-	-	-	-	-	0.0%
REIMBURSEMENTS	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	400,000	-	-	-	-	0.0%
Interfund TF (Rev) Total	**400,000**	**-**	**-**	**-**	**-**	**0.0%**
Undefined Total	**8,703,554**	**8,597,013**	**8,707,329**	**8,902,318**	**305,305**	**3.6%**
Revenue Total	**8,841,945**	**8,737,013**	**8,808,066**	**9,042,318**	**305,305**	**3.5%**

DEPARTMENT OF PUBLIC WORKS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	165,236	183,030	149,174	202,188	19,158	10.5%
REGULAR PAY	1,324,678	1,402,443	1,362,054	1,459,218	56,774	4.0%
TEMPORARY PAY	29,626	63,218	35,807	73,940	10,722	17.0%
Salaries & Wages Total	**1,519,541**	**1,648,691**	**1,547,035**	**1,735,346**	**86,654**	**5.3%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	8,401	8,534	8,625	9,840	1,307	15.3%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,843	2,804	2,820	3,542	739	26.3%
EMPLOYER CONTRIBUTIONS/MEDICAL	141,800	142,281	151,255	210,632	68,351	48.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,259	2,503	1,969	2,402	(100)	-4.0%
EMPLOYER CONTRIBUTIONS/WCOMP	131,916	129,424	132,656	165,420	35,996	27.8%
IMRF	94,459	110,765	102,367	128,519	17,754	16.0%
MEDICARE	19,938	25,496	19,218	28,273	2,777	10.9%
PAYROLL BENEFITS	-	-	-	-	-	0.0%
SOCIAL SECURITY	83,607	107,474	82,175	110,892	3,419	3.2%
Benefits & Related Total	**485,222**	**529,279**	**501,085**	**659,521**	**130,242**	**24.6%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	350	71	350	-	0.0%
ELECTRIC	22,980	19,490	21,499	20,465	975	5.0%
INTERNET	41,611	50,000	38,250	50,000	-	0.0%
NATURAL GAS	-	1,755	263	2,550	795	45.3%
OFFICE SUPPLIES	4,040	6,500	3,498	6,500	-	0.0%
OPERATING SUPPLIES	225,420	431,450	173,631	254,200	(177,250)	-41.1%
TECHNOLOGY HARDWARE	-	5,550	-	5,550	-	0.0%
TELEPHONE	-	750	-	750	-	0.0%
WATER AND SEWER	-	750	-	820	70	9.3%
Purchased Items Total	**294,051**	**516,595**	**237,213**	**341,185**	**(175,410)**	**-34.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	1,947	6,000	-	6,000	-	0.0%
ARCHITECT AND ENGINEER SERVICE	-	10,000	10,728	10,000	-	0.0%
BUILDING AND GROUNDS MAINT	82	2,850	1,519	2,850	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	16,991	22,180	10,530	31,780	9,600	43.3%
EDUCATION AND TRAINING	19,904	34,425	8,740	19,425	(15,000)	-43.6%
EQUIPMENT MAINTENANCE	1,870	5,700	2,954	5,700	-	0.0%
HR SERVICE	3,795	5,725	2,685	5,725	-	0.0%
LAUNDRY SERVICE	27,463	30,500	22,542	35,000	4,500	14.8%
MILEAGE REIMBURSEMENT	68	300	658	300	-	0.0%
OPERATIONAL SERVICE	1,810,938	2,010,360	2,018,680	2,130,620	120,260	6.0%
OTHER EXPENSES	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	997	3,000	494	3,000	-	0.0%
PRINTING SERVICE	829	500	116	500	-	0.0%
REFUSE AND RECYCLING SERVICE	7,721,554	8,028,645	7,269,221	8,303,745	275,100	3.4%
SOFTWARE AND HARDWARE MAINT	9,709	17,075	14,241	17,075	-	0.0%
Purchased Services Total	**9,616,145**	**10,177,260**	**9,363,105**	**10,571,720**	**394,460**	**3.9%**
Capital Outlay						
INFRASTRUCTURE	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	1,815,990	3,091,000	3,091,000	1,467,952	(1,623,048)	-52.5%
Capital Outlay Total	**1,815,990**	**3,091,000**	**3,091,000**	**1,467,952**	**(1,623,048)**	**-52.5%**
Interfund TF (Exp)						
TRANSFER OUT	635,980	178,157	178,157	182,659	4,502	2.5%
Interfund TF (Exp) Total	**635,980**	**178,157**	**178,157**	**182,659**	**4,502**	**2.5%**
Administration Total	**14,366,929**	**16,140,983**	**14,917,594**	**14,958,383**	**(1,182,600)**	**-7.3%**

DEPARTMENT OF PUBLIC WORKS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Buildings And Grounds						
Salaries & Wages						
OVERTIME PAY	103,182	214,285	108,483	222,015	7,730	3.6%
REGULAR PAY	1,295,080	1,276,722	1,453,135	1,314,495	37,773	3.0%
TEMPORARY PAY	23,021	24,267	34,730	30,400	6,133	25.3%
Salaries & Wages Total	**1,421,283**	**1,515,274**	**1,596,348**	**1,566,910**	**51,637**	**3.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	4,821	6,289	4,859	6,132	(157)	-2.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,529	2,615	2,581	3,006	391	14.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	229,853	243,455	247,851	287,593	44,138	18.1%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,614	1,702	1,530	1,902	200	11.8%
IMRF	95,532	105,055	102,717	119,617	14,562	13.9%
MEDICARE	20,352	21,999	21,327	23,303	1,303	5.9%
SOCIAL SECURITY	87,022	94,045	91,189	102,876	8,831	9.4%
Benefits & Related Total	**441,722**	**475,160**	**472,053**	**544,428**	**69,268**	**14.6%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
CUSTODIAL SUPPLIES	133,246	167,250	137,379	175,000	7,750	4.6%
ELECTRIC	674,424	852,500	729,323	895,000	42,500	5.0%
INTERNET	-	1,200	2,286	5,200	4,000	333.3%
NATURAL GAS	28,876	48,450	37,656	70,500	22,050	45.5%
OPERATING SUPPLIES	361,465	394,060	341,016	407,885	13,825	3.5%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
WATER AND SEWER	116,092	173,800	126,801	189,450	15,650	9.0%
Purchased Items Total	**1,314,103**	**1,637,260**	**1,374,460**	**1,743,035**	**105,775**	**6.5%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	111,685	500,000	285,810	-	(500,000)	-100.0%
BUILDING AND GROUNDS MAINT	845,427	1,000,600	878,085	935,100	(65,500)	-6.5%
DUES/SUBSCRIPTIONS/LICENSES	294	500	6,308	500	-	0.0%
EDUCATION AND TRAINING	(350)	10,500	5,233	10,500	-	0.0%
EQUIPMENT MAINTENANCE	2,337	1,000	5,373	1,000	-	0.0%
LAUNDRY SERVICE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	702,343	898,550	710,885	898,550	-	0.0%
OTHER EXPENSES	-	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	15,463	20,000	20,000	30,000	10,000	50.0%
POSTAGE AND DELIVERY	-	-	-	-	-	0.0%
RENTAL FEES	2,309	3,500	2,820	3,500	-	0.0%
Purchased Services Total	**1,679,507**	**2,434,650**	**1,914,513**	**1,879,150**	**(555,500)**	**-22.8%**
Capital Outlay						
BUILDING IMPROVEMENTS	3,289,418	2,935,000	2,265,133	3,305,000	370,000	12.6%
INFRASTRUCTURE	-	-	-	-	-	0.0%
TECHNOLOGY	112,916	1,910,000	1,420,327	1,800,000	(110,000)	-5.8%
VEHICLES AND EQUIPMENT	-	-	-	-	-	0.0%
Capital Outlay Total	**3,402,335**	**4,845,000**	**3,685,460**	**5,105,000**	**260,000**	**5.4%**
Buildings And Grounds Total	**8,258,950**	**10,907,344**	**9,042,834**	**10,838,523**	**(68,820)**	**-0.6%**

DEPARTMENT OF PUBLIC WORKS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Fleet Services						
Salaries & Wages						
OVERTIME PAY	88,092	106,425	109,755	110,000	3,575	3.4%
REGULAR PAY	1,423,628	1,497,287	1,428,673	1,510,393	13,106	0.9%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**1,511,720**	**1,603,712**	**1,538,427**	**1,620,393**	**16,681**	**1.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	15,616	17,647	15,811	15,335	(2,312)	-13.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,677	2,740	2,834	3,371	631	23.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	242,297	273,383	267,319	283,793	10,410	3.8%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,653	1,702	1,612	1,602	(100)	-5.9%
IMRF	100,350	113,223	124,395	126,390	13,167	11.6%
MEDICARE	20,315	22,373	20,639	22,419	46	0.2%
SOCIAL SECURITY	86,865	95,636	88,250	95,859	223	0.2%
Benefits & Related Total	**469,773**	**526,703**	**520,860**	**548,769**	**22,066**	**4.2%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	5,030	228	5,530	500	9.9%
EQUIPMENT PARTS	888,235	932,000	777,385	932,000	-	0.0%
FUEL	1,170,163	1,706,000	974,210	1,615,000	(91,000)	-5.3%
INTERNET	-	-	-	-	-	0.0%
LUBRICANTS AND FLUIDS	-	-	-	-	-	0.0%
OFFICE SUPPLIES	356	1,000	1,713	1,500	500	50.0%
OPERATING SUPPLIES	64,619	109,100	60,656	104,100	(5,000)	-4.6%
Purchased Items Total	**2,123,374**	**2,753,130**	**1,814,192**	**2,658,130**	**(95,000)**	**-3.5%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	12,912	12,000	7,922	12,000	-	0.0%
ADVERTISING AND MARKETING	-	-	-	-	-	0.0%
BUILDING AND GROUNDS MAINT	-	25,000	653	25,000	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	4,072	3,675	7,981	4,745	1,070	29.1%
EDUCATION AND TRAINING	17,096	53,300	33,642	49,000	(4,300)	-8.1%
EQUIPMENT MAINTENANCE	807,411	756,100	639,715	798,800	42,700	5.6%
LAUNDRY SERVICE	693	3,600	-	3,600	-	0.0%
MILEAGE REIMBURSEMENT	300	650	607	650	-	0.0%
OPERATIONAL SERVICE	850	35,000	3,897	35,000	-	0.0%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	365	1,000	591	1,100	100	10.0%
REFUSE AND RECYCLING SERVICE	2,760	4,000	2,675	4,000	-	0.0%
RENTAL FEES	-	50,000	-	-	(50,000)	-100.0%
SOFTWARE AND HARDWARE MAINT	31,238	46,125	22,222	44,125	(2,000)	-4.3%
Purchased Services Total	**877,695**	**990,450**	**719,905**	**978,020**	**(12,430)**	**-1.3%**
Fleet Services Total	**4,982,562**	**5,873,995**	**4,593,385**	**5,805,312**	**(68,683)**	**-1.2%**
Operations						
Salaries & Wages						
OTHER COMPENSATION	-	-	-	-	-	0.0%
OVERTIME PAY	1,066,206	1,234,005	1,039,223	1,290,770	56,765	4.6%
REGULAR PAY	4,823,899	4,850,258	4,700,382	5,028,466	178,208	3.7%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	172,486	407,451	184,682	351,920	(55,531)	-13.6%
Salaries & Wages Total	**6,062,591**	**6,491,714**	**5,924,286**	**6,671,156**	**179,442**	**2.8%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	42,978	47,053	44,574	46,113	(940)	-2.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	9,540	9,696	9,739	12,346	2,650	27.3%
EMPLOYER CONTRIBUTIONS/MEDICAL	753,355	874,845	786,674	964,856	90,011	10.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	6,320	7,107	6,133	7,107	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	-	-	-	-	-	0.0%
IMRF	403,578	431,704	405,967	482,211	50,507	11.7%
MEDICARE	85,193	94,230	83,229	96,092	1,862	2.0%
SOCIAL SECURITY	363,653	402,848	355,438	410,880	8,032	2.0%
Benefits & Related Total	**1,664,617**	**1,867,483**	**1,691,756**	**2,019,605**	**152,122**	**8.1%**

DEPARTMENT OF PUBLIC WORKS	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Purchased Items						
BOOKS AND PUBLICATIONS	18	750	-	750	-	0.0%
ELECTRIC	214,477	347,530	332,548	301,642	(45,888)	-13.2%
EQUIPMENT PARTS	16,283	25,000	8,989	25,000	-	0.0%
INTERNET	3,490	8,620	4,973	10,420	1,800	20.9%
ITEMS PURCHASED FOR RESALE	225,000	235,000	144,791	235,000	-	0.0%
NATURAL GAS	1,539	2,065	2,660	3,005	940	45.5%
OFFICE SUPPLIES	70	250	-	-	(250)	-100.0%
OPERATING SUPPLIES	775,755	795,180	856,778	947,680	152,500	19.2%
OTHER UTILITIES	-	-	-	-	-	0.0%
SALT AND CHEMICALS	546,739	702,335	782,032	672,750	(29,585)	-4.2%
TECHNOLOGY HARDWARE	-	3,000	-	3,000	-	0.0%
WATER AND SEWER	74,767	16,515	45,392	46,820	30,305	183.5%
Purchased Items Total	**1,858,137**	**2,136,245**	**2,178,162**	**2,246,067**	**109,822**	**5.1%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	1,250	-	-	(1,250)	-100.0%
ADVERTISING AND MARKETING	427,085	435,650	171,523	510,000	74,350	17.1%
ARCHITECT AND ENGINEER SERVICE	2,220	42,500	47,656	42,500	-	0.0%
BUILDING AND GROUNDS MAINT	209,299	286,700	201,070	225,700	(61,000)	-21.3%
DUES/SUBSCRIPTIONS/LICENSES	8,253	5,700	13,806	5,700	-	0.0%
EDUCATION AND TRAINING	11,519	23,300	5,742	23,300	-	0.0%
EQUIPMENT MAINTENANCE	13,196	31,000	-	30,000	(1,000)	-3.2%
FINANCIAL SERVICE	-	-	-	-	-	0.0%
LAUNDRY SERVICE	-	5,830	-	-	(5,830)	-100.0%
OPERATIONAL SERVICE	2,560,531	3,375,185	2,434,854	3,373,959	(1,226)	0.0%
OTHER PROFESSIONAL SERVICE	-	32,000	32,000	32,000	-	0.0%
POSTAGE AND DELIVERY	-	-	28	-	-	0.0%
PRINTING SERVICE	576	2,250	-	2,250	-	0.0%
REFUSE AND RECYCLING SERVICE	324,731	433,700	329,291	430,000	(3,700)	-0.9%
RENTAL FEES	36,903	100,000	27,473	130,000	30,000	30.0%
SOFTWARE AND HARDWARE MAINT	7,155	9,500	6,892	9,500	-	0.0%
Purchased Services Total	**3,601,468**	**4,784,565**	**3,270,335**	**4,814,909**	**30,344**	**0.6%**
Capital Outlay						
BUILDING IMPROVEMENTS	72,813	150,000	67,011	150,000	-	0.0%
INFRASTRUCTURE	2,324,981	1,950,000	1,193,483	1,925,000	(25,000)	-1.3%
LAND	-	-	-	-	-	0.0%
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	-	-	-	-	-	0.0%
Capital Outlay Total	**2,397,794**	**2,100,000**	**1,260,494**	**2,075,000**	**(25,000)**	**-1.2%**
Grants & Contributions						
REIMBURSEMENT PROGRAMS	23,400	20,000	3,750	20,000	-	0.0%
SECA GRANTS	99,931	108,004	84,855	118,641	10,637	9.8%
Grants & Contributions Total	**123,331**	**128,004**	**88,605**	**138,641**	**10,637**	**8.3%**
Interfund TF (Exp)						
TRANSFER OUT	141,792	137,834	137,834	151,761	13,927	10.1%
Interfund TF (Exp) Total	**141,792**	**137,834**	**137,834**	**151,761**	**13,927**	**10.1%**
Operations Total	**15,849,729**	**17,645,845**	**14,551,473**	**18,117,139**	**471,294**	**2.7%**
Expense Total	**43,458,170**	**50,568,167**	**43,105,286**	**49,719,358**	**(848,809)**	**-1.7%**

26 TRANSPORTATION, ENGINEERING & DEVELOPMENT

SERVICES

- Coordinates and facilitates the development process from conception to completion.
- Processes development, building, and engineering permits.
- Performs building and site inspections and enforces health, welfare, safety, and property maintenance codes.
- Manages capital improvements within the City.
- Maintains City roadways, sidewalks, bikeways, and public parking lots through the Maintenance Improvement Program (MIP).
- Maintains and operates the City's traffic signal system.
- Addresses residential concerns related to traffic.
- Coordinates with partners to manage and maintain the Naperville Riverwalk and facilitates and manages the Riverwalk donation program.

2025 ACCOMPLISHMENTS

- Facilitated the development process for projects such as Life Time, Charleston Place, Tommy's Express Car Wash, Hines Diehl Redevelopment, Casey's, Chick-fil-A, and Jack in the Box.
- Completed the Washington Street Bridge reconstruction, Aurora and Washington intersection improvements, and Washington Street Streetscape and began construction on the North Aurora Road Underpass.
- Completed the Road Improvement Plan update and initiated the Bicycle & Pedestrian Plan update.
    - ***Priority addressed: Mobility***
- Engaged with the Urban Land Institute on an evaluation of the 5th Avenue area and participated in the I-88 Corridor Study completed by the Naperville Development Partnership (NDP).
    - ***Priority addressed: Economy***
- Constructed the Riverwalk Eagle Street Gateway and Accessibility Improvement Project and began design work towards completing the park improvements at 430 S. Washington in coordination with North Central College.
    - ***Priority addressed: Natural Environment/Community Design***

2026 GOALS

- Complete the update to the Bicycle & Pedestrian Plan.
    - ***Priority addressed: Mobility***
- Manage construction of numerous capital and maintenance projects, including the annual street maintenance program and the North Aurora Road Underpass, and conduct engineering on numerous other projects, including 248th Avenue and additional phases of downtown streetscape improvements.
- Construct the 430 S. Washington park improvements and South Riverwalk Extension (Hillside Road to Martin Avenue).
    - ***Priority addressed: Natural Environment/Community Design***
- Support City Council priorities for either the I-88 corridor or the 5th Avenue area by initiating one planning study.
    - ***Priority addressed: Economy***

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Administration	13.50	13.50	13.50	13.50
Building and Development	30.60	30.60	30.60	30.60
Planning	5.70	5.70	5.70	5.70
Transportation and Engineering	19.50	19.50	19.50	19.50
Riverwalk	0.50	0.50	0.50	0.50
Total	**69.80**	**69.80**	**69.80**	**69.80**

DEPARTMENT EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	5,997,975	6,408,291	6,237,004	6,853,836	445,545	7.0%
Benefits & Related	1,813,475	1,986,162	1,819,430	2,175,989	189,827	9.6%
Purchased Services	3,649,539	6,558,707	2,684,844	5,740,939	(817,768)	-12.5%
Purchased Items	207,823	308,900	221,325	291,950	(16,950)	-5.5%
Capital Outlay	30,346,993	28,550,780	25,893,230	40,473,800	11,923,020	41.8%
Grants & Contrib.	335,120	352,100	409,897	352,100	-	0.0%
Interfund TF (Exp)	125,532	99,025	99,025	101,163	2,138	2.2%
Total	**42,476,458**	**44,263,965**	**37,364,755**	**55,989,777**	**11,725,812**	**26.5%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Capital Projects Fund	19,738,682	21,760,882	14,762,146	32,737,800	10,976,918	50.4%
Commuter Parking	483,394	411,371	215,118	1,073,784	662,413	161.0%
Electric Utility	150,729	141,565	183,467	209,650	68,085	48.1%
Food & Beverage	387,565	431,320	398,191	466,374	35,054	8.1%
General Fund	8,377,438	9,655,151	8,766,036	10,164,757	509,606	5.3%
Motor Fuel Tax Fund	12,324,967	7,000,000	10,029,304	7,500,000	500,000	7.1%
Road & Bridge Fund	941,761	4,405,653	2,607,354	3,159,308	(1,246,346)	-28.3%
Downtown Maint. & Marketing	142,103	372,000	311,972	587,000	215,000	57.8%
Water Utilities	(70,181)	86,022	91,167	91,104	5,082	5.9%
Total	**42,476,458**	**44,263,965**	**37,364,755**	**55,989,777**	**11,725,812**	**26.5%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Undefined						
Charges for Service						
DEPARTMENT SERVICE CHARGES	19,373	-	90,000	-	-	0.0%
OTHER BILLABLE SERVICES	-	-	-	-	-	0.0%
Charges for Service Total	**19,373**	**-**	**90,000**	**-**	**-**	**0.0%**
Contributions						
DEVELOPER CONTRIBUTIONS	-	-	-	700,000	700,000	0.0%
Contributions Total	**-**	**-**	**-**	**700,000**	**700,000**	**0.0%**
Fees						
ADMINISTRATIVE FEES	-	150	50	-	(150)	-100.0%
COMMERCIAL PERMITS	57,561	-	1,272	-	-	0.0%
ENGINEERING FEES	568,961	100,000	423,039	250,000	150,000	150.0%
ENTITLEMENT FEES	159,651	90,000	152,148	125,000	35,000	38.9%
INSPECTION FEES	105,621	63,000	56,007	64,575	1,575	2.5%
OTHER FEES	-	15,000	15,000	15,000	-	0.0%
RESIDENTIAL PERMITS	274,721	-	1,457	-	-	0.0%
SIDEWALK REIMBURSEMENT	114,886	160,000	291,155	-	(160,000)	-100.0%
Fees Total	**1,281,400**	**428,150**	**940,128**	**454,575**	**26,425**	**6.2%**
Fines						
ORDINANCE VIOLATIONS	-	-	-	-	-	0.0%
OTHER FINES	4,620	-	9,000	-	-	0.0%
Fines Total	**4,620**	**-**	**9,000**	**-**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	1,268,777	6,900,000	600,000	5,510,000	(1,390,000)	-20.1%
STATE GRANTS	-	6,000,000	-	8,940,000	2,940,000	49.0%
Grants Total	**1,268,777**	**12,900,000**	**600,000**	**14,450,000**	**1,550,000**	**12.0%**
Intergovernmental Agreement						
BILLABLE SERVICES	80,824	52,000	33,865	50,000	(2,000)	-3.8%
LOCAL	-	-	-	-	-	0.0%
Intergovernmental Agreement Total	**80,824**	**52,000**	**33,865**	**50,000**	**(2,000)**	**-3.8%**
Non-Business License & Permit						
BURLINGTON/PARKVIEW LOTS	768	-	-	-	-	0.0%
BURLINGTON/PARKVIEW REVERSE	-	-	-	-	-	0.0%
CENTRAL BUSINESS DISTRICT	-	10,000	-	-	(10,000)	-100.0%
COMMERCIAL PERMIT FEES	1,185,219	675,000	1,060,919	900,000	225,000	33.3%
DAILY PARKING	1,151,049	1,100,000	1,229,807	1,200,000	100,000	9.1%
KROEHLER LOT	50	-	-	-	-	0.0%
KROEHLER NON-RESIDENT	-	-	-	-	-	0.0%
RESIDENTIAL PERMIT FEES	681,772	710,000	1,102,772	710,000	-	0.0%
ROUTE 59 LOT	168	-	-	-	-	0.0%
ROUTE 59 NON-RESIDENT	-	-	-	-	-	0.0%
ROUTE 59 REVERSE	-	-	-	-	-	0.0%
Non-Business License & Permit Total	**3,019,026**	**2,495,000**	**3,393,497**	**2,810,000**	**315,000**	**12.6%**
Other Revenue						
OTHER RECEIPTS	(1)	-	-	-	-	0.0%
REBATE PROGRAMS	-	-	-	-	-	0.0%
Other Revenue Total	**(1)**	**-**	**-**	**-**	**-**	**0.0%**
Undefined Total	**5,674,018**	**15,875,150**	**5,066,490**	**18,464,575**	**2,589,425**	**16.3%**
Revenue Total	**5,674,018**	**15,875,150**	**5,066,490**	**18,464,575**	**2,589,425**	**16.3%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	10,420	15,000	7,248	15,000	-	0.0%
REGULAR PAY	1,454,962	1,460,114	1,524,934	1,592,631	132,517	9.1%
TEMPORARY PAY	8,658	56,203	9,271	19,693	(36,509)	-65.0%
Salaries & Wages Total	**1,474,041**	**1,531,317**	**1,541,453**	**1,627,325**	**96,008**	**6.3%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	11,844	12,350	11,215	11,999	(351)	-2.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,005	2,955	3,043	3,901	946	32.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	208,993	207,380	195,294	251,628	44,249	21.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,691	1,702	1,591	1,802	100	5.9%
EMPLOYER CONTRIBUTIONS/WCOMP	40,392	39,626	40,615	50,647	11,021	27.8%
IMRF	100,151	104,143	101,479	125,395	21,253	20.4%
MEDICARE	20,514	20,761	20,102	22,496	1,735	8.4%
SOCIAL SECURITY	86,318	87,237	85,952	95,681	8,444	9.7%
Benefits & Related Total	**472,909**	**476,153**	**459,289**	**563,550**	**87,397**	**18.4%**
Purchased Items						
BOOKS AND PUBLICATIONS	6,225	4,000	2,315	4,000	-	0.0%
OFFICE SUPPLIES	6,101	20,250	6,460	10,250	(10,000)	-49.4%
OPERATING SUPPLIES	43,991	72,900	24,158	77,900	5,000	6.9%
TECHNOLOGY HARDWARE	2,430	12,800	3,555	9,050	(3,750)	-29.3%
Purchased Items Total	**58,747**	**109,950**	**36,488**	**101,200**	**(8,750)**	**-8.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	97,647	172,000	97,691	178,000	6,000	3.5%
ADVERTISING AND MARKETING	10,737	18,000	7,501	18,000	-	0.0%
BUILDING AND GROUNDS MAINT	-	5,000	3,347	-	(5,000)	-100.0%
DUES/SUBSCRIPTIONS/LICENSES	7,786	12,130	6,801	12,375	245	2.0%
EDUCATION AND TRAINING	49,915	66,795	35,521	60,720	(6,075)	-9.1%
EQUIPMENT MAINTENANCE	24,309	27,000	25,004	27,000	-	0.0%
FINANCIAL SERVICE	-	-	-	-	-	0.0%
HR SERVICE	-	45,000	20,997	-	(45,000)	-100.0%
MILEAGE REIMBURSEMENT	4,108	4,500	4,986	4,500	-	0.0%
OTHER EXPENSES	75	900	669	900	-	0.0%
OTHER PROFESSIONAL SERVICE	94	-	-	-	-	0.0%
POSTAGE AND DELIVERY	4,858	7,000	4,662	7,000	-	0.0%
PRINTING SERVICE	4,145	4,000	2,474	4,000	-	0.0%
SOFTWARE AND HARDWARE MAINT	20,435	38,000	24,102	36,500	(1,500)	-3.9%
Purchased Services Total	**224,109**	**400,325**	**233,753**	**348,995**	**(51,330)**	**-12.8%**
Interfund TF (Exp)						
TRANSFER OUT	125,532	99,025	99,025	101,163	2,138	2.2%
Interfund TF (Exp) Total	**125,532**	**99,025**	**99,025**	**101,163**	**2,138**	**2.2%**
Administration Total	**2,355,338**	**2,616,770**	**2,370,008**	**2,742,233**	**125,463**	**4.8%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Building And Development						
Salaries & Wages						
OVERTIME PAY	57,018	33,000	49,319	33,000	-	0.0%
REGULAR PAY	2,010,056	2,160,999	2,120,523	2,351,217	190,218	8.8%
TEMPORARY PAY	18,460	77,850	18,138	69,200	(8,650)	-11.1%
Salaries & Wages Total	**2,085,534**	**2,271,849**	**2,187,979**	**2,453,417**	**181,568**	**8.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	18,076	19,514	18,910	19,605	91	0.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	4,239	4,221	4,427	5,740	1,520	36.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	329,946	346,883	360,161	424,215	77,332	22.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,851	2,903	2,723	3,003	100	3.4%
IMRF	149,907	154,897	151,829	185,189	30,292	19.6%
MEDICARE	30,653	32,074	29,931	34,443	2,370	7.4%
SOCIAL SECURITY	125,959	131,969	123,020	141,952	9,983	7.6%
Benefits & Related Total	**661,631**	**692,459**	**691,000**	**814,147**	**121,688**	**17.6%**
Purchased Items						
OPERATING SUPPLIES	-	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	8,020	1,300	-	-	(1,300)	-100.0%
Purchased Items Total	**8,020**	**1,300**	**-**	**-**	**(1,300)**	**-100.0%**
Purchased Services						
OPERATIONAL SERVICE	19,315	28,000	25,544	27,400	(600)	-2.1%
OTHER PROFESSIONAL SERVICE	52,000	70,000	63,321	55,000	(15,000)	-21.4%
Purchased Services Total	**71,315**	**98,000**	**88,865**	**82,400**	**(15,600)**	**-15.9%**
Capital Outlay						
VEHICLES AND EQUIPMENT	-	103,000	85,284	175,800	72,800	70.7%
Capital Outlay Total	**-**	**103,000**	**85,284**	**175,800**	**72,800**	**70.7%**
Building And Development Total	**2,826,499**	**3,166,608**	**3,053,127**	**3,525,764**	**359,156**	**11.3%**
Grant Administration						
Purchased Services						
BUILDING AND GROUNDS MAINT	387,565	431,320	398,191	466,374	35,054	8.1%
Purchased Services Total	**387,565**	**431,320**	**398,191**	**466,374**	**35,054**	**8.1%**
Grant Administration Total	**387,565**	**431,320**	**398,191**	**466,374**	**35,054**	**8.1%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Planning						
Salaries & Wages						
OVERTIME PAY	6	-	-	-	-	0.0%
REGULAR PAY	583,244	604,798	582,972	628,151	23,353	3.9%
TEMPORARY PAY	7,204	15,936	9,977	11,400	(4,536)	-28.5%
Salaries & Wages Total	**590,455**	**620,734**	**592,949**	**639,551**	**18,818**	**3.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	2,552	2,674	2,647	2,588	(86)	-3.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,219	1,225	1,257	1,540	315	25.7%
EMPLOYER CONTRIBUTIONS/MEDICAL	35,907	31,133	38,564	40,970	9,837	31.6%
EMPLOYER CONTRIBUTIONS/UNEMPLY	617	701	598	701	-	0.0%
IMRF	39,819	42,699	41,064	48,996	6,297	14.7%
MEDICARE	8,380	9,077	8,413	9,387	311	3.4%
SOCIAL SECURITY	35,833	38,584	35,974	40,139	1,554	4.0%
Benefits & Related Total	**124,327**	**126,092**	**128,517**	**144,321**	**18,229**	**14.5%**
Purchased Services						
OTHER PROFESSIONAL SERVICE	7,975	175,000	24,395	250,000	75,000	42.9%
Purchased Services Total	**7,975**	**175,000**	**24,395**	**250,000**	**75,000**	**42.9%**
Planning Total	**722,757**	**921,826**	**745,861**	**1,033,872**	**112,046**	**12.2%**
Riverwalk						
Salaries & Wages						
OVERTIME PAY	-	-	-	-	-	0.0%
REGULAR PAY	32,418	33,117	31,705	34,396	1,280	3.9%
Salaries & Wages Total	**32,418**	**33,117**	**31,705**	**34,396**	**1,280**	**3.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	666	687	401	393	(294)	-42.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	68	67	69	84	18	26.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	10,677	11,368	7,473	8,994	(2,374)	-20.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	51	50	48	50	-	0.0%
IMRF	2,210	2,338	2,237	2,683	345	14.8%
MEDICARE	430	438	433	464	26	6.0%
SOCIAL SECURITY	1,840	1,874	1,852	1,986	112	6.0%
Benefits & Related Total	**15,941**	**16,822**	**12,512**	**14,655**	**(2,167)**	**-12.9%**
Purchased Items						
OFFICE SUPPLIES	-	100	-	100	-	0.0%
OPERATING SUPPLIES	-	50	-	50	-	0.0%
Purchased Items Total	**-**	**150**	**-**	**150**	**-**	**0.0%**
Purchased Services						
ADVERTISING AND MARKETING	-	310	-	310	-	0.0%
ARCHITECT AND ENGINEER SERVICE	188,327	475,000	362,557	310,000	(165,000)	-34.7%
FINANCIAL SERVICE	-	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	114	130	176	240	110	84.6%
OTHER EXPENSES	-	170	-	170	-	0.0%
OTHER PROFESSIONAL SERVICE	3,934	16,000	11,620	17,000	1,000	6.3%
POSTAGE AND DELIVERY	-	100	-	100	-	0.0%
PRINTING SERVICE	-	1,500	726	1,500	-	0.0%
Purchased Services Total	**192,375**	**493,210**	**375,079**	**329,320**	**(163,890)**	**-33.2%**
Capital Outlay						
BUILDING IMPROVEMENTS	-	-	-	-	-	0.0%
INFRASTRUCTURE	278,679	4,425,000	5,426,803	3,060,000	(1,365,000)	-30.8%
Capital Outlay Total	**278,679**	**4,425,000**	**5,426,803**	**3,060,000**	**(1,365,000)**	**-30.8%**
Interfund TF (Exp)						
TRANSFER OUT	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Riverwalk Total	**519,412**	**4,968,299**	**5,846,099**	**3,313,521**	**(1,654,778)**	**-33.3%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Transportation And Engineering						
Salaries & Wages						
OVERTIME PAY	88,161	65,000	72,215	65,000	-	0.0%
REGULAR PAY	1,679,015	1,831,705	1,744,881	1,935,916	104,211	5.7%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	48,352	54,570	65,822	98,230	43,660	80.0%
Salaries & Wages Total	**1,815,529**	**1,951,275**	**1,882,918**	**2,099,146**	**147,872**	**7.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	15,518	19,938	14,497	15,513	(4,425)	-22.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,540	3,723	3,749	4,746	1,023	27.5%
EMPLOYER CONTRIBUTIONS/MEDICAL	267,030	372,349	248,416	303,957	(68,392)	-18.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,962	2,052	1,956	2,553	501	24.4%
IMRF	116,327	127,450	121,604	148,662	21,212	16.6%
MEDICARE	25,454	28,266	26,136	31,064	2,798	9.9%
SOCIAL SECURITY	108,836	120,858	111,755	132,822	11,964	9.9%
Benefits & Related Total	**538,667**	**674,636**	**528,113**	**639,316**	**(35,319)**	**-5.2%**
Purchased Items						
ELECTRIC	135,584	165,000	148,925	175,000	10,000	6.1%
INTERNET	1,462	1,500	1,478	1,600	100	6.7%
OPERATING SUPPLIES	-	-	-	-	-	0.0%
OTHER UTILITIES	-	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	4,010	31,000	34,433	14,000	(17,000)	-54.8%
Purchased Items Total	**141,056**	**197,500**	**184,837**	**190,600**	**(6,900)**	**-3.5%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
ARCHITECT AND ENGINEER SERVICE	2,127,406	4,067,102	779,764	3,332,000	(735,102)	-18.1%
BUILDING AND GROUNDS MAINT	1,285	6,000	3,319	6,000	-	0.0%
EQUIPMENT MAINTENANCE	1,755	20,650	-	22,150	1,500	7.3%
OPERATIONAL SERVICE	628,882	854,000	759,070	908,700	54,700	6.4%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	25	-	20	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	6,847	13,100	22,388	10,000	(3,100)	-23.7%
Purchased Services Total	**2,766,200**	**4,960,852**	**1,564,561**	**4,278,850**	**(682,002)**	**-13.7%**
Capital Outlay						
BUILDING IMPROVEMENTS	-	-	-	-	-	0.0%
INFRASTRUCTURE	29,221,734	23,222,780	19,366,543	35,923,000	12,700,220	54.7%
LAND	846,581	800,000	1,014,601	1,300,000	500,000	62.5%
Capital Outlay Total	**30,068,315**	**24,022,780**	**20,381,143**	**37,223,000**	**13,200,220**	**54.9%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	317,434	352,100	402,337	352,100	-	0.0%
REIMBURSEMENT PROGRAMS	17,686	-	7,560	-	-	0.0%
Grants & Contributions Total	**335,120**	**352,100**	**409,897**	**352,100**	**-**	**0.0%**
Transportation And Engineering Total	**35,664,887**	**32,159,142**	**24,951,469**	**44,783,013**	**12,623,870**	**39.3%**
Expense Total	**42,476,458**	**44,263,965**	**37,364,755**	**55,989,777**	**11,725,812**	**26.5%**

26 WATER UTILITIES

SERVICES

- Efficiently supplies adequate quantities of drinking water in full compliance with all applicable U.S. Environmental Protection Agency (USEPA) and Illinois Environmental Protection Agency (IEPA) requirements.
- Provides proactive customer service to ensure all customers enjoy continuous, high-quality, reliable utility service.
- Provides effective and efficient wastewater treatment and biosolids processing in full compliance with USEPA and IEPA requirements.
- Plans, designs, coordinates, and reviews all utility infrastructure development and rehabilitation efforts.
- Develop cost-competitive utility rates to ensure adequate revenues for maintaining operations and funding the replacement of aging capital infrastructure.
- Ensures adequate pressure and water supply for fire protection within its service area.
- Minimizes sanitary sewer back-ups by effectively maintaining the City's sanitary sewer collection and transmission system.
- Accurately locates all underground water and sanitary sewer lines and accessories as part of the Joint Utility Location Information & Excavation System (J.U.L.I.E.).
- Provides construction management, resident engineering, and inspection services for all utility construction work.

2025 ACCOMPLISHMENTS

- Completed the first of two annual leak detection surveys covering Naperville's water distribution system. This survey revealed leaks that resulted in an estimated 80,640 gallons per day of water lost, resulting in $761 per day in lost revenue.
- Replaced over four miles of water main, including an impactful project centered on Ogden Avenue and Washington Street. This project allows for greater water conveyance into the Saybrook subdivision and removes nine lead services from the distribution system.
- Work continued to address capacity increases, increased regulatory requirements, and aging infrastructure at the Springbrook Water Reclamation Center. Construction began on the South Plant Grit/RAS project, and the South Plant Capacity Upgrades and Improvements contract was awarded.
- Completed the rehabilitation of Northwest Pump Station's sanitary force main. This is the first of numerous force mains to be rehabilitated due to findings from condition assessments performed in 2024.

2026 GOALS

- With the help of a State Revolving Fund loan, remove the remaining identified lead service lines from Naperville's water distribution system. Removing these 200-plus lead service lines would place Naperville more than 10 years ahead of schedule.

- Begin construction of the East Highlands Sewer Replacement project. This project is the department's first large-scale replacement of sanitary pipes and replaces the failing rehabilitation of the original pipe.
- Continue the installation of additional acoustic-sounding devices with an emphasis on sensitive areas of the distribution system, allowing for the constant monitoring for leaks.
    - ***Priority Addressed: Utilities***
- Bid and begin construction on the Nutrient Removal Upgrades and North Plant Aeration Improvements at the Springbrook Water Reclamation Center.
    - ***Priority Addressed: Utilities***

PERSONNEL

FTEs	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget
Administration	13.50	13.50	13.50	13.50
Water Supply & Reclamation	33.00	34.00	34.00	34.00
Water Distribution & Collection	25.00	25.00	25.00	25.00
Civil Engineering & Construction	14.00	14.00	14.00	14.00
Total	**85.50**	**86.50**	**86.50**	**86.50**

DEPARTMENT EXPENSES BY CATEGORY

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	9,503,373	8,502,204	8,673,249	9,097,866	595,662	7.0%
Benefits & Related	2,848,403	2,779,705	2,884,561	3,271,087	491,381	17.7%
Purchased Services	6,173,503	8,932,811	7,980,481	11,008,569	2,075,758	23.2%
Purchased Items	4,768,623	4,909,334	4,553,179	5,108,818	199,484	4.1%
Purchased Water	27,774,561	31,331,000	26,426,406	32,086,146	755,146	2.4%
Capital Outlay	26,935,110	70,455,088	45,628,488	89,215,585	18,760,497	26.6%
Grants & Contrib.	99,848	238,750	170,841	238,750	-	0.0%
Debt Service	8,734	-	8,476	-	-	0.0%
Interfund Transfers	27,301,572	4,801,390	4,801,390	8,371,085	3,569,695	74.3%
Total	**105,413,728**	**131,950,283**	**101,127,071**	**158,397,906**	**26,447,623**	**20.0%**

DEPARTMENT EXPENSES BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Phosphorus	1,911,394	2,863,000	2,863,000	6,543,450	3,680,450	128.6%
Water Capital	30,006,840	-	-	-	-	0.0%
Water Utilities	73,495,494	129,087,283	98,264,071	151,854,456	22,767,173	17.6%
Total	**105,413,728**	**131,950,283**	**101,127,071**	**158,397,906**	**26,447,623**	**20.0%**

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Revenue						
Undefined						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	31,400,000	20,101,895	48,000,000	16,600,000	52.9%
Bond Sale Proceeds Total	**-**	**31,400,000**	**20,101,895**	**48,000,000**	**16,600,000**	**52.9%**
Charges for Service						
DAMAGE TO CITY PROPERTY	-	500	243	1,000	500	100.0%
DEPARTMENT SERVICE CHARGES	-	50,872	67,414	53,462	2,590	5.1%
Charges for Service Total	**-**	**51,372**	**67,657**	**54,462**	**3,090**	**6.0%**
Contributions						
DEVELOPER CONTRIBUTIONS	2,043	-	-	-	-	0.0%
Contributions Total	**2,043**	**-**	**-**	**-**	**-**	**0.0%**
Fees						
INSTALLATION FEES	211,323	159,439	94,116	159,846	407	0.3%
LATE PAYMENT FEE	131,708	110,381	163,531	135,057	24,676	22.4%
SERVICE FEES	7,311	4,700	11,520	6,700	2,000	42.6%
TURN-OFF/ON FEE	10,940	31,057	6,278	16,313	(14,745)	-47.5%
WATER/SEWER EXTENSIONS	33,923	22,076	55,912	30,000	7,924	35.9%
Fees Total	**395,205**	**327,653**	**331,356**	**347,916**	**20,263**	**6.3%**
Fines						
ORDINANCE VIOLATIONS	-	-	-	-	-	0.0%
Fines Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	-	-	-	-	-	0.0%
STATE GRANTS	-	450,000	450,000	450,000	-	0.0%
Grants Total	**-**	**450,000**	**450,000**	**450,000**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	452,741	324,396	491,146	390,000	65,604	20.2%
INTEREST ON INVESTMENTS	59,461	60,000	60,000	53,125	(6,875)	-11.5%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
LEASE INTEREST INCOME	311	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	1,025	-	1,025	-	0.0%
Interest & Investment Income Total	**512,512**	**385,421**	**551,146**	**444,150**	**58,729**	**15.2%**
Interfund TF (Rev)						
CAPITAL TRANSFER	25,359,720	2,863,000	2,863,000	6,543,450	3,680,450	128.6%
LOAN TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**25,359,720**	**2,863,000**	**2,863,000**	**6,543,450**	**3,680,450**	**128.6%**
Other Revenue						
BAD DEBT	(99,294)	-	-	-	-	0.0%
OTHER RECEIPTS	790,297	271,570	271,570	271,570	-	0.0%
SALE OF PROPERTY	41,583	25,000	11,267	25,000	-	0.0%
Other Revenue Total	**732,586**	**296,570**	**282,837**	**296,570**	**-**	**0.0%**
Rents & Royalties						
LEASE INCOME	49,950	50,371	56,668	32,400	(17,971)	-35.7%
RENTAL INCOME	-	-	-	-	-	0.0%
Rents & Royalties Total	**49,950**	**50,371**	**56,668**	**32,400**	**(17,971)**	**-35.7%**
Wastewater Charges						
WW/ CONNECTION FEE	515,355	931,000	617,748	590,088	(340,912)	-36.6%
WW/COMMERCIAL/CHARGE	8,400,869	9,678,454	9,215,356	10,632,230	953,776	9.9%
WW/COMMERICAL/PHOSPHORUS	389,159	484,865	431,884	535,458	50,593	10.4%
WW/INDUSTRIAL/CHARGE	347,619	433,979	308,075	430,898	(3,081)	-0.7%
WW/INDUSTRIAL/PHOSPHORUS	6,888	11,091	8,317	12,195	1,104	10.0%
WW/INST GOVT/CHARGE	142,050	176,026	144,082	182,674	6,648	3.8%
WW/MUNICIPAL/CHARGE	56,095	57,789	53,459	71,553	13,764	23.8%
WW/MUNICIPAL/PHOSPHORUS	11,722	13,697	12,911	15,061	1,364	10.0%
WW/RESIDENTIAL/CHARGE	16,089,781	18,246,145	18,007,156	20,137,330	1,891,185	10.4%
WW/RESIDENTIAL/PHOSPHORUS	1,207,233	1,381,100	1,366,958	1,532,212	151,112	10.9%
WW/WARRENVILLE/CHARGE	945,007	1,069,126	1,059,119	1,115,896	46,770	4.4%
WW/WARRENVILLE/PHOSPHORUS	-	-	-	-	-	0.0%
Wastewater Charges Total	**28,111,779**	**32,483,272**	**31,225,065**	**35,255,595**	**2,772,323**	**8.5%**
Water Charges						
W/ CONNECTION FEE	661,313	493,706	639,709	503,580	9,874	2.0%

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
W/COMMERCIAL/CAPITAL	213,011	269,331	240,317	302,948	33,617	12.5%
W/COMMERCIAL/CUSTMR CHARGE	2,663,452	2,997,065	2,999,249	3,369,855	372,790	12.4%
W/COMMERCIAL/RETAIL RATE	4,832,034	5,223,216	5,282,917	6,236,855	1,013,639	19.4%
W/COMMERCIAL/WHOLESALE RATE	8,904,618	9,049,586	8,994,243	10,119,625	1,070,039	11.8%
W/INDUSTRIAL/CAPITAL	1,669	6,169	1,852	6,907	738	12.0%
W/INDUSTRIAL/CUSTMR CHARGE	47,011	52,635	50,981	58,921	6,286	11.9%
W/INDUSTRIAL/RETAIL RATE	239,108	358,798	340,858	365,140	6,342	1.8%
W/INDUSTRIAL/WHOLESALE RATE	516,930	614,278	641,835	585,485	(28,793)	-4.7%
W/INST GOVT/CAPITAL	3,680	4,996	4,119	5,596	600	12.0%
W/INST GOVT/CUSTMR CHARGE	42,502	42,618	46,979	47,709	5,091	11.9%
W/INST GOVT/RETAIL RATE	82,723	94,288	79,873	109,879	15,591	16.5%
W/INST GOVT/WHOLESALE RATE	136,524	161,423	125,659	176,179	14,756	9.1%
W/MTRD CONST/CAPITAL	-	6,035	-	7,130	1,095	18.1%
W/MTRD CONST/CUSTMR CHARGE	10,977	51,470	14,170	60,777	9,307	18.1%
W/MTRD CONST/RETAIL RATE	2,542	-	5,199	55,696	55,696	0.0%
W/MTRD CONST/WHOLESALE RATE	78,894	-	47,303	89,307	89,307	0.0%
W/MUNICIPAL/CAPITAL	2,135	2,549	50	2,856	307	12.0%
W/MUNICIPAL/CUSOMTER CHARGE	19,839	21,736	22,316	24,332	2,596	11.9%
W/MUNICIPAL/RETAIL RATE	25,920	24,786	23,623	46,109	21,323	86.0%
W/MUNICIPAL/WHOLESALE RATE	80,331	42,435	59,043	73,935	31,500	74.2%
W/RESIDENTIAL/CAPITAL	658,813	772,390	761,552	872,370	99,980	12.9%
W/RESIDENTIAL/CUSTMR CHARGE	5,677,050	6,563,711	6,534,807	7,402,907	839,196	12.8%
W/RESIDENTIAL/RETAIL RATE	9,629,410	11,468,593	10,895,163	12,484,042	1,015,449	8.9%
W/RESIDENTIAL/UNCPTD SRCHRGE	108,855	87,959	117,726	98,632	10,673	12.1%
W/RESIDENTIAL/WHOLESALE RATE	16,425,446	18,412,148	17,491,541	18,775,364	363,216	2.0%
Water Charges Total	**51,064,785**	**56,821,921**	**55,421,082**	**61,882,136**	**5,060,215**	**8.9%**
Undefined Total	**106,228,581**	**125,129,580**	**111,350,707**	**153,306,679**	**28,177,099**	**22.5%**
Revenue Total	**106,228,581**	**125,129,580**	**111,350,707**	**153,306,679**	**28,177,099**	**22.5%**

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OTHER COMPENSATION	34,952	76,920	41,459	(34,603)	(111,523)	-145.0%
OVERTIME PAY	4,386	3,006	9,187	3,540	534	17.8%
REGULAR PAY	1,469,364	1,500,266	1,466,988	1,836,711	336,445	22.4%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**1,508,703**	**1,580,192**	**1,517,633**	**1,805,648**	**225,456**	**14.3%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	10,011	12,516	12,137	14,494	1,978	15.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,570	3,046	3,263	4,415	1,369	45.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	161,784	215,665	219,030	303,188	87,523	40.6%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,270	1,502	1,462	1,702	200	13.3%
EMPLOYER CONTRIBUTIONS/WCOMP	193,368	189,708	194,451	242,471	52,763	27.8%
IMRF	85,905	105,918	112,135	140,504	34,586	32.7%
MEDICARE	17,549	21,062	20,370	24,963	3,901	18.5%
SOCIAL SECURITY	73,988	88,679	87,099	105,726	17,047	19.2%
Benefits & Related Total	**546,445**	**638,096**	**649,947**	**837,463**	**199,367**	**31.2%**
Purchased Items						
BOOKS AND PUBLICATIONS	1,422	1,900	2,344	2,300	400	21.1%
ELECTRIC	15,472	18,350	18,604	19,268	918	5.0%
EQUIPMENT PARTS	8,903	-	9,420	-	-	0.0%
INTERNET	21,189	31,000	25,621	31,000	-	0.0%
LUBRICANTS AND FLUIDS	-	-	-	-	-	0.0%
NATURAL GAS	17,232	23,428	26,050	32,811	9,383	40.1%
OFFICE SUPPLIES	6,742	10,175	15,682	10,175	-	0.0%
OPERATING SUPPLIES	433,048	636,500	344,545	357,650	(278,850)	-43.8%
SALT AND CHEMICALS	-	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	22	-	-	-	-	0.0%
WATER AND SEWER	19,819	11,406	20,056	11,496	90	0.8%
Purchased Items Total	**523,850**	**732,759**	**462,322**	**464,700**	**(268,059)**	**-36.6%**
Purchased Services						
ADVERTISING AND MARKETING	3,350	3,830	2,775	3,830	-	0.0%
ARCHITECT AND ENGINEER SERVICE	24,488	50,000	31,416	80,000	30,000	60.0%
BUILDING AND GROUNDS MAINT	4,585	105,000	77,047	105,000	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	63,081	74,713	62,123	86,044	11,331	15.2%
EDUCATION AND TRAINING	82,364	105,035	114,964	104,785	(250)	-0.2%
EQUIPMENT MAINTENANCE	13,743	150,200	52,612	150,200	-	0.0%
HR SERVICE	5,079	3,000	1,479	3,000	-	0.0%
LAUNDRY SERVICE	29,013	33,500	25,003	34,500	1,000	3.0%
MILEAGE REIMBURSEMENT	357	625	441	625	-	0.0%
OPERATIONAL SERVICE	-	567,514	567,514	567,714	200	0.0%
OTHER EXPENSES	2,806	2,920	3,252	2,925	5	0.2%
OTHER PROFESSIONAL SERVICE	88,404	7,836	2,041	37,836	30,000	382.8%
POSTAGE AND DELIVERY	5,902	6,650	7,461	6,650	-	0.0%
PRINTING SERVICE	410	4,305	913	4,205	(100)	-2.3%
RENTAL FEES	-	100	1,258	100	-	0.0%
SOFTWARE AND HARDWARE MAINT	119,717	397,328	316,080	410,621	13,293	3.3%
Purchased Services Total	**443,298**	**1,512,556**	**1,266,379**	**1,598,035**	**85,479**	**5.7%**
Debt Service						
INTEREST	8,734	-	8,476	-	-	0.0%
Debt Service Total	**8,734**	**-**	**8,476**	**-**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	88,922	113,750	152,975	113,750	-	0.0%
Grants & Contributions Total	**88,922**	**113,750**	**152,975**	**113,750**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	27,301,572	4,801,390	4,801,390	8,371,085	3,569,695	74.3%
Interfund TF (Exp) Total	**27,301,572**	**4,801,390**	**4,801,390**	**8,371,085**	**3,569,695**	**74.3%**
Administration Total	**30,421,524**	**9,378,742**	**8,859,122**	**13,190,681**	**3,811,938**	**40.6%**

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Engineering						
Salaries & Wages						
OVERTIME PAY	12,286	12,500	15,122	13,728	1,228	9.8%
REGULAR PAY	824,085	785,466	693,033	846,855	61,389	7.8%
TEMPORARY PAY	9,027	11,520	11,767	12,480	960	8.3%
Salaries & Wages Total	**845,397**	**809,486**	**719,922**	**873,063**	**63,577**	**7.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	6,531	7,518	6,949	9,284	1,766	23.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,722	1,580	1,539	2,076	496	31.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	109,814	115,573	111,874	186,651	71,077	61.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	861	801	725	901	100	12.5%
IMRF	56,468	55,454	49,853	66,054	10,601	19.1%
MEDICARE	11,729	11,133	9,906	11,884	752	6.8%
SOCIAL SECURITY	50,150	47,602	42,357	50,815	3,213	6.8%
Benefits & Related Total	**237,275**	**239,660**	**223,204**	**327,665**	**88,006**	**36.7%**
Purchased Items						
BOOKS AND PUBLICATIONS	229	500	-	-	(500)	-100.0%
OPERATING SUPPLIES	4,156	7,400	22,297	-	(7,400)	-100.0%
Purchased Items Total	**4,385**	**7,900**	**22,297**	**-**	**(7,900)**	**-100.0%**
Purchased Services						
BUILDING AND GROUNDS MAINT	-	-	189	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	2,468	2,415	1,308	75	(2,340)	-96.9%
EDUCATION AND TRAINING	-	-	338	-	-	0.0%
EQUIPMENT MAINTENANCE	-	260	-	260	-	0.0%
PRINTING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	-	100	-	-	(100)	-100.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**2,468**	**2,775**	**1,834**	**335**	**(2,440)**	**-87.9%**
Engineering Total	**1,089,525**	**1,059,820**	**967,257**	**1,201,063**	**141,243**	**13.3%**
Operations						
Salaries & Wages						
OTHER COMPENSATION	-	-	-	-	-	0.0%
OVERTIME PAY	643,764	548,251	650,595	382,268	(165,983)	-30.3%
REGULAR PAY	5,615,851	4,817,970	5,041,872	5,190,108	372,137	7.7%
TEMPORARY PAY	48,851	47,520	55,547	49,600	2,080	4.4%
Salaries & Wages Total	**6,308,466**	**5,413,741**	**5,748,014**	**5,621,976**	**208,234**	**3.8%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	51,024	53,371	48,259	48,667	(4,704)	-8.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	9,986	9,907	9,730	11,530	1,623	16.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	900,873	936,941	880,663	1,060,249	123,308	13.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	5,720	5,506	5,400	6,006	501	9.1%
EMPLOYER CONTRIBUTIONS/WCOMP	-	-	-	-	-	0.0%
IMRF	438,597	340,149	439,760	386,252	46,102	13.6%
MEDICARE	83,380	66,610	78,676	67,922	1,312	2.0%
SOCIAL SECURITY	355,426	284,816	336,409	290,426	5,609	2.0%
Benefits & Related Total	**1,845,006**	**1,697,301**	**1,798,898**	**1,871,052**	**173,751**	**10.2%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	450	-	450	-	0.0%
ELECTRIC	2,442,230	2,795,889	2,650,375	2,935,684	139,795	5.0%
EQUIPMENT PARTS	355,529	309,400	246,776	325,400	16,000	5.2%
INTERNET	177,055	177,205	177,055	177,205	-	0.0%
INVENTORY ISSUES - CONTRA	352,445	-	-	-	-	0.0%
LUBRICANTS AND FLUIDS	16,314	14,820	29,438	14,820	-	0.0%
NATURAL GAS	21,475	26,134	30,774	38,032	11,898	45.5%
OFFICE SUPPLIES	77	-	-	-	-	0.0%
OPERATING SUPPLIES	508,561	395,650	538,065	692,900	297,250	75.1%
SALT AND CHEMICALS	249,873	382,020	316,947	389,510	7,490	2.0%
TECHNOLOGY HARDWARE	-	-	1,378	-	-	0.0%
WATER AND SEWER	9,582	3,817	10,453	3,817	-	0.0%
Purchased Items Total	**4,133,140**	**4,105,385**	**4,001,262**	**4,577,818**	**472,433**	**11.5%**

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	3,450,773	4,506,984	4,305,895	5,354,829	847,845	18.8%
BUILDING AND GROUNDS MAINT	105,011	305,500	69,523	280,500	(25,000)	-8.2%
DUES/SUBSCRIPTIONS/LICENSES	53,520	55,671	52,587	55,805	134	0.2%
EDUCATION AND TRAINING	-	-	74	-	-	0.0%
EQUIPMENT MAINTENANCE	79,850	261,500	43,408	261,500	-	0.0%
LAUNDRY SERVICE	(5)	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	-	-	260	-	-	0.0%
OPERATIONAL SERVICE	1,936,784	2,143,750	2,163,881	3,312,700	1,168,950	54.5%
OTHER EXPENSES	-	-	4	-	-	0.0%
POSTAGE AND DELIVERY	128	1,000	1,085	1,000	-	0.0%
RENTAL FEES	31,644	41,000	3,194	41,000	-	0.0%
SOFTWARE AND HARDWARE MAINT	10,657	10,600	17,623	10,900	300	2.8%
Purchased Services Total	**5,668,362**	**7,326,005**	**6,657,535**	**9,318,234**	**1,992,229**	**27.2%**
Purchased Water						
WATER	27,774,561	31,331,000	26,426,406	32,086,146	755,146	2.4%
Purchased Water Total	**27,774,561**	**31,331,000**	**26,426,406**	**32,086,146**	**755,146**	**2.4%**
Capital Outlay						
BUILDING IMPROVEMENTS	146,056	300,000	-	630,000	330,000	110.0%
INFRASTRUCTURE	25,894,956	68,654,488	43,986,242	86,910,285	18,255,797	26.6%
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	894,098	1,500,600	1,642,246	1,675,300	174,700	11.6%
Capital Outlay Total	**26,935,110**	**70,455,088**	**45,628,488**	**89,215,585**	**18,760,497**	**26.6%**
Grants & Contributions						
REIMBURSEMENT PROGRAMS	10,926	125,000	17,865	125,000	-	0.0%
Grants & Contributions Total	**10,926**	**125,000**	**17,865**	**125,000**	**-**	**0.0%**
Operations Total	**72,675,572**	**120,453,520**	**90,278,469**	**142,815,810**	**22,362,289**	**18.6%**
Support Services						
Salaries & Wages						
OTHER COMPENSATION	-	-	-	-	-	0.0%
OVERTIME PAY	25,536	74,789	17,388	56,413	(18,376)	-24.6%
REGULAR PAY	803,436	605,996	652,491	721,767	115,771	19.1%
TEMPORARY PAY	11,835	18,000	17,802	19,000	1,000	5.6%
Salaries & Wages Total	**840,807**	**698,785**	**687,680**	**797,180**	**98,395**	**14.1%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	5,926	5,977	5,984	5,799	(178)	-3.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,284	1,243	1,310	1,625	382	30.7%
EMPLOYER CONTRIBUTIONS/MEDICAL	109,709	109,720	106,646	122,697	12,977	11.8%
EMPLOYER CONTRIBUTIONS/UNEMPLY	806	701	772	801	100	14.3%
IMRF	48,777	42,784	47,313	52,987	10,204	23.8%
MEDICARE	10,079	8,383	9,569	9,666	1,284	15.3%
SOCIAL SECURITY	43,096	35,842	40,917	41,332	5,490	15.3%
Benefits & Related Total	**219,678**	**204,649**	**212,511**	**234,907**	**30,258**	**14.8%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	290	-	300	10	3.4%
OPERATING SUPPLIES	107,248	63,000	67,298	66,000	3,000	4.8%
Purchased Items Total	**107,248**	**63,290**	**67,298**	**66,300**	**3,010**	**4.8%**
Purchased Services						
BUILDING AND GROUNDS MAINT	712	5,000	3,050	5,000	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	159	775	131	1,265	490	63.2%
EDUCATION AND TRAINING	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	16,302	18,400	19,431	18,400	-	0.0%
OPERATIONAL SERVICE	33,287	55,000	24,359	55,000	-	0.0%
OTHER PROFESSIONAL SERVICE	4,442	8,500	4,642	8,500	-	0.0%
RENTAL FEES	4,471	3,800	3,120	3,800	-	0.0%
Purchased Services Total	**59,374**	**91,475**	**54,733**	**91,965**	**490**	**0.5%**
Support Services Total	**1,227,107**	**1,058,199**	**1,022,223**	**1,190,352**	**132,153**	**12.5%**
Expense Total	**105,413,728**	**131,950,283**	**101,127,071**	**158,397,906**	**26,447,623**	**20.0%**



NAPERVILLE DEVELOPMENT PARTNERSHIP

NAPERVILLE CONVENTION & VISITORS BUREAU

NCTV17

INTERFUND TRANSFER FOR DOWNTOWN MAINTENANCE

MISCELLANEOUS SERVICES

OPERATING BUDGETS

26

26 MISCELLANEOUS SERVICES

EXPENSE TYPES

The City provides funding to outside agencies such as the Naperville Development Partnership (NDP), the Naperville Convention and Visitors Bureau (NCVB), and Naperville Community Television (NCTV17), which deliver direct services to the City. Additionally, this category covers the interfund transfer for two-thirds of maintenance costs for the Downtown Maintenance & Marketing Fund, with the other one-third funded by Special Service Area (SSA) 36.

Miscellaneous services also account for transfers from the Water Street TIF Fund and SSA 23 Fund (Naper Main) to the Debt Service Fund. These funds collect revenues directly through property taxes, and funds are transferred to pay debt service associated with each fund.

EXPENSES BY TYPE

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Salaries & Wages	268,614	632,721	301,791	520,051	(112,670)	-17.8%
Grants & Contrib.	1,616,687	1,567,500	1,559,033	1,562,500	(5,000)	-0.3%
Interfund Transfers	2,439,113	2,510,773	2,510,773	2,279,326	(231,447)	-9.2%
Total	**4,324,414**	**4,710,994**	**4,371,598**	**4,361,877**	**(349,117)**	**-7.4%**

BUDGET ALLOCATION BY FUND

	2024 Actuals	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
General Fund	3,536,790	3,851,710	3,512,314	3,581,988	(269,722)	-7.0%
SSA 23	98,940	98,939	98,939	98,939	-	0.0%
Water Street TIF	688,685	760,345	760,345	680,950	(79,395)	-10.4%
Total	**4,324,414**	**4,710,994**	**4,371,598**	**4,361,877**	**(349,117)**	**-7.4%**

MISCELLANEOUS SERVICES	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
Other Compensation	268,614	632,721	301,791	520,051	(112,670)	-17.8%
Salaries & Wages Total	**268,614**	**632,721**	**301,791**	**520,051**	**(112,670)**	**-17.8%**
Grants & Contributions						
Contribution To Other Entities	1,616,687	1,567,500	1,559,033	1,562,500	(5,000)	-0.3%
Grants & Contributions Total	**1,616,687**	**1,567,500**	**1,559,033**	**1,562,500**	**(5,000)**	**-0.3%**
Interfund TF (Exp)						
Transfer Out	2,439,113	2,510,773	2,510,773	2,279,326	(231,447)	-9.2%
Interfund TF (Exp) Total	**2,439,113**	**2,510,773**	**2,510,773**	**2,279,326**	**(231,447)**	**-9.2%**
Administration Total	**4,324,414**	**4,710,994**	**4,371,598**	**4,361,877**	**(349,117)**	**-7.4%**
Expense Total	**4,324,414**	**4,710,994**	**4,371,598**	**4,361,877**	**(349,117)**	**-7.4%**

October 1, 2025

Dear City Council,

On behalf of the Board of Directors, staff, and myself, I'd like to thank you for your continued support of Naperville Community Television, Channel 17 (NCTV17) - your nonprofit community television station.

At NCTV17, we are proud to be the trusted source of information that connects and empowers our community. NCTV17 doesn't just keep residents informed—it amplifies Naperville's story to the region and beyond. By spotlighting local businesses like Block 59, nonprofits such as Loaves & Fishes, cultural celebrations like the Hispanic Festival, and community leadership through coverage of local elections, the station elevates Naperville's reputation as a thriving place to live, work, and visit—while fueling economic vitality and strengthening community connection.

Not only do we elevate Naperville's reputation we also believe what we do is an essential service that is often overlooked. Local news, like NCTV17, is just as vital as public safety or education. We keep a close watch on local government, reporting on everything from city budgets to school board decisions, while also highlighting the positive stories and events that make our community special. When there's an emergency, we are often on scene, sharing crucial information.

Supporting local news means supporting the foundation of community life. At NCTV17, we are committed to providing accurate, unbiased, and accessible information. Our coverage is free and available to everyone because an informed community is an empowered one.

For the last 20 years, NCTV17 has grown from a traditional PEG channel to a community news organization to meet the needs of the City and its residents.

Now, the economic model for cable television and local PEG channels has been disrupted, making it difficult for many outlets like NCTV17 to survive without community support.

NCTV17 is looking for additional investment from the City of Naperville to bring the PEG support up to 2025 economic levels. This support will help NCTV17 move into new revenue streams and stabilize both staff and budget going forward.

National research shows that about one in six Americans live in communities without any local news source, according to Northwestern University's Medill School of Journalism's State of Local News Report released in 2025. This absence of local coverage is more than an information gap. It has real consequences. Studies show that in areas without local news, voter turnout declines, municipal borrowing costs rise, and community divisions deepen.

"Put simply, the absence of local news affects our democracy, our economy, and the health of our communities," John Palfrey, president of the MacArthur Foundation, and Karen Rundlet, CEO of the Institute for Nonprofit News, wrote in a July 2025 commentary.

Whatever issues matter most to you—education, public health, the environment or civic engagement—local news is the foundation that helps us all work toward solutions together. As Palfrey and Rundlet also wrote, "Whatever your first issue is, local news and journalism should be your second." Without a shared set of facts, we cannot move forward together.

That is why your involvement matters. When you support NCTV17, you invest in a stronger Naperville, one where residents stay informed, participate in local decisions, and celebrate what unites us.

Thank you for your support,

Liz Spencer
Executive Director

Naperville Community Television

REVENUE	Actual 2022	Actual 2023	Actual 2024	YE Forecast 2025	Budget 2026
PEG Cable TV Revenue	$ 434,874	$ 401,325	$ 354,948	$ 309,000	$ 270,000
City's Offset of PEG Revenue decline	119,500	131,000	148,000	178,000	263,000
City of Naperville Services	122,000	122,000	122,000	122,000	122,000
SECA City Obligations	60,000	60,000	60,000	60,000	260,000
Total Cable TV and City Services Revenue	$ 736,374	$ 714,325	$ 684,948	$ 669,000	$ 915,000
Grants *	$ 3,000	$ 24,335	$ 7,247	$ 183,000	$ 82,000
Fundraising	161,807	111,401	150,615	145,500	145,000
Other (DVD's, classes, fees)	2,694	4,671	8,462	6,300	6,300
Interest	(53,150)	32,679	29,239	13,000	20,000
Production Services	462,671	309,603	174,770	162,000	135,000
Sponsorships	156,034	150,865	124,498	129,000	150,000
Total NCTV17 revenue	$ 733,056	$ 633,554	$ 494,831	$ 638,800	$ 538,300
Total Revenue	$ 1,469,430	$ 1,347,879	$ 1,179,779	$ 1,307,800	$ 1,453,300
EXPENSES					
Operations	$ 189,957	$ 166,320	$ 190,145	$ 219,000	$ 188,700
Independent Contractors	21,247	13,128	29,853	40,000	33,000
Insurance	24,937	26,505	28,214	30,800	33,500
Overhead - Building	90,347	92,316	98,696	107,400	111,500
Salaries & Taxes **	979,390	943,362	895,850	896,045	1,143,000
Benefits	105,019	85,230	89,499	104,000	156,600
Total Expenses	$ 1,410,897	$ 1,326,861	$ 1,332,257	$ 1,397,245	$ 1,666,300
Operating Income/(Loss) * **	**$ 58,533**	**$ 21,018**	**$ (152,478)**	**$ (89,445)**	**$ (213,000)**
Cash from Reserves (2024) and ERTC received (2025 & 2026) ** **			**152,478**	**89,445**	**213,000**
Net Income/(Loss)	**$ 58,533**	**$ 21,018**	**$ 0**	**$ 0**	**$ 0**

*** Grants include the IL State Grant of $168K in 2025 and $82K in 2026**

**** Salaries include the investment in the addition of positions required to fullfill the mission of NCTV17 in 2026**

*****An Employee Retention Tax Credit of $375,472 for taxes paid in the first 3 quarters of 2021 was received in 2025 but is not included in Net Ordinary (Loss)**

****** Reserves and funds from the ERTC received in 2025 will be utilized to cover net losses in 2024, 2025 and investment funding in 2026**

NAPERVILLE
Development Partnership

22 E. Chicago Ave., Suite 205
Naperville, IL 60540
P: 630-305-7701 ◆ F: 630-305-7793

October 1, 2025

Mayor Scott Wehrli
Naperville City Council Members
400 S. Eagle Street
Naperville, IL 60540

Re: ***FY 2026 Budget for Naperville Development Partnership, Naperville Convention & Visitors Bureau, and Naperville Restaurant Marketing***

Dear Mayor and City Council Members:

On behalf of the Naperville Development Partnership, a not for profit, public/private economic development organization, we respectfully submit our budget for FY 2026.

There have been many exciting economic development successes over the past year. Naperville has experienced a new vibrancy with the opening of the Block 59 Development, as well as continued investment in the Ogden Corridor with Northpond Partners upgrading the Iroquois Center and NewQuest completing a façade renovation at NPV City Market on N. Aurora, while their tenant, Ranch 99, is making progress on critical infrastructure needed to complete construction. Heinen's just opened its fifth Illinois store in Naperville last month. Ancho & Agave replaced Houlihan's in Showplace and Tollywood Lounge is opening on Springbrook Square Dr. New office leases have been signed in the I-88 Corridor and Naperville will be retaining Northern Trust and welcoming Liberty Mutual and Oceans Network next year. The CVB continues to bring new conferences to the City. This year Naperville hosted the Illinois Fraternal Order of Police as well as the Baptist General Women's Convention to name a few. The I-88 Corridor Study was released in May and work has begun to implement the recommendations.

Our attached summary will detail the request and the total amount requested is identical to last year's funding. NDP Board Members do respectfully request that I-88 Funding become a permanent part of the Economic Development funding. NDP budget includes non-city revenues to support economic development activities.

Thank you for your consideration of the NDP budget submittal and grant requests.

Sincerely,

Vince Rosanova
NDP Treasurer

Monica Conners
NDP President

FY 2026 Budget Overview

Organization Background: The Naperville Development Partnership (NDP) is a public-private not-for-profit (501 c 6) formed in 1995 celebrating its 30th year of service this year. Our mission is to enhance the economic well-being of Naperville, through job creation, capital investment and economic activity. By focusing on attracting, retaining and expanding businesses, as well as promoting tourism and dining in the City, NDP's efforts help to market the unique brand appeal of the City of Naperville.

Economic development activities are funded by a grant from the city, as well as contributions from each of the businesses and organizations that serve on the board of directors. In 1999, the NDP took on the operations of the Naperville Convention & Visitors Bureau (NCVB). This function is supported by a grant from the city's hotel tax. The NCVB does not sell memberships, nor does it charge a fee for services. If you are a hotel contributing to the hotel tax in Naperville, you are a member of the NCVB. All promotion activities for the NCVB occur under the "Visit Naperville" brand of NDP.

In 2005, the city established a food and beverage tax to fund the City's special events and cultural amenities. The NDP was provided with a grant from the Food & Beverage tax to promote Naperville as a dining destination. Dine Naperville was created to serve as the City's Restaurant trade organization. Today, "Dine Naperville" is a marketing brand that supports over 400 restaurants with special programming, targeted marketing and industry support through partnerships with entities like the Illinois Restaurant Association. Like the NCVB, Dine Naperville does not charge a membership. If a business contributes to the city's F&B tax, they are a member of Dine Naperville.

NDP Operations: The NDP has a staff of six (6) full-time employees. The positions include a President of the organization, a Director of Sales for the CVB and four employees that are cross trained in economic development, tourism and restaurant marketing. This reduces overhead costs, provides more opportunities for innovation, and enhances the employee experience by encouraging a team-based approach.

Our office is located in the River District in downtown Naperville and the NDP enjoys a below market value rent arrangement. In August of 2024, the River District building was sold to a local development firm out of Oakbrook. The current lease for NDP expires in 2028.

The NDP conducts an independent annual audit and holds quarterly meetings of the board of directors. NDP board members include members of the community as well as several ex-officio positions including elected officials and public-private partners such as school districts and representatives from the library and park district.

2026 Budget & Key Initiatives:

The NDP is requesting funding commensurate with last year's total request. The request is to approve a total of $1,365,000 of funding, which matches 2025's allocation. The Board of NDP respectfully requests that the I-88 Corridor funding become a permanent source of funding by increasing the annual economic development grant from $375,000 to $525,000. Funding for the CVB would remain flat at $655,000 from 2025 through Hotel/Motel tax. In addition, a SECA request to support restaurant marketing remains flat at $185,000. It should be noted that NDP anticipates requesting a 40% increase from its board contributions to help support the activities of the organization. The 2024 Audit of NDP did state that economic development was only funded at 24% of budget and should be more in line with CVB funding. This request for permanence will help NDP deliver more services throughout the community and execute the I-88 corridor strategy which impacts residents and businesses throughout the City.

As a recap, the NDP launched an economic development study of the 88 Corridor with economic development consultant AECOM which began in 2024 and was delivered in 2025. This was supported by the City's 2024 contribution to market the I-88 Research & Development Corridor. Some notable outcomes of the study that will support economic development efforts include:

- Identifying 5 target industry clusters that leverage the City of Naperville's strengths in order to deliver an effective attraction, retention and expansion marketing strategy. These clusters are Ag/Food Tech, Life Sciences/Pharma, FinTech, Energy and Advanced Manufacturing, Computer Science/Quantum.
- Understanding the strengths and weaknesses of the corridor with respect to the financial viability of existing commercial real estate.
- Six recommended strategies included forming strategic partnerships, establishing an identity for the corridor, incentivizing high quality development and creating a sense of place, selected marketing strategies, leveraging assets to grow innovation and entrepreneurship and build capacity within the organization.

Benchmarking Naperville against several US innovation interstate corridors was completed to gain knowledge of best practices and develop a place-based marketing strategy, as well as identifying the health and wellness of real estate within the corridor.

The I-88 Funding for 2025 has been allocated to promote advertising in certain industry trade publications as well as multistate real estate channels, execute attraction activities which include national engagement with the site selection community, and develop industry roundtables for the target industry clusters identified in the study. In addition, resources will be deployed to engage in a branding campaign of the corridor.

By allowing for a permanent increase of economic development funding for 2026, more resources can be deployed for marketing to attract, retain and expand the businesses in Naperville which strengthen the economy and diversify the tax base. This helps all residents. In addition, we need to continue to cultivate entrepreneurship and workforce development initiatives which are much needed to effectively compete nationally. Lastly, retaining important tools like Placer AI will help continue to demonstrate data driven solutions for the City. The work of the 88 Plan will not continue without a permanent source of funding to continue to market the community.

Additionally, the CVB hopes to attend several conferences for meeting planners as well as execute market visits to organizations who may select a Chicagoland suburb for corporate meeting events. Sports tourism is also a goal of the new CVB Director of Sales, as well as promoting more day trips throughout the State of Illinois and neighboring areas to bring in outside sales tax revenue.

Dine Naperville plans to continue more digital marketing strategies to build from the momentum of last year's Restaurant Week. NDP strategically works collaboratively with Downtown Naperville Alliance to add and not repeat what Downtown is doing to attract visitors. Dine Naperville plans on hosting an inaugural Taste of Naperville in late 2026, pending restaurant participation.

The NDP thanks the City Council for their consideration of this budget request. NDP staff and board Treasurer are available to answer any questions or address any concerns you may have.

Respectfully submitted:





Monica Conners
NDP President

Vince Rosanova
NDP Treasurer

Naperville Development Partnership
(CVB Restaurant Marketing)
FY 2026 Budget (w/ auto sum)

Income	FY 2026	
City Income		
ED Income	525,000	
H/M Income	655,000	
Total City Income		1,180,000
Contribution Income		
General Contribution	140,500	
Total Contribution Income		140,500
Grants & Foundations		
SECA Grant Restaurant Marketing	185,000	
Total Grants & Foundations		185,000
Miscellaneous Income		4,000
TOTAL INCOME		1,509,500

EXPENSE	FY 2026	
Restaurant Marketing		
Dining Guide	52,000	
Promotion/Advertising	80,000	
Marketing Other	53,000	
Total Restaurant Marketing		185,000
Presentation Expense/Bus Dev		
Business Development/Attraction	35,000	
STR Report	4,550	
Commercial Broker Event	32,000	
Total Presentation Exp/Bus Dvlpmnt		71,550
Dues & Subscriptions		26,000
Advertising		62,000
Brochures/Newsletter/Maps		
Visitors Guide	21,064	
Maps & Other Broch	4,500	
Total Brochures/Newsletter/Maps		25,564
Premiums & Promotions		16,000

Naperville Development Partnership
(CVB Restaurant Marketing)
FY 2026 Budget (w/ auto sum)

Committee Expenses		
Board	6,500	
Executive Committee	900	
Marketing	1,600	
Visitors Bureau	3,700	
Business Retention Meetings	-	
Legislative Committee	-	
Finance Committee		
Other	200	
Total Committee Expenses		12,900
Data Development		
CoStar	24,200	
Internet & Software	43,300	
Total Data Development		67,500
Insurance		
D & O	2,256	
Office general & liability	2,475	
Workers Comp	5,300	
Total Insurance		10,031
Office Administration		
Bank Service Charges	50	
Equipment rental	4,000	
Storage Rental	-	
Office supplies	10,000	
Postage & delivery	2,275	
Stationary	1,500	
Telecommunications	11,500	
Staff Meetings	1,500	
Credit Card Fees	650	
Repairs & Maintenance	5,000	
Other	5,000	
Total Office Administration		41,475
Overhead Expenses		
Rent	77,350	
Utilities	7,480	
Other	1,500	
Total Overhead Expenses		86,330
Payroll & Benefits		
Salaries 7 FTE; 1 PTE	657,750	
Payroll Taxes	50,000	

Naperville Development Partnership
(CVB Restaurant Marketing)
FY 2026 Budget (w/ auto sum)

Payroll Prep Fees	-	
Health Insurance	45,000	
Simple Plan	19,400	
Disability & Life Ins.	7,200	
Benefits	8,600	
Other	-	
Total Payroll & Benefits		787,950
Professional Fees		
Accounting/Audit	18,000	
Other	19,000	
Total Professional Fees		37,000
Public Relations		
Community Contacts	3,400	
Special Events	2,500	
Total Public Relations		5,900
Travel		6,000
Trade Shows/Conferences/Fam Tours		
Conf & Seminars	8,800	
Trade Show Other	57,000	
Total Trade Shows/Confs/Fam Tours		65,800
Websites & Mobile Apps		2,500
TOTAL EXPENSES		**1,509,500**



APPENDICES

26

26 ACRONYMS

Below are acronyms used throughout the City of Naperville, Illinois, budget book.

ACFR: Annual Comprehensive Financial Report

ARPA: American Rescue Plan Act

APPA: American Public Power Association

APWA: American Public Works Association

BAN: Bond Anticipation Note

BASSET: Beverage Alcohol Sellers and Servers Education and Training

CAD/RMS: Computer-Aided Dispatch/Records Management System

CART: Community Advocate Response Team

CBD: Central Business District

CDBG: Community Development Block Grant

CIP: Capital Improvement Program

CLFRF: Coronavirus Local Fiscal Recovery Fund

COVID-19: Coronavirus, the commonly used name for the SARS-CoV-2 virus that caused a global pandemic in 2020

CMO: City Manager's Office

CSD: Community Services Department

CY: Calendar Year

DCEO: (Illinois) Department of Commerce and Economic Opportunity

DLT: Director Leadership Team

DPU-E: Department of Public Utilities – Electric, also referred to as the Electric Utility

DPU-W: Department of Public Utilities – Water/Wastewater, also referred to as the Water Utilities

DPW: Department of Public Works, also referred to as Public Works

EAP: Employee Assistance Program

EAV: Equalized Assessed Value

ECC: Emergency Communications Center (9-1-1, formerly referred to as Public Safety Answering Point, or PSAP)

EDMS: Electronic Document Management System

EMA: Emergency Management Agency

FSD: Financial Services Department, also referred to as Finance

FTE: Full-time Equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GF: General Fund

GFOA: Government Finance Officers Association

HHW: Household Hazardous Waste

HR: Human Resources

HRST: Home Rule Sales Tax

IDOT: Illinois Department of Transportation

IDPH: Illinois Department of Public Health

IMEA: Illinois Municipal Electric Agency

IEPA: Illinois Environmental Protection Agency

IML: Illinois Municipal League

IMRF: Illinois Municipal Retirement Fund

IDNR: Illinois Department of Natural Resources

IT: Information Technology

J.U.L.I.E.: Joint Utility Location Information & Excavation System

kW: Kilowatt

kWh: Kilowatt Hour

MFT: Motor Fuel Tax

MIP: Maintenance Improvement Program

NEU: Naperville Employee University

NG911: Next Generation 9-1-1

NOC: North Operations Center (Water Service Center)

NS: Naper Settlement

NPDES: National Pollutant Discharge Elimination System

O&M: Operation and Maintenance

OSHA: Occupational Safety & Health Administration

PAFR: Popular Annual Finance Report

PFAS: Per- and Polyfluoroalkyl Substances

PSAP: Public Safety Answering Point

RFI: Request for Information

RFP: Request for Proposal

RFQ: Request for Qualifications

SAIDI: System Average Interruption Duration Index

SAIFI: System Average Interruption Frequency Index

SECA: Special Events & Community Arts Fund

SOC: South Operations Center (Water)

SSA: Special Service Area

SWRC: Springbrook Water Reclamation Center, also referred to as Springbrook

TED: Transportation, Engineering & Development Business Group

TSC: Technology Steering Committee

USEPA: United States Environmental Protection Agency

WSC: Water Service Center (1200 Ogden Ave.)

26 GLOSSARY OF TERMS

ABATEMENT: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

ACCOUNT: A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

ACCRUAL BASIS OF ACCOUNTING: A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of related cash flows.

ACTUARIAL/ACTUARY: A person or methodology determining required contributions to achieve future funding levels that address risk and time.

ADOPTED BUDGET: The proposed budget as initially and formally approved by the City Council.

AD VALOREM TAX: A tax levied in proportion to the value of the property levied.

AMORTIZATION: The reduction of debt through regular payments of principal and interest, of which the principal payments are sufficient to retire the debt instrument at a predetermined date known as maturity.

ANNUAL COMPREHENSIVE FINANCIAL REPORT: This official audited annual report presents the status of the City's finances in a standardized format. The report is organized by funds and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance and an operating statement that compares revenues and expenditures.

APPRAISED VALUE: To make an estimate of value, generally for the purpose of taxation.

APPROPRIATION: An act or ordinance of the City Council allowing agencies and departments to incur obligations and to make payments out of a specific budget for specified purposes.

ARBITRAGE: Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.

ASSESSED VALUE: A value set upon real estate or other property by a government, generally for the purpose of levying taxes.

ASSETS: Resources owned or held by a government that have monetary value.

AUDIT: An independent assessment of the fairness by which a company's financial statements are presented by its management.

BALANCED BUDGET: A budget where total expected revenues equal total planned spending. In other words, operating expenditures should not exceed the amount of operating revenues.

BENEFITS: Payments to which participants may be entitled under a pension plan, including pension, death, and those due on termination of employment.

BOND: A written promise, generally under seal, to pay a specified sum of money called the face value at a fixed time in the future called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

BONDED DEBT: Debt for which general obligation bonds or revenue bonds are issued.

BUDGET: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

BUDGET AUTHORITY: Authority provided by law that permits City departments to incur obligations requiring either immediate or future payment of money.

BUDGET CALENDAR: The schedule of essential dates or milestones the City follows in preparing, adopting, and administering the budget.

BUDGET DEFICIT: The amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

BUDGET MESSAGE: A general discussion of the proposed budget as presented in writing by the City Manager to the City Council.

BUDGET ORDINANCE: The official enactment by the City Council to legally authorize City staff to obligate and expend resources.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limits of available appropriations and revenues.

BUILDING PERMITS: Revenues derived from the issuance of building permits prior to construction with the City of Naperville.

CABLE TV FRANCHISE: Franchise tax levied on a cable television company.

CAPITAL EXPENDITURE: Expenditures that result in the acquisition of, or addition to, fixed assets.

CART PROGRAM: The Naperville Fire Department's Community Advocate Response Team is a 24/7 service designed to prevent mental health emergencies from escalating to life-threatening situations.

CAPITAL IMPROVEMENT PROGRAM: A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project and specifies the full resources estimated to be available to finance the projected expenditures.

CHARGEBACKS: Accounting transactions that recover one fund's expenses from another that received the service.

CHART OF ACCOUNTS: A listing of the asset, liability, equity, expenditure, and revenue accounts used in the accounting, operations, and budgeting processes.

CONTINGENCY: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as emergencies, federal mandates, shortfalls in revenue, and similar eventualities.

COVID-19: The common name for the SARS-CoV-2 virus, whose spread resulted in a global pandemic in 2020.

DEBT PROCEEDS - BONDS: Funds available from the issuance of bonds.

DEBT SERVICE FUND: A fund used to account for the accumulation of resources for and the payment of general long-term debt principal, interest, and related costs.

DEFICIT: The excess of liabilities over assets or expenditures over revenues in a fund over an accounting period.

DEPARTMENT: The basic organizational unit of the City; it is functionally unique in its services.

DEPRECIATION: A calculation of the estimated decrease in value of physical assets due to usage and passage of time.

DISTINGUISHED BUDGET PRESENTATION PROGRAM: This is a voluntary program administered by the Government Finance Officers Association to encourage governments to publish efficiently organized and easily readable budget documents, providing peer recognition and technical assistance to the fiscal officers preparing them.

DIVISION: A unit of an organization that reports to a department.

ENCUMBRANCE ACCOUNTING: Refers to an accounting system in which purchase orders, contracts, and other commitments for the expenditures of monies are recorded to reserve that portion of the applicable appropriation.

ENTERPRISE FUNDS: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise funds are used when the governing body intends that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered through user charges or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EXPENDITURE: The actual outlay of or obligation to pay cash. This does not include encumbrances.

FIDUCIARY FUNDS (TRUST AND AGENCY FUNDS): These funds account for assets held by the City in a trustee capacity or as an agency for individuals, private organizations, other governments, and/or other funds. These include Expendable Trust, Nonexpendable Trust, Pension Trust, and Agency Funds. Nonexpendable Trust and Pension Trust Funds are accounted for essentially in the same manner as proprietary funds since capital maintenance is critical. Expendable Trust Funds are accounted for essentially in the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

FISCAL YEAR: A 12-month period to which the annual budget applies and at the end of which a municipality determines its financial position and results of operations. The City of Naperville has specified January 1 to December 31 as its fiscal year.

FIXED ASSETS: Assets of a long-term character, which are intended to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FLEET: The vehicles owned and operated by the City.

FORECAST: A projection of future revenues and/or expenses based on historical and current economic, financial, and demographic information.

FORFEITURE: The automatic loss of property, including cash, as a penalty for breaking the law or as compensation for losses resulting from illegal activity. Once the property has been forfeited, the City may claim it, resulting in the confiscation of the property.

FULL-TIME EQUIVALENT (FTE): The number of positions calculated on the basis that one FTE equates to a 40-hour workweek for 12 months. For example, two part-time positions working 20 hours for 12 months equals one FTE.

FUNCTIONAL CLASSIFICATION: A means of presenting budgetary data in terms of the major purposes being served. Each program or activity is placed in the same category (e.g., administration, fire, police) that best represents its major purpose, regardless of the spending agency or department.

FUND: A fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

FUND ACCOUNTING: The City's accounts are organized based on funds and account groups, and each is considered a separate accounting entity. A fund's operations are accounted for with separate sets of self-balancing accounts that comprise its asset, liability, fund equity, revenue, and expenditure accounts, as appropriate. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and how spending activities are to be controlled.

FUND BALANCE: The fund equity of governmental funds.

FUND EQUITY: Fund equity in governmental accounting is the difference between a governmental fund's assets and liabilities, also known as fund balance. It's a measure of the available financial resources that can be spent.

FUND TRANSFER: A budgeted transfer of funds to another fund.

GENERAL FUND: The General Fund is the City's general operating fund. It accounts for all financial resources except those that must be accounted for in another fund.

GOAL: A statement of broad direction, purpose, or intent based on the community's needs.

GENERAL OBLIGATION BONDS: Bonds in which the full faith and credit of the issuing government are pledged.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards accounted for in another fund and guidelines for financial accounting and reporting.

GOVERNMENTAL ACCOUNTING: The composite of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

GOVERNMENTAL FUNDS: General, Special Revenue, Debt Service, and Capital Project funds.

GRANT: A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

INFLATION: A substantial rise in the general level of prices related to an increase in the volume of money, resulting in the loss of value of currency.

INFRASTRUCTURE: Public domain fixed assets, including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the City.

INTERFUND TRANSFERS: Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

INTERGOVERNMENTAL NON-REVENUE RECEIPT: A fixed asset originating from one City department to another.

INTERGOVERNMENTAL REVENUE: Revenue received from or through the federal, state, or county government.

INTERNAL SERVICE FUND: A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies.

LIABILITIES: Debt or other obligations arising in the past which must be liquidated, renewed, or refunded at some future date.

LINE-ITEM BUDGET: A budget that allocates funds to specific cost centers, accounts, or objects, (e.g., salaries and office supplies).

LONG-TERM DEBT: Bonded debt and other long-term obligations, such as benefit accruals, due beyond one year.

MANDATE: A requirement from a higher level of government that a lower level of government performs a task in a particular way or by a particular standard.

MILL: A taxation unit equal to one dollar of tax obligations for every $1,000 of assessed valuation of property.

MILLAGE: The tax rate on real property based on $1.00 per $1,000 of assessed property value.

MISCELLANEOUS REVENUE: Those revenues that are small in value and not individually categorized.

MISSION STATEMENT: The statement that identifies a department's purpose and function.

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Basis of accounting in which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which is recognized when due.

MUNICIPAL CODE: A collection of laws, rules, and regulations that apply to the City and its residents.

MUNICIPAL GROCERY TAX: A tax upon all persons engaged in the business of selling groceries at retail in the municipality. Starting Jan. 1, 2026, the State of Illinois' state grocery tax is eliminated. In 2025, the Naperville City Council approved a replacement 1% Municipal Grocery Tax to go into effect on Jan. 1, 2026, as a means of revenue replacement.

MUNICIPAL GROCERY SERVICE OCCUPATION TAX: A tax upon all persons engaged, in the municipality, in the business of making sales of service, who, as an incident to making those sales of service, transfer groceries. In Illinois, any municipality imposing a Municipal Grocery Tax must also impose a Service Occupation Tax at the same rate. In Naperville, this will be 1% effective on Jan. 1, 2026.

OBJECT CLASSIFICATION: A means of identifying and analyzing the obligations incurred by the City in terms of the nature of the goods or services purchased (e.g., personnel compensations, commodities, capital outlays, contractual services, and personnel benefits), regardless of the agency involved or purpose of the programs for which they are used.

OBJECTIVE: Something toward which effort is directed: an aim, goal, or end of action. Whereas goals are broader, objectives are typically measurable, specific, and have a time component.

OPERATING BUDGET: A financial plan that presents proposed expenditures for the fiscal year and estimates the revenues to fund them.

OPERATING EXPENSES: Fund expenses that are ordinary, recurring in nature, and directly related to the fund's primary service activities.

ORDINANCE: A formal legislative enactment by the City that carries the full force and effect of the law within the corporate boundaries of the City, unless in conflict with any higher form of law, such as state or federal.

OUTLAYS: Checks issued, interest accrued on public debt, or other payments made, offset by refunds and reimbursements.

PER CAPITA: A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

PERFORMANCE INDICATORS: Specific quantitative and qualitative measures of work performed as an objective of the department.

PFAS: A group of synthetic chemicals that have been used in many products since the 1950s. They are also known as "forever chemicals" because they persist in the environment and do not break down easily.

PRODUCTIVITY: A measure of the increase in service output of City programs compared to the per unit of resource input invested.

PROPERTY TAXES: Used to describe all revenues received in a period from property taxes, both current and delinquent, including all related penalties and interest. Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

PROPRIETARY FUND: Enterprise and internal service funds that are similar to corporate funds in that they are related to assets, liabilities, equities, revenues, expenses, and transfers determined by business or quasi-business activity.

RESERVE: An account used to earmark a portion of a fund balance to indicate that it is not appropriate for expenditure, and an account used to earmark a portion of fund equity as legally segregated for a specific future use.

RESOLUTION: A legislative act by the City with less legal formality than an ordinance.

RESTITUTION: Revenues collected as a payment for damage to City property.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of an Enterprise Fund.

REVENUES: Money received into a fund from outside the fund that, together with fund balances, provides the financial resources for a given fiscal year.

REVENUE BONDS: Bonds in which principal and interest are paid exclusively from enterprise fund earnings.

REVISED BUDGET: The adopted budget as formally adjusted by the City Council.

SALES TAX: Tax imposed on taxable sales of all final goods.

SPECIAL ASSESSMENT: A compulsory levy against certain properties to defray part or all of the cost of a specific improvement or service deemed to benefit those properties primarily.

SPECIAL ASSESSMENT FUNDS: A fund used to account for financing public improvements or services deemed to benefit the properties against which special assessments are levied.

STRATEGIC OBJECTIVE: Something to be accomplished in specific, well-defined, and measurable terms and is achievable within a specific time frame.

TAX LEVY: The total amount to be raised by general property taxes for a purpose specified in the Tax Levy Ordinance.

TRIAL BALANCE: A list of the balances by account in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or their net balance agrees with a control account, the ledger which uses total expenditures and transfers to other funds that decreases net financial resources.

USER CHARGES: The payment of a fee for direct receipt of public service by the party benefiting from the service.

VARIABLE RATE: A rate of interest subject to adjustment.