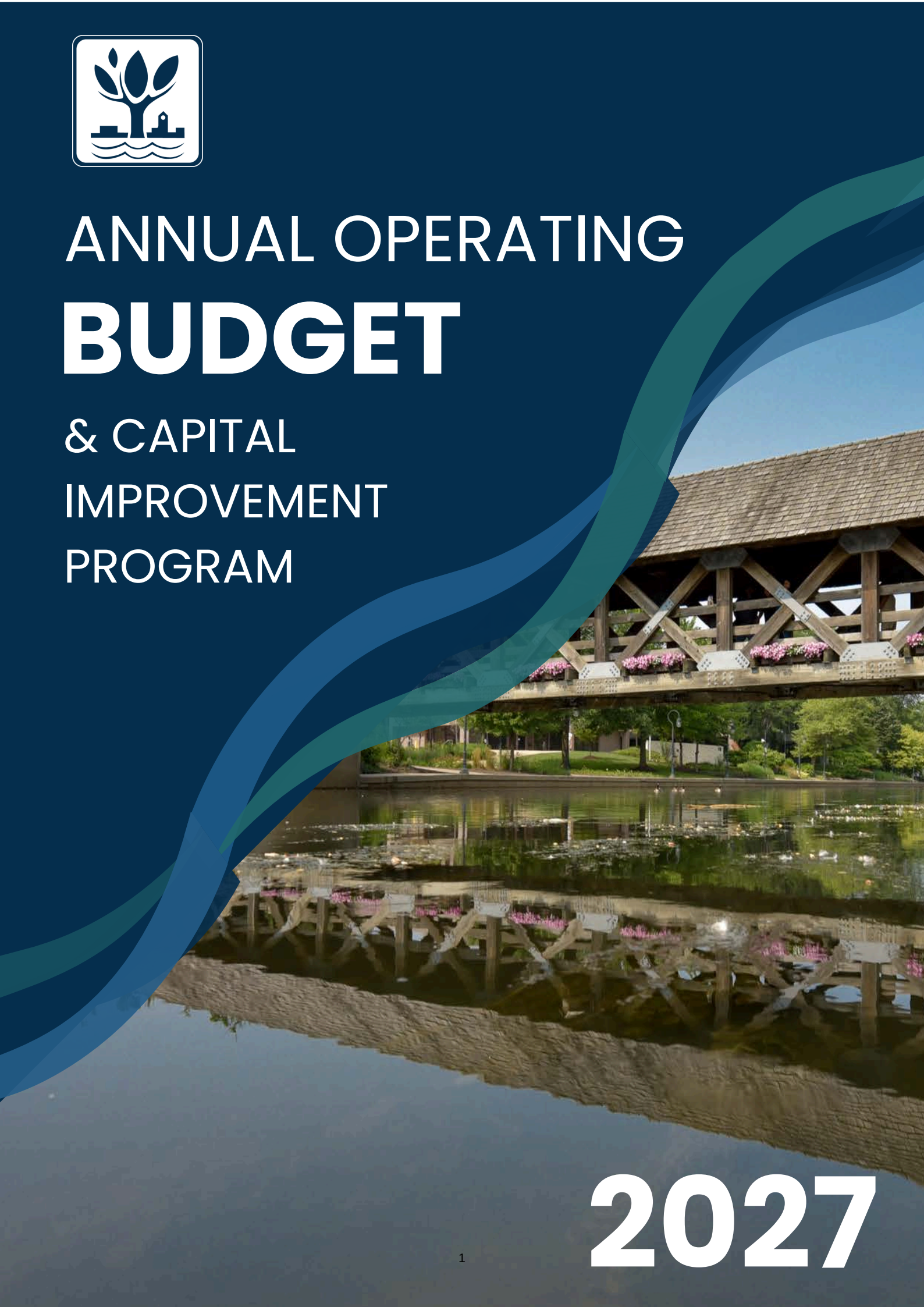
ANNUAL OPERATING BUDGET

& CAPITAL IMPROVEMENT PROGRAM



2027

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Budget Overview

OCT. 9, 2026

Honorable Mayor Scott Wehrli & the Naperville City Council:

On behalf of the City of Naperville, we are proud to present the proposed 2027 Annual Operating Budget and Capital Improvement Program (CIP). Developing the 2027 budget builds on the work undertaken in 2026, with a continued focus on prioritizing City resources where they can have the greatest impact on service delivery. Guided by our continued "Money with a Mission" approach, the proposed budget reflects our commitment to using every dollar purposefully to support high-quality services and sound fiscal management that contributes to the community's quality of life.

The 2027 budget is recommended at $723.83 million, reflecting an overall increase of 5.6% from the 2026 budget. Investments in our utility infrastructure and transportation improvements mainly drive this growth. On the operating side, as a service-based organization, personnel represents the City's largest ongoing expense outside of capital investments. With a recommended property tax levy of $63.42 million after debt service abatements and continued incremental growth included, we expect a tax rate decrease from the current rate of 0.5583 to 0.5528.

2027 BUDGET CONSIDERATIONS

The 2027 budget continues the City's focus on "Money With a Mission," ensuring that every dollar has a purpose, while also addressing service gaps identified in key operational departments. The 2027 proposed budget reflects 9.375 new FTE requests based on demonstrated need and the objective of improving current service levels. At the same time, departments were asked to review their budgets closely and align funding with actual spending patterns, trimming amounts where historical expenditures did not support the existing budget. This approach allows the City to address priority service needs while maintaining discipline over ongoing expenditures and ensuring resources are directed where they provide the greatest value.

Ultimately, this philosophy allows the City to focus on 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.

In addition to an expansive capital improvement program, the budget supports several key measures that address emerging trends that either are currently or may lead to service gaps. With people being the primary resource in any service-based organization, this is a two-pronged approach: retaining existing staff in a challenging workforce environment and adding staff to ensure effective service delivery.

Investing in our Professional Staff

The 2027 budget implements the second year of the City's recommended compensation changes. The changes are designed to ensure employees progress through their established pay ranges as they gain experience and develop in their roles, while also helping the City remain competitive in attracting and retaining qualified employees. This continued investment in the City's personnel recognizes that maintaining a strong and experienced workforce is essential to delivering high-quality services to the community.

Strategic Staffing to Address Service Needs

As part of the 2027 budget process, one of the City's key considerations was identifying areas where service levels could be strengthened, resident concerns could be better addressed, or existing processes could be improved. Departments submitted nearly 20 requests for new FTEs, which required the budget team to evaluate each request carefully and prioritize positions based on demonstrated service needs, operational demands, and opportunities to improve service delivery.

The proposed positions represent targeted investments in areas where additional staffing can meaningfully improve service delivery and operational capacity. The outcomes of these staffing recommendations will be measured by enhanced responsiveness, timely service delivery as well as improved system reliability and government transparency. In the General Fund, we are requesting the addition of 5.375 FTEs to strengthen code enforcement, plan review, permitting, forestry, Freedom of Information Act (FOIA) requests, and communications. In the Utility Funds, the budget proposes adding 4 new positions to provide needed staffing coverage in the Electric Utility and additional headcount in the Water Utility to align staffing with the expansion of the Springbrook Water Reclamation Center.

This approach focused on directing resources to specific service areas where additional capacity can help address gaps, improve processes, and better meet the needs of residents and the community. The justifications for these proposed positions are outlined in a subsequent section.

Aging Assets

Naperville has grown significantly over the past 30 years, with the City's population nearly doubling from 87,000 to over 150,000 since 1990. That growth has also increased the need for more infrastructure and capital assets, including streets, water mains, electric distribution lines, and sanitary and storm sewers.

Year	Maintenance	Upgrades/Replacement
2022	38%	62%
2023	23%	77%
2024	20%	80%
2025	15%	85%
2026	14%	86%
2027	12%	88%

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 in regulatory requirements since 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 CIP moving forward.

National and Global Financial Climate

Economic and political uncertainty continues to make national headlines in 2026 as federal and state policies evolve. Instability at the federal and state levels can affect local funding and services through unfunded mandates, fewer grant opportunities, and broader political and economic uncertainty. As such, Naperville leadership continues to monitor and prepare for potential impacts on local government.

Recently, the Federal Reserve changed course after three years of no interest rate increases and raised rates by a quarter of a percent from 3.75% to 4.0%. A major driver of the 2026 rate increase is ongoing concern over inflation, which has consistently been at or above 3%, showing little progress toward the Federal Reserve's 2% inflation goal. According to the Bureau of Labor Statistics, over the 12 months ending in August 2026, the consumer price index increased by 2.4%.

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 2025, with nearly $5.7 billion in retail sales, up 15% from 2024. The City is particularly strong in dining and drinking, grocery, home improvement, and auto and gas sales, and the opening of the Block 59 dining and retail district has revitalized a previously underutilized stretch of property along Route 59. Recently, IKEA announced it would close its Bolingbrook location and relocate to an area near Block 59 in Naperville as one of the chain's small-format stores, reflecting the City's broader appeal to global businesses and its dominance in the suburban retail landscape.

Economists predict that the U.S. outlook for 2027 shows moderate growth paired with persistent inflationary pressures, largely driven by artificial intelligence (AI) infrastructure investments while navigating political and trade tensions.

Naperville's Equalized Assessed Value (EAV) for tax year 2026 is estimated at $11.47 billion, an increase of 6% 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 unfavorably to unemployment statewide. According to the Illinois Department of Employment Security (IDES), the unemployment rate for the area that includes Naperville was 5.6% in August 2026, higher than the previous year's 4.5% rate and the state's August 2026 4.9% unemployment rate. According to IDES, job growth is down in most of the state's metro areas compared to March 2025.

Budget Overview & Highlights

The 2027 City of Naperville budget is recommended at $723.83 million, an overall increase of 5.6% from the 2026 budget of $685.34 million. The total budget comprises $703.56 million in expenditures, an overall increase of 6.0%, and an additional $20.27 million in transfers between budget funds. Interfund transfers are 7.1% lower due to the removal of the one-time transfer from the Capital Projects Fund to the E-911 Fund to support the Land Mobile Radio Network project. Other factors driving the 5.6% increase include significant investment in personnel, service delivery, and infrastructure improvements.

The 2027 budget is supported by $677.04 million in revenues, a 3.1% increase from the 2026 budget. The increase in revenues is primarily driven by recommended rate increases for Water and Electric, along with projected growth in the City's three largest non-utility revenue sources: sales tax, state-shared income tax, and property taxes. The budget reflects an average 5.0% electric rate increase across rate classes, along with 12% and 10% increases in water and wastewater rates, respectively, based on consultant-led rate studies.

	2026 Budget	2027 Budget	Change ($)	Change (%)
Revenues				
Revenues	632,235,064	654,211,876	21,976,812	3.5%
Interfund Transfers (In)	24,667,137	22,831,340	(1,835,797)	-7.4%
Revenue Total	**656,902,201**	**677,043,216**	**19,999,809**	**3.0%**
Expenditures				
Expenditures	663,508,154	703,557,598	40,049,444	6.0%
Interfund Transfers (Out)	21,834,434	20,274,361	(1,560,073)	-7.2%
Expenditure Total	**685,342,588**	**723,831,959**	**38,489,371**	**5.6%**

The City's staff is core to its service delivery mission, and personnel expenses account for a significant portion of the budget proposal. The 2027 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 $413,000 in wage adjustments to support the non-union compensation and classification study. The budget also supports a 6.7% increase in employee health insurance and increases in the required contributions to Fire, Police, and IMRF pensions.

As noted earlier, the 2027 proposed budget reflects 9.375 FTE requests. These recommended positions and their justifications are outlined below.

Transportation, Engineering and Development

The TED Department recommends adding three new positions in 2027.

- The ability to provide timely review of developments and telecommunications projects will be enhanced through the recommended addition of a **Development Review Team Project Manager**. Currently, only one staff member has full knowledge of the agreements and processes; as a result, this position would provide better coverage for the current workload and added flexibility to address other emerging projects and priorities. The total salary and benefits cost for this position is budgeted at $150,580.
- The addition of a dedicated **Senior Traffic Engineer** would provide redundancy in specialized knowledge and more in-depth analysis of traffic studies associated with development projects. This Senior Traffic Engineer would also free up other Engineers' time to focus their efforts on permit and development review. The total salary and benefits cost for this position is budgeted at $159,681.
- The turnaround time for plan reviews will be improved with the recommended addition of a third **Code Enforcement Officer**. This position would ideally focus more on commercial plan reviews. The City currently uses third-party reviews for some commercial plans; however, internal plan reviews are more cost-effective and provide a better customer experience. The total salary and benefits cost of this position is estimated at $146,463. The position also requires the addition of a vehicle at a cost of $43,500.

Forestry

The Public Works Department proposes adding one new position in 2027.

- To improve the operations of the Forestry team, a second **Forestry Field Supervisor** is recommended. The position would allow supervisors to coordinate crews more effectively, prioritize work, respond to resident requests, and manage daily field activities while ensuring projects and maintenance work are completed safely and efficiently. The total salary and benefit cost of this position is estimated at $141,242. The position also requires the addition of a heavy-duty pickup at a cost of $73,500.

Utilities

The Water Utility Department proposes adding three new positions in 2027.

- Investment in the Springbrook facility requires investing in the people who will operate it. Adding **two new Wastewater Treatment Operators** will align staffing needs with the facility's expansion. Two additional operators will also help eliminate or reduce solo staffing on weekends and overnight shifts. Currently, 10 of the 21 weekly shifts are staffed with only one operator. The total cost of these positions, inclusive of salary, benefits, and equipment, is estimated at $262,993.

- Water industry best practices dictate specific staffing ratios for utility automation teams to ensure safe and reliable operations. Our current staffing level falls significantly short of these benchmarks. Adding a recommended **Utility Supervisor III** will resolve critical gaps in cybersecurity, regulatory compliance and system reliability. The total salary and benefits cost for this position is budgeted at $191,591.

The Electric Utility proposes adding one new position in 2027.

- A second overnight **System Controller** would provide additional support during major storms, allowing one controller to manage field communications while the other focuses on coordinating system switching. This could help restore power faster and reduce outage durations. The total salary and benefits cost for this position is budgeted at $152,052.

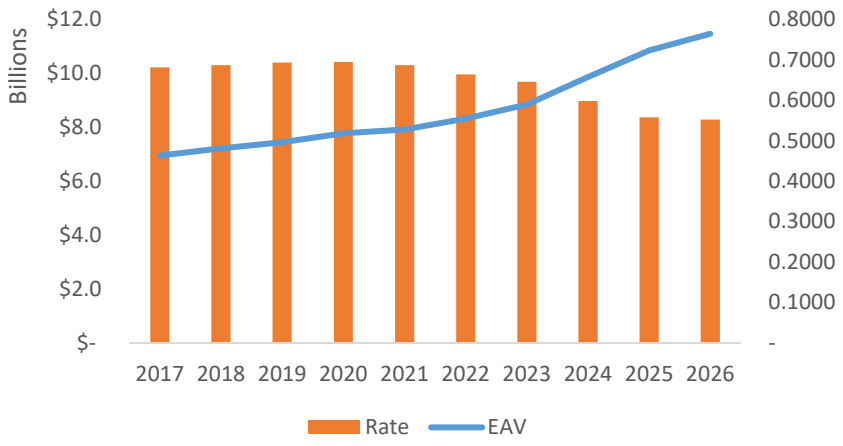
Transparency

The following positions are recommended to improve the FOIA process and enhance Fire Department communications.

- FOIA is becoming an increasingly legally intensive function requiring specialized expertise to ensure statutory compliance and mitigate legal risk. Adding an **Assistant City Attorney** position would provide specialized legal counsel and oversight for the City FOIA Team. The total salary and benefits cost for this position is budgeted at $140,248.
- To improve the Fire Department's communications and public outreach, converting the current part-time Communications Specialist position into a full-time **Communications Specialist** role is recommended. The position would provide dedicated communications support for the Fire Department, a model that has proven successful with other operational departments, specifically Police and Electric. The total cost of the full-time position would be $66,640, a $26,120 increase compared to the part-time position.

Property Tax

In Naperville, property taxes primarily fund the City's long-term obligations, such as public safety, IMRF pensions, and debt service payments. This tax also primarily funds the Naperville Public Library and Naper Settlement operations. The 2027 budget includes a total tax levy of $63.42 million, an increase of $2.85 million, or 4.7%, over last year.



The 2027 budget recommendation continues to take advantage of incremental EAV growth, including new development, to maintain a low tax rate. EAV growth is estimated at 6% in 2026. This estimate reflects a more conservative approach than in recent years, recognizing that the unusually high assessment growth of the past several years may be returning to a more normalized growth rate. Based on the estimated EAV of $11.47 billion, the resulting property tax rate would decrease to 0.5528 compared to the current rate of 0.5583.

General Fund Overview

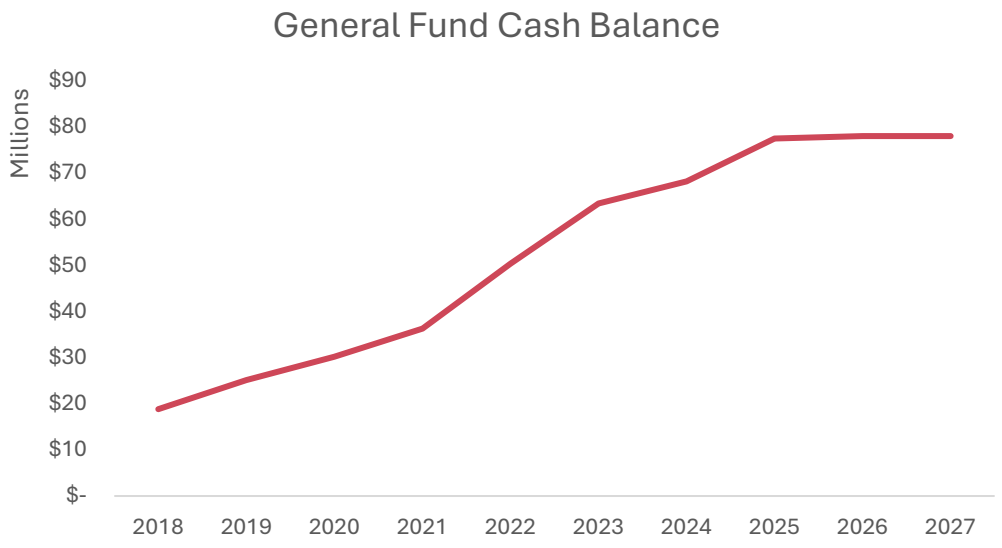
The General Fund budget totals $183.10 million for 2027, an increase of $8.32 million, or 4.8%, over the 2026 budget. Personnel costs primarily drive the General Fund budget, and rising salary, pension, and health insurance costs account for most of the increase.

Expenditures are balanced by $183.10 million in revenues. Overall, General Fund revenues remained strong in 2026, which is reflected in the 2027 revenue forecast. General Fund revenues are projected to increase 4.8% in 2027, with the three largest revenue sources — sales tax, property tax, and income tax — each projected to grow by approximately 5%. The local grocery tax is also projected to generate more than $7 million in 2027, an 11% increase over preliminary estimates.

At the same time, staff continues to monitor revenue sources that are showing signs of moderation. As discussed during the 2026 budget process, franchise fees, telecommunications tax, and cannabis tax revenues have grown more slowly and are expected to continue moderating in 2027. This underscores the importance of maintaining a diverse revenue portfolio and continuing to closely monitor revenue trends as part of the City's long-term financial planning.

	2026 Budget	2027 Budget	Change ($)	Change (%)
Revenues				
Revenues	169,175,892	177,698,404	8,522,512	5.0%
Interfund Transfers (In)	5,599,889	5,398,276	(201,613)	-3.6%
Revenue Total	**174,775,781**	**183,096,680**	**8,320,899**	**4.8%**
Expenditures				
Expenditures	171,217,149	178,866,546	7,649,397	4.5%
Interfund Transfers (Out)	3,558,632	4,230,133	671,501	18.9%
Expenditure Total	**174,775,781**	**183,096,679**	**8,320,898**	**4.8%**

Consistent revenue growth over the past several years has outpaced General Fund spending. As a result, the General Fund cash balance rose from $18.81 million in 2018 to $77.4 million at the end of 2025. The 2026 budget incorporated adjustments for areas of historical underspending, which should result in less variances in year-end spending compared to the budget.



Electric Utility Fund Overview

The 2027 budgeted revenues for the Electric Utility Fund total $186.61 million. This is an increase of $8.77 million, or 4.9%, from the 2026 budget. The utility commissioned a rate study in 2024 to set rates that would support increased capital investment while stabilizing declining cash balances in light of lower energy sales in recent years. For 2027, revenue forecasts include a 5.0% average rate increase across rate classes, which results in $170.44 million in electric charges. The utility also plans to issue $10 million in new debt to support infrastructure investment.

	2026 Budget	2027 Budget	Change ($)	Change (%)
Revenues				
Revenues	167,841,444	176,607,109	8,765,665	5.2%
Other Financing Sources (Bonds)	10,000,000	10,000,000	0.00	0.0%
Revenue Total	**177,841,444**	**186,607,109**	**8,765,665**	**4.9%**
Expenditures				
Expenditures	175,929,297	181,250,068	5,320,771	3.0%
Interfund Transfers (Out)	1,377,523	1,411,236	33,713	2.5%
Expenditure Total	**177,306,820**	**182,661,304**	**5,354,484**	**3.0%**

The Electric Utility Fund's budgeted expenses total $182.66 million for 2027, an increase of $5.4 million, or 3.0%. Purchased electricity is the utility's largest expense and is projected at $116.93 million for 2027. The utility will also invest significantly in capital upgrades totaling $28.43 million.

Water & Wastewater Fund Overview

The 2027 budgeted revenues for the Water & Wastewater Fund total $151.93 million, an increase of $720 thousand, or 0.5%, from the 2026 budget. The relatively flat increase in revenues is attributed to $10 million decrease in planned debt issuances for 2027.

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 $67.78 million, an increase of $4.9 million, or 7.9%. Wastewater charges are budgeted at $39.92 million, an increase of $4.67 million, or 13.2%.

	2026 Budget	2027 Budget	Change ($)	Change (%)
Revenues				
Revenues	144,668,303	145,769,817	1,101,515	0.8%
Interfund Transfers (In)	6,543,450	6,160,500	(382,950)	-5.9%
Revenue Total	**151,211,753**	**151,930,317**	**718,565**	**0.5%**
Expenditures				
Expenditures	160,384,122	169,340,638	8,956,516	5.6%
Interfund Transfers (Out)	1,830,488	1,756,356	(74,132)	-4.0%
Expenditure Total	**162,214,610**	**171,096,994**	**8,882,384**	**5.5%**

The 2027 budgeted expenses for water and wastewater services total $171.10 million, an increase of $8.88 million, or 5.5%. Purchased water for resale to customers represents the single largest operating expense and is projected at $32.48 million. The utility will continue expanding its capital program in 2027, with planned investments totaling $94.42 million, which is comparable to the 2026 budget.

Investing in our Community's Capital Needs

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

The 2027 CIP is valued at $210.17 million, a 10.3% increase from the 2026 approved program of $190.61 million. 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 46% of the 2027 capital budget. Transportation infrastructure investments account for 19% of the capital budget in 2027.

	2026	2027	Change ($)	Change (%)
Buildings & Facilities	8.88	13.55	4.67	52.6%
Electric Utility	27.25	28.54	1.29	4.7%
Other Equipment	-	0.72	0.72	-
Parks & Recreation	3.71	8.02	4.31	116.2%
Stormwater	3.96	2.62	-1.34	-33.8%
Technology	8.11	8.07	-0.04	-0.5%
Transportation	38.60	40.97	2.37	6.1%
Vehicles & Mobile Equipment	8.33	10.88	2.55	30.6%
Water & Wastewater Utility	91.77	96.80	5.03	5.5%
Total	**190.61**	**210.17**	**19.56**	**10.3%**

$ in millions

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

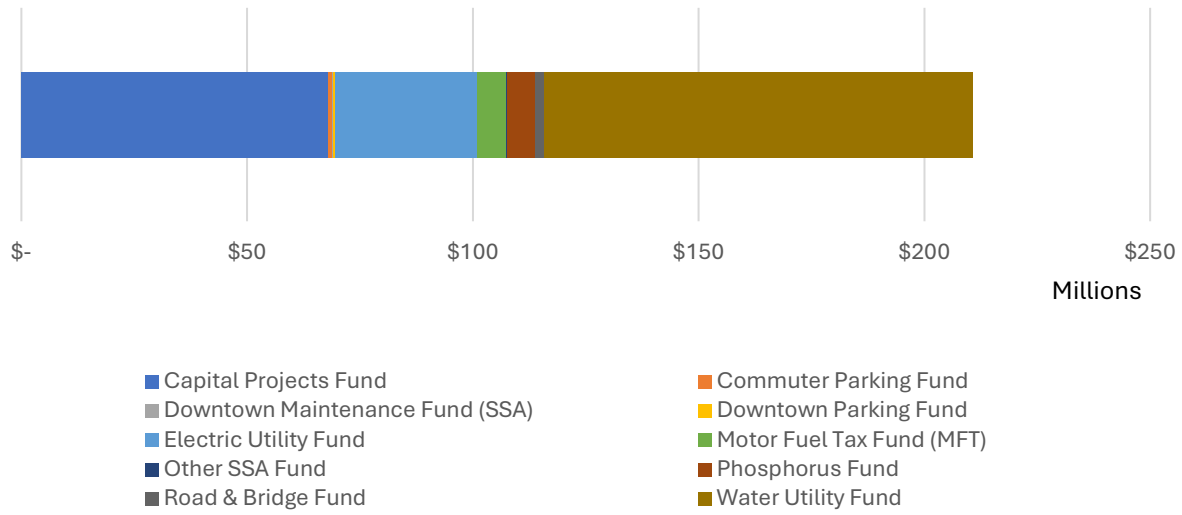
- Major road construction projects, including the annual Street Maintenance Program ($12.0M), North Aurora Road underpass improvements ($8.7 million), and 248th Avenue improvements ($1.1 million).
- 2027 water main replacements, including Cress Creek ($6.4 million), Bay Colony ($6.2 million), Olympic Terrace ($5.8 million), and Ogden Avenue ($5.0 million).
- Various rehabilitation of water distribution system equipment, including the central and west elevated tanks ($5.0 million), emergency standby wells ($1.7 million), and southwest and northwest waterworks ($3.1 million).
- Springbrook revitalization improvements, including the South Plant capacity upgrades ($23.48 million), nutrient removal upgrades and North Plant aeration improvements ($8 million), and cloth media disc filter upgrades ($1.90 million).
- Electric system improvements, including Tollway Substation improvements ($6.1 million), the cable replacement program ($3.28 million), and storm hardening and system resiliency (more commonly known as the overhead-to-underground conversion project) ($1.3 million), and SCADA & DERMS implementation ($973,000).
- Riverwalk improvements include the South Extension/Hillside Gateway project ($6.8 million)

and $750,000 for final costs relating to North Central College Riverwalk Park, Rotary Hill irrigation, and the Webster Street covered bridge roof replacement.

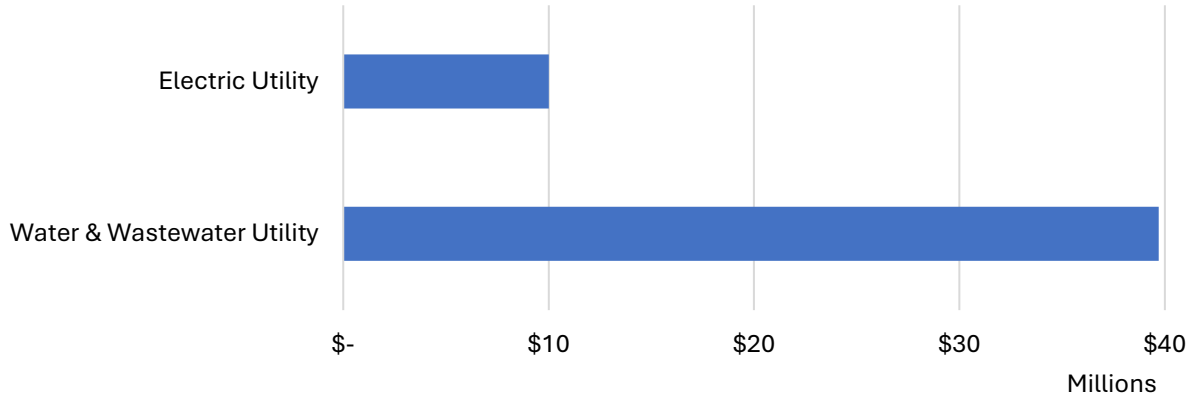
- Downtown parking deck improvements, including the Municipal Center deck rehabilitation ($4.3 million), downtown parking deck maintenance ($1.7 million), and Nichols Library Parking Facility design ($100,000).
- Enhancements to municipal facilities, including the next phases of the Police Department building renovation ($1.04 million) and Fire Station living quarters renovations ($700,000), along with a facility condition assessment ($300,000), and Naper Settlement Long Range Site Plan ($145,000).
- Investments in technology upgrades include building security access and camera upgrades ($5.1 million), Axon police technology contract renewal ($1.5 million), IT strategic capital replacement ($730,000), and utility billing software replacement ($660,000).

Major CIP Funding Sources

The chart below breaks down the funding sources available to support the 2027 CIP.



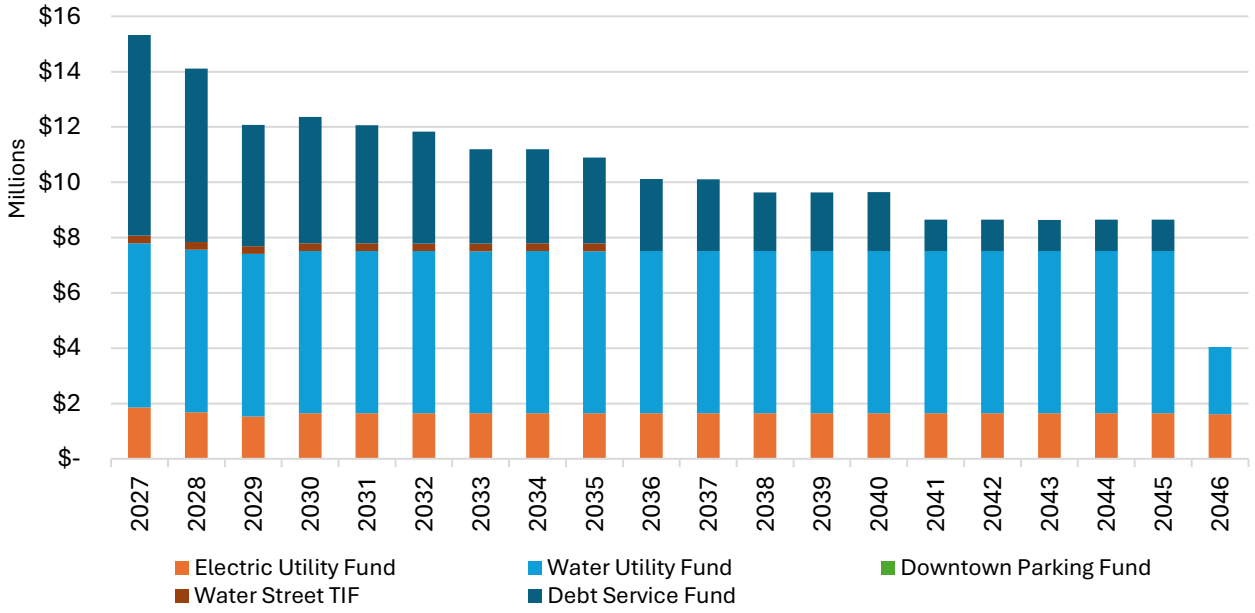
Of the $210.17 million budgeted for the 2026 CIP, $160.47 million in funding was identified to support the 2027 program. Major funding sources include home rule sales tax ($24.82 million), state and local motor fuel taxes ($9.67 million), and federal and state grant funding ($10.02 million). Other sources include utility charges and existing cash balances. This represents roughly 76% of the total cost, leaving $49.70 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 2028 through 2046 allows the City to continue funding capital projects through debt issuance without negatively impacting the property tax levy.



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 2027 budget demonstrates Naperville's dedication to the responsible management of the City's funds. In 2027, 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

Traci Marrocco
Interim Director of Finance

The City of Naperville's annual budget is a detailed plan for funding the city government's programs, services, and initiatives. It is an official document that outlines the funds needed to deliver services and programs to residents and businesses in Naperville. The annual budget serves as a short-term financial plan for the year's operations, maintenance, and capital projects. The City also 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 the maintenance of existing assets. These funds account for most of the organization's recurring revenues and expenses.

2. Capital & Debt Service Funds

Supports the costs of 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 outside the City's core functions, usually funded by revenue the City receives for a specific function. These funds were created for a specific purpose and are usually driven by a statutory restriction on the use of revenue.

Beyond the overall budget structure, 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 shows how departments relate 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 2027 Budget Document

Budget Overview

This section outlines the major themes and considerations that are used to develop the annual budget recommendation. It also provides information on the City's financial situation and key budget highlights, including key changes and an overview of the City budget. Revenue estimates for each budget year rely on historical financial data, forecasts from external sources such as the Illinois Municipal League (IML), trends in new development, 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 2025 actuals, 2026 budget and year-end estimates, and the proposed 2027 budget with dollar and percentage changes. Each fund also has line-item details for the 2027 budget.

Capital and Debt Service Funds Overview

This includes a high-level review of the 2027-2031 Capital Improvement Program (CIP). The section includes five-year and annual CIP summaries and breaks down projects by funding source, project type, department, and project category. The section also includes detailed revenue and expense information at each fund level, including 2025 actuals, 2026 budget and year-end estimates, and the 2027 budget with the dollar and percentage changes.

Special Funds Overview

This includes detailed revenue and expense information for each fund. The information consists of 2025 actuals, 2026 budget and year-end estimates, and the 2027 budget with dollar and percentage changes. Each fund also has line-item details for the 2027 budget.

Department Overviews

This section includes detailed information for each operating department across all operational and capital expense funds. The operating expenditure section includes 2025 actuals, 2026 budget and year-end estimates, and the 2027 budget with dollar and percentage changes. Each department overview includes 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 help readers understand the terminology used throughout the budget.

Naperville's Budget Process

Naperville's Annual Operating Budget and Capital Improvement Program (CIP) establish 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. The City presents updates on revenues, expenses, and emerging budget trends 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 the City Council established through the City's Priorities Plan. Revenue estimates 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, the City holds a budget kick-off meeting with all departments, Naper Settlement, and the Naperville Public Library to review the budget process and communicate key deadlines. In June and July, Naperville's Budget Team also provides the City's Director Leadership Team (DLT) with 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 to review key dates and any updated budget submission processes.

Each City department prepares its operating budget and CIP recommendations based on past needs, new priorities, and year-specific guidelines. For 2027, new staff requests were due at the beginning of July, with operating and capital budget submissions and revenue estimates due at the end of July.

Recommendations undergo two review rounds, first with the Finance Department and then with the City Manager's Office. These reviews assess operational changes, discuss departmental goals, and analyze the 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 Finance releases the proposed budget, staff will hold the first of three workshops with the City Council in late September to discuss the context for major capital budget drivers. This will provide enough time to explain individual capital improvement projects, the reasons for this work, and longer-term trend assessments, and to receive important direction from the City Council on the timing of capital projects.

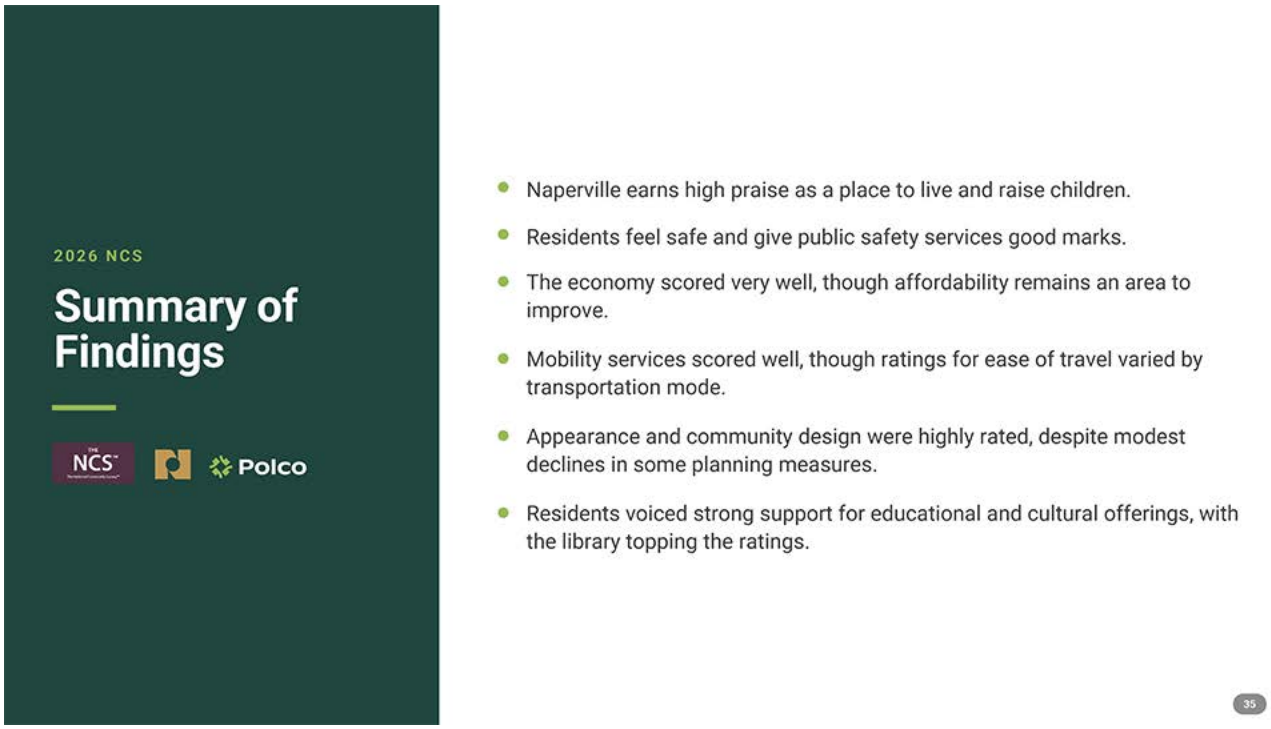
After the City publishes the proposed budget, it holds additional workshops in October and November to lay the groundwork for the official budget adoption process. Following these workshops, the City Council holds a public hearing at its regular meeting on the first Tuesday in December and is also asked to approve the annual budget. After adopting the budget, the City Council holds another public hearing and decides on the annual property tax levy at its regular meeting on the third Tuesday in December. To meet state requirements, the City Council must approve both the budget and the tax levy before January 1 of the following year.

Public Input & Communications

Community Survey

Every few years, the City of Naperville surveys residents to understand community needs, assess satisfaction with services, and align its priorities with residents' concerns. Results shape the City's Priorities Plan, which identifies the issues most important to the community and ultimately informs budget development. An open-participation survey complements the statistically valid survey, inviting residents to identify topics for future funding.

In 2026, the City partnered with Polco to administer the latest Community Survey. Polco prepared a summary of the results as seen below. Staff is beginning work on the City's next Priorities Plan, and survey input is a major driver of the priority-setting process.



In-Person or Written Comments

Public input and transparency are essential to 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 City Council meeting when the Council votes to approve the budget.

Online (Social Media & Website)

Naperville's operating and capital budgets are available 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 accounts.

Newsletter

The City's resident newsletter, Naperville.Connected, is included with all households' utility bills. Each year, it features an article in December or January that provides context for 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 or via the City's YouTube channel @OfficialNapervilleIL.

2027 Budget Process	2026 Timeline
Analysis and Communication to Policy Makers Quarterly reports to City Council discussing revenue and expense trends as the baseline for 2027 budget discussions	January through September
Department CIP Development Departments evaluate current CIP, refining existing projects and adding new projects for 2027 and beyond	June 10 through July 31
Financial Information Preparation Prepare information for use in budget development, including prior years' budget-to-actuals and projected revenues for 2027	June and July
Budget Kick-Off Finance Department provides an overview of the budget process, including timelines for deliverables	June 10
Department Budget Entry Departments enter operating budgets into financial database	June 10 through July 31
First Round of Budget Review Finance reviews department budget requests, coordinates meetings with departments, and makes preliminary revisions	August 3 through August 28
Second Round of Budget Review Collaborative review of department operating budgets and CIP, which includes all department heads and the CMO	August 31 through September 11
City Council Workshop #1 Overview of Capital Improvement Program	September 21
Publish Tentative Budget Issue 2027 tentative budget for public inspection	October 9
City Council Workshop #2 Overview of operational resources and anticipated needs	October 27
City Council Workshop #3 Review of 2027 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 17
City Council Budget Approval Hold a public hearing on the tentative budget and pass an ordinance adopting the annual budget	December 1
City Council Tax Levy Approval Conduct Truth in Taxation hearings and pass an ordinance adopting tax levies	December 15

The proposed 2027 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.

Fund Overview

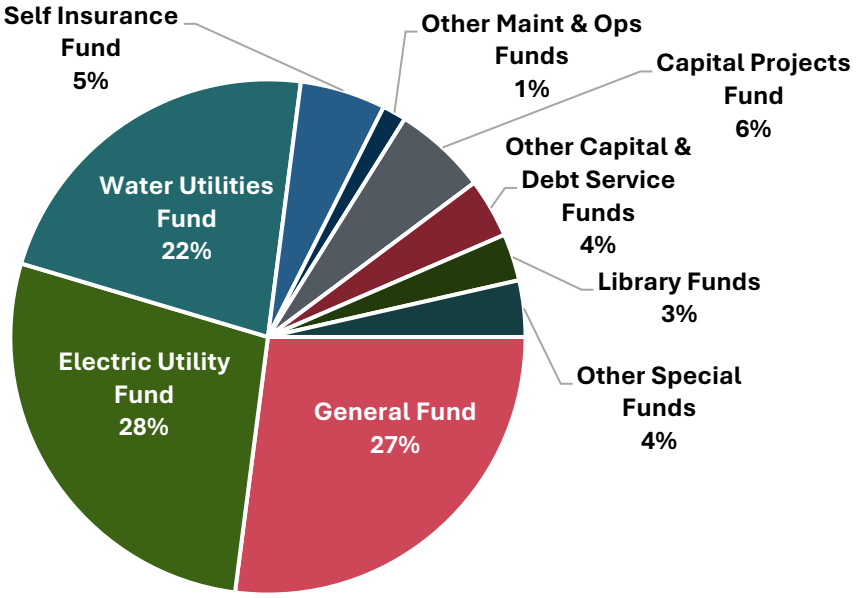
CITY OF NAPERVILLE DEPARTMENT/FUNCTION MATRIX	City Manager	Communications	Community Services	Finance	Fire	Human Resources	Information Technology	Legal	Library	Mayor & Council	Naper Settlement	Police	Public Works	T.E.D	DPU - Electric	DPU - Water/ Wastewater
Maintenance & Operating Funds																
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													■			

2027

REVENUE & EXPENDITURE SUMMARY

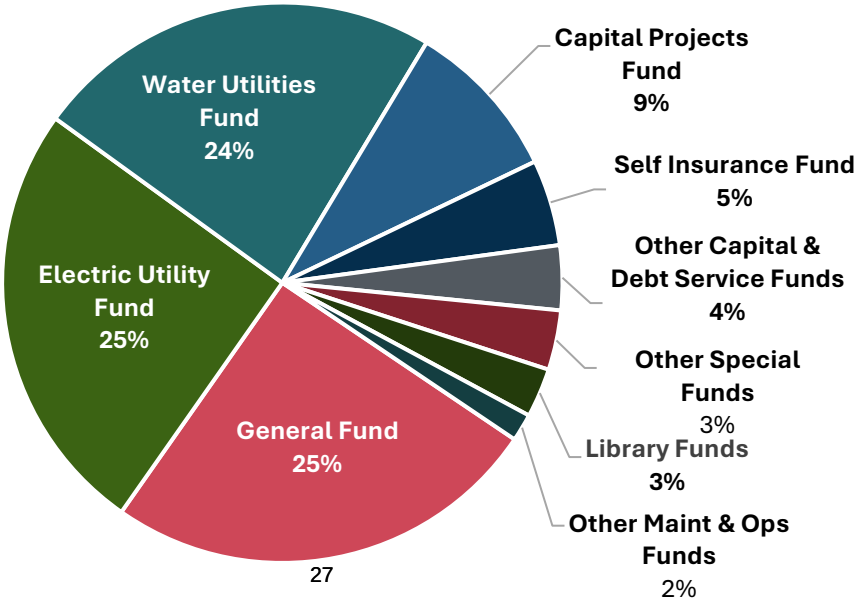
REVENUES BY MAJOR FUND CATEGORY

Total citywide revenues from all sources are budgeted at $677.04 million for 2027. Most revenues are dedicated to the General and Utility Funds, which comprise 77% of total revenues. Overall, 2027 revenues are increasing by 3.1% from the 2026 budget.



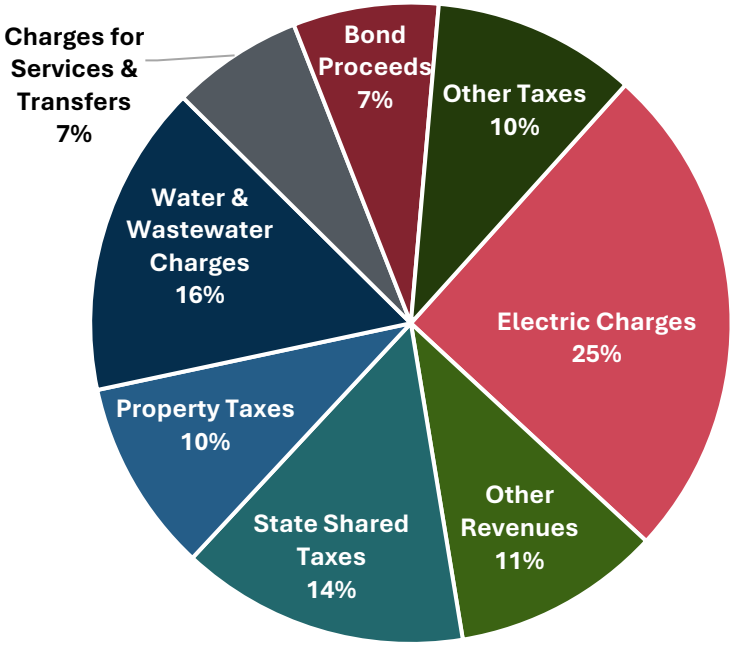
EXPENSES BY MAJOR FUND CATEGORY

Total citywide expenditures, including all Maintenance and Operating Funds, Special Funds, and Capital and Debt Service Funds, total $723.83 million in 2027. Overall, the 2027 budget appropriations are 5.6% greater than the 2026 budget.



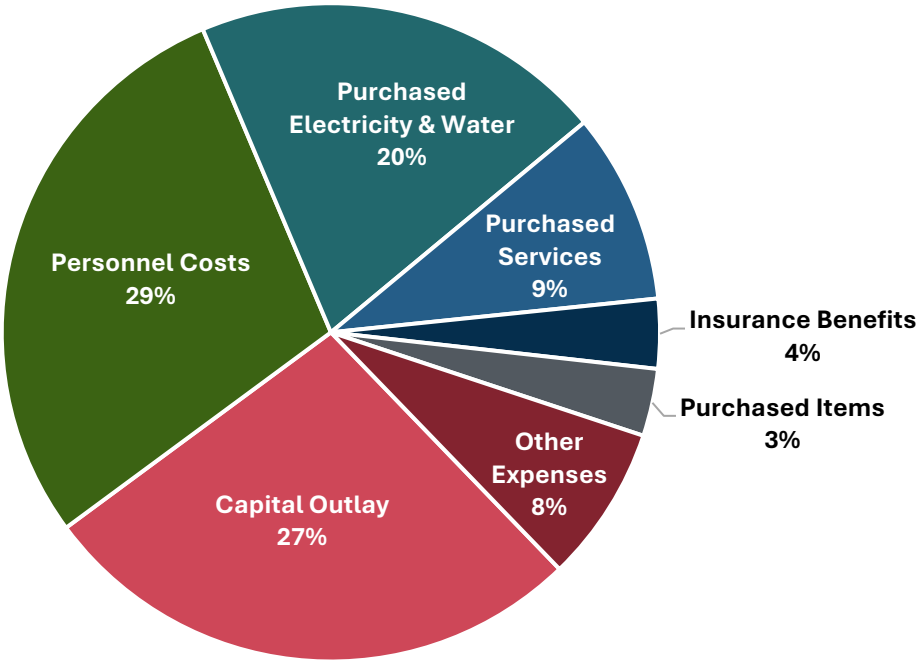
Citywide Revenues by Source

Charges for electricity, water, and wastewater account for 41% of citywide revenues. Electric charges make up the largest portion at $170.74 million. Water and wastewater charges are projected at $106.70 million. Taxes comprise the next largest portion of revenue projections, with state-shared taxes totaling $98.31 million and property taxes at $65.90 million.



Citywide Expenses by Type

Most expenses are related to purchased power and water, as well as personnel costs. These expense categories total $355.37 million, or 49% of the total budget.



2027 Proposed Budget
Revenue and Expenditures
Annual Summary

REVENUES/ TRANSFERS IN	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,475,695	1,289,050	1,314,221	1,436,849	147,799	11.5%
Electric Utility Fund	169,977,318	177,841,444	177,604,066	186,607,109	8,765,665	4.9%
General Fund	176,500,289	174,775,781	175,818,229	183,096,680	8,320,899	4.8%
Self Insurance Fund	29,872,634	34,504,544	34,315,444	36,385,217	1,880,673	5.5%
Solid Waste Fund	7,984,807	8,417,765	8,165,110	8,707,410	289,645	3.4%
Water Utilities Fund	90,201,193	151,211,753	148,797,200	151,930,317	718,565	0.5%
Capital and Debt Service Funds						
Capital Projects Fund	49,904,144	42,062,773	38,416,075	39,702,554	(2,360,219)	-5.6%
Debt Service Fund	9,661,717	8,011,369	7,991,859	7,578,456	(432,913)	-5.4%
Downtown Parking Fund	2,926,491	2,592,719	2,361,162	2,540,345	(52,374)	-2.0%
Motor Fuel Tax Fund	7,862,634	7,918,648	7,940,029	8,140,880	222,232	2.8%
Phosphorus Fund	3,490,323	2,773,426	2,679,551	2,975,826	202,400	7.3%
Road And Bridge Fund	3,097,772	2,880,830	2,854,432	2,888,760	7,930	0.3%
SSA 23 - Naper Main	99,958	98,939	98,939	98,939	-	0.0%
SSA 25 - LaCrosse Signal	68,306	68,000	69,707	31,144	(36,856)	-54.2%
SSA 30 - Downtown Streetscape	90,827	93,111	94,592	93,111	-	0.0%
SSA 31 - Downtown Streetscape	22,586	23,680	24,070	23,680	-	0.0%
SSA 34 - Downtown Streetscape	19,745	20,026	20,140	20,026	-	0.0%
SSA 35 - Downtown Streetscape	125,670	125,000	133,299	125,000	-	0.0%
Water Street TIF Fund	677,159	683,100	681,084	702,620	19,520	2.9%
Special Funds						
Block 59 Business District Fund	244,589	-	654,396	-	-	0.0%
Comm Dev Block Grant Fund	499,243	535,000	479,119	535,000	-	0.0%
E911 Surcharge Fund	3,210,116	3,054,250	3,473,558	2,962,500	(91,750)	-3.0%
ETSB Fund	2,585,296	2,586,375	2,890,499	2,617,500	31,125	1.2%
Federal Drug Forfeiture Fund	166,107	104,250	64,488	104,500	250	0.2%
Food And Beverage Fund	6,730,916	7,091,550	6,945,800	7,480,449	388,899	5.5%
Foreign Fire Tax Fund	546,537	525,000	512,136	550,000	25,000	4.8%
Heinen Business District Fund	96	-	(7,314)	-	-	#DIV/0!
Library Capital Fund	354,614	2,125	2,125	2,250	125	5.9%
Library Fund	17,875,995	18,480,478	18,193,515	19,979,728	1,499,250	8.1%
Library Special Revenue Fund	2,759	1,600	2,405	1,500	(100)	-6.3%
Naper Settlement Fund	5,511,101	5,646,444	5,639,165	5,849,689	203,245	3.6%
Renewable Energy Fund	296,590	287,176	290,407	295,000	7,824	2.7%
DT Maint & Marketing	3,240,956	2,949,405	2,977,290	3,333,437	384,032	13.0%
State Drug Forfeiture Fund	17,707	185,750	61,476	186,000	250	0.1%
Test Track Fund	37,496	60,840	42,399	60,740	(100)	-0.2%
TOTAL REVENUES/TRANSFERS IN	**595,379,386**	**656,902,201**	**651,600,672**	**677,043,217**	**20,141,016**	**3.1%**

2027 Proposed Budget
Revenue and Expenditures
Annual Summary

EXPENSES/ TRANSFERS OUT	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Maintenance and Operating Funds						
Commuter Parking Fund	1,404,146	2,931,261	2,441,782	2,639,942	(291,318)	-9.9%
Electric Utility Fund	177,431,449	177,306,820	179,964,523	182,661,304	5,354,484	3.0%
General Fund	163,400,154	174,775,781	172,052,114	183,096,679	8,320,899	4.8%
Self Insurance Fund	29,449,873	34,058,694	32,397,178	35,949,873	1,891,180	5.6%
Solid Waste Fund	8,083,383	8,510,665	8,446,827	8,811,230	300,565	3.5%
Water Utilities Fund	104,585,247	162,214,610	146,472,891	171,096,994	8,882,384	5.5%
Capital and Debt Service Funds						
Capital Projects Fund	34,387,020	53,468,275	39,044,019	67,096,898	13,628,623	25.5%
Debt Service Fund	10,577,086	8,017,882	7,617,867	7,538,443	(479,439)	-6.0%
Downtown Parking Fund	719,505	260,974	263,177	2,536,478	2,275,504	871.9%
Motor Fuel Tax Fund	7,730,397	7,500,000	6,975,589	6,500,000	(1,000,000)	-13.3%
Phosphorus Fund	1,813,170	6,543,450	6,543,450	6,160,500	(382,950)	-5.9%
Road And Bridge Fund	3,624,739	3,174,090	654,235	3,241,987	67,898	2.1%
SSA 23 - Naper Main	99,119	98,939	98,939	98,939	-	0.0%
SSA 25 - LaCrosse Signal	-	-	-	-	-	0.0%
SSA 30 - Downtown Streetscape	90,628	93,111	93,111	93,111	-	0.0%
SSA 31 - Downtown Streetscape	-	-	-	-	-	#DIV/0!
SSA 34 - Downtown Streetscape	19,705	20,026	20,026	20,026	-	0.0%
SSA 35 - Downtown Streetscape	125,400	125,000	125,000	125,000	-	0.0%
Water Street TIF Fund	679,506	685,020	685,260	704,930	19,910	2.9%
Special Funds						
Block 59 Business District Fund	538,153	500,000	500,000	-	(500,000)	-100.0%
Comm Dev Block Grant Fund	499,243	535,000	524,284	535,000	-	0.0%
E911 Surcharge Fund	3,045,129	4,966,967	5,546,147	2,925,000	(2,041,967)	-41.1%
ETSB Fund	2,416,460	2,580,000	3,532,598	2,580,000	-	0.0%
Federal Drug Forfeiture Fund	204,188	650,000	574,728	650,000	-	0.0%
Food And Beverage Fund	6,340,243	7,091,551	6,861,416	7,480,449	388,897	5.5%
Foreign Fire Tax Fund	707,204	525,000	359,364	525,000	-	0.0%
Heinen Business District Fund	5,048	-	-	-	-	#DIV/0!
Library Capital Fund	209,956	345,000	211,543	550,000	205,000	59.4%
Library Fund	17,729,553	18,480,478	17,934,284	19,978,212	1,497,734	8.1%
Library Special Revenue Fund	26,076	15,000	7,712	15,000	-	0.0%
Library GASB34	(457,677)	-	-	-	-	0.0%
Naper Settlement Fund	5,452,219	5,803,451	5,841,244	5,975,873	172,422	3.0%
Renewable Energy Fund	288,770	285,000	213,258	285,000	-	0.0%
DT Maint & Marketing	2,757,914	3,538,204	3,344,292	3,714,941	176,737	5.0%
State Drug Forfeiture Fund	32,586	181,500	97,031	181,500	-	0.0%
Test Track Fund	40,316	60,840	46,913	63,650	2,810	4.6%
TOTAL EXPENSES/TRANSFERS OUT	**584,055,910**	**685,342,588**	**649,490,802**	**723,831,960**	**38,489,371**	**5.6%**

	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	-	-	-	-	-	-	-	-	-	-	-	39,700,000	-	49,700,000
Business License & Permit	-	-	-	-	-	-	708,800	-	-	-	-	-	-	-	-	-	-	-	708,800
Charges for Service	57,000	-	-	-	150,000	-	12,181,517	150,000	-	689,432	60,740	-	-	8,707,410	-	-	54,685	-	22,050,784
Contributions	700,000	-	-	-	-	-	75,000	1,500	-	-	550,000	-	-	-	-	-	-	-	1,326,500
Electric Charges	-	-	-	-	170,738,575	-	-	-	-	-	-	-	-	-	-	-	-	-	170,738,575
Fees	-	-	-	20,000	4,239,916	50,000	793,867	-	-	-	-	5,500	-	-	-	-	269,716	-	5,378,999
Fines	-	25,000	-	-	-	-	1,264,000	40,000	-	-	-	-	-	-	-	80,000	-	-	1,409,000
Food & Beverage Tax	-	-	-	1,007,000	-	7,370,400	-	-	-	-	-	-	-	-	-	-	-	-	8,377,400
Grants	13,715,000	-	-	-	1,000,000	-	349,121	220,572	-	-	535,000	-	-	-	-	-	489,380	-	16,309,073
Grocery Tax	-	-	-	-	-	-	7,200,000	-	-	-	-	-	-	-	-	-	-	-	7,200,000
Home Rule Sales Tax	23,808,529	-	-	1,007,000	-	-	700,000	-	-	-	-	-	-	-	-	-	-	-	25,515,529
Hotel & Motel Tax	-	-	-	-	-	-	2,153,098	-	-	-	-	-	-	-	-	-	-	-	2,153,098
Insurance Premium	-	-	-	-	-	-	-	-	-	-	-	-	30,114,961	-	-	-	-	-	30,114,961
Interest & Investment Income	1,053,888	60,049	154,623	411,345	447,118	60,049	3,050,000	62,299	500,000	4,500	84,000	171,148	31,500	-	-	115,599	1,177,262	2,250	7,385,630
Interfund TF (Rev)	238,137	-	1,989,371	-	-	-	5,398,276	-	-	1,061,208	-	-	6,238,756	-	-	1,745,092	6,160,500	-	22,831,340
Intergovernmental Agreement	-	-	-	-	-	-	1,775,000	-	-	-	-	-	-	-	-	-	-	-	1,775,000
Local Gasoline Tax	-	-	-	-	-	-	-	-	-	-	-	2,375,000	-	-	-	-	-	-	2,375,000
Local Shared Taxes	-	-	-	-	-	-	-	-	-	-	-	206,150	-	-	-	-	-	-	206,150
Non-Business License & Permit	-	1,350,000	-	-	-	-	1,750,000	-	-	-	-	-	-	-	-	-	-	-	3,100,000
Other License & Permit	-	-	-	-	-	-	8,000	-	-	-	-	70,000	-	-	-	-	-	-	78,000
Other Revenue	130,000	-	-	-	295,000	-	409,036	30,000	-	-	281,500	-	-	-	-	-	300,036	-	1,445,572
Property Taxes	-	-	5,434,462	-	-	-	34,634,393	19,252,787	-	4,094,549	-	-	-	-	-	1,784,646	-	700,370	65,901,207
Real Estate Transfer Tax	-	-	-	-	-	-	5,150,000	-	-	-	-	-	-	-	-	-	-	-	5,150,000
Rents & Royalties	-	1,800	-	95,000	31,500	-	2,032,993	-	-	-	-	-	-	-	-	-	50,000	-	2,211,293
Sales Tax/ Business District	-	-	-	-	-	-	-	-	-	-	1,019,500	-	-	-	-	-	-	-	1,019,500
Sales Tax/Business District	-	-	-	-	-	-	-	-	-	-	(1,000,000)	-	-	-	(19,500)	-	-	-	(1,019,500)
State Shared Taxes	-	-	-	-	-	-	84,881,092	226,320	7,640,880	-	5,505,000	60,962	-	-	-	-	-	-	98,314,254
Subscription Financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Utility Taxes	-	-	-	-	-	-	18,582,487	-	-	-	-	-	-	-	-	-	-	-	18,582,487
Wastewater Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39,922,675	-	39,922,675
Water Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,781,889	-	66,781,889
Revenue Total	**39,702,554**	**1,436,849**	**7,578,456**	**2,540,345**	**186,902,109**	**7,480,449**	**183,096,680**	**19,983,478**	**8,140,880**	**5,849,689**	**7,035,740**	**2,888,760**	**36,385,217**	**8,707,410**	**(19,500)**	**3,725,337**	**154,906,143**	**702,620**	**677,043,217**

	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	SSA Funds	Speical Funds	Water & Wastewater Funds	Water Street TIF Fund	Grand Total
Expense																			
Benefits & Related	-	115,383	-	-	5,302,802	1,860,497	42,869,301	3,183,616	-	1,103,925	-	233,983	122,865	-	247,574	-	4,134,062	-	59,174,007
Capital Outlay	60,522,081	810,000	-	2,523,167	28,435,396	-	-	546,024	6,500,000	-	-	2,200,000	-	-	254,000	-	94,418,909	-	196,209,577
Debt Service	480,949	-	7,531,756	-	2,178,079	-	22,250	-	-	-	-	-	-	-	-	-	5,944,517	-	16,157,551
Grants & Contributions	-	-	-	-	764,000	2,700,928	2,205,100	-	-	-	3,124,000	-	-	-	-	-	282,500	-	9,076,528
Insurance Benefits	-	-	-	-	1,000	-	-	104,500	-	-	-	-	34,817,112	-	-	-	-	-	34,922,612
Interfund TF (Exp)	-	99,081	-	-	1,411,236	2,302,619	4,230,133	99,291	-	152,501	2,950,000	-	-	-	412,274	-	7,916,856	700,370	20,274,361
Purchased Electricity	-	-	-	-	114,795,184	-	-	-	-	-	-	-	-	-	-	-	-	-	114,795,184
Purchased Items	-	256,970	-	-	2,136,875	-	10,536,669	4,017,750	-	327,188	1,059,730	-	-	150,000	347,560	-	5,117,973	-	23,950,715
Purchased Services	6,093,868	953,164	6,687	13,311	9,439,788	540,030	21,977,852	2,049,576	-	1,227,528	326,420	14,991	530,800	8,661,230	1,947,426	-	14,065,478	4,560	67,852,710
Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	32,481,656	-	32,481,656
Salaries & Wages	-	405,344	-	-	18,481,943	76,375	101,255,374	10,542,455	-	3,164,731	-	793,014	466,097	-	843,183	-	12,895,543	-	148,924,059
Premiums/Non-Employee	-	-	-	-	-	-	-	-	-	-	-	-	13,000	-	-	-	-	-	13,000
Expense Total	67,096,898	2,639,942	7,538,443	2,536,478	182,946,304	7,480,449	183,096,679	20,543,212	6,500,000	5,975,873	7,460,150	3,241,987	35,949,873	8,811,230	4,052,017	-	177,257,494	704,930	723,831,960

	2027 Estimated Beginning Balance	2027 Budgeted Revenues	2027 Budget Expenses	Estimated Ending Balance	*
Maintenance & Operating Funds					
Commuter Parking Fund	1,804,279	1,436,849	2,639,942	601,186	1
Electric Utility Fund	6,290,074	186,607,109	182,661,304	10,235,879	1
General Fund	81,186,621	183,096,680	183,096,679	81,186,622	
Self-Insurance Fund	5,373,751	36,385,217	35,949,873	5,809,095	
Solid Waste Fund	-	8,707,410	8,811,230	(103,820)	
Water/Wastewater Utility Fund	22,820,497	151,930,317	171,096,994	3,653,820	1
Capital & Debt Service Funds					
Capital Projects Fund	33,598,347	39,702,554	67,096,898	6,204,003	1
Debt Service Fund	4,962,191	7,578,456	7,538,443	5,002,204	
Downtown Parking Fund	16,168,071	2,540,345	2,536,478	16,171,938	
Motor Fuel Tax Fund	10,690,635	8,140,880	6,500,000	12,331,515	1
Phosphorus Fund	20,734,565	2,975,826	6,160,500	17,549,891	1
Road & Bridge Fund	7,253,447	2,888,760	3,241,987	6,900,219	
SSA #23 - Naper Main Fund	109,269	98,939	98,939	109,269	
SSA #25 - LaCrosse Traffic Signal Fund	-	31,144	-	-	
SSA #30 - Downtown Streetscape Fund	1,903	93,111	93,111	1,903	
SSA #31 - Downtown Streetscape Fund	24,070	23,608	-	47,678	
SSA #34 - Downtown Streetscape Fund	203	20,026	20,026	203	
SSA #35 - Downtown Streetscape Fund	8,882	125,000	125,000	8,882	
Water Street TIF Fund	44,973	702,620	704,930	42,663	
Special Funds					
Block 59 Business Dist Fund	157,944	-	-	157,944	
Community Development Block Grant Fund	-	535,000	535,000	-	
E-911 Surcharge Fund	-	2,962,500	2,925,000	37,500	
ETSB Fund	1,164,893	2,617,500	2,580,000	1,202,393	
Federal Forfeiture Fund	767,767	104,500	650,000	222,267	2
Food & Beverage Fund	2,821,722	7,480,449	7,480,449	2,821,722	
Foreign Fire Insurance Fund	154,882	550,000	525,000	179,882	2
Heinen Business Dist Fund	20,964	-	-	20,964	
Library Capital Fund	742,714	2,250	550,000	194,964	1
Library Operating Fund	2,516,124	19,979,728	19,978,212	2,517,640	
Library Gift & Memorial Fund	10,665	1,500	15,000	(2,835)	2
Naper Settlement Fund	977,067	5,849,689	5,975,873	850,883	2
Renewable Energy Fund	319,771	295,000	285,000	329,771	
Downtown Maintenance Fund	3,410,996	3,333,437	3,714,941	3,029,492	1
State Forfeiture Fund	440,475	186,000	181,500	444,975	
Test Track Fund	43,726	60,740	63,650	40,816	
Total Balances	**224,621,486**	**677,043,145**	**723,831,960**	**177,801,527**	

Notes to Changes 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

City Overview

WELCOME TO NAPERVILLE

From its start as a farming community in 1831 to Illinois' third-largest city today, Naperville has raised families, redefined how to attract and retain businesses, and created millions of memories for visitors in a city also regularly named the best place to live. Like our famous Riverwalk, your journey through Naperville can take you in many directions, but whether for a day – or a lifetime – you'll always find your own path here.

ABOUT NAPERVILLE

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.

153,114 Population

$73,721 Per Capita Income

41.5 Median Age

72.5% Education Levels - Bachelor's Degree or Higher (% people 25+)

41,831 School Enrollment

3.8% Unemployment Rate

All data from 2025, as compiled in the City of Naperville ACFR
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

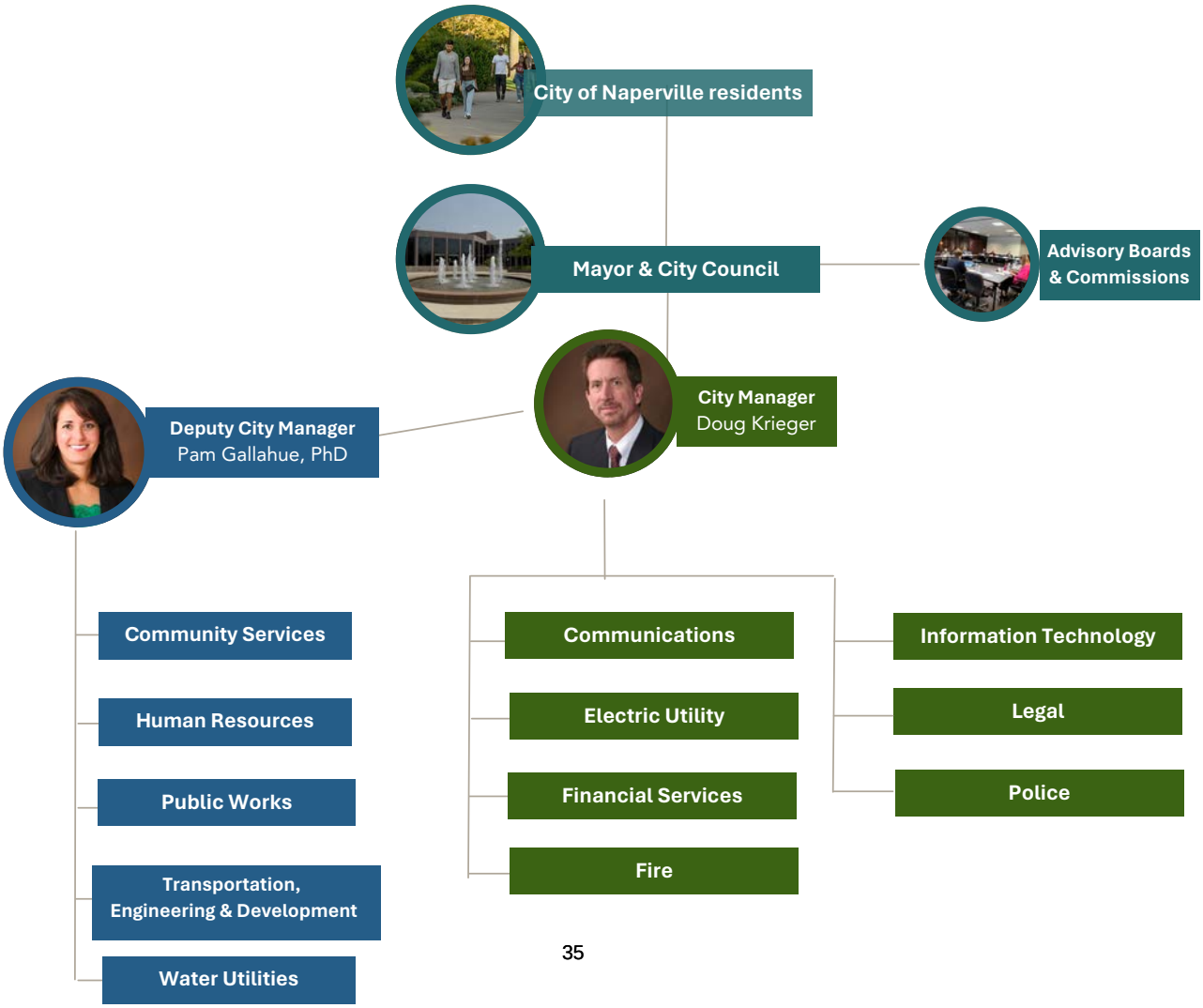
Ashfaq Syed

Dr. Benjamin M. White

Nate Wilson

NAPERVILLE'S COUNCIL-MANAGER FORM OF GOVERNMENT

CITY ORGANIZATIONAL CHART



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.

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 TEN EMPLOYERS (2025)

1 **Endeavor Health**
4,129

2 **Naperville School District 203**
3,821

3 **City of Naperville**
1,005

4 **Nokia**
970

5 **Nalco**
888

6 **North Central College**
674

7 **Nicor Gas**
630

8 **BMO Harris**
625

9 **Keller Williams**
350

10 **Sikich**
325

Source: Naperville Development Partnership and Naperville Convention & Visitors Bureau, 2025 Naperville ACFR

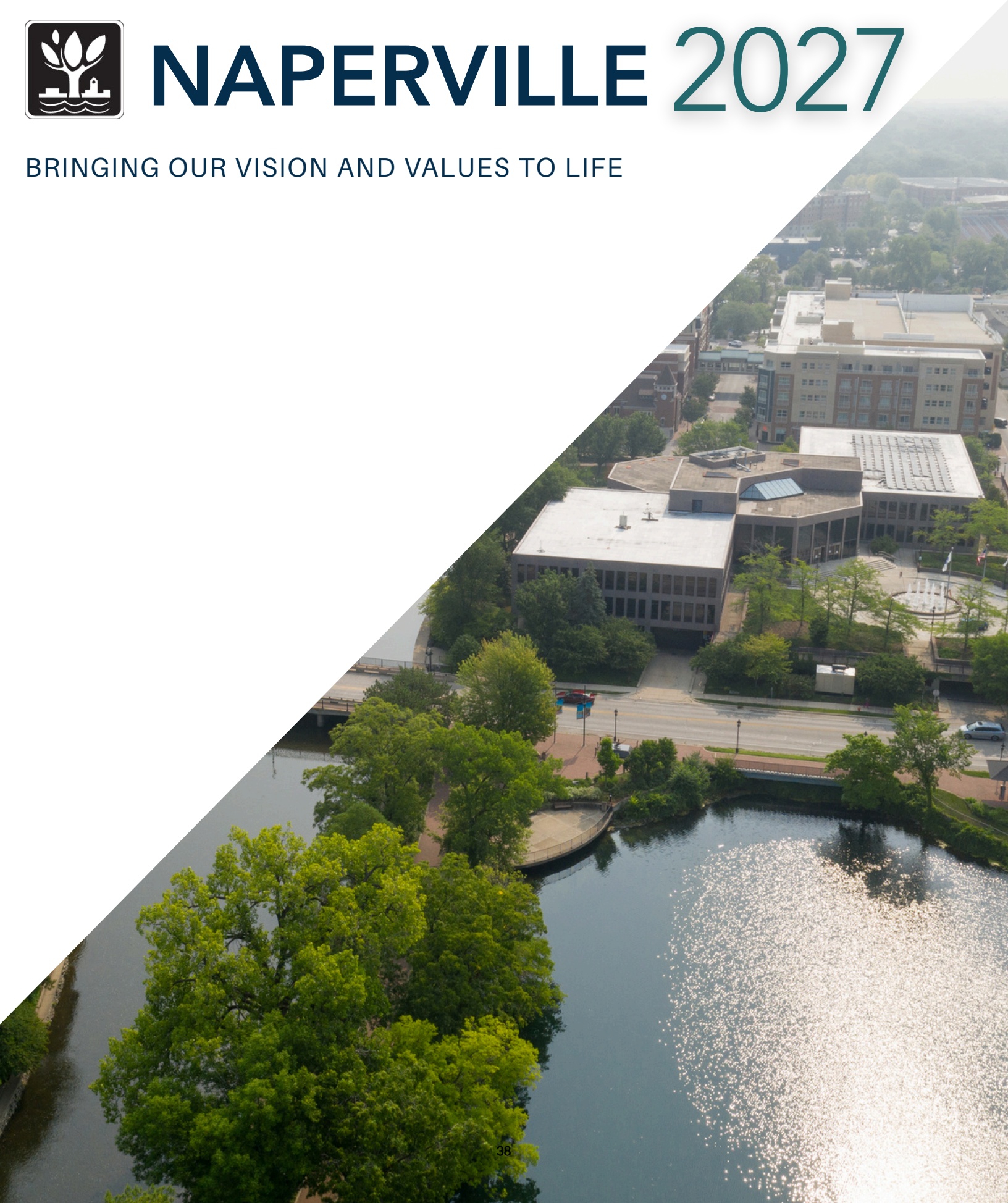
PRINCIPAL TAXPAYERS FOR TAX LEVY YEAR 2024

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Valuation
Ryan Pts	$22,731,060	1	0.23%
Abacus Capital Group	$22,430,277	2	0.23%
Inland Private Capital	$19,453,420	3	0.20%
TGM McDowell Place LLC	$18,264,840	4	0.19%
Moran Canyon Owner LLC	$17,498,140	5	0.18%
Friedkin Property Group	$17,351,860	6	0.18%
BMO Bank NA	$17,300,972	7	0.18%
OPI Notex Properties LLC	$16,071,558	8	0.16%
Amstar Acquisitions LLC	$15,684,178	9	0.16%
Pensam Group LLC	$15,251,808	10	0.15%

Source: Office of the County Clerk, 2025 Naperville ACFR

NAPERVILLE 2027

BRINGING OUR VISION AND VALUES TO LIFE



SUMMARY

23 TO 24

Work on the *Naperville 2027: Investing in our Community Priorities Plan* began following the 2023 community survey, which provided an updated look at community sentiment about valued services and community amenities. The results were overwhelmingly positive, with at least 95% of residents reporting a favorable impression of Naperville's overall quality of life and 94% approving of opportunities for education, arts, and culture in the city.

Based on those results, the City redefined its goals to target improvements in the areas residents value most. These focus areas included utilities, safety, economy, mobility, and natural environment and community design.

24 TO 27

Semi-annual updates on the Priorities Plan goal progress were presented at City Council meetings, giving elected leaders a chance to ask questions and the community a chance to see progress.

The 2026 community survey was conducted in late spring/early summer, with results presented at the Aug. 16, 2026 City Council meeting. Sentiment remained overwhelmingly positive, and as of October, staff is evaluating the community survey results along with other data, performance measures, community feedback, programmed projects, and activities to develop a new Priorities Plan for City Council's consideration. The recommended priorities will consider these data sources and resource constraints (e.g., people, time, funding, and technology) to propose a thoughtful and realistic plan with specific, multi-year goals.

Because 2026 survey data shows a statistically significant decline in how welcome residents feel to participate compared to 2023, staff views this planning process as an ideal opportunity to strengthen community engagement.

At the Nov. 4 City Council meeting, staff will present a draft Priorities Plan that includes short- and long-term priorities for initial City Council feedback. Staff will then solicit feedback from the community on the draft plan between Nov. 6 and Dec. 11. After receiving and evaluating community feedback, staff will present a revised Priorities Plan to City Council for approval in January 2027.

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.

ACCOMPLISHMENTS

As part of the grocery tax analysis, staff reviewed the City's overall revenue portfolio to consider how the City could maintain a balanced and sustainable mix of revenue sources. Staff and the Financial Advisory Board's recommendation to move forward with the grocery tax was guided in part by the goal of maintaining revenue diversity and avoiding an overreliance on sales tax, which can be more sensitive to economic conditions and consumer activity.

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2 In order to facilitate the development of the I-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.

ACCOMPLISHMENTS

The Naperville Development Partnership worked with AECOM to finalize the I-88 Corridor Strategy earlier this year. NDP continues implementing that strategy, including contracting with HART to complete corridor branding, working directly with the brokerage community, and targeted industry engagement.

The City is in the process of hiring a consulting team to create a new land use plan for the I-88 Corridor Study Area, using the I-88 Corridor Strategy as a guide. The land use plan will identify target growth clusters, aspirational development goals, redevelopment opportunities, and recommended corridor character and brand, as well as planning best practices for the I-88 Corridor Study Area.

Following completion of the future land use plan, the selected vendor will evaluate the City's existing Office, Research, and Light Industrial (ORI) Zoning District to determine amendments that are needed to allow development in the I-88 Corridor consistent with the prepared future land use plan.

Staff anticipates awarding the contract in November.

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.

ACCOMPLISHMENTS

In partnership with local legislators and partner organizations, the City advocated for sustainable transit funding, governance representing the entire region, local control of land use, and transit services that reflect the evolving needs of users.

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.

ACCOMPLISHMENTS

The update to the City's Road Improvement Plan was approved by the City Council on November 18, 2025. This plan is used for future CIP planning, prioritization, and grant applications.

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.

ACCOMPLISHMENTS

The Transportation Advisory Board approved the draft Bicycle and Pedestrian Plan at its Oct. 1, 2026, meeting. City Council approval of the plan is expected at a subsequent 2026 meeting.

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.

ACCOMPLISHMENTS

The Riverwalk 2031 Master Plan was updated by the Riverwalk Commission in December 2025. The plan includes several implemented projects, including the Eagle Street Gateway, North Central College Riverwalk Park, and Prairie Nature Garden.

The Riverwalk South Extension/Hillside Gateway projects will be bid within the next few months and completed in 2027. Other plan projects will be implemented in accordance with the schedule outlined in the City's Capital Improvement Program.

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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.

ACCOMPLISHMENTS

The City's program began in 2024 with five City-owned stormwater management areas containing existing native vegetation. Annual maintenance and restoration activities have continued through 2026.

Work has included tree and shrub clearing, invasive weed control, native plant and seed installation, and prescribed burns to establish and maintain sustainable native plant communities.

The program expanded in 2025 and 2026 to include portions of Naper Boulevard, Lake Osborne, and two additional stormwater basins near Oswego Road. The program now encompasses 10 sites totaling approximately 45 acres.

Informational signage for the Lake Osborne walking path is being finalized for installation in 2026. In 2027, existing native planting areas around the Municipal Center will be incorporated into the program and a management plan will be developed for those areas.

GOALS (CONT.)

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.

ACCOMPLISHMENTS

The City of Naperville aims to be a leader in environmental sustainability. Through partnerships with organizations, residents, and businesses, the City incorporates innovative environmental practices into internal operations and community-wide services to create a livable and resilient community for all.

Engaging Naperville stakeholders is key to making real, positive, and lasting impacts on Naperville's public and environmental health, and the City strategically offers programs and incentives to involve the whole community.

Renewable Energy Program

- 164 total awards in 2026: $278,904
- Marketing strategies: website, *Connected* resident newsletter, social media, presentations, handouts, Nicor collaboration

IMEA Energy Efficiency

- Residential – 268 awards in 2026: $102,965
- Commercial – 46 awards in 2026: $260,967
- Marketing strategies: website, *Connected* resident newsletter, social media, presentations, handouts, Nicor collaboration

Conservation@Home program

- Since the partnership started in 2024, 50 Naperville homes have achieved certification, and another 187 homes have received site assessments and recommendations for sustainable landscaping strategies.

Food Scrap Composting

- From March 16 to Sept. 11, 2026, 578 65-gallon carts of food scraps were picked up by Groot

Compost Giveaway event

- On May 9, 2026, the City partnered with DuPage and Will counties, Groot, and Midwest Compost LLC to distribute 40 cubic yards of compost (two full construction dumpsters) at no cost to Naperville residents to use in their gardens

Clothing and Textile Recycling programs

- From Jan. 1 to Aug. 31, 2026, approximately 20 cars/day visited the drop-off site, and over 36,200 pounds of material were collected

Styrofoam Recycling events

- The City, along with partners Naperville Noon Lions, NEST, and Dart Container Corporation, hosted three free Styrofoam Recycling drop-off events in 2026 for residents to responsibly dispose of their expanded polystyrene foam. The April and July events collected approximately 50 cubic yards (a full semi-trailer's worth) from more than 220 participating vehicles.

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.**

FIRE ACCOMPLISHMENTS

- The Fire Department has seen success with the expansion of PHRN recruitment, including RN specific job fairs and hosting a PHRN class for prospective applicants. The Department has multiple RN's hired, scheduled for the fall academy, and on the eligibility list.
- Expanded testing dates now open for three months at a time to help increase the applicant pool.
- Expedited applicant and interview process, including bulk integrity questionnaire dates and combining BOFPC approvals to allow the administrative process to move more quickly.
- Moved to two academy classes per year to process the bulk number of retirees.

POLICE ACCOMPLISHMENTS

Recruitment Outreach: The Naperville Police Department Recruitment Team participated in recruitment and career fairs throughout the year to expand the pool of qualified applicants:

- January: KidsMatter Career Fair at the Fort Hill Athletic Center
- April: Olivet Nazarene University
- September: Western Illinois University Law Enforcement Career Fair
- September: North Central College

Internship Program: In addition to highlighting the Naperville Police Department as an employer of choice, the Recruitment Team actively promoted the department's internship program at recruitment events. Twenty-seven of our current sworn personnel are former NPD interns, demonstrating the program's role in developing future police officers.

Looking Ahead to 2027:

- Research and planning are underway for a new police recruitment video.
- The new communications intern will assist with video development and updating recruitment materials to support expanded outreach and attract future applicants.

GOALS (CONT.)

2 In order to improve disaster mitigation, preparedness, response and recovery, the City will create a multi-year Emergency Management and implementation plan.

ACCOMPLISHMENTS

- An assessment of EMA has been completed, with a multi-year priority plan in development. The assessment included input from all City departments.
- A new logo has been created.

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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.

POLICE AND FIRE ACCOMPLISHMENTS

- **Engagement Opportunities Completed to Date:** The Crime Prevention Unit completed 93 community presentations covering Babysitter Safety, Summer Safety, Fraud and Financial Scams, Bank Robbery Training, Civilian Response to Active Shooter Events, and Crime Prevention Through Environmental Design (CRASE) Training. NPD also held a Spring and Fall Citizens Police Academy.
- **New this year:** An AI Safety Parent Presentation that covers misinformation and fake or AI-generated content, including how children can identify unreliable information, cyberbullying prevention and appropriate response strategies related to AI, avoiding online scams, unsafe links and suspicious interactions given AI influence, and using technology in positive ways to learn, explore, and fuel curiosity, rather than as a source of stress or risk.
- **National Night Out (Aug. 3 and 4):** 37 neighborhoods participated with block parties, cookouts, and other events. Police and Fire/medic personnel, along with other City employees, participated with visits and demonstrations.
- **Public Safety Open House (Sept. 26):** This is always a well-attended event, with an estimated more than 1,500 people in attendance this year. The open house includes police and fire demonstrations, a K9 presentation, a drone exhibit and discussion, a traffic stop / DUI demonstration, a flashover fire, and a hazardous materials illustration.

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.

ACCOMPLISHMENTS

- With Naperville's current power provider contract set to end in 2035, staff delivered a series of five presentations at City Council meetings covering options available to the City for procuring energy after the existing Illinois Municipal Electric Agency contract ends. Topics included joint action agencies, market participation, and the sale of the utility.

- An Electric Strategy Workshop was held in September 2026 where the City Council narrowed options for staff to focus on, requested recommendations be presented in conjunction with the results of the electric rate study in summer 2027, and created the vision statement, "To secure an energy future that prioritizes reliability, sustainability, affordability, flexibility and local control."

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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.

ACCOMPLISHMENTS

SPRINGBROOK WATER RECLAMATION CENTER
Springbrook's revitalization is the primary capital focus for 2026, driven by the need to meet future phosphorus limits and replace aging infrastructure. While the plant operates under a current phosphorus limit of 1.0 mg/L, the upgrades are designed to meet a future limit of 0.5 mg/L. Construction milestones include:

- **Influent Pump Station and South Plant Forcemain** ($7.3M): Completion date was May 2026.
- **Nutrient Removal & North Plant Aeration** ($66.4M): Final design has been completed, and bidding is anticipated in January 2027.
- **South Plant Grit & RAS Improvements** ($14.1M): Scheduled for substantial completion in February 2027.
- **South Plant Improvements** ($59.3M): Construction through 2026, substantially complete by May 2028.
- **Cloth Media Disc Filters** ($36.0M): Consultant selection underway, engineering design in 2026 & 2027.

GOALS (CONT.)

LEAD SERVICE LINE REPLACEMENT PROGRAM
Staff continues to implement the Lead Service Line Replacement (LSLR) program. The utility has adopted a "full replacement" strategy to ensure compliance with the Illinois Lead Service Line Replacement and Notification Act, replacing both public and private portions of the line simultaneously.

- **Inventory Status**: The electronic inventory submitted to the IEPA indicates lead and galvanized service lines constitute less than 1% of the City's 47,000+ connections. Approximately 100 lines remain to be addressed as of Q3 2026.

- **Operational Progress**: Following the successful replacement of 71 lines in 2025, operations have moved into the final phase with 135 anticipated completed in 2027.

- **Funding**: The City has successfully secured a zero-interest loan through the IEPA State Revolving Fund (SRF). This funding, combined with the Water Capital Charge, ensures the program remains fiscally sustainable while aiming to be free of known lead and galvanized service lines in 2027. A contract was awarded in 2026 to Trine Construction to complete the remaining lead service removals.

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.

ACCOMPLISHMENTS

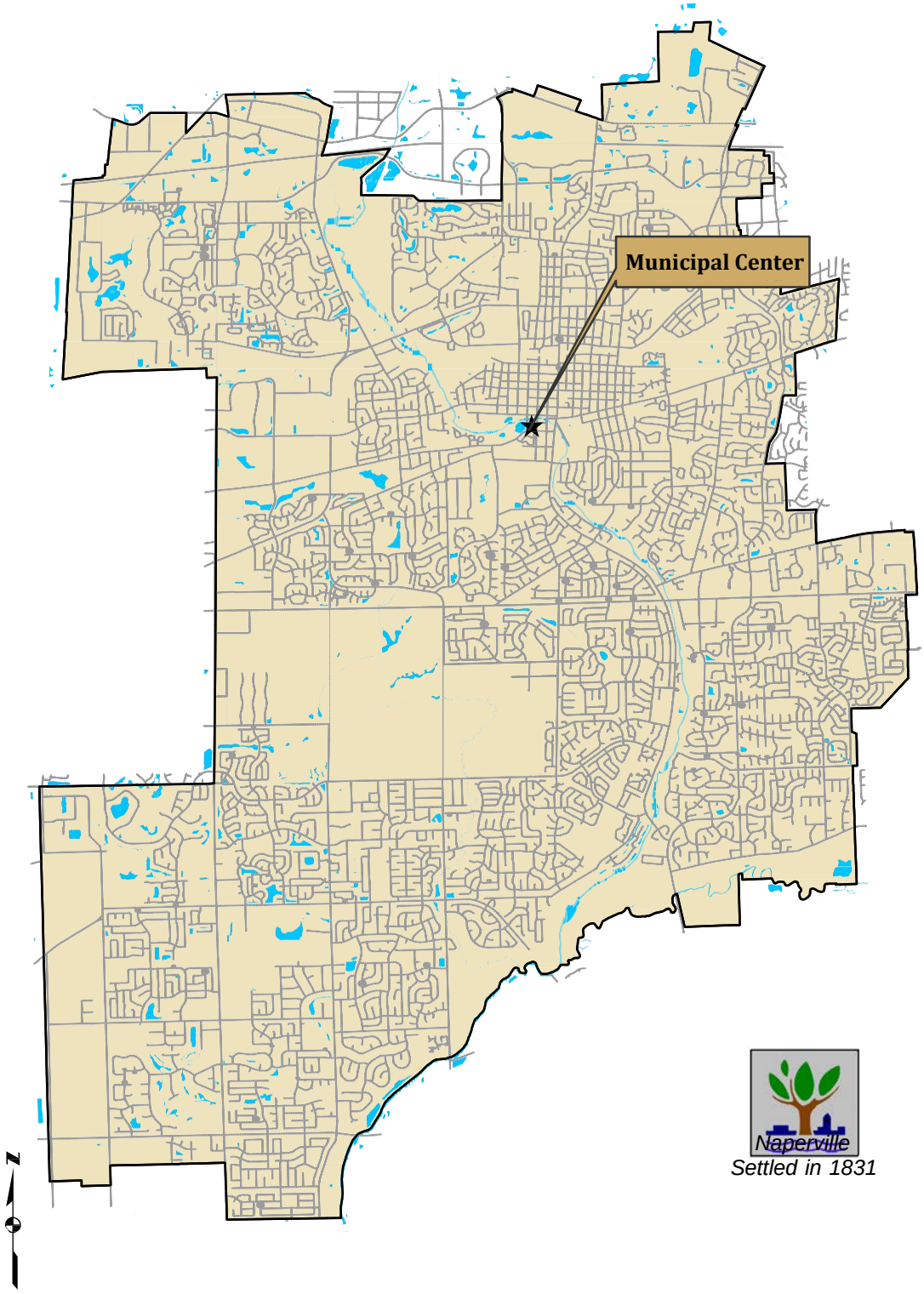
Staff continues to implement leak detection efforts, including a twice-a-year leak detection survey, installation/monitoring of acoustical listening devices on the transmission system, valve/hydrant testing and replacement, and prompt water main repairs.

Water Year	Non-Revenue Water %	NRW 5-Year Rolling Average
2022	14.80%	13.10%
2023	16.10%	13.70%
2024	3.80%	12.20%
2025	3.30%	10.20%

For the reporting period of October 2024 through September 2025, Naperville Water Utilities demonstrated exceptional system performance:

- Total Water Supplied: 4,992.583 Million Gallons (MG)
- Authorized Consumption: 4,890.207 MG
- 2025 Non-Revenue Water (NRW) Rate: 3.3%
- NRW Rolling Average Reduction from 2022-2025 of 2.9%
- This 3.3% NRW rate places Naperville in the top tier of Lake Michigan communities, significantly outperforming the regional average and comfortably exceeding IDNR compliance standards.

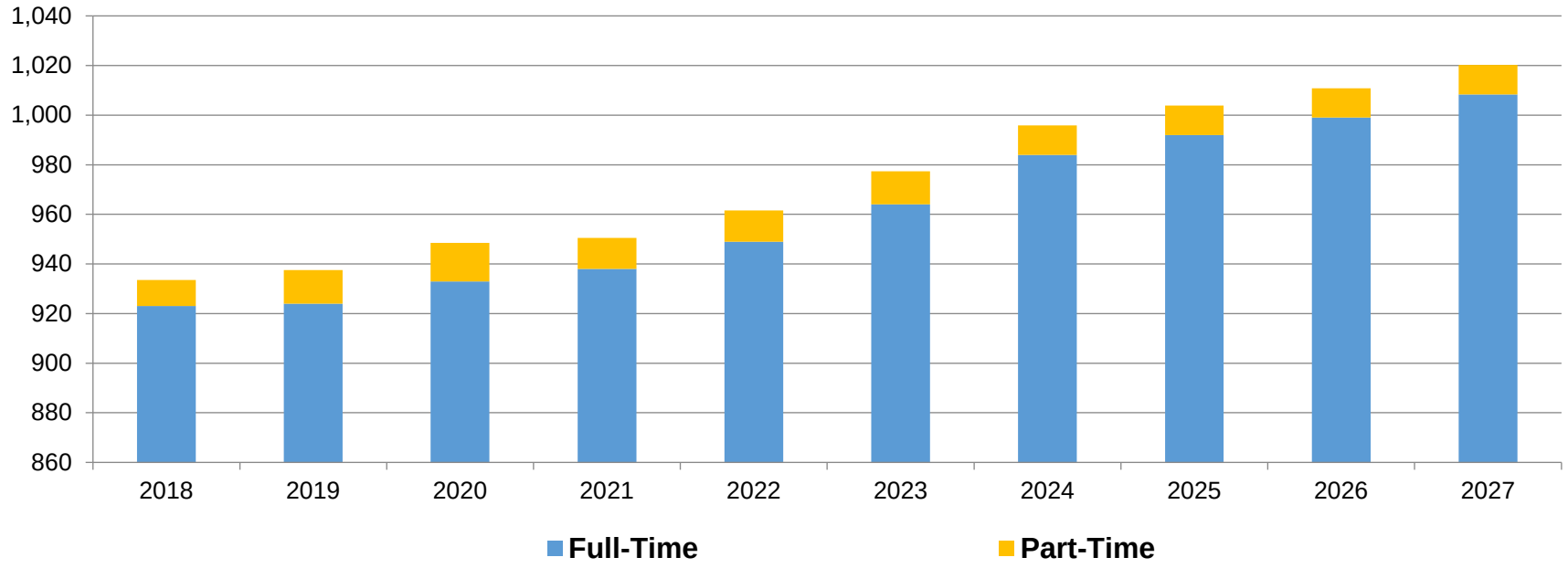
NAPERVILLE



Naperville
Settled in 1831

2027 City of Naperville Budget

Citywide Headcount



Budgeted Headcount by Department	2018	2019	2020	2021	2022	2023*	2024	2025	2026 Actuals	2027 Proposed Budget
Mayor & Council	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.00	10.00
Legal	9.00	9.00	9.00	9.00	9.00	10.00	10.00	10.00	10.00	11.00
City Manager's Office	11.63	11.13	13.63	13.63	15.63	15.63	15.63	15.63	16.63	17.00
Community Services	6.00	6.00	6.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00
Special Events and Cultural	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Block Grant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Technology	26.00	30.00	35.00	36.00	38.00	36.00	38.00	38.00	38.00	38.00
Finance	33.13	35.13	35.13	46.13	47.14	49.14	51.14	51.14	51.14	51.14
Human Resources	9.00	9.00	9.00	9.00	10.00	10.00	12.00	12.00	12.00	12.00
Board of Fire & Police	1.00	1.00	1.00	1.00	-	-	-	-		-
TED Business Group	63.00	63.00	63.00	63.20	64.10	66.30	69.30	69.30	72.30	75.30
Riverwalk Commission	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Public Works	103.63	100.63	100.63	99.63	99.63	101.13	104.13	104.13	104.13	105.13
Police	268.10	269.13	273.12	265.13	267.13	272.13	278.63	282.63	284.63	284.63
Fire	201.00	201.00	201.00	201.00	201.00	207.00	207.00	207.00	209.00	209.00
Electric Utility	106.00	106.00	105.00	103.00	103.00	103.00	103.00	106.00	106.00	107.00
Water Utility	82.50	83.00	83.50	83.50	85.50	85.50	85.50	86.50	86.50	89.50
TOTAL FTE POSITIONS	**933.49**	**937.52**	**948.51**	**950.72**	**961.63**	**977.33**	**995.83**	**1,003.83**	**1,010.83**	**1,020.20**

Maintenance & Operating Funds

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. The General Fund primarily funds support services such as legal and financial services, information technology, human resources, community services, and communications.

General Fund revenues come from various sources, including property, sales, income, real estate transfer, and utility taxes. The City also generates revenue 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 $183.10 million in revenues, representing an increase of $8.32 million, or 4.8%, over the previous year. The following is a review of the primary revenue sources.

LOCAL TAXES
OVERALL INCREASE OF $2.5 MILLION, OR 3.8%

Municipal Grocery Tax

In September 2025, Naperville's City Council approved a 1% municipal grocery tax to replace the state's 1% grocery tax, effective January 1, 2026. Since state remittances did not separately identify grocery tax revenue from other sales tax receipts, preliminary estimates for the new local tax were based on available information and projected at $6.5 million in annual revenue. Actual receipts are trending above these initial estimates. As a result, the 2027 budget reflects an 11% increase, or approximately $700,000, in projected local grocery tax revenue.

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 operating 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 2027 is estimated at $34.63 million, a 6.0% increase from 2026.

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 few years despite a challenging real estate market and interest rate environment. The 2027 real estate transfer tax revenue is estimated at $5.15 million, a slight increase of $150,000 from the 2026 budget.

Utility Taxes

Utility taxes are levied on the use and consumption of electricity, natural gas, and water. Utility tax revenues are projected to decline slightly in 2027, decreasing by 1.3%, or $237,513. The overall decline is primarily driven by a projected 12% decrease in natural gas tax revenue, or approximately $585,500. This estimate reflects recent revenue trends, including the impact of milder winters and the resulting reduction in natural gas consumption.

Partially offsetting the decline in natural gas tax revenue is a projected 5% increase in Electric Tax revenue, or approximately $400,000, based on the most recent electric rate study. Because utility tax revenues are influenced by both consumption and utility rates, changes in usage patterns, weather conditions, and prices can directly affect revenue collections.

STATE-SHARED TAXES

OVERALL INCREASE OF $4.4 MILLION, OR 5.4%

Retail Sales Tax

The City's portion of retail sales tax, collected and remitted by the state, is estimated to increase by 4.8% next year to $54.94 million. Development incentive rebates will reduce these revenues by $281,430 in 2027 for a net revenue of $54.66 million.

Included are sales for all general merchandise and auto sales; Naperville's home rule sales tax is excluded. Naperville's upward trend in sales tax over the past few years is directly attributable to changes in state law, commonly referred to as the Level the Playing Field Act, which imposed sales tax on online retailers, as well as inflation driving up the cost of goods.

State Income Tax

State income tax revenues shared through the Local Government Distributive Fund (LGDF) are estimated to increase to $28.16 million, up 4.5% from 2026. The LGDF plays a crucial role in keeping local taxes low and assists in providing essential services to Naperville residents, businesses, and visitors. Economic growth and strong corporate profits continue to fuel growth in this area. The municipal share remains at 6.47%.

Use Tax

Illinois imposes a use tax on the use of tangible personal property purchased at retail, regardless of where the purchase is made. The state's 6.25% use tax is distributed to municipalities based on population. Recent changes to state law affecting the taxation of online sales were expected to significantly reduce use tax revenues beginning in 2026, with a corresponding increase in sales tax revenue. However, use tax revenues have instead increased in 2026. The state has not explained this unexpected increase, creating some uncertainty in forecasting future collections. Based on current 2026 revenue trends, the 2027 budget projects use tax revenue of $1,102,421, an increase of 97.1% from the 2026 budget.

Charges for Service

Overall Increase of $428,560, or 3.6%

Ambulance Fees

Ambulance fees, the largest contributing revenue source in this category, are budgeted at $9.55 million for 2027, reflecting a slight increase of $250,000. The Fire Department will pilot an in-house ambulance billing program, which is expected to generate additional revenue compared with third-party vendor management of the program.

Other Charges

Other charges for service will increase slightly, for a total budget of $2.6 million. This reflects an expected increase in fire alarm monitoring dollars related to improved collection processes, as well as increased Police Department service charges for school resource officers and special event services.

Fines and Other Fees

Overall Increase of $170,792, or 9.1%

Fines

Public safety fines and ordinance violations are budgeted at $1.26 million for 2027, an increase of $29,500, or 2.4%, from the 2026 budget. This is due to an estimated increase in parking fine revenue based on current activity levels.

Service Fees

The service fee category includes revenue generated from engineering, entitlement, and plan reviews. Service fee revenue is projected to increase $178,260, or 39.6%. Engineering and entitlement fees have increased $125,000 and $49,510, respectively, due to anticipated development activity.

Licenses and Permits

Overall Increase of $160,475, or 7.0%

Permit Fees

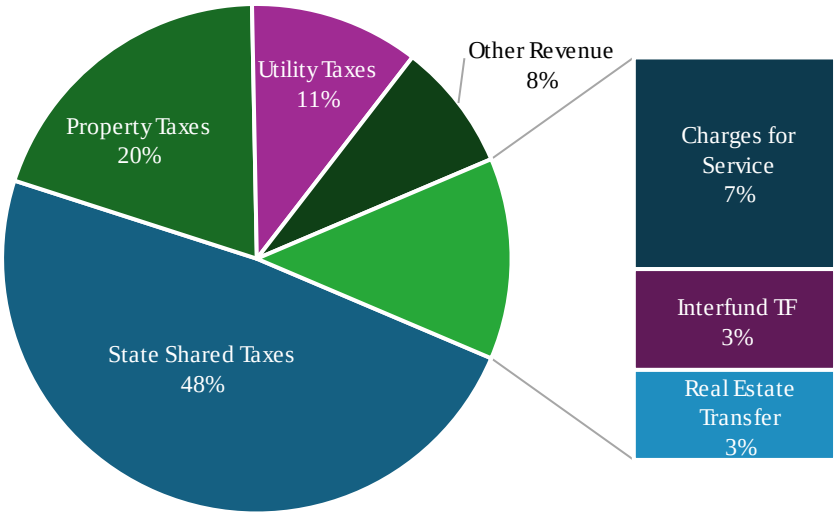
Commercial permit fees are estimated to increase by $100,000, or 11.1%, while residential permit fees will increase by $40,000, or 5.6%. These estimates are based on anticipated development activity.

Business Licenses

Business-related licenses, such as liquor, tobacco, and those for local contractors, are projected at $708,800 in 2027, a 3.1% increase from 2026. The increase is primarily driven by current trends in liquor license and tobacco permit activity.

Fund Revenues by Source

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Business License & Permit	731,369	687,325	736,124	708,800	21,475	3.1%
Charges for Service	12,313,100	11,752,929	11,816,017	12,181,517	428,588	3.6%
Contributions	-	75,000	31,880	75,000	-	0.0%
Fees	1,169,744	652,575	732,847	793,867	141,292	21.7%
Fines	1,250,121	1,234,500	1,160,102	1,264,000	29,500	2.4%
Grants	660,313	397,121	453,172	349,121	(48,000)	-12.1%
Home Rule Sales Tax	685,394	870,000	696,215	700,000	(170,000)	-19.5%
Hotel & Motel Tax	2,167,695	2,033,900	2,046,306	2,153,098	119,198	5.9%
Interest & Investment Income	5,626,605	2,146,875	2,237,117	3,050,000	903,125	42.1%
Intergovernmental Agreement	1,777,029	1,695,050	1,453,824	1,775,000	79,950	4.7%
Municipal Grocery Tax	-	6,500,000	5,816,370	7,200,000	700,000	10.8%
Non-Business License & Permit	2,261,075	1,610,000	2,084,021	1,750,000	140,000	8.7%
Other License & Permit	4,353	9,000	6,153	8,000	(1,000)	-11.1%
Other Revenue	343,715	386,438	317,993	409,036	22,598	5.8%
Property Taxes	30,175,192	32,684,624	32,306,175	34,634,393	1,949,769	6.0%
Real Estate Transfer Tax	4,972,820	5,000,000	4,960,000	5,150,000	150,000	3.0%
Rents & Royalties	2,293,489	2,115,433	2,078,410	2,032,993	(82,440)	-3.9%
State Shared Taxes	86,977,248	80,505,122	83,659,163	84,881,092	4,375,970	5.4%
Subscription Financing	1,328,847	-	-	-	-	0.0%
Utility Taxes	16,126,901	18,820,000	17,882,238	18,582,487	(237,513)	-1.3%
Revenue Subtotal	**170,865,010**	**169,175,892**	**170,474,127**	**177,698,404**	**8,522,512**	**5.04%**
Interfund TF (Rev)	5,635,280	5,599,889	5,344,103	5,398,276	(201,613)	-3.6%
Revenue Total	**176,500,289**	**174,775,781**	**175,818,229**	**183,096,680**	**8,320,899**	**4.8%**



Expenses

General Fund expenditures total $183.10 million, an increase of $8.32 million, or 4.8%, above the 2026 budget. Significant spending changes are noted below.

Salaries and Wages
Overall Increase of $6.12 million, or 6.8%

Salaries and Benefits

Salaries are budgeted at $101.26 million, reflecting a 5.4% 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. 5.375 General Fund FTE positions are recommended for approval in the 2027 budget. The budget also reflects $234,230 for non-union wage adjustments as identified in the 2025 compensation and classification study.

Benefits and related expenditures will increase by $948,080, or 2.3%, primarily due to a 6.7% and 4.8% increase in medical and dental plan premiums, respectively. In 2026, employee medical premiums increased by 18.5% across all plans. However, contractual provisions limited employee premium increases to 15%. As a result, the City absorbed the remaining 3.5% increase. For 2027, overall medical costs are projected to increase by 6.7%. In establishing the 2027 employee premium rates, the City rebalanced premiums among the available plans to more appropriately reflect the relative cost of each plan. This adjustment provides a more consistent basis for determining employee contributions across the available plan options.

For 2027, IMRF contributions will decrease by $447,260, or 17.5%, driven by a reduction in IMRF's employer contribution rate from 7.80% to 6.29%. As with other pension funds, this contribution can fluctuate from year to year depending on investment performance, actuarial assumptions, and demographic changes. The required contributions to the Police and Fire pensions increased by $651,580. The General Fund continues to support these full contributions with additional contributions made by the Food & Beverage Fund.

Purchased Services
Overall Increase of $1.3 million, or 6.1%

Contractual Services

Contractual services are increasing by $447,725, or 7.5%, driven by an increase in Public Works' contracts for tree trimming, street light maintenance, snow removal, and other contracted services.

Architectural & Engineering Services

Architectural and engineering services are increasing by $47,000, or 13.4%, compared to the 2026 budget. This increase results from a $42,000 increase in bridge program management expenses based on scheduled inspections.

Equipment Maintenance

Equipment maintenance costs are decreasing by $148,800, which is 18.6% below the 2026 budget. This reduction is driven by adjustments to fleet services equipment maintenance expenses to reflect actual spending.

Software and Hardware Maintenance

Software and hardware maintenance expenses are projected to increase by $901,890, or 13.2%, in 2027. The increase is primarily driven by additional technology services, including costs associated with the Police Department's renewed Axon contract. The proposed 10-year agreement consolidates several technology solutions under a single master contract, increasing software maintenance costs while reducing technology hardware expenses and partially offsetting the overall increase.

Additional increases include new fleet management software requested by Public Works and an expanded Finance Department contract with Monetary, formerly Debtbook, to support cash and investment management.

Other Contractual Services

Other Purchased Service costs are decreasing by $198,500, or 41.5%. The decrease is largely related to third-party ambulance billing fees, which were reduced by $186,000 as the Fire Department implements its in-house ambulance billing program.

PURCHASED ITEMS

OVERALL INCREASE OF $68,720, OR LESS THAN 1%

The net increase in purchased items is primarily attributable to an $801,000 increase in road salt costs based on current pricing estimates. This increase is partially offset by a $415,000 reduction in fuel costs, reflecting recent fleet usage trends. Additional savings result from consolidating police technology hardware into the software maintenance budget as part of the renewed Axon contract. Purchased utilities are also projected to decrease by $63,045, or 2.5%, primarily due to reductions in telephone and internet expenses within the Police and Public Works departments.

GRANTS & CONTRIBUTIONS

OVERALL INCREASE OF $147,500, OR LESS THAN 7.2%

Contributions to outside entities that provide ancillary City services are the primary driver of the increase in this category. The 2027 budget includes the Downtown Naperville Alliance's $100,000 request to support streetscape construction marketing. NCTV17's funding request also increased by $85,000 to help offset declining cable television revenues. While the Naperville Development Partnership's 2027 funding request increased by $45,000, a portion of the funding has been reallocated to the utility funds based on prior-year allocations, resulting in a net decrease to the General Fund contribution in 2027.

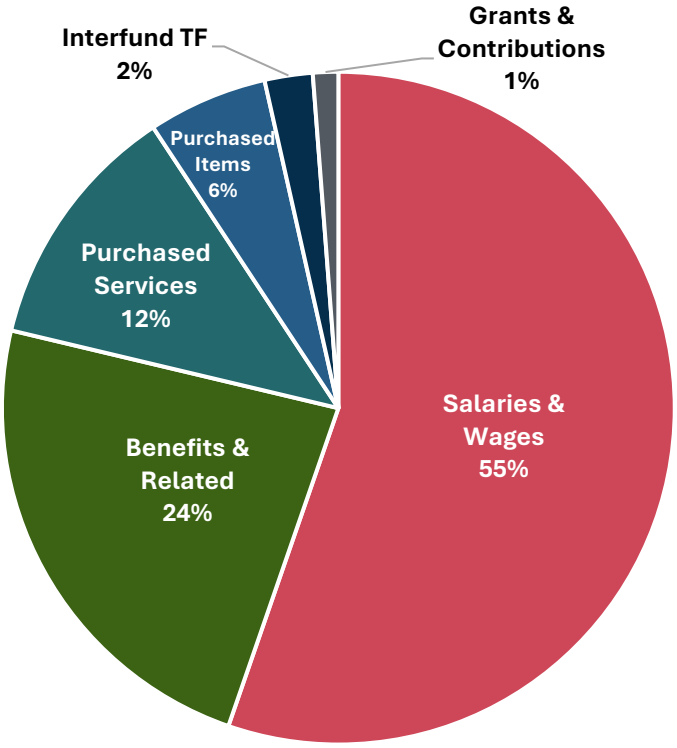
INTERFUND TRANSFERS

OVERALL INCREASE OF $671,500, OR 18.9%

The increase in 2027 interfund transfers reflects department allocations of general liability and internal service expenses, which increased by approximately $425,850 compared to the 2026 budget. Other expenses in this category include the two-thirds City share of maintenance costs for the Downtown Maintenance & Marketing Fund (Special Service Area 36), totaling $1.75 million, an increase of $245,655, or 16.4%.

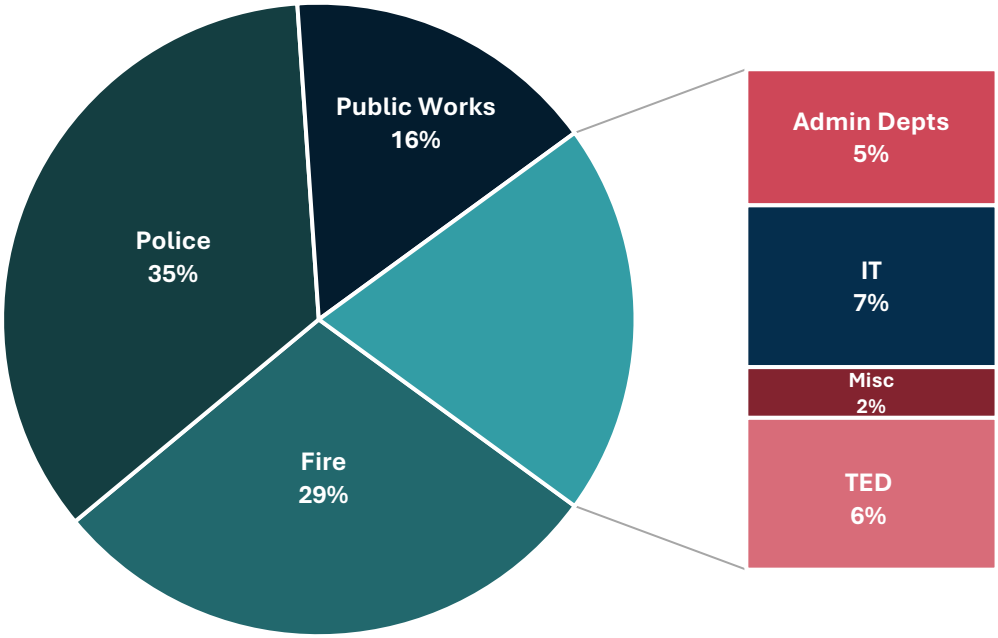
Fund Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages	89,998,393	96,041,998	95,817,924	101,255,374	5,213,375	5.4%
Benefits & Related	38,865,932	41,921,219	40,665,950	42,869,301	948,082	2.3%
Purchased Services	8,567,358	10,467,953	10,011,884	10,536,669	68,716	0.7%
Purchased Items	16,632,268	20,706,778	19,967,503	21,977,852	1,271,074	6.1%
Capital Outlay	-	-	-	-	-	0.0%
Grants & Contributions	2,013,505	2,057,600	1,931,007	2,205,100	147,500	7.2%
Debt Service	2,626,121	21,600	22,248	22,250	650	3.0%
Expense Subtotal	**158,703,577**	**171,217,149**	**168,416,515**	**178,866,546**	**7,649,398**	**4.47%**
Interfund Transfers	4,696,577	3,558,632	3,635,599	4,230,133	671,501	18.9%
Expense Total	**163,400,154**	**174,775,781**	**172,052,114**	**183,096,679**	**8,320,899**	**4.8%**



Fund Expenses by Department

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
City Manager's Office	2,045,497	2,244,377	2,204,181	2,216,077	(28,300)	-1.3%
Community Services	991,698	1,148,574	1,074,776	1,171,296	22,722	2.0%
Finance	2,837,282	2,750,483	2,674,750	2,884,542	134,058	4.9%
Fire	48,670,457	51,318,060	51,882,667	53,018,758	1,700,698	3.3%
Human Resources	1,535,648	1,727,367	1,604,489	1,789,359	61,992	3.6%
Information Technology	10,784,410	11,864,539	11,460,145	11,871,357	6,818	0.1%
Insurance	1,517,284	492,792	672,152	425,242	(67,550)	-13.7%
Legal	1,036,483	1,052,514	1,009,828	1,215,468	162,953	15.5%
Mayor & Council	250,339	286,361	268,005	284,859	(1,503)	-0.5%
Miscellaneous	3,506,370	3,581,988	3,305,429	3,720,886	138,898	3.9%
Police	55,924,520	60,221,699	59,766,875	63,962,212	3,740,513	6.2%
Public Works	25,142,364	27,922,269	26,752,744	29,396,223	1,473,954	5.3%
Trans. Eng. & Dev	9,157,802	10,164,757	9,376,074	11,140,401	975,644	9.6%
Expense Total	**163,400,154**	**174,775,781**	**172,052,114**	**183,096,679**	**8,320,899**	**4.8%**



GENERAL FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Business License & Permit						
BASSET	4,560	-	-	-	-	0.0%
CONTRACTOR LICENSE	15,440	14,575	15,451	15,500	925	6.3%
ELECTRIC LICENSE	31,625	30,000	30,590	31,500	1,500	5.0%
GENERAL BUSINESS LICENSE	7,750	1,350	3,394	4,000	2,650	196.3%
LIQUOR LICENSE	655,794	625,000	669,636	635,000	10,000	1.6%
OTHER LICENSES	-	-	-	-	-	0.0%
TOBACCO PERMITS	16,200	16,400	17,053	22,800	6,400	39.0%
Business License & Permit Total	**731,369**	**687,325**	**736,124**	**708,800**	**21,475**	**3.1%**
Charges for Service						
ADMINISTRATIVE TOW FEE	219,017	200,000	226,610	225,000	25,000	12.5%
AMBULANCE FEES	9,333,382	9,300,000	8,928,077	9,550,000	250,000	2.7%
DAMAGE TO CITY PROPERTY	74,426	75,000	91,475	75,000	-	0.0%
DEPARTMENT SERVICE CHARGES	1,552,965	1,279,429	1,428,019	1,393,017	113,588	8.9%
FIRE ALARM MONITORING	900,383	725,000	1,016,212	775,000	50,000	6.9%
FUEL	105,146	140,000	98,538	128,500	(11,500)	-8.2%
OTHER BILLABLE SERVICES	3,369	8,500	4,706	10,000	1,500	17.6%
OTHER ITEMS	124,412	25,000	22,380	25,000	-	0.0%
REFUSE/RECYCLING COLLECTION	-	-	-	-	-	0.0%
Charges for Service Total	**12,313,100**	**11,752,929**	**11,816,017**	**12,181,517**	**428,588**	**3.6%**
Contributions						
DEVELOPER CONTRIBUTIONS	-	75,000	29,250	75,000	-	0.0%
DONATIONS	-	-	2,630	-	-	0.0%
Contributions Total	**-**	**75,000**	**31,880**	**75,000**	**-**	**0.0%**
Fees						
COMMERCIAL PERMITS	1,340	-	68	-	-	0.0%
ENGINEERING FEES	571,509	250,000	292,564	375,000	125,000	50.0%
ENTITLEMENT FEES	196,190	125,000	104,095	174,510	49,510	39.6%
INSPECTION FEES	72,953	64,575	59,790	70,000	5,425	8.4%
LATE PAYMENT FEE	49,379	32,000	16,591	37,607	5,607	17.5%
OTHER FEES	22,708	55,000	18,365	58,000	3,000	5.5%
PLAN REVIEW	92,192	75,000	96,045	78,750	3,750	5.0%
RESIDENTIAL PERMITS	1,703	-	547	-	-	0.0%
TREE REIMBURSEMENT	161,770	51,000	144,780	-	(51,000)	-100.0%
Fees Total	**1,169,744**	**652,575**	**732,847**	**793,867**	**141,292**	**21.7%**
Fines						
ORDINANCE VIOLATIONS	41,875	25,500	21,821	24,000	(1,500)	-5.9%
OTHER FINES	99,567	204,000	193,475	190,000	(14,000)	-6.9%
PARKING FINES	374,860	180,000	251,323	300,000	120,000	66.7%
TRAFFIC FINES	733,819	825,000	693,483	750,000	(75,000)	-9.1%
Fines Total	**1,250,121**	**1,234,500**	**1,160,102**	**1,264,000**	**29,500**	**2.4%**
Grants						
FEDERAL GRANTS	209,425	251,000	236,576	200,000	(51,000)	-20.3%
STATE GRANTS	450,889	146,121	216,596	149,121	3,000	2.1%
Grants Total	**660,313**	**397,121**	**453,172**	**349,121**	**(48,000)**	**-12.1%**
Home Rule Sales Tax						
CANNABIS TAX - MUNICIPAL	-	-	-	-	-	0.0%
HRST/GENERAL	685,394	870,000	696,215	700,000	(170,000)	-19.5%
Home Rule Sales Tax Total	**685,394**	**870,000**	**696,215**	**700,000**	**(170,000)**	**-19.5%**
Municipal Grocery Tax						
MUNICIPAL GROCERY TAX	-	6,500,000	5,816,370	7,200,000	700,000	10.8%
Grocery Tax Total	**-**	**6,500,000**	**5,816,370**	**7,200,000**	**700,000**	**10.8%**
Hotel & Motel Tax						
HOTEL&MOTEL TAX	4,080,885	4,000,000	4,029,084	4,200,000	200,000	5.0%
HOTEL&MOTEL/REBATE/CITYGATE	(339,344)	(344,000)	(348,083)	(372,902)	(28,902)	8.4%
HOTEL&MOTEL/REBATE/EMBASSY	(432,553)	(437,500)	(448,452)	(457,000)	(19,500)	4.5%
HOTEL&MOTEL/REBATE/MARRIOTT	(577,724)	(585,800)	(594,923)	(622,000)	(36,200)	6.2%
HOTEL&MOTEL/REBATE/WATER ST	(563,569)	(598,800)	(591,320)	(595,000)	3,800	-0.6%
Hotel & Motel Tax Totel	**2,167,695**	**2,033,900**	**2,046,306**	**2,153,098**	**119,198**	**5.9%**

GENERAL FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	5,027,509	1,828,125	1,828,125	2,600,000	771,875	42.2%
INTEREST ON INVESTMENTS	552,913	318,750	408,992	450,000	131,250	41.2%
INTEREST ON PROPERTY TAXES	11,251	-	-	-	-	0.0%
LEASE INTEREST INCOME	34,931	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	-	-	-	-	0.0%
Interest & Investment Income Total	**5,626,605**	**2,146,875**	**2,237,117**	**3,050,000**	**903,125**	**42.1%**
Interfund TF (Rev)						
CAPITAL TRANSFER	-	-	-	-	-	0.0%
OPERATIONAL TRANSFER	5,635,280	5,599,889	5,344,103	5,398,276	(201,613)	-3.6%
Interfund TF (Rev) Total	**5,635,280**	**5,599,889**	**5,344,103**	**5,398,276**	**(201,613)**	**-3.6%**
Intergovernmental Agreement						
BILLABLE SERVICES	199,577	85,050	84,147	105,000	19,950	23.5%
HOUSEHOLD HAZARDOUS WASTE	160,000	160,000	171,046	160,000	-	0.0%
LOCAL	-	-	-	-	-	0.0%
NAPERVILLE FIRE PROTECTION DIS	1,417,452	1,450,000	1,198,632	1,510,000	60,000	4.1%
Intergovernmental Agreement Total	**1,777,029**	**1,695,050**	**1,453,824**	**1,775,000**	**79,950**	**4.7%**
Non-Business License & Permit						
COMMERCIAL PERMIT FEES	1,095,407	900,000	1,162,919	1,000,000	100,000	11.1%
NON-BUSINESS LICENSE & PERMIT	-	-	-	-	-	0.0%
RESIDENTIAL PERMIT FEES	1,165,668	710,000	921,102	750,000	40,000	5.6%
Non-Business License & Permit Total	**2,261,075**	**1,610,000**	**2,084,021**	**1,750,000**	**140,000**	**8.7%**
Other License & Permit						
OTHER PERMITS	4,353	9,000	6,153	8,000	(1,000)	-11.1%
Other License & Permit Total	**4,353**	**9,000**	**6,153**	**8,000**	**(1,000)**	**-11.1%**
Other Revenue						
BAD DEBT	57,748	52,500	98,787	58,000	5,500	10.5%
OTHER RECEIPTS	222,512	246,800	141,062	257,970	11,170	4.5%
REBATE PROGRAMS	48,917	50,000	52,224	55,000	5,000	10.0%
SALE OF PROPERTY	14,538	37,138	25,920	38,066	928	2.5%
Other Revenue Total	**343,715**	**386,438**	**317,993**	**409,036**	**22,598**	**5.8%**
Property Taxes						
CURRENT/FIRE PENSION	10,922,851	10,914,619	10,768,327	11,408,836	494,217	4.5%
CURRENT/GENERAL CORP	8,118,026	10,079,751	9,986,789	11,835,406	1,755,655	17.4%
CURRENT/IMRF	2,242,484	2,553,694	2,529,449	2,096,228	(457,466)	-17.9%
CURRENT/POLICE PENSION	8,890,262	9,136,560	9,016,172	9,293,923	157,363	1.7%
NON-CURRENT/FIRE PENSION	558	-	1,966	-	-	0.0%
NON-CURRENT/GENERAL CORP	452	-	1,472	-	-	0.0%
NON-CURRENT/IMRF	125	-	407	-	-	0.0%
NON-CURRENT/POLICE PENSION	435	-	1,592	-	-	0.0%
Property Taxes Total	**30,175,192**	**32,684,624**	**32,306,175**	**34,634,393**	**1,949,769**	**6.0%**
Real Estate Transfer Tax						
REAL ESTATE TRANSFER TAX	4,972,820	5,000,000	4,960,000	5,150,000	150,000	3.0%
Real Estate Transfer Tax Total	**4,972,820**	**5,000,000**	**4,960,000**	**5,150,000**	**150,000**	**3.0%**
Rents & Royalties						
FRANCHISE/AT&T	103,553	88,750	84,005	75,000	(13,750)	-15.5%
FRANCHISE/COMCAST	1,255,860	1,124,250	1,155,490	1,090,523	(33,727)	-3.0%
FRANCHISE/WIDE OPEN WEST	214,358	194,950	197,062	173,506	(21,444)	-11.0%
LEASE INCOME	399,218	425,893	349,286	425,893	-	0.0%
PEG FEE/AT&T	20,711	17,750	16,801	15,265	(2,485)	-14.0%
PEG FEE/COMCAST	251,172	224,850	231,124	218,105	(6,745)	-3.0%
PEG FEE/WIDE OPEN WEST	42,872	38,990	39,412	34,701	(4,289)	-11.0%
RENTAL INCOME	5,745	-	5,230	-	-	0.0%
Rents & Royalties Total	**2,293,489**	**2,115,433**	**2,078,410**	**2,032,993**	**(82,440)**	**-3.9%**

GENERAL FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
State Shared Taxes						
AUTO RENTAL TAX	191,919	181,335	192,168	200,000	18,665	10.3%
CANNABIS TAX - STATE	225,653	240,759	240,064	232,733	(8,026)	-3.3%
LOCAL USE TAX	2,360,121	559,280	971,351	1,102,421	543,141	97.1%
PPRT	430,293	417,571	416,805	528,081	110,510	26.5%
SALES TAX	57,079,240	52,435,000	54,093,027	54,941,623	2,506,623	4.8%
SALES TAX/REBATE/CITYGATE	(28,731)	(30,000)	(29,785)	(31,000)	(1,000)	3.3%
SALES TAX/REBATE/COSTCO	-	-	-	-	-	0.0%
SALES TAX/REBATE/EMBASSY	(17,960)	(15,000)	(15,906)	(15,000)	-	0.0%
SALES TAX/REBATE/MARRIOTT	(26,197)	(20,000)	(23,479)	(24,500)	(4,500)	22.5%
SALES TAX/REBATE/PROMENADE	(98,941)	(99,931)	(16,655)	(99,931)	-	0.0%
SALES TAX/REBATE/TELLABS	-	-	-	-	-	0.0%
SALES TAX/REBATE/WALMART	-	-	-	-	-	0.0%
SALES TAX/REBATE/WATER ST	(106,839)	(111,000)	(109,180)	(111,000)	-	0.0%
STATE INCOME TAX	26,968,690	26,947,108	27,940,751	28,157,665	1,210,557	4.5%
State Shared Taxes Total	**86,977,248**	**80,505,122**	**83,659,163**	**84,881,092**	**4,375,970**	**5.4%**
Subscription Financing						
CAPITAL LEASES	-	-	-	-	-	0.0%
SBITA	1,328,847	-	-	-	-	0.0%
Subscription Financing Total	**1,328,847**	**-**	**-**	**-**	**-**	**0.0%**
Utility Taxes						
ELECTRIC TAX/CITY	6,647,167	8,000,000	8,088,975	8,400,000	400,000	5.0%
ELECTRIC TAX/COMED	79,078	100,000	82,048	100,000	-	0.0%
ELECTRIC TAX/UNBILLED REVENUE	60,750	-	-	-	-	0.0%
NATURAL GAS TAX/NICOR	3,882,884	5,000,000	4,339,228	4,414,507	(585,493)	-11.7%
TELEPHONE TAX/STATE	2,757,886	2,651,000	2,522,855	2,597,980	(53,020)	-2.0%
WATER TAX/CITY	2,699,135	3,069,000	2,849,133	3,070,000	1,000	0.0%
WATER TAX/UNBILLED REVENUES	-	-	-	-	-	0.0%
Utility Taxes Total	**16,126,901**	**18,820,000**	**17,882,238**	**18,582,487**	**(237,513)**	**-1.3%**
Revenue Total	**176,500,289**	**174,775,781**	**175,818,229**	**183,096,680**	**8,320,899**	**4.8%**
Expense						
Salaries & Wages						
OTHER COMPENSATION	242,213	520,051	331,079	270,794	(249,257)	-47.9%
OVERTIME PAY	9,327,405	9,233,960	9,752,997	10,386,938	1,152,978	12.5%
REGULAR PAY	80,057,960	85,578,472	85,200,658	89,816,989	4,238,516	5.0%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	370,814	709,514	533,190	780,653	71,138	10.0%
Salaries & Wages Total	**89,998,393**	**96,041,998**	**95,817,924**	**101,255,374**	**5,213,375**	**5.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	611,799	632,010	584,648	606,446	(25,564)	-4.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	154,544	200,902	194,116	198,501	(2,401)	-1.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	10,888,153	12,730,187	12,243,480	13,669,092	938,906	7.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	74,264	77,535	73,626	77,017	(518)	-0.7%
EMPLOYER CONTRIBUTIONS/WCOMP	1,855,668	2,371,793	2,174,153	2,221,872	(149,921)	-6.3%
FIRE PENSION	10,925,652	10,914,619	10,718,543	11,408,836	494,217	4.5%
IMRF	2,352,394	2,549,241	2,508,762	2,101,981	(447,260)	-17.5%
MEDICARE	1,221,610	1,266,061	1,265,814	1,246,197	(19,864)	-1.6%
POLICE PENSION	8,896,882	9,136,560	8,975,222	9,293,923	157,363	1.7%
SOCIAL SECURITY	1,884,967	2,042,313	1,927,585	2,045,437	3,124	0.2%
Benefits & Related Total	**38,865,932**	**41,921,219**	**40,665,950**	**42,869,301**	**948,082**	**2.3%**
Purchased Items						
BOOKS AND PUBLICATIONS	5,969	18,580	17,218	18,980	400	2.2%
CUSTODIAL SUPPLIES	192,363	225,000	209,783	228,000	3,000	1.3%
ELECTRIC	1,134,706	1,248,565	1,267,335	1,293,700	45,135	3.6%
EQUIPMENT PARTS	798,648	957,000	958,356	957,000	-	0.0%
FUEL	1,103,191	1,615,000	1,511,253	1,200,000	(415,000)	-25.7%
INTERNET	285,400	326,100	311,319	281,070	(45,030)	-13.8%
ITEMS PURCHASED FOR RESALE	52,690	235,000	123,593	235,000	-	0.0%
LUBRICANTS AND FLUIDS	-	-	-	-	-	0.0%
NATURAL GAS	41,236	73,050	57,265	70,860	(2,190)	-3.0%
OFFICE SUPPLIES	55,817	78,451	68,720	83,276	4,825	6.2%
OPERATING SUPPLIES	3,437,221	3,591,997	3,497,980	3,541,983	(50,014)	-1.4%

GENERAL FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
OTHER UTILITIES	-	-	-	-	-	0.0%
SALT AND CHEMICALS	508,089	592,750	676,966	1,393,750	801,000	135.1%
TECHNOLOGY HARDWARE	242,576	602,600	485,720	390,150	(212,450)	-35.3%
TELEPHONE	562,119	710,790	652,719	632,750	(78,040)	-11.0%
TELEVISION	2,756	2,800	2,244	2,800	-	0.0%
WATER AND SEWER	144,577	190,270	171,412	207,350	17,080	9.0%
Purchased Items Total	**8,567,358**	**10,467,953**	**10,011,884**	**10,536,669**	**68,716**	**0.7%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	441,315	478,300	459,412	279,800	(198,500)	-41.5%
ADVERTISING AND MARKETING	12,987	21,260	16,435	18,385	(2,875)	-13.5%
ARCHITECT AND ENGINEER SERVICE	318,833	351,500	286,028	398,500	47,000	13.4%
BUILDING AND GROUNDS MAINT	937,250	796,900	839,531	925,400	128,500	16.1%
DUES/SUBSCRIPTIONS/LICENSES	221,944	253,142	236,396	269,740	16,598	6.6%
EDUCATION AND TRAINING	971,912	1,175,034	984,390	1,213,989	38,955	3.3%
EQUIPMENT MAINTENANCE	1,537,797	1,549,855	1,230,347	1,405,121	(144,734)	-9.3%
FINANCIAL SERVICE	227,760	206,163	193,900	241,397	35,234	17.1%
HR SERVICE	426,138	516,313	502,459	526,574	10,261	2.0%
LAUNDRY SERVICE	23,795	38,600	29,588	36,000	(2,600)	-6.7%
LEGAL SERVICE	31,897	45,000	40,697	50,000	5,000	11.1%
MILEAGE REIMBURSEMENT	18,367	18,095	16,961	24,800	6,705	37.1%
OPERATIONAL SERVICE	5,523,409	5,988,795	5,880,447	6,436,520	447,725	7.5%
OTHER EXPENSES	23,633	30,370	27,348	31,870	1,500	4.9%
OTHER PROFESSIONAL SERVICE	1,055,285	1,762,599	1,684,082	1,761,877	(722)	0.0%
POSTAGE AND DELIVERY	58,762	52,885	61,304	85,675	32,790	62.0%
PRINTING SERVICE	19,082	23,750	26,560	27,400	3,650	15.4%
REFUSE AND RECYCLING SERVICE	313,180	429,000	417,660	454,200	25,200	5.9%
RENTAL FEES	58,466	152,700	128,642	72,200	(80,500)	-52.7%
SOFTWARE AND HARDWARE MAINT	3,081,610	6,816,517	6,905,314	7,718,404	901,887	13.2%
STATE MANDATED TRAINING	-	-	-	-	-	0.0%
SUBSCRIPTION BASED TECHNOLOGY	1,328,847	-	-	-	-	0.0%
TUITION REIMBURSEMENT	-	-	-	-	-	0.0%
Purchased Services Total	**16,632,268**	**20,706,778**	**19,967,503**	**21,977,852**	**1,271,074**	**6.1%**
Capital Outlay						
Capital Leases	-	-	-	-	-	0.0%
Capital Outlay Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Debt Service						
LEASE INTEREST	3,830	-	-	-	-	0.0%
LEASE PRINCIPAL	96,386	21,600	22,248	22,250	650	3.0%
SBITA Interest	150,184	-	-	-	-	0.0%
SBITA Principal	2,375,722	-	-	-	-	0.0%
Debt Service Total	**2,626,121**	**21,600**	**22,248**	**22,250**	**650**	**3.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	1,890,772	1,922,600	1,830,459	2,065,100	142,500	7.4%
REIMBURSEMENT PROGRAMS	22,850	35,000	16,228	40,000	5,000	14.3%
SOCIAL SERVICE GRANTS	99,883	100,000	84,320	100,000	-	0.0%
Grants & Contributions Total	**2,013,505**	**2,057,600**	**1,931,007**	**2,205,100**	**147,500**	**7.2%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
TRANSFER OUT	4,696,577	3,558,632	3,635,599	4,230,133	671,501	18.9%
Interfund TF (Exp) Total	**4,696,577**	**3,558,632**	**3,635,599**	**4,230,133**	**671,501**	**18.9%**
Expense Total	163,400,154	174,775,781	172,052,114	183,096,679	8,320,899	4.8%

ELECTRIC UTILITY FUND

Naperville owns and operates its public Electric Utility, serving about 63,000 customers and focusing on proactive asset maintenance to support reliability. Sustainability is a key part of its efforts, including an optional Renewable Energy Program and a utility dashboard that lets customers 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 Utility's goal for this long-term procurement was to provide stable energy prices to customers 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 that will support the utility's service and improvement plans from 2025 through 2027.

Current trends influence how the utility sets future rates. 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.

Long lead times of up to three years to order and receive transformers, cables, and switches have also 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. The next rate study will take place in 2027.

Revenues

The 2027 budgeted revenues for the Electric Utility total $186.61 million. This is an increase of $8.77 million, or 4.9%, from the 2026 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 $170.44 million. This includes electric charges for general services, residential, small and large commercial, transmission, and metered lighting. The estimated increase is approximately $8.17 million, or 5.0% more than the 2026 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 Block 59. Installation fees are projected to decrease by $201,000, or 5.0%. However, revenues in this space depend on customer requests, so variances will occur based on workload.

Bond Proceeds

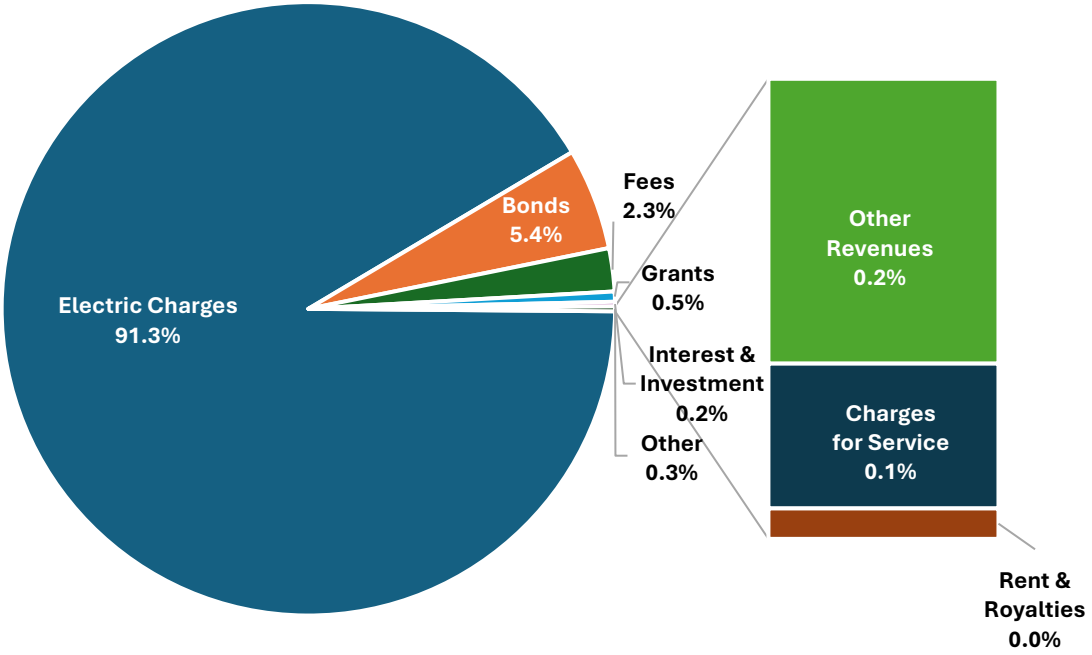
The 2027 budget includes $10 million for bond proceeds within the Electric Utility Fund. This new debt would be issued in 2027 to help fund capital investments within the utility. This money will be borrowed on a reimbursement basis, so if the level of capital investment in 2027 is less than anticipated, 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 $1.92 million, an increase of $796,345, or 71%, from 2026. This is primarily attributed to anticipating receipt of a grant for roughly $1 million as well as positive investment growth in 2027.

Fund Revenues by Source

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Bond Sale Proceeds	-	10,000,000	10,000,000	10,000,000	-	0.0%
Charges for Service	223,676	150,000	103,361	150,000	-	0.0%
Electric Charges	159,127,801	162,273,755	162,949,085	170,443,575	8,169,820	5.0%
Fees	6,239,228	4,440,416	3,596,186	4,239,916	(200,500)	-4.5%
Grants	7,361	715,000	-	1,000,000	285,000	39.9%
Interest & Investments	582,514	17,773	17,773	447,118	429,345	2415.7%
Other Revenue	1,211,550	213,000	400,565	295,000	82,000	38.5%
Rents & Royalties	26,075	31,500	15,037	31,500	-	0.0%
Revenue Subtotal	**167,418,206**	**177,841,444**	**177,579,077**	**186,607,109**	**8,765,665**	**4.9%**
Interfund Transfers	2,559,112	-	24,990	-	-	0.0%
Total Revenues	**169,977,318**	**177,841,444**	**177,604,066**	**186,607,109**	**8,765,665**	**4.9%**



EXPENSES

The 2027 budgeted expenses for the Electric Utility Fund total $182.66 million, an increase of $5.35 million, or 3.0%. Significant expenses are as follows.

Salaries and Benefits

Salaries are budgeted at $18.48 million, reflecting a 4.5% 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. Benefits are increasing by $24,215, or 0.5% above 2026, mainly attributable to rate increases tied to insurance coverage. The budget also reflects $91,074 for non-union wage adjustments as identified in the 2025 compensation and classification study.

Purchased Services

This category is increasing by $685,821, or 7.8%. Increases across Equipment Maintenance, Operational Services, and Software & Hardware Maintenance primarily drive the increase. The proposed Purchased Service budget across the Electric Utility Fund largely aligns with the need to continue investing in regular maintenance and upgrades of existing assets.

Purchased Items

Purchased items is increasing by $101,000, or 5.0%. The increase in the budget for Technology Hardware primarily drives the increase. Test boards that have reached their end of useful life will be replaced in 2027, resulting in the budgetary increase compared to 2026.

Capital Outlay

The total planned capital outlay in 2027 is $28.44 million, an increase of $700,246, or 2.5%. Major investments are anticipated in 2027, including $6.10 million for the tollway substation upgrade, $3.28 million for cable replacement, and $3.23 million for utility infrastructure hardware and metering upgrades.

Debt Service

Based on the current debt schedule, debt payments will increase $527,691 or 32.1% in 2027. The total outstanding debt is $33.02 million and is scheduled to be paid off in 2046. The 2027 budget includes issuing up to $10 million in new debt for capital improvements.

Purchased Electricity

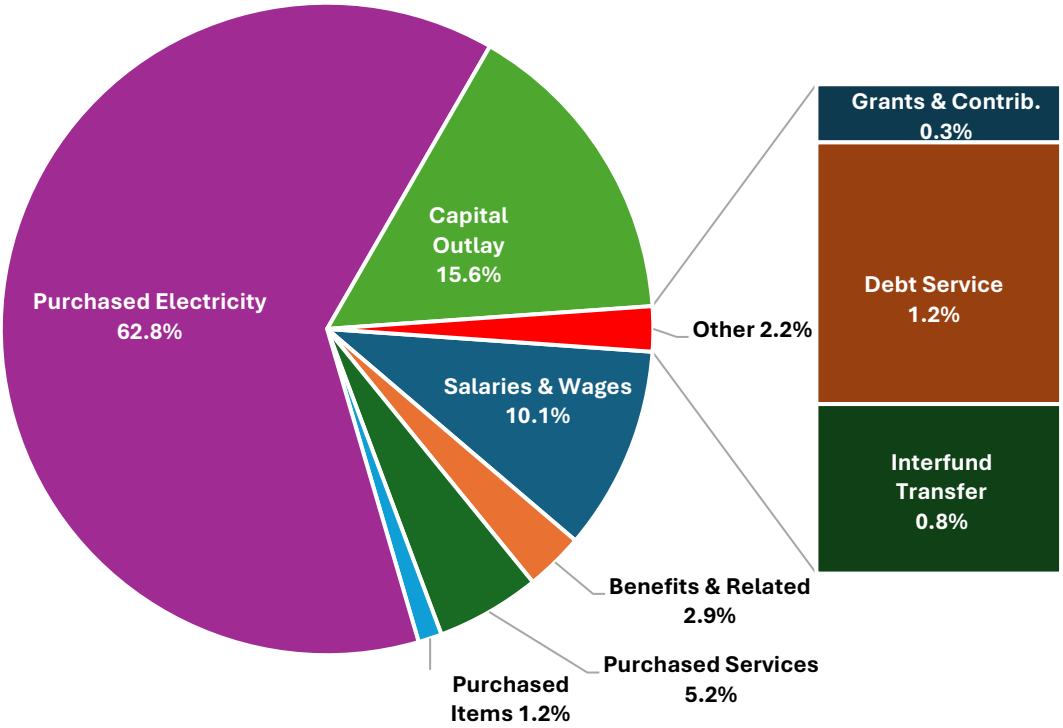
This is the largest line item in the utility's budget, accounting for 63% of total expenses. The 2027 cost is expected to total $114.80 million, a 2.1% increase from the 2026 budget. The 2027 budget for Purchased Electricity aligns more closely with actual expenses in recent years.

Interfund Transfer

Internal services include technology and replacement costs, vehicle maintenance, and a portion of the City's general liability. These expenses will increase by $33,713 in 2027, or 2.4%.

Fund Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	15,792,621	17,682,024	17,193,632	18,481,943	799,919	4.5%
Benefits & Related	4,305,222	5,278,587	4,900,689	5,302,802	24,215	0.5%
Insurance Benefits	-	1,000	417	1,000	-	0.0%
Purchased Services	7,140,933	8,748,967	7,800,808	9,434,788	685,821	7.8%
Purchased Items	4,419,310	2,035,875	7,685,053	2,136,875	101,000	5.0%
Purchased Electricity	114,908,814	112,404,056	114,029,180	114,795,184	2,391,128	2.1%
Capital Outlay	28,460,856	27,735,150	25,243,292	28,435,396	700,246	2.5%
Grants & Contrib.	363,904	393,250	338,840	484,000	90,750	23.1%
Debt Service	645,594	1,650,388	1,509,885	2,178,079	527,691	32.0%
Expenses Subtotal	**176,037,253**	**175,929,297**	**178,701,797**	**181,250,068**	**5,320,771**	**3.0%**
Interfund Transfer	1,394,196	1,377,523	1,262,726	1,411,236	33,713	2.4%
Total Expenses	**177,431,449**	**177,306,820**	**179,964,523**	**182,661,304**	**5,354,484**	**3.0%**



Fund by Department

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
City Manager's Office	290,211	316,416	297,689	369,154	52,739	16.7%
Community Svcs.	79,251	84,051	81,325	94,430	10,380	12.3%
Debt Service	296,424	1,325,388	1,376,845	1,853,079	527,691	39.8%
Electric	171,506,106	169,719,243	172,880,490	173,622,063	3,902,820	2.3%
Finance	3,439,843	3,633,880	3,505,910	3,991,085	357,205	9.8%
Human Resources	216,421	233,635	212,550	192,708	(40,928)	-17.5%
Information Technology	493,889	881,614	683,948	926,972	45,358	5.1%
Insurance	2,856	2,853	2,617	2,853	-	0.0%
Legal	170,273	173,527	170,876	183,629	10,102	5.8%
Mayor & Council	30,213	31,777	30,947	32,147	371	1.2%
Police	81,044	-	-	-	-	0.0%
Public Works	628,779	694,786	542,057	1,194,223	499,436	71.9%
Trans. Eng. & Dev.	196,140	209,650	179,270	198,960	(10,690)	-5.1%
Expense Total	**177,431,449**	**177,306,820**	**179,964,523**	**182,661,304**	**5,354,484**	**3.0%**

ELECTRIC UTILITY FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	10,000,000	10,000,000	10,000,000	-	0.0%
PREMIUMS ON BONDS	-	-	-	-	-	0.0%
Bond Sale Proceeds Total	**-**	**10,000,000**	**10,000,000**	**10,000,000**	**-**	**0.0%**
Charges for Service						
DAMAGE TO CITY PROPERTY	223,676	150,000	103,361	150,000	-	0.0%
Charges for Service Total	**223,676**	**150,000**	**103,361**	**150,000**	**-**	**0.0%**
Electric Charges						
FIBER NETWORK	387,534	586,734	584,142	406,734	(180,000)	-30.7%
GENERAL SERVICE/CUSTMR CHARGE	3,637,748	4,497,154	4,202,381	4,997,280	500,126	11.1%
GENERAL SERVICE/PPA	854,417	190,699	918,083	164,639	(26,060)	-13.7%
GENERAL SERVICE/RETAIL RATE	15,900,657	16,642,714	16,482,574	15,041,459	(1,601,255)	-9.6%
LARGE SERVICE/DEMAND CHARGE	23,436,013	27,467,625	25,219,807	28,811,250	1,343,625	4.9%
LARGE SERVICE/PPA	2,598,712	531,061	3,154,599	531,061	-	0.0%
LARGE SERVICE/RETAIL RATE	21,393,155	21,523,608	22,369,423	23,573,662	2,050,054	9.5%
OUTDOOR LIGHT/CUSTMR CHARGE	43,218	41,194	40,498	41,194	-	0.0%
OUTDOOR LIGHT/PPA	7,739	2,414	(13,994)	2,414	-	0.0%
OUTDOOR LIGHT/RETAIL RATE	133,685	222,613	198,088	236,670	14,057	6.3%
PRIMARY METER/CUSTMR CHARGE	18,186	16,464	17,456	17,136	672	4.1%
PRIMARY METER/DEMAND CHARGE	5,441,706	8,253,750	6,589,081	9,400,000	1,146,250	13.9%
PRIMARY METER/PPA	827,874	160,928	96,209	160,928	-	0.0%
PRIMARY METER/RETAIL RATE	6,588,836	6,209,916	6,554,960	6,729,382	519,466	8.4%
PRIMARY METER/STAND-BY	501,823	432,096	511,459	432,096	-	0.0%
RESIDENTIAL/CUSTMR CHARGE	12,963,538	14,505,122	14,247,492	16,013,547	1,508,425	10.4%
RESIDENTIAL/PPA	3,235,055	675,896	1,964,160	681,305	5,409	0.8%
RESIDENTIAL/RETAIL RATE	60,638,518	59,076,317	59,309,979	62,860,382	3,784,065	6.4%
SALES TO IMEA FROM COGEN	-	-	-	-	-	0.0%
TRANSMISSION/CUSTMR CHARGE	5,900	7,200	7,167	8,400	1,200	16.7%
TRANSMISSION/DEMAND CHARGE	153,172	406,560	157,958	33,880	(372,680)	-91.7%
TRANSMISSION/PPA	32,785	16,093	12,932	5,213	(10,880)	-67.6%
TRANSMISSION/RETAIL RATE	327,532	807,597	324,633	294,943	(512,654)	-63.5%
Electric Charges Total	**159,127,801**	**162,273,755**	**162,949,085**	**170,443,575**	**8,169,820**	**5.0%**
Fees						
FACILITIES INSTALLATION CHARGE	52	5,000	3,073	500	(4,500)	-90.0%
INSTALLATION FEES	5,439,388	4,000,000	3,176,862	3,804,000	(196,000)	-4.9%
LATE PAYMENT FEE	421,478	257,000	244,359	257,000	-	0.0%
OTHER FEES	245,966	-	2,621	-	-	0.0%
SERVICE FEES	65,598	53,416	56,793	53,416	-	0.0%
TURN-OFF/ON FEE	66,745	125,000	112,478	125,000	-	0.0%
Fees Total	**6,239,228**	**4,440,416**	**3,596,186**	**4,239,916**	**(200,500)**	**-4.5%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	495,469	-	-	357,345	357,345	0.0%
INTEREST ON INVESTMENTS	45,030	-	-	72,000	72,000	0.0%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	42,015	17,773	17,773	17,773	-	0.0%
Interest & Investment Income Total	**582,514**	**17,773**	**17,773**	**447,118**	**429,345**	**2415.7%**
Interfund TF (Rev)						
INSURANCE TRANSFER	-	-	-	-	-	0.0%
OPERATIONAL TRANSFER	2,559,112	-	24,990	-	-	0.0%
Interfund TF (Rev) Total	**2,559,112**	**-**	**24,990**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	(244,446)	-	79,216	-	-	0.0%
OTHER RECEIPTS	1,215,000	1,000	30,698	1,000	-	0.0%
REIMBURSEMENTS	150,871	162,000	195,923	224,000	62,000	38.3%
SALE OF PROPERTY	90,125	50,000	94,728	70,000	20,000	40.0%
Other Revenue Total	**1,211,550**	**213,000**	**400,565**	**295,000**	**82,000**	**38.5%**
Rents & Royalties						
LEASE INCOME	26,075	31,500	15,037	31,500	-	0.0%
RENTAL INCOME	-	-	-	-	-	0.0%
Rents & Royalties Total	**26,075**	**31,500**	**15,037**	**31,500**	**-**	**0.0%**
Grants						
Federal Grants	7,361	715,000	497,070	1,000,000	285,000	39.9%
Grants Total	**7,361**	**715,000**	**497,070**	**1,000,000**	**285,000**	**39.9%**
Revenue Total	169,977,318	177,841,444	177,604,066	186,607,109	8,765,665	4.9%

ELECTRIC UTILITY FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OTHER COMPENSATION	52,456	(312,888)	(119,558)	(359,751)	(46,863)	15.0%
OVERTIME PAY	1,826,986	2,521,963	2,572,073	2,492,293	(29,670)	-1.2%
REGULAR PAY	13,878,531	15,405,597	14,698,869	16,249,984	844,387	5.5%
TEMPORARY PAY	34,648	67,352	42,248	99,418	32,066	47.6%
Salaries & Wages Total	**15,792,621**	**17,682,024**	**17,193,632**	**18,481,943**	**799,919**	**4.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	97,880	106,738	97,268	99,787	(6,951)	-6.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	28,331	35,565	33,937	36,121	556	1.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	1,779,655	2,230,786	2,051,183	2,529,449	298,664	13.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	12,630	14,046	12,961	13,788	(257)	-1.8%
EMPLOYER CONTRIBUTIONS/WCOMP	132,792	169,722	155,582	159,034	(10,688)	-6.3%
IMRF	1,122,731	1,377,816	1,303,439	1,045,107	(332,708)	-24.1%
MEDICARE	219,146	257,878	237,563	277,162	19,284	7.5%
SOCIAL SECURITY	912,056	1,086,037	1,008,756	1,142,354	56,317	5.2%
Benefits & Related Total	**4,305,222**	**5,278,587**	**4,900,689**	**5,302,802**	**24,215**	**0.5%**
Purchased Items						
BOOKS AND PUBLICATIONS	134	18,850	31,659	26,350	7,500	39.8%
ELECTRIC	112,869	113,500	123,578	150,500	37,000	32.6%
EQUIPMENT PARTS	132,010	620,000	432,800	599,000	(21,000)	-3.4%
INTERNET	51,658	75,000	75,277	105,000	30,000	40.0%
INVENTORY ISSUES - CONTRA	-	-	-	-	-	0.0%
NATURAL GAS	25,508	45,000	26,500	45,000	-	0.0%
OFFICE SUPPLIES	6,887	13,000	6,085	10,000	(3,000)	-23.1%
OPERATING SUPPLIES	4,002,699	1,091,225	6,948,382	1,065,225	(26,000)	-2.4%
OTHER UTILITIES	-	8,800	3,667	8,800	-	0.0%
TECHNOLOGY HARDWARE	74,085	35,500	22,431	112,000	76,500	215.5%
TELEPHONE	-	-	-	-	-	0.0%
WATER AND SEWER	13,459	15,000	14,674	15,000	-	0.0%
Purchased Items Total	**4,419,310**	**2,035,875**	**7,685,053**	**2,136,875**	**101,000**	**5.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	1,378,536	1,312,400	1,432,663	1,328,225	15,825	1.2%
ARCHITECT AND ENGINEER SERVICE	283,263	819,667	622,798	649,821	(169,846)	-20.7%
BUILDING AND GROUNDS MAINT	164,965	655,800	372,559	505,900	(149,900)	-22.9%
DUES/SUBSCRIPTIONS/LICENSES	11,778	8,420	6,489	7,795	(625)	-7.4%
EDUCATION AND TRAINING	185,978	206,400	244,357	297,648	91,248	44.2%
EQUIPMENT MAINTENANCE	725,045	1,257,240	1,275,187	1,566,400	309,160	24.6%
FINANCIAL SERVICE	51,238	62,934	69,392	66,846	3,912	6.2%
HR SERVICE	2,771	16,566	8,639	4,637	(11,929)	-72.0%
LAUNDRY SERVICE	53,426	82,000	66,550	82,000	-	0.0%
LEGAL SERVICE	46,159	60,000	25,026	50,000	(10,000)	-16.7%
MILEAGE REIMBURSEMENT	109	300	293	300	-	0.0%
OPERATIONAL SERVICE	1,768,894	1,439,220	1,006,441	1,604,220	165,000	11.5%
OTHER EXPENSES	16,005	11,100	11,389	11,100	-	0.0%
OTHER PROFESSIONAL SERVICE	809,895	570,070	376,192	545,100	(24,970)	-4.4%
POSTAGE AND DELIVERY	151,136	198,300	147,381	154,500	(43,800)	-22.1%
PRINTING SERVICE	68,171	80,200	68,828	154,000	73,800	92.0%
REFUSE AND RECYCLING SERVICE	-	19,000	7,917	-	(19,000)	-100.0%
RENTAL FEES	19,150	36,000	32,653	53,000	17,000	47.2%
SOFTWARE AND HARDWARE MAINT	1,404,413	1,913,350	2,026,056	2,353,296	439,946	23.0%
Purchased Services Total	**7,140,933**	**8,748,967**	**7,800,808**	**9,434,788**	**685,821**	**7.8%**
Capital Outlay						
BUILDING IMPROVEMENTS	261,324	230,000	128,800	710,000	480,000	208.7%
INFRASTRUCTURE	26,681,153	25,151,500	23,719,090	25,747,000	595,500	2.4%
TECHNOLOGY	196,926	236,750	113,780	543,346	306,596	129.5%
VEHICLES AND EQUIPMENT	1,321,452	2,116,900	1,281,621	1,435,050	(681,850)	-32.2%
Capital Outlay Total	**28,460,856**	**27,735,150**	**25,243,292**	**28,435,396**	**700,246**	**2.5%**
Debt Service						
BOND ISSUANCE COST	44,735	-	-	-	-	0.0%
GAIN/LOSS ON BOND REFUNDING	(157,893)	-	-	-	-	0.0%
INTEREST	758,753	900,388	759,885	1,438,079	537,691	59.7%
PRINCIPAL	-	750,000	750,000	740,000	(10,000)	-1.3%
Debt Service Total	**645,594**	**1,650,388**	**1,509,885**	**2,178,079**	**527,691**	**32.0%**

ELECTRIC UTILITY FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	205,483	193,750	190,654	237,500	43,750	22.6%
REBATE PROGRAM	158,421	199,500	148,186	246,500	47,000	23.6%
Grants & Contributions Total	**363,904**	**393,250**	**338,840**	**484,000**	**90,750**	**23.1%**
Insurance Benefits						
CLAIMS/GENERAL LIABILITY	-	-	-	-	-	0.0%
CLAIMS/WORKERS COMPENSATION	-	1,000	417	1,000	-	0.0%
Insurance Benefits Total	**-**	**1,000**	**417**	**1,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	1,394,196	1,377,523	1,262,726	1,411,236	33,713	2.4%
Interfund TF (Exp) Total	**1,394,196**	**1,377,523**	**1,262,726**	**1,411,236**	**33,713**	**2.4%**
Purchased Electricity						
COGENERATION ENERGY CREDIT	(591,847)	(650,000)	(411,177)	(245,076)	404,924	-62.3%
DELIVERY CHARGE	20,970,711	15,166,863	19,214,069	19,966,655	4,799,792	31.6%
ENERGY CHARGE	58,945,251	54,816,249	57,614,343	58,149,586	3,333,337	6.1%
GS/DISCHARGE/FLAT RVS ENERGY	5,152	11,389	6,787	11,389	-	0.0%
GS/RENEW/FLAT NET METERING	21,271	21,379	28,402	21,379	-	0.0%
GS/RENEW/TOU10 OFFPEAK NET	-	2	-	-	(2)	-100.0%
GS/RENEW/TOU11 ONPEAK NET	-	9	-	-	(9)	-100.0%
PM/COGENERATION/FLAT	550,262	253,641	514,828	523,916	270,275	106.6%
PM/FLAT/COGEN/NALCO	-	-	-	-	-	0.0%
PREMIUM CHARGE	3,220,835	3,259,086	1,584,204	-	(3,259,086)	-100.0%
REACTIVE DEMAND CHARGE	170,281	183,676	249,962	162,128	(21,548)	-11.7%
RS/RENEW/FLAT NET METERING	550,852	500,000	615,439	600,000	100,000	20.0%
SUPPLY/DEMAND CHARGE	31,066,046	36,322,387	33,562,584	35,605,207	(717,180)	-2.0%
TM/COGENERATION/FLAT	-	2,519,375	1,049,740	-	(2,519,375)	-100.0%
TM/FLAT/COGEN/AMOCO	-	-	-	-	-	0.0%
Purchased Electricity Total	**114,908,814**	**112,404,056**	**114,029,180**	**114,795,184**	**2,391,128**	**2.1%**
Expense Total	177,431,449	177,306,820	179,964,523	182,661,304	5,354,484	3.0%

WATER & WASTEWATER UTILITY 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 45,249 customers, wastewater services to 44,328 customers, and serves an overall population of more than 150,000. The City sources its water supply from Lake Michigan through the Jardine Water Purification Plant and purchases it 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 complying with 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).

The utility processes all financial activities 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, 2026, and 2027 to support Water's service and improvement plans through that timeframe.

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 almost six 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 improvements now underway to meet new mandated environmental standards and expand capacity. This is the largest capital improvement project in the City's history and will continue until 2030.

The 2027 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.

In 2027, the Water Utilities will conduct its next rate study to set rates for the following three years.

Revenues

The 2027 budgeted revenues for the Water Utilities total $151.93 million, an increase of $0.72 million over the 2026 budget. Primary revenue sources are noted below.

Water Charges

Water charges comprise 44.0% of the Water Utilities' revenues, totaling $66.78 million. The estimated increase is approximately $4.90 million more than the 2026 budget. This aligns with the recommendations outlined in the 2024 rate study and includes all capital-related charges, which are budgeted at $1.34 million.

Wastewater Charges

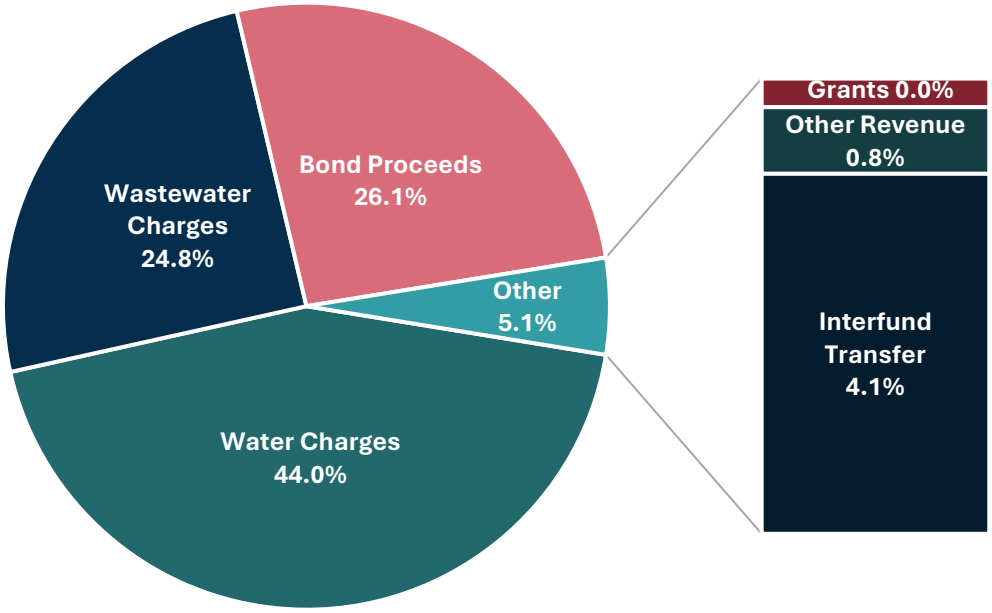
Wastewater charges make up 24.8% of the Water Utilities' revenues, totaling $37.66 million. This increase is approximately 13.6% more than the 2026 budget. The majority of increases are tied to commercial and residential customer charges, which align with the rate study recommendations.

Bond Proceeds

Bond proceeds account for 26.1% of the Water Utilities' revenues, totaling $39.70 million. This new debt will be issued in 2027 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Bond Proceeds	-	48,000,000	48,000,000	39,700,000	(8,300,000)	-17.3%
Charges for Service	47,065	54,462	69,547	54,685	223	0.4%
Fines, Fees	317,384	347,916	243,142	269,716	(78,200)	-22.5%
Grants	-	450,000	355,506	489,380	39,380	8.8%
Interest & Investment	1,522,748	444,150	444,150	465,670	21,520	4.8%
Other Revenue	659,123	296,570	181,768	300,036	3,466	1.2%
Rents & Royalties	53,959	32,400	33,851	50,000	17,600	54.3%
Wastewater Charges	29,728,149	33,160,669	34,400,489	37,658,441	4,497,772	13.6%
Water Charges	56,059,594	61,882,136	58,525,298	66,781,889	4,899,753	7.9%
Revenue Subtotal	**88,388,023**	**144,668,303**	**142,253,750**	**145,769,817**	**1,101,515**	**0.8%**
Interfund Transfer	1,813,170	6,543,450	6,543,450	6,160,500	(382,950)	-5.9%
Revenue Total	**90,201,193**	**151,211,753**	**148,797,200**	**151,930,317**	**718,565**	**0.5%**



EXPENSES

The 2027 budgeted expenses for this fund total $171.10 million. The following is a review of significant costs.

Salaries and Benefits

Salaries will increase by $1.62 million, or 14.5%. This increase reflects 3 new positions in the Utility, along with all negotiated increases for union employees, a 3.0% cost-of-living adjustment, and a 1% merit increase for non-union employees. Benefits are increasing by $199,272, or 16.4%, mainly attributable to standard rate increases across benefit plans. The budget also reflects $70,384 for non-union wage adjustments as identified in the 2025 compensation and classification study.

Purchased Services

Purchased services are increasing by $1.32 million, or 10.4%. Most of this increase is related to architectural and engineering services, estimated to increase by $1.09 million, and operational services, estimated to increase by $217,350, for the utility's capital improvement projects. This increase aligns with the rate study recommendations.

Other increases in this area include an increase in other professional services of $76,144 due to costs associated with the 2027 rate study and an increase in printing services costs of $71,000 related to utility bill statements and processing.

Building and grounds maintenance decreased by $93,100, and equipment maintenance decreased by $90,750, both to reflect actual spending throughout the year.

Purchased Items

Purchased items are projected to decrease by $18,410, or 0.4%. Most of this decrease is due to a reduction in operating supplies of $204,915, as budgeted warehouse issuances with no activity were removed. Conversely, electric costs are projected to increase by $145,361, and equipment parts by $41,000.

Purchased Water

Purchased water is projected to increase by $395,510. Based on historical usage and the DuPage Water Commission rates, purchased water costs are projected at $32.48 million, representing a 1.2% increase over the 2026 budget. This aligns with the rate study recommendation.

Capital Outlay

The 2024 rate study once again confirmed that significant capital needs continue for the Water Utilities and supported collecting appropriate revenues to fund them. These costs are estimated at $94.42 million for 2027.

Grants & Contributions

Grants and contribution expenses have seen an increase of $43,750. $137,500 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 Service

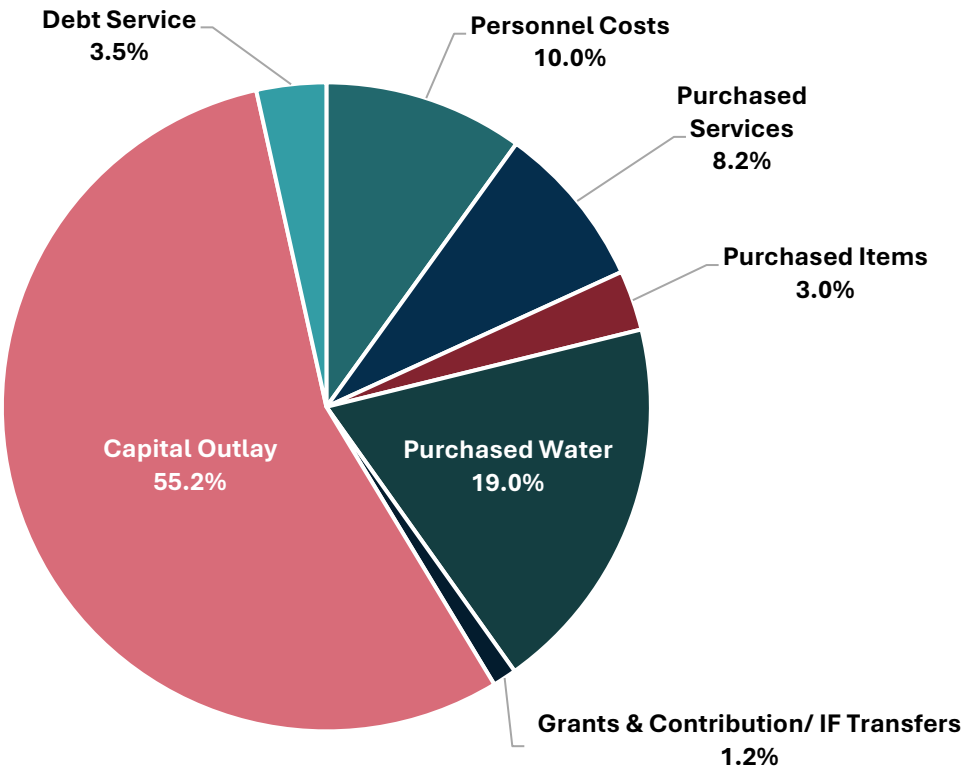
The Water and Wastewater Fund will provide $5.94 million to repay existing debt, including the 2026 debt issuance. This represents a $762,317, or 14.7%, increase over the previous year.

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 $74,132.

Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	10,951,660	11,263,086	11,349,592	12,895,543	1,632,457	14.5%
Benefits & Related	3,523,735	3,934,790	3,834,218	4,134,062	199,272	5.1%
Purchased Services	8,609,469	12,742,432	10,805,309	14,065,478	1,323,046	10.4%
Purchased Items	4,303,915	5,136,383	4,633,643	5,117,973	(18,410)	-0.4%
Purchased Water	28,943,291	32,086,146	30,391,592	32,481,656	395,510	1.2%
Capital Outlay	41,934,904	89,800,335	77,350,349	94,418,909	4,618,574	5.1%
Grants & Contrib.	114,542	238,750	168,816	282,500	43,750	18.3%
Debt Service	1,703,380	5,182,200	5,414,389	5,944,517	762,317	14.7%
Expense Subtotal	**100,084,895**	**160,384,122**	**143,947,908**	**169,340,638**	**8,956,516**	**5.6%**
Interfund Transfers	4,500,352	1,830,488	2,524,983	1,756,356	(74,132)	-4.0%
Expense Total	**104,585,247**	**162,214,610**	**146,472,891**	**171,096,994**	**8,882,384**	**5.5%**



Fund by Department

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
City Manager's Office	201,968	248,815	230,121	292,696	43,881	17.6%
Community Svcs.	79,251	84,051	81,325	94,430	10,380	12.3%
Debt Service	1,695,684	5,182,200	5,413,723	5,944,517	762,317	14.7%
Finance	2,703,886	2,937,171	2,692,658	3,159,480	222,309	7.6%
Human Resources	141,945	176,445	161,694	137,403	(39,042)	-22.1%
Information Tech	376,595	619,943	546,611	715,815	95,872	15.5%
Insurance	2,856	2,853	2,617	2,853	-	0.0%
Legal	109,413	111,422	109,809	117,742	6,320	5.7%
Mayor & Council	21,399	23,191	22,445	23,280	88	0.4%
Police	34,733	-	-	-	-	0.0%
Public Works	438,917	882,960	723,368	838,638	(44,322)	-5.0%
Trans. Eng. & Dev.	93,920	91,104	91,675	80,082	(11,022)	-12.1%
Water	98,684,681	151,854,456	136,396,846	159,690,059	7,835,603	5.2%
Expense Total	**104,585,247**	**162,214,610**	**146,472,891**	**171,096,994**	**8,882,384**	**5.5%**

WATER/WASTEWATER UTILITIES FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	48,000,000	48,000,000	39,700,000	(8,300,000)	-17.3%
Bond Sale Proceeds Total	**-**	**48,000,000**	**48,000,000**	**39,700,000**	**(8,300,000)**	**-17.3%**
Charges for Service						
DAMAGE TO CITY PROPERTY	-	1,000	1,144	1,000	-	0.0%
DEPARTMENT SERVICE CHARGES	47,065	53,462	68,403	53,685	223	0.4%
Charges for Service Total	**47,065**	**54,462**	**69,547**	**54,685**	**223**	**0.4%**
Fees						
INSTALLATION FEES	80,116	159,846	94,997	81,564	(78,282)	-49.0%
LATE PAYMENT FEE	177,706	135,057	126,286	145,252	10,195	7.5%
OTHER FEES	-	-	-	-	-	0.0%
SERVICE FEES	16,588	6,700	9,634	7,700	1,000	14.9%
TURN-OFF/ON FEE	4,665	16,313	5,810	5,200	(11,113)	-68.1%
WATER/SEWER EXTENSIONS	38,309	30,000	6,415	30,000	-	0.0%
Fees Total	**317,384**	**347,916**	**243,142**	**269,716**	**(78,200)**	**-22.5%**
Fines						
ORDINANCE VIOLATIONS	-	-	-	-	-	0.0%
Fines Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	-	-	-	-	-	0.0%
STATE GRANTS	-	450,000	355,506	489,380	39,380	8.8%
Grants Total	**-**	**450,000**	**355,506**	**489,380**	**39,380**	**8.8%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	1,395,827	390,000	390,000	408,395	18,395	4.7%
INTEREST ON INVESTMENTS	126,857	53,125	53,125	56,250	3,125	5.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
LEASE INTEREST INCOME	64	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	1,025	1,025	1,025	-	0.0%
Interest & Investment Income Total	**1,522,748**	**444,150**	**444,150**	**465,670**	**21,520**	**4.8%**
Interfund TF (Rev)						
CAPITAL TRANSFER	1,813,170	6,543,450	6,543,450	6,160,500	(382,950)	-5.9%
LOAN TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**1,813,170**	**6,543,450**	**6,543,450**	**6,160,500**	**(382,950)**	**-5.9%**
Other Revenue						
BAD DEBT	(20,805)	-	-	-	-	0.0%
OTHER RECEIPTS	656,043	271,570	162,128	271,570	-	0.0%
SALE OF PROPERTY	23,884	25,000	19,640	28,466	3,466	13.9%
Other Revenue Total	**659,123**	**296,570**	**181,768**	**300,036**	**3,466**	**1.2%**
Rents & Royalties						
LEASE INCOME	53,959	32,400	33,851	50,000	17,600	54.3%
RENTAL INCOME	-	-	-	-	-	0.0%
Rents & Royalties Total	**53,959**	**32,400**	**33,851**	**50,000**	**17,600**	**54.3%**
Wastewater Charges						
WW/ CONNECTION FEE	563,482	590,088	513,215	601,890	11,802	2.0%
WW/COMMERCIAL/CHARGE	9,375,408	10,632,230	10,355,097	11,782,735	1,150,505	10.8%
WW/INDUSTRIAL/CHARGE	300,410	430,898	276,855	394,726	(36,172)	-8.4%
WW/INST GOVT/CHARGE	153,472	182,674	179,443	200,269	17,595	9.6%
WW/MUNICIPAL/CHARGE	56,398	71,553	63,500	70,039	(1,514)	-2.1%
WW/RESIDENTIAL/CHARGE	18,260,367	20,137,330	19,424,731	22,341,562	2,204,232	10.9%
WW/WARRENVILLE/CHARGE	1,018,612	1,115,896	3,587,646	2,267,220	1,151,324	103.2%
Wastewater Charges Total	**29,728,149**	**33,160,669**	**34,400,489**	**37,658,441**	**4,497,772**	**13.6%**

WATER/WASTEWATER UTILITIES FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Water Charges						
W/ CONNECTION FEE	829,364	503,580	638,776	513,650	10,070	2.0%
W/COMMERCIAL/CAPITAL	240,959	302,948	279,145	338,062	35,114	11.6%
W/COMMERCIAL/CUSTMR CHARGE	3,007,566	3,369,855	3,332,259	3,754,587	384,732	11.4%
W/COMMERCIAL/RETAIL RATE	5,501,488	6,236,855	6,143,003	6,909,698	672,843	10.8%
W/COMMERCIAL/WHOLESALE RATE	9,405,875	10,119,625	9,817,402	10,706,460	586,835	5.8%
W/INDUSTRIAL/CAPITAL	1,860	6,907	4,060	7,702	795	11.5%
W/INDUSTRIAL/CUSTMR CHARGE	52,270	58,921	57,667	65,703	6,782	11.5%
W/INDUSTRIAL/RETAIL RATE	259,763	365,140	291,375	244,349	(120,791)	-33.1%
W/INDUSTRIAL/WHOLESALE RATE	528,803	585,485	500,471	549,239	(36,246)	-6.2%
W/INST GOVT/CAPITAL	4,132	5,596	4,906	6,275	679	12.1%
W/INST GOVT/CUSTMR CHARGE	47,149	47,709	50,327	53,469	5,760	12.1%
W/INST GOVT/RETAIL RATE	91,101	109,879	109,007	121,968	12,089	11.0%
W/INST GOVT/WHOLESALE RATE	137,822	176,179	165,069	183,034	6,855	3.9%
W/MTRD CONST/CAPITAL	-	7,130	2,971	7,955	825	11.6%
W/MTRD CONST/CUSTMR CHARGE	15,165	60,777	35,282	67,778	7,001	11.5%
W/MTRD CONST/RETAIL RATE	4,352	55,696	22,679	62,245	6,549	11.8%
W/MTRD CONST/WHOLESALE RATE	48,378	89,307	60,593	93,407	4,100	4.6%
W/MUNICIPAL/CAPITAL	2,419	2,856	1,252	3,396	540	18.9%
W/MUNICIPAL/CUSOMTER CHARGE	22,491	24,332	25,341	28,923	4,591	18.9%
W/MUNICIPAL/RETAIL RATE	25,778	46,109	35,295	48,791	2,682	5.8%
W/MUNICIPAL/WHOLESALE RATE	77,548	73,935	66,687	73,222	(713)	-1.0%
W/RESIDENTIAL/CAPITAL	762,007	872,370	844,287	977,445	105,075	12.0%
W/RESIDENTIAL/CUSTMR CHARGE	6,537,585	7,402,907	7,205,930	8,277,959	875,052	11.8%
W/RESIDENTIAL/RETAIL RATE	10,977,898	12,484,042	11,575,008	13,939,047	1,455,005	11.7%
W/RESIDENTIAL/UNCPTD SRCHRGE	121,574	98,632	116,591	109,949	11,317	11.5%
W/RESIDENTIAL/WHOLESALE RATE	17,356,247	18,775,364	17,139,915	19,637,576	862,212	4.6%
Water Charges Total	**56,059,594**	**61,882,136**	**58,525,298**	**66,781,889**	**4,899,753**	**7.9%**
Revenue Total	**90,201,193**	**151,211,753**	**148,797,200**	**151,930,317**	**718,565**	**0.5%**

WATER/WASTEWATER UTILITIES FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OTHER COMPENSATION	35,343	(34,603)	2,837	(110,013)	(75,410)	217.9%
OVERTIME PAY	751,290	488,979	687,608	773,856	284,877	58.3%
REGULAR PAY	10,099,256	10,727,630	10,591,504	12,116,289	1,388,659	12.9%
TEMPORARY PAY	65,772	81,080	67,643	115,411	34,331	42.3%
Salaries & Wages Total	**10,951,660**	**11,263,086**	**11,349,592**	**12,895,543**	**1,632,457**	**14.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	88,672	93,209	85,366	92,214	(995)	-1.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	20,050	24,714	23,907	28,076	3,361	13.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	1,604,464	1,996,110	1,823,513	2,191,471	195,360	9.8%
EMPLOYER CONTRIBUTIONS/UNEMPLY	11,166	12,071	11,230	12,218	147	1.2%
EMPLOYER CONTRIBUTIONS/WCOMP	189,708	242,471	222,398	227,201	(15,270)	-6.3%
IMRF	807,084	809,455	868,794	739,039	(70,416)	-8.7%
MEDICARE	152,531	144,164	151,754	160,753	16,589	11.5%
SOCIAL SECURITY	650,060	612,596	647,257	683,090	70,494	11.5%
Benefits & Related Total	**3,523,735**	**3,934,790**	**3,834,218**	**4,134,062**	**199,272**	**5.1%**
Purchased Items						
BOOKS AND PUBLICATIONS	2,289	3,050	1,821	3,050	-	0.0%
ELECTRIC	2,638,054	2,954,952	2,733,735	3,100,313	145,361	4.9%
EQUIPMENT PARTS	247,054	325,400	418,503	367,000	41,600	12.8%
INTERNET	203,042	208,205	209,942	220,205	12,000	5.8%
INVENTORY ISSUES - CONTRA	-	-	-	-	-	0.0%
LUBRICANTS AND FLUIDS	24,574	14,820	12,975	25,500	10,680	72.1%
NATURAL GAS	54,120	70,843	62,998	70,939	96	0.1%
OFFICE SUPPLIES	11,974	10,175	9,327	10,275	100	1.0%
OPERATING SUPPLIES	780,805	1,144,115	865,500	939,200	(204,915)	-17.9%
SALT AND CHEMICALS	307,919	389,510	293,589	333,330	(56,180)	-14.4%
TECHNOLOGY HARDWARE	4,676	-	1,045	24,000	24,000	0.0%
TELEPHONE	-	-	-	-	-	0.0%
WATER AND SEWER	29,408	15,313	24,208	24,161	8,848	57.8%
Purchased Items Total	**4,303,915**	**5,136,383**	**4,633,643**	**5,117,973**	**(18,410)**	**-0.4%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	635,404	632,250	672,282	632,675	425	0.1%
ADVERTISING AND MARKETING	2,970	3,830	3,340	4,350	520	13.6%
ARCHITECT AND ENGINEER SERVICE	3,692,730	5,434,829	4,634,342	6,526,579	1,091,750	20.1%
BUILDING AND GROUNDS MAINT	137,908	451,800	271,772	358,700	(93,100)	-20.6%
DUES/SUBSCRIPTIONS/LICENSES	124,737	143,189	129,278	143,214	25	0.0%
EDUCATION AND TRAINING	109,871	104,785	101,244	107,610	2,825	2.7%
EQUIPMENT MAINTENANCE	252,435	430,360	314,095	339,610	(90,750)	-21.1%
FINANCIAL SERVICE	85,331	81,923	80,374	86,739	4,816	5.9%
HR SERVICE	1,986	15,500	9,040	3,000	(12,500)	-80.6%
LAUNDRY SERVICE	26,531	34,500	32,913	34,500	-	0.0%
LEGAL SERVICE	-	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	635	625	996	925	300	48.0%
OPERATIONAL SERVICE	2,766,642	4,294,284	3,713,430	4,511,634	217,350	5.1%
OTHER EXPENSES	3,284	2,925	3,405	3,200	275	9.4%
OTHER PROFESSIONAL SERVICE	261,264	153,856	85,317	230,000	76,144	49.5%
POSTAGE AND DELIVERY	154,666	198,450	151,526	157,650	(40,800)	-20.6%
PRINTING SERVICE	68,856	84,205	71,418	155,205	71,000	84.3%
REFUSE AND RECYCLING SERVICE	-	15,850	6,604	-	(15,850)	-100.0%
RENTAL FEES	15,885	44,900	15,000	39,900	(5,000)	-11.1%
SOFTWARE AND HARDWARE MAINT	268,332	614,371	508,929	729,987	115,616	18.8%
Purchased Services Total	**8,609,469**	**12,742,432**	**10,805,309**	**14,065,478**	**1,323,046**	**10.4%**
Purchased Water						
WATER	28,943,291	32,086,146	30,391,592	32,481,656	395,510	1.2%
Purchased Water Total	**28,943,291**	**32,086,146**	**30,391,592**	**32,481,656**	**395,510**	**1.2%**

WATER/WASTEWATER UTILITIES FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Outlay						
BUILDING IMPROVEMENTS	33,655	990,000	596,505	1,240,000	250,000	25.3%
INFRASTRUCTURE	40,965,665	86,910,285	75,242,595	92,185,794	5,275,509	6.1%
TECHNOLOGY	75,151	224,750	130,539	430,415	205,665	91.5%
VEHICLES AND EQUIPMENT	860,433	1,675,300	1,380,710	562,700	(1,112,600)	-66.4%
Capital Outlay Total	**41,934,904**	**89,800,335**	**77,350,349**	**94,418,909**	**4,618,574**	**5.1%**
Debt Service						
BOND ISSUANCE COST	101,832	-	-	-	-	0.0%
GAIN/LOSS ON BOND REFUNDING	-	-	-	-	-	0.0%
INTEREST	1,601,547	2,142,200	2,374,389	3,714,517	1,572,317	73.4%
PRINCIPAL	-	3,040,000	3,040,000	2,230,000	(810,000)	-26.6%
Debt Service Total	**1,703,380**	**5,182,200**	**5,414,389**	**5,944,517**	**762,317**	**14.7%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	106,165	113,750	105,767	157,500	43,750	38.5%
REIMBURSEMENT PROGRAMS	8,377	125,000	63,049	125,000	-	0.0%
Grants & Contributions Total	**114,542**	**238,750**	**168,816**	**282,500**	**43,750**	**18.3%**
Interfund TF (Exp)						
TRANSFER OUT	4,500,352	1,830,488	2,524,983	1,756,356	(74,132)	-4.0%
Interfund TF (Exp) Total	**4,500,352**	**1,830,488**	**2,524,983**	**1,756,356**	**(74,132)**	**-4.0%**
Expense Total	**104,585,247**	**162,214,610**	**146,472,891**	**171,096,994**	**8,882,384**	**5.5%**

COMMUTER PARKING FUND

The Commuter Parking Fund covers the costs of maintaining, operating, and regulating parking spaces at the City's two commuter train stations. It also funds upkeep of the pedestrian walkways connecting the parking areas to the train stations and platforms and supports multimodal 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 and surrounding platforms and tunnels, and management of the daily-fee parking program.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Fees	-	5,000	2,083	-	(5,000)	-100.0%
Fines	33,750	25,000	25,995	25,000	-	0.0%
Interest & Investments	137,115	57,250	57,250	60,049	2,799	4.9%
Non-Business License & Permit	1,303,030	1,200,000	1,225,340	1,350,000	150,000	12.5%
Other Revenue	-	-	1,783	-	-	0.0%
Rents & Royalties	1,800	1,800	1,768	1,800	-	0.0%
Revenue Total	**1,475,695**	**1,289,050**	**1,314,221**	**1,436,849**	**147,799**	**11.5%**
Expense						
Salaries & Wages	388,937	386,994	384,291	405,344	18,351	4.7%
Benefits & Related	102,981	110,306	107,543	115,383	5,077	4.6%
Purchased Services	662,865	856,222	673,766	953,164	96,942	11.3%
Purchased Items	35,848	180,235	71,855	256,970	76,735	42.6%
Capital Outlay	117,780	1,297,000	1,112,200	810,000	(487,000)	-37.5%
Grants & Contrib.	-	-	-	-	-	0.0%
Expenses Subtotal	**1,308,410**	**2,830,757**	**2,349,655**	**2,540,861**	**(289,895)**	**-10.2%**
Interfund Transfers	95,736	100,504	92,127	99,081	(1,423)	-1.4%
Expense Total	**1,404,146**	**2,931,261**	**2,441,782**	**2,639,942**	**(291,318)**	**-9.9%**

Fund Expense by Department

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Finance	152,035	163,023	184,314	150,780	(12,243)	-7.5%
Insurance	11,904	11,330	10,385	9,756	(1,574)	-13.9%
Police	120,369	135,762	128,642	141,804	6,042	4.5%
Public Works	892,813	1,547,361	1,116,652	1,926,448	379,087	24.5%
Transportation Eng Dev	227,025	1,073,784	1,001,790	411,154	(662,630)	-61.7%
Total	**1,404,146**	**2,931,261**	**2,441,782**	**2,639,942**	**(291,318)**	**-9.9%**

COMMUTER PARKING FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Fees						
ADMINISTRATIVE FEES	-	-	-	-	-	0.0%
LATE PAYMENT FEE	-	5,000	2,083	-	(5,000)	-100.0%
Fees Total	**-**	**5,000**	**2,083**	**-**	**(5,000)**	**-100.0%**
Fines						
PARKING FINES	33,750	25,000	25,995	25,000	-	0.0%
Fines Total	**33,750**	**25,000**	**25,995**	**25,000**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	125,692	48,750	48,750	51,049	2,299	4.7%
INTEREST ON INVESTMENTS	11,423	8,500	8,500	9,000	500	5.9%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**137,115**	**57,250**	**57,250**	**60,049**	**2,799**	**4.9%**
Non-Business License & Permit						
BURLINGTON/PARKVIEW LOTS	-	-	-	-	-	0.0%
BURLINGTON/PARKVIEW REVERSE	-	-	-	-	-	0.0%
DAILY PARKING	1,303,230	1,200,000	1,225,340	1,350,000	150,000	12.5%
KROEHLER LOT	-	-	-	-	-	0.0%
KROEHLER NON-RESIDENT	-	-	-	-	-	0.0%
ROUTE 59 LOT	(200)	-	-	-	-	0.0%
ROUTE 59 NON-RESIDENT	-	-	-	-	-	0.0%
ROUTE 59 REVERSE	-	-	-	-	-	0.0%
Non-Business License & Permit Total	**1,303,030**	**1,200,000**	**1,225,340**	**1,350,000**	**150,000**	**12.5%**
Other Revenue						
OTHER RECEIPTS	-	-	1,783	-	-	0.0%
REBATE PROGRAMS	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**1,783**	**-**	**-**	**0.0%**
Rents & Royalties						
LEASE INCOME	1,800	1,800	1,768	1,800	-	0.0%
Rents & Royalties Total	**1,800**	**1,800**	**1,768**	**1,800**	**-**	**0.0%**
Revenue Total	1,475,695	1,289,050	1,314,221	1,436,849	147,799	11.5%

COMMUTER PARKING FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OVERTIME PAY	40,946	50,478	46,909	50,667	189	0.4%
REGULAR PAY	347,992	336,515	337,383	354,677	18,162	5.4%
Salaries & Wages Total	**388,937**	**386,994**	**384,291**	**405,344**	**18,351**	**4.7%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	3,151	3,158	2,971	3,227	69	2.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	662	803	786	841	38	4.8%
EMPLOYER CONTRIBUTIONS/MEDICAL	43,393	48,137	45,886	59,478	11,341	23.6%
EMPLOYER CONTRIBUTIONS/UNEMPLY	387	395	379	400	5	1.3%
IMRF	26,919	27,697	28,604	23,714	(3,983)	-14.4%
MEDICARE	5,396	5,026	5,193	5,253	227	4.5%
PAYROLL BENEFITS	-	-	-	-	-	0.0%
SOCIAL SECURITY	23,072	25,090	23,725	22,469	(2,620)	-10.4%
Benefits & Related Total	**102,981**	**110,306**	**107,543**	**115,383**	**5,077**	**4.6%**
Purchased Items						
ELECTRIC	13,966	23,510	17,251	24,830	1,320	5.6%
INTERNET	5,215	8,800	7,343	8,800	-	0.0%
NATURAL GAS	2,314	3,005	2,332	2,915	(90)	-3.0%
OFFICE SUPPLIES	-	250	104	250	-	0.0%
OPERATING SUPPLIES	9,340	69,050	16,381	69,050	-	0.0%
SALT AND CHEMICALS	-	70,000	23,333	145,000	75,000	107.1%
WATER AND SEWER	5,014	5,620	5,111	6,125	505	9.0%
Purchased Items Total	**35,848**	**180,235**	**71,855**	**256,970**	**76,735**	**42.6%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	248,575	326,700	317,842	272,655	(54,045)	-16.5%
BUILDING AND GROUNDS MAINT	25,417	54,250	47,440	54,250	-	0.0%
EQUIPMENT MAINTENANCE	24,761	27,000	25,432	30,000	3,000	11.1%
FINANCIAL SERVICE	2,778	2,491	1,698	2,612	121	4.9%
OPERATIONAL SERVICE	323,000	402,545	241,153	541,365	138,820	34.5%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	14	500	129	500	-	0.0%
PRINTING SERVICE	-	500	208	500	-	0.0%
REFUSE AND RECYCLING SERVICE	-	1,130	471	-	(1,130)	-100.0%
SOFTWARE AND HARDWARE MAINT	38,319	41,106	39,393	51,282	10,176	24.8%
Purchased Services Total	**662,865**	**856,222**	**673,766**	**953,164**	**96,942**	**11.3%**
Capital Outlay						
BUILDING IMPROVEMENTS	117,780	560,000	375,200	690,000	130,000	23.2%
INFRASTRUCTURE	-	737,000	737,000	120,000	(617,000)	-83.7%
Capital Outlay Total	**117,780**	**1,297,000**	**1,112,200**	**810,000**	**(487,000)**	**-37.5%**
Interfund TF (Exp)						
TRANSFER OUT	95,736	100,504	92,127	99,081	(1,423)	-1.4%
Interfund TF (Exp) Total	**95,736**	**100,504**	**92,127**	**99,081**	**(1,423)**	**-1.4%**
Expense Total	1,404,146	2,931,261	2,441,782	2,639,942	(291,318)	-9.9%

SELF-INSURANCE FUND

The Self-Insurance Fund supports a risk management approach in which a calculated amount of money is set aside to compensate for potential future losses. The fund was created in 1977, when the City became self-insured. It serves as 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 subject 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 for additional claims submitted on an employee's behalf. 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Insurance Premium	23,223,848	28,054,005	27,780,882	30,114,961	2,060,956	7.3%
Interest & Investments	209,442	419,750	419,750	31,500	(388,250)	-92.5%
Other Revenue	4,257	-	54,038	-	-	0.0%
Revenue Sub-total	**23,437,546**	**28,473,755**	**28,254,670**	**30,146,461**	**1,672,706**	**5.9%**
Interfund Transfers	6,435,088	6,030,789	6,060,774	6,238,756	207,967	3.4%
Revenue Total	**29,872,634**	**34,504,544**	**34,315,444**	**36,385,217**	**1,880,673**	**5.5%**

Expense						
Salaries & Wages	451,675	440,209	458,969	466,097	25,888	5.9%
Benefits & Related	121,620	131,201	137,418	122,865	(8,337)	-6.4%
Insurance Benefits	28,738,449	33,058,219	31,442,682	34,817,112	1,758,893	5.3%
Purchased Services	138,130	429,065	358,109	530,800	101,735	23.7%
Premiums/Non-Employee	-	-	-	13,000	13,000	0.0%
Expense Total	**29,449,873**	**34,058,694**	**32,397,178**	**35,949,873**	**1,891,180**	**5.6%**

SELF INSURANCE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Insurance Premium						
COBRA	75,172	65,000	69,841	65,000	-	0.0%
DENTAL PREMIUMS EE/ER	1,141,386	1,172,634	1,175,771	1,249,234	76,600	6.5%
MEDICAL PREMIUMS EE/ER	18,895,450	22,783,507	22,899,917	24,450,698	1,667,191	7.3%
OUTSIDE AGENCY	170,952	208,000	167,055	208,000	-	0.0%
RETIREE HEALTH	2,815,774	3,704,864	3,344,350	4,022,029	317,165	8.6%
UNEMPLOYEMENT PREMIUMS EE/ER	125,113	120,000	123,949	120,000	-	0.0%
Insurance Premium Total	**23,223,848**	**28,054,005**	**27,780,882**	**30,114,961**	**2,060,956**	**7.3%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	191,993	390,000	390,000	-	(390,000)	-100.0%
INTEREST ON INVESTMENTS	17,449	29,750	29,750	31,500	1,750	5.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**209,442**	**419,750**	**419,750**	**31,500**	**(388,250)**	**-92.5%**
Interfund TF (Rev)						
INSURANCE TRANSFER	6,435,088	6,030,789	6,060,774	6,238,756	207,967	3.4%
Interfund TF (Rev) Total	**6,435,088**	**6,030,789**	**6,060,774**	**6,238,756**	**207,967**	**3.4%**
Other Revenue						
OTHER RECEIPTS	4,257	-	54,038	-	-	0.0%
Other Revenue Total	**4,257**	**-**	**54,038**	**-**	**-**	**0.0%**
Revenue Total	**29,872,634**	**34,504,544**	**34,315,444**	**36,385,217**	**1,880,673**	**5.5%**
Expense						
Salaries & Wages						
OVERTIME PAY	753	-	737	-	-	0.0%
REGULAR PAY	450,922	440,209	458,232	466,097	25,888	5.9%
Salaries & Wages Total	**451,675**	**440,209**	**458,969**	**466,097**	**25,888**	**5.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	2,980	2,955	2,604	2,743	(213)	-7.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	897	1,079	1,034	1,079	(0)	0.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	53,113	60,543	55,213	56,196	(4,347)	-7.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	357	355	337	355	0	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	-	-	-	-	-	0.0%
IMRF	32,643	34,056	46,775	29,318	(4,738)	-13.9%
MEDICARE	6,060	6,154	5,983	6,452	298	4.8%
SOCIAL SECURITY	25,569	26,058	25,473	26,722	663	2.5%
Benefits & Related Total	**121,620**	**131,201**	**137,418**	**122,865**	**(8,337)**	**-6.4%**
Purchased Services						
FINANCIAL SERVICE	2,692	3,265	3,265	-	(3,265)	-100.0%
HR SERVICE	41,821	106,800	45,205	106,800	-	0.0%
LEGAL SERVICE	23,871	200,000	213,352	300,000	100,000	50.0%
OPERATIONAL SERVICE	47,500	47,500	47,500	47,500	-	0.0%
OTHER PROFESSIONAL SERVICE	22,246	71,500	48,787	76,500	5,000	7.0%
Purchased Services Total	**138,130**	**429,065**	**358,109**	**530,800**	**101,735**	**23.7%**
Insurance Benefits						
ADMIN FEES/CDHP	-	-	-	-	-	0.0%
ADMIN FEES/DENTAL INSURANCE	35,546	38,548	40,005	42,066	3,518	9.1%
ADMIN FEES/HMO	1,544,060	1,706,458	1,576,154	1,798,684	92,226	5.4%
ADMIN FEES/HSA	365,745	128,264	407,833	281,233	152,969	119.3%
ADMIN FEES/OTHER BENEFITS	(113,034)	1,268,755	1,863,521	1,900,872	632,117	49.8%
ADMIN FEES/OTHER FEES AND TAXE	105,132	106,974	100,629	108,091	1,117	1.0%
ADMIN FEES/PHARMACEUTICALS	-	-	-	-	-	0.0%
ADMIN FEES/PPO	470,290	644,058	740,013	556,537	(87,521)	-13.6%
CLAIMS/CDHP	-	-	-	-	-	0.0%
CLAIMS/DENTAL	1,103,339	1,134,086	1,088,656	1,134,086	-	0.0%
CLAIMS/GENERAL LIABILITY	30,403	30,000	64,269	75,000	45,000	150.0%
CLAIMS/HMO	4,297,609	4,797,506	4,242,549	4,617,950	(179,556)	-3.7%
CLAIMS/HSA	3,962,815	4,430,142	4,345,436	4,892,650	462,508	10.4%
CLAIMS/PHARMACEUTICALS	6,166,871	5,817,593	6,197,750	7,556,976	1,739,383	29.9%
CLAIMS/PHARMACEUTICALS/REBATE	(2,099,001)	(1,040,491)	(1,619,582)	(2,145,776)	(1,105,285)	106.2%
CLAIMS/PPO	7,158,421	7,085,015	7,456,611	7,019,248	(65,767)	-0.9%
CLAIMS/UNEMPLOYEMENT	146,892	75,000	59,996	75,000	-	0.0%
CLAIMS/WORKERS COMPENSATION	1,356,577	1,000,000	987,772	1,500,000	500,000	50.0%
PREMIUMS/BOILER AND MACHINERY	-	-	-	-	-	0.0%
PREMIUMS/GENERAL LIABILITY	437,369	480,635	491,423	538,086	57,451	12.0%
PREMIUMS/IUOE 399 PLAN	169,756	189,552	194,876	189,552	-	0.0%
PREMIUMS/LIFE INS	124,775	-	-	-	-	0.0%
PREMIUMS/PROPERTY	1,111,969	1,223,165	996,848	1,046,690	(176,475)	-14.4%
PREMIUMS/RETIREE HEALTH PLAN	1,128,395	1,657,553	1,317,464	1,507,237	(150,316)	-9.1%
PREMIUMS/SURETY BONDS	13,583	14,265	13,583	14,265	-	0.0%
PREMIUMS/WORKERS COMP	93,105	121,141	104,233	108,665	(12,476)	-10.3%
SETTLEMENTS/GENERAL LIABILITY	47,811	650,000	296,348	1,000,000	350,000	53.8%
SETTLEMENTS/WORKERS COMP	1,080,021	1,500,000	476,295	1,000,000	(500,000)	-33.3%
Insurance Benefits Total	**28,738,449**	**33,058,219**	**31,442,682**	**34,817,112**	**1,758,893**	**5.3%**
Premiums/Non-Employee						
PREMIUMS/NON-EMPLOYEE	-	-	-	13,000	13,000	0.0%
Premiums/Non-Employee Total	**-**	**-**	**-**	**13,000**	**13,000**	**0.0%**
Expense Total	**29,449,873**	**34,058,694**	**32,397,178**	**35,949,873**	**1,891,180**	**5.6%**

SOLID WASTE FUND

The Solid Waste Fund includes the City of Naperville's refuse and recycling contract with Groot Industries, along with the monthly per-household revenue collected 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Service	8,014,319	8,417,765	8,165,110	8,707,410	289,645	3.4%
Other Revenue	(29,580)	-	-	-	-	0.0%
Investment Income	69	-	-	-	-	0.0%
Interfund Transfers	-	-	-	-	-	0.0%
Revenue Total	**7,984,807**	**8,417,765**	**8,165,110**	**8,707,410**	**289,645**	**3.4%**

Expense						
Purchased Services	8,083,383	8,360,665	8,315,993	8,661,230	300,565	3.6%
Purchased Items	-	150,000	130,834	150,000	-	0.0%
Expense Total	**8,083,383**	**8,510,665**	**8,446,827**	**8,811,230**	**300,565**	**3.5%**

SOLID WASTE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
OTHER ITEMS	-	150,000	70,896	150,000	-	0.0%
REFUSE/RECYCLING COLLECTION	8,014,319	8,267,765	8,094,214	8,557,410	289,645	3.5%
Charges for Service Total	**8,014,319**	**8,417,765**	**8,165,110**	**8,707,410**	**289,645**	**3.4%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	69	-	-	-	-	0.0%
Interest & Investment Income Total	**69**	**-**	**-**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	(29,580)	-	-	-	-	0.0%
Other Revenue Total	**(29,580)**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	7,984,807	8,417,765	8,165,110	8,707,410	289,645	3.4%
Expense						
Purchased Items						
OPERATING SUPPLIES	-	150,000	130,834	150,000	-	0.0%
Purchased Items Total	**-**	**150,000**	**130,834**	**150,000**	**-**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	99,014	92,900	63,618	103,820	10,920	11.8%
REFUSE AND RECYCLING SERVICE	7,984,370	8,267,765	8,252,375	8,557,410	289,645	3.5%
RENTAL FEES	-	-	-	-	-	0.0%
Purchased Services Total	**8,083,383**	**8,360,665**	**8,315,993**	**8,661,230**	**300,565**	**3.6%**
Expense Total	8,083,383	8,510,665	8,446,827	8,811,230	300,565	3.5%

Capital & Debt Service Funds

2027

CAPITAL PROJECTS FUND

The Capital Projects Fund was established 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 to fund capital upgrades to government assets, helping reduce the City's dependence on debt. The initial 0.5% HRST rate increased to 0.75% on July 1, 2018. Additional funding sources include contributions from other governments, private developers, and grants.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Service	-	57,000	19,000	57,000	-	0.0%
Contributions	1,451,454	700,000	461,309	700,000	-	0.0%
Fees	192,586	40,000	28,716	-	(40,000)	-100.0%
Grants	1,029,440	14,815,000	8,807,484	13,715,000	(1,100,000)	-7.4%
Home Rule Sales Tax	23,131,931	23,160,669	24,128,713	23,808,529	647,860	2.8%
Interest & Investments	2,079,237	1,005,000	1,005,000	1,053,888	48,888	4.9%
Intergovernmental	-	-	-	-	-	0.0%
Other Revenue	6,707,205	130,000	241,126	130,000	-	0.0%
Other Financing Sources	15,076,559	-	-	-	-	0.0%
Revenues Subtotal	**49,668,411**	**39,907,669**	**34,691,348**	**39,464,417**	**(443,252)**	**-1.1%**
Interfund Transfer	235,733	2,155,104	3,724,727	238,137	(1,916,967)	-89.0%
Revenue Total	**49,904,144**	**42,062,773**	**38,416,075**	**39,702,554**	**(2,360,219)**	**-5.6%**

Expense						
Purchased Services	3,376,028	3,369,291	3,797,829	6,093,868	2,724,577	80.9%
Capital Outlay	30,627,821	49,792,420	34,977,549	60,522,081	10,729,661	21.5%
Debt Service	307,937	306,564	266,367	480,949	174,385	56.9%
Grants & Contrib.	75,234	-	2,274	-	-	0.0%
Interfund Transfer	-	-	-	-	-	0.0%
Expense Total	**34,387,020**	**53,468,275**	**39,044,019**	**67,096,898**	**13,628,623**	**25.5%**

Fund Expense by Department

	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Finance	79,926	34,791	34,172	60,570	25,779	74.1%
Fire	3,069,664	4,843,332	1,973,882	5,576,749	733,417	15.1%
IT	11,267,996	5,835,000	4,554,960	1,843,750	(3,991,250)	-68.4%
Library	479,825	525,000	637,319	850,000	325,000	61.9%
Naper Settlement	180,290	-	-	145,000	145,000	0.0%
Police	3,605,602	2,155,400	2,087,426	2,811,095	655,695	30.4%
Public Works	5,372,322	7,336,952	4,350,890	16,340,784	9,003,832	122.7%
TED	10,331,395	32,737,800	25,405,371	39,468,950	6,731,150	20.6%
Undefined	-	-	-	-	-	0.0%
Total	**34,387,020**	**53,468,275**	**39,044,019**	**67,096,898**	**13,628,623**	**25.5%**

CAPITAL PROJECTS FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
GO BOND PROCEEDS	15,076,559	-	-	-	-	-
Bond Sale Proceeds Total	**15,076,559**	**-**	**-**	**-**	**-**	0.0%
Charges for Service						
DAMAGE TO CITY PROPERTY	-	57,000	19,000	57,000	-	0.0%
Charges for Service Total	**-**	**57,000**	**19,000**	**57,000**	**-**	**0.0%**
Contributions						
DEVELOPER CONTRIBUTIONS	251,309	700,000	441,990	700,000	-	0.0%
GOVERNMENT CONTRIBUTIONS	1,200,145	-	19,319	-	-	0.0%
Contributions Total	**1,451,454**	**700,000**	**461,309**	**700,000**	**-**	**0.0%**
Fees						
SIDEWALK REIMBURSEMENT	192,586	-	12,050	-	-	-
TREE REIMBURSEMENT	-	40,000	16,667	-	(40,000)	-100.0%
Fees Total	**192,586**	**40,000**	**28,716**	**-**	**(40,000)**	**-100.0%**
Grants						
FEDERAL GRANTS	1,029,440	5,400,000	4,099,984	5,400,000	-	0.0%
STATE GRANTS	-	9,415,000	4,707,500	8,315,000	(1,100,000)	-11.7%
Grants Total	**1,029,440**	**14,815,000**	**8,807,484**	**13,715,000**	**(1,100,000)**	**-7.4%**
Home Rule Sales Tax						
HRST/CAPITAL PROJECTS	23,131,931	23,160,669	24,128,713	23,808,529	647,860	2.8%
HRST/REBATE/COSTCO	-	-	-	-	-	0.0%
Home Rule Sales Tax Total	**23,131,931**	**23,160,669**	**24,128,713**	**23,808,529**	**647,860**	**2.8%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	1,906,013	877,500	877,500	918,888	41,388	4.7%
INTEREST ON INVESTMENTS	173,224	127,500	127,500	135,000	7,500	5.9%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**2,079,237**	**1,005,000**	**1,005,000**	**1,053,888**	**48,888**	**4.9%**
Interfund TF (Rev)						
CAPITAL TRANSFER	235,733	2,155,104	3,724,727	238,137	(1,916,967)	-89.0%
Interfund TF (Rev) Total	**235,733**	**2,155,104**	**3,724,727**	**238,137**	**(1,916,967)**	**-89.0%**
Intergovernmental Agreement Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	-	-	-	-	-	0.0%
OTHER RECEIPTS	98,397	-	-	-	-	0.0%
REIMBURSEMENTS	-	-	-	-	-	0.0%
SALE OF PROPERTY	6,608,809	130,000	241,126	130,000	-	0.0%
Other Revenue Total	**6,707,205**	**130,000**	**241,126**	**130,000**	**-**	**0.0%**
Subscription Financing						
Capital Leases	-	-	-	-	-	0.0%
SBITA	-	-	-	-	-	0.0%
Subscription Financing Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	49,904,144	42,062,773	38,416,075	39,702,554	(2,360,219)	-5.6%

CAPITAL PROJECTS FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	3,011,420	3,343,000	3,660,428	5,856,350	2,513,350	75.2%
BUILDING AND GROUNDS MAINT	-	-	-	-	-	0.0%
FINANCIAL SERVICE	26,721	26,291	26,291	27,543	1,252	4.8%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	337,888	-	111,110	209,975	209,975	0.0%
Subscription Based Technology	-	-	-	-	-	0.0%
Purchased Services Total	**3,376,028**	**3,369,291**	**3,797,829**	**6,093,868**	**2,724,577**	**80.9%**
Capital Outlay						
BUILDING IMPROVEMENTS	5,397,153	6,421,037	4,553,484	7,786,833	1,365,796	21.3%
Capital Leases	-	-	-	-	-	0.0%
INFRASTRUCTURE	9,394,696	29,884,000	22,706,428	35,362,000	5,478,000	18.3%
LAND	-	1,300,000	650,069	675,000	(625,000)	-48.1%
TECHNOLOGY	11,383,322	7,643,500	5,463,754	7,811,897	168,397	2.2%
VEHICLES AND EQUIPMENT	4,452,650	4,543,883	1,603,815	8,886,351	4,342,468	95.6%
Capital Outlay Total	**30,627,821**	**49,792,420**	**34,977,549**	**60,522,081**	**10,729,661**	**21.5%**
Debt Service						
LEASE INTEREST	50,753	-	-	-	-	0.0%
LEASE PRINCIPAL	257,184	306,564	266,367	480,949	174,385	56.9%
SBITA Principal	-	-	-	-	-	0.0%
Debt Service Total	**307,937**	**306,564**	**266,367**	**480,949**	**174,385**	**56.9%**
Grants & Contributions						
REIMBURSEMENT PROGRAMS	75,234	-	2,274	-	-	0.0%
Grants & Contributions Total	**75,234**	**-**	**2,274**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Expense Total	34,387,020	53,468,275	39,044,019	67,096,898	13,628,623	25.5%

DEBT SERVICE FUND

The Debt Service Fund collects property taxes and other revenues to pay the principal and interest on general government bonded indebtedness. (Principal and interest on 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, 2020, 2022A, 2024, 2025, and 2026.

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 affects 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	430,183	147,375	147,375	154,623	7,248	4.9%
Interfund Transfer	1,769,200	1,798,068	1,798,068	1,989,371	191,303	10.6%
Property Taxes	7,462,334	6,065,926	6,046,416	5,434,462	(631,464)	-10.4%
Revenue Total	**9,661,717**	**8,011,369**	**7,991,859**	**7,578,456**	**(432,913)**	**-5.4%**
Expense						
Purchased Services	8,368	6,514	6,641	6,687	173	2.7%
Debt Service	10,492,205	8,011,368	7,611,225	7,531,756	(479,612)	-6.0%
Expense Total	**10,500,574**	**8,017,882**	**7,617,867**	**7,538,443**	**(479,439)**	**-6.0%**

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

	Debt Service	Downtown Parking	Electric	Water	Water St. TIF	Total
2014 Series	7,112,500	-	-	-	-	7,112,500
2016 Series	10,247,000	-	491,150	1,102,400	2,498,975	14,339,525
2017 Series	5,165,500	-	-	-	-	5,165,500
2020 Series	13,901,869	-	1,742,950	5,388,050	-	21,032,869
2022A Series	-	-	-	6,225,200	-	6,225,200
2024 Series	-	-	-	24,123,800	-	24,123,800
2025 Series	21,531,163	-	15,290,763	31,624,363	-	68,446,288
2026 Series	-	-	15,490,353	45,514,630		61,004,983
Total	**57,958,031**	**-**	**33,015,216**	**113,978,442**	**2,498,975**	**207,450,664**

Debt Service Maturity

Interest ($ in millions)

Year	2014 Series	2016 Series	2017 Series	2020 Series	2022A Series	2024 Series	2025 Series	2026 Series
2027	0.21	0.41	0.13	0.52	0.16	0.72	2.08	2.28
2028	0.14	0.33	0.12	0.41	0.15	0.69	2.06	1.73
2029	0.11	0.23	0.11	0.30	0.14	0.66	2.03	1.71
2030	0.09	0.19	0.10	0.24	0.13	0.63	2.01	1.69
2031	0.05	0.16	0.09	0.20	0.12	0.60	1.96	1.65
2032	0.02	0.13	0.08	0.18	0.11	0.57	1.87	1.58
2033	-	0.10	0.06	0.16	0.10	0.53	1.78	1.49
2034	-	0.06	0.05	0.15	0.09	0.50	1.68	1.41
2035	-	0.03	0.04	0.13	0.08	0.46	1.58	1.32
2036	-	-	0.03	0.11	0.07	0.41	1.47	1.22
2037	-	-	0.01	0.09	0.06	0.38	1.36	1.13
2038	-	-	-	0.07	0.05	0.34	1.24	1.02
2039	-	-	-	0.05	0.04	0.31	1.11	0.91
2040	-	-	-	0.02	0.02	0.27	0.98	0.80
2041	-	-	-	-	0.01	0.23	0.84	0.71
2042	-	-	-	-	-	0.19	0.70	0.61
2043	-	-	-	-	-	0.13	0.56	0.50
2044	-	-	-	-	-	0.06	0.41	0.39
2045	-	-	-	-	-	-	0.25	0.28
2046	-	-	-	-	-	-	-	0.16

Principal ($ in millions)

Year	2014 Series	2016 Series	2017 Series	2020 Series	2022A Series	2024 Series	2025 Series	2026 Series
2027	2.20	2.93	0.34	2.11	0.26	0.54	0.46	-
2028	1.10	3.17	0.35	2.21	0.27	0.57	0.48	0.35
2029	0.60	1.14	0.36	2.95	0.28	0.60	0.50	0.37
2030	1.20	0.78	0.37	2.37	0.29	0.63	0.93	0.73
2031	0.80	0.94	0.38	0.80	0.30	0.68	1.79	1.56
2032	0.60	0.97	0.40	0.82	0.31	0.71	1.87	1.63
2033	-	1.00	0.41	0.83	0.32	0.75	1.97	1.71
2034	-	1.03	0.42	0.85	0.33	0.79	2.07	1.80
2035	-	0.76	0.43	0.87	0.34	0.83	2.17	1.89
2036	-	-	0.45	0.89	0.35	0.87	2.28	1.99
2037	-	-	0.46	0.91	0.36	0.90	2.39	2.08
2038	-	-	-	0.93	0.37	0.93	2.51	2.19
2039	-	-	-	0.95	0.38	0.97	2.64	2.30
2040	-	-	-	0.97	0.39	1.01	2.77	2.41
2041	-	-	-	-	0.41	1.05	2.91	2.50
2042	-	-	-	-	-	1.51	3.04	2.61
2043	-	-	-	-	-	1.57	3.19	2.71
2044	-	-	-	-	-	1.59	3.38	2.82
2045	-	-	-	-	-	-	5.19	2.93
2046	-	-	-	-	-	-	-	3.88

DEBT SERVICE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Bond Sale Proceeds						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	392,480	121,875	121,875	127,623	5,748	4.7%
INTEREST ON INVESTMENTS	35,670	25,500	25,500	27,000	1,500	5.9%
INTEREST ON PROPERTY TAXES	2,033	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	-	-	-	-	0.0%
Interest & Investment Income Total	**430,183**	**147,375**	**147,375**	**154,623**	**7,248**	**4.9%**
Interfund TF (Rev)						
DEBT SERVICE TRANSFER	1,769,200	1,798,068	1,798,068	1,989,371	191,303	10.6%
Interfund TF (Rev) Total	**1,769,200**	**1,798,068**	**1,798,068**	**1,989,371**	**191,303**	**10.6%**
Property Taxes						
CURRENT/DEBT SERVICE	7,461,918	6,065,926	6,045,062	5,434,462	(631,464)	-10.4%
NON-CURRENT/DEBT SERVICE	415	-	1,353	-	-	0.0%
Property Taxes Total	**7,462,334**	**6,065,926**	**6,046,416**	**5,434,462**	**(631,464)**	**-10.4%**
Revenue Total	9,661,717	8,011,369	7,991,859	7,578,456	(432,913)	-5.4%
Expense						
Purchased Services						
ADMINISTRATIVE SERVICE FEES	2,866	2,862	2,989	2,862	-	0.0%
FINANCIAL SERVICE	5,502	3,652	3,652	3,825	173	4.7%
Purchased Services Total	**8,368**	**6,514**	**6,641**	**6,687**	**173**	**2.7%**
Debt Service						
INTEREST	1,888,955	2,016,368	2,062,196	1,681,756	(334,612)	-16.6%
PRINCIPAL	8,603,250	5,995,000	5,549,029	5,850,000	(145,000)	-2.4%
Debt Service Total	**10,492,205**	**8,011,368**	**7,611,225**	**7,531,756**	**(479,612)**	**-6.0%**
Expense Total	10,500,574	8,017,882	7,617,867	7,538,443	(479,439)	-6.0%

DOWNTOWN PARKING FUND

State statute allows the City to implement a food and beverage (F&B) tax within a defined location. The City established the downtown F&B tax 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 home rule sales tax, the Council decreased the downtown F&B tax 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 up to two-thirds of downtown parking deck construction and maintenance.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Fees	15,734	32,000	(66,759)	20,000	(12,000)	-37.5%
Food & Beverage Tax	942,746	1,025,776	968,931	1,007,000	(18,776)	-1.8%
Home Rule Sales Tax	945,325	1,025,776	952,951	1,007,000	(18,776)	-1.8%
Interest & Investments	925,786	392,250	392,250	411,345	19,095	4.9%
Rents & Royalties	96,901	116,917	113,790	95,000	(21,917)	-18.7%
Revenue Total	**2,926,491**	**2,592,719**	**2,361,162**	**2,540,345**	**(52,374)**	**-2.0%**

Expense						
Purchased Services	13,715	12,824	12,690	13,311	487	3.8%
Capital Outlay	496,840	201,000	203,337	2,523,167	2,322,167	1155.3%
Debt Service	208,950	47,150	47,150	-	(47,150)	-100.0%
Expense Total	**719,505**	**260,974**	**263,177**	**2,536,478**	**2,275,504**	**871.9%**

DOWNTOWN PARKING FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Fees						
LATE PAYMENT FEE	15,734	32,000	(66,759)	20,000	(12,000)	-37.5%
OTHER FEES	-	-	-	-	-	0.0%
Fees Total	**15,734**	**32,000**	**(66,759)**	**20,000**	**(12,000)**	**-37.5%**
Food & Beverage Tax						
F&B/DOWNTOWN PARKING	942,746	1,025,776	968,931	1,007,000	(18,776)	-1.8%
Food & Beverage Tax Total	**942,746**	**1,025,776**	**968,931**	**1,007,000**	**(18,776)**	**-1.8%**
Home Rule Sales Tax						
HRST/DOWNTOWN PARKING	945,325	1,025,776	952,951	1,007,000	(18,776)	-1.8%
Home Rule Sales Tax Total	**945,325**	**1,025,776**	**952,951**	**1,007,000**	**(18,776)**	**-1.8%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	817,674	341,250	341,250	357,345	16,095	4.7%
INTEREST ON INVESTMENTS	74,312	51,000	51,000	54,000	3,000	5.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
LEASE INTEREST INCOME	33,800	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**925,786**	**392,250**	**392,250**	**411,345**	**19,095**	**4.9%**
Rents & Royalties						
LEASE INCOME	96,901	116,917	113,790	95,000	(21,917)	-18.7%
Rents & Royalties Total	**96,901**	**116,917**	**113,790**	**95,000**	**(21,917)**	**-18.7%**
Revenue Total	**2,926,491**	**2,592,719**	**2,361,162**	**2,540,345**	**(52,374)**	**-2.0%**
Expense						
Purchased Services						
ADMINISTRATIVE SERVICE FEES	2,252	2,600	2,466	2,600	-	0.0%
ARCHITECT AND ENGINEER SERVICE	-	-	-	-	-	0.0%
FINANCIAL SERVICE	11,463	10,224	10,224	10,711	487	4.8%
Purchased Services Total	**13,715**	**12,824**	**12,690**	**13,311**	**487**	**3.8%**
Capital Outlay						
BUILDING IMPROVEMENTS	496,840	201,000	203,337	2,523,167	2,322,167	1155.3%
INFRASTRUCTURE	-	-	-	-	-	0.0%
LAND	-	-	-	-	-	0.0%
Capital Outlay Total	**496,840**	**201,000**	**203,337**	**2,523,167**	**2,322,167**	**1155.3%**
Debt Service						
BOND ISSUANCE COST	-	-	-	-	-	0.0%
GAIN/LOSS ON BOND REFUNDING	-	-	-	-	-	0.0%
INTEREST	8,950	2,150	2,150	-	(2,150)	-100.0%
PRINCIPAL	200,000	45,000	45,000	-	(45,000)	-100.0%
Debt Service Total	**208,950**	**47,150**	**47,150**	**-**	**(47,150)**	**-100.0%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Expense Total	**719,505**	**260,974**	**263,177**	**2,536,478**	**2,275,504**	**871.9%**

2027

MOTOR FUEL TAX FUND

The Motor Fuel Tax (MFT) Fund uses 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 the permissible uses of these funds. These 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 distributed based on population.

Fund Overview by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Other Revenue	82,336	-	1,205	-	-	0.0%
Interest & Investment	459,657	650,000	465,409	500,000	(150,000)	-23.1%
State Shared Taxes	7,320,641	7,268,648	7,473,415	7,640,880	372,232	5.1%
Interfund Transfer	-	-	-	-	-	0.0%
Revenue Total	**7,862,634**	**7,918,648**	**7,940,029**	**8,140,880**	**222,232**	**2.8%**
Expense						
Purchased Services	223,233	-	209,659	-	-	0.0%
Capital Outlay	7,507,164	7,500,000	6,765,930	6,500,000	(1,000,000)	-13.3%
Expense Total	**7,730,397**	**7,500,000**	**6,975,589**	**6,500,000**	**(1,000,000)**	**-13.3%**

Fund Expense by Department

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Department						
TED	7,730,397	7,500,000	6,975,589	6,500,000	(1,000,000)	-13.3%
Total	**7,730,397**	**7,500,000**	**6,975,589**	**6,500,000**	**(1,000,000)**	**-13.3%**

MOTOR FUEL TAX FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
INTEREST ON INVESTMENTS	459,657	650,000	465,409	500,000	(150,000)	-23.1%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**459,657**	**650,000**	**465,409**	**500,000**	**(150,000)**	**-23.1%**
Other Revenue						
OTHER RECEIPTS	-	-	-	-	-	0.0%
REIMBURSEMENT PROGRAMS	-	-	-	-	-	0.0%
SIDEWALK REIMBURSEMENT	82,336	-	1,205	-	-	0.0%
Other Revenue Total	**82,336**	**-**	**1,205**	**-**	**-**	**0.0%**
State Shared Taxes						
MFT SUPPLEMENT ALLOTMENT	493,665	437,660	562,384	495,050	57,390	13.1%
MFT TAX	3,301,123	3,221,092	3,250,346	3,317,980	96,888	3.0%
REBUILD IL BONDS	-	-	-	-	-	0.0%
TRANSPORTATION RENEWAL FUND	3,525,852	3,609,896	3,660,685	3,827,850	217,954	6.0%
State Shared Taxes Total	**7,320,641**	**7,268,648**	**7,473,415**	**7,640,880**	**372,232**	**5.1%**
Interfund TF (Rev)						
CAPITAL TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**7,862,634**	**7,918,648**	**7,940,029**	**8,140,880**	**222,232**	**2.8%**
Expense						
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
ARCHITECT AND ENGINEER SERVICE	223,233	-	209,659	-	-	0.0%
BUILDING AND GROUNDS MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Capital Outlay						
INFRASTRUCTURE	7,507,164	7,500,000	6,765,930	6,500,000	(1,000,000)	-13.3%
LAND	-	-	500,000	-	-	0.0%
Capital Outlay Total	**7,507,164**	**7,500,000**	**6,765,930**	**6,500,000**	**(1,000,000)**	**-13.3%**
Expense Total	**7,730,397**	**7,500,000**	**6,975,589**	**6,500,000**	**(1,000,000)**	**-13.3%**

2027

PHOSPHORUS REMOVAL FUND

Established in 2017, the Phosphorus Fund provides a dedicated funding source 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 improve Springbrook to reduce phosphorus discharge into the DuPage River 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 2027 Capital Improvement Program includes several Springbrook projects to meet mandated phosphorus discharge limits, increase plant capacity, and address aging infrastructure. These projects will be expensed to the Water Utilities Fund, with the Phosphorus Fund supporting them through an interfund transfer.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment	1,670,745	678,500	678,500	711,592	33,092	4.9%
Wastewater Charges	1,819,578	2,094,926	2,001,051	2,264,234	169,308	8.1%
Revenue Total	**3,490,323**	**2,773,426**	**2,679,551**	**2,975,826**	**202,400**	**7.3%**

Expense						
Interfund Transfer	1,813,170	6,543,450	6,543,450	6,160,500	(382,950)	-5.9%
Expense Total	**1,813,170**	**6,543,450**	**6,543,450**	**6,160,500**	**(382,950)**	**-5.9%**

PHOSPHORUS FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	1,531,553	585,000	585,000	612,592	27,592	4.7%
INTEREST ON INVESTMENTS	139,192	93,500	93,500	99,000	5,500	5.9%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**1,670,745**	**678,500**	**678,500**	**711,592**	**33,092**	**4.9%**
Wastewater Charges						
WW/COMMERICAL/PHOSPHORUS	432,181	535,458	494,847	582,066	46,608	8.7%
WW/INDUSTRIAL/PHOSPHORUS	7,803	12,195	7,358	12,716	521	4.3%
WW/MUNICIPAL/PHOSPHORUS	12,954	15,061	14,496	16,268	1,207	8.0%
WW/RESIDENTIAL/PHOSPHORUS	1,366,641	1,532,212	1,484,349	1,653,184	120,972	7.9%
WW/WARRENVILLE/PHOSPHORUS	-	-	-	-	-	0.0%
Wastewater Charges Total	**1,819,578**	**2,094,926**	**2,001,051**	**2,264,234**	**169,308**	**8.1%**
Revenue Total	3,490,323	2,773,426	2,679,551	2,975,826	202,400	7.3%
Expense						
Interfund TF (Exp)						
TRANSFER OUT	1,813,170	6,543,450	6,543,450	6,160,500	(382,950)	-5.9%
Interfund TF (Exp) Total	**1,813,170**	**6,543,450**	**6,543,450**	**6,160,500**	**(382,950)**	**-5.9%**
Expense Total	1,813,170	6,543,450	6,543,450	6,160,500	(382,950)	-5.9%

2027

ROAD AND BRIDGE FUND

The Road and Bridge Fund is a funding source for local road construction projects. The fund draws on revenues from a $0.04 local gas tax and from the City's share of revenues 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 each year.

In August 2016, local gas taxes were allocated exclusively 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. These revenues help maintain the City's roadway and bridge infrastructure, supporting a quality living experience in neighborhoods.

Fund Overview by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Contributions	4,972	-	12,366	-	-	0.0%
Fees	2,455	2,400	7,150	5,500	3,100	129.2%
Interest & Investments	401,243	163,250	163,250	171,148	7,898	4.8%
Local Gasoline Tax	2,368,476	2,400,000	2,342,514	2,375,000	(25,000)	-1.0%
Local Shared Taxes	215,437	217,000	225,253	206,150	(10,850)	-5.0%
License & Permit	68,254	50,000	75,188	70,000	20,000	40.0%
Other Revenue	-	-	-	-	-	0.0%
State Shared Taxes	36,934	48,180	28,710	60,962	12,782	26.5%
Revenue Total	**3,097,772**	**2,880,830**	**2,854,432**	**2,888,760**	**7,930**	**0.3%**
Expense						
Salaries & Wages	701,683	708,672	699,110	793,014	84,342	11.9%
Benefits & Related	224,414	250,636	228,338	233,983	(16,653)	-6.6%
Purchased Services	14,136	14,782	14,248	14,991	209	1.4%
Capital Outlay	2,684,506	2,200,000	(287,461)	2,200,000	-	0.0%
Expense Total	**3,624,739**	**3,174,090**	**654,235**	**3,241,987**	**67,898**	**2.1%**

Fund Expenses by Department

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Finance	14,136	14,782	14,248	14,991	209	1.4%
Public Works	1,898	-	-	-	-	0.0%
TED	3,608,706	3,159,308	639,987	3,226,996	67,689	2.1%
Total	**3,624,739**	**3,174,090**	**654,235**	**3,241,987**	**67,898**	**2.1%**

ROAD & BRIDGE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Contributions						
DEVELOPER CONTRIBUTIONS	4,972	-	12,366	-	-	0.0%
Contributions Total	**4,972**	**-**	**12,366**	**-**	**-**	**0.0%**
Fees						
LATE PAYMENT FEE	2,455	2,400	7,150	5,500	3,100	129.2%
Fees Total	**2,455**	**2,400**	**7,150**	**5,500**	**3,100**	**129.2%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	365,799	146,250	146,250	153,148	6,898	4.7%
INTEREST ON INVESTMENTS	33,245	17,000	17,000	18,000	1,000	5.9%
INTEREST ON PROPERTY TAXES	2,200	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	-	-	-	-	0.0%
Interest & Investment Income Total	**401,243**	**163,250**	**163,250**	**171,148**	**7,898**	**4.8%**
Interfund TF (Rev)						
CAPITAL TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Local Gasoline Tax						
GAS TAX	2,368,476	2,400,000	2,342,514	2,375,000	(25,000)	-1.0%
Local Gasoline Tax Total	**2,368,476**	**2,400,000**	**2,342,514**	**2,375,000**	**(25,000)**	**-1.0%**
Local Shared Taxes						
NON-CURRENT/TOWNSHIP R&B	75	-	39	-	-	0.0%
TOWNSHIP ROAD AND BRIDGE	215,362	217,000	225,214	206,150	(10,850)	-5.0%
Local Shared Taxes Total	**215,437**	**217,000**	**225,253**	**206,150**	**(10,850)**	**-5.0%**
Other License & Permit						
OTHER PERMITS	68,254	50,000	75,188	70,000	20,000	40.0%
Other License & Permit Total	**68,254**	**50,000**	**75,188**	**70,000**	**20,000**	**40.0%**
Other Revenue						
BAD DEBT	-	-	-	-	-	0.0%
OTHER RECEIPTS	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
State Shared Taxes						
PPRT	36,934	48,180	28,710	60,962	12,782	26.5%
State Shared Taxes Total	**36,934**	**48,180**	**28,710**	**60,962**	**12,782**	**26.5%**
Revenue Total	**3,097,772**	**2,880,830**	**2,854,432**	**2,888,760**	**7,930**	**0.3%**
Expense						
Salaries & Wages						
OVERTIME PAY	59,046	52,000	47,862	64,000	12,000	23.1%
REGULAR PAY	642,637	656,672	651,247	729,014	72,342	11.0%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**701,683**	**708,672**	**699,110**	**793,014**	**84,342**	**11.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	6,776	7,106	6,231	6,538	(568)	-8.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,298	1,610	1,593	1,701	91	5.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	117,468	134,530	115,501	121,702	(12,829)	-9.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	665	686	675	716	30	4.4%
IMRF	48,632	55,277	54,005	45,855	(9,422)	-17.0%
MEDICARE	9,408	9,767	9,548	10,938	1,171	12.0%
SOCIAL SECURITY	40,168	41,660	40,785	46,534	4,874	11.7%
Benefits & Related Total	**224,414**	**250,636**	**228,338**	**233,983**	**(16,653)**	**-6.6%**
Purchased Items						
OPERATING SUPPLIES	-	-	-	-	-	0.0%
Purchased Items Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	9,007	10,400	9,866	10,400	-	0.0%
ARCHITECT AND ENGINEER SERVICE	-	-	-	-	-	0.0%
FINANCIAL SERVICE	5,128	4,382	4,382	4,591	209	4.8%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
Purchased Services Total	**14,136**	**14,782**	**14,248**	**14,991**	**209**	**1.4%**
Capital Outlay						
INFRASTRUCTURE	2,684,506	2,200,000	(287,461)	2,200,000	-	0.0%
Capital Outlay Total	**2,684,506**	**2,200,000**	**(287,461)**	**2,200,000**	**-**	**0.0%**
Expense Total	**3,624,739**	**3,174,090**	**654,235**	**3,241,987**	**67,898**	**2.1%**

2027

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 City rebates the sales tax revenue it collects 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	98,941	98,939	98,939	98,939	-	0.0%
Investment Income	1,017	-	-	-	-	0.0%
Revenue Total	**99,958**	**98,939**	**98,939**	**98,939**	**-**	**0.0%**

Expense						
Interfund Transfer	99,119	98,939	98,939	98,939	-	0.0%
Expense Total	**99,119**	**98,939**	**98,939**	**98,939**	**-**	**0.0%**

SSA 23 - NAPER MAIN FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #23	98,941	98,939	98,939	98,939	-	0.0%
Property Taxes Total	**98,941**	**98,939**	**98,939**	**98,939**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	838	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	179	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**1,017**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	99,958	98,939	98,939	98,939	-	0.0%
Expense						
Interfund TF (Exp)						
TRANSFER OUT	99,119	98,939	98,939	98,939	-	0.0%
Interfund TF (Exp) Total	**99,119**	**98,939**	**98,939**	**98,939**	**-**	**0.0%**
Expense Total	99,119	98,939	98,939	98,939	-	0.0%

2027

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 over 15 years for expenses incurred to install the traffic signal at LaCrosse Lane and Route 59.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	68,133	68,000	69,707	31,144	(36,856)	-54.2%
Interest & Investment	173	-	-	-	-	0.0%
Revenue Total	**68,306**	**68,000**	**69,707**	**31,144**	**(36,856)**	**-54.2%**

SSA 25 -LACROSSE TRAFFIC SIGNAL FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	173	-	-	-	-	0.0%
Interest & Investment Income Total	**173**	**-**	**-**	**-**	**-**	**0.0%**
Property Taxes						
CURRENT/SSA #25	68,133	68,000	69,707	31,144	(36,856)	-54.2%
Property Taxes Total	**68,133**	**68,000**	**69,707**	**31,144**	**(36,856)**	**-54.2%**
Revenue Total	68,306	68,000	69,707	31,144	(36,856)	-54.2%

2027

SPECIAL SERVICE AREA 30

DOWNTOWN STREETSCAPE

SOUTH SIDE OF JEFFERSON, MAIN

Special Service Area 30 (SSA 30) was established to fund a capital project to design and construct streetscape improvements in the Central Business District, in accordance with 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 completed in late 2022, and the City charged the 2022 construction costs to the Capital Projects Fund. SSA 30 provides a financing method to reimburse that fund for the property owners' 40% share of the project over 12 years, beginning in 2023.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	90,617	93,111	94,592	93,111	-	0.0%
Interest Income	210	-	-	-	-	0.0%
Revenue Total	**90,827**	**93,111**	**94,592**	**93,111**	**-**	**0.0%**
Expense						
Interfund Transfer	90,628	93,111	93,111	93,111	-	0.0%
Expense Total	**90,628**	**93,111**	**93,111**	**93,111**	**-**	**0.0%**

SSA 30 - DOWNTOWN STREETSCAPE	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #30	90,617	93,111	94,592	93,111	-	0.0%
Property Taxes Total	**90,617**	**93,111**	**94,592**	**93,111**	**-**	**0.0%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	198	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	12	-	-	-	-	0.0%
Interest & Investment Income Total	**210**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	90,827	93,111	94,592	93,111	-	0.0%
Expense						
Interfund TF (Exp)						
TRANSFER OUT	90,628	93,111	93,111	93,111	-	0.0%
Interfund TF (Exp) Total	**90,628**	**93,111**	**93,111**	**93,111**	**-**	**0.0%**
Expense Total	90,628	93,111	93,111	93,111	-	0.0%

2027

SPECIAL SERVICE AREA 31

DOWNTOWN STREETSCAPE

REDEVELOPMENT OF 41 W. JEFFERSON

Special Service Area 31 (SSA 31) was established to help finance City-required streetscape improvements following the redevelopment of 41 W. Jefferson Ave. Because upgrading the streetscape to meet current City standards would entail significant costs, the City considered using an SSA to finance these improvements.

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

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	22,479	23,680	24,070	23,680	-	0.0%
Interest Income	107	-	-	-	-	0.0%
Revenue Total	**22,586**	**23,680**	**24,070**	**23,680**	**-**	**0.0%**

SSA 31 - DOWNTOWN STREETSCAPE	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #31	22,479	23,680	24,070	23,680	-	0.0%
Property Taxes Total	**22,479**	**23,680**	**24,070**	**23,680**	**-**	**0.0%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	62	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	45	-	-	-	-	0.0%
Interest & Investment Income Total	**107**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	22,586	23,680	24,070	23,680	-	0.0%

2027

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 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 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 property owners' 40% share of the project over 15 years.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	19,690	20,026	20,140	20,026	-	0.0%
Interest Income	55	-	-	-	-	0.0%
Revenue Total	**19,745**	**20,026**	**20,140**	**20,026**	**-**	**0.0%**

Expense						
Interfund Transfer	19,705	20,026	20,026	20,026	-	0.0%
Expense Total	**19,705**	**20,026**	**20,026**	**20,026**	**-**	**0.0%**

SSA 34 - DOWNTOWN STREETSCAPE	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #34	19,690	20,026	20,140	20,026	-	0.0%
Property Taxes Total	**19,690**	**20,026**	**20,140**	**20,026**	**-**	**0.0%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	41	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	14	-	-	-	-	0.0%
Interest & Investment Income Total	**55**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	19,745	20,026	20,140	20,026	-	0.0%
Expense						
Interfund TF (Exp)						
TRANSFER OUT	19,705	20,026	20,026	20,026	-	0.0%
Interfund TF (Exp) Total	**19,705**	**20,026**	**20,026**	**20,026**	**-**	**0.0%**
Expense Total	19,705	20,026	20,026	20,026	-	0.0%

2027

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 after 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 began in 2022, with construction in 2024. The City expensed engineering, design, and construction costs to the Capital Projects Fund. SSA 35 provides 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes	125,012	125,000	133,299	125,000	-	0.0%
Interest Income	658	-	-	-	-	0.0%
Revenue Total	**125,670**	**125,000**	**133,299**	**125,000**	**-**	**0.0%**
Expense						
Interfund Transfer	125,400	125,000	125,000	125,000	-	0.0%
Expense Total	**125,400**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**

SSA 35 - DOWNTOWN STREETSCAPE	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Property Taxes						
CURRENT/SSA #35	125,012	125,000	133,299	125,000	-	0.0%
Property Taxes Total	**125,012**	**125,000**	**133,299**	**125,000**	**-**	**0.0%**
Interest & Investment Income						
INTEREST ON INVESTMENTS	270	-	-	-	-	0.0%
INTEREST ON PROPERTY TAXES	388	-	-	-	-	0.0%
Interest & Investment Income Total	**658**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	125,670	125,000	133,299	125,000	-	0.0%
Expense						
Interfund TF (Exp)						
TRANSFER OUT	125,400	125,000	125,000	125,000	-	0.0%
Interfund TF (Exp) Total	**125,400**	**125,000**	**125,000**	**125,000**	**-**	**0.0%**
Expense Total	125,400	125,000	125,000	125,000	-	0.0%

2027

WATER STREET TIF FUND

The Water Street Tax Increment Financing (TIF) District was established in December 2007 to finance the public improvements related to the Water Street Redevelopment Project. Eligible costs under this TIF included land, stormwater and sanitary sewer systems, parking facilities, the provision 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 toward 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment	2,266	2,150	2,150	2,250	100	4.7%
Property Taxes	674,893	680,950	678,934	700,370	19,420	2.9%
Revenue Total	**677,159**	**683,100**	**681,084**	**702,620**	**19,520**	**2.9%**
Expense						
Purchased Services	4,025	4,070	4,310	4,560	490	12.0%
Interfund TF	675,482	680,950	680,950	700,370	19,420	2.9%
Expense Total	**679,506**	**685,020**	**685,260**	**704,930**	**19,910**	**2.9%**

Fund Expense by Department

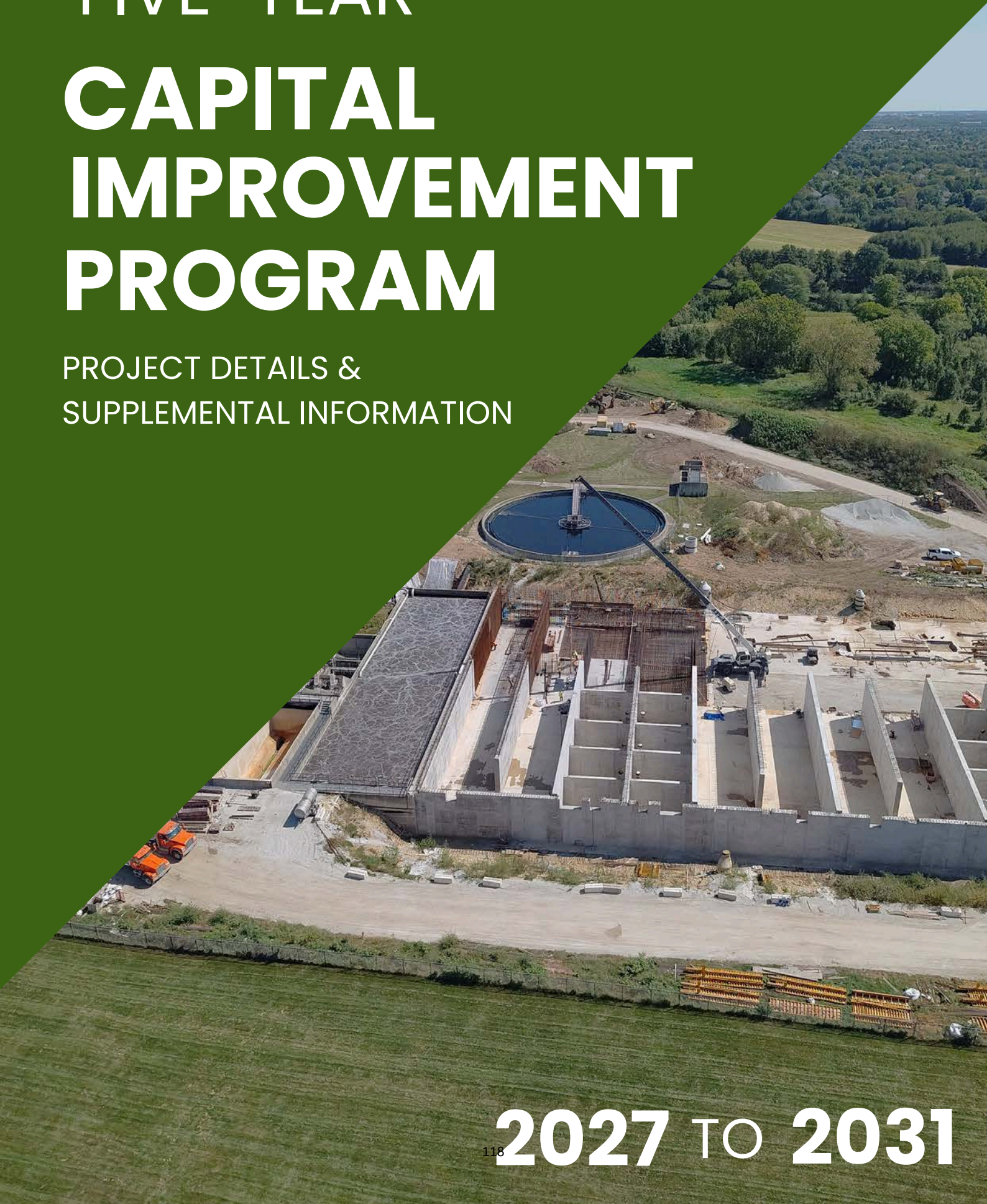
	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Finance	4,025	4,070	4,310	4,560	490	12.0%
Miscellaneous	675,482	680,950	680,950	700,370	19,420	2.9%
Total	**679,506**	**685,020**	**685,260**	**704,930**	**19,910**	**2.9%**

WATER STREET TIF	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	1,678	2,150	2,150	2,250	100	4.7%
INTEREST ON PROPERTY TAXES	588	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**2,266**	**2,150**	**2,150**	**2,250**	**100**	**4.7%**
Property Taxes						
CURRENT/WATER ST TIF	674,893	680,950	678,934	700,370	19,420	2.9%
Property Taxes Total	**674,893**	**680,950**	**678,934**	**700,370**	**19,420**	**2.9%**
Revenue Total	677,159	683,100	681,084	702,620	19,520	2.9%
Expense						
Purchased Services						
FINANCIAL SERVICE	4,025	4,070	4,310	4,560	490	12.0%
Purchased Services Total	**4,025**	**4,070**	**4,310**	**4,560**	**490**	**12.0%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
TRANSFER OUT	675,482	680,950	680,950	700,370	19,420	2.9%
Interfund TF (Exp) Total	**675,482**	**680,950**	**680,950**	**700,370**	**19,420**	**2.9%**
Expense Total	679,506	685,020	685,260	704,930	19,910	2.9%

FIVE-YEAR

CAPITAL IMPROVEMENT PROGRAM

PROJECT DETAILS &
SUPPLEMENTAL INFORMATION



2027 TO 2031

2027 TO 2031

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

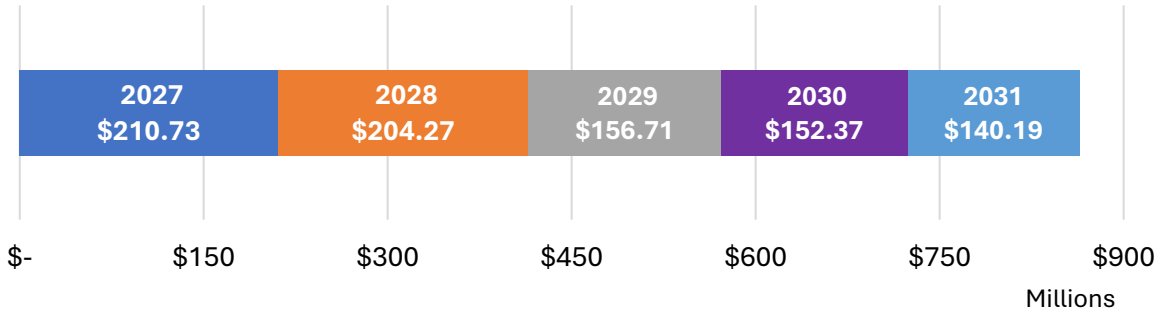
Capital and debt service funds contain expenditures for one-time capital improvements, ongoing maintenance of capital assets, and the repayment of debt issued for capital improvements in prior years. Capital and debt service funds include the following:

- 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

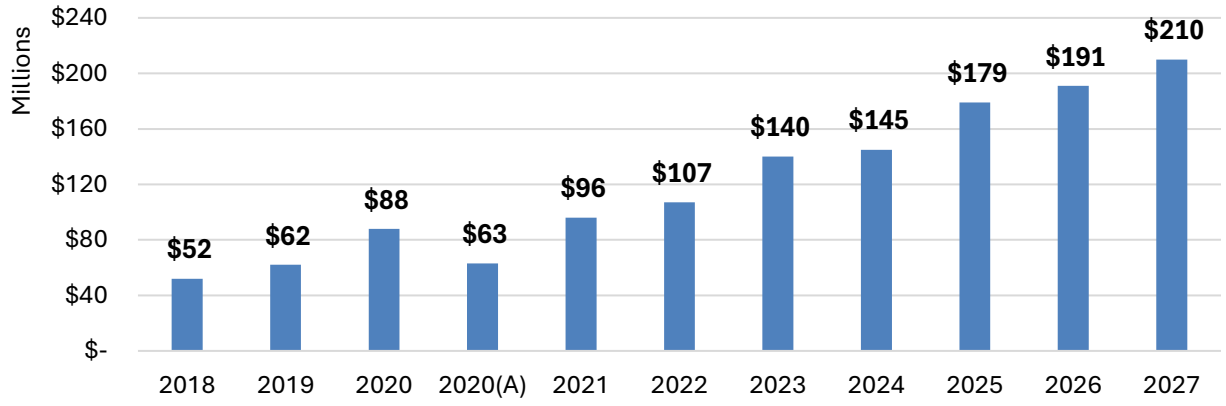
Five-Year Overview

The five-year CIP totals $863.79 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 2027 are based on engineering estimates or recent bid prices and accurately reflect the expected cost for the upcoming year. Conversely, expenses projected in 2031 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.



2027 Overview

The 2027 CIP is valued at $210.17 million, a 10.3% increase from the 2026 approved program of $190.61 million. 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.



2027 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 46% of the 2027 capital budget. Transportation infrastructure investments account for 19% of the capital budget in 2027; significant investments include the North Aurora Road Underpass, the 87th Street Bridge reconstruction, White Oak Roadway improvements, and 248th Avenue road improvements.

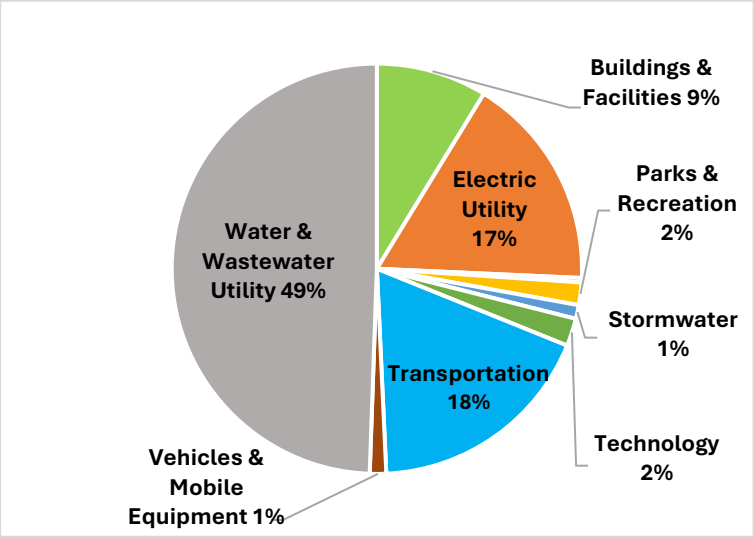
	2026	2027	Change ($)	Change (%)
Buildings & Facilities	8.88	13.55	4.67	52.6%
Electric Utility	27.25	28.54	1.29	4.7%
Other Equipment	-	0.72	0.72	-
Parks & Recreation	3.71	8.02	4.31	116.2%
Stormwater	3.96	2.62	-1.34	-33.8%
Technology	8.11	8.07	-0.04	-0.5%
Transportation	38.60	40.97	2.37	6.1%
Vehicles & Mobile Equipment	8.33	10.88	2.55	30.6%
Water & Wastewater Utility	91.77	96.80	5.03	5.5%
Total	**190.61**	**210.17**	**19.56**	**10.3%**

$ 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 84%. The project categories include:



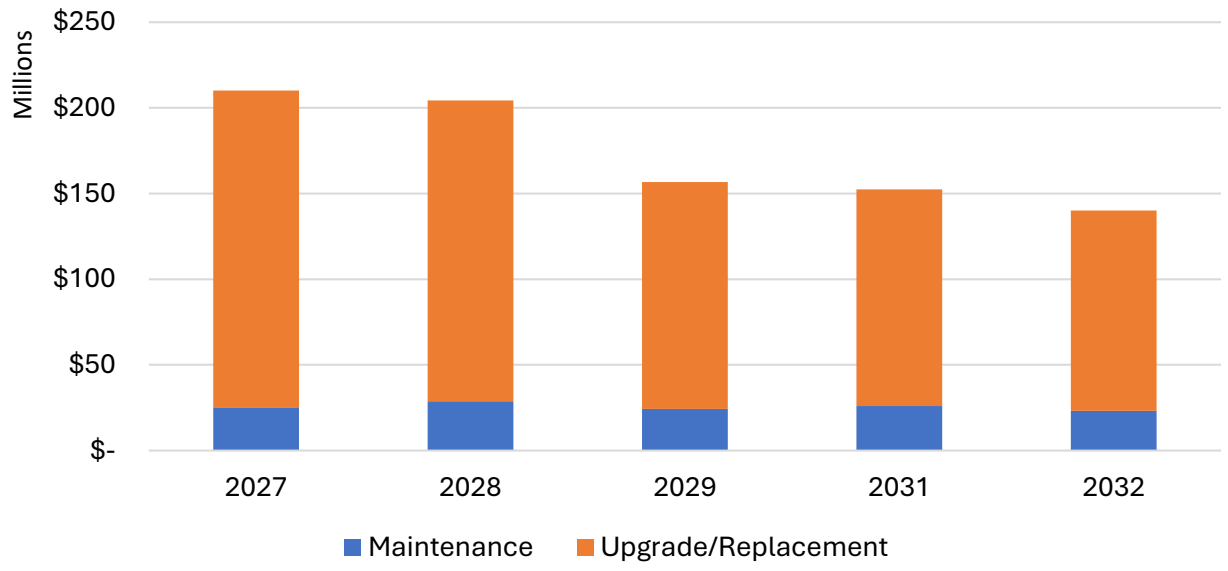
- ***Transportation Infrastructure*** – Projects required to maintain and build upon existing infrastructure, including construction and maintenance projects for the City's roads, bridges, sidewalks, and traffic control systems.
- ***Electric Utility Infrastructure*** – All projects required to maintain 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.

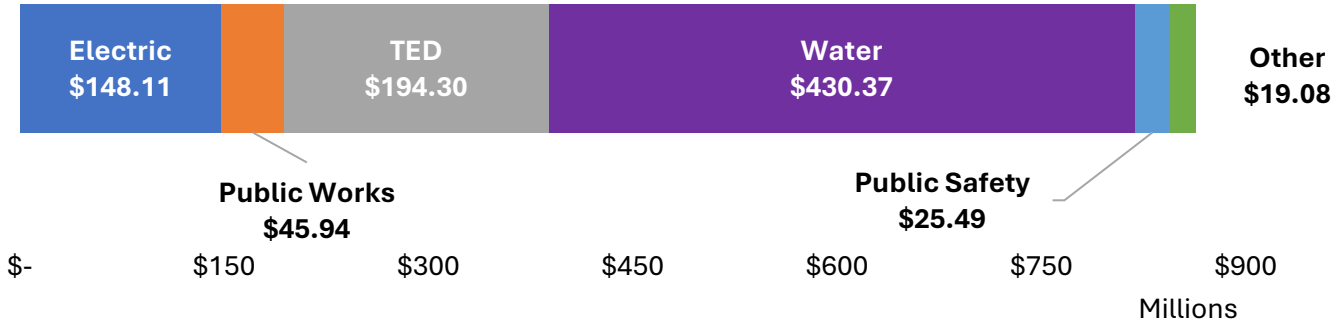
Over five years, capital maintenance projects make up 14.7% of the total capital program and are stable, with an average annual cost of $25.46 million. Conversely, capital upgrade projects vary more from year to year, given their one-time nature. Over five years, capital upgrade projects make up 85.3% of the total capital program.



Department Overview

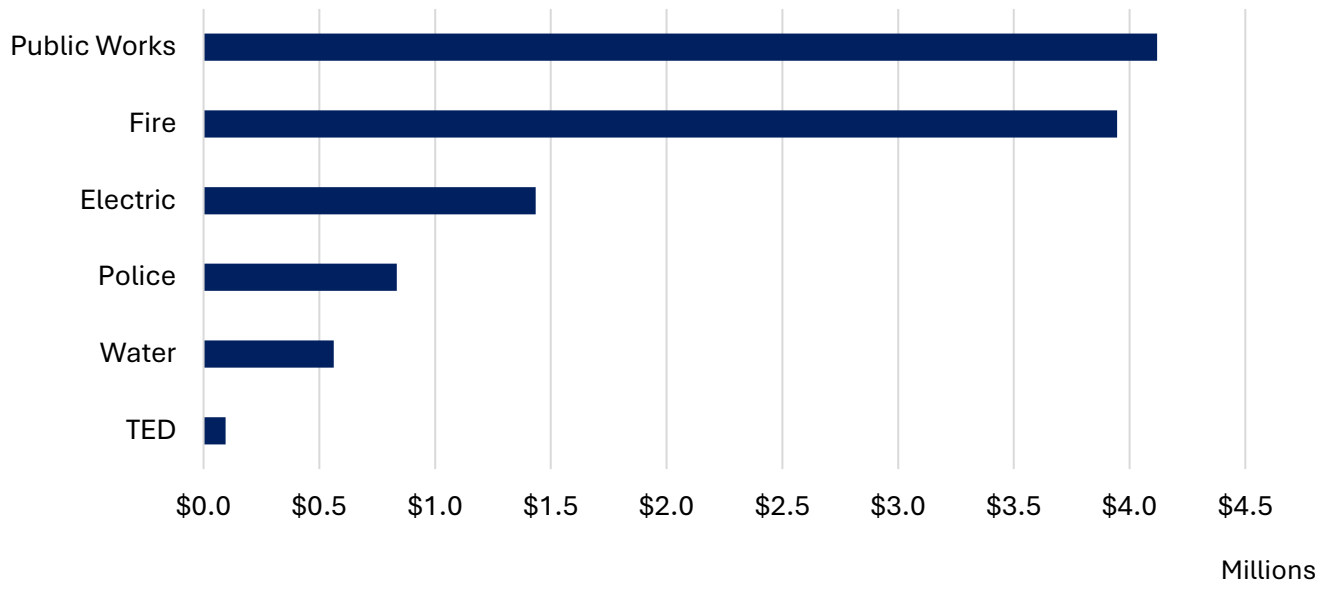
Five-Year Overview

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 is expected to continue in the coming years.



Vehicles

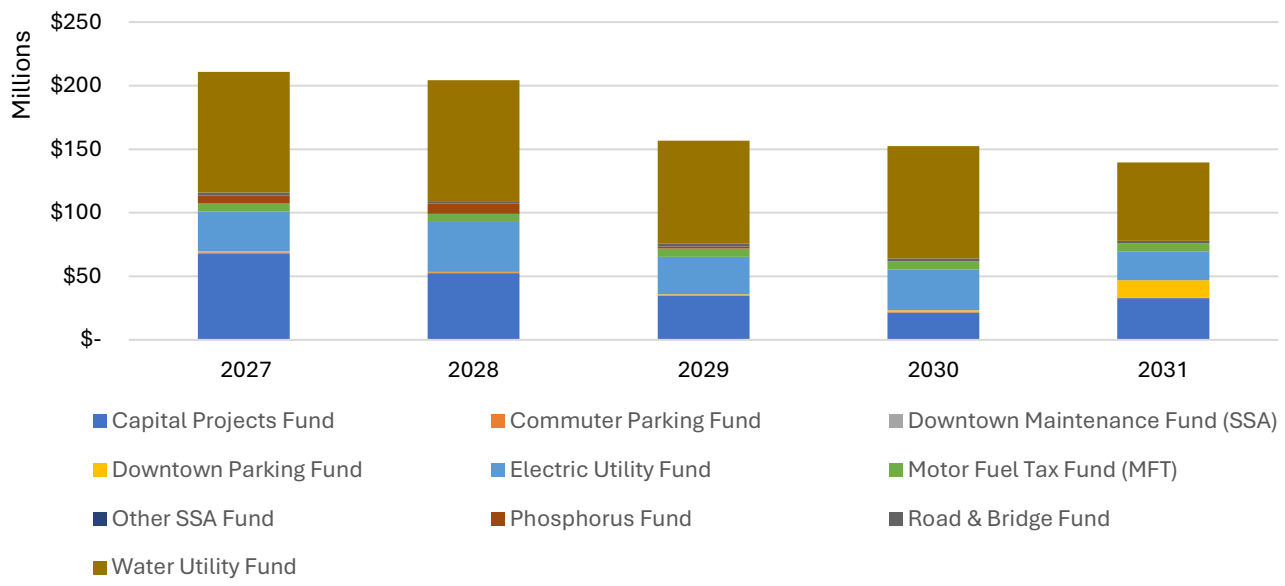
The chart below breaks out the vehicle request listing by department.



Funding Sources

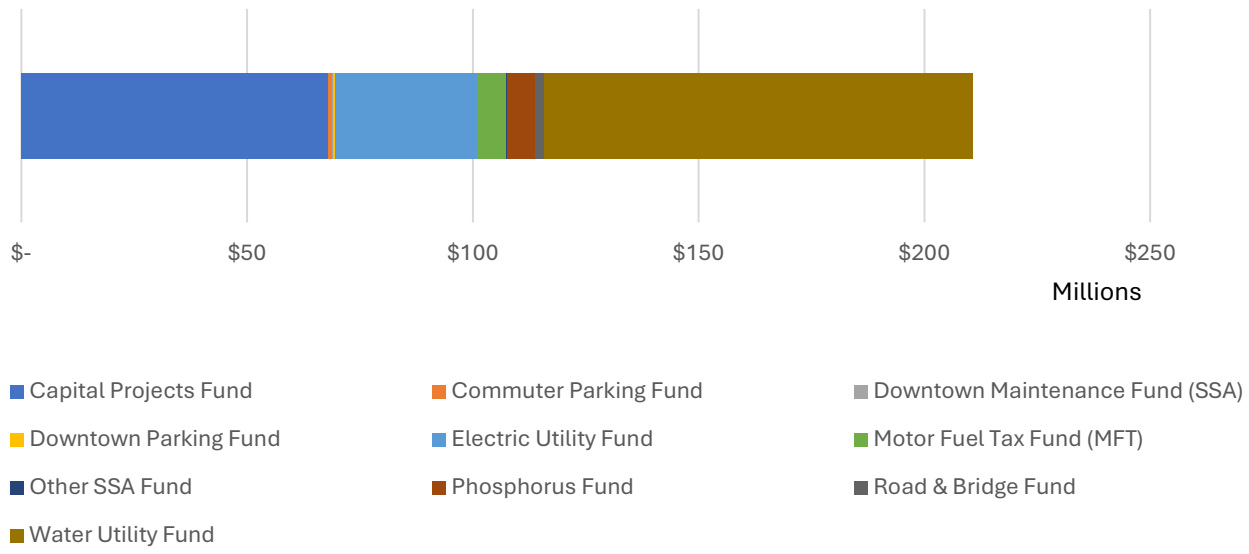
Five-Year Overview

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.



2027 Funding Overview

Below is a chart further breaking down the funding sources available to support the 2027 CIP.

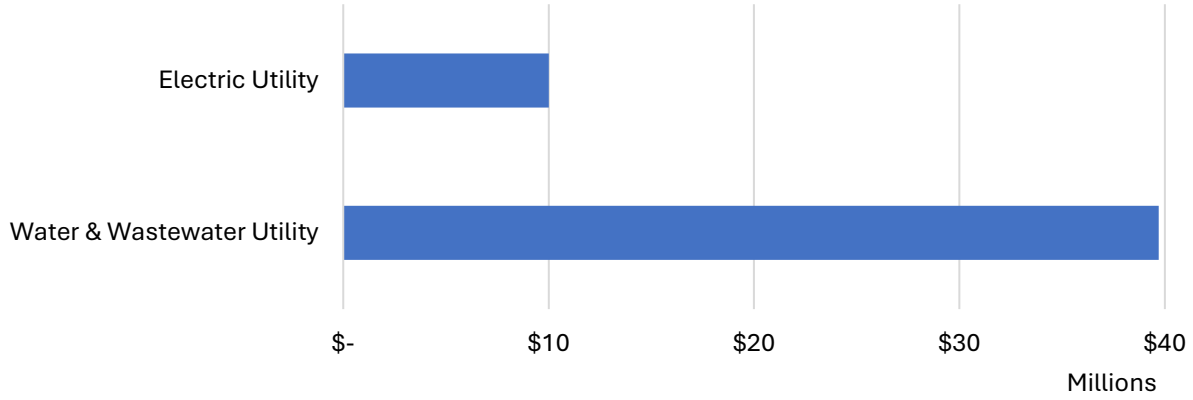


Funding sources include:

- **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 $210.17 million budgeted for the 2026 CIP, $160.47 million in funding was identified to support the 2027 program. This represents roughly 76% of the total cost, leaving $49.70 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.

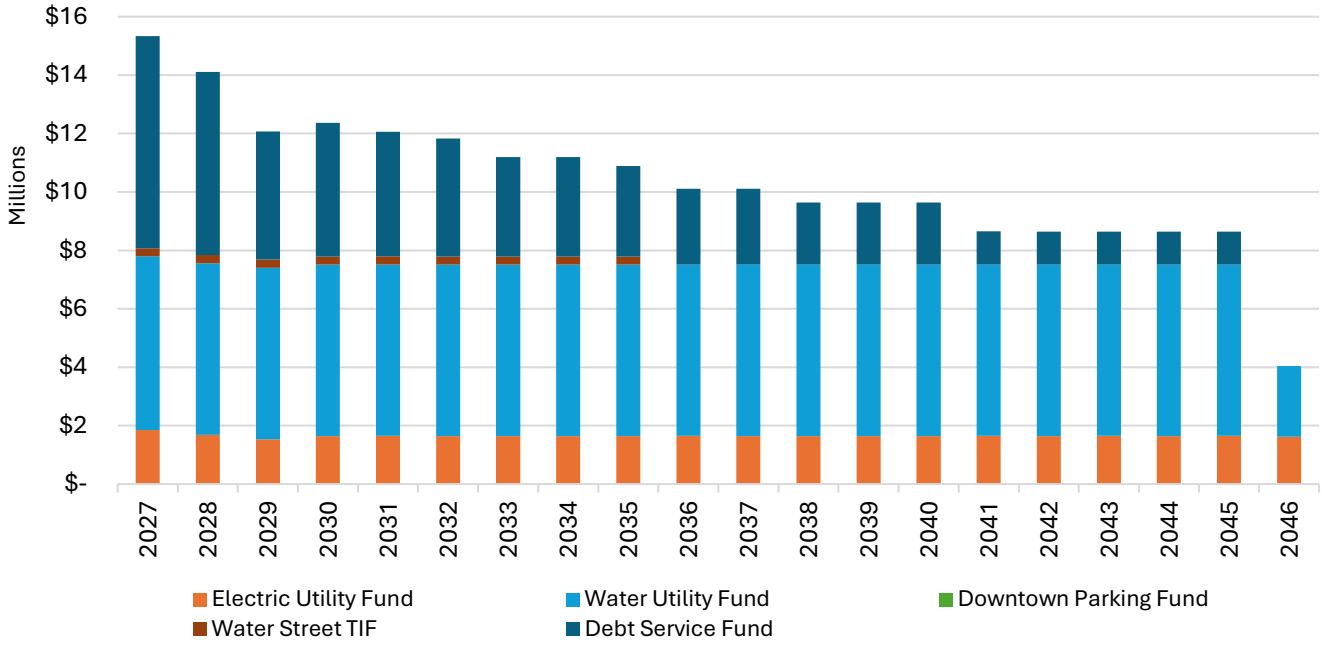
Debt Reduction

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 $24.82 million in 2027 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 on the next page 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 $1.07 million make-whole payment to the Downtown Parking Fund to offset the downtown food and beverage tax, $23.81 million is available to fund capital projects. Staff recommends using that amount to reduce future borrowing requirements by funding capital projects. The $23.81 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

2027-2031 Capital Improvement Program by Asset Type

Asset Type	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Bikeway	17,000	283,000	-	-	-	300,000
Bridge	4,140,000	300,000	1,900,000	175,000	115,000	6,630,000
Computer Equipment	2,310,000	2,275,000	2,360,000	2,550,000	2,750,000	12,245,000
eGovernment	660,538	446,114	209,936	-	-	1,316,588
Electric Utility	28,540,000	37,810,000	27,796,000	31,091,000	21,441,000	146,678,000
Equipment	715,120	505,146	505,146	505,146	505,146	2,735,704
Long Range Communication	5,100,000	100,000	100,000	-	-	5,300,000
Maintenance Program	2,262,000	2,269,000	-	2,503,500	-	7,034,500
Municipal Buildings & Facilities	13,550,000	12,242,559	8,156,000	6,410,000	35,079,000	75,437,559
Parks	8,022,600	2,721,700	1,125,000	901,000	2,560,000	15,330,300
Sidewalks	1,990,000	2,975,000	7,025,000	6,438,000	1,880,000	20,308,000
Stormwater Management	2,620,000	2,365,000	2,115,000	1,140,000	1,140,000	9,380,000
Street Lights	450,000	895,000	450,000	450,000	450,000	2,695,000
Streets	30,199,750	36,579,450	24,026,250	12,985,000	12,445,000	116,235,450
Traffic Controls	1,910,000	875,000	325,000	432,000	75,000	3,617,000
Vehicles	10,884,101	108,500	-	-	-	10,992,601
Wastewater	53,819,319	62,716,650	45,564,600	46,510,001	21,635,000	230,245,570
Water	42,976,054	38,811,335	35,091,027	40,318,392	39,615,032	196,811,840
Grand Total	**210,166,482**	**204,278,454**	**156,748,959**	**152,409,039**	**139,690,178**	**863,293,112**

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Public Works							
LR076	Security Cameras	5,100,000	100,000	100,000	-	-	5,300,000
MB136	Municipal Center Front Plaza and Parking Deck Repairs	4,300,000	4,700,000	-	-	-	9,000,000
MB145	Flooring at Municipal Facilities	270,000	185,000	100,000	100,000	100,000	755,000
MB160	Downtown Parking Deck Maintenance	525,000	100,000	550,000	360,000	200,000	1,735,000
MB176	Municipal Facilities Roof Replacement	500,000	470,000	580,000	300,000	300,000	2,150,000
MB180	Train Station Platform, Walkway and Stairwell Repair Program	525,000	75,000	75,000	75,000	75,000	825,000
MB188	Municipal Facilities Window and Overhead Doors Replacement	180,000	100,000	100,000	100,000	100,000	580,000
MB204	ADA Transition Plan Improvements	150,000	150,000	150,000	150,000	150,000	750,000
MB209	Rooftop and HVAC Unit Replacement	780,000	600,000	600,000	200,000	200,000	2,380,000
MB211	Municipal Facilities Garage Floor Restoration Program	300,000	320,000	390,000	300,000	200,000	1,510,000
MB212	Municipal Facilities Exterior Restoration Program	440,000	345,000	260,000	100,000	100,000	1,245,000
MB216	Elevator Modernization and Repair	185,000	260,000	260,000	440,000	480,000	1,625,000
MB222	Municipal Center Improvements	260,000	150,000	150,000	150,000	150,000	860,000
MB223	Generator, Transfer Switch, and UPS Replacement	550,000	550,000	575,000	575,000	575,000	2,825,000
MB237	Facility Condition Assessment	330,000	25,000	25,000	-	-	380,000
PA020	Annual Tree Planting Program	50,000	50,000	50,000	50,000	50,000	250,000
PA054	Native Vegetation Management Program	400,000	400,000	300,000	300,000	300,000	1,700,000
SL125	Street Lighting Systems - Upgrade/Replacement	150,000	150,000	150,000	150,000	150,000	750,000
SL137	Citywide LED Street Lighting Conversion	300,000	300,000	300,000	300,000	300,000	1,500,000
SW001	Annual Stormwater Management Projects	220,000	220,000	220,000	220,000	220,000	1,100,000
SW017	Storm Sewer Lining Program	750,000	750,000	750,000	750,000	750,000	3,750,000
SW037	Corrugated Metal Pipes (CMP) Repair & Replacement Program	170,000	170,000	170,000	170,000	170,000	850,000
Public Works Total		**16,435,000**	**10,170,000**	**5,855,000**	**4,790,000**	**4,570,000**	**41,820,000**

Security Cameras

Project Number:	LR076	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$5,300,000.00	**Type:**	Technology
Total Budgeted Funding Sources:	$5,300,000.00		
		Timeline:	01/01/2025 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 years, security cameras have been installed at Electric and Water sites, Police and Fire Stations, Naper Settlement, the 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 IT assets.In 2024, the City hired 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 merged with 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 completed in 2026. The Citywide Camera Access project represents a significant investment in the modernization of the City's physical security infrastructure and will replace aging, end-of-life surveillance and access control systems with a resilient, integrated platform. The project includes the installation of new and replacement cameras, upgraded access control hardware, dedicated security network infrastructure, servers, software licensing, and the migration from existing Milestone and Premisys systems to the Genetec Security Center platform. In addition to replacing obsolete equipment, the project establishes a secure and scalable architecture that will improve situational awareness, strengthen the protection of City facilities and assets, and provide a standardized security platform capable of supporting future growth and evolving operational needs.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Equipment Purchase	$1,200,000.00	$100,000.00	$100,000.00	$1,400,000.00
Implementation	$3,900,000.00			$3,900,000.00
Total	$5,100,000.00	$100,000.00	$100,000.00	$5,300,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Capital Projects Fund	$4,896,000.00	$100,000.00	$100,000.00	$5,096,000.00
Electric Utility Fund	$102,000.00			$102,000.00
Water Utility Fund	$102,000.00			$102,000.00
Water Utility Fund				$0.00
Total	$5,100,000.00	$100,000.00	$100,000.00	$5,300,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551504	$5,300,000.00
	$5,300,000.00

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

Municipal Center Front Plaza and Parking Deck Repairs

Project Number:	MB136	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$9,000,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$9,000,000.00		
		Timeline:	01/01/2025 to 12/31/2028

Request description:

In 2022, Walker Consultants completed a comprehensive condition assessment of the Municipal Center parking deck. The resulting report enabled staff to identify structural deficiencies, prioritize repairs to structural and waterproofing systems, plan preventive maintenance activities, and address critical safety concerns.In 2026, the design phase for the upper-level deck reconstruction and the conversion of the front plaza into a shared public space was completed. Construction is scheduled to begin in 2027. Phase 1 will include replacement of the buried waterproofing system, top slab reconstruction, planter reconfiguration, railing replacement, drainage improvements, and other associated structural repairs.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Land/Right-of-way			$0.00
Construction/Maintenance	$4,300,000.00	$4,700,000.00	$9,000,000.00
Other			$0.00
Total	$4,300,000.00	$4,700,000.00	$9,000,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Capital Projects Fund	$2,150,000.00	$2,350,000.00	$4,500,000.00
Commuter Parking Fund			$0.00
Electric Utility Fund			$0.00
Water Utility Fund			$0.00
Downtown Parking Fund	$2,150,000.00	$2,350,000.00	$4,500,000.00
Total	$4,300,000.00	$4,700,000.00	$9,000,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$9,000,000.00
	$9,000,000.00

Additional Information

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

Flooring at Municipal Facilities

Project Number:	MB145	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$755,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$755,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 approximately $100 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 2027, flooring in the common areas of TED , Legal Department, Fleet Services,Water, and Fire Stations will be replaced.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$230,000.00	$145,000.00	$60,000.00	$60,000.00	$60,000.00	$555,000.00
Other						$0.00
Construction/Maintenance 2	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Construction/Maintenance 3	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Total	$270,000.00	$185,000.00	$100,000.00	$100,000.00	$100,000.00	$755,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$230,000.00	$145,000.00	$60,000.00	$60,000.00	$60,000.00	$555,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Water Utility Fund	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$100,000.00
Downtown Parking Fund						$0.00
Total	$270,000.00	$185,000.00	$100,000.00	$100,000.00	$100,000.00	$755,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$555,000.00
130-200-31-124-000-0000-00000-00000-551500	$100,000.00
240-210-31-124-000-0000-00000-00000-551500	$100,000.00
	$755,000.00

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 Budgeted Capital Costs:	$1,735,000.00		**Type:**	Buildings & Facilities	
Total Budgeted Funding Sources:	$1,735,000.00				
			Timeline:	01/01/2025 to	12/31/2031

Request description:

The Chicago Avenue, Van Buren, and Water Street Parking Decks were constructed in 1986, 2001, and 2016, respectively. In 2022, a comprehensive condition assessment of all three parking structures was completed. The resulting report enabled staff to prioritize and phase repairs to structural components and waterproofing systems, develop preventive maintenance programs, and address identified safety concerns.Based on the assessment recommendations, planned improvements in 2027 include recoating the top-level traffic striping, replacing expansion joints, repairing structural columns, and replacing ground-level guardrails and floor drains at the Chicago Avenue Parking Deck. Floor drains will also be replaced at the Van Buren Parking Deck. At the Water Street Parking Deck, the epoxy tile coating in the elevator vestibules and elevator cab flooring will be replaced.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$346,500.00	$66,000.00	$363,000.00	$237,600.00	$134,000.00	$1,147,100.00
Other						$0.00
Construction/Maintenance 2	$178,500.00	$34,000.00	$187,000.00	$122,400.00	$66,000.00	$587,900.00
Construction/Maintenance 3						$0.00
Total	$525,000.00	$100,000.00	$550,000.00	$360,000.00	$200,000.00	$1,735,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$178,500.00	$34,000.00	$187,000.00	$122,400.00	$66,000.00	$587,900.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Downtown Parking Fund	$346,500.00	$66,000.00	$363,000.00	$237,600.00	$134,000.00	$1,147,100.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$525,000.00	$100,000.00	$550,000.00	$360,000.00	$200,000.00	$1,735,000.00

Account Codes (Capital Costs):	
220-500-31-124-000-0000-00000-00000-551500	$1,147,100.00
250-500-31-124-000-0000-00000-00000-551500	$587,900.00
	$1,735,000.00

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	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$2,150,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$2,150,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027, the roof at several Water Department sites, the Burlington Train Station, and Phase 1 of the Electric Service Center will be replaced.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance		$25,000.00	$580,000.00	$300,000.00	$300,000.00	$1,205,000.00
Other	$85,000.00					$85,000.00
Construction/Maintenance 2	$50,000.00					$50,000.00
Construction/Maintenance 3	$365,000.00	$445,000.00				$810,000.00
Total	$500,000.00	$470,000.00	$580,000.00	$300,000.00	$300,000.00	$2,150,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund		$25,000.00	$30,000.00	$300,000.00	$300,000.00	$655,000.00
Commuter Parking Fund	$85,000.00					$85,000.00
Electric Utility Fund	$365,000.00	$445,000.00	$550,000.00			$1,360,000.00
Water Utility Fund	$50,000.00					$50,000.00
Downtown Parking Fund						$0.00
Total	$500,000.00	$470,000.00	$580,000.00	$300,000.00	$300,000.00	$2,150,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$1,205,000.00
120-220-31-124-000-0000-00000-00000-551500	$85,000.00
240-210-31-124-000-0000-00000-00000-551500	$50,000.00
130-200-31-124-000-0000-00000-00000-551500	$810,000.00
	$2,150,000.00

Additional Information

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

Train Station Platform, Walkway and Stairwell Repair Program

Project Number:	MB180	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$825,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$825,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 multi-year improvement plan to bring the areas to an acceptable condition. The 2027 improvements will include replacing the concrete stairs and handrails on the south side of the platform leading to the pedestrian tunnel. In addition, lighting fixtures and electrical systems will be upgraded on the north side of the platform, including the pedestrian shelter and the ramp leading to the tunnel.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$525,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$825,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$525,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$825,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund						$0.00
Commuter Parking Fund	$525,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$825,000.00
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	$525,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$825,000.00

Account Codes (Capital Costs):

120-220-31-124-000-0000-00000-00000-551500	$825,000.00
	$825,000.00

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	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$580,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$580,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027, sectional and exterior access doors will be replaced throughout the City and the Police Department atrium and skylight window glazing will be upgraded.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$100,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$180,000.00
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	$180,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$580,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$100,000.00	$20,000.00	$20,000.00	$20,000.00	$20,000.00	$180,000.00
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
Total	$180,000.00	$100,000.00	$100,000.00	$100,000.00	$100,000.00	$580,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$180,000.00
130-200-31-124-000-0000-00000-00000-551500	$200,000.00
240-210-31-124-000-0000-00000-00000-551500	$200,000.00
	$580,000.00

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 Budgeted Capital Costs:	$750,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$750,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027, ADA improvements will be made in conjunction with improvements planned at several Fire Stations and other city facilities.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
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	Marc Noll
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 Budgeted Capital Costs:	$2,380,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$2,380,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027, units at the Police Department, Electric Service Center, and the Water Utilities facilities will be replaced.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$600,000.00	$600,000.00	$600,000.00	$200,000.00	$200,000.00	$2,200,000.00
Other						$0.00
Construction/Maintenance 2	$150,000.00					$150,000.00
Construction/Maintenance 3	$30,000.00					$30,000.00
Total	$780,000.00	$600,000.00	$600,000.00	$200,000.00	$200,000.00	$2,380,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$600,000.00	$600,000.00	$600,000.00	$200,000.00	$200,000.00	$2,200,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund	$150,000.00					$150,000.00
Water Utility Fund	$30,000.00					$30,000.00
Downtown Parking Fund						$0.00
Total	$780,000.00	$600,000.00	$600,000.00	$200,000.00	$200,000.00	$2,380,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$2,200,000.00
130-200-31-124-000-0000-00000-00000-551500	$150,000.00
240-210-31-124-000-0000-00000-00000-551500	$30,000.00
	$2,380,000.00

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	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$1,510,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$1,510,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027 includes Phase 6 of repairs to the Public Works Service Center garage floor and new flooring at Fire Stations 5 and 10.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$300,000.00	$220,000.00	$290,000.00	$100,000.00	$200,000.00	$1,110,000.00
Other						$0.00
Construction/Maintenance 2		$100,000.00	$100,000.00	$200,000.00		$400,000.00
Construction/Maintenance 3						$0.00
Total	$300,000.00	$320,000.00	$390,000.00	$300,000.00	$200,000.00	$1,510,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$300,000.00	$220,000.00	$290,000.00	$100,000.00	$200,000.00	$1,110,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund		$100,000.00	$100,000.00	$200,000.00		$400,000.00
Water Utility Fund						$0.00
Downtown Parking Fund						$0.00
Total	$300,000.00	$320,000.00	$390,000.00	$300,000.00	$200,000.00	$1,510,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$1,110,000.00
130-200-31-124-000-0000-00000-00000-551500	$400,000.00
	$1,510,000.00

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	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$1,245,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$1,245,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027, work will be completed at the Burlington train station, the Municipal Center, and Electric and Water Utility locations.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$160,000.00	$160,000.00	$120,000.00	$20,000.00	$20,000.00	$480,000.00
Other	$80,000.00	$85,000.00				$165,000.00
Construction/Maintenance 2	$100,000.00		$40,000.00	$40,000.00	$40,000.00	$220,000.00
Construction/Maintenance 3	$100,000.00	$100,000.00	$100,000.00	$40,000.00	$40,000.00	$380,000.00
Total	$440,000.00	$345,000.00	$260,000.00	$100,000.00	$100,000.00	$1,245,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$160,000.00	$160,000.00	$120,000.00	$20,000.00	$20,000.00	$480,000.00
Commuter Parking Fund	$80,000.00	$85,000.00				$165,000.00
Electric Utility Fund	$100,000.00		$40,000.00	$40,000.00	$40,000.00	$220,000.00
Water Utility Fund	$100,000.00	$100,000.00	$100,000.00	$40,000.00	$40,000.00	$380,000.00
Downtown Parking Fund						$0.00
Naper Settlement Fund						$0.00
Library Capital Reserve Fund						$0.00
American Rescue Fund						$0.00
Total	$440,000.00	$345,000.00	$260,000.00	$100,000.00	$100,000.00	$1,245,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$480,000.00
120-220-31-124-000-0000-00000-00000-551500	$165,000.00
130-200-31-124-000-0000-00000-00000-551500	$220,000.00
240-210-31-124-000-0000-00000-00000-551500	$380,000.00
	$1,245,000.00

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 Budgeted Capital Costs:	$1,625,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$1,625,000.00		
		Timeline:	01/01/2025 to 12/31/2031

Request description:

The City is responsible for the operation and maintenance of 12 elevators located in seven municipal facilities. With the exception of the Water Street Parking Deck elevators, the City's elevators have an average age of more than 20 years and are approaching the point where major modernization is necessary to maintain reliability, safety, and code compliance. In 2026, the City retained a consultant to perform a comprehensive condition assessment of all municipal elevators and develop a five-year modernization and repair plan. The plan identifies priority projects, including equipment modernization, replacement of critical components, and system upgrades needed to comply with current codes and industry standards while significantly extending the service life of these essential assets. Work planned for 2027 will follow the recommendations of the five-year plan and will include modernization and upgrades at the Van Buren Parking Deck, Community Concert Center, and Electric Service Center.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$123,333.00	$260,000.00	$260,000.00	$440,000.00	$480,000.00	$1,563,333.00
Other						$0.00
Construction/Maintenance 2	$35,000.00					$35,000.00
Construction/Maintenance 3	$26,667.00					$26,667.00
Total	$185,000.00	$260,000.00	$260,000.00	$440,000.00	$480,000.00	$1,625,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$123,333.00	$260,000.00	$260,000.00	$440,000.00	$480,000.00	$1,563,333.00
Commuter Parking Fund						$0.00
Electric Utility Fund	$35,000.00					$35,000.00
Water Utility Fund						$0.00
Downtown Parking Fund	$26,667.00					$26,667.00
Total	$185,000.00	$260,000.00	$260,000.00	$440,000.00	$480,000.00	$1,625,000.00

Account Codes (Capital Costs):	
250-500-31-124-000-0000-00000-00000-551500	$1,563,333.00
130-200-31-124-000-0000-00000-00000-551500	$35,000.00
220-500-31-124-000-0000-00000-00000-551500	$26,667.00
	$1,625,000.00

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 Center Improvements

Project Number:	MB222	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$860,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$860,000.00		
		Timeline:	01/01/2025 to 12/31/2031

Request description:

The Municipal Center, originally constructed in 1991, continues to serve as the primary workplace for several City departments. In 2022, the City completed a comprehensive workspace evaluation to develop a long-term capital improvement plan for the facility. The assessment evaluated current and future space needs, security enhancements, building system improvements, and sustainability initiatives to guide investments over the next five to ten years.In 2027, planned improvements will include replacement of interior window blinds, office renovations to improve functionality and efficiency, and sustainability upgrades that support energy conservation and reduce long-term operating costs. These improvements will enhance the work environment, extend the useful life of the facility, and ensure the Municipal Center continues to meet the operational needs of City staff and the public.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$260,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$860,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$260,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$860,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$260,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$860,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Total	$260,000.00	$150,000.00	$150,000.00	$150,000.00	$150,000.00	$860,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-551500	$860,000.00
	$860,000.00

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		**Department:**	PUBLIC WORKS	
Total Budgeted Capital Costs:	$2,825,000.00		**Type:**	Buildings & Facilities	
Total Budgeted Funding Sources:	$2,825,000.00				
			Timeline:	01/01/2025 to	12/31/2031

Request description:

The Department of Public Works–Public Building Operations (PBO) operates and maintains 46 emergency generators that provide essential backup power for critical City operations, including E-911 and utility dispatch, critical information technology systems, and stormwater, sanitary sewer, and water pumping stations throughout the community. These generators are vital to maintaining continuity of operations and protecting public health and safety during power outages. Although the generators receive routine preventive maintenance and repairs as needed, aging equipment and the increasing obsolescence of replacement parts are making it more difficult and costly to maintain reliable operation. To ensure continued system reliability and reduce the risk of unexpected failures, staff recommends establishing a planned, multi-year generator replacement program.In 2026, Kluber Architects + Engineers completed a comprehensive condition assessment of the City's seven largest emergency generators located at the Municipal Center (2), Electric Service Center (2), Fire Station #7/Emergency Operations Center, Police Facility, and Public Works Service Center. While all seven units remain in good operating condition, they have an average age of more than 28 years and are approaching the end of their expected service life. Based on the assessment, Kluber developed a prioritized replacement plan and recommended completing electrical load studies for each facility before final design to ensure the replacement generators are appropriately sized to meet current and future operational demands. In 2027, the generators at the Police Department and Hobson Oaks will be replaced.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$500,000.00	$500,000.00		$525,000.00		$1,525,000.00
Other						$0.00
Construction/Maintenance 2			$525,000.00		$500,000.00	$1,025,000.00
Construction/Maintenance 3	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$75,000.00	$275,000.00
Total	$550,000.00	$550,000.00	$575,000.00	$575,000.00	$575,000.00	$2,825,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$500,000.00	$500,000.00		$525,000.00		$1,525,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund			$525,000.00		$500,000.00	$1,025,000.00
Water Utility Fund	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$75,000.00	$275,000.00
Downtown Parking Fund						$0.00
Total	$550,000.00	$550,000.00	$575,000.00	$575,000.00	$575,000.00	$2,825,000.00

Account Codes (Capital Costs):	
250-500-31-124-000-0000-00000-00000-551500	$1,525,000.00
130-200-31-124-000-0000-00000-00000-551500	$1,025,000.00
240-210-31-124-000-0000-00000-00000-551500	$275,000.00
	$2,825,000.00

Additional Information

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

Facility Condition Assessment

Project Number:	MB237	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$380,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$380,000.00		
		Timeline:	01/01/2027 to 12/31/2029

Request description:

This project is for a Facility Condition Assessment to provide the City with a comprehensive, data-driven evaluation of the condition of its building assets and major building systems. The assessment will identify the current condition, remaining useful life, replacement costs, maintenance deficiencies, and capital renewal needs for more than one million square feet of City facilities. The resulting asset inventory and capital planning dashboard will enable staff to prioritize repairs and replacements based on condition, risk, and operational impact, allowing for more strategic budgeting and long-term capital planning. By establishing a standardized baseline of facility conditions, the City will be better positioned to maximize the life of existing assets, reduce unexpected equipment failures and improve maintenance planning.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance				$0.00
Other	$330,000.00	$25,000.00	$25,000.00	$380,000.00
Construction/Maintenance 2				$0.00
Construction/Maintenance 3				$0.00
Total	$330,000.00	$25,000.00	$25,000.00	$380,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Capital Projects Fund	$330,000.00	$25,000.00	$25,000.00	$380,000.00
Commuter Parking Fund				$0.00
Electric Utility Fund				$0.00
Water Utility Fund				$0.00
Downtown Parking Fund				$0.00
Total	$330,000.00	$25,000.00	$25,000.00	$380,000.00

Account Codes (Capital Costs):

250-500-31-124-000-0000-00000-00000-531301	$380,000.00
	$380,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Marc Noll
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	Long term maintenance plan developed

Annual Tree Planting Program

Project Number:	PA020	**Department:**	PUBLIC WORKS
Total Budgeted Capital Costs:	$250,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$250,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2026, DPW planted approximately 150 trees on Plank, Springhill Circle, West Street, 95th Street, Fort Hill Drive, and Aurora Avenue. In 2027, trees will be planted Falcon Drive, Charles Avenue, West Street, Burlington Ave, and Naper Wheaton Rd.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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 Budgeted Capital Costs:	$1,700,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$1,700,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027. 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 two new basins and improvements for the Municipal Center.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$400,000.00	$400,000.00	$300,000.00	$300,000.00	$300,000.00	$1,700,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$400,000.00	$400,000.00	$300,000.00	$300,000.00	$300,000.00	$1,700,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$400,000.00	$400,000.00	$300,000.00	$300,000.00	$300,000.00	$1,700,000.00
Naper Settlement Fund						$0.00
American Rescue Fund						$0.00
Total	$400,000.00	$400,000.00	$300,000.00	$300,000.00	$300,000.00	$1,700,000.00

Account Codes (Capital Costs):	
250-100-31-115-000-0000-00000-00000-551502	$1,700,000.00
	$1,700,000.00

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 Budgeted Capital Costs:	$750,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$750,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027, 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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
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 Budgeted Capital Costs:	$1,500,000.00		**Type:**	Transportation	
Total Budgeted Funding Sources:	$1,500,000.00				
			Timeline:	01/01/2025 to	12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
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	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$1,500,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$1,500,000.00
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	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$300,000.00	$1,500,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$1,500,000.00
	$1,500,000.00

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 Budgeted Capital Costs:	$1,100,000.00	**Type:**	Stormwater
Total Budgeted Funding Sources:	$1,100,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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		**Department:**	PUBLIC WORKS	
Total Budgeted Capital Costs:	$3,750,000.00		**Type:**	Stormwater	
Total Budgeted Funding Sources:	$3,750,000.00				
			Timeline:	01/01/2025 to	12/31/2031

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. Many of the City's storm sewers are more than 80 years old, making proactive rehabilitation critical to maintaining system reliability and reducing long-term replacement costs. Storm sewer lining is a cost-effective and less disruptive alternative to traditional excavation and replacement. The process can extend the service life of existing pipes by up to 75 years while minimizing impacts to residents, roadways, and surrounding infrastructure. The City plans to rehabilitate approximately 10,000 to 15,000 linear feet of storm sewer in 2027, depending on pipe size and condition. . Since the program's inception in 2004, the City has rehabilitated approximately 281,000 linear feet of storm sewer, helping to improve system performance, reduce localized flooding, and decrease related service requests and resident complaints. Prior to rehabilitation, storm sewer segments are inspected using closed-circuit television (CCTV) to assess their condition and identify defects. This information allows staff to efficiently prioritize lining projects and coordinate any necessary repairs through CIP Project SW001 before rehabilitation is completed. In 2027, lining will take place in the Cress Creek and Century Farms neighborhoods (Grid 38) as well as select locations throughout the City where inspections have identified priority rehabilitation needs.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$750,000.00	$750,000.00	$750,000.00	$750,000.00	$750,000.00	$3,750,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$750,000.00	$750,000.00	$750,000.00	$750,000.00	$750,000.00	$3,750,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$750,000.00	$750,000.00	$750,000.00	$750,000.00	$750,000.00	$3,750,000.00
American Rescue Fund						$0.00
Total	$750,000.00	$750,000.00	$750,000.00	$750,000.00	$750,000.00	$3,750,000.00

Account Codes (Capital Costs):

250-100-31-115-000-0000-00000-00000-551502	$3,750,000.00
	$3,750,000.00

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 Budgeted Capital Costs:	$850,000.00	**Type:**	Stormwater
Total Budgeted Funding Sources:	$850,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 2027, improvements will be made to the culverts at 1636 N Aurora Road, West Street and Aurora Avenue, and East Green near White Oak.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Electric							
EU001	New Residential Electric Services and Metering	247,000	255,000	263,000	271,000	225,000	1,261,000
EU002	Existing Residential Electric Services	387,000	399,000	411,000	424,000	400,000	2,021,000
EU003	New Electric System Installations	3,045,000	3,137,000	3,232,000	3,329,000	3,000,000	15,743,000
EU005	Overhead Transmission & Distribution	75,000	553,000	570,000	158,000	150,000	1,506,000
EU006	Underground Transmission & Distribution	250,000	515,000	531,000	547,000	500,000	2,343,000
EU012	GOVERNMENT REQUIRED SYSTEM RELOCATIONS	50,000	50,000	50,000	50,000	50,000	250,000
EU013	Underground Conduit (Duct Banks)	-	-	-	-	-	-
EU014	Underground Cable (Feeders) & Equipment	2,040,000	1,250,000	1,288,000	1,327,000	1,200,000	7,105,000
EU022	Substation Emergency Repair/Replacement Items	1,250,000	1,800,000	900,000	500,000	500,000	4,950,000
EU044	Fiber Optic Cable for Relay Protection and Communication	580,000	1,042,000	596,000	780,000	950,000	3,948,000
EU047	34 and 138 KV Relay Improvements (and Substations)	1,300,000	550,000	350,000	600,000	600,000	3,400,000
EU049	Distribution Automation	1,250,000	1,186,000	1,186,000	1,187,000	1,187,000	5,996,000
EU052	Cable Replacement Program	3,276,000	5,408,000	5,178,000	4,500,000	4,200,000	22,562,000
EU057	12 KV and SCADA Substation Automation (NTU Replacement Program)	460,000	186,000	320,000	320,000	320,000	1,606,000
EU065	Electric Distribution Transformer Purchases (Emergency and Planned)	385,000	4,681,000	4,681,000	4,681,000	4,681,000	19,109,000
EU066	Fiber Optic Cable for Metropolitan Area Network (MAN)	125,000	-	-	-	-	125,000
EU078	Supervisory Control And Data Acquisition	-	800,000	80,000	80,000	80,000	1,040,000
EU079	Substation Power Transformer Replacement	1,300,000	1,440,000	1,300,000	2,650,000	1,000,000	7,690,000
EU080	Utility Infrastructure Hardware and Metering	3,225,000	1,180,000	950,000	1,230,000	950,000	7,535,000
EU085	Edward Hospital Substation Capacity Expansion	-	-	-	-	-	-
EU086	Tollway Substation Reliability Upgrades	6,100,000	-	-	-	-	6,100,000
EU087	Storm Hardening and System Resiliency	1,320,000	4,913,000	5,060,000	6,800,000	-	18,093,000
EU088	Distribution Automation Infrastructure - Fiber Improvements	-	15,000	-	807,000	598,000	1,420,000
EU089	SWITCHGEAR EMERGENCY & PLANNED WORK	350,000	250,000	250,000	250,000	250,000	1,350,000
EU090	CABLE EMERGENCY AND PLANNED WORK	552,000	600,000	600,000	600,000	600,000	2,952,000
EU091	SUBSTATION HARDENED SECURITY	-	-	-	-	-	-
EU092	SCADA AND DERMS IMPLEMENTATION	973,000	-	-	-	-	973,000
EU093	MEADOWS TO WESTSIDE SUBSTATIONS TRANSMISSION PATH UPGRADE	-	7,600,000	-	-	-	7,600,000
Electric Total		**28,540,000**	**37,810,000**	**27,796,000**	**31,091,000**	**21,441,000**	**146,678,000**

New Residential Electric Services and Metering

Project Number:	EU001	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$1,261,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$1,261,000.00		
		Teams:	Electric
		Timeline:	01/01/2027 to 12/15/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$227,000.00	$240,000.00	$253,000.00	$256,000.00	$215,000.00	$1,191,000.00
Construction Engineering	$20,000.00	$15,000.00	$10,000.00	$15,000.00	$10,000.00	$70,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$247,000.00	$255,000.00	$263,000.00	$271,000.00	$225,000.00	$1,261,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$247,000.00	$255,000.00	$263,000.00	$271,000.00	$225,000.00	$1,261,000.00
Total	$247,000.00	$255,000.00	$263,000.00	$271,000.00	$225,000.00	$1,261,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$1,261,000.00
	$1,261,000.00

Additional Information

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

Existing Residential Electric Services

Project Number:	EU002	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$2,021,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$2,021,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/19/2031

Request description:

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

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$345,000.00	$351,000.00	$371,000.00	$384,000.00	$360,000.00	$1,811,000.00
Construction Engineering	$42,000.00	$48,000.00	$40,000.00	$40,000.00	$40,000.00	$210,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$387,000.00	$399,000.00	$411,000.00	$424,000.00	$400,000.00	$2,021,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$387,000.00	$399,000.00	$411,000.00	$424,000.00	$400,000.00	$2,021,000.00
Total	$387,000.00	$399,000.00	$411,000.00	$424,000.00	$400,000.00	$2,021,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,021,000.00
	$2,021,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	Funded by Developer Contributions
Project Manager	MAJA VUCKOVIC
Asset Type	Electric Utility
Impact on Operating Budget	Project is funded by customers who require infrastructure additions or relocations due to items such as adding a deck, pool, house addition, etc.).

New Electric System Installations

Project Number:	EU003	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$15,743,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$15,743,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/19/2031

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

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$2,845,000.00	$2,954,000.00	$3,132,000.00	$3,229,000.00	$2,900,000.00	$15,060,000.00
Construction Engineering	$200,000.00	$183,000.00	$100,000.00	$100,000.00	$100,000.00	$683,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$3,045,000.00	$3,137,000.00	$3,232,000.00	$3,329,000.00	$3,000,000.00	$15,743,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$3,045,000.00	$3,137,000.00	$3,232,000.00	$3,329,000.00	$3,000,000.00	$15,743,000.00
Total	$3,045,000.00	$3,137,000.00	$3,232,000.00	$3,329,000.00	$3,000,000.00	$15,743,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$15,743,000.00
	$15,743,000.00

Additional Information

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

Overhead Transmission & Distribution

Project Number:	EU005	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$1,506,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$1,506,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/19/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$75,000.00	$553,000.00	$570,000.00	$158,000.00	$150,000.00	$1,506,000.00
Construction Engineering	$0.00	$0.00	$0.00	$0.00		$0.00
Other						$0.00
Land/Right of Way						$0.00
Total	$75,000.00	$553,000.00	$570,000.00	$158,000.00	$150,000.00	$1,506,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$75,000.00	$553,000.00	$570,000.00	$158,000.00	$150,000.00	$1,506,000.00
Total	$75,000.00	$553,000.00	$570,000.00	$158,000.00	$150,000.00	$1,506,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$1,506,000.00
	$1,506,000.00

Additional Information

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

Underground Transmission & Distribution

Project Number:	EU006	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$2,343,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$2,343,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/19/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$250,000.00	$515,000.00	$531,000.00	$547,000.00	$500,000.00	$2,343,000.00
Construction Engineering	$0.00	$0.00	$0.00	$0.00		$0.00
Other						$0.00
Land/Right of Way						$0.00
Total	$250,000.00	$515,000.00	$531,000.00	$547,000.00	$500,000.00	$2,343,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$250,000.00	$515,000.00	$531,000.00	$547,000.00	$500,000.00	$2,343,000.00
Total	$250,000.00	$515,000.00	$531,000.00	$547,000.00	$500,000.00	$2,343,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,343,000.00
	$2,343,000.00

Additional Information

Type of Project	Maintenance
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$250,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$250,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/19/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other						$0.00
Land/Right of Way						$0.00
Total	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Total	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$250,000.00
	$250,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$7,105,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$7,105,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/19/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$1,840,000.00	$1,050,000.00	$1,088,000.00	$1,127,000.00	$1,000,000.00	$6,105,000.00
Construction Engineering	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$200,000.00	$1,000,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$2,040,000.00	$1,250,000.00	$1,288,000.00	$1,327,000.00	$1,200,000.00	$7,105,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$2,040,000.00	$1,250,000.00	$1,288,000.00	$1,327,000.00	$1,200,000.00	$7,105,000.00
Total	$2,040,000.00	$1,250,000.00	$1,288,000.00	$1,327,000.00	$1,200,000.00	$7,105,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$7,105,000.00
	$7,105,000.00

Additional Information

Type of Project	Maintenance
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$4,950,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$4,950,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/19/2031

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.REPLACE BATTERY CHARGERS AT MEADOWS AND EDWARD SUBSTATIONS.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$1,150,000.00	$1,700,000.00	$890,000.00	$490,000.00	$490,000.00	$4,720,000.00
Construction Engineering	$100,000.00	$100,000.00	$10,000.00	$10,000.00	$10,000.00	$230,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$1,250,000.00	$1,800,000.00	$900,000.00	$500,000.00	$500,000.00	$4,950,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$1,250,000.00	$1,800,000.00	$900,000.00	$500,000.00	$500,000.00	$4,950,000.00
Total	$1,250,000.00	$1,800,000.00	$900,000.00	$500,000.00	$500,000.00	$4,950,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$4,950,000.00
	$4,950,000.00

Additional Information

Type of Project	Maintenance
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$3,948,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$3,948,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/22/2031

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.). EU44 - FIBER OPTIC CABLE FOR RELAY PROTECTION AND COMMUNICATION 2027 - $580,000:EU44 - $380,000 - 288 FIBER SPRINGBROOK TO RT59(CONSTRUCTION PHASE). EU44 - $ 75,000 - JMUX DECOMMISSIONING/JPAX ETHERNET UPGRADES, EU44 - $125,000 - SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTION. 2028 - $1,142,000:EU44 - $404,000 - 288 FIBER PEBBLEWOOD TO OGDEN EU44 - $143,000 -EOC UPGRADE FS7 TO ESC, EU44 - $395,000 -288 FIBER RT59 TO FORTHILL, EU44 - $ 75,000 -JMUX DECOMMISSIONING/JPAX ETHERNET UPGRADES, EU44 - $125,000 -SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTION. 2029 - $596,000:EU44 - $151,000 - 288 FIBER PEBBLEWOOD TO RAYMOND EU44 - $320,000 - 288 FIBER WESTSIDE TO PEBBLEWOOD, EU44 - $125,000 - SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTION. 2030 - $780,000:EU44 - $163,000 - 288 FIBER WESTSIDE TO JEFFERSON, EU44 - $232,000 - 288 FIBER FORTHILL TO ESC, EU44 EU44 - $260,000 - 288 FIBER ALTERNATE MODAFF TO FORTHILL, EU44 - $125,000 - SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTION. 2031 - $950,000:EU44 - $350,000 - 288 FIBER TOLLWAY 30 TO INDIAN HILL 35, EU44 - $350,000 - 288 OGDEN CORRIDOR 30/35 TO 50/90 SUBSTATION CONNECTION, EU44 - $125,000 - PHASE 1 ARUBA UPGRADE FOR SUBSTATIONS, EU44 - $125,000 - SUBSTATION COMMUNICATION ENHANCEMENTS FOR RELAY PROTECTION.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$570,000.00	$1,032,000.00	$586,000.00	$770,000.00	$940,000.00	$3,898,000.00
Construction Engineering	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$10,000.00	$50,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$580,000.00	$1,042,000.00	$596,000.00	$780,000.00	$950,000.00	$3,948,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$580,000.00	$1,042,000.00	$596,000.00	$780,000.00	$950,000.00	$3,948,000.00
Total	$580,000.00	$1,042,000.00	$596,000.00	$780,000.00	$950,000.00	$3,948,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$3,948,000.00
	$3,948,000.00

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 Budgeted Capital Costs:	$3,400,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$3,400,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/22/2031

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. 2027 - $1,300,000EU47: MODAFF BUS DIFF, L1000 RELAY REPLACE, L1200 RELAY REPLACE, AND OTHERS. 2028 - $550,000EU47: $550,000 - REPLACE L1100 & L1050 RELAYS. 2029 - $350,000EU47- $350,000 - SUBSTATION RELAY REPLACEMENT PROGRAM. 2030 - $600,000EU47-$600,000 - SUBSTATION RELAY REPLACEMENT PROGRAM. 2031 - $600,000EU47 - $600,000 - SUBSTATION RELAY REPLACEMENT PROGRAM.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$1,285,000.00	$535,000.00	$335,000.00	$585,000.00	$585,000.00	$3,325,000.00
Construction Engineering	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$15,000.00	$75,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$1,300,000.00	$550,000.00	$350,000.00	$600,000.00	$600,000.00	$3,400,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$1,300,000.00	$550,000.00	$350,000.00	$600,000.00	$600,000.00	$3,400,000.00
Total	$1,300,000.00	$550,000.00	$350,000.00	$600,000.00	$600,000.00	$3,400,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$3,400,000.00
	$3,400,000.00

Additional Information

Type of Project	Maintenance
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$5,996,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$5,996,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/22/2031

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. EU49 - DISTRIBUTION AUTOMATION2027 - $1,250,000:EU49 - $150,000 - DA CELLULAR UPGRADES PHASE 2 EU49 - $515,000 - DA58 INSTALLS 3234U551, 3231U511, 3211U982. WILL MERGE WITH EXISTING DA19/DA18 EU49 - $515,000 - DA36 INSTALLS 3202U991, 3213U411, 3211U963 EU49 - $ 30,000 - PHASE 2 DA9 REPLACE 4132N292 WITH PME9 DA (DESIGN-CONSTRUCTION PHASE) WORKED WITH UNDERGROUNDING OF 90RA1. (DEPENDANT UPON UNDERGROUNDING TAKING PLACE DA'S UNDER DISTRIBUTION BUDGET FOR THIS PROJECT PER PHIL C.) EU49 - $ 15,000 - DA44 REPLACE 4234N742 WITH PME9 DA (DEPENDANT UPON UNDERGROUNDING TAKING PLACE DA'S UNDER DISTRIBUTION BUDGET FOR THIS PROJECT PER PHIL C.). 2028 - $1,186,000:EU49 - $172,000 - DA47 INSTALL 4251U791, EU49 - $343,000 - DA32 INSTALLS 4171U541, 4214U471 EU49 - $172,000 - DA1 INSTALL 4211U461 EU49 $171,710 EU49- $172,000 - DA6 INSTALL 2051U192 EU49 $171,710 EU49 - $172,000 - DA3 INSTALL 4152U881 EU49 $171,710 EU49 - $155,000 - PHASE 1 DA33 1303N352 REPLACE WITH DA PME9(DESIGN-CONSTRUCTION PHASE) WORKED WITH UNDERGROUNDING OF 50RA1. 2029 - $1,186,000:EU49 - $172,000 - DA4 INSTALL 1292U651 EU49 - $172,000 - DA40 INSTALL 4221U911 EU49 - $172,000 - DA35 INSTALL 4224U491, EU49 - $343,000 - DA43 INSTALL 4274U314, 4274U951 EU49 - $172,000 - DA11 INSTALL TBD, EU49 - $155,000 - PHASE 2 DA33 1314N542 REPLACE WITH DA PME9(DESIGN-CONSTRUCTION PHASE) WORKED WITH UNDERGROUNDING OF 70RB2. 2030 - $1,187,000: EU49 - $172,000 - DA5 INSTALL TBD, EU49 - $172,000 - DA12 INSTALL TBD, EU49 - $172,000 - DA16 INSTALL TBD, EU49 - $172,000 - DA8 INSTALL TBD, EU49 - $172,000 - DA45 INSTALL TBD, EU49 - $172,000 - DA31 INSTALL TBD, EU49 - $155,000 - DA34 1303N712 REPLACE WITH PME9 DA (DESIGN-CONSTRUCTION PHASE) WORKED WITH UNDERGROUNDING OF 70RB1. 2031 - $1,187,000:EU49 - $172,000 - DA25 INSTALL TBD, EU49 - $172,000 - DA17 INSTALL TBD, EU49 - $172,000 - DA22 INSTALL SCADAMATE OR DA TBD, EU49 - $172,000 - DA38 INSTALL TBD, EU49 - $172,000 - DA27 INSTALL TBD, EU49 - $172,000 - DA39 INSTALL TBD, EU49 - $155,000 - DA24 4364N972 REPLACE WITH PME9 DA (DESIGN-CONSTRUCTION PHASE) WORKED WITH UNDERGROUNDING OF 70RA4.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$1,150,000.00	$1,146,000.00	$1,146,000.00	$1,147,000.00	$1,147,000.00	$5,736,000.00
Construction Engineering	$100,000.00	$40,000.00	$40,000.00	$40,000.00	$40,000.00	$260,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$1,250,000.00	$1,186,000.00	$1,186,000.00	$1,187,000.00	$1,187,000.00	$5,996,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$1,250,000.00	$1,186,000.00	$1,186,000.00	$1,187,000.00	$1,187,000.00	$5,996,000.00
Total	$1,250,000.00	$1,186,000.00	$1,186,000.00	$1,187,000.00	$1,187,000.00	$5,996,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$5,996,000.00
	$5,996,000.00

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 Budgeted Capital Costs:	$22,562,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$22,562,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/22/2031

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 PROGRAM2027 - $3,276,000EU52: - REPLACE UININJECTABLE SPANS DUPAGE RIVER EAST 2 (NORTH / SOUTH) AND DUPAGE RIVER EAST 1. 2028 - $ $5,408,000EU52 - REPLACE UNINJECTABLE SPANS IN DUPAGE RIVER EAST 1, AND 75TH STREET PROJECTS. 2029 - $5,178,000DU PAGE RIVER EAST I PHASE 2—REPLACE UNINJECTABLE CABLECOLUMBIA ESTATES—REPLACE UNINJECTABLE CABLEBUTTONWOOD/COUNTRYSIDE -REPLACE UNINJECTABLE CABLE. 2030 - $4,500,00083TH TO 95TH STREET — REPLACE UNINJECTABLE CABLEFONTENAIX SUBDIVISION-REPLACE UNINJECTABLE CABLEMAPLE BROOK & BRUSH HILL SUBDIVISIONS -REPLACE UNINJECTABLE CABLE95TH STREET TO 119TH STREET—REPLACE UNINJECTABLE CABLE. 2031- $4,200,00083TH TO 95TH STREET — REPLACE UNINJECTABLE CABLENORTH AURORA TO THE EDGE OF DPUE-REPLACE UNINJECTABLE CABLECRESS GREEK, MILLAGE FARM, 5TH AV-REPLACE UNINJECTABLE CABLE

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$3,176,000.00	$5,308,000.00	$5,078,000.00	$4,400,000.00	$4,100,000.00	$22,062,000.00
Construction Engineering	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Other	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$250,000.00
Land/Right of Way						$0.00
Total	$3,276,000.00	$5,408,000.00	$5,178,000.00	$4,500,000.00	$4,200,000.00	$22,562,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$3,276,000.00	$5,408,000.00	$5,178,000.00	$4,500,000.00	$4,200,000.00	$22,562,000.00
Total	$3,276,000.00	$5,408,000.00	$5,178,000.00	$4,500,000.00	$4,200,000.00	$22,562,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$22,562,000.00
	$22,562,000.00

Additional Information

Type of Project	Maintenance
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$1,606,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$1,606,000.00		
		Teams:	Electric
		Timeline:	01/01/2026 to 12/31/2031

Request description:

EU57-NTU REPLACEMENT PROGRAM-This 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, FORTHILL, TOLLWAY. 2027 - $460,000EU57: REPLACE NTUs WITH AXION AT THE FOLLOWING SUBSTATIONS: SPRINGBROOK, ROUTE 59, FORTHILL. 2028 - $186,000 EU57: REPLACE NTU AT TOLLWAY SUBSTATION (FINAL ONE!!), START LOOKING INTO SEL BLUEFRAME (A SECURE SOFTWARE PLATFORM BUILT BY SCHWEITZER ENGINEERING LABORATORIES FOR MANAGING AND AUTOMATING ENERGY AND POWER GRID DEVICES) FOR FLISR AND REMOTE RELAY ACCESS. 2029 - $320,000 EU57 - RESEARCH SEL BLUEFRAME (A SECURE SOFTWARE PLATFORM BUILT BY SCHWEITZER ENGINEERING LABORATORIES FOR MANAGING AND AUTOMATING ENERGY AND POWER GRID DEVICES) AND FLISR APPLICATIONS. 2030 - $320,000 EU57 - IMPLEMENTATION OF SEL BLUEFRAME AND/OR OTHER ADVANCED TECHNOLOGY. 2031 - $320,000 EU57 - CONTINUE IMPLEMENTATION OF BLUEFRAME AT SUBSTATIONS AND OTHER ADVANCED INDUSTRY STANDARDS.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$0.00	$0.00				$0.00
Construction Engineering	$0.00	$0.00				$0.00
Other	$460,000.00	$186,000.00	$320,000.00	$320,000.00	$320,000.00	$1,606,000.00
Land/Right of Way						$0.00
Total	$460,000.00	$186,000.00	$320,000.00	$320,000.00	$320,000.00	$1,606,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$460,000.00	$186,000.00	$320,000.00	$320,000.00	$320,000.00	$1,606,000.00
Total	$460,000.00	$186,000.00	$320,000.00	$320,000.00	$320,000.00	$1,606,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$1,606,000.00
	$1,606,000.00

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	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$19,109,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$19,109,000.00		
		Teams:	Electric
		Timeline:	02/18/2027 to 12/19/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other	$385,000.00	$4,681,000.00	$4,681,000.00	$4,681,000.00	$4,681,000.00	$19,109,000.00
Land/Right of Way						$0.00
Total	$385,000.00	$4,681,000.00	$4,681,000.00	$4,681,000.00	$4,681,000.00	$19,109,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$385,000.00	$4,681,000.00	$4,681,000.00	$4,681,000.00	$4,681,000.00	$19,109,000.00
Total	$385,000.00	$4,681,000.00	$4,681,000.00	$4,681,000.00	$4,681,000.00	$19,109,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$19,109,000.00
	$19,109,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	MAHER DIAB
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	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$125,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$125,000.00		
		Teams:	Electric
		Timeline:	01/01/2027 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$0.00	$0.00				$0.00
Construction Engineering	$125,000.00	$0.00	$0.00	$0.00	$0.00	$125,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$125,000.00	$0.00	$0.00	$0.00	$0.00	$125,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$125,000.00	$0.00	$0.00	$0.00	$0.00	$125,000.00
Total	$125,000.00	$0.00	$0.00	$0.00	$0.00	$125,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$125,000.00
	$125,000.00

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	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$1,040,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$1,040,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other	$0.00	$800,000.00	$80,000.00	$80,000.00	$80,000.00	$1,040,000.00
Land/Right of Way						$0.00
Total	$0.00	$800,000.00	$80,000.00	$80,000.00	$80,000.00	$1,040,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$0.00	$800,000.00	$80,000.00	$80,000.00	$80,000.00	$1,040,000.00
Total	$0.00	$800,000.00	$80,000.00	$80,000.00	$80,000.00	$1,040,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502

Additional Information

Type of Project	Maintenance
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$7,690,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$7,690,000.00		
		Teams:	Electric
		Timeline:	09/14/2026 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other	$1,300,000.00	$1,440,000.00	$1,300,000.00	$2,650,000.00	$1,000,000.00	$7,690,000.00
Land/Right of Way						$0.00
Total	$1,300,000.00	$1,440,000.00	$1,300,000.00	$2,650,000.00	$1,000,000.00	$7,690,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$1,300,000.00	$1,440,000.00	$1,300,000.00	$2,650,000.00	$1,000,000.00	$7,690,000.00
Total	$1,300,000.00	$1,440,000.00	$1,300,000.00	$2,650,000.00	$1,000,000.00	$7,690,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$7,690,000.00
	$7,690,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$7,535,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$7,535,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/19/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other	$3,225,000.00	$1,180,000.00	$950,000.00	$1,230,000.00	$950,000.00	$7,535,000.00
Land/Right of Way						$0.00
Total	$3,225,000.00	$1,180,000.00	$950,000.00	$1,230,000.00	$950,000.00	$7,535,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$3,225,000.00	$1,180,000.00	$950,000.00	$1,230,000.00	$950,000.00	$7,535,000.00
Total	$3,225,000.00	$1,180,000.00	$950,000.00	$1,230,000.00	$950,000.00	$7,535,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$7,535,000.00
	$7,535,000.00

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 Budgeted Capital Costs:	$6,100,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$6,100,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other	$6,100,000.00	$0.00	$0.00	$0.00	$0.00	$6,100,000.00
Land/Right of Way						$0.00
Total	$6,100,000.00	$0.00	$0.00	$0.00	$0.00	$6,100,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$6,100,000.00	$0.00	$0.00	$0.00	$0.00	$6,100,000.00
Total	$6,100,000.00	$0.00	$0.00	$0.00	$0.00	$6,100,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$6,100,000.00
	$6,100,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	MAJA VUCKOVIC
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 Budgeted Capital Costs:	$18,093,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$18,093,000.00		
		Teams:	Electric
		Timeline:	01/26/2026 to 12/31/2030

Request description:

EU87 - STORM HARDENING & SYSTEM RESILIENCYOverhead (OH) to Underground (UG) conversion to replace overhead electric distribution lines with underground cable inside conduit to improve system storm reliability and resiliency. 2027 - $1,320,000:Finish Ogden Sub To Jefferson Sub Oh To Ug (Wo 249263).Start Oh To Ug Conversion - 90ra1 & 90rb1 Ogden Sub To Eagle Street (Wo 247427).Start Case Ave Oh To Ug Conversion8 (Wo 297419).Start Conestoga, Mill, West Oh To Ug Conversion (Wo 297421). 2028 - $4,913,100:Conversion of OH to UG Prairie and Charles (Finish)Conversion of OH to UG Plank Rd (Finish). 2029 - $5,060,493:CONVERT CIRCUITS FROM OH TO UG. 2030 - $6,800,000:CONVERT OH FEEDERS TO UG CIRCUITS.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Design	$55,000.00	$55,000.00	$55,000.00	$55,000.00	$220,000.00
Construction/Maintenance	$1,220,000.00	$4,813,000.00	$4,960,000.00	$6,700,000.00	$17,693,000.00
Construction Engineering	$45,000.00	$45,000.00	$45,000.00	$45,000.00	$180,000.00
Other					$0.00
Land/Right of Way					$0.00
Total	$1,320,000.00	$4,913,000.00	$5,060,000.00	$6,800,000.00	$18,093,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Electric Utility Fund	$1,320,000.00	$4,913,000.00	$5,060,000.00	$6,800,000.00	$18,093,000.00
Total	$1,320,000.00	$4,913,000.00	$5,060,000.00	$6,800,000.00	$18,093,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$18,093,000.00
	$18,093,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	MAJA VUCKOVIC
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.

Distribution Automation Infrastructure - Fiber Improvements

Project Number:	EU088	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$1,420,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$1,420,000.00		
		Teams:	Electric
		Timeline:	01/04/2028 to 12/15/2031

Request description:

The project is to identify and isolate electric system outages to minimize the number of customers affected by service interruptions. The Electric Utility is looking to install fiber optic cable for reliable communication of the Distributed Automation Switchgear. Fiber has been determined to be the best long-term communication medium for installation to allow direct communication from the Substation to the Distributed Automation Equipment in the field. Fiber provides a long-term investment in the Electric Infrastructure and will allow the Electric utility the flexibility of choosing multiple technologies to communicate within the fiber media spectrum, with a medium that won't become obsolete. Projects will only be done if external funding sources have been identified. 2028 - $15,000:$7,000 - DA4 FIBER INSTALL TO CHICAGO(Engineering-Design Phase).$8,000 - DA7 FIBER INSTALL TO MEADOWS(Engineering-Design Phase). 2030 - $807,000:$100,000 - PHASE 3 DA FIBER ETHERNET SWITCHES-Modaff, RT59, Springbrook, Jefferson, Washington.$199,000 - DA31 FIBER INSTALL TO MODAFF(Construction Phase).$241,000 - DA36 FIBER INSTALL TO RT59(Construction Phase).$245,000 - DA48 FIBER INSTALL TO RT59(Construction Phase).$ 7,000 - DA6 FIBER INSTALL TO MEADOWS(Engineering-Design Phase).$ 7,000 - DA13 FIBER INSTALL TO RT59(Engineering-Design Phase).$ 8,000 - DA16 FIBER INSTALL TO SPRINBGROOK(Engineering-Design Phase). 2031 - $598,000:$167,000 - DA6 FIBER INSTALL TO MEADOWS(Construction Phase).$230,000 - DA13 FIBER INSTALL TO RT59(Construction Phase).$177,000 - DA16 FIBER INSTALL TO SPRINBGROOK(Construction Phase).$ 8,000 - DA17 FIBER INSTALL TO SPRINGBROOK(Engineering-Design Phase).$ 8,000 - DA18 FIBER INSTALL TO RT59(Engineering-Design Phase).$ 8,000 - DA19 FIBER INSTALL TO SPRINGBROOK(Engineering-Design Phase).

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design		$15,000.00				$15,000.00
Construction/Maintenance	$0.00	$0.00	$0.00	$707,000.00	$548,000.00	$1,255,000.00
Construction Engineering	$0.00	$0.00	$0.00	$100,000.00	$50,000.00	$150,000.00
Other						$0.00
Land/Right of Way						$0.00
Total	$0.00	$15,000.00	$0.00	$807,000.00	$598,000.00	$1,420,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$0.00	$15,000.00	$0.00	$807,000.00	$598,000.00	$1,420,000.00
Total	$0.00	$15,000.00	$0.00	$807,000.00	$598,000.00	$1,420,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$1,420,000.00
	$1,420,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	These projects will only be done if external funding from state and federal infrastructure legislation is awarded to the City. Grants applied for.
Project Manager	DAN STEPHENS
Asset Type	Electric Utility
Impact on Operating Budget	None.

SWITCHGEAR EMERGENCY & PLANNED WORK

Project Number:	EU089	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$1,350,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$1,350,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/22/2031

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 allow most customers to be fed from at least two sources of power.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance						$0.00
Construction Engineering						$0.00
Other	$350,000.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00	$1,350,000.00
Land/Right of Way						$0.00
Total	$350,000.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00	$1,350,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$350,000.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00	$1,350,000.00
Total	$350,000.00	$250,000.00	$250,000.00	$250,000.00	$250,000.00	$1,350,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$1,350,000.00
	$1,350,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	MAHER DIAB
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	**Department:**	ELECTRIC
Total Budgeted Capital Costs:	$2,952,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$2,952,000.00		
		Teams:	Electric
		Timeline:	01/04/2027 to 12/22/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$552,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$2,952,000.00
Construction Engineering						$0.00
Other						$0.00
Land/Right of Way						$0.00
Total	$552,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$2,952,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Electric Utility Fund	$552,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$2,952,000.00
Total	$552,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$2,952,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$2,952,000.00
	$2,952,000.00

Additional Information

Type of Project	Maintenance
Project Manager	TOM BRUHL
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 Budgeted Capital Costs:	$973,000.00	**Type:**	Electric Utility
Total Budgeted Funding Sources:	$973,000.00		
		Teams:	Electric
		Timeline:	1/4/2027 to 12/06/2027

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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance			$0.00
Construction Engineering			$0.00
Other	$973,000.00	$0.00	$973,000.00
Land/Right of Way			$0.00
Total	$973,000.00	$0.00	$973,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Electric Utility Fund	$973,000.00	$0.00	$973,000.00
Total	$973,000.00	$0.00	$973,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$973,000.00
	$973,000.00

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		**Department:**	ELECTRIC	
Total Budgeted Capital Costs:	$7,600,000.00		**Type:**	Electric Utility	
Total Budgeted Funding Sources:	$7,600,000.00				
			Teams:	Electric	
			Timeline:	01/03/2028 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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$0.00	$7,500,000.00	$7,500,000.00
Construction Engineering		$100,000.00	$100,000.00
Other			$0.00
Land/Right of Way			$0.00
Total	$0.00	$7,600,000.00	$7,600,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Electric Utility Fund	$0.00	$7,600,000.00	$7,600,000.00
Total	$0.00	$7,600,000.00	$7,600,000.00

Account Codes (Capital Costs):

130-200-40-115-000-0000-00000-00000-551502	$7,600,000.00
	$7,600,000.00

Additional Information

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

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Finance							
EG016	UTILITY BILLING SOFTWARE	660,538	446,114	209,936	-	-	1,316,588
Finance Total		**660,538**	**446,114**	**209,936**	**-**	**-**	**1,316,588**

UTILITY BILLING SOFTWARE

Project Number:	EG016	**Department:**	FINANCE
Total Budgeted Capital Costs:	$1,316,588.00	**Type:**	Technology
Total Budgeted Funding Sources:	$1,316,588.00		
		Teams:	Finance
		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 Budget includes $1.3M for software and $200,000 for consulting services.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Equipment Purchase				$0.00
Implementation	$660,538.00	$446,114.00	$209,936.00	$1,316,588.00
Total	$660,538.00	$446,114.00	$209,936.00	$1,316,588.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Bond Fund				$0.00
Capital Projects Fund	$33,027.00	$22,305.70	$10,496.80	$65,829.50
Electric Utility Fund	$363,296.00	$245,362.70	$115,464.80	$724,123.50
Water Utility Fund				$0.00
Water Utility Fund	$264,215.00	$178,445.60	$83,974.40	$526,635.00
Naper Settlement Fund				$0.00
American Rescue Fund				$0.00
Total	$660,538.00	$446,114.00	$209,936.00	$1,316,588.00

Account Codes (Capital Costs):	
130-200-15-100-000-0000-00000-00000-551504	$65,829.40
140-210-15-100-000-0000-00000-00000-551504	$724,123.40
250-100-15-100-000-0000-00000-00000-551504	$526,635.20
	$1,316,588.00

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. The estimates below are based on the top three scoring firms identified as part of RFP 26-001.Estimated SaaS FeesPeriodAverage Projected SpendElectric (55%)Water (40%)Finance (10%)2027$334,0010$183,705$133,604$16,7012028$439,134$241,524$175,654$21,9572029$419,981$230,990$167,993$21,0002030$440,980$242,539$176,392$22,0492031$463,029$254,666$185,212$23,1522032$486,180$267,399$194,472$24,3092033$510,490$280,770$204,196$25,5252034$536,014$294,808$214,406$26,801

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Fire							
MB226	Fire Station Living Quarters Renovation	700,000	-	-	-	-	700,000
MB228	Station 44 Training Facility Renovation	450,000	-	-	-	-	450,000
FireTotal		**1,150,000**	**-**	**-**	**-**	**-**	**1,150,000**

Fire Station Living Quarters Renovation

Project Number:	MB226	**Department:**	FIRE
Total Budgeted Capital Costs:	$700,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$700,000.00		
		Timeline:	06/07/2023 to 12/31/2027

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	**FY2027**	**Total Budgeted**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$700,000.00	$700,000.00
Total	$700,000.00	$700,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$700,000.00	$700,000.00
Total	$700,000.00	$700,000.00

Account Codes (Capital Costs):

250-110-22-115-000-0000-00000-00000-551500	$700,000.00
	$700,000.00

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 44 Training Facility Renovation

Project Number:	MB228	**Department:**	FIRE
Total Budgeted Capital Costs:	$450,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$450,000.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$450,000.00	$450,000.00
Total	$450,000.00	$450,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$450,000.00	$450,000.00
Total	$450,000.00	$450,000.00

Account Codes (Capital Costs):

250-110-22-115-000-0000-00000-00000-551500	$450,000.00
	$450,000.00

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
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
IT							
CE169	CE169 Public Safety Uninterruptable Power Supply (UPS) for Information Technology (IT)	75,000	75,000	-	-	-	150,000
CE172	Personal Computer (PC) Replacement Program	1,385,000	1,400,000	1,500,000	1,600,000	1,700,000	7,585,000
CE174	IT Strategic Capital Replacement Program	730,000	800,000	860,000	950,000	1,050,000	4,390,000
IT Total		**2,190,000**	**2,275,000**	**2,360,000**	**2,550,000**	**2,750,000**	**12,125,000**

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

Project Number:	CE169	**Department:**	INFORMATION TECHNOLOGY
Total Budgeted Capital Costs:	$150,000.00	**Type:**	Technology
Total Budgeted Funding Sources:	$150,000.00		
		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	**FY2027**	**FY2028**	**Total Budgeted**
Equipment Purchase	$75,000.00	$75,000.00	$150,000.00
Implementation			$0.00
Total	$75,000.00	$75,000.00	$150,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Bond Fund			$0.00
Capital Projects Fund	$75,000.00	$75,000.00	$150,000.00
Electric Utility Fund			$0.00
Water Utility Fund			$0.00
Total	$75,000.00	$75,000.00	$150,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$150,000.00
	$150,000.00

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 Budgeted Capital Costs:	$7,585,000.00	**Type:**	Technology
Total Budgeted Funding Sources:	$7,585,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Equipment Purchase	$1,385,000.00	$1,400,000.00	$1,500,000.00	$1,600,000.00	$1,700,000.00	$7,585,000.00
Implementation						$0.00
Total	$1,385,000.00	$1,400,000.00	$1,500,000.00	$1,600,000.00	$1,700,000.00	$7,585,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$1,040,000.00	$1,050,000.00	$1,125,000.00	$1,200,000.00	$1,250,000.00	$5,665,000.00
Electric Utility Fund	$174,000.00	$182,000.00	$195,000.00	$200,000.00	$225,000.00	$976,000.00
Water Utility Fund	$171,000.00	$168,000.00	$180,000.00	$200,000.00	$225,000.00	$944,000.00
Naper Settlement Fund						$0.00
American Rescue Fund						$0.00
Total	$1,385,000.00	$1,400,000.00	$1,500,000.00	$1,600,000.00	$1,700,000.00	$7,585,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$5,688,750.00
130-200-16-100-000-0000-00000-00000-551504	$986,050.00
240-210-16-100-000-0000-00000-00000-551504	$910,200.00
	$7,585,000.00

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 Budgeted Capital Costs:	$4,390,000.00	**Type:**	Technology
Total Budgeted Funding Sources:	$4,390,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Equipment Purchase	$730,000.00	$800,000.00	$860,000.00	$950,000.00	$1,050,000.00	$4,390,000.00
Implementation						$0.00
Total	$730,000.00	$800,000.00	$860,000.00	$950,000.00	$1,050,000.00	$4,390,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$730,000.00	$800,000.00	$860,000.00	$950,000.00	$1,050,000.00	$4,390,000.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Total	$730,000.00	$800,000.00	$860,000.00	$950,000.00	$1,050,000.00	$4,390,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551504	$4,390,000.00
	$4,390,000.00

Additional Information

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

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Library							
LB013	2027 95th Street Library Chiller Replacement	602,000	-	-	-	-	602,000
	2028 95th Street Library Air Handler Unit Variable Frequency Drive and Exhaus	-	45,000	-	-	-	45,000
	2028 95th Street Library AV System Upgrades	-	200,000	-	-	-	200,000
	2028 95th Street Library Monument Signage	-	60,000	-	-	-	60,000
	2028 Naper Blvd. Library Upper Level Restroom Refinishing	-	420,000	-	-	-	420,000
	2029 95th Street Library Drive Thru Roof/Enclosure Improvements	-	-	32,000	-	-	32,000
	2029 95th Street Library Point of Use Mixing Valve Upgrades	-	-	22,000	-	-	22,000
	2029 95th Street Library Public Elevator Controls Upgrades and Modernizatior	-	-	200,000	-	-	200,000
	2029 95th Street Library Wet Sealing and Replacement of Window Gaskets	-	-	35,000	-	-	35,000
	2029 Naper Blvd. Library Lower Level Restroom Refinishing	-	-	420,000	-	-	420,000
	2030 95th Street Library Domestic Water Heater Replacement	-	-	-	29,000	-	29,000
	2030 95th Street Library Metal Siding Replacement	-	-	-	20,000	-	20,000
	2030 Naper Blvd. Library Public Elevator Controls Upgrades and Modernizatio	-	-	-	205,000	-	205,000
	2030 Naper Blvd. Library Storm Pump System Reconditioning	-	-	-	22,000	-	22,000
	2027 All Library Buildings Furniture Refurbish, Refresh, Replace	60,000	-	-	-	-	60,000
	2027 All Library Buildings Paint and Repair Exterior Soffits and Metal Surfaces	100,000	-	-	-	-	100,000
	2027 Nichols Library Masonry Repairs	48,000	-	-	-	-	48,000
	2027 Nichols Library Server Room HVAC Replacement	40,000	-	-	-	-	40,000
	2028 Nichols Library Elevator Hydraulics Replacements and Public Cab Mode	-	185,000	-	-	-	185,000
	2028 Nichols Library Storm Pump Replacement	-	33,000	-	-	-	33,000
	2029 Nichols Library Fire Alarm Control Panel Replacement	-	-	60,000	-	-	60,000
	2029 Nichols Library Wet Sealing of Window Gaskets	-	-	42,000	-	-	42,000
	2030 Nichols Library Fire Alarm System Upgrade	-	-	-	250,000	-	250,000
	2030 Nichols Library Pneumatic Controls Conversion	-	-	-	255,000	-	255,000
	2031 Nichols Library Collection services Workroom	-	-	-	-	1,200,000	1,200,000
Library Total		**850,000**	**943,000**	**811,000**	**781,000**	**1,200,000**	**4,585,000**

2027 95th Street Library Chiller Replacement

Project Number:		**Department:**	LIBRARY
Total Budgeted Capital Costs:	$602,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$602,000.00		
		Timeline:	01/01/2027 to 12/31/2027

Request description:

The Library's central cooling plant consists of two air-cooled water chillers located on the roof with associated pumps, expansion tank, and air separator located in the upper-level mechanical room. The chillers are Carrier 30GXN-153 installed in 2002 with nominal 150 tons of cooling each. Both pumps are controlled by Danfoss variable frequency drives installed in 2002. All of these items are beyond the end of their useful life and are planned to be replaced. In addition, insulation jacket on the exterior piping has been compromised and the insulation is exposed. The chillers are installed in a screened enclosure that doesn't meet the manufacturer's requirements for service/airflow clearances or height. During replacement, the Library plans to rectify these issues to ensure that the new equipment meets all manufacturer requirements. Additionally, there is not currently a side stream filter, which the Library plans to install during this project.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$602,000.00	$602,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$602,000.00	$602,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$602,000.00	$602,000.00
Total	$602,000.00	$602,000.00

Account Codes (Capital Costs):

250-600-50-124-000-0000-00000-00000-551500	$602,000.00
	$602,000.00

Additional Information

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

2027 All Library Buildings Furniture Refurbish, Refresh, Replace

Total Budgeted Capital Costs:	$60,000.00	**Department:**	LIBRARY		
Total Budgeted Funding Sources:	$60,000.00	**Type:**	Buildings & Facilities		
		Timeline:	01/01/2027	to	12/31/2027

Request description:

The public furniture in our three libraries was replaced during renovations in the 2010s. Naper Blvd. Library was renovated in 2015, Nichols Library was renovated in 2016, and 95th Street Library was renovated in 2017. Overall furniture is holding up well, but some of the furniture is in need of a refresh or replacement. For example, comfortable chairs for reading at 95th Street Library are showing decent signs of wear and should be reupholstered. A few side tables at Nichols Library in the Children's Department are broken and need replacement. Other furniture around the building has also shown wear and tear, and various tables, chairs, and other furniture items have been removed and should now be replaced.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$60,000.00	$60,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$60,000.00	$60,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$60,000.00	$60,000.00
Total	$60,000.00	$60,000.00

Account Codes (Capital Costs):

250-600-50-124-000-0000-00000-00000-551502	$60,000.00
	$60,000.00

Additional Information

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

2027 All Library Buildings Paint and Repair Exterior Soffits and Metal Surfaces

Total Budgeted Capital Costs:	$100,000.00	**Department:**	LIBRARY		
Total Budgeted Funding Sources:	$100,000.00	**Type:**	Buildings & Facilities		
		Timeline:	01/01/2027	to	12/31/2027

Request description:

All three buildings have a variety of exterior painted components including soffits, metal handrails, metal bike racks, metal doors, and lintels above doors. Some soffits are in good condition, but several of the soffits around all three buildings need patching and repair, and several metal doors are rusted to the point of replacement. This project will address these maintenance issues at all three Library locations.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$100,000.00	$100,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$100,000.00	$100,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$100,000.00	$100,000.00
Total	$100,000.00	$100,000.00

Account Codes (Capital Costs):

250-600-50-124-000-0000-00000-00000-551500	$100,000.00
	$100,000.00

Additional Information

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

2027 Nichols Library Masonry Repairs

Total Budgeted Capital Costs:	$48,000.00	**Department:**	LIBRARY		
Total Budgeted Funding Sources:	$48,000.00	**Type:**	Buildings & Facilities		
		Timeline:	01/01/2027	to	12/31/2027

Request description:

The stone landscape / retaining walls are showing signs of significant wear and deterioration from exposure to the elements. All the skyward joints will need to have mortar removed and be replaced with a flexible sealant. Tuck pointing of the loose or soft joints in the faces will also be completed to prevent further water infiltration and deterioration of the walls.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$48,000.00	$48,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$48,000.00	$48,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$48,000.00	$48,000.00
Total	$48,000.00	$48,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551500	$48,000.00
	$48,000.00

Additional Information

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

2027 Nichols Library Server Room HVAC Replacement

Total Budgeted Capital Costs:	$40,000.00	**Department:**	LIBRARY		
Total Budgeted Funding Sources:	$40,000.00	**Type:**	Buildings & Facilities		
		Timeline:	01/01/2027	to	12/31/2027

Request description:

The MDF Room is cooled by a Liebert CU-043A computer room air conditioner with air cooled condenser located on the roof. The system was installed in 1989 and utilizes banned R-22 refrigerant. This system is 36 years old and well beyond its useful life. The Library plans to replace it with a duct free system that will meet modern standards.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$40,000.00	$40,000.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$40,000.00	$40,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$40,000.00	$40,000.00
Total	$40,000.00	$40,000.00

Account Codes (Capital Costs):

250-100-16-100-000-0000-00000-00000-551500	$40,000.00
	$40,000.00

Additional Information

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

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Police							
CE175	DAS and/or BDA Police Department Basement	120,000	-	-	-	-	120,000
EQ060	Body Worn Camera and De-Escalation Equipment Upgrade	715,120	505,146	505,146	505,146	505,146	2,735,704
MB219	Police Department Building Renovations	1,035,000	1,207,000	1,080,000	829,000	11,049,000	15,200,000
MB233	Public Safety Memorial Wall	-	1,500,000	500,000	-	-	2,000,000
Police Total		**1,870,120**	**3,212,146**	**2,085,146**	**1,334,146**	**11,554,146**	**20,055,704**

DAS and/or BDA Police Department Basement

Project Number:	CE175		**Department:**	POLICE	
Total Budgeted Capital Costs:	$120,000.00		**Type:**	Technology	
Total Budgeted Funding Sources:	$120,000.00				
			Timeline:	01/01/2027 to	12/31/2027

Request description:

This is a project to add a Bi-Directional Amplifer (BDA) and/or a Distributed Antenna System (DAS) to the basement of the Police Department building to improve the performance of radio and wireless technologies in that area.

Capital Costs	**FY2027**	**Total Budgeted**
Equipment Purchase	$120,000.00	$120,000.00
Implementation		$0.00
Total	$120,000.00	$120,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$120,000.00	$120,000.00
Electric Utility Fund		$0.00
Water Utility Fund		$0.00
Total	$120,000.00	$120,000.00

Account Codes (Capital Costs):	
250-110-21-100-000-0000-00000-00000-551504	$120,000.00
	$120,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Lawrence Algee
Asset Type	Computer Equipment
Impact on Operating Budget	This project may increase the operating budget by several thousand dollars per year. This would be for preventive maintenance and inspection (PMI) and associated remediation.

Body Worn Camera and De-Escalation Equipment Upgrade

Project Number:	EQ060	**Department:**	POLICE
Total Budgeted Capital Costs:	$2,735,704	**Type:**	Other Equipment
Total Budgeted Funding Sources:	$2,735,704		
		Timeline:	03/01/2027 to 02/28/2031

Request description:

The Police Department's body-worn camera system is approaching the end of its current operational life cycle and requires renewal to maintain reliability, evidentiary integrity, officer safety, and public transparency. The proposed five-year agreement would replace and modernize the department's body-worn camera platform while also consolidating a broad range of interconnected public safety technologies under a single, integrated system.In addition to body-worn cameras, the proposal includes fleet and interview-room video systems, conducted energy weapons, digital evidence storage and management, Drone as First Responder integration, and several advanced software tools supporting supervision, training, investigations, policy compliance, and operational efficiency. The agreement would address aging hardware, reduce system fragmentation, improve compatibility across critical platforms, and provide a predictable multi-year cost structure. It would also position the department to manage digital evidence and emerging public safety technologies more efficiently while avoiding the higher costs and operational risks associated with maintaining outdated or disconnected systems.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Equipment Purchase	$488,620	$278,645	$278,645	$278,645	$278,645	$1,603,202
Other	$226,500	$226,500	$226,500	$226,500	$226,500	$1,132,502
Total	$715,121	$505,146	$505,146	$505,146	$505,146	$2,735,704

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$715,121	$505,146	$505,146	$505,146	$505,146	$2,735,704
Federal Foreiture Fund						$0
Bond Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Total	$715,121	$505,146	$505,146	$505,146	$505,146	$2,735,704

Account Codes (Capital Costs):

250-110-21-100-000-0000-00000-00000-551504	$2,735,704
	$2,735,704

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Jason Arres
Asset Type	Equipment
Impact on Operating Budget	Software and storage expenses will continue to be funded from the general fund. While hardware will be funded from the capital fund. The vendor adjusts the price of its bundle package annually, typically 7-10%, to account for inflation, ongoing R&D, platform infrastructure, and costs related to additional new capabilities. This five-year consolidated bundle saves the department $5.6M overall for the premium package over five years. 2027-$1,014,134 2028-$1,014,134 2029-$1,014,1342030-$1,014,1342031-$1,014,134

Police Department Building Renovations

Project Number:	MB219	**Department:**	POLICE
Total Budgeted Capital Costs:	$15,500,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$15,500,000.00		
		Timeline:	01/01/2022 to 12/31/2032

Request description:

The Naperville Police Department was built in 1990 and currently serves a working population of approximately 282 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. Since 2022, the budget has included a multi-year capital improvement project plan to update key spaces within the facility, beginning with the installation of security gates and fencing around the campus. To date, remodeling and technology upgrades have been completed in Patrol, Investigations, the third-floor offices near the Chief's office, and the locker rooms.In 2026, the Evidence & Crime Scene Area and Police Chief Conference Room were completed.The PD will continue with improvements to the following areas based on the priorities of the department for the remaining years: 2027- Bathroom remodel and the Special Operations Office2028- Animal Control, Records and Server Room renovations2029- Server Room and Emergency Communication Center Consoles2030- Special Response Team Garage Locker Area, Lower Level Storage Area, and Building Lighting 2031- Range Expansion2032- Emergency Communication Center Expansion

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design		$150,000.00		$300,000.00	$500,000.00	$950,000.00
Land/Right-of-way						$0.00
Construction/Maintenance	$1,035,000.00	$1,057,000.00	$1,080,000.00	$829,000.00	$10,549,000.00	$14,550,000.00
Other						$0.00
Construction/Maintenance 2						$0.00
Construction/Maintenance 3						$0.00
Total	$1,035,000.00	$1,207,000.00	$1,080,000.00	$1,129,000.00	$11,049,000.00	$15,500,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$1,035,000.00	$1,207,000.00	$1,080,000.00	$1,129,000.00	$11,049,000.00	$15,500,000.00
Commuter Parking Fund						$0.00
Electric Utility Fund						$0.00
Water Utility Fund						$0.00
Total	$1,035,000.00	$1,207,000.00	$1,080,000.00	$1,129,000.00	$11,049,000.00	$15,500,000.00

Account Codes (Capital Costs):

250-110-21-100-000-0000-00000-00000-551500	$15,500,000.00
	$15,500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Chad Bissegger
Asset Type	Municipal Buildings & Facilities
Impact on Operating Budget	One-time capital costs

Public Safety Memorial Wall

Project Number:	MB233	**Department:**	POLICE
Total Budgeted Capital Costs:	$2,000,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$2,000,000.00		
		Timeline:	09/29/2023 to 12/31/2029

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	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$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	$1,500,000.00	$500,000.00	$2,000,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Bond Fund				$0.00
Capital Projects Fund	$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
Total	$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
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Naper Settlement							
NS052	Preservation HVAC Improvements - Multi-Building (DM)	-	89,559	-	-	-	89,559
NS069	Feasibility Study for Long Range Site Plan - Parts 1 and 2	145,000	-	-	-	-	145,000
NS070	Feasibility Study for Long Range Site Plan - Parts 3 and 4	-	223,000	-	-	-	223,000
NS071	Long Range Site Plan - Design Development	-	-	300,000	300,000	-	600,000
Naper Settlement Total		**145,000**	**312,559**	**300,000**	**300,000**	**-**	**1,057,559**

Preservation HVAC Improvements - Multi-Building (DM)

Project Number:	NS052		**Department:**	NAPER SETTLEMENT	
Total Budgeted Capital Costs:	$89,559.00		**Type:**	Buildings & Facilities	
Total Budgeted Funding Sources:	$89,559.00				
			Timeline:	01/01/2028 to	11/16/2028

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 (3) prioritized buildings to include the Paw Paw Post Office, Blue Restrooms, and Daniels House HVAC systems for a forecasted cost of $89,559. Existing HVAC system improvements are prioritized through routine cyclical forecasting and a comprehensive National Endowment for The Humanities Environmental Grant recommendation report conducted in 2017 which guides all future environmental system upgrades as equipment ages out. Advances in HVAC equipment and museum operating theory related to best practices will be applied as directed by the grant regarding artifact preservation, energy efficiency, temperature & relative humidity control, and technological improvements. All new systems will be purposefully designed and specific to each building's unique environmental needs, including features that strengthen and apply best practice accredited museum HVAC environmental guidelines, better managing temperature regulation, humidification control, energy efficiency, improved record tracking, expanded HVAC control communications, and ultimately the best long-term preservation of these historic buildings and artifacts. Artifact and historic building structural preservation requires a sensitive blend of managing temperature, humidity, building use, as well as knowing the construction style and finishes, which impact how the building breathes. Improved equipment design and installation is needed that can efficiently perform and fluctuate when called for, while delivering consistent temperature and humidity control to support the preservation of these valuable community assets for future generations to enjoy. In each of these HVAC preservation improvement projects, the B&G Department has now included forecasts that cover HVAC controls, minimal electrical modifications supporting equipment upgrades, essential engineering design services per project, and future year equipment cost increases.

Capital Costs	**FY2028**	**Total Budgeted**
Design		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$89,559.00	$89,559.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$89,559.00	$89,559.00

Funding Source	**FY2028**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$89,559.00	$89,559.00
Naper Settlement Fund		$0.00
Total	$89,559.00	$89,559.00

Account Codes (Capital Costs):

250-400-51-124-000-0000-00000-00000-551500	$89,559.00
	$89,559.00

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.

Feasibility Study for Long Range Site Plan - Parts 1 and 2

Project Number:	NS069	**Department:**	NAPER SETTLEMENT
Total Budgeted Capital Costs:	$145,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$145,000.00		
		Timeline:	01/01/2027 to 12/31/2027

Request description:

A professional design and engineering team specialized in the planning and design of facilities similar to Naper Settlement will perform a comprehensive feasibility and concept study to evaluate the relocation of four historic structures—the Blacksmith Shop, Firehouse, Stone Carver, and Print Shop, along with considerations for the Pre-Emption House under the recently completed long-range plan. Part 1 will include a focused site assessment and due diligence review, including an evaluation of existing conditions, utility infrastructure, grading, access, and constraints associated with relocating these structures on campus. Part 2 will include the development of concept and feasibility studies to evaluate potential relocation scenarios, site configurations, and adjacencies that align with the long range vision. The study will be informed by the planning framework, which seeks to enhance the visitor experience by improving spatial organization and narrative clarity across historic assets. The estimated cost for parts 1 and 2 of the design study is $145,000. The base bid will include options for alternates for schematic design-level documentation and pre-construction design services. These deliverables will provide Naper Settlement with a clear, actionable roadmap to advance the relocation effort while minimizing risk to the historic structures and maintaining alignment with the overall campus vision.

Capital Costs	**FY2027**	**Total Budgeted**
Design	$145,000.00	$145,000.00
Land/Right-of-way		$0.00
Construction/Maintenance		$0.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$145,000.00	$145,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$145,000.00	$145,000.00
Total	$145,000.00	$145,000.00

Account Codes (Capital Costs):

251-400-51-124-000-0000-00000-00000-531301	$145,000.00
	$145,000.00

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.

Feasibility Study for Long Range Site Plan - Parts 3 and 4

Project Number:	NS070	**Department:**	NAPER SETTLEMENT
Total Budgeted Capital Costs:	$223,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$223,000.00		
		Timeline:	01/17/2028 to 12/15/2028

Request description:

Naper Settlement will engage a firm to complete parts 3 and 4 after parts 1 and 2 of the Feasibility Study for the Long Range Site Plan are complete. Part 3 is schematic design-level documentation and includes illustrative site plans, conceptual floor plans (as required to support relocation strategies), and narrative descriptions outlining the basis of design for structural systems, building stabilization, foundations, and utility connections needed to support the moves. The schematic design phase will also coordinate with anticipated capital improvements, such as targeted building system upgrades (e.g., lighting and accessibility enhancements), to ensure alignment with broader capital investment priorities. An updated site survey, with site boundary and localized topographic survey as well as geotech boring and the corresponding report will also be done.Finally, the study will include with part 4 the pre-construction design services to support decision-making and implementation planning. This will consist of order-of-magnitude cost estimates aligned with the established construction budgets, high-level sequencing strategies for building relocation and site work, and a proposed design and construction schedule identifying key milestones and phasing considerations. The current projected total for parts 3 and 4 is $223,000. These deliverables will provide Naper Settlement with a clear, actionable roadmap to advance the relocation effort while minimizing risk to the historic structures and maintaining alignment with the overall campus vision.

Capital Costs	**FY2028**	**Total Budgeted**
Design	$223,000.00	$223,000.00
Land/Right-of-way		$0.00
Construction/Maintenance		$0.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$223,000.00	$223,000.00

Funding Source	**FY2028**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$223,000.00	$223,000.00
Total	$223,000.00	$223,000.00

Account Codes (Capital Costs):

250-400-51-124-000-0000-00000-00000-551500	$223,000.00
	$223,000.00

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	No impact on operating budget.

Long Range Site Plan - Design Development

Project Number:	NS071	**Department:**	NAPER SETTLEMENT
Total Budgeted Capital Costs:	$600,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$600,000.00		
		Timeline:	01/08/2029 to 11/14/2030

Request description:

Once the information from the design study has been fully vetted and Naper Settlement has confirmed what scope to proceed with, the subsequent design phase will be Design Development (Not currently in scope). Design Development phase further develops the approved scope into a coordinated, detailed design by defining materials, assemblies, dimensions, and engineering systems. The focus shifts from what the building will be to how it will be constructed and how its systems will work together, providing a reliable basis for cost estimating, scheduling, and preparing construction documents. This project is expected to go over 2 years and cost about $600,000.Common deliverables for the Design Development Phase include:Site plan refinement, grading, and utility coordination Floor plans with major dimensions, room layouts, and equipment locations Building elevations and key exterior material selections Building sections and wall assembly development Reflected ceiling plans and major ceiling systems Outline specifications and preliminary material specifications Door, window, and room finish schedules Structural framing plans and preliminary sizing of major systems Foundation design development and loading criteria Mechanical HVAC plans and system layouts Plumbing plans and riser diagrams Electrical power, lighting, and one-line diagrams Fire protection system layouts and design criteria Technology/security systems criteria and major device layouts Updated energy modeling and sustainability documentation (as applicable) Design Development cost estimate and value engineering recommendations

Capital Costs	**FY2029**	**FY2030**	**Total Budgeted**
Design	$300,000.00	$300,000.00	$600,000.00
Land/Right-of-way			$0.00
Construction/Maintenance			$0.00
Other			$0.00
Construction/Maintenance 2			$0.00
Construction/Maintenance 3			$0.00
Total	$300,000.00	$300,000.00	$600,000.00

Funding Source	**FY2029**	**FY2030**	**Total Budgeted**
Bond Fund			$0.00
Capital Projects Fund	$300,000.00	$300,000.00	$600,000.00
Naper Settlement Fund			$0.00
Total	$300,000.00	$300,000.00	$600,000.00

Account Codes (Capital Costs):

251-400-51-124-000-0000-00000-00000-531301	$600,000.00
	$600,000.00

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	No impact on operating budget.

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
TED							
BR005	North Aurora Road Underpass at the CN Railroad	8,704,250	4,915,250	1,786,250	-	-	15,405,750
BR019	87th St. Bridge Over Springbrook Creek	3,375,000	-	-	-	-	3,375,000
BR032	Bridge and Retaining Wall Railing Maintenance	500,000	-	100,000	-	100,000	700,000
BR034	Columbia Street Bridge	250,000	125,000	1,760,000	-	-	2,135,000
BR039	US 34/Ogden Culvert over Cress Creek Replacement	-	-	25,000	-	-	25,000
BW022	Weber Road - DuPage River Park Trail	17,000	283,000	-	-	-	300,000
CS006	New Sidewalk Improvements	40,000	1,015,000	325,000	325,000	325,000	2,030,000
CS016	Downtown Streetscape: Jefferson & Main - Van Buren to Washington	3,998,500	266,200	-	-	-	4,264,700
CS017	Downtown Streetscape: Chicago - Main to Ellsworth	307,000	345,000	-	4,502,000	200,000	5,354,000
CS018	Downtown Streetscape: Jackson - Washington to Webster	288,000	260,000	5,345,000	256,000	-	6,149,000
MB035	Municipal Parking Lot Maintenance	309,000	2,194,000	-	2,428,500	-	4,931,500
MB227	Nichols Library Parking Deck	100,000	-	750,000	750,000	20,700,000	22,300,000
MB235	190 East Fifth Avenue Building Demolition	25,000	250,000	-	-	-	275,000
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	28,000	75,000	-	75,000	-	178,000
MP018	ADA Sidewalk Improvements	110,000	110,000	110,000	110,000	110,000	550,000
MP019	Preventative Bridge Maintenance	15,000	175,000	15,000	175,000	15,000	395,000
MP021	Fox River Commons Retaining Wall Improvements	1,925,000	-	-	-	-	1,925,000
PA022	Annual Riverwalk Rehabilitation Program	50,000	60,000	60,000	60,000	60,000	290,000
PA024	NCC Park - 430 South Washington Street	140,000	-	-	-	-	140,000
PA034	Riverwalk West Parking Lot Maintenance	-	250,000	-	-	-	250,000
PA039	Asphalt Fire Lane Replacement Near Carillon	-	-	-	25,000	150,000	175,000
PA049	Riverwalk South Extension: Hillside Road to Martin Avenue	5,650,000	1,138,500	-	-	-	6,788,500
PA055	Riverwalk Riverbank Ecological Restoration	60,000	290,000	65,000	316,000	-	731,000
PA056	Riverwalk Hillside Road Gateway	1,172,600	233,200	-	-	-	1,405,800
PA057	Riverwalk Netzley Overlook	-	50,000	275,000	-	-	325,000
PA058	Riverwalk Grand Pavilion Plaza	-	-	75,000	150,000	-	225,000
PA061	Retaining Wall Replacement between the Quarry and Aurora Avenue	-	100,000	150,000	-	500,000	750,000
PA062	Riverwalk Centennial Beach Levee Improvements	-	150,000	-	-	-	150,000
PA063	Riverwalk Rotary Hill Irrigation System Replacement	400,000	-	-	-	-	400,000
PA064	Riverwalk Webster Street Covered Bridge Roof Replacement	100,000	-	-	-	-	100,000
PA065	Eagle Street South Bank Improvements	-	-	150,000	-	1,500,000	1,650,000
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	75,000	-	-	-	-	75,000
SC190	248th Avenue: 95th St. to 103rd St.	1,100,000	12,810,000	190,000	-	-	14,100,000
SC216	East Highland Area Improvements	150,000	5,560,000	5,560,000	550,000	-	11,820,000
SC258	White Oak Roadway & Utility Improvements	2,247,000	78,000	-	-	-	2,325,000
SC260	Naperville Road/Naper Boulevard Improvements	400,000	-	-	-	-	400,000
SC261	Book Road: 111th St. to 117th St.	-	-	3,495,000	-	295,000	3,790,000
SC262	South 40 Traffic Improvements	100,000	-	-	-	-	100,000
SC263	119th Street: US Route 30 to P-N Rd	800,000	800,000	810,000	-	-	2,410,000
SC264	South 40 Site Development	475,000	-	-	-	-	475,000
SC265	Rickert Drive and Book Road Intersection Improvement	-	-	35,000	285,000	-	320,000
SL139	Mill Street Streetlight Replacement - Ogden Avenue to Bauer Road	-	445,000	-	-	-	445,000
SW040	Cress Creek Culvert Replacements on Burning Tree Lane and Zaininger Avenu	1,260,000	-	-	-	-	1,260,000
SW043	Bailey Road Culvert Replacements (Oxford Lane & Lighthouse Drive)	120,000	1,185,000	-	-	-	1,305,000
SW044	Signal Point Subdivision Culvert Replacements	100,000	40,000	975,000	-	-	1,115,000

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

TC184	LED Replacement Program	-	250,000	250,000	-	-	500,000
TC212	Downtown Wayfinding	250,000	-	-	-	-	250,000
TC213	Book and Leverenz Traffic Controls	-	-	-	357,000	-	357,000
TC217	Centralized Traffic Management System	1,155,000	55,000	-	-	-	1,210,000
TC221	Traffic Signal Equipment Replacement Program	100,000	75,000	75,000	75,000	75,000	400,000
TC226	Jefferson Avenue and Westridge Court/Target Driveway Traffic Signal Installati	75,000	495,000	-	-	-	570,000
TC227	Traffic Signal Communication Upgrades	330,000	-	-	-	-	330,000
TED Total		**49,696,350**	**47,473,150**	**35,776,250**	**23,834,500**	**37,425,000**	**194,205,250**

North Aurora Road Underpass at the CN Railroad

Project Number:	BR005	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$15,405,750.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$15,405,750.00		
		Timeline:	02/13/2006 to 12/31/2029

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	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$150,000.00			$150,000.00
Construction Engineering	$48,750.00	$48,750.00	$48,750.00	$146,250.00
Land/Right-of-way				$0.00
Construction/Maintenance	$1,737,500.00	$1,737,500.00	$1,737,500.00	$5,212,500.00
Other				$0.00
Construction/Maintenance 2	$3,129,000.00	$3,129,000.00		$6,258,000.00
Construction/Maintenance 3				$0.00
Construction/Maintenance 4	$3,300,000.00			$3,300,000.00
Construction/Maintenance 5	$339,000.00			$339,000.00
Total	$8,704,250.00	$4,915,250.00	$1,786,250.00	$15,405,750.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Capital Projects Fund	$8,704,250.00	$4,915,250.00	$1,786,250.00	$15,405,750.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$8,704,250.00	$4,915,250.00	$1,786,250.00	$15,405,750.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$296,250.00
250-120-30-118-000-0000-00000-00000-551502	$15,109,500.00
	$15,405,750.00

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 = $7,135,286
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 Budgeted Capital Costs:	$3,375,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$3,375,000.00		
		Timeline:	01/01/2021 to 12/31/2027

Request description:

The bridge is functionally obsolete, the structure is deteriorating, and it is in need of replacement. The estimated cost of construction is $5.7 million with $3 million covered by federal funds. Design Engineering is in progress. NOTE: Construction and Construction Engineering have been rescheduled for CY27.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Construction Engineering	$675,000.00	$675,000.00
Land/Right-of-way		$0.00
Construction/Maintenance	$2,700,000.00	$2,700,000.00
Other		$0.00
Total	$3,375,000.00	$3,375,000.00

Funding Source	**FY2027**	**Total Budgeted**
Capital Projects Fund	$3,375,000.00	$3,375,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$3,375,000.00	$3,375,000.00

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	$2,700,000.00
	$3,375,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	The City has secured federal funding not to exceed $3,445,797.40 for all phases of work through the Logal Bridge Formula Program (LBFP), formerly the Surface Transportation Bridge Program (STP-BR).
Project Manager	Christina Galanis
Asset Type	Bridge
Impact on Operating Budget	Annual maintenance costs will decrease following completion of the new bridge.

Bridge and Retaining Wall Railing Maintenance

Project Number:	BR032	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$700,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$700,000.00		
		Timeline:	01/07/2019 to 12/31/2031

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 CY28. Periodic ongoing maintenance will be required beyond these repairs but can be completed every other season as necessary.

Capital Costs	**FY2027**	**FY2029**	**FY2031**	**Total Budgeted**
Design				$0.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$500,000.00	$100,000.00	$100,000.00	$700,000.00
Other				$0.00
Total	$500,000.00	$100,000.00	$100,000.00	$700,000.00

Funding Source	**FY2027**	**FY2029**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$500,000.00	$100,000.00	$100,000.00	$700,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$500,000.00	$100,000.00	$100,000.00	$700,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$700,000.00
	$700,000.00

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 Budgeted Capital Costs:	$2,135,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$2,135,000.00		
		Timeline:	01/01/2025 to 12/1/2029

Request description:

This project will include repair work on the Columbia Street Bridge over the BNSF Railroad. NOTE: CY26 had been revised to a feasibility study to confirm necessary scope of work. Preliminary engineering will be completed in CY27. Design Engineering will be completed in CY28. Construction and Construction Engineering in CY29. The City will seek federal funding for the completion of each phase of construction starting in CY28.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$250,000.00			$250,000.00
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	$250,000.00	$125,000.00	$1,760,000.00	$2,135,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Capital Projects Fund	$250,000.00	$125,000.00	$1,760,000.00	$2,135,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$250,000.00	$125,000.00	$1,760,000.00	$2,135,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$535,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,600,000.00
	$2,135,000.00

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.

US 34/Ogden Culvert over Cress Creek Replacement

Project Number:	BR039	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$25,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$25,000.00		
		Timeline:	07/02/2029 to 11/05/2029

Request description:

The Illinois Department of Transportation will be replacing the culvert on Ogden Avenue over Cress Creek (just west of Benedetti Drive within the next 2 to 5 years, The new bridge will include a sidewalk on the north side of Ogden Avenue. The City will be responsible for the cost to replace the existing streetlights associated with the culvert work.

Capital Costs	**FY2029**	**Total Budgeted**
Design		$0.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$25,000.00	$25,000.00
Other		$0.00
Total	$25,000.00	$25,000.00

Funding Source	**FY2029**	**Total Budgeted**
Capital Projects Fund	$25,000.00	$25,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$25,000.00	$25,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$25,000.00
	$25,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
Project Manager	Andy Hynes
Asset Type	Bridge
Impact on Operating Budget	None.

Weber Road - DuPage River Park Trail

Project Number:	BW022	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$300,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$300,000.00		
		Timeline:	06/01/2025 to 12/31/2028

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. NOTE: Phase II design engineering will begin in 2026 and continue into 2027. Construction timeline TBD.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$17,000.00	$0.00	$0.00	$17,000.00
Construction Engineering	$0.00	$28,000.00	$0.00	$28,000.00
Land/Right-of-way				$0.00
Construction/Maintenance	$0.00	$255,000.00	$0.00	$255,000.00
Other				$0.00
Total	$17,000.00	$283,000.00	$0.00	$300,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Capital Projects Fund	$17,000.00	$283,000.00	$0.00	$300,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$17,000.00	$283,000.00	$0.00	$300,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$45,000.00
250-120-30-118-000-0000-00000-00000-551502	$255,000.00
	$300,000.00

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 Budgeted Capital Costs:	$2,030,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$2,030,000.00		
		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. NOTE: Design added to CY27; construction and construction engineering for the approved three year program added to CY28

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design	$40,000.00	$25,000.00	$25,000.00	$25,000.00	$25,000.00	$140,000.00
Construction Engineering		$90,000.00				$90,000.00
Land/Right-of-way						$0.00
Construction/Maintenance		$900,000.00	$300,000.00	$300,000.00	$300,000.00	$1,800,000.00
Other						$0.00
Total	$40,000.00	$1,015,000.00	$325,000.00	$325,000.00	$325,000.00	$2,030,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$40,000.00	$1,015,000.00	$325,000.00	$325,000.00	$325,000.00	$2,030,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Downtown Maintenance Fund (SSA)						$0.00
Other SSA Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$40,000.00	$1,015,000.00	$325,000.00	$325,000.00	$325,000.00	$2,030,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$230,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,800,000.00
	$2,030,000.00

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	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$4,264,700.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$4,264,700.00		
		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: Construction and Construction Engineering was reprogrammed to CY27 and CY28.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction Engineering	$350,000.00	$50,000.00	$400,000.00
Land/Right-of-way			$0.00
Construction/Maintenance	$3,000,000.00	$200,000.00	$3,200,000.00
Other			$0.00
Construction Engineering 2	$35,000.00	$1,200.00	$36,200.00
Construction Engineering 3	$4,500.00	$500.00	$5,000.00
Construction/Maintenance 2	$564,000.00	$12,000.00	$576,000.00
Construction/Maintenance 3	$45,000.00	$2,500.00	$47,500.00
Total	$3,998,500.00	$266,200.00	$4,264,700.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Capital Projects Fund	$3,350,000.00	$250,000.00	$3,600,000.00
Motor Fuel Tax Fund (MFT)			$0.00
Road & Bridge Fund			$0.00
Downtown Maintenance Fund (SSA)			$0.00
Other SSA Fund			$0.00
Water Utility Fund	$599,000.00	$13,200.00	$612,200.00
Electric Utility Fund	$49,500.00	$3,000.00	$52,500.00
Total	$3,998,500.00	$266,200.00	$4,264,700.00

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	$3,864,700.00
	$4,264,700.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Account 1 = TEDAccount 2 = DPU-WAccount 3 = DPU-E
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	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$5,354,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$5,354,000.00		
		Timeline:	05/04/2026 to 10/1/2031

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 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 $4,070,000. NOTE: Design Engineering reprogrammed to CY27 & CY28 to coordinate with Nichols Parking Deck construction. Construction and Construction Engineering reprogrammed to CY30 and CY31.

Capital Costs	**FY2027**	**FY2028**	**FY2030**	**FY2031**	**Total Budgeted**
Design	$300,000.00	$345,000.00			$645,000.00
Construction Engineering			$632,000.00		$632,000.00
Land/Right-of-way					$0.00
Construction/Maintenance			$3,800,000.00	$200,000.00	$4,000,000.00
Other					$0.00
Design 2	$2,000.00		$20,000.00		$22,000.00
Design 3	$5,000.00		$50,000.00		$55,000.00
Total	$307,000.00	$345,000.00	$4,502,000.00	$200,000.00	$5,354,000.00

Funding Source	**FY2027**	**FY2028**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$300,000.00	$345,000.00	$4,432,000.00	$200,000.00	$5,277,000.00
Motor Fuel Tax Fund (MFT)					$0.00
Road & Bridge Fund					$0.00
Downtown Maintenance Fund (SSA)					$0.00
Other SSA Fund					$0.00
Water Utility Fund	$2,000.00		$20,000.00		$22,000.00
Electric Utility Fund	$5,000.00		$50,000.00		$55,000.00
Commuter Parking Fund					$0.00
Total	$307,000.00	$345,000.00	$4,502,000.00	$200,000.00	$5,354,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$1,277,000.00
250-120-30-118-000-0000-00000-00000-551502	$4,000,000.00
140-210-41-115-000-0000-00000-00000-551502	$22,000.00
130-200-40-115-000-0000-00000-00000-551502	$55,000.00
	$5,354,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Account 1 = TEDAccount 2 = DPU-WAccount 3 = DPU-E
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 CY31.

Downtown Streetscape: Jackson - Washington to Webster

Project Number:	CS018	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$6,149,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$6,149,000.00		
		Timeline:	4/3/2027 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 CY27 & CY28, Construction and Construction Engineering reprogrammed to CY29 and cash flow through project closeout in CY30.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Design	$260,000.00	$260,000.00			$520,000.00
Construction Engineering			$400,000.00	$40,000.00	$440,000.00
Land/Right-of-way					$0.00
Construction/Maintenance			$4,200,000.00	$200,000.00	$4,400,000.00
Other					$0.00
Design 2	$26,000.00				$26,000.00
Design 3	$2,000.00				$2,000.00
Construction Engineering 2			$40,000.00	$1,000.00	$41,000.00
Construction Engineering 3			$5,000.00		$5,000.00
Construction/Maintenance 2			$650,000.00	$15,000.00	$665,000.00
Construction/Maintenance 3			$50,000.00		$50,000.00
Total	$288,000.00	$260,000.00	$5,345,000.00	$256,000.00	$6,149,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Capital Projects Fund	$260,000.00	$260,000.00	$4,600,000.00	$240,000.00	$5,360,000.00
Motor Fuel Tax Fund (MFT)					$0.00
Road & Bridge Fund					$0.00
Downtown Maintenance Fund (SSA)					$0.00
Other SSA Fund					$0.00
Water Utility Fund	$26,000.00		$690,000.00	$16,000.00	$732,000.00
Electric Utility Fund	$2,000.00		$55,000.00		$57,000.00
Total	$288,000.00	$260,000.00	$5,345,000.00	$256,000.00	$6,149,000.00

Account Codes (Capital Costs):	
250-120-30-118-000-0000-00000-00000-531301	$960,000.00
250-120-30-118-000-0000-00000-00000-551502	$4,400,000.00
140-210-41-115-000-0000-00000-00000-531301	$26,000.00
130-200-40-115-000-0000-00000-00000-551502	$57,000.00
240-210-41-115-000-0000-00000-00000-531301	$41,000.00
240-210-41-115-000-0000-00000-00000-551502	$665,000.00
	$6,149,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Account 1 = TEDAccount 2 = DPU-WAccount 3 = DPU-E
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 CY30.

Municipal Parking Lot Maintenance

Project Number:	MB035	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$4,931,500.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$4,931,500.00		
		Timeline:	07/08/2024 to 10/29/2030

Request description:

This project occurs every other year and 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. NOTE: Construction added to CY27 for work not completed in CY26 by the original contractor.

Capital Costs	**FY2027**	**FY2028**	**FY2030**	**Total Budgeted**
Design				$0.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$73,000.00	$981,000.00	$1,010,500.00	$2,064,500.00
Other				$0.00
Construction/Maintenance 2	$0.00	$400,000.00	$400,000.00	$800,000.00
Construction/Maintenance 3	$62,000.00	$300,000.00	$300,000.00	$662,000.00
Construction/Maintenance 4	$120,000.00	$426,000.00	$567,000.00	$1,113,000.00
Construction/Maintenance 5	$54,000.00	$87,000.00	$151,000.00	$292,000.00
Total	$309,000.00	$2,194,000.00	$2,428,500.00	$4,931,500.00

Funding Source	**FY2027**	**FY2028**	**FY2030**	**Total Budgeted**
Capital Projects Fund	$73,000.00	$981,000.00	$1,010,500.00	$2,064,500.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Downtown Maintenance Fund (SSA)	$54,000.00	$87,000.00	$151,000.00	$292,000.00
American Rescue Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund	$62,000.00	$300,000.00	$300,000.00	$662,000.00
Electric Utility Fund		$400,000.00	$400,000.00	$800,000.00
Commuter Parking Fund	$120,000.00	$426,000.00	$567,000.00	$1,113,000.00
Total	$309,000.00	$2,194,000.00	$2,428,500.00	$4,931,500.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$2,064,500.00
130-200-40-115-000-0000-00000-00000-551502	$800,000.00
240-210-41-115-000-0000-00000-00000-551502	$662,000.00
120-220-30-118-000-0000-00000-00000-551502	$1,113,000.00
371-120-30-118-000-0000-00000-00000-551502	$292,000.00
	$4,931,500.00

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 Budgeted Capital Costs:	$22,300,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$22,300,000.00		
		Timeline:	01/01/2025 to 12/14/2032

Request description:

This project consists of replacing the existing surface parking lot on the north side of the Nichols Library with a 3-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: Feasibility Study added for CY27. Design Engineering in CY28 and CY29. Construction and Construction Engineering in CY31 and CY32. NOTE: All phases have been reprogrammed.

Capital Costs	**FY2027**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design	$100,000.00	$750,000.00	$750,000.00		$1,600,000.00
Land/Right-of-way					$0.00
Construction/Maintenance				$20,000,000.00	$20,000,000.00
Other					$0.00
Construction/Maintenance 2				$700,000.00	$700,000.00
Construction/Maintenance 3					$0.00
Total	$100,000.00	$750,000.00	$750,000.00	$20,700,000.00	$22,300,000.00

Funding Source	**FY2027**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$33,000.00	$250,000.00	$250,000.00	$6,831,000.00	$7,364,000.00
Commuter Parking Fund					$0.00
Electric Utility Fund					$0.00
Water Utility Fund					$0.00
Downtown Parking Fund	$67,000.00	$500,000.00	$500,000.00	$13,869,000.00	$14,936,000.00
Naper Settlement Fund					$0.00
Library Capital Reserve Fund					$0.00
Total	$100,000.00	$750,000.00	$750,000.00	$20,700,000.00	$22,300,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$1,600,000.00
250-120-30-118-000-0000-00000-00000-551502	$20,700,000.00
	$22,300,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Andy Hynes
External Funding Sources	Two-thirds of the construction costs 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 CY33.

190 East Fifth Avenue Building Demolition

Project Number:	MB235	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$275,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$275,000.00		
		Timeline:	02/01/2025 to 11/28/2028

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. Note: Construction reprogrammed to CY28.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design	$25,000.00		$25,000.00
Land/Right-of-way			$0.00
Construction/Maintenance		$250,000.00	$250,000.00
Other			$0.00
Construction/Maintenance 2			$0.00
Construction/Maintenance 3			$0.00
Total	$25,000.00	$250,000.00	$275,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Capital Projects Fund	$25,000.00	$250,000.00	$275,000.00
Commuter Parking Fund			$0.00
Electric Utility Fund			$0.00
Water Utility Fund			$0.00
Total	$25,000.00	$250,000.00	$275,000.00

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	$250,000.00
	$275,000.00

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	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$6,225,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$6,225,000.00		
		Timeline:	01/01/2022 to 12/31/2031

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 completely at the City's cost. 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 CY27-31.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
Other						$0.00
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
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 have been indefinitely deferred.
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 Budgeted Capital Costs:	$60,000,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$60,000,000.00		
		Timeline:	04/15/2024 to 11/1/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
Other						$0.00
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
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 Budgeted Capital Costs:	$178,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$178,000.00		
		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 CY27, CY28 and CY30. NOTE: Budget increased to account for additional maintenance required due to age of bike trails..

Capital Costs	**FY2027**	**FY2028**	**FY2030**	**Total Budgeted**
Design				$0.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance	$28,000.00	$75,000.00	$75,000.00	$178,000.00
Other				$0.00
Total	$28,000.00	$75,000.00	$75,000.00	$178,000.00

Funding Source	**FY2027**	**FY2028**	**FY2030**	**Total Budgeted**
Bond Fund				$0.00
Capital Projects Fund	$28,000.00	$75,000.00	$75,000.00	$178,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$28,000.00	$75,000.00	$75,000.00	$178,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$178,000.00
	$178,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	None.
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 Budgeted Capital Costs:	$550,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$550,000.00		
		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. CY27 construction will focus on improvements at signalized or all-way stop intersections to bring corners into ADA compliance.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$550,000.00
Other						$0.00
Total	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$550,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$550,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$110,000.00	$550,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$550,000.00
	$550,000.00

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 Budgeted Capital Costs:	$395,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$395,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 scope of the work will result from routine bridge inspections conducted for each bridge every two to four years.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design	$15,000.00		$15,000.00		$15,000.00	$45,000.00
Construction Engineering		$25,000.00		$25,000.00		$50,000.00
Land/Right-of-way						$0.00
Construction/Maintenance		$150,000.00		$150,000.00		$300,000.00
Other						$0.00
Total	$15,000.00	$175,000.00	$15,000.00	$175,000.00	$15,000.00	$395,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$15,000.00	$175,000.00	$15,000.00	$175,000.00	$15,000.00	$395,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$15,000.00	$175,000.00	$15,000.00	$175,000.00	$15,000.00	$395,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$95,000.00
250-120-30-118-000-0000-00000-00000-551502	$300,000.00
	$395,000.00

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 Budgeted Capital Costs:	$1,925,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$1,925,000.00		
		Timeline:	01/01/2024 to 12/15/2027

Request description:

The Fox River retaining wall that was built in 1991 as part of the Fox River Commons shopping mall has started to fail. The wall and adjacent roadway will be partially removed and replaced or reconfigured. The remaining parkway will be regraded, and additional sections of retaining wall may be built as needed. Design engineering is in progress. NOTE: Construction and construction engineering reprogrammed to CY27.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Construction Engineering	$175,000.00	$175,000.00
Land/Right-of-way		$0.00
Construction/Maintenance	$1,750,000.00	$1,750,000.00
Other		$0.00
Total	$1,925,000.00	$1,925,000.00

Funding Source	**FY2027**	**Total Budgeted**
Capital Projects Fund	$1,925,000.00	$1,925,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$1,925,000.00	$1,925,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$175,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,750,000.00
	$1,925,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
Project Manager	Christina Galanis
Asset Type	Maintenance Program
Impact on Operating Budget	Impact on the operating budget will be determined when the final scope of the improvement is determined.

Annual Riverwalk Rehabilitation Program

Project Number:	PA022	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$290,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$290,000.00		
		Timeline:	01/01/2024 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$50,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$290,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$50,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$290,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Bond Fund						$0.00
Capital Projects Fund	$50,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$290,000.00
Naper Settlement Fund						$0.00
American Rescue Fund						$0.00
Total	$50,000.00	$60,000.00	$60,000.00	$60,000.00	$60,000.00	$290,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$290,000.00
	$290,000.00

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	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$140,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$140,000.00		
		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 an ADA compliant connection from the existing lower walkway under the Washington Street Bridge to Washington Street and the Moser Bridge. Construction is underway with project close out in CY27.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$90,000.00	$90,000.00
Construction Engineering	$50,000.00	$50,000.00
Other		$0.00
Total	$140,000.00	$140,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$140,000.00	$140,000.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$140,000.00	$140,000.00

Account Codes (Capital Costs):	
250-400-30-119-000-0000-00000-00000-551502	$90,000.00
250-400-30-119-000-0000-00000-00000-531301	$50,000.00
	$140,000.00

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

Riverwalk West Parking Lot Maintenance

Project Number:	PA034	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$250,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$250,000.00		
		Timeline:	01/01/2024 to 12/31/2028

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 2028.

Capital Costs	**FY2028**	**Total Budgeted**
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 Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$250,000.00	$250,000.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$250,000.00	$250,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$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	None.

Asphalt Fire Lane Replacement Near Carillon

Project Number:	PA039	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$175,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$175,000.00		
		Timeline:	01/01/2026 to 12/31/2031

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. NOTE: The schedule for this project has been adjusted to allow the Riverwalk Commission to further evaluate the operational impacts and need. Design Engineering reprogrammed for CY30. Construction reprogrammed for CY31.

Capital Costs	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2030**	**FY2031**	**Total Budgeted**
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 Budgeted Capital Costs:	$6,788,500.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$6,788,500.00		
		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 continuing into 2026. Construction is programmed for 2026 and 2027. NOTE: Construction costs have been updated.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design	$0.00		$0.00
Construction/Maintenance	$5,150,000.00	$1,035,000.00	$6,185,000.00
Construction Engineering	$500,000.00	$103,500.00	$603,500.00
Other			$0.00
Total	$5,650,000.00	$1,138,500.00	$6,788,500.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Bond Fund			$0.00
Capital Projects Fund	$5,650,000.00	$1,138,500.00	$6,788,500.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$5,650,000.00	$1,138,500.00	$6,788,500.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$603,500.00
250-400-30-119-000-0000-00000-00000-551502	$6,185,000.00
	$6,788,500.00

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	Additional annual maintenance costs are estimated at $48,000 to $62,000.

Riverwalk Riverbank Ecological Restoration

Project Number:	PA055	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$731,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$731,000.00		
		Timeline:	01/01/2024 to 12/31/2030

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, reduce the potential for future erosion and require less intense day-to-day maintenance. NOTE: Design and construction costs have been adjusted based on recent phases of the project and identification of specific areas of the river bank in need of attention.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Design					$0.00
Construction/Maintenance	$60,000.00	$290,000.00	$65,000.00	$316,000.00	$731,000.00
Construction Engineering					$0.00
Other					$0.00
Total	$60,000.00	$290,000.00	$65,000.00	$316,000.00	$731,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Bond Fund					$0.00
Capital Projects Fund	$60,000.00	$290,000.00	$65,000.00	$316,000.00	$731,000.00
Naper Settlement Fund					$0.00
American Rescue Fund					$0.00
Total	$60,000.00	$290,000.00	$65,000.00	$316,000.00	$731,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$731,000.00
	$731,000.00

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	By stabilizing the river bank with the vegetation, future maintenance should be reduced.

Riverwalk Hillside Road Gateway

Project Number:	PA056	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$1,405,800.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$1,405,800.00		
		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. NOTE: Construction costs have been updated.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design	$0.00		$0.00
Construction/Maintenance	$1,066,000.00	$212,000.00	$1,278,000.00
Construction Engineering	$106,600.00	$21,200.00	$127,800.00
Other			$0.00
Total	$1,172,600.00	$233,200.00	$1,405,800.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Bond Fund			$0.00
Capital Projects Fund	$1,172,600.00	$233,200.00	$1,405,800.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$1,172,600.00	$233,200.00	$1,405,800.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$127,800.00
250-400-30-119-000-0000-00000-00000-551502	$1,278,000.00
	$1,405,800.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None
Project Manager	Katie Rubush
Asset Type	Parks
Impact on Operating Budget	Additional annual maintenance costs estimated at $8.000.

Riverwalk Netzley Overlook

Project Number:	PA057	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$325,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$325,000.00		
		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 add a second lighted ingress/egress route for improved hospitality and safety. NOTE: Design reprogrammed in CY28. Construction reprogrammed in CY29.

Capital Costs	**FY2028**	**FY2029**	**Total Budgeted**
Design	$50,000.00		$50,000.00
Construction/Maintenance		$250,000.00	$250,000.00
Construction Engineering		$25,000.00	$25,000.00
Other			$0.00
Total	$50,000.00	$275,000.00	$325,000.00

Funding Source	**FY2028**	**FY2029**	**Total Budgeted**
Bond Fund			$0.00
Capital Projects Fund	$50,000.00	$275,000.00	$325,000.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$50,000.00	$275,000.00	$325,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$50,000.00
250-400-30-119-000-0000-00000-00000-551502	$250,000.00
250-100-31-115-000-0000-00000-00000-531301	$25,000.00
	$325,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Potential donors through the Riverwalk Foundation.
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	Additional annual maintenance costs are estimated at $1,500.

Riverwalk Grand Pavilion Plaza

Project Number:	PA058	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$225,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$225,000.00		
		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. In 2025, a community survey was conducted to gauge user feedback on potential improvements. Based on the results, the scope of the project has been reduced to focus on improved drainage, pedestrian access, signage, and other amenities. NOTE: Preliminary design reprogrammed to FY29. Construction is programmed for FY30.

Capital Costs	**FY2029**	**FY2030**	**Total Budgeted**
Design	$75,000.00	$150,000.00	$225,000.00
Construction/Maintenance			$0.00
Construction Engineering			$0.00
Other			$0.00
Total	$75,000.00	$150,000.00	$225,000.00

Funding Source	**FY2029**	**FY2030**	**Total Budgeted**
Bond Fund			$0.00
Capital Projects Fund	$75,000.00	$150,000.00	$225,000.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$75,000.00	$150,000.00	$225,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$225,000.00
	$225,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Potential donors coordinated through the Riverwalk Foundation.
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	None.

Retaining Wall Replacement between the Quarry and Aurora Avenue

Project Number:	PA061	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$750,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$750,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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 shifted in the past several years and needs a long-term solution. Preliminary engineering in CY28, detailed engineering in CY29, and construction in CY31.

Capital Costs	**FY2028**	**FY2029**	**FY2031**	**Total Budgeted**
Design	$100,000.00	$150,000.00	$50,000.00	$300,000.00
Construction/Maintenance			$450,000.00	$450,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$100,000.00	$150,000.00	$500,000.00	$750,000.00

Funding Source	**FY2028**	**FY2029**	**FY2031**	**Total Budgeted**
Bond Fund				$0.00
Capital Projects Fund	$100,000.00	$150,000.00	$500,000.00	$750,000.00
Naper Settlement Fund				$0.00
American Rescue Fund				$0.00
Total	$100,000.00	$150,000.00	$500,000.00	$750,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$300,000.00
250-400-30-119-000-0000-00000-00000-551502	$450,000.00
	$750,000.00

Additional Information

Type of Project	Maintenance
External Funding Sources	None
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	None.

Riverwalk Centennial Beach Levee Improvements

Project Number:	PA062	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$150,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$150,000.00		
		Timeline:	04/03/2028 to 09/01/2031

Request description:

The levee/wall separating the West Branch of the DuPage River and Centennial Beach has various maintenance issues. Preliminary engineering is programmed in CY28 to evaluate replacement or rehabilitation options.

Capital Costs	**FY2028**	**Total Budgeted**
Design	$150,000.00	$150,000.00
Construction/Maintenance		$0.00
Construction Engineering		$0.00
Other		$0.00
Total	$150,000.00	$150,000.00

Funding Source	**FY2028**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$150,000.00	$150,000.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$150,000.00	$150,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-531301	$150,000.00
	$150,000.00

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 Budgeted Capital Costs:	$400,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$400,000.00		
		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. Construction in CY27. NOTE: Costs have been revised based upon design review.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$400,000.00	$400,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$400,000.00	$400,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$400,000.00	$400,000.00
Naper Settlement Fund		$0.00
American Rescue Fund		$0.00
Total	$400,000.00	$400,000.00

Account Codes (Capital Costs):

250-400-30-119-000-0000-00000-00000-551502	$400,000.00
	$400,000.00

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 Budgeted Capital Costs:	$100,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$100,000.00		
		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. Construction programmed in CY27.

Capital Costs	**FY2027**	**Total Budgeted**
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 Budgeted**
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.

Eagle Street South Bank Improvements

Project Number:	PA065	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$1,650,000.00	**Type:**	Parks & Recreation
Total Budgeted Funding Sources:	$1,650,000.00		
		Timeline:	05/01/2029 to 11/01/2031

Request description:

The existing south bank of the Riverwalk between Eagle Street and the Eatery covered bridge is one of the original segments built in the 1980's. This section was added to the 2031 Master Riverwalk Plan to address maintenance issues, improve vegetation and make the walk compliant with current accessibility standards. Design Engineering in CY29. Construction in CY31.

Capital Costs	**FY2029**	**FY2031**	**Total Budgeted**
Design	$150,000.00		$150,000.00
Construction/Maintenance		$1,350,000.00	$1,350,000.00
Construction Engineering		$150,000.00	$150,000.00
Other			$0.00
Total	$150,000.00	$1,500,000.00	$1,650,000.00

Funding Source	**FY2029**	**FY2031**	**Total Budgeted**
Bond Fund			$0.00
Capital Projects Fund	$150,000.00	$1,500,000.00	$1,650,000.00
Naper Settlement Fund			$0.00
American Rescue Fund			$0.00
Total	$150,000.00	$1,500,000.00	$1,650,000.00

Account Codes (Capital Costs):	
250-400-30-119-000-0000-00000-00000-531301	$300,000.00
250-400-30-119-000-0000-00000-00000-551502	$1,350,000.00
	$1,650,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Potential external funding through the Riverwalk Foundation.
Project Manager	Andy Hynes
Asset Type	Parks
Impact on Operating Budget	No impact on the operating budget is expected as this is an existing Riverwalk segment.

Street Safety and Improvement Program

Project Number:	SC099	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$750,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$750,000.00		
		Timeline:	01/01/2022 to 12/31/2031

Request description:

This project involves studying and implementing various safety and small-scale transportation improvements to reduce accidents, traffic delay, and congestion. This is an annual project.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
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 associated improvements.

US34/Ogden Avenue and Rickert Drive Improvements

Project Number:	SC164	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$75,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$75,000.00		
		Timeline:	07/01/2026 to 04/30/2027

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: Final construction estimate provided. Construction reprogrammed to 2027.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$75,000.00	$75,000.00
Other		$0.00
Total	$75,000.00	$75,000.00

Funding Source	**FY2027**	**Total Budgeted**
Capital Projects Fund	$75,000.00	$75,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$75,000.00	$75,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$75,000.00
	$75,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	The final cost estimate provided for the improvement is estimated at $3,700,000. 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 $75,000. The Federal Highway Administration and the Illinois Department of Transportation (IDOT) will be funding the remainder of the project cost (estimated at $3,625,000). IDOT will administer the construction contract. Naperville will reimburse IDOT for its cost share.
Project Manager	Jonathon Toczek
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	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$14,100,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$14,100,000.00		
		Timeline:	01/07/2019 to 12/31/2029

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. NOTE: Design Engineering and Land Acquisition continues through CY27. Total construction cost $18,000,000. Construction and Construction Engineering in CY27 and CY28.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$260,000.00			$260,000.00
Construction Engineering	$50,000.00	$1,400,000.00	$50,000.00	$1,500,000.00
Land/Right-of-way	$650,000.00			$650,000.00
Construction/Maintenance	$140,000.00	$11,410,000.00	$140,000.00	$11,690,000.00
Other				$0.00
Total	$1,100,000.00	$12,810,000.00	$190,000.00	$14,100,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Capital Projects Fund	$1,100,000.00	$12,810,000.00	$190,000.00	$14,100,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Commuter Parking Fund				$0.00
Total	$1,100,000.00	$12,810,000.00	$190,000.00	$14,100,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$1,760,000.00
250-120-30-118-000-0000-00000-00000-551503	$650,000.00
250-120-30-118-000-0000-00000-00000-551502	$11,690,000.00
	$14,100,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	DuPage Mayors and Managers Conference - $6,450,000 (45% NTE)
Project Manager	Jonathon Toczek
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 CY29.

East Highland Area Improvements

Project Number:	SC216	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$6,260,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$6,260,000.00		
		Timeline:	01/02/2023 to 11/17/2030

Request description:

Roadways in the East Highlands area were previously reconstructed as part of the East Highlands Improvements project. Design engineering for the reconstruction of Hillside Road and Parkside Road was previously completed as part of this project. However, due to the age of the plans, they need to be updated and incorporate stormwater design. The City will also evaluate a potential connection of Columbia Street between Parkside Road and Woodlawn Avenue as part of this project. Design Engineering will be completed CY27. Construction and construction engineering programmed for CY29 and CY30.

Capital Costs	**FY2027**	**FY2029**	**FY2030**	**Total Budgeted**
Design	$150,000.00	$10,000.00		$160,000.00
Construction Engineering		$500,000.00	$50,000.00	$550,000.00
Land/Right-of-way				$0.00
Construction/Maintenance		$5,050,000.00	$500,000.00	$5,550,000.00
Other				$0.00
Total	$150,000.00	$5,560,000.00	$550,000.00	$6,260,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Bond Fund					$0.00
Capital Projects Fund	$150,000.00	$0.00	$5,560,000.00	$550,000.00	$6,260,000.00
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	$0.00	$5,560,000.00	$550,000.00	$6,260,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$710,000.00
250-120-30-118-000-0000-00000-00000-551502	$5,550,000.00
	$6,260,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
Project Manager	Lisa Weesner
Asset Type	Streets
Impact on Operating Budget	Maintenance costs will increase slightly due to the increase in pavement width.

White Oak Roadway & Utility Improvements

Project Number:	SC258	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$2,325,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$2,325,000.00		
		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 standards, including, curb and gutter, public utilities, streetlights and all other amenities. Phase 2 design engineering is in progress. Construction and construction engineering are scheduled to take place in 2027. NOTE: Construction costs have been updated.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction Engineering	$100,000.00	$5,000.00	$105,000.00
Land/Right-of-way			$0.00
Construction/Maintenance	$1,000,000.00	$50,000.00	$1,050,000.00
Other			$0.00
Construction Engineering 2	$65,000.00	$1,000.00	$66,000.00
Construction Engineering 3			$0.00
Construction/Maintenance 2	$1,082,000.00	$22,000.00	$1,104,000.00
Construction/Maintenance 3			$0.00
Total	$2,247,000.00	$78,000.00	$2,325,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Capital Projects Fund	$1,100,000.00	$55,000.00	$1,155,000.00
Motor Fuel Tax Fund (MFT)			$0.00
Road & Bridge Fund			$0.00
Water Utility Fund	$1,147,000.00	$23,000.00	$1,170,000.00
Electric Utility Fund			$0.00
Commuter Parking Fund			$0.00
Total	$2,247,000.00	$78,000.00	$2,325,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$105,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,050,000.00
140-210-41-115-000-0000-00000-00000-531301	$66,000.00
140-210-41-115-000-0000-00000-00000-551502	$1,104,000.00
	$2,325,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
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 Budgeted Capital Costs:	$400,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$400,000.00		
		Timeline:	01/01/2024 to 12/31/2027

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. Construction started in CY26 with completion expected in CY27.

Capital Costs	**FY2027**	**Total Budgeted**
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	**FY2027**	**Total Budgeted**
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
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	Upgrade/Replacement
External Funding Sources	None.
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	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$4,090,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$295,000.00		
		Teams:	Transportation & Engineering
		Timeline:	11/25/2024 to 6/30/2031

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 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 has been constructed between 119th and the northern property line as part of the development. NOTE: All project phases shifted back. Design Engineering begins in CY31. Construction and Construction Engineering schedule will follow in later years to be determined.

Capital Costs	**FY2031**	**Total Budgeted**
Design	$295,000.00	$295,000.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance		$0.00
Other		$0.00
Total	$295,000.00	$4,090,000.00

Funding Source	**FY2031**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$295,000.00	$295,000.00
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	$295,000.00	$295,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$295,000.00
	$295,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
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 following construction completion.

South 40 Traffic Improvements

Project Number:	SC262	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$100,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$100,000.00		
		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. Construction began in CY26 and will be completed in CY27.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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$100,000.00	$100,000.00
Other		$0.00
Total	$100,000.00	$100,000.00

Funding Source	**FY2027**	**Total Budgeted**
Capital Projects Fund	$100,000.00	$100,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$100,000.00	$100,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$100,000.00
	$100,000.00

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: US Route 30 to P-N Rd

Project Number:	SC263	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$2,410,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$2,410,000.00		
		Timeline:	01/01/2027 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 CY27. Design Engineering in CY32. Construction and Construction Engineering in CY34. NOTE: Design Engineering has been reprogrammed to begin in CY27 to allow for coordination with project partners. The project limits have been extended based upon a request by the Village of Plainfield. Costs have been updated accordingly.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$800,000.00	$800,000.00	$810,000.00	$2,410,000.00
Construction Engineering				$0.00
Land/Right-of-way				$0.00
Construction/Maintenance				$0.00
Other				$0.00
Total	$800,000.00	$800,000.00	$810,000.00	$2,410,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Capital Projects Fund	$800,000.00	$800,000.00	$810,000.00	$2,410,000.00
Motor Fuel Tax Fund (MFT)				$0.00
Road & Bridge Fund				$0.00
Other SSA Fund				$0.00
Water Utility Fund				$0.00
Electric Utility Fund				$0.00
Total	$800,000.00	$800,000.00	$810,000.00	$2,410,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$2,410,000.00
	$2,410,000.00

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 CY36.

South 40 Site Development

Project Number:	SC264	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$475,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$475,000.00		
		Timeline:	08/01/2025 to 3/31/2027

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 funding the City's share of the South 40 site engineering design and mass grading work as outlined in the Site Development Agreement. NOTE: Costs adjusted to reflect the additional environmental analysis required to achieve a No Further Remediation Letter for Lot 3 of the South 40 parcel to support a future development.

Capital Costs	**FY2027**	**Total Budgeted**
Design	$25,000.00	$25,000.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$450,000.00	$450,000.00
Other		$0.00
Total	$475,000.00	$475,000.00

Funding Source	**FY2027**	**Total Budgeted**
Capital Projects Fund	$475,000.00	$475,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$475,000.00	$475,000.00

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	$450,000.00
	$475,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	City of Naperville is providing funding upfront ($630,000) in 2025, 2026 and 2027 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	Jon Toczek
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.

Rickert Drive and Book Road Intersection Improvement

Project Number:	SC265	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$320,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$320,000.00		
		Timeline:	03/01/2029 to 11/15/2030

Request description:

This project consists of extending the westbound left turn lane and phasing adjustments to the traffic signal. These capacity improvements were identified with the 2050 Road Improvement Plan.

Capital Costs	**FY2029**	**FY2030**	**Total Budgeted**
Design	$35,000.00		$35,000.00
Construction Engineering		$35,000.00	$35,000.00
Land/Right-of-way			$0.00
Construction/Maintenance		$250,000.00	$250,000.00
Other			$0.00
Total	$35,000.00	$285,000.00	$320,000.00

Funding Source	**FY2029**	**FY2030**	**Total Budgeted**
Capital Projects Fund	$35,000.00	$285,000.00	$320,000.00
Motor Fuel Tax Fund (MFT)			$0.00
Road & Bridge Fund			$0.00
Water Utility Fund			$0.00
Electric Utility Fund			$0.00
Commuter Parking Fund			$0.00
Total	$35,000.00	$285,000.00	$320,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$70,000.00
250-120-30-118-000-0000-00000-00000-551502	$250,000.00
	$320,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	None.
Project Manager	Andy Hynes
Asset Type	Streets
Impact on Operating Budget	This project has no significant impact on the operating budget.

Mill Street Streetlight Replacement - Ogden Avenue to Bauer Road

Project Number:	SL139	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$445,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$445,000.00		
		Timeline:	05/01/2025 to 11/30/2028

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. NOTE: The first stage of the project, installing lighting on the east side of Mill Street, is complete. A second stage of construction has been added to CY28 to install light poles along the west side of Mill Street following the removal of the overhead lines.

Capital Costs	**FY2028**	**Total Budgeted**
Design	$15,000.00	$15,000.00
Construction Engineering	$30,000.00	$30,000.00
Land/Right-of-way		$0.00
Construction/Maintenance	$400,000.00	$400,000.00
Other		$0.00
Total	$445,000.00	$445,000.00

Funding Source	**FY2028**	**Total Budgeted**
Capital Projects Fund	$445,000.00	$445,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$445,000.00	$445,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$45,000.00
250-120-30-118-000-0000-00000-00000-551502	$400,000.00
	$445,000.00

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 Budgeted Capital Costs:	$1,260,000.00		**Type:**	Stormwater	
Total Budgeted Funding Sources:	$1,260,000.00				
			Timeline:	08/15/2023 to	12/01/2027

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 and construction engineering starting in CY27. NOTE: Construction reprogrammed to CY 27 due to permitting timeframe.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$1,145,000.00	$1,145,000.00
Construction Engineering	$115,000.00	$115,000.00
Other		$0.00
Total	$1,260,000.00	$1,260,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund	$1,260,000.00	$1,260,000.00
American Rescue Fund		$0.00
Total	$1,260,000.00	$1,260,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$1,145,000.00
250-120-30-118-000-0000-00000-00000-531301	$115,000.00
	$1,260,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
External Funding Sources	None.
Impact on Operating Budget	Minimal maintenance is expected after replacement.

Bailey Road Culvert Replacements (Oxford Lane & Lighthouse Drive)

Project Number:	SW043	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$1,305,000.00	**Type:**	Stormwater
Total Budgeted Funding Sources:	$1,305,000.00		
		Timeline:	12/01/2025 to 12/1/2028

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 programmed in CY27. Construction programmed in CY28.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design	$120,000.00		$120,000.00
Construction/Maintenance		$1,100,000.00	$1,100,000.00
Construction Engineering		$85,000.00	$85,000.00
Other			$0.00
Total	$120,000.00	$1,185,000.00	$1,305,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Bond Fund			$0.00
Capital Projects Fund	$120,000.00	$1,185,000.00	$1,305,000.00
American Rescue Fund			$0.00
Total	$120,000.00	$1,185,000.00	$1,305,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$205,000.00
250-120-30-118-000-0000-00000-00000-551502	$1,100,000.00
	$1,305,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Stormwater Management
Impact on Operating Budget	Replacement of existing culvert crossings should have a negligible 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 Budgeted Capital Costs:	$1,115,000.00	**Type:**	Stormwater
Total Budgeted Funding Sources:	$1,115,000.00		
		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 Drive 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 Drive there is a CMP culvert crossing the roadway which is in poor shape. Inlet slope box will need to be replaced and electrical fuse cans relocated in order to replace the road culvert. Design Engineering in CY27. Construction in CY29.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$100,000.00	$40,000.00		$140,000.00
Construction/Maintenance			$885,000.00	$885,000.00
Construction Engineering			$90,000.00	$90,000.00
Other				$0.00
Total	$100,000.00	$40,000.00	$975,000.00	$1,115,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Bond Fund				$0.00
Capital Projects Fund	$100,000.00	$40,000.00	$975,000.00	$1,115,000.00
American Rescue Fund				$0.00
Total	$100,000.00	$40,000.00	$975,000.00	$1,115,000.00

Account Codes (Capital Costs):	
250-120-30-118-000-0000-00000-00000-531301	$230,000.00
250-120-30-118-000-0000-00000-00000-551502	$885,000.00
	$1,115,000.00

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 negligible 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	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$500,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$500,000.00		
		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 Budgeted**
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 Budgeted**
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
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 Budgeted Capital Costs:	$250,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$250,000.00		
		Timeline:	01/02/2023 to 11/1/2027

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. NOTE: Construction and Construction Engineering for streetlight banners on Washington Street reprogrammed for CY27. Additional elements will be coordinated through Streetscape projects or programmed at a later date.

Capital Costs	**FY2027**	**Total Budgeted**
Design		$0.00
Construction Engineering	$9,000.00	$9,000.00
Land/Right-of-way		$0.00
Construction/Maintenance	$141,000.00	$141,000.00
Other		$0.00
Construction Engineering 2	$6,000.00	$6,000.00
Construction/Maintenance 2	$94,000.00	$94,000.00
Total	$250,000.00	$250,000.00

Funding Source	**FY2027**	**Total Budgeted**
Capital Projects Fund	$150,000.00	$150,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Downtown Maintenance Fund (SSA)	$100,000.00	$100,000.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Total	$250,000.00	$250,000.00

Account Codes (Capital Costs):	
250-120-30-118-000-0000-00000-00000-531301	$9,000.00
250-120-30-118-000-0000-00000-00000-551502	$141,000.00
371-120-30-118-000-0000-00000-00000-551502	$100,000.00
	$250,000.00

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	None.

Book and Leverenz Traffic Controls

Project Number:	TC213	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$357,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$357,000.00		
		Timeline:	03/15/2027 to 6/30/2030

Request description:

This project supports the implementation of the Road Improvement Plan. This project involves the installation of a traffic signal at the intersection of Book Road and Leverenz Road. The intersection is currently under two-way stop control, with Leverenz Road stopping for Book Road. Wheatland Township has jurisdiction over the south and east approaches of the intersection. Partnership with the Township on this project will be pursued. NOTE: Construction reprogrammed to CY30.

Capital Costs	**FY2030**	**Total Budgeted**
Design		$0.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$357,000.00	$357,000.00
Other		$0.00
Total	$357,000.00	$357,000.00

Funding Source	**FY2030**	**Total Budgeted**
Capital Projects Fund	$357,000.00	$357,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Other SSA Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Total	$357,000.00	$357,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-551502	$357,000.00
	$357,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Wheatland Township has jurisdiction over the south and east approaches of the intersection. Partnership with Wheatland Township for a 50/50 split of construction costs for this project will be pursued.
Project Manager	Matt Calpin
Asset Type	Traffic Controls
Impact on Operating Budget	This project will add annual traffic signal maintenance and operating costs estimated at $2,600 beginning in 2027 (City's anticipated proportionate share). City will be responsible for 50% of maintenance and 50% of electricity usage.

Centralized Traffic Management System

Project Number:	TC217	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$1,210,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$1,210,000.00		
		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 25 traffic signals to the signal system network in south Naperville. Design Engineering in CY25-27 and Construction/Construction Engineering in CY27-CY28 pending approval of schedule change for awarded federal Congestion Mitigation and Air Quality funding. Total estimated construction cost is about $2,500,000, and the City is responsible for 20%. NOTE: A portion of Design Engineering funds shifted to CY27

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design	$75,000.00		$75,000.00
Construction Engineering	$380,000.00	$5,000.00	$385,000.00
Land/Right-of-way			$0.00
Construction/Maintenance	$700,000.00	$50,000.00	$750,000.00
Other			$0.00
Total	$1,155,000.00	$55,000.00	$1,210,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Capital Projects Fund	$1,155,000.00	$55,000.00	$1,210,000.00
Motor Fuel Tax Fund (MFT)			$0.00
Road & Bridge Fund			$0.00
Water Utility Fund			$0.00
Electric Utility Fund			$0.00
Commuter Parking Fund			$0.00
Total	$1,155,000.00	$55,000.00	$1,210,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$460,000.00
250-120-30-118-000-0000-00000-00000-551502	$750,000.00
	$1,210,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Congestion Mitigation and Air Quality Funding (Federal) will 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	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$400,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$400,000.00		
		Teams:	Transportation & Engineering
		Timeline:	01/01/2022 to 12/31/2031

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 CY27 due to planned replacement of obsolete parking guidance system sensors in the Water Street parking deck.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction Engineering						$0.00
Land/Right-of-way						$0.00
Construction/Maintenance	$100,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$400,000.00
Other						$0.00
Total	$100,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$400,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Capital Projects Fund	$100,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$400,000.00
Motor Fuel Tax Fund (MFT)						$0.00
Road & Bridge Fund						$0.00
Water Utility Fund						$0.00
Electric Utility Fund						$0.00
Commuter Parking Fund						$0.00
Total	$100,000.00	$75,000.00	$75,000.00	$75,000.00	$75,000.00	$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	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.

Jefferson Avenue and Westridge Court/Target Driveway Traffic Signal Installation

Project Number:	TC226	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$570,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$570,000.00		
		Timeline:	05/01/2027 to 12/15/2028

Request description:

This project consists of the design and installation of a new traffic signal at the intersection of Jefferson Avenue and the Westridge Court/Target shopping center driveways.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design	$50,000.00		$50,000.00
Construction Engineering		$45,000.00	$45,000.00
Land/Right-of-way	$25,000.00		$25,000.00
Construction/Maintenance		$450,000.00	$450,000.00
Other			$0.00
Total	$75,000.00	$495,000.00	$570,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Capital Projects Fund	$75,000.00	$495,000.00	$570,000.00
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
Total	$75,000.00	$495,000.00	$570,000.00

Account Codes (Capital Costs):	
250-120-30-118-000-0000-00000-00000-531301	$95,000.00
250-120-30-118-000-0000-00000-00000-551503	$25,000.00
250-120-30-118-000-0000-00000-00000-551502	$450,000.00
	$570,000.00

Additional Information

Type of Project	Upgrade/Replacement
External Funding Sources	Brixmoor (Westridge Court) and Target Shopping Centers will contribute to the project through the SSA.
Project Manager	Andy Hynes
Asset Type	Traffic Controls
Impact on Operating Budget	The traffic signal will add approximately $6,000 in annual energy and maintenance costs.

Traffic Signal Communication Upgrades

Project Number:	TC227	**Department:**	TRANSP ENGINEER DEVELOPMENT
Total Budgeted Capital Costs:	$330,000.00	**Type:**	Transportation
Total Budgeted Funding Sources:	$330,000.00		
		Timeline:	01/01/2027 to 12/31/2027

Request description:

ATT is phasing out analog lines. This is our source of communication for half of our traffic signal system. This project will upgrade our communication to those traffic signals to ensure reliable connections that do not depend on analog lines. Design Engineering and Construction in FY27.

Capital Costs	**FY2027**	**Total Budgeted**
Design	$30,000.00	$30,000.00
Construction Engineering		$0.00
Land/Right-of-way		$0.00
Construction/Maintenance	$300,000.00	$300,000.00
Other		$0.00
Total	$330,000.00	$330,000.00

Funding Source	**FY2027**	**Total Budgeted**
Capital Projects Fund	$330,000.00	$330,000.00
Motor Fuel Tax Fund (MFT)		$0.00
Road & Bridge Fund		$0.00
Water Utility Fund		$0.00
Electric Utility Fund		$0.00
Commuter Parking Fund		$0.00
Total	$330,000.00	$330,000.00

Account Codes (Capital Costs):

250-120-30-118-000-0000-00000-00000-531301	$30,000.00
250-120-30-118-000-0000-00000-00000-551502	$300,000.00
	$330,000.00

Additional Information

Type of Project	Upgrade/Replacement
Project Manager	Michael Prousa
Asset Type	Traffic Controls
Impact on Operating Budget	There is no impact on the operating budget.

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

Project Number	Request Title	2027 Budget	2028 Estimate	2029 Estimate	2030 Estimate	2031 Estimate	Total
Water							
MB230	South Operations Center Facility Improvements	950,000	-	-	-	-	950,000
MB231	Springbrook Water Reclamation Center Facility Improvements	-	-	900,000	900,000	-	1,800,000
WU004	Water Distribution System - Rehabilitation / Replacement	90,000	484,000	84,000	85,000	85,000	828,000
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	25,000	25,000	25,000	25,000	25,000	125,000
WU010	Water Distribution System - Additions/Extensions	420,000	50,000	50,000	50,000	50,000	620,000
WU019	Water Metering Additions	80,000	80,000	100,000	100,000	100,000	460,000
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	-	4,950,000
WU033	SCADA Improvements & Upgrades (Waterworks)	150,000	150,000	150,000	150,000	150,000	750,000
WU037	Lead Service Replacements	339,380	-	-	-	-	339,380
WU038	Miscellaneous Waterworks Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
WU041	Fire Hydrant Replacement Program	150,000	175,000	175,000	175,000	175,000	850,000
WU042	Water Main Valve Replacement Program	350,000	350,000	350,000	350,000	350,000	1,750,000
WU043	Central Elevated Tank Rehabilitation	2,120,000	-	-	-	-	2,120,000
WU048	Southwest Waterworks Rehabilitation	1,620,000	1,410,000	-	-	-	3,030,000
WU049	West Southwest Waterworks Rehabilitation	5,000	1,500,000	1,250,000	-	-	2,755,000
WU051	Northwest Waterworks Improvements	1,500,000	-	-	-	-	1,500,000
WU052	Water main Lining Program	500,000	520,000	540,800	562,432	560,000	2,683,232
WU053	Pressure Adjusting System (PAS) 15H Improvements	4,000	1,300,000	1,000,000	-	-	2,304,000
WU054	Booster Station Improvements	-	-	500,000	500,000	-	1,000,000
WU055	Pressure Adjusting System (PAS) 15C Improvements/SEWW Generator Replacement	-	4,500	2,000,000	1,585,000	-	3,589,500
WU057	Southeast Waterworks Improvements	-	2,400,000	2,400,000	-	-	4,800,000
WU061	Elevated Tank and Reservoir Coating - South Elevated Tank	500,000	2,500,000	-	-	-	3,000,000
WU063	Elevated Tank and Water Reservoir Coating - Southwest Elevated Tank	-	-	2,500,000	-	-	2,500,000
WU064	Elevated Tank and Water Reservoir Coating - West Elevated Tank	2,000,000	-	-	-	-	2,000,000
WU065	Water System Pressure Monitoring and Leak Detection System Common Zone Phase 1	-	100,000	-	-	-	100,000
WU066	Water System Pressure Monitoring and Leak Detection System Common Zone Phase 2	-	-	-	100,000	100,000	200,000
WU067	Water System Pressure Monitoring and Leak Detection System East High Pressure Zone/Common Zones	-	-	100,000	-	-	100,000
WU068	Water System Pressure Monitoring and Leak Detection System High Oaks Pressure Zone/Common Zones	100,000	-	-	-	-	100,000
WU070	Water Facility Generator Replacement - South Waterworks	400,000	400,000	-	-	-	800,000
WU071	Water Facility Generator Replacement - Southwest Waterworks	100,000	-	-	-	-	100,000
WU072	Water Facility Under Drain System Rehabilitation - Southeast Waterworks	150,000	-	-	-	-	150,000
WU073	Water Facility Under Drain System Rehabilitation - West Southwest Waterworks	300,000	250,000	-	-	-	550,000
WU074	Water Facility Under Drain System Rehabilitation South Waterworks	-	300,000	250,000	-	-	550,000
WU403	Ogden and Washington Watermain Improvements	200,000	-	-	-	-	200,000
WU404	Lawnmeadow Watermain Improvements	3,958,406	79,168	-	-	-	4,037,574
WU405	Maplebrook Phase 1 Watermain Improvements	202,174	5,357,599	107,152	-	-	5,666,925
WU406	Cress Creek Phase 1 Watermain Improvements	6,389,220	127,784	-	-	-	6,517,004
WU408	Ogden Avenue Watermain Improvements	5,017,195	97,991	-	-	-	5,115,186
WU409	Maplebrook Phase 2 Watermain Improvements	55,086	-	-	-	-	55,086
WU410	Saybrook Phase 3 Watermain Improvements	77,993	-	-	-	-	77,993
WU411	Bay Colony Watermain Improvements	6,156,258	123,125	-	-	-	6,279,383
WU412	Kings Terrace Watermain Improvements	125,258	-	-	-	-	125,258
WU414	Bauer Road Watermain Improvements	208,847	5,534,438	110,688	-	-	5,853,973
WU415	Pembroke Greens Watermain Improvements	-	-	-	-	-	-
WU416	Maplebrook Unit 2 Watermain Improvements	233,463	6,186,767	123,735	-	-	6,543,965
WU417	Olympic Terrace Watermain Improvements	5,815,649	116,313	-	-	-	5,931,962
WU419	Longwood Water Main Improvements	-	-	-	-	421,515	421,515
WU420	Creekside Manor Water Main Improvements	-	-	281,660	7,463,991	149,280	7,894,931
WU421	Royal St. George Water Main Improvements	188,401	4,992,638	99,853	-	-	5,280,892
WU422	Huntington Water Main Improvements	-	468,216	12,407,722	248,154	-	13,124,092
WU423	Moser Highlands Water Main Improvements	-	-	326,658	8,656,440	173,129	9,156,227
WU425	Odyssey West Water Main Improvements	19,724	-	-	-	-	19,724
WU426	Ogden Avenue Phase 3 Watermain Improvements	-	-	167,411	4,436,380	2,931,480	7,535,271
WU427	West Highlands Phase 2 Watermain Improvements	-	-	365,749	9,692,356	-	10,058,105
WU428	West Highlands Phase 1 Watermain Improvements	-	303,796	8,050,599	161,012	-	8,515,407
WU429	Elevated Tank and Water Reservoir Coating DET	-	-	-	650,000	-	650,000
WU430	Central Elevated Tank Rehabilitation Phase 2	935,000	-	-	-	-	935,000
WU431	Northwest Pump Station (NWPS) Wet Well Rehabilitation	600,000	-	-	-	-	600,000
WU432	Historic District Water Main Improvements	-	-	-	454,024	12,031,637	12,485,661
WU433	Chantecleer Lakes Water Main Improvements	-	-	-	188,421	4,993,160	5,181,581
WU434	West Highlands Phase 3 Water Main Improvements	-	-	-	560,182	14,844,831	15,405,013
WU435	Water Facility Generator Replacement NWWW	-	-	-	400,000	400,000	800,000

Exhibit 2
2027-2031 Capital Improvment Program
Project Lisiting by Department

WU436	Water Reservoir Rehabilitation	-	-	-	500,000	500,000	1,000,000
WU437	Water System Control Valve Replacements\Upgrades	300,000	300,000	100,000	100,000	100,000	900,000
WU438	Water Facility Building Improvements	200,000	200,000	200,000	200,000	200,000	1,000,000
WU439	Water Facility Switch Gear\MCC Replacement\Major Electrical Components	200,000	200,000	200,000	200,000	200,000	1,000,000
WW001	South-Central Interceptor Bank Stabilization T06 - Phase 3	50,000	-	-	-	-	50,000
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	400,000	450,000	500,000	500,000	2,540,000
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	200,000	200,000	200,000	920,000
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	-	200,000
WW041	SWRC - Facility Replacements (non-treatment)	250,000	350,000	250,000	350,000	250,000	1,450,000
WW044	SWRC - Miscellaneous Process-related Replacements/Upgrades	125,000	255,000	210,000	300,000	450,000	1,340,000
WW045	SWRC - South Plant Capacity Upgrades & Improvements	23,477,274	10,512,250	-	-	-	33,989,524
WW047	Springbrook Interceptor (T01) Rehabilitation - Dragon Lake Phase 1	2,120,000	42,400	-	-	-	2,162,400
WW048	SWRC - South Plant RAS/Grit Improvements	688,045	-	-	-	-	688,045
WW050	SWRC - Cloth Media Disc Filter Facilities	1,900,000	11,900,000	11,900,000	11,900,000	-	37,600,000
WW053	Northwest Wastewater Pump Station Improvements/Upgrades	250,000	-	-	-	-	250,000
WW057	SWRC - Nutrient Removal Upgrades & North Plant Aeration Improvements	8,000,000	21,675,000	21,675,000	21,675,000	2,500,000	75,525,000
WW061	Bonnema Woods Wastewater Pump Station Improvements/Upgrades	250,000	-	-	-	-	250,000
WW062	Country Lakes Wastewater Pump Station Improvements/Upgrades	770,000	755,000	-	-	-	1,525,000
WW063	The Meadows & Baileywood Small-Diameter Sanitary Sewer Main Lining	-	1,000,000	-	-	-	1,000,000
WW064	West Highlands Pump Station Improvements/Upgrades	4,000	1,000,000	-	-	-	1,004,000
WW065	North Pump Station Rehabilitation	4,000	2,500,000	100,000	-	-	2,604,000
WW067	Century Hill Lift Station	4,000	1,000,000	-	-	-	1,004,000
WW068	East Highlands Sewer Main Replacement	4,250,000	4,250,000	-	-	-	8,500,000
WW070	Springbrook Interceptor (T01) Rehabilitation - Phase 2 (Dragon Lake)	3,770,000	2,120,000	116,600	-	-	6,006,600
WW071	Springbrook Interceptor (T01) Rehabilitation - Phase 3 (Countryside/The Fields)	-	-	5,500,000	-	-	5,500,000
WW072	Springbrook Interceptor (T01) Rehabilitation - Phase 4 (Springbrook Crossing)	-	-	-	5,500,000	-	5,500,000
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
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	150,000	1,000,000	-	-	-	1,150,000
WW080	Sanitary Lift Station Force Main Rehabilitation - Riverwoods	8,000	1,000,000	-	-	-	1,008,000
WW081	Sanitary Lift Station Force Main Rehabilitation - SOC North	-	8,000	1,000,000	-	-	1,008,000
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
WW085	Water Facility Generator Replacement - South Operations Center	975,000	-	-	-	-	975,000
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	1,000,000	2,004,000
WW088	Longwood Sanitary Sewer Replacement	-	-	24,000	750,000	750,000	1,524,000
WW089	Sanitary Sewer Lateral Lining & Vac-A-Tee Installation Downtown/College Area (C05/C06) Phase 1	-	-	-	2,500,000	2,500,000	5,000,000
WW090	South Interceptor (T02) Rehabilitation Phase 1	-	-	-	1	6,500,000	6,500,001
WW091	Small-Diameter Sewer Main Lining Old Saw Mill (S13)	-	-	-	1,000,000	1,200,000	2,200,000
WW092	Sanitary Lift Station Force Main Rehabilitation Royce Road	1,080,000	-	-	-	-	1,080,000
WW093	Water Facility Generator Replacement NWPS	-	4,000	400,000	450,000	-	854,000
Water Total		**97,745,373**	**101,527,985**	**81,555,627**	**87,728,393**	**61,250,032**	**429,807,410**

South Operations Center Facility Improvements

Project Number:	MB230	**Department:**	WATER
Total Budgeted Capital Costs:	$950,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$950,000.00		
		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	**FY2027**	**Total Budgeted**
Design	$950,000.00	$950,000.00
Land/Right-of-way		$0.00
Construction/Maintenance		$0.00
Other		$0.00
Construction/Maintenance 2		$0.00
Construction/Maintenance 3		$0.00
Total	$950,000.00	$950,000.00

Funding Source	**FY2027**	**Total Budgeted**
Bond Fund		$0.00
Capital Projects Fund		$0.00
Commuter Parking Fund		$0.00
Electric Utility Fund		$0.00
Water Utility Fund	$950,000.00	$950,000.00
Downtown Parking Fund		$0.00
Naper Settlement Fund		$0.00
Library Capital Reserve Fund		$0.00
American Rescue Fund		$0.00
Total	$950,000.00	$950,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551500	$950,000.00
	$950,000.00

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 Budgeted Capital Costs:	$1,800,000.00	**Type:**	Buildings & Facilities
Total Budgeted Funding Sources:	$1,800,000.00		
		Timeline:	01/01/2029 to 12/31/2030

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	**FY2029**	**FY2030**	**Total Budgeted**
Design	$900,000.00	$900,000.00	$1,800,000.00
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	$1,800,000.00

Funding Source	**FY2029**	**FY2030**	**Total Budgeted**
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	$1,800,000.00
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	$1,800,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551500	$1,800,000.00
	$1,800,000.00

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 Budgeted Capital Costs:	$828,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$828,000.00		
		Timeline:	01/01/2027 to 12/31/2031

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. Jefferson Ave, redundant water main will be removed in 2028.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$90,000.00	$484,000.00	$84,000.00	$85,000.00	$85,000.00	$828,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$90,000.00	$484,000.00	$84,000.00	$85,000.00	$85,000.00	$828,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$90,000.00	$484,000.00	$84,000.00	$85,000.00	$85,000.00	$828,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$90,000.00	$484,000.00	$84,000.00	$85,000.00	$85,000.00	$828,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$828,000.00
	$828,000.00

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 Budgeted Capital Costs:	$125,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$125,000.00		
		Timeline:	01/01/2027 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**Department:**	WATER
Total Budgeted Capital Costs:	$125,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$125,000.00		
		Timeline:	01/01/2026 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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 Distribution System - Additions/Extensions

Project Number:	WU010	**Department:**	WATER
Total Budgeted Capital Costs:	$620,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$620,000.00		
		Timeline:	01/01/2027 to 12/31/2031

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. Currently work on Lisson Road, and Oswego Sanitary sewer are slated in 2027

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$420,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$620,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$420,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$620,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$420,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$620,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$420,000.00	$50,000.00	$50,000.00	$50,000.00	$50,000.00	$620,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$620,000.00
	$620,000.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$460,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$460,000.00		
		Timeline:	01/01/2027 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$80,000.00	$80,000.00	$100,000.00	$100,000.00	$100,000.00	$460,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$80,000.00	$80,000.00	$100,000.00	$100,000.00	$100,000.00	$460,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$80,000.00	$80,000.00	$100,000.00	$100,000.00	$100,000.00	$460,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$80,000.00	$80,000.00	$100,000.00	$100,000.00	$100,000.00	$460,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$460,000.00
	$460,000.00

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 Budgeted Capital Costs:	$4,250,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$4,250,000.00		
		Timeline:	01/01/2027 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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**Department:**	WATER
Total Budgeted Capital Costs:	$4,950,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$4,950,000.00		
		Timeline:	01/01/2027 to 12/31/2031

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, well #19 in 2028, and Well #21 in 2030.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$1,650,000.00	$1,650,000.00	$0.00	$1,650,000.00	$0.00	$4,950,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$1,650,000.00	$1,650,000.00	$0.00	$1,650,000.00	$0.00	$4,950,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$1,650,000.00	$1,650,000.00	$0.00	$1,650,000.00	$0.00	$4,950,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$1,650,000.00	$1,650,000.00	$0.00	$1,650,000.00	$0.00	$4,950,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$4,950,000.00
	$4,950,000.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$750,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$750,000.00		
		Timeline:	01/01/2027 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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

Lead Service Replacements

Project Number:	WU037	**Department:**	WATER
Total Budgeted Capital Costs:	$339,380.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$339,380.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$339,380.00	$339,380.00
Construction Engineering		$0.00
Other		$0.00
Total	$339,380.00	$339,380.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$339,380.00	$339,380.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$339,380.00	$339,380.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$339,380.00
	$339,380.00

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/	Distribution
Impact on Operating Budget	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 Budgeted Capital Costs:	$1,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,000,000.00		
		Timeline:	01/01/2027 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**Department:**	WATER
Total Budgeted Capital Costs:	$850,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$850,000.00		
		Timeline:	01/01/2027 to 12/31/2031

Request description:

This project provides for the replacement of approximately 480 Waterous W59 fire hydrants located throughout the City's water distribution system. Other fire hydrants will be replaced with this project on an as-needed basis.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$150,000.00	$175,000.00	$175,000.00	$175,000.00	$175,000.00	$850,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$150,000.00	$175,000.00	$175,000.00	$175,000.00	$175,000.00	$850,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$150,000.00	$175,000.00	$175,000.00	$175,000.00	$175,000.00	$850,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$150,000.00	$175,000.00	$175,000.00	$175,000.00	$175,000.00	$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

Water Main Valve Replacement Program

Project Number:	WU042	**Department:**	WATER
Total Budgeted Capital Costs:	$1,750,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,750,000.00		
		Timeline:	01/01/2027 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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 Budgeted Capital Costs:	$2,120,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,120,000.00		
		Timeline:	01/01/2023 to 12/31/2027

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	**FY2027**	**Total Budgeted**
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	**FY2027**	**Total Budgeted**
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	Jason Xi
External Funding Sources	None.
Project Location/	Distribution
Impact on Operating Budget	N/A

Southwest Waterworks Rehabilitation

Project Number:	WU048	**Department:**	WATER
Total Budgeted Capital Costs:	$3,030,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$3,030,000.00		
		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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$1,560,000.00	$1,380,000.00	$2,940,000.00
Construction Engineering	$60,000.00	$30,000.00	$90,000.00
Other			$0.00
Total	$1,620,000.00	$1,410,000.00	$3,030,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$1,620,000.00	$1,410,000.00	$3,030,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$1,620,000.00	$1,410,000.00	$3,030,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,940,000.00
140-210-41-115-000-0000-00000-00000-531301	$90,000.00
	$3,030,000.00

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 Budgeted Capital Costs:	$2,755,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,755,000.00		
		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 Budgeted**
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 Budgeted**
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 Budgeted Capital Costs:	$1,500,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,500,000.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$1,500,000.00	$1,500,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$1,500,000.00	$1,500,000.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$1,500,000.00	$1,500,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,500,000.00	$1,500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,500,000.00
	$1,500,000.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$2,683,232.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,683,232.00		
		Timeline:	01/01/2026 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$500,000.00	$520,000.00	$540,800.00	$562,432.00	$560,000.00	$2,683,232.00
Construction Engineering						$0.00
Other						$0.00
Total	$500,000.00	$520,000.00	$540,800.00	$562,432.00	$560,000.00	$2,683,232.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$500,000.00	$520,000.00	$540,800.00	$562,432.00	$560,000.00	$2,683,232.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$500,000.00	$520,000.00	$540,800.00	$562,432.00	$560,000.00	$2,683,232.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,683,232.00
	$2,683,232.00

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 Budgeted Capital Costs:	$2,304,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,304,000.00		
		Timeline:	01/01/2027 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) 15H.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$4,000.00			$4,000.00
Construction/Maintenance		$1,300,000.00	$1,000,000.00	$2,300,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$4,000.00	$1,300,000.00	$1,000,000.00	$2,304,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$4,000.00	$1,300,000.00	$1,000,000.00	$2,304,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$4,000.00	$1,300,000.00	$1,000,000.00	$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 Budgeted Capital Costs:	$1,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,000,000.00		
		Timeline:	01/01/2029 to 12/31/2030

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 (2029) and the Naper and Hobson Booster Station (2030).

Capital Costs	**FY2029**	**FY2030**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$500,000.00	$500,000.00	$1,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$500,000.00	$500,000.00	$1,000,000.00

Funding Source	**FY2029**	**FY2030**	**Total Budgeted**
Water Utility Fund	$500,000.00	$500,000.00	$1,000,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$500,000.00	$500,000.00	$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/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 Budgeted Capital Costs:	$3,589,500.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$3,589,500.00		
		Timeline:	01/01/2028 to 12/31/2030

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**	**FY2030**	**Total Budgeted**
Design	$4,500.00			$4,500.00
Construction/Maintenance		$2,000,000.00	$1,585,000.00	$3,585,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$4,500.00	$2,000,000.00	$1,585,000.00	$3,589,500.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Water Utility Fund	$4,500.00	$2,000,000.00	$1,585,000.00	$3,589,500.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$4,500.00	$2,000,000.00	$1,585,000.00	$3,589,500.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$4,500.00
240-210-41-115-000-0000-00000-00000-551502	$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

Southeast Waterworks Improvements

Project Number:	WU057	**Department:**	WATER
Total Budgeted Capital Costs:	$4,800,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$4,800,000.00		
		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 Southeast Waterworks.

Capital Costs	**FY2028**	**FY2029**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$2,400,000.00	$2,400,000.00	$4,800,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$2,400,000.00	$2,400,000.00	$4,800,000.00

Funding Source	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$2,400,000.00	$2,400,000.00	$4,800,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$2,400,000.00	$2,400,000.00	$4,800,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$4,800,000.00
	$4,800,000.00

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 Budgeted Capital Costs:	$3,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$3,000,000.00		
		Timeline:	01/01/2027 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 2027 followed by elevated tank work in 2028.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$500,000.00	$2,500,000.00	$3,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$500,000.00	$2,500,000.00	$3,000,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$500,000.00	$2,500,000.00	$3,000,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$500,000.00	$2,500,000.00	$3,000,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$3,000,000.00
	$3,000,000.00

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 - Southwest Elevated Tank

Project Number:	WU063	**Department:**	WATER
Total Budgeted Capital Costs:	$2,500,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,500,000.00		
		Timeline:	01/01/2029 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	**FY2029**	**Total Budgeted**
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	**FY2029**	**Total Budgeted**
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 - West Elevated Tank

Project Number:	WU064		**Department:**	WATER	
Total Budgeted Capital Costs:	$2,000,000.00		**Type:**	Water & Wastewater Utility	
Total Budgeted Funding Sources:	$2,000,000.00				
			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 Budgeted**
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 Budgeted**
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	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 Budgeted Capital Costs:	$100,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$100,000.00		
		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 Budgeted**
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	**FY2028**	**Total Budgeted**
Water Utility Fund	$100,000.00	$100,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$100,000.00	$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	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 Budgeted Capital Costs:	$200,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$200,000.00		
		Timeline:	01/01/2030 to 12/31/2031

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**	**FY2031**	**Total Budgeted**
Design	$0.00	$100,000.00	$100,000.00	$200,000.00
Construction/Maintenance				$0.00
Construction Engineering				$0.00
Other				$0.00
Total	$0.00	$100,000.00	$100,000.00	$200,000.00

Funding Source	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$0.00	$100,000.00	$100,000.00	$200,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$0.00	$100,000.00	$100,000.00	$200,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$200,000.00
	$200,000.00

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 Budgeted Capital Costs:	$100,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$100,000.00		
		Timeline:	01/01/2029 to 12/31/2029

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	**FY2029**	**Total Budgeted**
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	**FY2029**	**Total Budgeted**
Water Utility Fund	$100,000.00	$100,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$100,000.00	$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	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 Budgeted Capital Costs:	$100,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$100,000.00		
		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 Budgeted**
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 Budgeted**
Water Utility Fund	$100,000.00	$100,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$100,000.00	$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	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 Budgeted Capital Costs:	$800,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$800,000.00		
		Timeline:	01/01/2027 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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$400,000.00	$400,000.00	$800,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$400,000.00	$400,000.00	$800,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$400,000.00	$400,000.00	$800,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$400,000.00	$400,000.00	$800,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$800,000.00
	$800,000.00

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 Budgeted Capital Costs:	$100,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$100,000.00		
		Timeline:	01/01/2025 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	**FY2027**	**Total Budgeted**
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 Budgeted**
Water Utility Fund	$100,000.00	$100,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$100,000.00	$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	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 Budgeted Capital Costs:	$150,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$150,000.00		
		Timeline:	01/01/2026 to 12/31/2027

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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$150,000.00	$150,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$150,000.00	$150,000.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$150,000.00	$150,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$150,000.00	$150,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$150,000.00
	$150,000.00

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 Budgeted Capital Costs:	$550,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$550,000.00		
		Timeline:	01/01/2027 to 12/31/2028

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**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$300,000.00	$250,000.00	$550,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$300,000.00	$250,000.00	$550,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$300,000.00	$250,000.00	$550,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$300,000.00	$250,000.00	$550,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$550,000.00
	$550,000.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$550,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$550,000.00		
		Timeline:	01/01/2028 to 12/31/2029

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**	**FY2029**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$300,000.00	$250,000.00	$550,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$300,000.00	$250,000.00	$550,000.00

Funding Source	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$300,000.00	$250,000.00	$550,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$300,000.00	$250,000.00	$550,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$550,000.00
	$550,000.00

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 Budgeted Capital Costs:	$200,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$200,000.00		
		Timeline:	01/01/2024 to 12/31/2027

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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$100,000.00	$100,000.00
Construction Engineering	$100,000.00	$100,000.00
Other		$0.00
Total	$200,000.00	$200,000.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$200,000.00	$200,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$200,000.00	$200,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$100,000.00
140-210-41-115-000-0000-00000-00000-531301	$100,000.00
	$200,000.00

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 Budgeted Capital Costs:	$4,037,574.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$4,037,574.00		
		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 Budgeted**
Design			$0.00
Construction/Maintenance	$3,734,345.00	$74,687.00	$3,809,032.00
Construction Engineering	$224,061.00	$4,481.00	$228,542.00
Other			$0.00
Total	$3,958,406.00	$79,168.00	$4,037,574.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$3,958,406.00	$79,168.00	$4,037,574.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$3,958,406.00	$79,168.00	$4,037,574.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$3,809,032.00
140-210-41-115-000-0000-00000-00000-531301	$228,542.00
	$4,037,574.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$5,666,925.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,666,925.00		
		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 Budgeted**
Design	$202,174.00			$202,174.00
Construction/Maintenance		$5,054,339.00	$101,087.00	$5,155,426.00
Construction Engineering		$303,260.00	$6,065.00	$309,325.00
Other				$0.00
Total	$202,174.00	$5,357,599.00	$107,152.00	$5,666,925.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$202,174.00	$5,357,599.00	$107,152.00	$5,666,925.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$202,174.00	$5,357,599.00	$107,152.00	$5,666,925.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$511,499.00
140-210-41-115-000-0000-00000-00000-551502	$5,155,426.00
	$5,666,925.00

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 Budgeted Capital Costs:	$6,517,004.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$6,517,004.00		
		Timeline:	01/01/2027 to 12/31/2028

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**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$6,027,566.00	$120,551.00	$6,148,117.00
Construction Engineering	$361,654.00	$7,233.00	$368,887.00
Other			$0.00
Total	$6,389,220.00	$127,784.00	$6,517,004.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$6,389,220.00	$127,784.00	$6,517,004.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$6,389,220.00	$127,784.00	$6,517,004.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$6,148,117.00
140-210-41-115-000-0000-00000-00000-531301	$368,887.00
	$6,517,004.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$5,115,186.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,115,186.00		
		Timeline:	01/01/2025 to 12/31/2028

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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$4,622,195.00	$92,444.00	$4,714,639.00
Construction Engineering	$395,000.00	$5,547.00	$400,547.00
Other			$0.00
Total	$5,017,195.00	$97,991.00	$5,115,186.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$5,017,195.00	$97,991.00	$5,115,186.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$5,017,195.00	$97,991.00	$5,115,186.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$4,714,639.00
140-210-41-115-000-0000-00000-00000-531301	$400,547.00
	$5,115,186.00

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 Budgeted Capital Costs:	$55,086.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$55,086.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$51,968.00	$51,968.00
Construction Engineering	$3,118.00	$3,118.00
Other		$0.00
Total	$55,086.00	$55,086.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$55,086.00	$55,086.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$55,086.00	$55,086.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$51,968.00
140-210-41-115-000-0000-00000-00000-531301	$3,118.00
	$55,086.00

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 Budgeted Capital Costs:	$77,993.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$77,993.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$73,578.00	$73,578.00
Construction Engineering	$4,415.00	$4,415.00
Other		$0.00
Total	$77,993.00	$77,993.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$77,993.00	$77,993.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$77,993.00	$77,993.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$73,578.00
240-210-41-115-000-0000-00000-00000-551502	$4,415.00
	$77,993.00

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 Budgeted Capital Costs:	$6,279,383.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$6,279,383.00		
		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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$5,807,791.00	$116,156.00	$5,923,947.00
Construction Engineering	$348,467.00	$6,969.00	$355,436.00
Other			$0.00
Total	$6,156,258.00	$123,125.00	$6,279,383.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$6,156,258.00	$123,125.00	$6,279,383.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$6,156,258.00	$123,125.00	$6,279,383.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$5,923,947.00
140-210-41-115-000-0000-00000-00000-531301	$355,436.00
	$6,279,383.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$125,258.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$125,258.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$118,168.00	$118,168.00
Construction Engineering	$7,090.00	$7,090.00
Other		$0.00
Total	$125,258.00	$125,258.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$125,258.00	$125,258.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$125,258.00	$125,258.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$118,168.00
140-210-41-115-000-0000-00000-00000-531301	$7,090.00
	$125,258.00

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

Bauer Road Watermain Improvements

Project Number:	WU414	**Department:**	WATER
Total Budgeted Capital Costs:	$5,853,973.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,853,973.00		
		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 Budgeted**
Design	$208,847.00			$208,847.00
Construction/Maintenance		$5,221,168.00	$104,423.00	$5,325,591.00
Construction Engineering		$313,270.00	$6,265.00	$319,535.00
Other				$0.00
Total	$208,847.00	$5,534,438.00	$110,688.00	$5,853,973.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$208,847.00	$5,534,438.00	$110,688.00	$5,853,973.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$208,847.00	$5,534,438.00	$110,688.00	$5,853,973.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$528,382.00
140-210-41-115-000-0000-00000-00000-551502	$5,325,591.00
	$5,853,973.00

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 Budgeted Capital Costs:	$6,543,965.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$6,543,965.00		
		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 Budgeted**
Design	$233,463.00			$233,463.00
Construction/Maintenance		$5,836,573.00	$116,731.00	$5,953,304.00
Construction Engineering		$350,194.00	$7,004.00	$357,198.00
Other				$0.00
Total	$233,463.00	$6,186,767.00	$123,735.00	$6,543,965.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$233,463.00	$6,186,767.00	$123,735.00	$6,543,965.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$233,463.00	$6,186,767.00	$123,735.00	$6,543,965.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$590,661.00
140-210-41-115-000-0000-00000-00000-551502	$5,953,304.00
	$6,543,965.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$5,931,962.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,931,962.00		
		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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$5,486,461.00	$109,729.00	$5,596,190.00
Construction Engineering	$329,188.00	$6,584.00	$335,772.00
Other			$0.00
Total	$5,815,649.00	$116,313.00	$5,931,962.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$5,815,649.00	$116,313.00	$5,931,962.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$5,815,649.00	$116,313.00	$5,931,962.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$5,596,190.00
140-210-41-115-000-0000-00000-00000-531301	$335,772.00
	$5,931,962.00

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

Longwood Water Main Improvements

Project Number:	WU419	**Department:**	WATER
Total Budgeted Capital Costs:	$421,515.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$421,515.00		
		Timeline:	01/01/2031 to 12/31/2031

Request description:

This project will replace water mains on the following streets: Argyll (Stewart to Scots), Claymore (Stewart to Glenoban), Glenoban (North Limit to N09VA087), Scots (Argyll to Paxton), and Paxton (N09VA081 to N09VA089). 6" water mains will be upsized to 8". All other locations will be replaced with 8" water main. The total length of water main to be replaced with this project is 1.68 miles.

Capital Costs	**FY2028**	**FY2031**	**Total Budgeted**
Design		$421,515.00	$421,515.00
Construction/Maintenance			$0.00
Construction Engineering	$0.00		$0.00
Other			$0.00
Total	$0.00	$421,515.00	$421,515.00

Funding Source	**FY2028**	**FY2031**	**Total Budgeted**
Water Utility Fund	$0.00	$421,515.00	$421,515.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$0.00	$421,515.00	$421,515.00

Account Codes (Capital Costs):

240-210-41-115-000-0000-00000-00000-551502	$421,515.00
	$421,515.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Joshua Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Creekside Manor Water Main Improvements

Project Number:	WU420	**Department:**	WATER
Total Budgeted Capital Costs:	$7,894,931.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$7,894,931.00		
		Timeline:	01/01/2029 to 12/31/2031

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**	**FY2031**	**Total Budgeted**
Design		$281,660.00			$281,660.00
Construction/Maintenance	$0.00		$7,041,501.00	$140,830.00	$7,182,331.00
Construction Engineering			$422,490.00	$8,450.00	$430,940.00
Other					$0.00
Total	$0.00	$281,660.00	$7,463,991.00	$149,280.00	$7,894,931.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$0.00	$281,660.00	$7,463,991.00	$149,280.00	$7,894,931.00
Phosphorus Fund					$0.00
American Rescue Fund					$0.00
Electric Utility Fund					$0.00
Total	$0.00	$281,660.00	$7,463,991.00	$149,280.00	$7,894,931.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$712,600.00
140-210-41-115-000-0000-00000-00000-551502	$7,182,331.00
	$7,894,931.00

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 Budgeted Capital Costs:	$5,280,892.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,280,892.00		
		Timeline:	01/01/2027 to 12/31/2029

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	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$188,401.00			$188,401.00
Construction/Maintenance		$4,710,036.00	$94,201.00	$4,804,237.00
Construction Engineering		$282,602.00	$5,652.00	$288,254.00
Other				$0.00
Total	$188,401.00	$4,992,638.00	$99,853.00	$5,280,892.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$188,401.00	$4,992,638.00	$99,853.00	$5,280,892.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$188,401.00	$4,992,638.00	$99,853.00	$5,280,892.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$476,655.00
140-210-41-115-000-0000-00000-00000-551502	$4,804,237.00
	$5,280,892.00

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 Budgeted Capital Costs:	$13,124,092.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$13,124,092.00		
		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 Budgeted**
Design	$468,216.00			$468,216.00
Construction/Maintenance		$11,705,398.00	$234,108.00	$11,939,506.00
Construction Engineering		$702,324.00	$14,046.00	$716,370.00
Other				$0.00
Total	$468,216.00	$12,407,722.00	$248,154.00	$13,124,092.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Water Utility Fund	$468,216.00	$12,407,722.00	$248,154.00	$13,124,092.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$468,216.00	$12,407,722.00	$248,154.00	$13,124,092.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$1,184,586.00
140-210-41-115-000-0000-00000-00000-551502	$11,939,506.00
	$13,124,092.00

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 Budgeted Capital Costs:	$9,156,227.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$9,156,227.00		
		Timeline:	01/01/2029 to 12/31/2031

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**	**FY2031**	**Total Budgeted**
Design	$326,658.00			$326,658.00
Construction/Maintenance		$8,166,453.00	$163,329.00	$8,329,782.00
Construction Engineering		$489,987.00	$9,800.00	$499,787.00
Other				$0.00
Total	$326,658.00	$8,656,440.00	$173,129.00	$9,156,227.00

Funding Source	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$326,658.00	$8,656,440.00	$173,129.00	$9,156,227.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$326,658.00	$8,656,440.00	$173,129.00	$9,156,227.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$826,445.00
140-210-41-115-000-0000-00000-00000-551502	$8,329,782.00
	$9,156,227.00

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 Budgeted Capital Costs:	$19,724.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$19,724.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$18,608.00	$18,608.00
Construction Engineering	$1,116.00	$1,116.00
Other		$0.00
Total	$19,724.00	$19,724.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$19,724.00	$19,724.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$19,724.00	$19,724.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$18,608.00
140-210-41-115-000-0000-00000-00000-531301	$1,116.00
	$19,724.00

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 Budgeted Capital Costs:	$7,535,271.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$7,535,271.00		
		Timeline:	01/01/2029 to 12/31/2031

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**	**FY2031**	**Total Budgeted**
Design	$167,411.00			$167,411.00
Construction/Maintenance		$4,185,264.00	$2,765,547.00	$6,950,811.00
Construction Engineering		$251,116.00	$165,933.00	$417,049.00
Other				$0.00
Total	$167,411.00	$4,436,380.00	$2,931,480.00	$7,535,271.00

Funding Source	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$167,411.00	$4,436,380.00	$2,931,480.00	$7,535,271.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$167,411.00	$4,436,380.00	$2,931,480.00	$7,535,271.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$584,460.00
140-210-41-115-000-0000-00000-00000-551502	$6,950,811.00
	$7,535,271.00

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 Budgeted Capital Costs:	$10,058,105.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$10,058,105.00		
		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 Budgeted**
Design	$365,749.00		$365,749.00
Construction/Maintenance		$9,143,732.00	$9,143,732.00
Construction Engineering		$548,624.00	$548,624.00
Other			$0.00
Total	$365,749.00	$9,692,356.00	$10,058,105.00

Funding Source	**FY2029**	**FY2030**	**Total Budgeted**
Water Utility Fund	$365,749.00	$9,692,356.00	$10,058,105.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$365,749.00	$9,692,356.00	$10,058,105.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$914,373.00
140-210-41-115-000-0000-00000-00000-551502	$9,143,732.00
	$10,058,105.00

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 Budgeted Capital Costs:	$8,515,407.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$8,515,407.00		
		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 Budgeted**
Design	$303,796.00			$303,796.00
Construction/Maintenance		$7,594,905.00	$151,898.00	$7,746,803.00
Construction Engineering		$455,694.00	$9,114.00	$464,808.00
Other				$0.00
Total	$303,796.00	$8,050,599.00	$161,012.00	$8,515,407.00

Funding Source	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Water Utility Fund	$303,796.00	$8,050,599.00	$161,012.00	$8,515,407.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$303,796.00	$8,050,599.00	$161,012.00	$8,515,407.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$768,604.00
140-210-41-115-000-0000-00000-00000-551502	$7,746,803.00
	$8,515,407.00

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 Budgeted Capital Costs:	$650,000.00		**Type:**	Water & Wastewater Utility	
Total Budgeted Funding Sources:	$650,000.00				
			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 Budgeted**
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 Budgeted**
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 Budgeted Capital Costs:	$935,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$935,000.00		
		Timeline:	01/01/2027 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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$900,000.00	$900,000.00
Construction Engineering	$35,000.00	$35,000.00
Other		$0.00
Total	$935,000.00	$935,000.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$935,000.00	$935,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$935,000.00	$935,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$900,000.00
140-210-41-115-000-0000-00000-00000-531301	$35,000.00
	$935,000.00

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

Northwest Pump Station (NWPS) Wet Well Rehabilitation

Project Number:	WU431	**Department:**	WATER
Total Budgeted Capital Costs:	$600,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$600,000.00		
		Timeline:	01/01/2027 to 12/31/2027

Request description:

The wet well at the Northwest Pump Station has suffered extensive hydrogen sulfide corrosion that has compromised the concrete wet well. This project will rehabilitate the concrete wet well at NWPS.

Capital Costs	**FY2027**	**Total Budgeted**
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	**FY2027**	**Total Budgeted**
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	Maintenance
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Historic District Water Main Improvements

Project Number:	WU432	**Department:**	WATER
Total Budgeted Capital Costs:	$12,485,661.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$12,485,661.00		
		Timeline:	01/01/2030 to 12/31/2032

Request description:

This project will replace water mains on the following streets: 4th Ave (Center to Ellsworth), Center St (Benton to 4th), Ellsworth St (Jefferson to North), Brainard St (Jefferson to North), Loomis St (Benton to North), Sleight St (Chicago to North), Wright St (Chicago to Franklin), North Ave (Ellsworth to Wright), Benton Ave (Washington to Wright), and Jefferson Ave (Ellsworth to Loomis). 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 2.83 miles.

Capital Costs	**FY2030**	**FY2031**	**Total Budgeted**
Design	$454,024.00		$454,024.00
Construction/Maintenance		$11,350,601.00	$11,350,601.00
Construction Engineering		$681,036.00	$681,036.00
Other			$0.00
Total	$454,024.00	$12,031,637.00	$12,485,661.00

Funding Source	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$454,024.00	$12,031,637.00	$12,485,661.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$454,024.00	$12,031,637.00	$12,485,661.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$1,135,060.00
140-210-41-115-000-0000-00000-00000-551502	$11,350,601.00
	$12,485,661.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Josh Strait
Project Location/	Distribution
Impact on Operating Budget	N/A

Chantecleer Lakes Water Main Improvements

Project Number:	WU433	**Department:**	WATER
Total Budgeted Capital Costs:	$5,181,581.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,181,581.00		
		Timeline:	01/01/2030 to 12/31/2032

Request description:

This project will replace water mains on the following streets and locations: Queensgreen Cir (Raymond to Raymond), McDowell Rd (Redfield to Raymond), and areas inside the Chantecleer Lakes Condominium Development. 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 1.22 miles.

Capital Costs	**FY2030**	**FY2031**	**Total Budgeted**
Design	$188,421.00		$188,421.00
Construction/Maintenance		$4,710,528.00	$4,710,528.00
Construction Engineering		$282,632.00	$282,632.00
Other			$0.00
Total	$188,421.00	$4,993,160.00	$5,181,581.00

Funding Source	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$188,421.00	$4,993,160.00	$5,181,581.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$188,421.00	$4,993,160.00	$5,181,581.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$471,053.00
140-210-41-115-000-0000-00000-00000-551502	$4,710,528.00
	$5,181,581.00

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 3 Water Main Improvements

Project Number:	WU434	**Department:**	WATER
Total Budgeted Capital Costs:	$15,405,013.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$15,405,013.00		
		Timeline:	01/01/2030 to 12/31/2032

Request description:

This project will replace water mains on the following streets: Hazelwood Dr (Emerald to Lilac), Lilac Ln (cul-de-sac to Hazelwood), Robin Hill Dr (West to Lilac), Redbud Dr (cul-de-sac to Lilac), Hemlock Ln (Emerald to Elmwood & Gartner to Cypress), Elmwood Dr (Emerald to Hemlock), Spruce Dr (Emerald to Hemlock), Cypress Dr (Emerald to Hemlock), Aspen Ct (Hemlock to cul-de-sac), Gartner Rd (Emerald to Hemlock), Pecan Ct (Gartner to cul-de-sac), Adler Ln (Gartner to Cypress), Juniper Dr (Emerald to Gartner), Holly Ct (Gartner to cul-de-sac), and Emerald Dr (Gartner to West). 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 3.63 miles.

Capital Costs	**FY2030**	**FY2031**	**Total Budgeted**
Design	$560,182.00		$560,182.00
Construction/Maintenance		$14,004,558.00	$14,004,558.00
Construction Engineering		$840,273.00	$840,273.00
Other			$0.00
Total	$560,182.00	$14,844,831.00	$15,405,013.00

Funding Source	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$560,182.00	$14,844,831.00	$15,405,013.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$560,182.00	$14,844,831.00	$15,405,013.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$1,400,455.00
140-210-41-115-000-0000-00000-00000-551502	$14,004,558.00
	$15,405,013.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Josh Strait
Impact on Operating Budget	N/A

Water Facility Generator Replacement NWWW

Project Number:	WU435	**Department:**	WATER
Total Budgeted Capital Costs:	$800,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$800,000.00		
		Timeline:	01/01/2030 to 12/31/2031

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	**FY2030**	**FY2031**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$400,000.00	$400,000.00	$800,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$400,000.00	$400,000.00	$800,000.00

Funding Source	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$400,000.00	$400,000.00	$800,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$400,000.00	$400,000.00	$800,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$800,000.00
	$800,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Water
Project Manager	Tony Conn
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Reservoir Rehabilitation

Project Number:	WU436	**Department:**	WATER
Total Budgeted Capital Costs:	$1,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,000,000.00		
		Timeline:	01/01/2030 to 12/31/2031

Request description:
This project includes the rehabilitation of aging buried and above ground reservoirs.

Capital Costs	**FY2030**	**FY2031**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$500,000.00	$500,000.00	$1,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$500,000.00	$500,000.00	$1,000,000.00

Funding Source	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$500,000.00	$500,000.00	$1,000,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$500,000.00	$500,000.00	$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
Project Location/	Distribution
Impact on Operating Budget	N/A

Water System Control Valve Replacements\Upgrades

Project Number:	WU437	**Department:**	WATER
Total Budgeted Capital Costs:	$900,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$900,000.00		
		Timeline:	01/01/2027 to 12/31/2031

Request description:

This project replaces obsolete control valves and pressure?regulating equipment throughout the water distribution system. These components have reached the end of their operational life and are increasingly prone to failure, resulting in pressure fluctuations, service disruptions, and higher maintenance costs. Upgrading these assets will improve system reliability, enhance operational control, and support long term distribution performance.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$300,000.00	$300,000.00	$100,000.00	$100,000.00	$100,000.00	$900,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$300,000.00	$300,000.00	$100,000.00	$100,000.00	$100,000.00	$900,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$300,000.00	$300,000.00	$100,000.00	$100,000.00	$100,000.00	$900,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$300,000.00	$300,000.00	$100,000.00	$100,000.00	$100,000.00	$900,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$900,000.00
	$900,000.00

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 Building Improvements

Project Number:	WU438	**Department:**	WATER
Total Budgeted Capital Costs:	$1,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,000,000.00		
		Timeline:	01/01/2027 to 12/31/2031

Request description:

Most water supply buildings were installed in the 1980's and 1990's. These buildings have failing interiors and exteriors. This line item will cover costs of building rehab

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
Project Location/	Distribution
Impact on Operating Budget	N/A

Water Facility Switch Gear\MCC Replacement\Major Electrical Components

Project Number:	WU439	**Department:**	WATER
Total Budgeted Capital Costs:	$1,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,000,000.00		
		Timeline:	01/01/2027 to 12/31/2031

Request description:

This project includes replacement of obsolete and critical electrical components at all water facilities to improve system reliability, reduce operational risk, and ensure compliance with current electrical and safety standards.

Capital Costs	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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
Project Location/	Distribution
Impact on Operating Budget	N/A

South-Central Interceptor Bank Stabilization T06 - Phase 3

Project Number:	WW001	**Department:**	WATER
Total Budgeted Capital Costs:	$50,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$50,000.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$50,000.00	$50,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$50,000.00	$50,000.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$50,000.00	$50,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$50,000.00	$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
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 Budgeted Capital Costs:	$125,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$125,000.00		
		Timeline:	01/01/2026 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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 Budgeted Capital Costs:	$2,540,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,540,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$690,000.00	$400,000.00	$450,000.00	$500,000.00	$500,000.00	$2,540,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$690,000.00	$400,000.00	$450,000.00	$500,000.00	$500,000.00	$2,540,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$690,000.00	$400,000.00	$450,000.00	$500,000.00	$500,000.00	$2,540,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$690,000.00	$400,000.00	$450,000.00	$500,000.00	$500,000.00	$2,540,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,540,000.00
	$2,540,000.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$50,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$50,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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 Budgeted Capital Costs:	$250,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$250,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**Department:**	WATER
Total Budgeted Capital Costs:	$920,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$920,000.00		
		Timeline:	01/01/2025 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$160,000.00	$160,000.00	$200,000.00	$200,000.00	$200,000.00	$920,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$160,000.00	$160,000.00	$200,000.00	$200,000.00	$200,000.00	$920,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$160,000.00	$160,000.00	$200,000.00	$200,000.00	$200,000.00	$920,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$160,000.00	$160,000.00	$200,000.00	$200,000.00	$200,000.00	$920,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$920,000.00
	$920,000.00

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 Budgeted Capital Costs:	$1,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,000,000.00		
		Timeline:	01/01/2026 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
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	**Department:**	WATER
Total Budgeted Capital Costs:	$200,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$200,000.00		
		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	**FY2028**	**FY2030**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$100,000.00	$100,000.00	$200,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$100,000.00	$100,000.00	$200,000.00

Funding Source	**FY2028**	**FY2030**	**Total Budgeted**
Water Utility Fund	$100,000.00	$100,000.00	$200,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$100,000.00	$100,000.00	$200,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$200,000.00
	$200,000.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$1,450,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,450,000.00		
		Timeline:	01/01/2026 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$250,000.00	$350,000.00	$250,000.00	$350,000.00	$250,000.00	$1,450,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$250,000.00	$350,000.00	$250,000.00	$350,000.00	$250,000.00	$1,450,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$250,000.00	$350,000.00	$250,000.00	$350,000.00	$250,000.00	$1,450,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$250,000.00	$350,000.00	$250,000.00	$350,000.00	$250,000.00	$1,450,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,450,000.00
	$1,450,000.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$1,340,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,340,000.00		
		Timeline:	01/01/2026 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design						$0.00
Construction/Maintenance	$125,000.00	$255,000.00	$210,000.00	$300,000.00	$450,000.00	$1,340,000.00
Construction Engineering						$0.00
Other						$0.00
Total	$125,000.00	$255,000.00	$210,000.00	$300,000.00	$450,000.00	$1,340,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$125,000.00	$255,000.00	$210,000.00	$300,000.00	$450,000.00	$1,340,000.00
Phosphorus Fund						$0.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$125,000.00	$255,000.00	$210,000.00	$300,000.00	$450,000.00	$1,340,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$1,340,000.00
	$1,340,000.00

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 Budgeted Capital Costs:	$33,989,524.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$33,989,524.00		
		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	**FY2027**	**FY2028**	**Total Budgeted**
Design	$150,000.00	$70,000.00	$220,000.00
Construction/Maintenance	$22,885,024.00	$10,000,000.00	$32,885,024.00
Construction Engineering	$442,250.00	$442,250.00	$884,500.00
Other			$0.00
Total	$23,477,274.00	$10,512,250.00	$33,989,524.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$18,796,774.00	$9,179,475.00	$27,976,249.00
Phosphorus Fund	$4,680,500.00	$1,332,775.00	$6,013,275.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$23,477,274.00	$10,512,250.00	$33,989,524.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$220,000.00
140-210-41-115-000-0000-00000-00000-551502	$33,769,524.00
	$33,989,524.00

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 Budgeted Capital Costs:	$2,162,400.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,162,400.00		
		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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$2,000,000.00	$40,000.00	$2,040,000.00
Construction Engineering	$120,000.00	$2,400.00	$122,400.00
Other			$0.00
Total	$2,120,000.00	$42,400.00	$2,162,400.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$2,120,000.00	$42,400.00	$2,162,400.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$2,120,000.00	$42,400.00	$2,162,400.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,162,400.00
	$2,162,400.00

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 Budgeted Capital Costs:	$688,045.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$688,045.00		
		Timeline:	11/01/2022 to 12/31/2027

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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$688,045.00	$688,045.00
Construction Engineering		$0.00
Other		$0.00
Total	$688,045.00	$688,045.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$688,045.00	$688,045.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$688,045.00	$688,045.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$688,045.00
	$688,045.00

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	**Department:**	WATER
Total Budgeted Capital Costs:	$37,600,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$37,600,000.00		
		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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Design	$1,900,000.00				$1,900,000.00
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	$11,900,000.00	$11,900,000.00	$11,900,000.00	$37,600,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**Total Budgeted**
Water Utility Fund	$1,900,000.00	$9,900,000.00	$11,900,000.00	$11,900,000.00	$35,600,000.00
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	$11,900,000.00	$11,900,000.00	$11,900,000.00	$37,600,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$1,900,000.00
140-210-41-115-000-0000-00000-00000-551502	$35,700,000.00
	$37,600,000.00

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 Budgeted Capital Costs:	$250,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$250,000.00		
		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 Northwest Wastewater Pump Station.

Capital Costs	**FY2027**	**Total Budgeted**
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 Budgeted**
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	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 Budgeted Capital Costs:	$75,525,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$75,525,000.00		
		Timeline:	01/01/2024 to 12/31/2031

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	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design	$100,000.00	$100,000.00	$50,000.00	$50,000.00		$300,000.00
Construction/Maintenance	$7,400,000.00	$20,825,000.00	$20,875,000.00	$20,875,000.00	$2,450,000.00	$72,425,000.00
Construction Engineering	$500,000.00	$750,000.00	$750,000.00	$750,000.00	$50,000.00	$2,800,000.00
Other						$0.00
Total	$8,000,000.00	$21,675,000.00	$21,675,000.00	$21,675,000.00	$2,500,000.00	$75,525,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$6,520,000.00	$17,665,125.00	$19,985,770.00	$21,675,000.00	$2,500,000.00	$68,345,895.00
Phosphorus Fund	$1,480,000.00	$4,009,875.00	$1,689,230.00			$7,179,105.00
American Rescue Fund						$0.00
Electric Utility Fund						$0.00
Total	$8,000,000.00	$21,675,000.00	$21,675,000.00	$21,675,000.00	$2,500,000.00	$75,525,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$300,000.00
140-210-41-115-000-0000-00000-00000-551502	$75,225,000.00
	$75,525,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Joe Slevnik
External Funding Sources	None.
Impact on Operating Budget	N/A

Bonnema Woods Wastewater Pump Station Improvements/Upgrades

Project Number:	WW061	**Department:**	WATER
Total Budgeted Capital Costs:	$250,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$250,000.00		
		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	**FY2027**	**Total Budgeted**
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 Budgeted**
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	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 Budgeted Capital Costs:	$1,525,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,525,000.00		
		Timeline:	01/01/2027 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 Country Lakes Wastewater Pump Station.

Capital Costs	**FY2027**	**FY2028**	**Total Budgeted**
Design	$15,000.00		$15,000.00
Construction/Maintenance	$750,000.00	$750,000.00	$1,500,000.00
Construction Engineering	$5,000.00	$5,000.00	$10,000.00
Other			$0.00
Total	$770,000.00	$755,000.00	$1,525,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$770,000.00	$755,000.00	$1,525,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$770,000.00	$755,000.00	$1,525,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$25,000.00
140-210-41-115-000-0000-00000-00000-551502	$1,500,000.00
	$1,525,000.00

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 Budgeted Capital Costs:	$1,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,000,000.00		
		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 Budgeted**
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 Budgeted**
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 Budgeted Capital Costs:	$1,004,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,004,000.00		
		Timeline:	01/01/2027 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	**FY2027**	**FY2028**	**Total Budgeted**
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 Budgeted**
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
External Funding Sources	None.
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

North Pump Station Rehabilitation

Project Number:	WW065	**Department:**	WATER
Total Budgeted Capital Costs:	$2,604,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,604,000.00		
		Timeline:	01/01/2027 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	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$4,000.00			$4,000.00
Construction/Maintenance		$2,500,000.00	$100,000.00	$2,600,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$4,000.00	$2,500,000.00	$100,000.00	$2,604,000.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$4,000.00	$2,500,000.00	$100,000.00	$2,604,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$4,000.00	$2,500,000.00	$100,000.00	$2,604,000.00

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	$2,600,000.00
	$2,604,000.00

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 Budgeted Capital Costs:	$1,004,000.00		**Type:**	Water & Wastewater Utility	
Total Budgeted Funding Sources:	$1,004,000.00				
			Timeline:	01/01/2027 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	**FY2027**	**FY2028**	**Total Budgeted**
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 Budgeted**
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

East Highlands Sewer Main Replacement

Project Number:	WW068	**Department:**	WATER
Total Budgeted Capital Costs:	$8,500,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$8,500,000.00		
		Timeline:	01/01/2026 to 12/31/2028

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	**FY2027**	**FY2028**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$4,000,000.00	$4,000,000.00	$8,000,000.00
Construction Engineering	$250,000.00	$250,000.00	$500,000.00
Other			$0.00
Total	$4,250,000.00	$4,250,000.00	$8,500,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$4,250,000.00	$4,250,000.00	$8,500,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$4,250,000.00	$4,250,000.00	$8,500,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$8,000,000.00
140-210-41-115-000-0000-00000-00000-531301	$500,000.00
	$8,500,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Springbrook Interceptor (T01) Rehabilitation - Phase 2 (Dragon Lake)

Project Number:	WW070	**Department:**	WATER
Total Budgeted Capital Costs:	$6,006,600.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$6,006,600.00		
		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	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Design	$60,000.00			$60,000.00
Construction/Maintenance	$3,500,000.00	$2,000,000.00	$110,000.00	$5,610,000.00
Construction Engineering	$210,000.00	$120,000.00	$6,600.00	$336,600.00
Other				$0.00
Total	$3,770,000.00	$2,120,000.00	$116,600.00	$6,006,600.00

Funding Source	**FY2027**	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$3,770,000.00	$2,120,000.00	$116,600.00	$6,006,600.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$3,770,000.00	$2,120,000.00	$116,600.00	$6,006,600.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$60,000.00
240-210-41-115-000-0000-00000-00000-551502	$5,610,000.00
240-210-41-115-000-0000-00000-00000-531301	$336,600.00
	$6,006,600.00

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 Budgeted Capital Costs:	$5,500,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,500,000.00		
		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	**FY2029**	**Total Budgeted**
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 Budgeted**
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

Springbrook Interceptor (T01) Rehabilitation - Phase 4 (Springbrook Crossing)

Project Number:	WW072	**Department:**	WATER
Total Budgeted Capital Costs:	$5,500,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,500,000.00		
		Timeline:	01/01/2030 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	**FY2030**	**Total Budgeted**
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	**FY2030**	**Total Budgeted**
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

Springbrook Interceptor (T01) Rehabilitation Phase 5 (Breckenridge/Timber Creek)

Project Number:	WW073	**Department:**	WATER
Total Budgeted Capital Costs:	$5,500,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,500,000.00		
		Timeline:	01/01/2031 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	**FY2031**	**Total Budgeted**
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	**FY2031**	**Total Budgeted**
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 Budgeted Capital Costs:	$2,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,000,000.00		
		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 Budgeted**
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 Budgeted**
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 Budgeted Capital Costs:	$2,000,000.00		**Type:**	Water & Wastewater Utility	
Total Budgeted Funding Sources:	$2,000,000.00				
			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 Budgeted**
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 Budgeted**
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 Budgeted Capital Costs:	$2,000,000.00		**Type:**	Water & Wastewater Utility	
Total Budgeted Funding Sources:	$2,000,000.00				
			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 Budgeted**
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 Budgeted**
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 Budgeted Capital Costs:	$1,150,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,150,000.00		
		Timeline:	01/01/2027 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 Budgeted**
Design	$150,000.00		$150,000.00
Construction/Maintenance		$1,000,000.00	$1,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$150,000.00	$1,000,000.00	$1,150,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$150,000.00	$1,000,000.00	$1,150,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$150,000.00	$1,000,000.00	$1,150,000.00

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	$1,000,000.00
	$1,150,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Sanitary Lift Station Force Main Rehabilitation - Riverwoods

Project Number:	WW080	**Department:**	WATER
Total Budgeted Capital Costs:	$1,008,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,008,000.00		
		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 Budgeted**
Design	$8,000.00		$8,000.00
Construction/Maintenance		$1,000,000.00	$1,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$8,000.00	$1,000,000.00	$1,008,000.00

Funding Source	**FY2027**	**FY2028**	**Total Budgeted**
Water Utility Fund	$8,000.00	$1,000,000.00	$1,008,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$8,000.00	$1,000,000.00	$1,008,000.00

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	$1,000,000.00
	$1,008,000.00

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 Budgeted Capital Costs:	$1,008,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,008,000.00		
		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 Budgeted**
Design	$8,000.00		$8,000.00
Construction/Maintenance		$1,000,000.00	$1,000,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$8,000.00	$1,000,000.00	$1,008,000.00

Funding Source	**FY2028**	**FY2029**	**Total Budgeted**
Water Utility Fund	$8,000.00	$1,000,000.00	$1,008,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$8,000.00	$1,000,000.00	$1,008,000.00

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	$1,000,000.00
	$1,008,000.00

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 Budgeted Capital Costs:	$1,000,000.00	**Type:**	Water & Wastewater Utility		
Total Budgeted Funding Sources:	$1,000,000.00				
		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 Budgeted**
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 Budgeted**
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 Budgeted Capital Costs:	$1,000,000.00		**Type:**	Water & Wastewater Utility	
Total Budgeted Funding Sources:	$1,000,000.00				
			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 Budgeted**
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 Budgeted**
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 Budgeted Capital Costs:	$975,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$975,000.00		
		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	**FY2027**	**Total Budgeted**
Design	$25,000.00	$25,000.00
Construction/Maintenance	$950,000.00	$950,000.00
Construction Engineering		$0.00
Other		$0.00
Total	$975,000.00	$975,000.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$975,000.00	$975,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$975,000.00	$975,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-531301	$25,000.00
140-210-41-115-000-0000-00000-00000-551502	$950,000.00
	$975,000.00

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 Budgeted Capital Costs:	$874,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$874,000.00		
		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 Budgeted**
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 Budgeted**
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

Riverwoods Lift Station Rehabilitation

Project Number:	WW087	**Department:**	WATER
Total Budgeted Capital Costs:	$2,004,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,004,000.00		
		Timeline:	01/01/2029 to 12/31/2031

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 Riverwoods Wastewater Pump Station.

Capital Costs	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design	$4,000.00			$4,000.00
Construction/Maintenance		$1,000,000.00	$1,000,000.00	$2,000,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$4,000.00	$1,000,000.00	$1,000,000.00	$2,004,000.00

Funding Source	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$4,000.00	$1,000,000.00	$1,000,000.00	$2,004,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$4,000.00	$1,000,000.00	$1,000,000.00	$2,004,000.00

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	$2,000,000.00
	$2,004,000.00

Additional Information

Type of Project	Upgrade/Replacement
Asset Type	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

Longwood Sanitary Sewer Replacement

Project Number:	WW088	**Department:**	WATER
Total Budgeted Capital Costs:	$1,524,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,524,000.00		
		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	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Design	$24,000.00			$24,000.00
Construction/Maintenance		$750,000.00	$750,000.00	$1,500,000.00
Construction Engineering				$0.00
Other				$0.00
Total	$24,000.00	$750,000.00	$750,000.00	$1,524,000.00

Funding Source	**FY2029**	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$24,000.00	$750,000.00	$750,000.00	$1,524,000.00
Phosphorus Fund				$0.00
American Rescue Fund				$0.00
Electric Utility Fund				$0.00
Total	$24,000.00	$750,000.00	$750,000.00	$1,524,000.00

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	$1,500,000.00
	$1,524,000.00

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 Budgeted Capital Costs:	$5,000,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$5,000,000.00		
		Timeline:	01/01/2030 to 12/31/2031

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**	**FY2031**	**Total Budgeted**
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	**FY2030**	**FY2031**	**Total Budgeted**
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	Wastewater
Project Manager	Tony Conn
Project Location/	Collection & Pumping
Impact on Operating Budget	N/A

South Interceptor (T02) Rehabilitation Phase 1

Project Number:	WW090	**Department:**	WATER
Total Budgeted Capital Costs:	$6,500,001.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$6,500,001.00		
		Timeline:	01/01/2031 to 12/31/2031

Request description:

The South Interceptor (T02) 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. After a recent MSI (Multi Senor Inspection), the South interceptor needs major repairs and rehabilitation. This project is a multi-year project, needing several phases to compete. Included in this project is CIP lining of the interceptor, rehabilitation of all manholes and vaults and by-pass pumping.

Capital Costs	**FY2030**	**FY2031**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$1.00	$6,500,000.00	$6,500,001.00
Construction Engineering			$0.00
Other			$0.00
Total	$1.00	$6,500,000.00	$6,500,001.00

Funding Source	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$1.00	$6,500,000.00	$6,500,001.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$1.00	$6,500,000.00	$6,500,001.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$6,500,001.00
	$6,500,001.00

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 Budgeted Capital Costs:	$2,200,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$2,200,000.00		
		Timeline:	01/01/2030 to 12/31/2031

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**	**FY2031**	**Total Budgeted**
Design			$0.00
Construction/Maintenance	$1,000,000.00	$1,200,000.00	$2,200,000.00
Construction Engineering			$0.00
Other			$0.00
Total	$1,000,000.00	$1,200,000.00	$2,200,000.00

Funding Source	**FY2030**	**FY2031**	**Total Budgeted**
Water Utility Fund	$1,000,000.00	$1,200,000.00	$2,200,000.00
Phosphorus Fund			$0.00
American Rescue Fund			$0.00
Electric Utility Fund			$0.00
Total	$1,000,000.00	$1,200,000.00	$2,200,000.00

Account Codes (Capital Costs):

140-210-41-115-000-0000-00000-00000-551502	$2,200,000.00
	$2,200,000.00

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 Budgeted Capital Costs:	$1,080,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$1,080,000.00		
		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	**FY2027**	**Total Budgeted**
Design		$0.00
Construction/Maintenance	$1,000,000.00	$1,000,000.00
Construction Engineering	$80,000.00	$80,000.00
Other		$0.00
Total	$1,080,000.00	$1,080,000.00

Funding Source	**FY2027**	**Total Budgeted**
Water Utility Fund	$1,080,000.00	$1,080,000.00
Phosphorus Fund		$0.00
American Rescue Fund		$0.00
Electric Utility Fund		$0.00
Total	$1,080,000.00	$1,080,000.00

Account Codes (Capital Costs):	
140-210-41-115-000-0000-00000-00000-551502	$1,000,000.00
140-210-41-115-000-0000-00000-00000-531301	$80,000.00
	$1,080,000.00

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 Budgeted Capital Costs:	$854,000.00	**Type:**	Water & Wastewater Utility
Total Budgeted Funding Sources:	$854,000.00		
		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 Budgeted**
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 Budgeted**
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

2027 Vehicle Replacements by Department

Vehices	2027 Budget
Public Works	
Cabover Stake Bed Truck - Unit 519	115,000
Unit 201 - Pickup Truck	73,500
Unit 205 - UTV	37,800
Unit 207 - Medium-Duty Truck w/ Aerial and Debris Body	327,200
Unit 209 - ADD3 - Heavy-Duty Pickup with Plow and Liftgate	73,500
Unit 213 - Ford F250 w/ Plow	84,300
Unit 221 - TA Dump Truck w/ Plow	367,900
Unit 225 - Dump w/ Plow - Single-Axle	309,585
Unit 226 - SA Dump Truck w/ Plow	327,200
Unit 248 - Combination Sewer Cleaner	711,500
Unit 256 - Dump Truck w/ Plow - Tandem-Axle	351,516
Unit 258 - 1-Ton Pickup Truck w/ Service Body & Plow	115,500
Unit 264 - 1-Ton Pickup Truck	88,000
Unit 275 - Bucket Truck Medium Reach	341,250
Unit 292 - Service Truck	345,000
Unit 825 - Combination Utility Work Machine	83,300
Unit 841 - Mechanical Sweeper	265,300
Unit 889 - Titan LeafPro	101,600
Public Works Total	**4,118,951**

Exhibit 3

2027 Vehicle Replacements by Department

Vehices	2027 Budget
Electric	
Unit 004 - Bucket Truck - High	400,000
Unit 028 - Turret Truck	194,250
Unit 061 - Bucket Truck	238,700
Unit 065 Flatbed with Crane	460,000
Unit 452 - Forklift	142,100
Electic Total	**1,435,050**

Exhibit 3

2027 Vehicle Replacements by Department

Vehices	2027 Budget
Fire	
319 - Fire Engine-Pumper	1,054,700
Unit 300 - Mid-Size SUV	72,000
Unit 305 - Multipurpose Medium-Duty Truck	500,000
Unit 306 - Mid-Size SUV	72,000
Unit 308 - Mid-Size SUV	72,000
Unit 315 - Pumper Engine	1,054,700
Unit 337 - Medic	543,500
Unit 352 - Full-Size SUV	76,900
Unit 379 - Multipurpose Medium-Duty Truck	500,000
Fire Total	**3,945,800**

Exhibit 3

2027 Vehicle Replacements by Department

Vehices	2027 Budget
Police	
Unit 111 - Police Interceptor Utility - DC	79,400
Unit 127 - F150 Responder Pickup	79,400
Unit 136 - F150 Responder Pickup	79,400
Unit 146 - Investigations Vehicle	79,400
Unit 148 - Ford Police Utility Interceptor	79,400
Unit 171 - Police Interceptor Utility	83,500
Unit 177 - Police Interceptor Utility	83,500
Unit 183 - Police Interceptor Utility	83,500
Unit 189 - Police Interceptor Utility - K9	83,500
Police Total	**731,000**

Exhibit 3

2027 Vehicle Replacements by Department

Vehices	2027 Budget
TED	
ADD 4 - Compact SUV for Additional FTE-1	45,300
ADD 5 - Compact SUV for Additional FTE-2	45,300
TED Total	**90,600**

Exhibit 3

2027 Vehicle Replacements by Department

Vehices	2027 Budget
Water	
Unit 704 - Full-Size Van	73,500
Unit 705 - HD Pickup Truck w/ Utility Body	84,500
Unit 717 - Mid-Size SUV	39,000
Unit 740 - HD Pickup Truck w/ Service Body	84,500
Unit 770 - Backhoe Loader	281,200
Water Total	**562,700**

Special Funds

NAPERVILLE PUBLIC LIBRARY

The Naperville Public Library nurtures lifelong learning, fosters community connections, and provides equitable access to diverse resources in a welcoming and inclusive environment. The library's services include:

- Collections of books, movies, music, games, and technology items for all ages and interests.
- Digital collections of eBooks, audiobooks, 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.
- Welcoming spaces for the community to meet, including inviting facilities, rentable meeting rooms, and small group study rooms.
- Partnerships with over 150 local organizations.

2026 Accomplishments

- Completed a Community Survey to gauge community satisfaction with the library's services.
- Improved popular materials collections by launching the Lucky Day Collection for adults, making Popular Picks renewable, and adding more popular characters and titles for kids.
- Launched Grab & Go Carts at eight local adult living communities, where all residents of the community can benefit from a cart of books updated each month.
- Updated Summer and Winter Reading Challenges with a cohesive format for all ages.
- Unveiled Imagination Stations at all three buildings to update children's play areas and encourage early literacy and imaginative play for young children.

2027 Goals

- Update Sunday hours of operation to 11 a.m. to 7 p.m. year-round at all three locations, increasing open availability by 300 hours each year.
- Introduce internships for adults with developmental and intellectual disabilities in our Facilities and Customer Services departments.

- Make improvements to programs based on Community Survey feedback, including providing a better balance of adult programs at various times and locations and assessing children's programs offered during evenings and weekends.
- Streamline the volunteer process and provide more opportunities for volunteering.
- Complete lifecycle updates to one-third of the library's personal computer fleet and additional equipment to ensure reliable connectivity and up-to-date hardware and software.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Library	169.00	167.00	167.00	164.50
Total	**169.00**	**167.00**	**167.00**	**164.50**

Revenues by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Charges for Service	203,212	125,000	148,814	150,000	25,000	20.0%
Fines and Fees	49,572	40,000	38,708	40,000	-	0.0%
Grants	220,572	220,572	120,453	220,572	-	0.0%
State Shared Taxes	184,411	178,959	178,631	226,320	47,361	26.5%
Contributions	2,673	1,500	2,305	1,500	-	0.0%
Interest & Investments	108,602	59,475	59,475	62,299	2,824	4.7%
Other Revenue	39,094	40,000	29,206	30,000	(10,000)	-25.0%
Property Taxes	17,075,231	17,818,697	17,620,453	19,252,787	1,434,090	8.0%
Interfund Transfer	350,000	-	-	-	-	0.0%
Total	**18,233,368**	**18,484,203**	**18,198,045**	**19,983,478**	**1,499,275**	**8.1%**

Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	9,179,750	9,880,419	9,447,827	10,542,455	662,036	6.7%
Benefits & Related	2,667,208	2,993,703	2,945,642	3,183,616	189,913	6.3%
Insurance Benefits	116,100	95,000	91,777	104,500	9,500	10.0%
Purchased Services	1,362,125	1,536,578	1,433,255	2,044,276	507,698	33.0%
Purchased Items	3,616,593	3,752,990	3,766,448	4,017,750	264,760	7.1%
Capital Outlay	1,048,467	1,000,930	1,009,164	1,396,024	395,094	39.5%
Interfund Transfer	450,344	100,807	92,403	99,291	(1,516)	-1.5%
Total	**18,440,587**	**19,360,427**	**18,786,515**	**21,387,912**	**2,027,485**	**10.5%**

LIBRARY FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
NON-RESIDENT CHARGE	73,232	40,000	46,154	45,000	5,000	12.5%
OTHER BILLABLE SERVICES	-	-	-	-	-	0.0%
OTHER LIBRARY	70,485	55,000	59,299	60,000	5,000	9.1%
ROOM RENTAL	59,495	30,000	43,361	45,000	15,000	50.0%
Charges for Service Total	**203,212**	**125,000**	**148,814**	**150,000**	**25,000**	**20.0%**
Contributions						
LIBRARY CONTRIBUTIONS	62	-	-	-	-	0.0%
Contributions Total	**62**	**-**	**-**	**-**	**-**	**0.0%**
Fines						
LIBRARY LATE FINES	49,572	40,000	38,708	40,000	-	0.0%
Fines Total	**49,572**	**40,000**	**38,708**	**40,000**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	-	-	-	-	-	0.0%
STATE GRANTS	220,572	220,572	120,453	220,572	-	0.0%
Grants Total	**220,572**	**220,572**	**120,453**	**220,572**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	90,368	48,750	48,750	51,049	2,299	4.7%
INTEREST ON INVESTMENTS	8,213	8,500	8,500	9,000	500	5.9%
INTEREST ON PROPERTY TAXES	5,259	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**103,840**	**57,250**	**57,250**	**60,049**	**2,799**	**4.9%**
Other Revenue						
OTHER RECEIPTS	19,631	10,000	7,836	10,000	-	0.0%
REBATE PROGRAMS	-	-	-	-	-	0.0%
SALE OF PROPERTY	19,463	30,000	21,369	20,000	(10,000)	-33.3%
Other Revenue Total	**39,094**	**40,000**	**29,206**	**30,000**	**(10,000)**	**-25.0%**
Property Taxes						
CURRENT/LIBRARY	17,074,343	17,818,697	17,617,383	19,252,787	1,434,090	8.0%
NON-CURRENT/LIBRARY	888	-	3,070	-	-	0.0%
Property Taxes Total	**17,075,231**	**17,818,697**	**17,620,453**	**19,252,787**	**1,434,090**	**8.0%**
State Shared Taxes						
PPRT	184,411	178,959	178,631	226,320	47,361	26.5%
State Shared Taxes Total	**184,411**	**178,959**	**178,631**	**226,320**	**47,361**	**26.5%**
Revenue Total	**17,875,995**	**18,480,478**	**18,193,515**	**19,979,728**	**1,499,250**	**8.1%**

LIBRARY FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OVERTIME PAY	4,303	-	504	-	-	0.0%
REGULAR PAY	9,175,447	9,880,419	9,447,322	10,542,455	662,036	6.7%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**9,179,750**	**9,880,419**	**9,447,827**	**10,542,455**	**662,036**	**6.7%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	72,156	72,123	69,480	75,240	3,117	4.3%
EMPLOYER CONTRIBUTIONS/LIFE IN	18,949	22,417	22,352	23,771	1,354	6.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	1,235,185	1,329,136	1,384,555	1,413,748	84,612	6.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	20,469	21,800	20,506	22,400	600	2.8%
EMPLOYER CONTRIBUTIONS/WCOMP	-	25,000	10,417	25,000	-	0.0%
IMRF	648,960	767,357	735,396	817,383	50,026	6.5%
MEDICARE	127,276	143,273	133,238	152,877	9,604	6.7%
SOCIAL SECURITY	544,213	612,597	569,698	653,197	40,600	6.6%
Benefits & Related Total	**2,667,208**	**2,993,703**	**2,945,642**	**3,183,616**	**189,913**	**6.3%**
Purchased Items						
BOOKS AND PUBLICATIONS	2,933,442	3,015,000	3,058,272	3,232,800	217,800	7.2%
CUSTODIAL SUPPLIES	76,620	67,000	74,824	70,000	3,000	4.5%
ELECTRIC	313,471	300,000	291,999	314,825	14,825	4.9%
INTERNET	36,991	65,700	58,626	65,700	-	0.0%
ITEMS PURCHASED FOR RESALE	-	-	-	-	-	0.0%
LUBRICANTS AND FLUIDS	56	1,000	458	1,000	-	0.0%
NATURAL GAS	42,501	58,000	48,226	59,000	1,000	1.7%
OFFICE SUPPLIES	57,695	65,090	73,215	70,250	5,160	7.9%
OPERATING SUPPLIES	86,061	103,700	86,228	124,850	21,150	20.4%
TELEPHONE	31,920	32,500	34,849	33,500	1,000	3.1%
WATER AND SEWER	35,297	40,000	36,208	40,825	825	2.1%
Purchased Items Total	**3,614,055**	**3,747,990**	**3,762,903**	**4,012,750**	**264,760**	**7.1%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	13,178	17,000	14,023	17,500	500	2.9%
BUILDING AND GROUNDS MAINT	507,856	402,622	478,297	538,257	135,635	33.7%
DUES/SUBSCRIPTIONS/LICENSES	15,073	15,000	15,355	14,150	(850)	-5.7%
EDUCATION AND TRAINING	64,802	87,505	82,324	89,668	2,163	2.5%
EQUIPMENT MAINTENANCE	138,430	93,400	86,540	66,100	(27,300)	-29.2%
FINANCIAL SERVICE	4,824	5,051	4,343	5,300	249	4.9%
HR SERVICE	2,229	5,000	5,103	5,150	150	3.0%
LEGAL SERVICE	10,562	4,000	6,130	5,000	1,000	25.0%
MILEAGE REIMBURSEMENT	10,464	13,000	13,024	15,000	2,000	15.4%
OPERATIONAL SERVICE	35,512	65,000	38,026	84,000	19,000	29.2%
OTHER EXPENSES	57,582	66,000	54,235	68,400	2,400	3.6%
OTHER PROFESSIONAL SERVICE	65,271	43,000	27,141	50,500	7,500	17.4%
POSTAGE AND DELIVERY	29,546	31,200	32,311	33,600	2,400	7.7%
PRINTING SERVICE	58,858	65,650	59,212	67,400	1,750	2.7%
REFUSE AND RECYCLING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	-	500	208	525	25	5.0%
SOFTWARE AND HARDWARE MAINT	189,058	467,701	454,017	574,026	106,325	22.7%
SUBSCRIPTION BASED TECHNOLOGY	148,816	-	-	-	-	0.0%
TUITION REIMBURSEMENT	13,000	15,000	6,891	15,000	-	0.0%
Purchased Services Total	**1,365,060**	**1,396,629**	**1,377,181**	**1,649,576**	**252,947**	**18.1%**
Capital Outlay						
BUILDING IMPROVEMENTS	21,744	45,000	25,017	37,324	(7,676)	-17.1%
TECHNOLOGY	312,957	215,930	187,841	343,700	127,770	59.2%
VEHICLES AND EQUIPMENT	2,337	5,000	3,694	5,000	-	0.0%
Capital Outlay Total	**337,037**	**265,930**	**216,552**	**386,024**	**120,094**	**45.2%**
Insurance Benefits						
PREMIUMS/GENERAL LIABILITY	116,100	95,000	91,777	104,500	9,500	10.0%
Insurance Benefits Total	**116,100**	**95,000**	**91,777**	**104,500**	**9,500**	**10.0%**
Interfund TF (Exp)						
TRANSFER OUT	450,344	100,807	92,403	99,291	(1,516)	-1.5%
Interfund TF (Exp) Total	**450,344**	**100,807**	**92,403**	**99,291**	**(1,516)**	**-1.5%**
Expense Total	**17,729,553**	**18,480,478**	**17,934,284**	**19,978,212**	**1,497,734**	**8.1%**

NAPERVILLE PUBLIC LIBRARY

TO: Mayor Wehrli and City Council

FROM: Dave Della Terza, Naperville Public Library, Executive Director

DATE: September 17, 2026

SUBJECT: Naperville Public Library 2027 Budget and Tax Levy Request

The Naperville Public Library Board of Trustees and staff are proud to present our proposed 2027 operating budget. As the second busiest public library system in Illinois, we remain committed to delivering exceptional community value across our three locations.

Each year, we build our budget from the ground up using a zero-based budgeting process to justify every operational dollar. For 2027, the Naperville Public Library Board of Trustees has approved:

- An operating budget of $19,979,728 – an increase of 8.11%
- A property tax levy request of $19,252,787 – an increase of 8.05%

Approximately 96% of our revenue comes from property taxes, with the remaining 4% covered by state grants, investment income, personal property replacement tax, and library operations.

This year's proposal reflects necessary investments to maintain our facilities, retain skilled staff, and improve our collections. Our long-term track record demonstrates strong fiscal responsibility, and we pride ourselves on only requesting what is needed. Over the past four years, our budget grew by just 13.16% total, an average of about 3% annually, which is well below inflation over that same period.

Each year, we assess our resources and services to find internal cost savings and reallocate funds based on community needs to minimize budget impact and maximize value. As a result of these efforts, Naperville Public Library continues to maintain an exceptionally low property tax rate compared to local and peer libraries offering similar high-level services.

Our libraries are consistently among the most visited in the state, and our programs, collections, and services are deeply valued by our residents. Community surveys conducted this year show extremely high levels of resident satisfaction. 97% of residents rate our services as "excellent" or "good" on both the City of Naperville and Naperville Public Library 2026 community surveys. The proposed budget will allow us to maintain the exceptional level of service and value our community expects.

2027

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 the total budget resolution passed by the Board of Trustees includes details of planned expenditures.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	4,614	2,125	2,125	2,250	125	5.9%
Interfund Transfer	350,000	-	-	-	-	0.0%
Other Revenue	-	-	-	-	-	0.0%
Shared Revenue	-	-	-	-	-	0.0%
Revenue Total	**354,614**	**2,125**	**2,125**	**2,250**	**125**	**5.9%**

Expense						
Purchased Services	1,439	145,000	60,417	400,000	255,000	175.9%
Capital Outlay	208,517	200,000	151,126	150,000	(50,000)	-25.0%
Expense Total	**209,956**	**345,000**	**211,543**	**550,000**	**205,000**	**59.4%**

LIBRARY CAPITAL RESERVE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	4,614	2,125	2,125	2,250	125	5.9%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**4,614**	**2,125**	**2,125**	**2,250**	**125**	**5.9%**
Shared Revenues						
State Grants	-	-	-	-	-	0.0%
Shared Revenues Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Rev)						
CAPITAL TRANSFER	350,000	-	-	-	-	0.0%
Interfund TF (Rev) Total	**350,000**	**-**	**-**	**-**	**-**	**0.0%**
Other Revenue						
OTHER RECEIPTS	-	-	-	-	-	0.0%
SALE OF PROPERTY	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**354,614**	**2,125**	**2,125**	**2,250**	**125**	**5.9%**
Expense						
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	1,439	-	-	-	-	0.0%
BUILDING AND GROUNDS MAINT	-	145,000	60,417	400,000	255,000	175.9%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
Purchased Services Total	**1,439**	**145,000**	**60,417**	**400,000**	**255,000**	**175.9%**
Capital Outlay						
BUILDING IMPROVEMENTS	208,517	200,000	151,126	150,000	(50,000)	-25.0%
INFRASTRUCTURE	-	-	-	-	-	0.0%
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	-	-	-	-	-	0.0%
Capital Outlay Total	**208,517**	**200,000**	**151,126**	**150,000**	**(50,000)**	**-25.0%**
Expense Total	**209,956**	**345,000**	**211,543**	**550,000**	**205,000**	**59.4%**

2027

LIBRARY GIFT/ MEMORIAL FUND

The Naperville Public Library Gift/Memorial Fund holds 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 operate on independent calendars and frequently span multiple years. Interest earned on investments from gifts is also retained in this account. The fund can hold undesignated gifts in reserve for major purchases, and they are not necessarily spent during the current fiscal year.

Fund Overview by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Contributions	2,610	1,500	2,305	1,500	-	0.0%
Interest & Investments	148	100	100	-	(100)	-100.0%
Revenue Total	**2,759**	**1,600**	**2,405**	**1,500**	**(100)**	**-6.3%**

Expense						
Purchased Services	450	-	-	-	-	0.0%
Purchased Items	2,539	5,000	3,545	5,000	-	0.0%
Capital Outlay	23,088	10,000	4,167	10,000	-	0.0%
Expense Total	**26,076**	**15,000**	**7,712**	**15,000**	**-**	**0.0%**

LIBRARY GIFT/MEMORIAL FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Contributions						
LIBRARY CONTRIBUTIONS	2,610	1,500	2,305	1,500	-	0.0%
Contributions Total	**2,610**	**1,500**	**2,305**	**1,500**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	148	100	100	-	(100)	-100.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**148**	**100**	**100**	**-**	**(100)**	**-100.0%**
Revenue Total	**2,759**	**1,600**	**2,405**	**1,500**	**(100)**	**-6.3%**
Expense						
Purchased Items						
BOOKS AND PUBLICATIONS	1,789	5,000	3,545	5,000	-	0.0%
OPERATING SUPPLIES	749	-	-	-	-	0.0%
Purchased Items Total	**2,539**	**5,000**	**3,545**	**5,000**	**-**	**0.0%**
Purchased Services						
OPERATIONAL SERVICE	450	-	-	-	-	0.0%
Purchase Services Total	**450**	**-**	**-**	**-**	**-**	**0.0%**
Capital Outlay						
BUILDING IMPROVEMENTS	23,088	10,000	4,167	10,000	-	0.0%
Capital Outlay Total	**23,088**	**10,000**	**4,167**	**10,000**	**-**	**0.0%**
Expense Total	**26,076**	**15,000**	**7,712**	**15,000**	**-**	**0.0%**

2027

NAPER SETTLEMENT

Naper Settlement is an award-winning, nationally accredited, outdoor history museum offering visitors 13 acres of educational programs, exhibits, guided tours, and special events. Areas of focus include:

- **Education:** Provides on-site & virtual school services aligned with Illinois State Board of Education standards for 35,000 K–12 students. Naper Settlement also serves as:
  - A homeschool educator resource provider through Homeschool Days & Homeschool Homestead Walking Tours.
  - CPDU credit-approved teacher professional development provider through free online lesson plans & teacher workshops, which provide teachers 1 CPDU credit.
  - An educational & social development summer camp provider for over 620 participants
  - An agriculture STEM programming facility for over 2,500 children.
  - An adult programming provider & developer, including Friendly Neighborhood Historian lectures, book club, Blacksmithing, architecture, & history-based walking tours.
- **Economic Development:** Serves as an economic engine by promoting local restaurants, businesses, downtown visitation, and in-city entertainment and education spending. It also offers historic rental spaces for weddings, private events, meetings, festivals, company picnics, reunions, seminars, and memorials. It promotes the city museum as a cultural tourism destination through regional marketing campaigns.
- **Community:** Connects residents through distinctive events, programs, visitation, social media, email, advertising, seasonal mailings, and video.
- **Preservation:** Preserves the community's history through nearly 90,000 artifacts housed in a state-of-the-art archival care facility.
  - Collects and interprets Naperville's history from pre-settlement through today.
  - Tells a fuller history guided by nationally recognized historians, researchers, and preservationists.
  - Interprets the American story through the Naperville experience in programs, speaking engagements, collections, oral histories, and related initiatives.
  - 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:** Sustains operational excellence through museum accreditation, legal compliance, nonprofit standards, fiscal responsibility, and long-term mission impact.

2026 Accomplishments

- **Capital Projects**
  - Completed the Inventing Agriculture permanent exhibit.
  - Replaced the Century Memorial Chapel cedar shake roof with composite cedar shingles.
  - Repaired an ADA accessible ramp to the Paw Paw Post Office.
  - Replaced/restored the original blue room wallpaper in the Martin Mitchell Mansion.
  - Repainted the School House exterior.
  - Repaired the Blue Restrooms siding.
  - Repaired Century Memorial Chapel windowsills.
  - Rebuilt Daniels House front porch stairs.
- **Grants**:
  - Awarded over a quarter million dollars for staff capacity building to span two years.
  - Received thousands from the Naperville Sunrise Rotary for a project with FFA.
  - EcoLab Foundation is supporting Family STEM Night programming.
  - Research and cultivation underway of high-net-worth companies and foundations for Capital Campaign 2.0; identified preliminary capacity of over $90M.
- **Exhibits, Programming & Collections**:
  - Opened a year-long *250th anniversary Declaration of Independence* exhibit with programs, exhibits, and events connecting America's founding to Naperville history.
  - Launched America 250 camps, public programs, and community events connecting local history to the national anniversary.
  - Launched Golden Days, funded by Illinois State Representative Janet Yang-Rohr, to expand lifelong learning and older-adult engagement.
  - Launched a Westward Expansion field trip for middle school students, aligned with Illinois Learning Standards and focused on settlement, migration, and multiple historical perspectives.
  - Redeveloped Victory Gardens to offer hands-on agricultural experiences and donated 50 pounds of produce to Loaves and Fishes.
  - Expanded Family STEM Nights, with hands-on science and engineering programming.
  - Camp Naper had its most successful summer on record, filling more than 745 slots, reaching 110% capacity across 28 camps, and generating over $189,000 in revenue.
  - Implemented the new collections management and digital asset management system, Terentia, for collections inventory and digital asset preservation. This included generating 5,878 digital assets and uploading them into Terentia; creating over 900 storage location entries for inventory control; creating 1,190 People and Organizations records; creating 285 object records; and creating 2,097 archival records.
  - Contracted the photography of 160 three-dimensional objects.
  - Completed reorganization and inventory of the flat files.
  - Acquired 24 collections of donations into the collection.
  - Processed the following collections, complete with Describing Archives Content Standards (DACS) compliant finding aids: Don A. Tosi Collection, Harold Moser Collection, Dick Locher Collection, First Congregational Church Collection, and the Martin Family Collection.
- **IT/Innovation**:
  - Upgraded event ticketing with handheld devices to process payments within PCI compliance.
  - Converted Naper Settlement workstations to laptops in coordination with City IT, increasing staff mobility while maintaining secure access across the site.
  - Improved exhibit interactives by launching technology-driven experiences for the 250 Exhibit, vetting Agricultural Center technologies, and developing internal tools for prototyping, testing, and management.

- Strengthened network firewalls, logging, monitoring, and centralized log servers to improve PCI alignment and protect organizational systems and data.
- Improved Azure backup and recovery processes to strengthen continuity, system resilience, and risk reduction.
- Standardized technology governance across exhibits and operations to improve maintainability, security, and long-term support.

- **Strategic and Long-Range Site Plans**
  - Developed preliminary Long-Range Site Plan to guide the institution for the next 10-15 years.

2027 Goals

- **Capital Projects**
  - Initiate parts 1 and 2 of the Long-Range Site Plan design study, including site assessment, due diligence, infrastructure, grading, access, constraints, and feasibility for structure relocation and site configurations.
  - Scrape and paint Aurora Ave. wrought iron fence.
  - Investigate and repair the Pine Craig/Caroline Martin Mitchell Mansion's window parge coating and limestone seal.
  - Pine Craig/Caroline Martin Mitchell Mansion chimney tuckpointing.
  - Naper Haight - Repair/ replace board and batten siding and full exterior painting.
- **Grants**:
  - Continue Capital Campaign 2.0 prospect research, identification, and cultivation.
  - Increase noncash gifts, grow the donor pool by 10 to 12%, and launch a corporate volunteer program.
  - Pursue federal funding for collections management & archival processing, state support for digital lesson plans & foundation support for community partnerships & collection expansion.
- **Exhibits, Programming & Collections**
  - *Out of the Vault*, opening in 2027, will spotlight the Naperville Heritage Society Collection through rarely displayed objects and digital reproductions created for the public Terentia launch, connecting beloved objects with the museum collecting process.
  - Add 13 Camp Naper sessions to meet demand, creating 342 additional spaces and an estimated $61,000 in new revenue.
  - Create year-round hands-on agricultural learning opportunities that connect to the new agriculture exhibit.
  - Through Terentia, develop new digital educational resources and teacher materials to extend learning beyond on-site visits.
  - Grow educational participation through school partnerships, homeschool offerings, family programs, and community outreach.
  - Expand Golden Days programming to increase lifelong learning and older-adult engagement.
  - Finalize 100 360 images and upload them to Terentia.
  - Upload existing digital oral histories into Terentia.
  - Begin tiered museum collection processing, create minimal catalog records in Terentia, and complete records for 75% of carriages.
  - Expand online collections access by adding topical segments to the portal, including the Martin Mitchell Mansion and the Harold Moser Collection.
- **IT/Innovation**
  - ***NS/City***: Maintain and enhance technology-based exhibits through ongoing support, maintenance, lifecycle management, reliability improvements, security, visitor engagement, and standards for future exhibit technologies.

- ***NHS:*** Develop a multi-year technology replacement and AI integration roadmap covering hardware and software cycles, infrastructure priorities, and responsible AI opportunities in operations, preservation, visitor engagement, and administration. In addition:
  - Expand Terentia use, digital collections access, preservation workflows, and long-term digital asset stewardship.
  - Strengthen network monitoring, logging, segmentation, backups, and security controls to support compliance and reduce cybersecurity risk.
  - Complete technology inventory, retirement, and recycling across departments; establish a lifecycle process for asset visibility, budgeting, and replacement planning.
  - Expand cloud backup, disaster recovery, and continuity capabilities to improve resilience and reduce downtime for critical systems.

- **Strategic and Long-Range Site Plans**
  - Complete the museum's reaccreditation by the American Alliance of Museums.
  - Continue initiatives to finalize the Long-Range Site Plan.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Charges for Service	606,183	607,112	632,300	689,432	82,320	13.6%
Interest & Investments	6,865	4,250	4,250	4,500	250	5.9%
Interfund Transfers	1,020,000	1,040,400	1,040,400	1,061,208	20,808	2.0%
Property Taxes	3,878,053	3,994,682	3,962,216	4,094,549	99,867	2.5%
Total	**5,511,101**	**5,646,444**	**5,639,165**	**5,849,689**	**203,245**	**3.6%**

Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	2,671,425	2,958,129	2,836,574	3,164,731	206,602	7.0%
Benefits & Related	823,702	1,106,728	946,010	1,103,925	(2,803)	-0.3%
Purchased Services	1,217,695	1,251,435	1,330,888	1,357,528	106,093	8.5%
Purchased Items	428,647	300,821	328,960	327,188	26,367	8.8%
Capital Outlay	280,175	-	222,415	-	-	0.0%
Debt Service	24,920	-	-	-	-	0.0%
Interfund Transfers	171,540	171,338	158,215	152,501	(18,837)	-11.0%
Total	**5,618,104**	**5,788,451**	**5,823,061**	**6,105,873**	**317,422**	**5.5%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Projects	180,290	-	-	145,000	145,000	0.0%
Naper Settlement	5,437,814	5,788,451	5,823,061	5,960,873	172,422	3.0%
Total	**5,618,104**	**5,788,451**	**5,823,061**	**6,105,873**	**317,422**	**5.5%**

NAPER SETTLEMENT FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
GATE ADMISSIONS	41,034	45,600	39,597	41,772	(3,828)	-8.4%
OTHER	87,381	76,215	103,227	109,435	33,220	43.6%
PUBLIC PROGRAMMING	187,735	198,085	222,837	260,362	62,277	31.4%
SCHOOL SERVICES	163,444	150,400	159,646	166,239	15,839	10.5%
SPECIAL EVENTS	27,850	35,420	11,254	-	(35,420)	-100.0%
TOURS	6,773	10,950	7,076	11,060	110	1.0%
WEDDINGS	91,966	90,442	88,662	100,564	10,122	11.2%
Charges for Service Total	**606,183**	**607,112**	**632,300**	**689,432**	**82,320**	**13.6%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	5,808	4,250	4,250	4,500	250	5.9%
INTEREST ON PROPERTY TAXES	1,057	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	-	-	-	-	0.0%
Interest & Investment Income Total	**6,865**	**4,250**	**4,250**	**4,500**	**250**	**5.9%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	1,020,000	1,040,400	1,040,400	1,061,208	20,808	2.0%
Interfund TF (Rev) Total	**1,020,000**	**1,040,400**	**1,040,400**	**1,061,208**	**20,808**	**2.0%**
Property Taxes						
CURRENT/SETTLEMENT	3,877,837	3,994,682	3,961,513	4,094,549	99,867	2.5%
NON-CURRENT/SETTLEMENT	216	-	703	-	-	0.0%
Property Taxes Total	**3,878,053**	**3,994,682**	**3,962,216**	**4,094,549**	**99,867**	**2.5%**
Revenue Total	**5,511,101**	**5,646,444**	**5,639,165**	**5,849,689**	**203,245**	**3.6%**

NAPER SETTLEMENT FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OTHER COMPENSATION	-	(184,926)	-	(194,368)	(9,442)	5.1%
OVERTIME PAY	7	-	6	-	-	0.0%
REGULAR PAY	2,629,645	3,081,553	2,783,328	3,283,664	202,111	6.6%
TEMPORARY PAY	41,773	61,502	53,239	75,435	13,933	22.7%
Salaries & Wages Total	**2,671,425**	**2,958,129**	**2,836,574**	**3,164,731**	**206,602**	**7.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	21,688	27,099	22,919	28,460	1,361	5.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	5,241	3,574	5,092	3,809	235	6.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	394,471	562,488	473,955	605,537	43,049	7.7%
EMPLOYER CONTRIBUTIONS/UNEMPLY	4,287	5,800	4,800	5,901	101	1.7%
EMPLOYER CONTRIBUTIONS/WCOMP	22,476	28,719	11,966	-	(28,719)	-100.0%
IMRF	180,410	238,603	215,367	205,082	(33,521)	-14.0%
MEDICARE	37,007	45,574	40,166	46,873	1,299	2.9%
SOCIAL SECURITY	158,121	194,871	171,745	208,263	13,392	6.9%
Benefits & Related Total	**823,702**	**1,106,728**	**946,010**	**1,103,925**	**(2,803)**	**-0.3%**
Purchased Items						
ELECTRIC	81,677	90,650	93,772	95,726	5,076	5.6%
INTERNET	226	-	-	-	-	0.0%
NATURAL GAS	37,731	40,700	41,873	50,000	9,300	22.9%
OFFICE SUPPLIES	10,617	7,000	5,683	6,930	(70)	-1.0%
OPERATING SUPPLIES	186,497	124,671	151,163	114,886	(9,785)	-7.8%
TECHNOLOGY HARDWARE	89,445	6,000	9,494	27,846	21,846	364.1%
WATER AND SEWER	22,455	31,800	26,976	31,800	-	0.0%
Purchased Items Total	**428,647**	**300,821**	**328,960**	**327,188**	**26,367**	**8.8%**
Purchased Services						
ADVERTISING AND MARKETING	75,313	89,375	85,476	76,469	(12,906)	-14.4%
ARCHITECT AND ENGINEER SERVICE	-	-	-	145,000	145,000	0.0%
BUILDING AND GROUNDS MAINT	582,934	489,755	563,634	407,052	(82,703)	-16.9%
DUES/SUBSCRIPTIONS/LICENSES	8,563	10,825	3,937	7,461	(3,364)	-31.1%
EDUCATION AND TRAINING	19,965	12,988	9,457	15,649	2,661	20.5%
EQUIPMENT MAINTENANCE	4,263	5,000	3,959	6,000	1,000	20.0%
HR SERVICE	793	1,036	3,345	2,996	1,960	189.2%
MILEAGE REIMBURSEMENT	-	-	-	-	-	0.0%
OTHER EXPENSES	588	700	1,039	393	(307)	-43.9%
OTHER PROFESSIONAL SERVICE	399,476	483,975	503,957	482,691	(1,284)	-0.3%
POSTAGE AND DELIVERY	26,856	20,998	24,555	23,598	2,600	12.4%
PRINTING SERVICE	53,591	53,107	52,613	52,117	(990)	-1.9%
REFUSE AND RECYCLING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	-	3,600	3,588	4,250	650	18.1%
SOFTWARE AND HARDWARE MAINT	45,354	80,076	75,326	133,852	53,776	67.2%
Purchased Services Total	**1,217,695**	**1,251,435**	**1,330,888**	**1,357,528**	**106,093**	**8.5%**
Capital Outlay						
BUILDING IMPROVEMENTS	-	-	222,415	-	-	0.0%
TECHNOLOGY	99,885	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	-	-	-	-	-	0.0%
Capital Outlay Total	**99,885**	**-**	**222,415**	**-**	**-**	**0.0%**
Debt Service						
SBITA Interest	45	-	-	-	-	0.0%
SBITA Principal	24,876	-	-	-	-	0.0%
Debt Service Total	**24,920**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	171,540	171,338	158,215	152,501	(18,837)	-11.0%
Interfund TF (Exp) Total	**171,540**	**171,338**	**158,215**	**152,501**	**(18,837)**	**-11.0%**
Expense Total	**5,618,104**	**5,788,451**	**5,823,061**	**6,105,873**	**317,422**	**5.5%**

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: **August 31, 2026**

SUBJECT: **Request for CY27 Naper Settlement Operating Support**

The Naperville Heritage Society and Naper Settlement Museum Boards respectfully request the Council's consideration in granting $4,094,549 to support the CY27 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,

Erik Long
Chairman
Naperville Heritage Society

2027

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 for network connections provided by telecommunications carriers to fund an Enhanced 911 system. The fee was set at $0.50 in 1992, 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	12,395	4,250	24,751	37,500	33,250	782.4%
State Shared Taxes	3,197,721	3,050,000	3,448,806	2,925,000	(125,000)	-4.1%
Revenue Total	**3,210,116**	**3,054,250**	**3,473,558**	**2,962,500**	**(91,750)**	**-3.0%**

Expense						
Interfund Transfers	3,045,129	4,966,967	5,546,147	2,925,000	(2,041,967)	-41.1%
Expense Total	**3,045,129**	**4,966,967**	**5,546,147**	**2,925,000**	**(2,041,967)**	**-41.1%**

E911 SURCHARGE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	12,395	4,250	24,751	37,500	33,250	782.4%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**12,395**	**4,250**	**24,751**	**37,500**	**33,250**	**782.4%**
State Shared Taxes						
E911 SURCHARGE	3,197,721	3,050,000	3,448,806	2,925,000	(125,000)	-4.1%
State Shared Taxes Total	**3,197,721**	**3,050,000**	**3,448,806**	**2,925,000**	**(125,000)**	**-4.1%**
Revenue Total	**3,210,116**	**3,054,250**	**3,473,558**	**2,962,500**	**(91,750)**	**-3.0%**
Expense						
Interfund TF (Exp)						
TRANSFER OUT	3,045,129	4,966,967	5,546,147	2,925,000	(2,041,967)	-41.1%
Interfund TF (Exp) Total	**3,045,129**	**4,966,967**	**5,546,147**	**2,925,000**	**(2,041,967)**	**-41.1%**
Expense Total	**3,045,129**	**4,966,967**	**5,546,147**	**2,925,000**	**(2,041,967)**	**-41.1%**

ETSB FUND

The Naperville Emergency Telephone Systems Board (ETSB) oversees Naperville's receipt and use 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	11,124	6,375	23,096	37,500	31,125	488.2%
State Shared Taxes	2,574,172	2,580,000	2,867,403	2,580,000	-	0.0%
Revenue Total	**2,585,296**	**2,586,375**	**2,890,499**	**2,617,500**	**31,125**	**1.2%**

Expense						
Grants & Contrib.	2,416,460	2,580,000	3,532,598	2,580,000	-	0.0%
Expense Total	**2,416,460**	**2,580,000**	**3,532,598**	**2,580,000**	**-**	**0.0%**

ETSB FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	11,124	6,375	23,096	37,500	31,125	488.2%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**11,124**	**6,375**	**23,096**	**37,500**	**31,125**	**488.2%**
State Shared Taxes						
E911 SURCHARGE	2,574,172	2,580,000	2,867,403	2,580,000	-	0.0%
State Shared Taxes Total	**2,574,172**	**2,580,000**	**2,867,403**	**2,580,000**	**-**	**0.0%**
Revenue Total	**2,585,296**	**2,586,375**	**2,890,499**	**2,617,500**	**31,125**	**1.2%**
Expense						
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	2,416,460	2,580,000	3,532,598	2,580,000	-	0.0%
Grants & Contributions Total	**2,416,460**	**2,580,000**	**3,532,598**	**2,580,000**	**-**	**0.0%**
Expense Total	**2,416,460**	**2,580,000**	**3,532,598**	**2,580,000**	**-**	**0.0%**

2027

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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	3,108	4,250	4,250	4,500	250	5.9%
Other Revenue	14,599	181,500	57,226	181,500	-	0.0%
Revenue Total	**17,707**	**185,750**	**61,476**	**186,000**	**250**	**0.1%**

Expense						
Purchased Services	17,076	50,500	25,510	50,500	-	0.0%
Purchased Items	13,459	100,000	50,915	100,000	-	0.0%
Grants & Contributions	-	6,000	2,500	6,000	-	0.0%
Interfund Transfers	2,050	25,000	18,106	25,000	-	0.0%
Expense Total	**32,586**	**181,500**	**97,031**	**181,500**	**-**	**0.0%**

STATE DRUG FORFEITURE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	3,108	4,250	4,250	4,500	250	5.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**3,108**	**4,250**	**4,250**	**4,500**	**250**	**5.9%**
Other Revenue						
FORFEITURE REVENUES	14,599	181,500	57,226	181,500	-	0.0%
SALE OF PROPERTY	-	-	-	-	-	0.0%
Other Revenue Total	**14,599**	**181,500**	**57,226**	**181,500**	**-**	**0.0%**
Revenue Total	**17,707**	**185,750**	**61,476**	**186,000**	**250**	**0.1%**
Expense						
Purchased Items						
OPERATING SUPPLIES	13,459	75,000	40,499	75,000	-	0.0%
OTHER UTILITIES	-	-	-	-	-	0.0%
TELEPHONE	-	25,000	10,417	25,000	-	0.0%
Purchased Items Total	**13,459**	**100,000**	**50,915**	**100,000**	**-**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	1,228	500	212	500	-	0.0%
EDUCATION AND TRAINING	-	30,000	12,500	30,000	-	0.0%
EQUIPMENT MAINTENANCE	-	5,000	2,083	5,000	-	0.0%
OTHER PROFESSIONAL SERVICE	15,848	15,000	10,714	15,000	-	0.0%
Purchased Services Total	**17,076**	**50,500**	**25,510**	**50,500**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	-	6,000	2,500	6,000	-	0.0%
Grants & Contributions Total	**-**	**6,000**	**2,500**	**6,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	2,050	25,000	18,106	25,000	-	0.0%
Interfund TF (Exp) Total	**2,050**	**25,000**	**18,106**	**25,000**	**-**	**0.0%**
Expense Total	**32,586**	**181,500**	**97,031**	**181,500**	**-**	**0.0%**

2027

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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	6,354	4,250	4,250	4,500	250	5.9%
Other Revenue	159,754	100,000	60,238	100,000	-	0.0%
Interfund Transfer	-	-	-	-	-	0.0%
Revenue Total	**166,107**	**104,250**	**64,488**	**104,500**	**250**	**0.2%**

Expense						
Purchased Services	58,876	235,000	201,917	235,000	-	0.0%
Purchased Items	145,312	412,000	370,473	412,000	-	0.0%
Grants & Contrib.	-	3,000	1,250	3,000	-	0.0%
Capital Outlay	-	-	1,089	-	-	0.0%
Expense Total	**204,188**	**650,000**	**574,728**	**650,000**	**-**	**0.0%**

FEDERAL DRUG FORFEITURE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	6,354	4,250	4,250	4,500	250	5.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**6,354**	**4,250**	**4,250**	**4,500**	**250**	**5.9%**
Other Revenue						
FORFEITURE REVENUES	159,754	100,000	60,238	100,000	-	0.0%
Other Revenue Total	**159,754**	**100,000**	**60,238**	**100,000**	**-**	**0.0%**
Interfund TF						
OPERATIONAL TRANSFER	-	-	-	-	-	0.0%
Interfund TF Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**166,107**	**104,250**	**64,488**	**104,500**	**250**	**0.2%**
Expense						
Purchased Items						
OPERATING SUPPLIES	145,312	392,000	362,139	392,000	-	0.0%
OTHER UTILITIES	-	20,000	8,333	20,000	-	0.0%
Purchased Items Total	**145,312**	**412,000**	**370,473**	**412,000**	**-**	**0.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	-	15,000	15,000	15,000	-	0.0%
EDUCATION AND TRAINING	58,876	10,000	20,667	10,000	-	0.0%
EQUIPMENT MAINTENANCE	-	75,000	31,250	75,000	-	0.0%
OTHER PROFESSIONAL SERVICE	-	135,000	135,000	135,000	-	0.0%
Purchased Services Total	**58,876**	**235,000**	**201,917**	**235,000**	**-**	**0.0%**
Capital Outlay						
TECHNOLOGY	-	-	1,089	-	-	0.0%
Capital Outlay Total	**-**	**-**	**1,089**	**-**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	-	3,000	1,250	3,000	-	0.0%
Grants & Contributions Total	**-**	**3,000**	**1,250**	**3,000**	**-**	**0.0%**
Expense Total	**204,188**	**650,000**	**574,728**	**650,000**	**-**	**0.0%**

2027

FOREIGN FIRE INSURANCE TAX FUND

Under Illinois State Statute, the City established the Foreign Fire Insurance Tax Fund, which collects a 2.0% tax on premiums for 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 the treasurer, make all necessary rules and regulations concerning the board and the management of funds appropriated to the board. The board develops and maintains a list 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 of all expenditures.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Contributions	531,964	525,000	507,833	550,000	25,000	4.8%
Interest & Investments	14,573	-	4,303	-	-	0.0%
Revenue Total	**546,537**	**525,000**	**512,136**	**550,000**	**25,000**	**4.8%**

Expense						
Purchased Items	707,204	525,000	359,364	525,000	-	0.0%
Expense Total	**707,204**	**525,000**	**359,364**	**525,000**	**-**	**0.0%**

FOREIGN FIRE TAX FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Contributions						
GOVERNMENT CONTRIBUTIONS	531,964	525,000	507,833	550,000	25,000	4.8%
Contributions Total	**531,964**	**525,000**	**507,833**	**550,000**	**25,000**	**4.8%**
Interest & Investment Income						
OTHER INTEREST INCOME	14,573	-	4,303	-	-	0.0%
Interest & Investment Income Total	**14,573**	**-**	**4,303**	**-**	**-**	**0.0%**
Revenue Total	**546,537**	**525,000**	**512,136**	**550,000**	**25,000**	**4.8%**
Expense						
Purchased Items						
OPERATING SUPPLIES	707,204	525,000	359,364	525,000	-	0.0%
Purchased Items Total	**707,204**	**525,000**	**359,364**	**525,000**	**-**	**0.0%**
Expense Total	**707,204**	**525,000**	**359,364**	**525,000**	**-**	**0.0%**

FOOD & BEVERAGE FUND

The Food & Beverage Fund records all revenues and expenses associated with the 1.0% citywide food and beverage tax. Established in October 2016, this fund replaced the Culture Fund to improve transparency of revenue sources and streamline transactions by reducing the number of annual interfund transfers.

Revenues from the food and beverage tax are distributed among 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Fees	49,078	42,000	21,535	50,000	8,000	19.0%
Food & Beverage Tax	6,533,517	6,992,300	6,867,015	7,370,400	378,100	5.4%
Interest & Investments	148,321	57,250	57,250	60,049	2,799	4.9%
Revenue Total	**6,730,916**	**7,091,550**	**6,945,800**	**7,480,449**	**388,899**	**5.5%**

Expense						
Salaries & Wages	61,531	72,082	70,635	76,375	4,292	6.0%
Benefits & Related	1,655,633	1,767,519	1,489,817	1,860,497	92,978	5.3%
Purchased Services	420,363	491,335	431,386	540,030	48,695	9.9%
Grants & Contrib.	2,188,117	2,702,036	2,641,898	2,700,928	(1,108)	0.0%
Expenses Subtotal	**4,325,643**	**5,032,972**	**4,633,737**	**5,177,830**	**144,857**	**2.9%**
Interfund Transfers	2,014,600	2,058,579	2,227,679	2,302,619	244,040	11.9%
Expense Total	**6,340,243**	**7,091,551**	**6,861,416**	**7,480,449**	**388,897**	**5.5%**

Fund Expense by Department

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Community Services	3,926,881	4,199,950	4,474,150	4,376,642	176,691	4.2%
Finance	22,172	24,961	23,718	25,030	69	0.3%
Fire	874,100	991,768	831,112	1,047,811	56,043	5.7%
Police	1,053,227	1,289,857	1,051,685	1,416,713	126,856	9.8%
Public Works	65,672	118,641	73,083	99,253	(19,388)	-16.3%
TED	398,191	466,374	407,668	515,000	48,626	10.4%
Total	**6,340,243**	**7,091,551**	**6,861,416**	**7,480,449**	**388,897**	**5.5%**

2027 Proposed Funding Allocations

Funding Allocation	2027 Budget
Program Administration	$25,030
SECA – Grant Program	$1,150,826
SECA – City Obligations	$1,409,374
Police Pension	$921,300
Fire Pension	$921,300
Naper Settlement	$1,061,208
Social Services Grant Program	$750,000
Debt Service	$1,241,411
Expense Total	**$7,480,449**

FOOD AND BEVERAGE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Fees						
LATE PAYMENT FEE	49,078	42,000	21,535	50,000	8,000	19.0%
Fees Total	**49,078**	**42,000**	**21,535**	**50,000**	**8,000**	**19.0%**
Food & Beverage Tax						
F&B/ADMINISTRATION	6,533,517	6,992,300	6,867,015	7,370,400	378,100	5.4%
Food & Beverage Tax Total	**6,533,517**	**6,992,300**	**6,867,015**	**7,370,400**	**378,100**	**5.4%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	135,964	48,750	48,750	51,049	2,299	4.7%
INTEREST ON INVESTMENTS	12,357	8,500	8,500	9,000	500	5.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**148,321**	**57,250**	**57,250**	**60,049**	**2,799**	**4.9%**
Other Revenue						
OTHER RECEIPTS	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**6,730,916**	**7,091,550**	**6,945,800**	**7,480,449**	**388,899**	**5.5%**
Expense						
Salaries & Wages						
REGULAR PAY	61,531	72,082	70,635	76,375	4,292	6.0%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
Salaries & Wages Total	**61,531**	**72,082**	**70,635**	**76,375**	**4,292**	**6.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	630	1,374	746	403	(972)	-70.7%
EMPLOYER CONTRIBUTIONS/LIFE IN	122	165	169	181	16	10.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	11,485	6,667	7,412	7,063	397	6.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	81	100	97	100	-	0.0%
FIRE PENSION	817,278	874,038	735,289	921,300	47,262	5.4%
IMRF	4,357	5,622	5,502	4,804	(819)	-14.6%
MEDICARE	834	1,045	1,007	1,013	(32)	-3.1%
POLICE PENSION	817,278	874,038	735,289	921,300	47,262	5.4%
SOCIAL SECURITY	3,568	4,469	4,305	4,332	(137)	-3.1%
Benefits & Related Total	**1,655,633**	**1,767,519**	**1,489,817**	**1,860,497**	**92,978**	**5.3%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	20,266	23,500	22,257	23,500	-	0.0%
BUILDING AND GROUNDS MAINT	398,191	466,374	407,668	515,000	48,626	10.4%
FINANCIAL SERVICE	1,906	1,461	1,461	1,530	69	4.7%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**420,363**	**491,335**	**431,386**	**540,030**	**48,695**	**9.9%**
Grants & Contributions						
SECA GRANTS	1,438,662	1,952,036	1,923,298	1,950,928	(1,108)	-0.1%
Social Service Grants	749,454	750,000	718,600	750,000	-	0.0%
Grants & Contributions Total	**2,188,117**	**2,702,036**	**2,641,898**	**2,700,928**	**(1,108)**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	2,014,600	2,058,579	2,227,679	2,302,619	244,040	11.9%
Interfund TF (Exp) Total	**2,014,600**	**2,058,579**	**2,227,679**	**2,302,619**	**244,040**	**11.9%**
Expense Total	**6,340,243**	**7,091,551**	**6,861,416**	**7,480,449**	**388,897**	**5.5%**

2027

CDBG FUND

COMMUNITY DEVELOPMENT BLOCK GRANT

The Community Development Block Grant (CDBG) is a federally funded program administered by the Department of Housing and Urban Development (HUD) that supports community development activities to build stronger, 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 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 from HUD for its program, and those funds are used for public services, grant administration and planning, and the development and rehabilitation of public facilities, infrastructure improvements, and housing programs.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Grants	499,243	535,000	479,119	535,000	-	0.0%
Revenue Total	**499,243**	**535,000**	**479,119**	**535,000**	**-**	**0.0%**

Expense						
Grants & Contributions	499,243	535,000	524,284	535,000	-	0.0%
Expense Total	**499,243**	**535,000**	**524,284**	**535,000**	**-**	**0.0%**

COMMUNITY BLOCK DEVELOPMENT GRANT FUND (CDBG)	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Grants						
FEDERAL GRANTS	499,243	535,000	479,119	535,000	-	0.0%
Grants Total	**499,243**	**535,000**	**479,119**	**535,000**	**-**	**0.0%**
Revenue Total	**499,243**	**535,000**	**479,119**	**535,000**	**-**	**0.0%**
Expense						
Grants & Contributions						
CDBG GRANT	499,243	535,000	524,284	535,000	-	0.0%
CONTRIBUTION TO OTHER ENTITIES	-	-	-	-	-	0.0%
Grants & Contributions Total	**499,243**	**535,000**	**524,284**	**535,000**	**-**	**0.0%**
Expense Total	**499,243**	**535,000**	**524,284**	**535,000**	**-**	**0.0%**

2027

SPECIAL SERVICE AREA 36

DOWNTOWN MAINTENANCE AND MARKETING

The City improves downtown Naperville by providing high-quality maintenance and support services for parking lots, parking decks, sidewalks, and landscaping. Public Works primarily provides these services, 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 patrols 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. Downtown merchants cover 100% of the expenses. The DNA also administers the downtown Naperville gift card program, hosts training and merchant meetings, and offers other services that promote business expansion and retention.

FUND OVERVIEW BY CATEGORY (REVENUE)

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Services	-	-	-	-	-	0.0%
Fines	70,605	80,000	70,867	80,000	-	0.0%
Interest & Investments	271,007	110,250	110,250	115,599	5,349	4.9%
Non-Bus. License & Permit	-	-	-	-	-	0.0%
Property Taxes	1,247,855	1,259,718	1,296,735	1,392,746	133,028	10.6%
Rents & Royalties	-	-	-	-	-	0.0%
Other Revenue	-	-	-	-	-	0.0%
Revenues Subtotal	**1,589,467**	**1,449,968**	**1,477,853**	**1,588,345**	**138,377**	**9.5%**
Interfund Transfers	1,651,489	1,499,437	1,499,437	1,745,092	245,655	16.4%
Revenue Total	**3,240,956**	**2,949,405**	**2,977,290**	**3,333,437**	**384,032**	**13.0%**

Fund Overview by Category (Expense)

Expense						
Salaries & Wages	774,069	848,292	772,483	843,183	(5,109)	-0.6%
Benefits & Related	186,766	214,610	207,443	247,574	32,965	15.4%
Purchased Services	1,366,356	1,570,150	1,541,920	1,947,426	377,276	24.0%
Purchased Items	254,257	235,032	253,978	347,560	112,528	47.9%
Capital Outlay	102,066	587,000	492,278	254,000	(333,000)	-56.7%
Expenses Subtotal	**2,683,514**	**3,455,084**	**3,268,102**	**3,639,743**	**184,659**	**5.3%**
Interfund Transfer	74,400	83,120	76,189	75,198	(7,922)	-9.5%
Expense Total	**2,757,914**	**3,538,204**	**3,344,292**	**3,714,941**	**176,737**	**5.0%**

Fund Expenses by Department

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Finance	3,986	3,441	1,623	3,606	165	4.8%
Police	367,940	410,980	380,719	443,001	32,021	7.8%
Public Works	2,283,922	2,536,783	2,469,086	3,014,335	477,551	18.8%
TED	102,066	587,000	492,863	254,000	(333,000)	-56.7%
Total	**2,757,914**	**3,538,204**	**3,344,292**	**3,714,941**	**176,737**	**5.0%**

DOWNTOWN MAINTENANCE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
DEPARTMENT SERVICE CHARGES	-	-	-	-	-	0.0%
Charges for Service Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Fines						
PARKING FINES	70,605	80,000	70,867	80,000	-	0.0%
Fines Total	**70,605**	**80,000**	**70,867**	**80,000**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	248,092	97,500	97,500	102,099	4,599	4.7%
INTEREST ON INVESTMENTS	22,547	12,750	12,750	13,500	750	5.9%
INTEREST ON PROPERTY TAXES	368	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**271,007**	**110,250**	**110,250**	**115,599**	**5,349**	**4.9%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	1,651,489	1,499,437	1,499,437	1,745,092	245,655	16.4%
Interfund TF (Rev) Total	**1,651,489**	**1,499,437**	**1,499,437**	**1,745,092**	**245,655**	**16.4%**
Non-Business License & Permit						
CENTRAL BUSINESS DISTRICT	-	-	-	-	-	0.0%
Non-Business License & Permit Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Property Taxes						
CURRENT/DOWNTOWN MAINT	1,247,855	1,259,718	1,296,735	1,392,746	133,028	10.6%
Property Taxes Total	**1,247,855**	**1,259,718**	**1,296,735**	**1,392,746**	**133,028**	**10.6%**
Revenue Total	**3,240,956**	**2,949,405**	**2,977,290**	**3,333,437**	**384,032**	**13.0%**

DOWNTOWN MAINTENANCE FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Salaries & Wages						
OVERTIME PAY	104,639	137,923	110,597	147,969	10,046	7.3%
REGULAR PAY	636,929	635,489	611,114	616,174	(19,315)	-3.0%
TEMPORARY PAY	32,500	74,880	50,772	79,040	4,160	5.6%
Salaries & Wages Total	**774,069**	**848,292**	**772,483**	**843,183**	**(5,109)**	**-0.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	5,821	6,756	5,818	6,044	(713)	-10.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,192	1,525	1,425	1,434	(91)	-6.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	91,620	109,913	111,073	169,488	59,574	54.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	691	696	658	871	175	25.2%
IMRF	39,330	45,269	42,785	30,589	(14,681)	-32.4%
MEDICARE	11,071	11,314	10,363	7,421	(3,894)	-34.4%
SOCIAL SECURITY	37,041	39,136	35,320	31,728	(7,407)	-18.9%
Benefits & Related Total	**186,766**	**214,610**	**207,443**	**247,574**	**32,965**	**15.4%**
Purchased Items						
ELECTRIC	103,213	113,032	118,907	186,860	73,828	65.3%
EQUIPMENT PARTS	-	-	-	-	-	0.0%
INTERNET	347	-	50	-	-	0.0%
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	99,907	82,000	103,966	100,000	18,000	22.0%
SALT AND CHEMICALS	20,392	10,000	2,091	28,000	18,000	180.0%
WATER AND SEWER	30,399	30,000	28,965	32,700	2,700	9.0%
Purchased Items Total	**254,257**	**235,032**	**253,978**	**347,560**	**112,528**	**47.9%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
ADVERTISING AND MARKETING	435,650	510,000	539,053	520,200	10,200	2.0%
BUILDING AND GROUNDS MAINT	132,028	150,000	155,935	211,000	61,000	40.7%
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
FINANCIAL SERVICE	3,986	3,441	1,623	3,606	165	4.8%
LAUNDRY SERVICE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	792,586	900,209	841,725	1,202,420	302,211	33.6%
POSTAGE AND DELIVERY	19	-	-	-	-	0.0%
REFUSE AND RECYCLING SERVICE	2,088	5,000	2,083	8,700	3,700	74.0%
RENTAL FEES	-	1,500	1,500	1,500	-	0.0%
Purchased Services Total	**1,366,356**	**1,570,150**	**1,541,920**	**1,947,426**	**377,276**	**24.0%**
Capital Outlay						
INFRASTRUCTURE	102,066	587,000	492,278	254,000	(333,000)	-56.7%
Capital Outlay Total	**102,066**	**587,000**	**492,278**	**254,000**	**(333,000)**	**-56.7%**
Interfund TF (Exp)						
TRANSFER OUT	74,400	83,120	76,189	75,198	(7,922)	-9.5%
Interfund TF (Exp) Total	**74,400**	**83,120**	**76,189**	**75,198**	**(7,922)**	**-9.5%**
Expense Total	**2,757,914**	**3,538,204**	**3,344,292**	**3,714,941**	**176,737**	**5.0%**

TEST TRACK FUND

The Naperville Test Track is a public-private partnership among the City of Naperville, the Naperville Development Partnership, and the Naperville auto dealerships that make up the Test Track Association. Located on a nine-acre site next to many of Naperville's dealerships, the Test Track provides 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 dealerships, and reduces the number of test drives on residential streets. Member dealerships share the costs of operations and maintenance.

The Test Track Association comprises 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Service	37,352	60,740	42,299	60,740	-	0.0%
Interest & Investments	144	100	100	-	(100)	-100.0%
Revenue Total	**37,496**	**60,840**	**42,399**	**60,740**	**(100)**	**-0.2%**

Expense						
Purchased Services	20,113	39,520	30,373	40,920	1,400	3.5%
Purchased Items	20,202	21,320	16,540	22,730	1,410	6.6%
Expense Total	**40,316**	**60,840**	**46,913**	**63,650**	**2,810**	**4.6%**

TEST TRACK FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Charges for Service						
DEPARTMENT SERVICE CHARGES	37,352	60,740	42,299	60,740	-	0.0%
Charges for Service Total	**37,352**	**60,740**	**42,299**	**60,740**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	144	100	100	-	(100)	-100.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**144**	**100**	**100**	**-**	**(100)**	**-100.0%**
Revenue Total	**37,496**	**60,840**	**42,399**	**60,740**	**(100)**	**-0.2%**
Expense						
Purchased Items						
ELECTRIC	5,914	7,000	6,567	7,400	400	5.7%
INTERNET	-	1,620	675	1,620	-	0.0%
OPERATING SUPPLIES	12	1,500	500	1,500	-	0.0%
WATER AND SEWER	14,276	11,200	8,798	12,210	1,010	9.0%
Purchased Items Total	**20,202**	**21,320**	**16,540**	**22,730**	**1,410**	**6.6%**
Purchased Services						
BUILDING AND GROUNDS MAINT	5,433	6,500	5,383	6,500	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	3,016	3,000	3,200	3,000	-	0.0%
OPERATIONAL SERVICE	11,665	30,020	21,791	31,420	1,400	4.7%
Purchased Services Total	**20,113**	**39,520**	**30,373**	**40,920**	**1,400**	**3.5%**
Expense Total	**40,316**	**60,840**	**46,913**	**63,650**	**2,810**	**4.6%**

2027

RENEWABLE ENERGY FUND

The Renewable Energy Program supports the development of renewable energy projects in Illinois. The program lets Naperville residents and businesses 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 holds the money 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. Participants pay extra because generating renewable energy costs more than generating 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Electric Charges	292,380	286,426	289,657	295,000	8,574	3.0%
Fees	3,132	-	-	-	-	0.0%
Interest & Investments	1,945	750	750	-	(750)	-100.0%
Other Revenue	(867)	-	-	-	-	0.0%
Revenue Total	**296,590**	**287,176**	**290,407**	**295,000**	**7,824**	**2.7%**
Expense						
Purchased Services	-	5,000	2,083	5,000	-	0.0%
Grants & Contribution	288,770	280,000	211,175	280,000	-	0.0%
Expense Total	**288,770**	**285,000**	**213,258**	**285,000**	**-**	**0.0%**

RENEWABLE ENERGY FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Electric Charges						
RESIDENTIAL/RENEWABLE ENERGY	292,380	286,426	289,657	295,000	8,574	3.0%
Electric Charges Total	**292,380**	**286,426**	**289,657**	**295,000**	**8,574**	**3.0%**
Fees						
OTHER FEES	3,132	-	-	-	-	0.0%
Fees Total	**3,132**	**-**	**-**	**-**	**-**	**0.0%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	1,945	750	750	-	(750)	-100.0%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**1,945**	**750**	**750**	**-**	**(750)**	**-100.0%**
Other Revenue						
BAD DEBT	(867)	-	-	-	-	0.0%
Other Revenue Total	**(867)**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**296,590**	**287,176**	**290,407**	**295,000**	**7,824**	**2.7%**
Expense						
Purchased Services						
OTHER PROFESSIONAL SERVICE	-	5,000	2,083	5,000	-	0.0%
Purchased Services Total	**-**	**5,000**	**2,083**	**5,000**	**-**	**0.0%**
Grants & Contributions						
RENEWABLE ENERGY GRANTS	288,770	280,000	211,175	280,000	-	0.0%
Grants & Contributions Total	**288,770**	**280,000**	**211,175**	**280,000**	**-**	**0.0%**
Expense Total	**288,770**	**285,000**	**213,258**	**285,000**	**-**	**0.0%**

2027

BUSINESS DISTRICT FUND

BLOCK 59

In March 2023, the City Council established the Block 59 Business District by passing Ordinance 23-040. The district was created to promote the private redevelopment of formerly blighted properties, generally located at the northeast corner of Route 59 and Aurora Avenue. Block 59's first commercial tenants opened in 2025, and the project was completed in 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 business district's geographic limits. 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	3,548	-	-	-	-	0.0%
Sales Tax/ Business Dist.	241,041	-	654,396	-	-	0.0%
Revenue Total	**244,589**	**-**	**654,396**	**-**	**-**	**0.0%**

Expense						
Grants & Contributions	538,153	500,000	500,000	-	(500,000)	-100.0%
Expense Total	**538,153**	**500,000**	**500,000**	**-**	**(500,000)**	**-100.0%**

BLOCK 59 BUSINESS DISTRICT FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	3,548	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**3,548**	**-**	**-**	**-**	**-**	**0.0%**
Sales Tax/ Business District						
SALES TAX/BUSINESS DISTRICT	(472,446)	(1,000,000)	(550,686)	(1,000,000)	-	0.0%
SALES TAX/BUSDIST/REBATE	713,487	1,000,000	1,205,082	1,000,000	-	0.0%
Sales Tax/ Business District Total	**241,041**	**-**	**654,396**	**-**	**-**	**0.0%**
Revenue Total	**244,589**	**-**	**654,396**	**-**	**-**	**0.0%**
Expense						
Grants & Contributions						
REIMBURSEMENT PROGRAMS	538,153	500,000	500,000	-	(500,000)	-100.0%
Grants & Contributions Total	**538,153**	**500,000**	**500,000**	**-**	**(500,000)**	**-100.0%**
Expense Total	**538,153**	**500,000**	**500,000**	**-**	**(500,000)**	**-100.0%**

2027

BUSINESS DISTRICT FUND

HEINEN DISTRICT

In December 2022, the City Council established the Heinen Business District by passing Ordinance 22-145. The Heinen Business District was intended to promote private redevelopment of blighted properties, primarily in the 1200 block of Chicago Avenue between Olesen Drive and Pembroke Road. This retail area formerly faced high vacancy rates and significant stormwater retention issues, and the redevelopment project has created a lively retail zone featuring a high-quality grocery store, Heinen's, which opened to the public in September 2025.

The Heinen Business District includes a 0.5% sales tax on businesses within its boundaries. The Illinois Department of Revenue will collect this tax and pass it on to the City. The City will use these funds to reimburse Heinen's developer for project-related expenses, as outlined in a redevelopment agreement.

FUND OVERVIEW BY CATEGORY

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investments	96	-	-	-	-	0.0%
Sales Tax Business Dist.	-	-	(7,314)	-	-	0.0%
Revenue Total	**96**	**-**	**(7,314)**	**-**	**-**	**0.0%**

Expense						
Grants & Contributions	5,048	-	-	-	-	0.0%
Expense Total	**5,048**	**-**	**-**	**-**	**-**	**0.0%**

HEINEN BUSINESS DISTRICT FUND	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	96	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**96**	**-**	**-**	**-**	**-**	**0.0%**
Sales Tax/ Business District						
SALES TAX/BUSINESS DISTRICT	(38,756)	(30,000)	(38,756)	(19,500)	10,500	-35.0%
SALES TAX/BUSDIST/REBATE	38,756	30,000	31,443	19,500	(10,500)	-35.0%
Sales Tax/ Business District Total	**-**	**-**	**(7,314)**	**-**	**-**	**0.0%**
Revenue Total	**96**	**-**	**(7,314)**	**-**	**-**	**0.0%**
Expense						
Grants & Contributions						
REIMBURSEMENT PROGRAMS	5,048	-	-	-	-	0.0%
Grants & Contributions Total	**5,048**	**-**	**-**	**-**	**-**	**0.0%**
Expense Total	**5,048**	**-**	**-**	**-**	**-**	**0.0%**

LEADERSHIP

Department Operating Budgets

MAYOR & CITY COUNCIL

CITY MANAGER'S OFFICE & COMMUNICATIONS

MAYOR & COUNCIL

2027

As the City of Naperville's elected leaders, the Mayor & City Council establish City policy and provide direction to the City Manager. The Mayor & Council also:

- Adopt ordinances and resolutions in accordance with legal procedures.
- Represent the City at community functions and ceremonial occasions.
- Appoint residents to advisory boards and commissions.
- Support the Liquor Commissioner and the Liquor Commission on liquor and tobacco licensing matters and liquor and tobacco enforcement.

2026 Accomplishments

- Received updates and provided strategic feedback on Priorities Plan initiatives.
- Communicated with and partnered with state legislators and regional partners to advocate for proposed state legislation in alignment with the approved legislative priorities and principles.
- Advised the Liquor Commissioner on liquor and tobacco concepts, licensing, and enforcement, including Kratom prohibition.
- Evaluated, appointed, and trained over two dozen new members for City Boards and Commissions.
- Facilitated the student representative and Mayor's Chief of Staff program for local high school students and hosted Municipal Center tours to provide insight into local government.

2027 Goals

- Receive updates and provide strategic feedback on newly established City priorities developed from the 2026 Community Survey.
- Communicate with and partner with state legislators and regional partners to advocate for proposed state legislation in alignment with the approved legislative priorities and principles.
- Advise the Liquor Commissioner on liquor and tobacco concepts, licensing matters, and liquor and tobacco enforcement.
- Evaluate and complete additional learning opportunities for Board and Commission members.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Mayor & City Council	11.00	11.00	11.00	10.00
Total	**11.00**	**11.00**	**11.00**	**10.00**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	226,290	235,728	231,963	244,101	8,373	3.6%
Benefits & Related	45,343	64,777	54,588	52,035	(12,742)	-19.7%
Purchased Services	20,586	29,585	26,878	29,585	-	0.0%
Purchased Items	3,205	4,550	1,833	4,550	-	0.0%
Interfund Transfers	6,528	6,689	6,135	10,015	3,326	49.7%
Total	**301,951**	**341,329**	**321,396**	**340,286**	**(1,043)**	**-0.3%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Electric Utility Fund	30,213	31,777	30,947	32,147	371	1.2%
General Fund	250,339	286,361	268,005	284,859	(1,503)	-0.5%
Water Utilities Fund	21,399	23,191	22,445	23,280	88	0.4%
Total	**301,951**	**341,329**	**321,396**	**340,286**	**(1,043)**	**-0.3%**

MAYOR & CC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
EXPENSE						
Administration						
Salaries & Wages						
REGULAR PAY	226,290	235,728	231,963	244,101	8,373	3.6%
Salaries & Wages Total	**226,290**	**235,728**	**231,963**	**244,101**	**8,373**	**3.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	887	927	803	849	(78)	-8.4%
EMPLOYER CONTRIBUTIONS/LIFE IN	174	368	297	516	148	40.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	16,189	20,814	17,905	19,058	(1,755)	-8.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	474	578	519	477	(101)	-17.4%
EMPLOYER CONTRIBUTIONS/WCOMP	6,576	8,403	7,701	7,874	(529)	-6.3%
IMRF	5,222	11,043	7,940	5,032	(6,011)	-54.4%
MEDICARE	3,172	4,292	3,682	3,455	(837)	-19.5%
SOCIAL SECURITY	12,649	18,352	15,741	14,773	(3,579)	-19.5%
Benefits & Related Total	**45,343**	**64,777**	**54,588**	**52,035**	**(12,742)**	**-19.7%**
Purchased Items						
OFFICE SUPPLIES	601	500	278	500	-	0.0%
OPERATING SUPPLIES	1,138	1,000	623	1,000	-	0.0%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
Purchased Items Total	**1,738**	**1,500**	**901**	**1,500**	**-**	**0.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	-	3,860	6,528	3,860	-	0.0%
EDUCATION AND TRAINING	1,328	1,500	1,374	1,500	-	0.0%
HR SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	6,999	9,200	7,054	9,200	-	0.0%
POSTAGE AND DELIVERY	22	175	59	175	-	0.0%
PRINTING SERVICE	314	1,000	630	1,000	-	0.0%
Purchased Services Total	**8,663**	**15,735**	**15,646**	**15,735**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	6,528	6,689	6,135	10,015	3,326	49.7%
Interfund TF (Exp) Total	**6,528**	**6,689**	**6,135**	**10,015**	**3,326**	**49.7%**
Administration Total	**288,562**	**324,429**	**309,233**	**323,386**	**(1,043)**	**-0.3%**
Alcohol And Tobacco Commission						
Benefits & Related						
EMPLOYER CONTRIBUTIONS/WCOMP	-	-	-	-	-	0.0%
Benefits & Related Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Purchased Items						
OFFICE SUPPLIES	-	250	104	250	-	0.0%
OPERATING SUPPLIES	1,466	2,800	828	2,800	-	0.0%
Purchased Items Total	**1,466**	**3,050**	**932**	**3,050**	**-**	**0.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	307	-	-	-	-	0.0%
EDUCATION AND TRAINING	307	1,000	334	1,000	-	0.0%
LEGAL SERVICE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	8,983	8,000	8,000	8,000	-	0.0%
OTHER PROFESSIONAL SERVICE	1,131	1,000	417	1,000	-	0.0%
POSTAGE AND DELIVERY	-	500	208	500	-	0.0%
Purchased Services Total	**10,728**	**10,500**	**8,959**	**10,500**	**-**	**0.0%**
Alcohol And Tobacco Commission Total	**12,194**	**13,550**	**9,891**	**13,550**	**-**	**0.0%**
Sister Cities Commission						
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	1,130	1,300	1,393	1,300	-	0.0%
EDUCATION AND TRAINING	65	1,200	400	1,200	-	0.0%
OPERATIONAL SERVICE	-	800	459	800	-	0.0%
OTHER EXPENSES	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	-	50	21	50	-	0.0%
Purchased Services Total	**1,195**	**3,350**	**2,272**	**3,350**	**-**	**0.0%**
Sister Cities Commission Total	**1,195**	**3,350**	**2,272**	**3,350**	**-**	**0.0%**
Expense Total	**301,951**	**341,329**	**321,396**	**340,286**	**(1,043)**	**-0.3%**

CITY MANAGER'S OFFICE & COMMUNICATIONS

The City Manager's Office (CMO) 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. The CMO also:

- 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.

The Communications Division leads and maintains strategic, consistent, and timely City messaging externally and internally through the following channels:

- Naper Notify
- Social media (Facebook, X, YouTube, Instagram, LinkedIn)
- City of Naperville website
- Proactive media relations
- *Naperville Connected* (resident newsletter)
- *Core* (employee newsletter)
- WCNC (government access TV station)

2026 Accomplishments

- Partnered with City departments to guide the implementation of the City's Priorities Plan, budget, and capital program.
- Completed the 2026 National Community Survey and worked with the City Council to update the City's priorities.
- Completed the rollout of the Naperville-specific Core Values training.
- Launched the implementation of strategic safety and risk management initiatives to strengthen workplace compliance. Key achievements included restructuring the City Safety Committee, revising the overarching safety policy, introducing structured onboarding training checklists, and deploying specialized protocols and training modules for chemical hazard mitigation.

- Updated Meeting Room Rental policies and procedures and increased security for meetings outside business hours.
- Launched a new City website designed to better serve the community through improved accessibility, usability, and performance.

2027 Goals

- Regularly report progress on the newly established City priorities.
- Work with City departments and community partners on the Autism Friendly Naperville designation.
- Continue implementation of safety and risk management recommendations, including a hazard and risk assessment program, contractor management program, and implementation of the departmentally required training matrices.
- Continue to implement Department of Justice WCAG 2.1, Level AA standards across communications channels.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
City Manager's Office	8.00	8.00	9.00	9.00
Communications	7.63	7.63	7.63	8.00
Total	**15.63**	**15.63**	**16.63**	**17.00**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	1,667,970	1,740,613	1,708,737	1,992,717	252,104	14.5%
Benefits & Related	417,526	516,665	483,846	460,127	(56,538)	-10.9%
Purchased Services	326,146	513,167	511,499	380,550	(132,617)	-25.8%
Purchased Items	19,760	29,050	18,637	30,050	1,000	3.4%
Debt Service	96,410	-	-	-	-	0.0%
Interfund Transfers	9,864	10,113	9,272	14,483	4,370	43.2%
Total	**2,537,676**	**2,809,607**	**2,732,359**	**2,877,927**	**68,319**	**2.4%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Electric Utility Fund	290,211	316,416	297,689	369,154	52,739	16.7%
General Fund	2,045,497	2,244,377	2,204,181	2,216,077	(28,300)	-1.3%
Water Utilities Fund	201,968	248,815	230,121	292,696	43,881	17.6%
Total	**2,537,676**	**2,809,607**	**2,731,991**	**2,877,927**	**68,319**	**2.4%**

CITY MANAGER'S OFFICE	2025 Actual	2026 Budget	2026 Estimate	2027 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	1,094	-	686	-	-	0.0%
REGULAR PAY	834,745	813,302	820,733	910,089	96,787	11.9%
Salaries & Wages Total	**835,838**	**813,302**	**821,419**	**910,089**	**96,787**	**11.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	3,785	3,669	3,510	3,856	187	5.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,527	1,994	1,859	1,820	(174)	-8.7%
EMPLOYER CONTRIBUTIONS/MEDICAL	73,298	74,696	80,008	87,573	12,877	17.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	499	501	488	501	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	9,936	12,703	11,647	11,903	(800)	-6.3%
IMRF	55,761	63,437	62,325	58,003	(5,434)	-8.6%
MEDICARE	11,107	11,503	11,276	12,700	1,196	10.4%
SOCIAL SECURITY	41,215	42,972	45,583	43,587	615	1.4%
Benefits & Related Total	**197,127**	**211,475**	**216,696**	**219,942**	**8,467**	**4.0%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
OFFICE SUPPLIES	965	1,200	1,532	1,200	-	0.0%
OPERATING SUPPLIES	4,137	3,600	2,346	4,600	1,000	27.8%
Purchased Items Total	**5,103**	**4,800**	**3,878**	**5,800**	**1,000**	**20.8%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	63,225	64,467	73,270	74,400	9,933	15.4%
EDUCATION AND TRAINING	3,899	5,500	5,173	5,500	-	0.0%
OTHER EXPENSES	4,007	-	293	-	-	0.0%
OTHER PROFESSIONAL SERVICE	122,054	41,000	52,777	15,000	(26,000)	-63.4%
POSTAGE AND DELIVERY	12	50	17	50	-	0.0%
PRINTING SERVICE	-	50	21	50	-	0.0%
SOFTWARE AND HARDWARE MAINT	8,925	47,050	52,283	47,050	-	0.0%
Purchased Services Total	**202,122**	**158,117**	**183,833**	**142,050**	**(16,067)**	**-10.2%**
Debt Service						
SBITA Interest	1,133	-	-	-	-	0.0%
SBITA Principal	41,239	-	-	-	-	0.0%
Debt Service Total	**42,372**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	9,864	10,113	9,272	14,483	4,370	43.2%
Interfund TF (Exp) Total	**9,864**	**10,113**	**9,272**	**14,483**	**4,370**	**43.2%**
Administration Total	**1,292,426**	**1,197,807**	**1,235,097**	**1,292,365**	**94,557**	**7.9%**
Communications And Marketing						
Salaries & Wages						
OVERTIME PAY	-	-	-	-	-	0.0%
REGULAR PAY	755,951	766,871	754,411	821,664	54,792	7.1%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**755,951**	**766,871**	**754,411**	**821,664**	**54,792**	**7.1%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	5,600	5,905	5,822	5,135	(770)	-13.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,566	1,880	1,835	1,839	(41)	-2.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	92,307	124,400	112,085	87,724	(36,677)	-29.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	800	801	774	801	-	0.0%
IMRF	49,955	56,605	57,402	51,683	(4,922)	-8.7%
MEDICARE	10,535	10,651	10,455	11,568	917	8.6%
SOCIAL SECURITY	45,046	45,542	44,702	48,825	3,284	7.2%
Benefits & Related Total	**205,808**	**245,784**	**233,074**	**207,575**	**(38,209)**	**-15.5%**
Purchased Items						

CITY MANAGER'S OFFICE	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
OFFICE SUPPLIES	294	500	137	500	-	0.0%
OPERATING SUPPLIES	-	-	359	-	-	0.0%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
TELEPHONE	-	-	-	-	-	0.0%
Purchased Items Total	**294**	**500**	**496**	**500**	**-**	**0.0%**
Purchased Services						
ADVERTISING AND MARKETING	-	-	-	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	4,591	4,650	2,905	4,700	50	1.1%
EDUCATION AND TRAINING	1,919	7,000	4,724	7,000	-	0.0%
EQUIPMENT MAINTENANCE	310	14,500	5,146	14,500	-	0.0%
LEGAL SERVICE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	487	600	286	600	-	0.0%
OTHER PROFESSIONAL SERVICE	7,782	119,000	130,359	29,000	(90,000)	-75.6%
POSTAGE AND DELIVERY	-	-	-	-	-	0.0%
PRINTING SERVICE	-	200	83	200	-	0.0%
SOFTWARE AND HARDWARE MAINT	105,468	180,600	168,511	153,000	(27,600)	-15.3%
SUBSCRIPTION BASED TECHNOLOGY	-	-	-	-	-	0.0%
Purchased Services Total	**120,558**	**326,550**	**312,014**	**209,000**	**(117,550)**	**-36.0%**
Debt Service						
SBITA Interest	4,879	-	-	-	-	0.0%
SBITA Principal	49,158	-	-	-	-	0.0%
Debt Service Total	**54,038**	**-**	**-**	**-**	**-**	**0.0%**
Communications And Marketing Total	**1,136,649**	**1,339,706**	**1,299,996**	**1,238,739**	**(100,967)**	**-7.5%**
Safety						
Salaries & Wages						
OVERTIME PAY	-	-	-	-	-	0.0%
REGULAR PAY	76,180	160,439	132,907	260,964	100,525	62.7%
Salaries & Wages Total	**76,180**	**160,439**	**132,907**	**260,964**	**100,525**	**62.7%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	137	1,374	529	-	(1,374)	-100.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	165	393	327	476	83	21.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	2,273	33,294	12,805	-	(33,294)	-100.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	109	200	151	300	100	50.0%
IMRF	5,720	12,514	10,366	16,415	3,900	31.2%
MEDICARE	1,173	2,204	1,876	2,922	718	32.6%
SOCIAL SECURITY	5,014	9,426	8,022	12,496	3,070	32.6%
Benefits & Related Total	**14,591**	**59,405**	**34,076**	**32,609**	**(26,796)**	**-45.1%**
Purchased Items						
OPERATING SUPPLIES	14,363	23,750	14,263	23,750	-	0.0%
Purchased Items Total	**14,363**	**23,750**	**14,263**	**23,750**	**-**	**0.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	1,843	2,600	2,230	2,600	-	0.0%
EDUCATION AND TRAINING	1,624	24,400	12,674	25,400	1,000	4.1%
HR SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	-	1,500	747	1,500	-	0.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**3,467**	**28,500**	**15,652**	**29,500**	**1,000**	**3.5%**
Safety Total	**108,601**	**272,095**	**196,898**	**346,823**	**74,729**	**27.5%**
Expense Total	**2,537,676**	**2,809,607**	**2,731,991**	**2,877,927**	**68,319**	**2.4%**

SUPPORT SERVICES

Department Operating Budgets

COMMUNITY SERVICES

FINANCE

HUMAN RESOURCES

INFORMATION TECHNOLOGY

LEGAL

Community Services (CSD) serves as the City of Naperville's Freedom of Information Act (FOIA) Official and Local Election Official, along with facilitating the execution, filing, and recording of official City documents. CSD also:

- Coordinates citywide sustainability efforts.
- Provides record administration support according to Local Records Act provisions.
- 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.

2026 Accomplishments

- Awarded and administered social service and opioid remediation grants totaling $850,000.
- Successfully coordinated and administered early voting operations for both the 2026 General Primary Election and the 2026 General Election, ensuring accessible, efficient, and secure voting opportunities for Naperville residents.
- Continued to reduce landfill waste by implementing and promoting enhanced recycling initiatives, including three Styrofoam recycling events, supporting resident education, and identifying new opportunities to increase waste diversion throughout the community.
- Collaborated with regional partners to host a free compost giveaway during International Compost Awareness Week, serving hundreds of residents while promoting composting, sustainable landscaping, and the City's waste diversion efforts. The event was well received and identified opportunities to enhance future community sustainability events.

2027 Goals

- Advance the City's records management program by improving records retention practices, expanding electronic records management, and ensuring compliance with applicable state records requirements.
- Evaluate and implement technology improvements that increase efficiency in agenda management, records administration, and public access to legislative information.
- Expand outreach and access to opioid remediation grant funding by increasing awareness among eligible organizations, supporting applicants throughout the grant process, and administering awarded funds to address community needs.
- Increase waste diversion through enhanced recycling, composting, and waste reduction initiatives, while expanding community education and participation in sustainability programs.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Community Services	10.00	10.00	10.00	10.00
Total	**10.00**	**10.00**	**10.00**	**10.00**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	797,397	913,460	887,951	994,102	80,642	8.8%
Benefits & Related	271,112	314,280	296,716	279,281	(34,999)	-11.1%
Purchased Services	43,045	56,379	47,156	53,824	(2,555)	-4.5%
Purchased Items	2,392	3,000	2,531	3,000	-	0.0%
Grants & Contributions	2,441,849	2,699,846	2,768,250	2,909,751	209,905	7.8%
Interfund Transfers	2,020,528	2,064,660	2,233,255	2,311,840	247,180	12.0%
Total	**5,576,323**	**6,051,625**	**6,236,034**	**6,551,798**	**500,173**	**8.3%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Com. Dev. Block Grant	499,243	535,000	524,284	535,000	-	0.0%
Electric Utility	79,251	84,051	81,325	94,430	10,380	12.3%
Food and Beverage	3,926,881	4,199,950	4,474,150	4,376,642	176,691	4.2%
General Fund	991,698	1,148,574	1,074,776	1,171,296	22,722	2.0%
Renewable Energy Fund	-	-	-	280,000	280,000	0.0%
Water Utilities	79,251	84,051	81,325	94,430	10,380	12.3%
Total	**5,576,323**	**6,051,625**	**6,235,860**	**6,551,798**	**500,173**	**8.3%**

COMMUNITY SERVICES DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Undefined						
Business License & Permit						
BASSET	4,560	-	-	-	-	0.0%
CONTRACTOR LICENSE	15,440	14,575	15,451	15,500	925	6.3%
ELECTRIC LICENSE	31,625	30,000	30,590	31,500	1,500	5.0%
GENERAL BUSINESS LICENSE	7,750	1,350	3,394	4,000	2,650	196.3%
LIQUOR LICENSE	655,794	625,000	669,636	635,000	10,000	1.6%
OTHER LICENSES	-	-	-	-	-	0.0%
TOBACCO PERMITS	16,200	16,400	17,053	22,800	6,400	39.0%
Business License & Permit Total	**731,369**	**687,325**	**736,124**	**708,800**	**21,475**	**3.1%**
Fees						
OTHER FEES	-	-	-	-	-	0.0%
Fees Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Fines						
ORDINANCE VIOLATIONS	34,750	20,000	15,118	16,000	(4,000)	-20.0%
Fines Total	**34,750**	**20,000**	**15,118**	**16,000**	**(4,000)**	**-20.0%**
Other License & Permit						
OTHER PERMITS	4,290	4,000	3,900	4,000	-	0.0%
Other License & Permit Total	**4,290**	**4,000**	**3,900**	**4,000**	**-**	**0.0%**
Undefined Total	**770,409**	**711,325**	**755,142**	**728,800**	**17,475**	**2.5%**
Revenue Total	**770,409**	**711,325**	**755,142**	**728,800**	**17,475**	**2.5%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	2,925	4,000	5,015	4,000	-	0.0%
REGULAR PAY	732,941	837,378	812,301	913,727	76,349	9.1%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**735,866**	**841,378**	**817,316**	**917,727**	**76,349**	**9.1%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	6,473	6,994	6,162	5,657	(1,337)	-19.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,711	2,230	2,081	2,164	(66)	-2.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	121,149	150,407	138,330	121,458	(28,949)	-19.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	904	901	870	901	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	5,976	7,638	7,005	7,084	(554)	-7.3%
IMRF	55,744	65,315	63,601	57,193	(8,123)	-12.4%
MEDICARE	11,008	11,629	11,264	12,686	1,057	9.1%
SOCIAL SECURITY	47,070	49,723	48,165	54,242	4,518	9.1%
Benefits & Related Total	**250,035**	**294,837**	**277,477**	**261,384**	**(33,453)**	**-11.3%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
OFFICE SUPPLIES	753	2,000	1,420	1,500	(500)	-25.0%
OPERATING SUPPLIES	1,639	1,000	1,111	1,500	500	50.0%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
Purchased Items Total	**2,392**	**3,000**	**2,531**	**3,000**	**-**	**0.0%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	7,367	14,000	8,945	2,000	(12,000)	-85.7%
ADVERTISING AND MARKETING	274	750	212	275	(475)	-63.3%
DUES/SUBSCRIPTIONS/LICENSES	8,945	6,629	8,203	7,749	1,120	16.9%
EDUCATION AND TRAINING	8,313	8,800	10,286	19,100	10,300	117.0%
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	141	200	166	200	-	0.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	748	500	622	500	-	0.0%
OTHER PROFESSIONAL SERVICE	9,142	20,000	10,073	14,500	(5,500)	-27.5%
POSTAGE AND DELIVERY	1,955	1,000	686	1,000	-	0.0%
PRINTING SERVICE	5,801	4,500	7,604	8,500	4,000	88.9%
SOFTWARE AND HARDWARE MAINT	360	-	360	-	-	0.0%
Purchased Services Total	**43,045**	**56,379**	**47,156**	**53,824**	**(2,555)**	**-4.5%**

COMMUNITY SERVICES DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Grants & Contributions						
REIMBURSEMENT PROGRAMS	13,050	15,000	3,049	15,000	-	0.0%
Social Service Grants	99,883	100,000	84,320	100,000	-	0.0%
Grants & Contributions Total	**112,933**	**115,000**	**87,369**	**115,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	5,928	6,081	5,576	9,221	3,140	51.6%
Interfund TF (Exp) Total	**5,928**	**6,081**	**5,576**	**9,221**	**3,140**	**51.6%**
Administration Total	**1,150,199**	**1,316,675**	**1,237,425**	**1,360,156**	**43,481**	**3.3%**
Grant Administration						
Purchased Services						
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Grants & Contributions						
CDBG GRANT	499,243	535,000	524,284	535,000	-	0.0%
CONTRIBUTION TO OTHER ENTITIES	-	-	-	-	-	0.0%
RENEWABLE ENERGY GRANTS	-	-	-	280,000	280,000	0.0%
SECA GRANTS	1,080,220	1,299,846	1,437,997	1,229,751	(70,095)	-5.4%
SOCIAL SERVICE GRANTS	749,454	750,000	718,600	750,000	-	0.0%
Grants & Contributions Total	**2,328,917**	**2,584,846**	**2,680,881**	**2,794,751**	**209,905**	**8.1%**
Interfund TF (Exp)						
TRANSFER OUT	2,014,600	2,058,579	2,227,679	2,302,619	244,040	11.9%
Interfund TF (Exp) Total	**2,014,600**	**2,058,579**	**2,227,679**	**2,302,619**	**244,040**	**11.9%**
Grant Administration Total	**4,343,516**	**4,643,425**	**4,908,560**	**5,097,370**	**453,945**	**9.8%**
Special Events						
Salaries & Wages						
REGULAR PAY	61,531	72,082	70,635	76,375	4,292	6.0%
Salaries & Wages Total	**61,531**	**72,082**	**70,635**	**76,375**	**4,292**	**6.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	630	1,374	746	403	(972)	-70.7%
EMPLOYER CONTRIBUTIONS/LIFE IN	122	165	169	181	16	10.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	11,485	6,667	7,412	7,063	397	6.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	81	100	97	100	-	0.0%
IMRF	4,357	5,622	5,502	4,804	(819)	-14.6%
MEDICARE	834	1,045	1,007	1,013	(32)	-3.1%
SOCIAL SECURITY	3,568	4,469	4,305	4,332	(137)	-3.1%
Benefits & Related Total	**21,077**	**19,443**	**19,239**	**17,897**	**(1,546)**	**-8.0%**
Special Events Total	**82,608**	**91,525**	**89,874**	**94,272**	**2,746**	**3.0%**
Expense Total	**5,576,323**	**6,051,625**	**6,235,860**	**6,551,798**	**500,173**	**8.3%**

FINANCE

Finance prepares and produces the City of Naperville's Annual Operating Budget and Capital Improvement Program, maintains financial records based on standards prescribed by the Governmental Accounting Standards Board (GASB), and prepares financial statements following generally accepted accounting principles (GAAP). Finance also:

- Performs billing for the public utilities and other miscellaneous City accounts and collects all related revenues.
- Maintains a customer contact center to serve internal and external customers, including non-public safety dispatch services.
- Coordinates an annual financial audit and supports other external and internal audits.
- Maintains procurement standards and procures goods and services at the best value.
- Processes biweekly payroll for the City, Naperville Public Library, and Naper Settlement.
- Accounts for revenues and expenditures of all City funds, monitors revenues and expenditures against approved budgets, and manages the City's cash position.
- Oversees, maintains, and accounts for debt service, investments, and pension funds.
- Pays all City debts and liabilities through the accounts payable function.

2026 Accomplishments

- Entered into a contract with Whitlock Consulting Group to begin the vendor selection process for the next-generation utility billing software.
- Implemented OpenGov as a new procurement software.
- Payroll implemented qualified overtime reporting to ensure eligible overtime earnings are properly reflected on employees' W-2 forms.
- Received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the City's annual audit and budget documents.
- Maintained AAA/Aaa credit rating and oversaw the issuance of $40 million in general obligation bonds.

2027 Goals

- Improve long-term financial forecast for key budgetary funds.
- Enter into the next phase of implementing new utility billing software.
- Optimize the call center to maximize staffing and financial efficiency while maintaining and enhancing the quality, responsiveness, and accessibility of services provided to residents.
- Expand the use of Debtbook to improve cash flow forecasting and cash and investment reporting.
- Prepare a Popular Annual Financial Report and submit to GFOA for PAFR award consideration.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	3,707,319	4,057,222	3,769,198	4,214,237	157,015	3.9%
Benefits & Related	1,045,739	1,206,631	1,100,156	1,153,185	(53,446)	-4.4%
Purchased Services	4,287,324	4,203,461	4,243,646	4,334,614	131,153	3.1%
Purchased Items	25,271	32,100	18,560	30,325	(1,775)	-5.5%
Capital Outlay	94,768	170,000	82,505	660,538	490,538	288.6%
Debt Service	207,874	-	-	-	-	0.0%
Interfund Transfers	29,148	29,881	27,390	43,001	13,120	43.9%
Total	**9,397,442**	**9,699,295**	**9,241,454**	**10,435,900**	**736,605**	**7.6%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Projects	79,926	34,791	34,172	60,570	25,779	74.1%
Commuter Parking	152,035	163,023	184,314	150,780	(12,243)	-7.5%
Debt Service Fund	5,502	3,652	3,652	3,825	173	4.7%
Downtown Parking	13,715	12,824	12,690	13,311	487	3.8%
Electric Utility	3,439,843	3,633,880	3,505,910	3,991,085	357,205	9.8%
Food and Beverage	22,172	24,961	23,718	25,030	69	0.3%
General Fund	2,837,282	2,750,483	2,674,750	2,884,542	134,058	4.9%
Library Fund	4,824	5,051	4,343	5,300	249	4.9%
Naper Settlement	14,405	15,000	18,182	15,000	-	0.0%
Road and Bridge	14,136	14,782	14,248	14,991	209	1.4%
Self-Insurance	2,692	3,265	3,265	-	(3,265)	-100.0%
Solid Waste	99,014	92,900	63,618	103,820	10,920	11.8%
Downtown Maint. & Marketing	3,986	3,441	1,623	3,606	165	4.8%
Water Street TIF	4,025	4,070	4,310	4,560	490	12.0%
Water Utilities	2,703,886	2,937,171	2,692,658	3,159,480	222,309	7.6%
Total	**9,397,442**	**9,699,295**	**9,241,454**	**10,435,900**	**736,605**	**7.6%**

FINANCE	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	283,020	-	-	-	-	0.0%
Subscription Financing Total	**283,020**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**283,020**	**-**	**-**	**-**	**-**	**0.0%**
Undefined						
Fees						
LATE PAYMENT FEE	49,379	32,000	16,591	37,607	5,607	17.5%
Fees Total	**49,379**	**32,000**	**16,591**	**37,607**	**5,607**	**17.5%**
Other Revenue						
OTHER RECEIPTS	20	-	45	-	-	0.0%
REBATE PROGRAMS	48,566	50,000	52,073	55,000	5,000	10.0%
Other Revenue Total	**48,586**	**50,000**	**52,118**	**55,000**	**5,000**	**10.0%**
Undefined Total	**97,965**	**82,000**	**68,709**	**92,607**	**10,607**	**12.9%**
Revenue Total	**380,984**	**82,000**	**68,709**	**92,607**	**10,607**	**12.9%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	172	3,300	995	3,300	-	0.0%
REGULAR PAY	2,004,645	2,211,067	2,043,144	2,199,140	(11,928)	-0.5%
TEMPORARY PAY	-	-	9,092	12,942	12,942	0.0%
Salaries & Wages Total	**2,004,817**	**2,214,367**	**2,053,231**	**2,215,382**	**1,015**	**0.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	10,615	9,551	8,740	9,183	(368)	-3.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	4,220	5,065	4,864	5,195	130	2.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	185,109	184,930	173,073	206,419	21,489	11.6%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,199	2,202	2,165	2,402	200	9.1%
EMPLOYER CONTRIBUTIONS/WCOMP	29,364	37,536	34,408	35,171	(2,365)	-6.3%
IMRF	140,243	171,967	158,928	138,326	(33,641)	-19.6%
MEDICARE	28,249	31,480	28,991	30,792	(688)	-2.2%
PENSION BENEFITS	-	-	-	-	-	0.0%
SOCIAL SECURITY	120,187	124,245	119,579	130,976	6,730	5.4%
Benefits & Related Total	**520,185**	**566,976**	**530,747**	**558,464**	**(8,513)**	**-1.5%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	100	66	-	(100)	-100.0%
OFFICE SUPPLIES	6,314	6,500	5,933	6,825	325	5.0%
OPERATING SUPPLIES	17,617	20,000	11,610	20,500	500	2.5%
TECHNOLOGY HARDWARE	1,339	5,500	951	3,000	(2,500)	-45.5%
TELEPHONE	-	-	-	-	-	0.0%
WATER AND SEWER	-	-	-	-	-	0.0%
Purchased Items Total	**25,271**	**32,100**	**18,560**	**30,325**	**(1,775)**	**-5.5%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	2,503,336	2,469,150	2,660,680	2,494,175	25,025	1.0%
ADVERTISING AND MARKETING	3,545	2,200	2,284	2,800	600	27.3%
DUES/SUBSCRIPTIONS/LICENSES	5,789	5,000	3,959	3,000	(2,000)	-40.0%
EDUCATION AND TRAINING	43,961	53,850	27,318	49,000	(4,850)	-9.0%
EQUIPMENT MAINTENANCE	4,190	4,500	6,825	4,710	210	4.7%
FINANCIAL SERVICE	433,355	415,348	404,916	459,260	43,912	10.6%
HR SERVICE	29,102	50,000	20,833	30,720	(19,280)	-38.6%
MILEAGE REIMBURSEMENT	-	-	42	-	-	0.0%
OTHER EXPENSES	1,841	2,500	1,931	2,500	-	0.0%
OTHER PROFESSIONAL SERVICE	106,324	112,020	79,662	104,022	(7,998)	-7.1%
POSTAGE AND DELIVERY	20,804	24,710	19,817	27,000	2,290	9.3%
PRINTING SERVICE	39	750	649	400	(350)	-46.7%
RENTAL FEES	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	114,488	293,003	445,820	516,867	223,864	76.4%
SUBSCRIPTION BASED TECHNOLOGY	283,020	-	-	-	-	0.0%
Purchased Services Total	**3,549,791**	**3,433,031**	**3,674,736**	**3,694,454**	**261,423**	**7.6%**

FINANCE	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Outlay						
TECHNOLOGY	94,768	170,000	82,505	660,538	490,538	288.6%
Capital Outlay Total	**94,768**	**170,000**	**82,505**	**660,538**	**490,538**	**288.6%**
Debt Service						
SBITA Principal	207,874	-	-	-	-	0.0%
Debt Service Total	**207,874**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	29,148	29,881	27,390	43,001	13,120	43.9%
Interfund TF (Exp) Total	**29,148**	**29,881**	**27,390**	**43,001**	**13,120**	**43.9%**
Administration Total	**6,431,854**	**6,446,356**	**6,387,169**	**7,202,164**	**755,808**	**11.7%**
Customer Service						
Salaries & Wages						
OVERTIME PAY	61,621	65,250	65,704	65,250	-	0.0%
REGULAR PAY	1,640,881	1,777,605	1,650,263	1,933,605	156,001	8.8%
Salaries & Wages Total	**1,702,502**	**1,842,855**	**1,715,967**	**1,998,855**	**156,001**	**8.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	14,343	15,717	14,316	15,573	(144)	-0.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,336	4,268	3,985	6,485	2,217	51.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	264,888	347,721	294,339	308,438	(39,283)	-11.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,701	3,003	2,672	2,903	(100)	-3.3%
IMRF	118,246	137,617	130,631	121,623	(15,994)	-11.6%
MEDICARE	23,132	26,184	23,948	26,398	214	0.8%
SOCIAL SECURITY	98,908	105,144	99,517	113,301	8,157	7.8%
Benefits & Related Total	**525,553**	**639,655**	**569,408**	**594,721**	**(44,934)**	**-7.0%**
Purchased Services						
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
HR SERVICE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	63,218	63,830	64,820	32,160	(31,670)	-49.6%
OTHER EXPENSES	-	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	242,513	165,000	77,551	-	(165,000)	-100.0%
POSTAGE AND DELIVERY	295,000	381,600	289,049	300,000	(81,600)	-21.4%
PRINTING SERVICE	136,342	160,000	137,490	308,000	148,000	92.5%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**737,072**	**770,430**	**568,910**	**640,160**	**(130,270)**	**-16.9%**
Customer Service Total	**2,965,127**	**3,252,939**	**2,854,286**	**3,233,736**	**(19,203)**	**-0.6%**
Purchasing						
Purchased Services						
ADVERTISING AND MARKETING	461	-	-	-	-	0.0%
Purchased Services Total	**461**	**-**	**-**	**-**	**-**	**0.0%**
Purchasing Total	**461**	**-**	**-**	**-**	**-**	**0.0%**
Expense Total	**9,397,442**	**9,699,295**	**9,241,454**	**10,435,900**	**736,605**	**7.6%**

HUMAN RESOURCES

Human Resources recruits new employees for open positions and provides professional, technical, and administrative support for hiring and onboarding employees. Human Resources also:

- Manages employee and labor relations and administers 13 collective bargaining agreements.
- Creates and interprets policy.
- Facilitates the performance management process and provides ongoing training and development resources.
- Partners with all departments on organizational design, recruitment, 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.

2026 Accomplishments

- Deployed a revised, automated performance evaluation and merit system to preserve a fair and equitable non-union compensation framework.
- Launched Phase II of the non-union compensation structure to drive appropriate salary range progression.
- Facilitated quarterly supervisor training sessions and published a comprehensive Supervisory Reference Guide.
- Partnered with the Legal Department to successfully negotiate multiple collective bargaining agreements.
- Partnered with the Community Services Department to introduce an updated curriculum for the 2026–2027 Emerging Leaders Program.

2027 Goals

- Plan the upcoming phases of the compensation plan to ensure its long-term sustainability.
- Finalize the deployment of the citywide Learning Management System (LMS).
- Analyze employee and retiree benefit programs to ensure cost savings while maintaining the City's position as an employer of choice.

- Develop and implement an automated performance evaluation process for union personnel.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Human Resources	12.00	12.00	12.00	12.00
Total	**12.00**	**12.00**	**12.00**	**12.00**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	1,067,306	1,093,503	1,054,500	1,109,773	16,270	1.5%
Benefits & Related	326,710	367,307	339,044	325,129	(42,178)	-11.5%
Purchased Services	436,059	618,056	547,339	612,347	(5,709)	-0.9%
Purchased Items	27,688	52,500	32,275	63,000	10,500	20.0%
Debt Service	30,322	-	-	-	-	0.0%
Interfund Transfers	5,928	6,081	5,576	9,221	3,140	51.6%
Total	**1,894,014**	**2,137,448**	**1,978,733**	**2,119,470**	**(17,978)**	**-0.8%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Electric Utility Fund	216,421	233,635	212,550	192,708	(40,928)	-17.5%
General Fund	1,535,648	1,727,367	1,604,489	1,789,359	61,992	3.6%
Water Utilities Fund	141,945	176,445	161,694	137,403	(39,042)	-22.1%
Total	**1,894,014**	**2,137,448**	**1,978,733**	**2,119,470**	**(17,978)**	**-0.8%**

HUMAN RESOURCES	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	27,261	-	-	-	-	0.0%
Subscription Financing Total	**27,261**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**27,261**	**-**	**-**	**-**	**-**	**0.0%**
Revenue Total	**27,261**	**-**	**-**	**-**	**-**	**0.0%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	1,217	-	522	-	-	0.0%
REGULAR PAY	1,066,090	1,093,503	1,053,977	1,109,773	16,270	1.5%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**1,067,306**	**1,093,503**	**1,054,500**	**1,109,773**	**16,270**	**1.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	8,311	8,271	7,299	7,267	(1,003)	-12.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,154	2,680	2,563	2,621	(59)	-2.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	154,084	182,293	162,138	157,778	(24,515)	-13.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,139	1,201	1,142	1,201	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	5,976	7,638	7,005	7,157	(481)	-6.3%
IMRF	76,179	85,293	82,099	69,804	(15,489)	-18.2%
MEDICARE	14,949	15,150	14,556	15,075	(75)	-0.5%
SOCIAL SECURITY	63,918	64,781	62,241	64,225	(556)	-0.9%
Benefits & Related Total	**326,710**	**367,307**	**339,044**	**325,129**	**(42,178)**	**-11.5%**
Purchased Items						
BOOKS AND PUBLICATIONS	12	250	167	250	-	0.0%
OFFICE SUPPLIES	1,279	7,000	3,662	7,000	-	0.0%
OPERATING SUPPLIES	22,980	40,000	26,527	54,000	14,000	35.0%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
Purchased Items Total	**24,271**	**47,250**	**30,356**	**61,250**	**14,000**	**29.6%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	583	20,000	12,372	20,000	-	0.0%
EDUCATION AND TRAINING	16,546	78,000	56,196	53,000	(25,000)	-32.1%
HR SERVICE	75,477	77,666	62,883	84,657	6,991	9.0%
MILEAGE REIMBURSEMENT	1,293	1,500	625	1,500	-	0.0%
OTHER EXPENSES	88	2,000	1,797	4,000	2,000	100.0%
OTHER PROFESSIONAL SERVICE	110,426	143,000	118,111	133,000	(10,000)	-7.0%
POSTAGE AND DELIVERY	1,848	200	523	1,500	1,300	650.0%
SOFTWARE AND HARDWARE MAINT	50,082	64,290	59,599	108,290	44,000	68.4%
SUBSCRIPTION BASED TECHNOLOGY	27,261	-	-	-	-	0.0%
Purchased Services Total	**283,604**	**386,656**	**312,106**	**405,947**	**19,291**	**5.0%**
Debt Service						
SBITA Interest	1,202	-	-	-	-	0.0%
SBITA Principal	29,121	-	-	-	-	0.0%
Debt Service Total	**30,322**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	5,928	6,081	5,576	9,221	3,140	51.6%
Interfund TF (Exp) Total	5,928	6,081	5,576	9,221	3,140	51.6%
Administration Total	**1,738,142**	**1,900,798**	**1,741,581**	**1,911,320**	**10,522**	**0.6%**
Board Of Fire And Police						
Purchased Items						
OFFICE SUPPLIES	-	250	104	250	-	0.0%
OPERATING SUPPLIES	3,417	5,000	1,814	1,500	(3,500)	-70.0%
Purchased Items Total	**3,417**	**5,250**	**1,918**	**1,750**	**(3,500)**	**-66.7%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	400	400	167	400	-	0.0%
EDUCATION AND TRAINING	-	2,500	1,042	2,500	-	0.0%
HR SERVICE	116,666	120,000	146,028	120,000	-	0.0%
LEGAL SERVICE	18,988	25,000	27,434	30,000	5,000	20.0%
MILEAGE REIMBURSEMENT	-	300	125	-	(300)	-100.0%
OTHER EXPENSES	205	1,500	1,689	1,500	-	0.0%
OTHER PROFESSIONAL SERVICE	15,140	80,000	57,446	50,000	(30,000)	-37.5%
POSTAGE AND DELIVERY	880	1,500	1,220	1,800	300	20.0%
SOFTWARE AND HARDWARE MAINT	177	200	83	200	-	0.0%
Purchased Services Total	**152,455**	**231,400**	**235,234**	**206,400**	**(25,000)**	**-10.8%**
Board Of Fire And Police Total	**155,872**	**236,650**	**237,152**	**208,150**	**(28,500)**	**-12.0%**
Expense Total	**1,894,014**	**2,137,448**	**1,978,733**	**2,119,470**	**(17,978)**	**-0.8%**

INFORMATION TECHNOLOGY

Information Technology (IT) provides user and device, telecommunications, and network administration and security support to the City of Naperville as an organization. IT also:

- 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.

2026 Accomplishments

- Deployed the Motorola P25 Land Mobile Radio system, delivering secure, reliable, mission-critical communications to all public safety, utility, and City field personnel.
- Completed the Municipal Center data center expansion to support the City's growing technological business needs.
- Evaluated and selected a Managed Service Provider to modernize and expand the City's physical security infrastructure, including camera and access control, with a fully finalized implementation plan.
- Strengthened Naperville's cybersecurity posture through enhanced policies, processes, and technologies, including partnering with Communications and the new website service provider to establish high-standard cybersecurity protocols for the new City's website.
- Implemented Phase 1 of the next-generation GIS system for the Electric Utility, in partnership with Electric Utility staff.

2027 Goals

- Partner with CMO and HR to develop and execute a plan to select and implement the City's Learning Management System.
- Partner with the selected Managed Service Provider to execute the implementation plan to modernize and expand the City's physical security infrastructure, including security cameras and access control.
- Support remaining phases of the next-generation GIS system for the Electric Utility, in partnership with Electric Utility staff.
- Collaborate with Finance and other City departments to evaluate and select a new Utility Billing solution.
- Continue to strengthen Naperville's cybersecurity posture through initiatives to enhance policies, processes, and technologies.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	4,282,973	4,432,678	4,336,972	4,445,206	12,528	0.3%
Benefits & Related	1,327,542	1,497,727	1,442,950	1,457,226	(40,501)	-2.7%
Purchased Services	3,970,606	5,801,819	5,679,298	6,013,983	212,164	3.7%
Purchased Items	922,849	1,290,090	1,132,763	1,193,050	(97,040)	-7.5%
Capital Outlay	11,160,623	6,135,000	4,613,546	2,190,000	(3,945,000)	-64.3%
Debt Service	1,215,587	-	-	-	-	0.0%
Interfund Transfers	42,708	43,781	40,136	58,428	14,647	33.5%
Total	**22,922,889**	**19,201,096**	**17,246,268**	**15,357,894**	**(3,843,202)**	**-20.0%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Projects	11,267,996	5,835,000	4,554,960	1,843,750	(3,991,250)	-68.4%
Electric Utility	493,889	881,614	683,948	926,972	45,358	5.1%
General Fund	10,784,410	11,864,539	11,460,145	11,871,357	6,818	0.1%
Water Utilities	376,595	619,943	546,611	715,815	95,872	15.5%
Total	**22,922,889**	**19,201,096**	**17,245,664**	**15,357,894**	**(3,843,202)**	**-20.0%**

INFORMATION TECHNOLOGY	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	807,772	-	-	-	-	0.0%
Subscription Financing Total	**807,772**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**807,772**	**-**	**-**	**-**	**-**	**0.0%**
Reprographics						
Subscription Financing						
Capital Leases	-	-	-	-	-	0.0%
Subscription Financing Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Reprographics Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Undefined						
Charges for Service						
DEPARTMENT SERVICE CHARGES	4,152	-	2,519	-	-	0.0%
Charges for Service Total	**4,152**	**-**	**2,519**	**-**	**-**	**0.0%**
Grants						
STATE GRANTS	-	-	-	-	-	0.0%
Grants Total	-	-	-	-	-	0.0%
Undefined Total	**4,152**	**-**	**2,519**	**-**	**-**	**0.0%**
Revenue Total	**811,924**	**-**	**2,519**	**-**	**-**	**0.0%**
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	41,573	40,000	33,152	40,000	-	0.0%
REGULAR PAY	4,061,327	4,199,660	4,135,015	4,206,281	6,622	0.2%
TEMPORARY PAY	34,717	44,000	23,177	44,000	-	0.0%
Salaries & Wages Total	**4,137,617**	**4,283,660**	**4,191,343**	**4,290,281**	**6,622**	**0.2%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	34,410	34,525	32,217	34,565	39	0.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	8,402	10,297	9,948	10,028	(269)	-2.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	626,100	726,384	690,477	751,154	24,771	3.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	3,793	4,004	3,729	3,704	(300)	-7.5%
EMPLOYER CONTRIBUTIONS/WCOMP	21,516	27,501	25,211	25,769	(1,732)	-6.3%
IMRF	280,018	320,378	322,329	264,575	(55,803)	-17.4%
MEDICARE	57,216	59,625	57,324	58,139	(1,486)	-2.5%
SOCIAL SECURITY	243,996	254,462	244,902	248,643	(5,819)	-2.3%
Benefits & Related Total	**1,275,451**	**1,437,175**	**1,386,137**	**1,396,577**	**(40,598)**	**-2.8%**
Purchased Items						
INTERNET	218,636	225,000	232,541	261,000	36,000	16.0%
OFFICE SUPPLIES	16,186	7,500	3,221	12,500	5,000	66.7%
OPERATING SUPPLIES	9,343	40,000	26,857	40,000	-	0.0%
TECHNOLOGY HARDWARE	42,772	263,000	185,944	193,000	(70,000)	-26.6%
TELEPHONE	562,119	710,040	652,407	632,000	(78,040)	-11.0%
Purchased Items Total	**849,057**	**1,245,540**	**1,100,970**	**1,138,500**	**(107,040)**	**-8.6%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	1,645	5,000	4,037	6,000	1,000	20.0%
EDUCATION AND TRAINING	86,242	100,000	67,098	118,000	18,000	18.0%
EQUIPMENT MAINTENANCE	211,639	247,736	248,574	252,023	4,287	1.7%
HR SERVICE	37,868	101,000	83,366	100,000	(1,000)	-1.0%
MILEAGE REIMBURSEMENT	151	1,100	723	2,000	900	81.8%
OTHER EXPENSES	528	-	3,403	-	-	0.0%
OTHER PROFESSIONAL SERVICE	904,382	789,429	871,785	886,590	97,161	12.3%
POSTAGE AND DELIVERY	-	-	11	-	-	0.0%
PRINTING SERVICE	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	1,839,929	4,380,454	4,227,422	4,449,870	69,416	1.6%
SUBSCRIPTION BASED TECHNOLOGY	807,772	-	-	-	-	0.0%
Purchased Services Total	**3,890,156**	**5,624,719**	**5,506,419**	**5,814,483**	**189,764**	**3.4%**

INFORMATION TECHNOLOGY	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Outlay						
TECHNOLOGY	11,160,623	6,135,000	4,613,546	2,190,000	(3,945,000)	-64.3%
Capital Outlay Total	**11,160,623**	**6,135,000**	**4,613,546**	**2,190,000**	**(3,945,000)**	**-64.3%**
Debt Service						
SBITA Interest	12,416	-	-	-	-	0.0%
SBITA Principal	1,123,847	-	-	-	-	0.0%
Debt Service Total	**1,136,263**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
TRANSFER OUT	42,708	43,781	40,136	58,428	14,647	33.5%
Interfund TF (Exp) Total	**42,708**	**43,781**	**40,136**	**58,428**	**14,647**	**33.5%**
Administration Total	**22,491,874**	**18,769,874**	**16,838,551**	**14,888,270**	**(3,881,605)**	**-20.7%**
Reprographics						
Salaries & Wages						
OVERTIME PAY	5,619	4,000	4,869	4,400	400	10.0%
REGULAR PAY	139,737	145,019	140,759	150,525	5,506	3.8%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**145,356**	**149,019**	**145,628**	**154,925**	**5,906**	**4.0%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	1,561	2,117	1,675	1,653	(464)	-21.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	280	347	334	358	11	3.1%
EMPLOYER CONTRIBUTIONS/MEDICAL	29,131	35,976	32,914	38,117	2,140	5.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	192	200	190	200	-	0.0%
IMRF	10,259	11,312	11,221	9,468	(1,844)	-16.3%
MEDICARE	2,022	2,010	1,986	2,058	48	2.4%
SOCIAL SECURITY	8,646	8,591	8,492	8,796	205	2.4%
Benefits & Related Total	**52,092**	**60,553**	**56,813**	**60,649**	**96**	**0.2%**
Purchased Items						
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	19,176	29,550	25,542	24,550	(5,000)	-16.9%
TECHNOLOGY HARDWARE	54,616	15,000	6,250	30,000	15,000	100.0%
Purchased Items Total	**73,793**	**44,550**	**31,792**	**54,550**	**10,000**	**22.4%**
Purchased Services						
EQUIPMENT MAINTENANCE	2,355	11,900	7,886	11,900	-	0.0%
OPERATIONAL SERVICE	59,222	162,500	142,918	154,500	(8,000)	-4.9%
OTHER PROFESSIONAL SERVICE	1,980	2,000	2,120	2,400	400	20.0%
POSTAGE AND DELIVERY	16,293	-	19,355	30,000	30,000	0.0%
PRINTING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	600	700	600	700	-	0.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**80,450**	**177,100**	**172,879**	**199,500**	**22,400**	**12.6%**
Capital Outlay						
CAPITAL LEASES	-	-	-	-	-	0.0%
TECHNOLOGY	-	-	-	-	-	0.0%
Capital Outlay Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Debt Service						
LEASE INTEREST	3,830	-	-	-	-	0.0%
LEASE PRINCIPAL	75,495	-	-	-	-	0.0%
Debt Service Total	**79,325**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER IN	-	-	-	-	-	0.0%
TRANSFER OUT	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Reprographics Total	**431,015**	**431,221**	**407,113**	**469,624**	**38,403**	**8.9%**
Expense Total	**22,922,889**	**19,201,096**	**17,245,664**	**15,357,894**	**(3,843,202)**	**-20.0%**

LEGAL

Legal prosecutes ordinance, traffic, and DUI violations; negotiates and administers collective bargaining agreements and provides legal representation and advice on labor/employment matters; and represents the City and its employees in state and federal civil lawsuits and administrative proceedings. Legal also:

- Provides the Police Department with legal updates, in-person consultations, assistance with adopting public safety initiatives, and tailored scenario-based training.
- 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.

2026 Accomplishments

- Prosecuted approximately 12,000 traffic cases, 250 DUI cases, and 600 ordinance violation cases. Represented the City in approximately 23 civil lawsuits in federal and state courts, addressing a broad range of legal issues. Successfully resolved eight cases, securing dismissals in six. Recovered approximately $265,000, including restitution for damaged City property.
- Managed all workers' compensation claims filed by City employees, successfully resolving nine litigated claims.
- Successfully prosecuted approximately four liquor and tobacco violations, imposed $8,500 in penalties, and drafted multiple amendments to the liquor code.
- Conducted negotiations with multiple bargaining units, resulting in the completion of two collective bargaining agreements with unions representing City employees.
- Negotiated successor agreements and provided legal support for key departmental projects, including the Electric Utility's future energy procurement, a proposed data center, an amendment to the Block 59 business district, addressing local immigration enforcement, the North Aurora Road underpass project, and the sale and development of the "South Forty" properties (including the Gorman affordable housing project).
- Assisted staff with revisions to the City's Municipal Code, including new e-bike and e-scooter regulations.
- Delivered legal orientation sessions to new employees and public officials and provided training to board and commission chairs and staff liaisons.

2027 Goals

- Address the City's significant increase in FOIA requests and related compliance demands by adding a dedicated Assistant City Attorney focused on FOIA, public records, and transparency matters, thereby improving response quality, consistency, and timeliness while reducing associated legal risk.
- 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.
- Assist City staff with local development projects and opportunities, including affordable housing initiatives.
- Negotiate with multiple bargaining units to secure successor collective bargaining agreements.
- 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.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Legal	10.00	10.00	10.00	11.00
Total	**10.00**	**10.00**	**10.00**	**11.00**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	1,427,324	1,405,172	1,399,482	1,589,284	184,112	13.1%
Benefits & Related	407,059	446,620	441,923	452,630	6,009	1.3%
Purchased Services	27,916	44,835	36,319	48,500	3,665	8.2%
Purchased Items	10,894	6,165	3,600	6,165	-	0.0%
Debt Service	10,344	-	-	-	-	0.0%
Interfund Transfers	5,928	6,081	5,576	9,221	3,140	51.6%
Total	**1,889,464**	**1,908,873**	**1,886,900**	**2,105,800**	**196,927**	**10.3%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Electric Utility Fund	170,273	173,527	170,876	183,629	10,102	5.8%
General Fund	1,036,483	1,052,514	1,009,828	1,215,468	162,953	15.5%
Self-Insurance Fund	573,294	571,410	596,387	588,961	17,551	3.1%
Water Utilities Fund	109,413	111,422	109,809	117,742	6,320	5.7%
Total	**1,889,464**	**1,908,873**	**1,886,900**	**2,105,800**	**196,927**	**10.3%**

LEGAL	2025 Actual	2026 Budget	2026 Estimate	2027 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	842	-	1,347	-	-	0.0%
REGULAR PAY	1,419,859	1,385,172	1,388,594	1,569,284	184,112	13.3%
TEMPORARY PAY	6,623	20,000	9,542	20,000	-	0.0%
Salaries & Wages Total	**1,427,324**	**1,405,172**	**1,399,482**	**1,589,284**	**184,112**	**13.1%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	9,734	9,708	9,030	10,022	313	3.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,823	3,422	3,298	3,625	203	5.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	182,574	216,351	203,097	221,274	4,923	2.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,065	1,101	1,037	1,101	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	5,976	7,638	7,005	7,157	(481)	-6.3%
IMRF	104,552	106,921	118,963	98,708	(8,213)	-7.7%
MEDICARE	19,277	19,429	18,940	20,584	1,155	5.9%
SOCIAL SECURITY	81,058	82,050	80,554	90,159	8,109	9.9%
Benefits & Related Total	**407,059**	**446,620**	**441,923**	**452,630**	**6,009**	**1.3%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	10,894	6,165	3,600	6,165	-	0.0%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
Purchased Items Total	**10,894**	**6,165**	**3,600**	**6,165**	**-**	**0.0%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	12,317	8,000	9,459	10,000	2,000	25.0%
EDUCATION AND TRAINING	5,658	6,000	5,396	6,000	-	0.0%
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
HR SERVICE	-	-	-	-	-	0.0%
LEGAL SERVICE	12,910	20,000	13,264	20,000	-	0.0%
MILEAGE REIMBURSEMENT	17	500	215	500	-	0.0%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	333	1,500	669	1,500	-	0.0%
SOFTWARE AND HARDWARE MAINT	(3,319)	8,835	7,316	10,500	1,665	18.8%
SUBSCRIPTION BASED TECHNOLOGY	-	-	-	-	-	0.0%
Purchased Services Total	**27,916**	**44,835**	**36,319**	**48,500**	**3,665**	**8.2%**
Debt Service						
SBITA Interest	390	-	-	-	-	0.0%
SBITA Principal	9,954	-	-	-	-	0.0%
Debt Service Total	**10,344**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	5,928	6,081	5,576	9,221	3,140	51.6%
Interfund TF (Exp) Total	**5,928**	**6,081**	**5,576**	**9,221**	**3,140**	**51.6%**
Administration Total	**1,889,464**	**1,908,873**	**1,886,900**	**2,105,800**	**196,927**	**10.3%**
Expense Total	**1,889,464**	**1,908,873**	**1,886,900**	**2,105,800**	**196,927**	**10.3%**

PUBLIC SAFETY

Department Operating Budgets

NAPERVILLE FIRE DEPARTMENT

NAPERVILLE POLICE DEPARTMENT

FIRE

The Naperville Fire Department (NFD) provides fire suppression and all-hazards response to calls for services; treats and transports, if necessary, medical patients needing 911 emergency services; and coordinates and collaborates on emergency management needs among all City departments, partner agencies, and other community entities. The NFD also:

- Oversees City-owned alarm monitoring services and manages the maintenance and installation of new and existing customers.
- 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).

2026 Accomplishments

- Completed work on Station 1 and 3 living quarters update and began work on Station 4.
- Started work on the training center upgrades.
- Hired a new Emergency Manager and began groundwork for reorganization.
- Continued to advance the Community Advocate Response Team and mental health outreach.
- Began in-house medical billing.

2027 Goals

- Complete the Station 4 and training center upgrades and continue additional station remodels.
- Enhance firefighter recruitment efforts with testing, marketing, and the Pre-Hospital Registered Nurse (PHRN) program.
- Continue advancement and enhancements to the Naperville Emergency Manager’s office.
- Grow and maintain the in-house billing program.
- Continue standardization and modernization of the department's fleet of vehicles.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Fire Administration	17.00	17.00	19.00	19.00
Operations	190.00	190.00	190.00	190.00
Total	**207.00**	**207.00**	**209.00**	**209.00**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	30,173,677	31,879,416	32,826,897	32,863,461	984,045	3.1%
Benefits & Related	16,807,751	17,460,444	17,144,489	18,164,063	703,619	4.0%
Purchased Services	1,357,731	1,402,725	1,341,205	1,236,325	(166,400)	-11.9%
Purchased Items	970,762	1,076,400	978,737	1,189,450	113,050	10.5%
Capital Outlay	2,575,617	4,536,768	1,692,192	5,095,800	559,032	12.3%
Grants & Contrib.	56,822	117,730	95,822	126,511	8,781	7.5%
Debt Service	307,937	306,564	266,367	480,949	174,385	56.9%
Interfund Transfers	363,924	373,113	341,952	486,759	113,646	30.5%
Total	**52,614,221**	**57,153,160**	**54,687,733**	**59,643,318**	**2,490,158**	**4.4%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Projects	3,069,664	4,843,332	1,973,882	5,576,749	733,417	15.1%
Food & Beverage	874,100	991,768	831,112	1,047,811	56,043	5.7%
General Fund	48,670,457	51,318,060	51,882,667	53,018,758	1,700,698	3.3%
Total	**52,614,221**	**57,153,160**	**54,687,661**	**59,643,318**	**2,490,158**	**4.4%**

FIRE DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 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	9,333,382	9,300,000	8,928,077	9,550,000	250,000	2.7%
DEPARTMENT SERVICE CHARGES	194,048	240,500	168,286	260,500	20,000	8.3%
FIRE ALARM MONITORING	900,383	725,000	1,016,212	775,000	50,000	6.9%
Charges for Service Total	**10,427,814**	**10,265,500**	**10,112,575**	**10,585,500**	**320,000**	**3.1%**
Fees						
PLAN REVIEW	92,192	75,000	96,045	78,750	3,750	5.0%
Fees Total	**92,192**	**75,000**	**96,045**	**78,750**	**3,750**	**5.0%**
Fines						
OTHER FINES	2,553	24,000	7,838	10,000	(14,000)	-58.3%
Fines Total	**2,553**	**24,000**	**7,838**	**10,000**	**(14,000)**	**-58.3%**
Grants						
FEDERAL GRANTS	53,373	62,000	55,509	62,000	-	0.0%
STATE GRANTS	32,545	44,000	45,597	45,000	1,000	2.3%
Grants Total	**85,919**	**106,000**	**101,106**	**107,000**	**1,000**	**0.9%**
Intergovernmental Agreement						
LOCAL	-	-	-	-	-	0.0%
NAPERVILLE FIRE PROTECTION DIS	1,417,452	1,450,000	1,198,632	1,510,000	60,000	4.1%
Intergovernmental Agreement Total	**1,417,452**	**1,450,000**	**1,198,632**	**1,510,000**	**60,000**	**4.1%**
Undefined Total	**12,025,930**	**11,920,500**	**11,516,196**	**12,291,250**	**370,750**	**3.1%**
Revenue Total	**12,025,930**	**11,920,500**	**11,516,196**	**12,291,250**	**370,750**	**3.1%**

FIRE DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	148,582	225,831	88,130	241,331	15,500	6.9%
REGULAR PAY	2,304,296	2,478,134	2,443,882	2,501,506	23,372	0.9%
Salaries & Wages Total	**2,452,878**	**2,703,965**	**2,532,011**	**2,742,837**	**38,872**	**1.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	17,090	19,812	16,617	16,094	(3,718)	-18.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	4,347	5,937	5,469	5,755	(182)	-3.1%
EMPLOYER CONTRIBUTIONS/MEDICAL	307,512	391,526	329,823	333,436	(58,089)	-14.8%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,732	1,911	1,745	1,950	39	2.0%
EMPLOYER CONTRIBUTIONS/WCOMP	777,276	993,461	910,670	930,898	(62,563)	-6.3%
FIRE PENSION	11,742,930	11,788,657	11,453,832	12,330,136	541,479	4.6%
IMRF	51,849	78,052	64,858	57,268	(20,784)	-26.6%
MEDICARE	32,632	36,658	33,033	37,556	899	2.5%
SOCIAL SECURITY	42,931	60,509	50,132	54,765	(5,744)	-9.5%
Benefits & Related Total	**12,978,299**	**13,376,522**	**12,866,178**	**13,767,860**	**391,337**	**2.9%**
Purchased Items						
BOOKS AND PUBLICATIONS	2,486	5,000	3,727	10,200	5,200	104.0%
ELECTRIC	-	-	-	-	-	0.0%
INTERNET	-	-	-	-	-	0.0%
OFFICE SUPPLIES	8,254	10,000	16,524	15,000	5,000	50.0%
OPERATING SUPPLIES	588,671	625,000	426,700	728,750	103,750	16.6%
OTHER UTILITIES	-	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	36,875	56,000	29,912	46,500	(9,500)	-17.0%
TELEVISION	2,756	2,800	2,244	2,800	-	0.0%
Purchased Items Total	**639,042**	**698,800**	**479,107**	**803,250**	**104,450**	**14.9%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	211,920	206,000	153,476	20,000	(186,000)	-90.3%
DUES/SUBSCRIPTIONS/LICENSES	24,639	18,000	26,141	25,000	7,000	38.9%
EDUCATION AND TRAINING	66,538	101,000	84,792	112,000	11,000	10.9%
EQUIPMENT MAINTENANCE	102,614	114,000	126,834	139,200	25,200	22.1%
HR SERVICE	4,626	-	98	-	-	0.0%
MILEAGE REIMBURSEMENT	-	-	-	2,500	2,500	0.0%
OPERATIONAL SERVICE	154,361	250,000	244,591	250,000	-	0.0%
OTHER EXPENSES	7,460	8,000	7,417	7,500	(500)	-6.3%
OTHER PROFESSIONAL SERVICE	30,558	20,000	22,253	27,500	7,500	37.5%
POSTAGE AND DELIVERY	366	1,500	1,184	2,500	1,000	66.7%
SOFTWARE AND HARDWARE MAINT	195,523	285,225	225,473	285,225	-	0.0%
Purchased Services Total	**798,605**	**1,003,725**	**892,258**	**871,425**	**(132,300)**	**-13.2%**
Interfund TF (Exp)						
TRANSFER OUT	363,924	373,113	341,952	486,759	113,646	30.5%
Interfund TF (Exp) Total	**363,924**	**373,113**	**341,952**	**486,759**	**113,646**	**30.5%**
Administration Total	**17,232,747**	**18,156,125**	**17,111,507**	**18,672,130**	**516,005**	**2.8%**
Operations						
Salaries & Wages						
OVERTIME PAY	4,377,676	3,922,670	4,596,255	4,699,624	776,955	19.8%
REGULAR PAY	23,343,124	25,252,782	25,698,631	25,421,000	168,218	0.7%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**27,720,800**	**29,175,451**	**30,294,885**	**30,120,625**	**945,173**	**3.2%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	187,700	191,514	180,428	189,469	(2,045)	-1.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	43,235	57,869	56,398	56,042	(1,827)	-3.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	3,199,730	3,443,515	3,627,645	3,764,291	320,777	9.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	19,081	18,910	18,455	18,912	3	0.0%
FIRE PENSION	-	-	-	-	-	0.0%
IMRF	-	-	-	-	-	0.0%
MEDICARE	379,196	372,115	395,366	367,489	(4,626)	-1.2%
SOCIAL SECURITY	509	-	20	-	-	0.0%
Benefits & Related Total	**3,829,452**	**4,083,922**	**4,278,311**	**4,396,203**	**312,281**	**7.6%**
Purchased Items						

FIRE DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
BOOKS AND PUBLICATIONS	1,453	2,600	882	2,600	-	0.0%
CUSTODIAL SUPPLIES	47,377	50,000	49,405	48,000	(2,000)	-4.0%
OFFICE SUPPLIES	-	-	1,853	-	-	0.0%
OPERATING SUPPLIES	279,970	325,000	438,355	335,600	10,600	3.3%
TECHNOLOGY HARDWARE	2,920	-	9,134	-	-	0.0%
TELEVISION	-	-	-	-	-	0.0%
Purchased Items Total	**331,720**	**377,600**	**499,630**	**386,200**	**8,600**	**2.3%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
ARCHITECT AND ENGINEER SERVICE	186,110	-	15,323	-	-	0.0%
BUILDING AND GROUNDS MAINT	-	-	385	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	2,664	8,000	2,665	8,500	500	6.3%
EDUCATION AND TRAINING	83,871	102,000	68,545	113,400	11,400	11.2%
EQUIPMENT MAINTENANCE	137,396	118,500	70,933	74,500	(44,000)	-37.1%
HR SERVICE	130,668	150,000	152,007	150,000	-	0.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER EXPENSES	80	500	-	500	-	0.0%
OTHER PROFESSIONAL SERVICE	-	-	117,299	-	-	0.0%
PRINTING SERVICE	-	-	1,815	-	-	0.0%
RENTAL FEES	18,337	20,000	19,975	18,000	(2,000)	-10.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**559,127**	**399,000**	**448,947**	**364,900**	**(34,100)**	**-8.5%**
Capital Outlay						
BUILDING IMPROVEMENTS	839,710	2,736,037	1,231,217	1,150,000	(1,586,037)	-58.0%
CAPITAL LEASES	-	-	-	-	-	0.0%
INFRASTRUCTURE	-	-	-	-	-	0.0%
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	1,735,907	1,800,731	460,975	3,945,800	2,145,069	119.1%
Capital Outlay Total	**2,575,617**	**4,536,768**	**1,692,192**	**5,095,800**	**559,032**	**12.3%**
Debt Service						
LEASE INTEREST	56,822	117,730	95,822	126,511	8,781	7.5%
LEASE PRINCIPAL	56,822	117,730	95,822	126,511	8,781	7.5%
Debt Service Total						
Grants & Contributions	50,753	-	-	-	-	0.0%
SECA GRANTS	257,184	306,564	266,367	480,949	174,385	56.9%
Grants & Contributions Total	**307,937**	**306,564**	**266,367**	**480,949**	**174,385**	**56.9%**
Interfund TF (Exp)						
TRANSFER OUT	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Operations Total	**35,381,474**	**38,997,035**	**37,576,154**	**40,971,188**	**1,974,153**	**5.1%**
Expense Total	**52,614,221**	**57,153,160**	**54,687,661**	**59,643,318**	**2,490,158**	**4.4%**

The Naperville Police Department (NPD) responds to emergency calls for service; enforces traffic laws to keep our roadways safe; and proactively responds to community problems, prevents crime, and arrests violators. The NPD also:

- 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 and 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.

2026 Accomplishments

- Completed implementation of the new Motorola P25 radio system after project delays in 2025, modernizing the department's mission-critical communications. The system improves coverage, reliability, interoperability, and resiliency, giving public safety personnel a dependable platform for emergency response and daily operations. This investment enhances officer safety and provides a scalable system to meet future community needs.
- Implemented a Drone as a First Responder (DFR) program, deploying drones to priority calls within minutes and providing real-time aerial intelligence before officers arrive. The immediate view improves situational awareness and decision-making, enhances officer and community safety, and helps deploy personnel and resources effectively.
- Implemented a Real-Time Information Center (RTIC) platform that helps the department monitor, assess, and respond to critical incidents as they unfold. By giving personnel real-time access to relevant information and resources, it improves situational awareness and speeds actionable intelligence to responding officers. This supports faster decisions during crimes in progress and other emergencies, enhancing officer safety, coordination, and community protection.
- Hired four officers, one sergeant, and one K9 officer for the Mobile Crisis Intervention Team (MCIT). These positions allow dedicated officers to pair with social workers, respond to mental health and domestic-related calls, and respond to emergency calls for service throughout the city.
- Demonstrated strong operational readiness in managing a complex public safety environment, including large teen gatherings, rallies, demonstrations, special events, and the demands of a vibrant downtown. Through proactive planning, intelligence gathering, enhanced supervision, and coordinated resource deployment, the department maintained public safety, minimized disruption, and remained available for community calls.
- These successes reflect the department's focus on preparation, adaptability, de-escalation, and disciplined response. Safely managing fast-moving incidents and large gatherings while balancing enforcement, community expectations, individual rights, and public safety demonstrates personnel's professionalism and strong planning and leadership.

- Completed significant renovations to the department's Evidence/Crime Scene Area and Executive Conference Room, modernizing two important workspaces to better support current operations and future organizational needs. Improvements included upgraded technology, electrical infrastructure, workspace configuration, and other functional enhancements designed to increase efficiency, capacity, and long-term flexibility.

2027 Goals

- Modernize Body-Worn Camera Technology and Digital Evidence Capabilities: Negotiate and renew the department's body-worn camera contract while leveraging new technology that can make our officers and the organization more efficient and effective. This includes evaluating enhancements that improve how we capture, manage, review, and share digital evidence while supporting officer safety, investigations, transparency, and accountability. The goal is to ensure we get the most from this critical technology and keep improving how it supports our personnel and community.
- Improve FOIA and Public Records Management: Evaluate and implement technology that improves how the department manages FOIA requests and other public records. As the volume and complexity of digital records continue to grow, we need tools that make the process more efficient by improving tracking and redaction, reducing staff time, and helping us provide records to the public in a timely and transparent manner.
- Continue Modernizing Police Department Facilities: Continue investing in our Police Department facility to make sure our workspaces keep pace with the changing needs of our personnel and operations. Planned projects include a complete renovation of the building's restrooms and the remodeling of the Special Operations Office area, including upgrades to technology, electrical infrastructure, and workspace functionality. These improvements will create better working environments for our employees and ensure the facility can support operational and technology needs well into the future.
- Continue Leadership Development and Succession Planning: Continue investing in leadership development at all levels of the department with an increased focus on preparing our next generation of leaders. Through training, mentoring, expanded responsibilities, and succession planning, we will develop employees ready to step into greater leadership roles while ensuring the experience, knowledge, and culture that have made our department successful are carried forward. Developing our people is one of the most important investments we can make in the organization's long-term success.
- Continue Emphasis on Training and Preparedness: Continue investing heavily in staff training to ensure our personnel are prepared for the wide range of situations police work requires them to handle. This includes maintaining proficiency in core police skills while preparing for critical incidents, emerging threats, new technology, changes in law and policy, and the high-risk, low-frequency events that require us to be at our best when they occur. Our goal is simple: give our people the training, tools, and confidence they need to make good decisions, perform at a high level, and safely handle whatever situation they encounter.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Administration	20.63	20.63	20.63	20.63
Patrol	152.50	152.50	152.50	154.50
Investigations	73.00	77.00	77.00	79.00
Communications	32.50	32.50	32.50	32.50
Total	**278.63**	**282.63**	**284.63**	**284.63**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	35,453,767	38,483,021	38,389,191	41,182,918	2,699,898	7.0%
Benefits & Related	16,546,077	18,034,814	17,332,537	18,477,924	443,109	2.5%
Purchased Services	2,421,651	3,208,107	3,312,333	4,333,866	1,125,759	35.1%
Purchased Items	1,288,481	1,863,143	1,838,649	1,377,599	(485,544)	-26.1%
Capital Outlay	3,605,602	2,155,400	2,088,515	2,601,120	445,720	20.7%
Grants & Contrib.	2,656,409	3,012,819	3,859,411	3,092,413	79,594	2.6%
Debt Service	1,065,584	21,600	22,248	22,250	650	3.0%
Interfund Transfers	3,848,228	5,813,261	6,322,968	4,023,235	(1,790,026)	-30.8%
Total	**66,885,798**	**72,592,165**	**73,165,851**	**75,111,325**	**2,519,160**	**3.5%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Projects	3,605,602	2,155,400	2,087,426	2,811,095	655,695	30.4%
Commuter Parking	120,369	135,762	128,642	141,804	6,042	4.5%
E911 Surcharge	3,045,129	4,966,967	5,546,147	2,925,000	(2,041,967)	-41.1%
Electric Utility	81,044	-	-	-	-	#DIV/0!
ETSB	2,416,460	2,580,000	3,532,598	2,580,000	-	0.0%
Federal Forfeiture	204,188	650,000	574,728	650,000	-	0.0%
Food and Beverage	1,053,227	1,289,857	1,051,685	1,416,713	126,856	9.8%
General Fund	55,924,520	60,221,699	59,766,875	63,962,212	3,740,513	6.2%
Downtown Maint. & Marketing	367,940	410,980	380,719	443,001	32,021	7.8%
State Forfeiture	32,586	181,500	97,031	181,500	-	0.0%
Water Utilities	34,733	-	-	-	-	0.0%
Total	**66,885,798**	**72,592,165**	**73,165,851**	**75,111,325**	**2,519,160**	**3.5%**

POLICE DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Administration						
Subscription Financing						
SBITA	131,357	-	-	-	-	0.0%
Subscription Financing Total	**131,357**	**-**	**-**	**-**	**-**	**0.0%**
Administration Total	**131,357**	**-**	**-**	**-**	**-**	**0.0%**
Dispatch Services						
Subscription Financing						
SBITA	79,438	-	-	-	-	0.0%
Subscription Financing Total	**79,438**	**-**	**-**	**-**	**-**	**0.0%**
Dispatch Services Total	**79,438**	**-**	**-**	**-**	**-**	**0.0%**
Undefined						
Charges for Service						
ADMINISTRATIVE TOW FEE	219,017	200,000	226,610	225,000	25,000	12.5%
DEPARTMENT SERVICE CHARGES	851,483	926,166	1,065,497	1,019,754	93,588	10.1%
Charges for Service Total	**1,070,500**	**1,126,166**	**1,292,106**	**1,244,754**	**118,588**	**10.5%**
Contributions						
DONATIONS	-	-	2,630	-	-	0.0%
OTHER CONTRIBUTION	-	-	-	-	-	0.0%
Contributions Total	**-**	**-**	**2,630**	**-**	**-**	**0.0%**
Fees						
ADMINISTRATIVE FEES	-	-	-	-	-	0.0%
LATE PAYMENT FEE	-	5,000	2,083	-	(5,000)	-100.0%
OTHER FEES	21,710	35,000	10,430	36,000	1,000	2.9%
Fees Total	**21,710**	**40,000**	**12,514**	**36,000**	**(4,000)**	-10.0%
Fines						
ORDINANCE VIOLATIONS	7,125	5,500	6,703	8,000	2,500	45.5%
OTHER FINES	83,514	180,000	182,010	180,000	-	0.0%
PARKING FINES	479,215	285,000	348,186	405,000	120,000	42.1%
TRAFFIC FINES	733,819	825,000	693,483	750,000	(75,000)	-9.1%
Fines Total	**1,303,673**	**1,295,500**	**1,230,382**	**1,343,000**	**47,500**	**3.7%**
Grants						
FEDERAL GRANTS	71,696	79,000	99,169	54,000	(25,000)	-31.6%
STATE GRANTS	418,343	102,121	170,998	104,121	2,000	2.0%
Grants Total	**490,039**	**181,121**	**270,167**	**158,121**	**(23,000)**	**-12.7%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	-	-	-	-	-	0.0%
INTEREST ON INVESTMENTS	21,857	12,750	33,251	46,500	33,750	264.7%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
Interest & Investment Income Total	**21,857**	**12,750**	**33,251**	**46,500**	**33,750**	**264.7%**
Other Revenue						
FORFEITURE REVENUES	174,353	281,500	117,464	281,500	-	0.0%
OTHER RECEIPTS	20,071	46,800	16,880	5,000	(41,800)	-89.3%
REBATE PROGRAMS	351	-	151	-	-	0.0%
Other Revenue Total	**194,775**	**328,300**	**134,496**	**286,500**	**(41,800)**	**-12.7%**
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	5,771,892	5,630,000	6,316,209	5,505,000	(125,000)	-2.2%
Interfund TF (Rev) Total	**5,771,892**	**5,630,000**	**6,316,209**	**5,505,000**	**(125,000)**	**-2.2%**
Undefined Total	**8,874,445**	**8,613,837**	**9,291,754**	**8,619,875**	**6,038**	**0.1%**
Revenue Total	**9,085,241**	**8,613,837**	**9,291,754**	**8,619,875**	**6,038**	**0.1%**

POLICE DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	78,468	151,151	124,226	110,285	(40,866)	-27.0%
REGULAR PAY	2,173,664	2,380,954	2,263,679	2,248,314	(132,641)	-5.6%
TEMPORARY PAY	48,921	65,611	59,732	86,637	21,026	32.0%
Salaries & Wages Total	**2,301,053**	**2,597,717**	**2,447,636**	**2,445,236**	**(152,481)**	**-5.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	17,876	17,331	17,970	19,585	2,254	13.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	4,412	5,776	5,390	5,062	(714)	-12.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	304,562	344,624	365,344	438,541	93,917	27.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,409	2,502	2,386	2,344	(158)	-6.3%
EMPLOYER CONTRIBUTIONS/WCOMP	824,028	1,053,208	965,439	986,883	(66,325)	-6.3%
IMRF	82,500	93,395	91,983	79,498	(13,897)	-14.9%
MEDICARE	31,933	33,495	32,426	31,205	(2,290)	-6.8%
POLICE PENSION	9,714,160	10,010,598	9,710,512	10,215,223	204,625	2.0%
SOCIAL SECURITY	71,622	74,893	72,596	77,828	2,935	3.9%
Benefits & Related Total	**11,053,502**	**11,635,822**	**11,264,045**	**11,856,170**	**220,348**	**1.9%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
INTERNET	7,709	5,500	7,618	7,570	2,070	37.6%
OFFICE SUPPLIES	9,060	20,000	13,956	15,000	(5,000)	-25.0%
OPERATING SUPPLIES	933,538	1,218,644	1,291,464	980,480	(238,164)	-19.5%
OTHER UTILITIES	-	20,000	8,333	20,000	-	0.0%
TECHNOLOGY HARDWARE	48,517	202,500	209,100	14,500	(188,000)	-92.8%
TELEPHONE	-	25,000	10,417	25,000	-	0.0%
Purchased Items Total	**998,823**	**1,491,644**	**1,540,887**	**1,062,550**	**(429,094)**	**-28.8%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	2,872	1,300	1,080	1,300	-	0.0%
ARCHITECT AND ENGINEER SERVICE	-	-	-	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	43,232	61,606	48,672	61,306	(300)	-0.5%
EDUCATION AND TRAINING	580,055	523,736	500,540	523,736	-	0.0%
EQUIPMENT MAINTENANCE	4,031	100,300	45,221	100,300	-	0.0%
HR SERVICE	25,312	31,500	40,026	31,500	-	0.0%
MILEAGE REIMBURSEMENT	11,962	8,805	10,119	12,150	3,345	38.0%
OPERATIONAL SERVICE	-	-	-	224,000	224,000	0.0%
OTHER EXPENSES	221	3,000	1,598	3,000	-	0.0%
OTHER PROFESSIONAL SERVICE	52,079	186,340	183,219	407,565	221,225	118.7%
POSTAGE AND DELIVERY	9,726	11,000	9,332	10,000	(1,000)	-9.1%
PRINTING SERVICE	7,713	8,000	9,283	8,000	-	0.0%
SOFTWARE AND HARDWARE MAINT	317,867	1,560,008	1,678,725	2,080,099	520,091	33.3%
STATE MANDATED TRAINING	-	-	-	-	-	0.0%
SUBSCRIPTION BASED TECHNOLOGY	131,357	-	-	-	-	0.0%
TUITION REIMBURSEMENT	-	-	-	-	-	0.0%
Purchased Services Total	**1,186,425**	**2,495,595**	**2,527,817**	**3,462,956**	**967,361**	**38.8%**
Capital Outlay						
BUILDING IMPROVEMENTS	2,428,688	1,056,000	820,541	1,035,000	(21,000)	-2.0%
INFRASTRUCTURE	-	-	-	-	-	0.0%
TECHNOLOGY	297,905	-	3,489	835,120	835,120	0.0%
Capital Outlay Total	**2,726,593**	**1,056,000**	**824,030**	**1,870,120**	**814,120**	**77.1%**
Debt Service						
SBITA Interest	129,208	-	-	-	-	0.0%
SBITA Principal	822,285	-	-	-	-	0.0%
Debt Service Total	**951,493**	**-**	**-**	**-**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	4,000	17,000	10,417	17,000	-	0.0%
Grants & Contributions Total	**4,000**	**17,000**	**10,417**	**17,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	803,098	846,294	776,821	1,098,235	251,941	29.8%
Interfund TF (Exp) Total	**803,098**	**846,294**	**776,821**	**1,098,235**	**251,941**	**29.8%**
Administration Total	**20,024,989**	**20,140,071**	**19,391,654**	**21,812,267**	**1,672,196**	**8.3%**

POLICE DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Dispatch Services						
Salaries & Wages						
OVERTIME PAY	222,598	187,916	161,699	222,570	34,654	18.4%
REGULAR PAY	2,516,298	2,719,458	2,625,011	3,051,837	332,379	12.2%
Salaries & Wages Total	**2,738,896**	**2,907,374**	**2,786,710**	**3,274,407**	**367,033**	**12.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	20,265	23,329	20,697	21,649	(1,681)	-7.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	5,007	6,546	6,270	6,314	(233)	-3.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	353,630	490,525	448,251	506,974	16,449	3.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,891	3,103	3,023	3,103	-	0.0%
IMRF	289,177	213,655	207,661	190,308	(23,346)	-10.9%
MEDICARE	37,013	38,162	37,267	41,507	3,345	8.8%
SOCIAL SECURITY	158,265	163,173	159,348	177,474	14,301	8.8%
Benefits & Related Total	**866,248**	**938,493**	**882,517**	**947,328**	**8,835**	**0.9%**
Purchased Items						
INTERNET	-	33,500	33,500	-	(33,500)	-100.0%
OFFICE SUPPLIES	593	4,651	3,081	4,651	-	0.0%
OPERATING SUPPLIES	23,713	31,378	15,928	26,378	(5,000)	-15.9%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
Purchased Items Total	**24,306**	**69,529**	**52,510**	**31,029**	**(38,500)**	**-55.4%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	6,254	6,530	5,656	6,530	-	0.0%
EDUCATION AND TRAINING	31,233	35,603	40,705	36,953	1,350	3.8%
EQUIPMENT MAINTENANCE	670,362	148,794	217,971	160,663	11,869	8.0%
HR SERVICE	3,350	5,422	4,062	5,422	-	0.0%
OTHER PROFESSIONAL SERVICE	17,898	20,125	18,093	85,500	65,375	324.8%
PRINTING SERVICE	-	500	208	500	-	0.0%
SOFTWARE AND HARDWARE MAINT	1,500	44,800	31,449	23,800	(21,000)	-46.9%
SUBSCRIPTION BASED TECHNOLOGY	79,438	-	-	-	-	0.0%
TUITION REIMBURSEMENT	-	-	-	-	-	0.0%
Purchased Services Total	**810,035**	**261,774**	**318,145**	**319,368**	**57,594**	**22.0%**
Debt Service						
Lease Principal	20,891	21,600	22,248	22,250	650	3.0%
SBITA Interest	956	-	-	-	-	0.0%
SBITA Principal	92,244	-	-	-	-	0.0%
Debt Service Total	**114,091**	**21,600**	**22,248**	**22,250**	**650**	**3.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	2,416,460	2,580,000	3,532,598	2,580,000	-	0.0%
Grants & Contributions Total	**2,416,460**	**2,580,000**	**3,532,598**	**2,580,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	3,045,129	4,966,967	5,546,147	2,925,000	(2,041,967)	-41.1%
Interfund TF (Exp) Total	**3,045,129**	**4,966,967**	**5,546,147**	**2,925,000**	**(2,041,967)**	**-41.1%**
Dispatch Services Total	**10,015,166**	**11,745,737**	**13,140,874**	**10,099,382**	**(1,646,355)**	**-14.0%**
Investigations						
Salaries & Wages						
OVERTIME PAY	1,280,278	1,326,665	1,355,507	1,399,365	72,700	5.5%
REGULAR PAY	8,662,370	9,829,036	9,629,151	10,180,691	351,655	3.6%
Salaries & Wages Total	**9,942,648**	**11,155,700**	**10,984,658**	**11,580,056**	**424,356**	**3.8%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	65,985	71,912	64,696	66,333	(5,579)	-7.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	17,013	23,282	21,797	22,013	(1,270)	-5.5%
EMPLOYER CONTRIBUTIONS/MEDICAL	1,100,368	1,445,145	1,303,551	1,428,111	(17,035)	-1.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	7,259	7,808	7,179	7,207	(601)	-7.7%
IMRF	121,462	134,768	147,406	110,597	(24,171)	-17.9%
MEDICARE	136,851	140,715	140,464	131,009	(9,705)	-6.9%
POLICE PENSION	-	-	-	-	-	0.0%
SOCIAL SECURITY	102,639	102,757	99,713	103,569	812	0.8%
Benefits & Related Total	**1,551,579**	**1,926,387**	**1,784,806**	**1,868,838**	**(57,548)**	**-3.0%**
Purchased Items						
INTERNET	8,566	5,300	8,664	5,300	-	0.0%
OPERATING SUPPLIES	125,684	196,950	154,690	153,350	(43,600)	-22.1%
TECHNOLOGY HARDWARE	21,149	21,000	17,769	45,000	24,000	114.3%
Purchased Items Total	**155,400**	**223,250**	**181,124**	**203,650**	**(19,600)**	**-8.8%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	2,148	4,475	2,316	4,475	-	0.0%
OPERATIONAL SERVICE	24,433	22,800	25,741	25,000	2,200	9.6%
OTHER PROFESSIONAL SERVICE	44,714	50,500	41,375	44,500	(6,000)	-11.9%

POLICE DEPARTMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
PRINTING SERVICE	-	1,000	417	1,000	-	0.0%
SOFTWARE AND HARDWARE MAINT	241,008	268,932	266,428	333,910	64,978	24.2%
Purchased Services Total	**312,303**	**347,707**	**336,277**	**408,885**	**61,178**	**17.6%**
Investigations Total	**11,961,929**	**13,653,044**	**13,286,865**	**14,061,429**	**408,385**	**3.0%**
Patrol						
Salaries & Wages						
OTHER COMPENSATION	-	-	-	-	-	0.0%
OVERTIME PAY	1,596,229	1,676,436	1,817,267	1,904,389	227,953	13.6%
REGULAR PAY	18,874,942	20,145,794	20,352,919	21,978,831	1,833,037	9.1%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**20,471,170**	**21,822,230**	**22,170,186**	**23,883,220**	**2,060,990**	**9.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	134,583	135,120	128,308	136,779	1,659	1.2%
EMPLOYER CONTRIBUTIONS/LIFE IN	36,022	46,331	45,900	46,535	204	0.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	2,405,246	2,812,865	2,675,410	3,123,697	310,832	11.1%
EMPLOYER CONTRIBUTIONS/UNEMPLY	15,560	15,316	15,098	15,315	(1)	0.0%
IMRF	115,879	137,974	146,210	105,655	(32,319)	-23.4%
MEDICARE	272,302	281,616	288,361	279,571	(2,045)	-0.7%
POLICE PENSION	-	-	-	-	-	0.0%
SOCIAL SECURITY	95,156	104,891	101,883	98,036	(6,856)	-6.5%
Benefits & Related Total	**3,074,747**	**3,534,113**	**3,401,169**	**3,805,587**	**271,474**	**7.7%**
Purchased Items						
INTERNET	-	-	582	-	-	0.0%
OPERATING SUPPLIES	106,252	70,720	53,083	68,370	(2,350)	-3.3%
TECHNOLOGY HARDWARE	3,700	8,000	10,463	12,000	4,000	50.0%
Purchased Items Total	**109,952**	**78,720**	**64,128**	**80,370**	**1,650**	**2.1%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	1,200	500	1,200	-	0.0%
BUILDING AND GROUNDS MAINT	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	4,548	7,500	6,244	10,000	2,500	33.3%
OPERATIONAL SERVICE	-	-	20,347	35,000	35,000	0.0%
OTHER PROFESSIONAL SERVICE	54,810	44,225	47,788	49,275	5,050	11.4%
SOFTWARE AND HARDWARE MAINT	53,530	50,106	55,215	47,182	(2,924)	-5.8%
Purchased Services Total	**112,888**	**103,031**	**130,094**	**142,657**	**39,626**	**38.5%**
Capital Outlay						
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	879,009	1,099,400	1,264,484	731,000	(368,400)	-33.5%
Capital Outlay Total	**879,009**	**1,099,400**	**1,264,484**	**731,000**	**(368,400)**	**-33.5%**
Grants & Contributions						
SECA GRANTS	235,949	415,819	316,396	495,413	79,594	19.1%
Grants & Contributions Total	**235,949**	**415,819**	**316,396**	**495,413**	**79,594**	**19.1%**
Patrol Total	**24,883,714**	**27,053,313**	**27,346,458**	**29,138,247**	**2,084,934**	**7.7%**
Expense Total	**66,885,798**	**72,592,165**	**73,165,851**	**75,111,325**	**2,519,160**	**3.5%**

OPERATIONAL SERVICES

Department Operating Budgets

ELECTRIC UTILITY

PUBLIC WORKS

TRANSPORTATION, ENGINEERING & DEVELOPMENT

WATER UTILITIES

Naperville's Electric Utility maintains 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. The Electric Utility also:

- Maintains equitable and competitive utility rates for all customer classes with sufficient operation, maintenance, and equipment replacement revenues.
- Minimizes 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.
- Completes electrical transmission, distribution, and communication system design, additions, replacements, and improvements.
- Designs and installs fiscally responsible, highly reliable electric facilities for new commercial and residential customers.
- Maintains the cyber and physical security of the utility's assets to industry standards, including those set by the North American Electric Reliability Corporation (NERC).
- Provides 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.
- Provides timely communication of planned and unplanned power outages, available energy efficiency programs, and grant opportunities.
- Continues asset management and proactive maintenance of utility equipment to ensure safe, reliable service.
- Ensures 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.

2026 Accomplishments

- Updated the utility's hosting capacity study with new solar and battery resources to support future capital planning and Distributed Energy Management System deployment.
- Completed 35% of overhead-to-underground conversion projects along Ogden Avenue, which will improve reliability for 3,000 customers, including Naperville North High School.
- Completed cable replacement and remote terminal unit replacements at three substations to improve reliability for all customers connected to these substations.
- Began replacement projects in Prairie Ridge, Knoch Knolls, and DuPage River East subdivisions.
- Completed baseline overhead asset inspections and perform primary cable testing on five main line feeders.

2027 Goals

- Finish replacement projects in Prairie Ridge, Knoch Knolls, and DuPage River East subdivisions, including completing underground cable replacement for DuPage River East I and II (south).
- Complete cellular and controller upgrades for existing Distributed Automated switchgear, removing the utility's reliance on radio equipment that will become obsolete by 2028 and streamlining communication directly to Electric Utility SCADA.
- Complete utility network and designer projects by the end of 2027, transitioning the Electric Utility to the next generation of GIS and engineering design software.
- Completion of overhead-to-underground conversion projects along Ogden Avenue, which will improve reliability for 3,000 customers, including Naperville North High School.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 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	15.00
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**	**107.00**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	13,377,580	15,136,985	14,791,326	15,810,880	673,895	4.5%
Benefits & Related	3,619,761	4,481,203	4,170,135	4,533,138	51,935	1.2%
Purchased Services	5,098,303	6,348,063	5,501,023	6,994,813	646,750	10.2%
Purchased Items	4,394,628	1,992,615	7,658,208	2,093,615	101,000	5.1%
Purchased Electricity	114,908,814	112,404,056	114,029,180	114,795,184	2,391,128	2.1%
Capital Outlay	28,002,606	27,268,400	25,000,711	27,182,050	(86,350)	-0.3%
Grants & Contributions	652,674	673,250	550,015	484,000	(189,250)	-28.1%
Debt Service	349,170	325,000	133,041	325,000	-	0.0%
Interfund Transfers	1,391,340	1,374,670	1,260,109	1,408,383	33,713	2.5%
Total	**171,794,876**	**170,004,243**	**173,093,749**	**173,627,063**	**3,622,820**	**2.1%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Electric Utility	171,506,106	169,719,243	172,880,490	173,622,063	3,902,820	2.3%
Renewable Energy	288,770	285,000	213,258	5,000	(280,000)	-98.2%
Total	**171,794,876**	**170,004,243**	**173,093,749**	**173,627,063**	**3,622,820**	**2.1%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Undefined						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	10,000,000	10,000,000	10,000,000	-	0.0%
Bond Sale Proceeds Total	**-**	**10,000,000**	**10,000,000**	**10,000,000**	**-**	**0.0%**
Charges for Service						
DAMAGE TO CITY PROPERTY	223,676	150,000	103,361	150,000	-	0.0%
Charges for Service Total	**223,676**	**150,000**	**103,361**	**150,000**	**-**	**0.0%**
Electric Charges						
FIBER NETWORK	387,534	586,734	584,142	406,734	(180,000)	-30.7%
GENERAL SERVICE/CUSTMR CHARGE	3,637,748	4,497,154	4,202,381	4,997,280	500,126	11.1%
GENERAL SERVICE/PPA	854,417	190,699	918,083	164,639	(26,060)	-13.7%
GENERAL SERVICE/RETAIL RATE	15,900,657	16,642,714	16,482,574	15,041,459	(1,601,255)	-9.6%
LARGE SERVICE/DEMAND CHARGE	23,436,013	27,467,625	25,219,807	28,811,250	1,343,625	4.9%
LARGE SERVICE/PPA	2,598,712	531,061	3,154,599	531,061	-	0.0%
LARGE SERVICE/RETAIL RATE	21,393,155	21,523,608	22,369,423	23,573,662	2,050,054	9.5%
OUTDOOR LIGHT/CUSTMR CHARGE	43,218	41,194	40,498	41,194	-	0.0%
OUTDOOR LIGHT/PPA	7,739	2,414	(13,994)	2,414	-	0.0%
OUTDOOR LIGHT/RETAIL RATE	133,685	222,613	198,088	236,670	14,057	6.3%
PRIMARY METER/CUSTMR CHARGE	18,186	16,464	17,456	17,136	672	4.1%
PRIMARY METER/DEMAND CHARGE	5,441,706	8,253,750	6,589,081	9,400,000	1,146,250	13.9%
PRIMARY METER/PPA	827,874	160,928	96,209	160,928	-	0.0%
PRIMARY METER/RETAIL RATE	6,588,836	6,209,916	6,554,960	6,729,382	519,466	8.4%
PRIMARY METER/STAND-BY	501,823	432,096	511,459	432,096	-	0.0%
RESIDENTIAL/CUSTMR CHARGE	12,963,538	14,505,122	14,247,492	16,013,547	1,508,425	10.4%
RESIDENTIAL/PPA	3,235,055	675,896	1,964,160	681,305	5,409	0.8%
RESIDENTIAL/RENEWABLE ENERGY	292,380	286,426	289,657	295,000	8,574	3.0%
RESIDENTIAL/RETAIL RATE	60,638,518	59,076,317	59,309,979	62,860,382	3,784,065	6.4%
SALES TO IMEA FROM COGEN	-	-	-	-	-	0.0%
TRANSMISSION/CUSTMR CHARGE	5,900	7,200	7,167	8,400	1,200	16.7%
TRANSMISSION/DEMAND CHARGE	153,172	406,560	157,958	33,880	(372,680)	-91.7%
TRANSMISSION/PPA	32,785	16,093	12,932	5,213	(10,880)	-67.6%
TRANSMISSION/RETAIL RATE	327,532	807,597	324,633	294,943	(512,654)	-63.5%
Electric Charges Total	**159,420,181**	**162,560,181**	**163,238,743**	**170,738,575**	**8,178,394**	**5.0%**
Fees						
FACILITIES INSTALLATION CHARGE	52	5,000	3,073	500	(4,500)	-90.0%
INSTALLATION FEES	5,439,388	4,000,000	3,176,862	3,804,000	(196,000)	-4.9%
LATE PAYMENT FEE	421,478	257,000	244,359	257,000	-	0.0%
SERVICE FEES	65,598	53,416	56,793	53,416	-	0.0%
TURN-OFF/ON FEE	66,745	125,000	112,478	125,000	-	0.0%
Fees Total	**5,993,262**	**4,440,416**	**3,593,565**	**4,239,916**	**(200,500)**	**-4.5%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	495,469	-	-	357,345	357,345	0.0%
INTEREST ON INVESTMENTS	46,974	750	750	72,000	71,250	9500.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	42,015	17,773	17,773	17,773	-	0.0%
Interest & Investment Income Total	**584,459**	**18,523**	**18,523**	**447,118**	**428,595**	**2313.9%**
Grants						
FEDERAL GRANTS	7,361	715,000	497,070	1,000,000	285,000	39.9%
Grants Total	**7,361**	**715,000**	**497,070**	**1,000,000**	**285,000**	**39.9%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	2,559,112	-	24,990	-	-	0.0%
Interfund TF (Rev) Total	**2,559,112**	**-**	**24,990**	**-**	**-**	**0.0%**
Other Revenue						
BAD DEBT	(245,313)	-	79,216	-	-	0.0%
OTHER RECEIPTS	1,215,000	1,000	30,698	1,000	-	0.0%
REIMBURSEMENTS	150,871	162,000	195,923	224,000	62,000	38.3%
SALE OF PROPERTY	90,125	50,000	94,728	70,000	20,000	40.0%
Other Revenue Total	**1,210,684**	**213,000**	**400,565**	**295,000**	**82,000**	**38.5%**
Rents & Royalties						
LEASE INCOME	26,075	31,500	15,037	31,500	-	0.0%
Rents & Royalties Total	**26,075**	**31,500**	**15,037**	**31,500**	**-**	**0.0%**
Undefined Total	**170,024,810**	**178,128,620**	**177,891,853**	**186,902,109**	**8,773,489**	**4.9%**
Revenue Total	**170,024,810**	**178,128,620**	**177,891,853**	**186,902,109**	**8,773,489**	**4.9%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OTHER COMPENSATION	52,456	(312,888)	(119,558)	(359,751)	(46,863)	15.0%
OVERTIME PAY	290	1,500	485	1,500	-	0.0%
REGULAR PAY	627,180	643,627	699,449	669,121	25,494	4.0%
TEMPORARY PAY	-	-	-	30,400	30,400	0.0%
Salaries & Wages Total	**679,926**	**332,239**	**580,376**	**341,270**	**9,031**	**2.7%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	3,958	3,830	3,669	4,026	195	5.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,305	1,392	1,464	1,557	165	11.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	73,491	87,558	79,350	104,960	17,402	19.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	400	400	390	400	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	132,792	169,722	155,582	159,034	(10,688)	-6.3%
IMRF	40,692	47,154	48,215	42,183	(4,972)	-10.5%
MEDICARE	8,829	9,026	8,927	9,825	799	8.9%
SOCIAL SECURITY	36,834	37,999	37,918	39,969	1,970	5.2%
Benefits & Related Total	**298,301**	**357,082**	**335,515**	**361,954**	**4,872**	**1.4%**
Purchased Items						
BOOKS AND PUBLICATIONS	134	18,850	31,659	26,350	7,500	39.8%
ELECTRIC	2,977	3,500	3,138	3,500	-	0.0%
OFFICE SUPPLIES	6,887	13,000	6,085	10,000	(3,000)	-23.1%
OPERATING SUPPLIES	3,588,154	700,000	6,616,162	700,000	-	0.0%
Purchased Items Total	**3,598,152**	**735,350**	**6,657,045**	**739,850**	**4,500**	**0.6%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	6,644	6,900	10,620	7,500	600	8.7%
DUES/SUBSCRIPTIONS/LICENSES	9,278	7,920	6,280	7,295	(625)	-7.9%
EDUCATION AND TRAINING	185,572	206,400	244,357	297,648	91,248	44.2%
EQUIPMENT MAINTENANCE	8,125	14,900	14,752	11,400	(3,500)	-23.5%
HR SERVICE	2,771	4,066	3,430	4,637	571	14.0%
LAUNDRY SERVICE	-	-	472	-	-	0.0%
LEGAL SERVICE	46,159	60,000	25,026	50,000	(10,000)	-16.7%
MILEAGE REIMBURSEMENT	109	300	293	300	-	0.0%
OTHER EXPENSES	16,005	11,100	11,389	11,100	-	0.0%
OTHER PROFESSIONAL SERVICE	129,450	32,750	27,170	105,000	72,250	220.6%
POSTAGE AND DELIVERY	3,636	4,500	1,606	4,500	-	0.0%
PRINTING SERVICE	-	200	83	-	(200)	-100.0%
SOFTWARE AND HARDWARE MAINT	-	-	1,000	-	-	0.0%
Purchased Services Total	**407,749**	**349,036**	**346,479**	**499,380**	**150,344**	**43.1%**
Debt Service						
INTEREST	349,170	325,000	133,041	325,000	-	0.0%
Debt Service Total	**349,170**	**325,000**	**133,041**	**325,000**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	205,483	193,750	190,654	237,500	43,750	22.6%
REBATE PROGRAM	158,421	199,500	148,186	246,500	47,000	23.6%
RENEWABLE ENERGY GRANTS	288,770	280,000	211,175	-	(280,000)	-100.0%
Grants & Contributions Total	**652,674**	**673,250**	**550,015**	**484,000**	**(189,250)**	**-28.1%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Insurance Benefits						
CLAIMS/WORKERS COMPENSATION	-	1,000	417	1,000	-	0.0%
Insurance Benefits Total	**-**	**1,000**	**417**	**1,000**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	1,391,340	1,374,670	1,260,109	1,408,383	33,713	2.5%
Interfund TF (Exp) Total	**1,391,340**	**1,374,670**	**1,260,109**	**1,408,383**	**33,713**	**2.5%**
Administration Total	**7,377,313**	**4,147,627**	**9,862,996**	**4,160,837**	**13,210**	**0.3%**
Automation						
Salaries & Wages						
OVERTIME PAY	40,656	43,260	51,364	50,000	6,740	15.6%
REGULAR PAY	523,177	569,288	506,808	594,939	25,651	4.5%
Salaries & Wages Total	**563,833**	**612,548**	**558,171**	**644,939**	**32,391**	**5.3%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	4,461	4,483	4,335	5,707	1,224	27.3%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,084	1,394	1,242	1,351	(42)	-3.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	75,267	89,289	88,105	109,785	20,496	23.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	474	501	450	501	-	0.0%
IMRF	39,688	47,749	43,264	41,322	(6,428)	-13.5%
MEDICARE	7,855	8,542	7,673	8,912	371	4.3%
SOCIAL SECURITY	33,586	36,522	32,809	38,000	1,478	4.0%
Benefits & Related Total	**162,415**	**188,479**	**177,878**	**205,578**	**17,098**	**9.1%**
Purchased Items						
EQUIPMENT PARTS	-	50,000	84,400	50,000	-	0.0%
INTERNET	-	-	-	-	-	0.0%
OPERATING SUPPLIES	40,871	54,500	39,484	54,500	-	0.0%
Purchased Items Total	**40,871**	**104,500**	**123,884**	**104,500**	**-**	**0.0%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	-	4,667	1,945	4,821	154	3.3%
DUES/SUBSCRIPTIONS/LICENSES	-	500	208	500	-	0.0%
EDUCATION AND TRAINING	203	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	12,874	13,096	14,189	56,000	42,904	327.6%
Purchased Services Total	**13,077**	**18,263**	**16,342**	**61,321**	**43,058**	**235.8%**
Automation Total	**780,196**	**923,790**	**876,275**	**1,016,338**	**92,548**	**10.0%**
Customer Service						
Salaries & Wages						
OVERTIME PAY	304,265	233,955	388,352	238,993	5,038	2.2%
REGULAR PAY	1,292,871	1,489,149	1,312,980	1,985,078	495,930	33.3%
Salaries & Wages Total	**1,597,136**	**1,723,104**	**1,701,332**	**2,224,071**	**500,968**	**29.1%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	9,890	10,588	9,433	11,907	1,320	12.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,782	2,239	2,809	3,755	1,516	67.7%
EMPLOYER CONTRIBUTIONS/MEDICAL	208,773	257,797	229,834	296,437	38,640	15.0%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,240	1,301	1,246	1,502	200	15.4%
IMRF	107,606	145,339	135,963	139,894	(5,445)	-3.7%
MEDICARE	21,976	27,162	24,745	36,554	9,392	34.6%
SOCIAL SECURITY	93,709	116,142	105,806	149,571	33,430	28.8%
Benefits & Related Total	**445,977**	**560,568**	**509,835**	**639,621**	**79,053**	**14.1%**
Purchased Items						
INTERNET	-	-	-	-	-	0.0%
OPERATING SUPPLIES	23,252	13,200	3,100	8,200	(5,000)	-37.9%
Purchased Items Total	**23,252**	**13,200**	**3,100**	**8,200**	**(5,000)**	**-37.9%**
Purchased Services						
DUES/SUBSCRIPTIONS/LICENSES	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	-	31,200	29,228	10,000	(21,200)	-67.9%
OPERATIONAL SERVICE	-	7,500	3,125	72,500	65,000	866.7%
OTHER PROFESSIONAL SERVICE	10,500	18,200	17,785	7,500	(10,700)	-58.8%
POSTAGE AND DELIVERY	-	3,000	1,250	-	(3,000)	-100.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**10,500**	**59,900**	**51,388**	**90,000**	**30,100**	**50.3%**
Customer Service Total	**2,076,865**	**2,356,771**	**2,265,655**	**2,961,892**	**605,120**	**25.7%**
Engineering						
Salaries & Wages						
OVERTIME PAY	-	-	-	-	-	0.0%
REGULAR PAY	1,508,411	1,703,048	1,638,174	1,801,516	98,468	5.8%
TEMPORARY PAY	19,099	41,308	27,960	42,974	1,666	4.0%
Salaries & Wages Total	**1,527,510**	**1,744,355**	**1,666,134**	**1,844,489**	**100,134**	**5.7%**

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	10,180	11,245	10,241	7,034	(4,211)	-37.4%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,125	4,175	4,014	4,184	9	0.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	196,078	224,198	217,843	252,773	28,575	12.7%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,436	1,702	1,567	1,702	-	0.0%
IMRF	103,620	132,676	127,659	113,315	(19,361)	-14.6%
MEDICARE	20,708	24,656	23,238	25,807	1,151	4.7%
SOCIAL SECURITY	88,546	105,427	99,362	110,348	4,921	4.7%
Benefits & Related Total	**423,693**	**504,079**	**483,923**	**515,164**	**11,085**	**2.2%**
Purchased Items						
OPERATING SUPPLIES	562	1,265	720	1,265	-	0.0%
TECHNOLOGY HARDWARE	-	3,000	2,000	3,000	-	0.0%
Purchased Items Total	**562**	**4,265**	**2,720**	**4,265**	**-**	**0.0%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	208,664	555,000	458,586	405,000	(150,000)	-27.0%
EDUCATION AND TRAINING	203	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	103,397	130,574	118,896	130,574	-	0.0%
Purchased Services Total	**312,264**	**685,574**	**577,482**	**535,574**	**(150,000)**	**-21.9%**
Engineering Total	**2,264,028**	**2,938,274**	**2,730,259**	**2,899,493**	**(38,781)**	**-1.3%**
Operations						
Salaries & Wages						
OVERTIME PAY	1,372,609	2,155,448	2,044,768	2,084,000	(71,448)	-3.3%
REGULAR PAY	5,070,687	5,658,060	5,552,748	5,682,291	24,231	0.4%
Salaries & Wages Total	**6,443,296**	**7,813,508**	**7,597,517**	**7,766,291**	**(47,217)**	**-0.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	30,769	34,227	32,368	32,250	(1,977)	-5.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	10,115	13,444	12,463	12,565	(879)	-6.5%
EMPLOYER CONTRIBUTIONS/MEDICAL	529,765	677,007	649,616	842,488	165,481	24.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	3,714	4,104	3,877	3,904	(200)	-4.9%
IMRF	486,300	587,210	560,271	357,417	(229,793)	-39.1%
MEDICARE	91,548	110,749	102,404	118,398	7,649	6.9%
SOCIAL SECURITY	369,035	468,867	435,885	475,994	7,128	1.5%
Benefits & Related Total	**1,521,245**	**1,895,607**	**1,796,883**	**1,843,016**	**(52,591)**	**-2.8%**
Purchased Items						
EQUIPMENT PARTS	132,010	570,000	348,400	549,000	(21,000)	-3.7%
INVENTORY ISSUES - CONTRA	-	-	-	-	-	0.0%
OPERATING SUPPLIES	296,348	241,000	236,512	225,000	(16,000)	-6.6%
OTHER UTILITIES	-	8,800	3,667	8,800	-	0.0%
TECHNOLOGY HARDWARE	1,203	22,500	7,706	34,000	11,500	51.1%
Purchased Items Total	**429,561**	**842,300**	**596,285**	**816,800**	**(25,500)**	**-3.0%**
Purchased Services						
BUILDING AND GROUNDS MAINT	46,197	149,000	67,317	153,000	4,000	2.7%
EDUCATION AND TRAINING	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	345,021	1,095,140	1,127,682	1,405,000	309,860	28.3%
OPERATIONAL SERVICE	1,580,014	1,230,000	817,840	1,346,000	116,000	9.4%
OTHER PROFESSIONAL SERVICE	418,726	209,000	116,431	257,000	48,000	23.0%
RENTAL FEES	19,150	36,000	32,653	53,000	17,000	47.2%
SOFTWARE AND HARDWARE MAINT	-	50,000	44,969	-	(50,000)	-100.0%
Purchased Services Total	**2,409,107**	**2,769,140**	**2,206,892**	**3,214,000**	**444,860**	**16.1%**
Capital Outlay						
INFRASTRUCTURE	26,681,153	25,151,500	23,719,090	25,747,000	595,500	2.4%
VEHICLES AND EQUIPMENT	1,321,452	2,116,900	1,281,621	1,435,050	(681,850)	-32.2%
Capital Outlay Total	**28,002,606**	**27,268,400**	**25,000,711**	**27,182,050**	**(86,350)**	**-0.3%**
Operations Total	**38,805,815**	**40,588,955**	**37,198,289**	**40,822,157**	**233,202**	**0.6%**
Planning						
Salaries & Wages						
OVERTIME PAY	25,741	20,000	34,615	40,000	20,000	100.0%
REGULAR PAY	764,871	933,172	862,813	881,499	(51,673)	-5.5%
Salaries & Wages Total	**790,612**	**953,172**	**897,428**	**921,499**	**(31,673)**	**-3.3%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	7,022	9,796	7,163	6,801	(2,995)	-30.6%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,605	2,285	1,988	2,071	(214)	-9.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	119,283	208,344	153,706	171,059	(37,285)	-17.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	821	1,001	871	901	(100)	-10.0%
IMRF	55,881	74,308	66,075	57,962	(16,346)	-22.0%
MEDICARE	10,965	13,042	11,720	12,820	(222)	-1.7%
SOCIAL SECURITY	46,884	55,765	50,112	54,384	(1,381)	-2.5%

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Benefits & Related Total	**242,461**	**364,541**	**291,634**	**305,999**	**(58,543)**	**-16.1%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
ELECTRIC	109,892	110,000	120,440	147,000	37,000	33.6%
NATURAL GAS	25,508	45,000	26,500	45,000	-	0.0%
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	3,664	18,000	2,021	18,000	-	0.0%
WATER AND SEWER	13,459	15,000	14,674	15,000	-	0.0%
Purchased Items Total	**152,523**	**188,000**	**163,635**	**225,000**	**37,000**	**19.7%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	-	50,000	20,833	-	(50,000)	-100.0%
BUILDING AND GROUNDS MAINT	49,861	381,100	192,892	222,900	(158,200)	-41.5%
DUES/SUBSCRIPTIONS/LICENSES	2,500	-	-	-	-	0.0%
EDUCATION AND TRAINING	-	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	290,628	116,000	103,490	140,000	24,000	20.7%
LAUNDRY SERVICE	53,426	82,000	66,077	82,000	-	0.0%
MILEAGE REIMBURSEMENT	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	-	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	72,891	100,000	66,900	10,000	(90,000)	-90.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**469,305**	**729,100**	**450,193**	**454,900**	**(274,200)**	**-37.6%**
Planning Total	**1,654,902**	**2,234,814**	**1,802,890**	**1,907,398**	**(327,416)**	**-14.7%**
Supply And Control						
Purchased Items						
OPERATING SUPPLIES	46	-	-	-	-	0.0%
Purchased Items Total	**46**	**-**	**-**	**-**	**-**	**0.0%**
Purchased Electricity						
COGENERATION ENERGY CREDIT	(591,847)	(650,000)	(411,177)	(245,076)	404,924	-62.3%
DELIVERY CHARGE	20,970,711	15,166,863	19,214,069	19,966,655	4,799,792	31.6%
ENERGY CHARGE	58,945,251	54,816,249	57,614,343	58,149,586	3,333,337	6.1%
GS/DISCHARGE/FLAT RVS ENERGY	5,152	11,389	6,787	11,389	-	0.0%
GS/RENEW/FLAT NET METERING	21,271	21,379	28,402	21,379	-	0.0%
GS/RENEW/TOU10 OFFPEAK NET	-	2	-	-	(2)	-100.0%
GS/RENEW/TOU11 ONPEAK NET	-	9	-	-	(9)	-100.0%
PM/COGENERATION/FLAT	550,262	253,641	514,828	523,916	270,275	106.6%
PM/FLAT/COGEN/NALCO	-	-	-	-	-	0.0%
PREMIUM CHARGE	3,220,835	3,259,086	1,584,204	-	(3,259,086)	-100.0%
REACTIVE DEMAND CHARGE	170,281	183,676	249,962	162,128	(21,548)	-11.7%
RS/RENEW/FLAT NET METERING	550,852	500,000	615,439	600,000	100,000	20.0%
SUPPLY/DEMAND CHARGE	31,066,046	36,322,387	33,562,584	35,605,207	(717,180)	-2.0%
TM/COGENERATION/FLAT	-	2,519,375	1,049,740	-	(2,519,375)	-100.0%
TM/FLAT/COGEN/AMOCO	-	-	-	-	-	0.0%
Purchased Electricity Total	**114,908,814**	**112,404,056**	**114,029,180**	**114,795,184**	**2,391,128**	**2.1%**
Supply And Control Total	**114,908,860**	**112,404,056**	**114,029,180**	**114,795,184**	**2,391,128**	**2.1%**
Utility Technology						
Salaries & Wages						
OVERTIME PAY	43,533	30,000	13,802	40,000	10,000	33.3%
REGULAR PAY	1,716,184	1,902,015	1,762,279	2,002,276	100,261	5.3%
TEMPORARY PAY	15,549	26,044	14,287	26,044	-	0.0%
Salaries & Wages Total	**1,775,266**	**1,958,059**	**1,790,368**	**2,068,320**	**110,261**	**5.6%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	13,949	14,224	13,548	14,720	496	3.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,551	4,661	4,323	4,584	(77)	-1.7%
EMPLOYER CONTRIBUTIONS/MEDICAL	253,572	291,126	283,281	359,511	68,385	23.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,694	2,002	1,773	1,902	(100)	-5.0%
IMRF	124,014	150,667	138,590	128,459	(22,208)	-14.7%
MEDICARE	24,430	27,895	25,121	28,741	846	3.0%
SOCIAL SECURITY	104,458	119,272	107,413	122,890	3,618	3.0%
Benefits & Related Total	**525,668**	**609,847**	**574,050**	**660,807**	**50,960**	**8.4%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
INTERNET	51,658	75,000	75,277	105,000	30,000	40.0%
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	25,122	20,000	23,538	15,000	(5,000)	-25.0%
TECHNOLOGY HARDWARE	72,881	10,000	12,725	75,000	65,000	650.0%
Purchased Items Total	**149,662**	**105,000**	**111,539**	**195,000**	**90,000**	**85.7%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	74,599	210,000	141,434	240,000	30,000	14.3%

DEPARTMENT OF PUBLIC UTILITIES - ELECTRIC	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
OTHER PROFESSIONAL SERVICE	33,245	57,600	63,428	57,600	-	0.0%
SOFTWARE AND HARDWARE MAINT	1,368,456	1,469,450	1,647,386	1,842,038	372,588	25.4%
Purchased Services Total	**1,476,300**	**1,737,050**	**1,852,248**	**2,139,638**	**402,588**	**23.2%**
Utility Technology Total	**3,926,897**	**4,409,956**	**4,328,205**	**5,063,765**	**653,809**	**14.8%**
Expense Total	**171,794,876**	**170,004,243**	**173,093,749**	**173,627,063**	**3,622,820**	**2.1%**

Public Works maintains public assets, including repairing City streets and reconstructing alleys, stormwater, parking decks, and street lighting systems; delivers cost-effective and environmentally sensitive solid waste and recycling services; and provides snow and ice removal services to improve safety and driving conditions for over 1,500 lane miles of pavement, City parking lots and parking decks, downtown sidewalks, and around the train station. Public Works also:

- Administers 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.
- 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.
- 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.

2026 Accomplishments

- Continued investment in the repair and replacement of critical building components, including roof replacements, parking deck repairs, municipal facility window and door replacements, and generator and transfer switch replacements. These improvements enhance energy efficiency, address aging infrastructure, and extend the useful life of City facilities.
- Conducted two citywide special storm damage collections in response to severe weather events, providing residents with an efficient means of disposing of storm-related tree debris.
- Continued advancing technology initiatives to improve operational efficiency, enhance internal communication, and strengthen service to the community. Initiatives included expanded technology use during emergencies, online citizen service requests, interactive mapping, and customized applications to support internal data collection and field operations.

- Continued implementation of the Native Vegetation Management Program, expanding restoration and maintenance efforts to additional sites to promote native habitat, support pollinators, improve water quality, and enhance sustainable green infrastructure.
- Achieved 20 consecutive years of accreditation through the American Public Works Association (APWA), reaffirming the department's commitment to industry best practices, professional standards, and continuous improvement.
- Gained recognition as the No. 6 fleet in "The 100 Best Fleets in the Americas" by the National Association of Fleet Administrators (NAFA). The City's fleet team has earned a place among the Top 100 Best Fleets for 13 consecutive years, with 2026 representing the City's highest ranking to date.

2027 Goals

- Conduct a Facility Condition Assessment to provide the City with a comprehensive, data-driven evaluation of the condition of its building assets and major building systems, which will enable staff to prioritize repairs and replacements based on condition, risk, and operational impact.
- Expand recycling opportunities for residents through the addition of convenient drop-off locations for household batteries and latex paint, providing residents with additional options for the proper disposal and recycling of these materials.
- Continue increasing forestry efforts both in-house and contracted to move the City toward a shorter and more proactive tree trimming cycle.
- Continue critical stormwater infrastructure maintenance and rehabilitation, including the storm sewer lining program and the corrugated metal pipe repair and replacement program, to extend the service life of aging infrastructure and improve system reliability.
- Maintain and strengthen the City's fleet operations by replacing 50 fleet assets and completing approximately 6,000 maintenance and repair jobs, ensuring reliable equipment availability, extending asset life, and supporting efficient delivery of essential City services.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Administration	13.50	13.50	13.50	13.50
Operations	58.00	58.00	58.00	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**	**104.13**	**104.13**	**105.13**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	11,309,329	11,593,805	11,153,198	12,329,059	735,254	6.3%
Benefits & Related	3,341,229	3,772,323	3,522,497	3,674,787	(97,536)	-2.6%
Purchased Services	16,947,511	18,243,799	17,662,604	19,699,650	1,455,851	8.0%
Purchased Items	5,558,735	6,988,417	6,678,163	7,709,350	720,933	10.3%
Capital Outlay	5,799,929	8,647,952	5,229,731	20,183,951	11,535,999	133.4%
Grants & Contrib.	75,472	138,641	86,262	124,253	(14,388)	-10.4%
Interfund Transfers	316,008	334,420	328,882	383,080	48,660	14.6%
Total	**43,348,212**	**49,719,358**	**44,661,338**	**64,104,130**	**14,384,773**	**28.9%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Projects Fund	5,372,322	7,336,952	4,350,890	16,340,784	9,003,832	122.7%
Commuter Parking Fund	892,813	1,547,361	1,116,652	1,926,448	379,087	24.5%
Downtown Parking Fund	496,840	201,000	203,337	2,523,167	2,322,167	1155.3%
Electric Utility Fund	628,779	694,786	542,057	1,194,223	499,436	71.9%
Food and Beverage Fund	65,672	118,641	73,083	99,253	(19,388)	-16.3%
General Fund	25,142,364	27,922,269	26,752,744	29,396,223	1,473,954	5.3%
Road And Bridge Fund	1,898	-	-	-	-	0.0%
Solid Waste Fund	7,984,370	8,417,765	8,383,209	8,707,410	289,645	3.4%
Downtown Maint. & Marketing	2,283,922	2,536,783	2,469,086	3,014,335	477,551	18.8%
Test Track Fund	40,316	60,840	46,913	63,650	2,810	4.6%
Water Utilities Fund	438,917	882,960	723,368	838,638	(44,322)	-5.0%
Total	**43,348,212**	**49,719,358**	**44,661,338**	**64,104,130**	**14,384,773**	**28.9%**

DEPARTMENT OF PUBLIC WORKS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Fleet Services						
Charges for Service						
FUEL	105,146	140,000	98,538	128,500	(11,500)	-8.2%
Charges for Service Total	**105,146**	**140,000**	**98,538**	**128,500**	**(11,500)**	**-8.2%**
Fleet Services Total	**105,146**	**140,000**	**98,538**	**128,500**	**(11,500)**	**-8.2%**
Undefined						
Charges for Service						
DEPARTMENT SERVICE CHARGES	299,981	173,503	155,035	173,503	-	0.0%
OTHER BILLABLE SERVICES	-	-	-	-	-	0.0%
OTHER ITEMS	124,412	175,000	93,276	175,000	-	0.0%
REFUSE/RECYCLING COLLECTION	8,014,319	8,267,765	8,094,214	8,557,410	289,645	3.5%
Charges for Service Total	**8,438,712**	**8,616,268**	**8,342,525**	**8,905,913**	**289,645**	**3.4%**
Fees						
TREE REIMBURSEMENT	161,770	91,000	161,446	-	(91,000)	-100.0%
Fees Total	**161,770**	**91,000**	**161,446**	**-**	**(91,000)**	**-100.0%**
Grants						
FEDERAL GRANTS	-	-	-	-	-	0.0%
STATE GRANTS	-	-	-	-	-	0.0%
Grants Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Intergovernmental Agreement						
BILLABLE SERVICES	157,674	35,050	17,525	36,000	950	2.7%
HOUSEHOLD HAZARDOUS WASTE	160,000	160,000	171,046	160,000	-	0.0%
Intergovernmental Agreement Total	**317,674**	**195,050**	**188,571**	**196,000**	**950**	**0.5%**
Other Revenue						
OTHER RECEIPTS	-	-	-	-	-	0.0%
REIMBURSEMENTS	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Rev)						
OPERATIONAL TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Undefined Total	**8,918,156**	**8,902,318**	**8,692,542**	**9,101,913**	**199,595**	**2.2%**
Revenue Total	**9,023,302**	**9,042,318**	**8,791,081**	**9,230,413**	**188,095**	**2.1%**

DEPARTMENT OF PUBLIC WORKS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	159,460	202,188	168,693	193,970	(8,218)	-4.1%
REGULAR PAY	1,475,755	1,459,218	1,408,246	1,488,446	29,228	2.0%
TEMPORARY PAY	36,061	73,940	54,012	77,120	3,180	4.3%
Salaries & Wages Total	**1,671,276**	**1,735,346**	**1,630,950**	**1,759,536**	**24,190**	**1.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	8,590	9,840	8,621	7,911	(1,929)	-19.6%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,829	3,542	3,352	3,605	62	1.8%
EMPLOYER CONTRIBUTIONS/MEDICAL	152,831	210,632	184,794	229,722	19,090	9.1%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,040	2,402	2,149	2,302	(100)	-4.2%
EMPLOYER CONTRIBUTIONS/WCOMP	129,420	165,420	151,635	155,003	(10,417)	-6.3%
IMRF	135,705	128,519	114,368	93,623	(34,896)	-27.2%
MEDICARE	20,041	28,273	22,934	23,532	(4,741)	-16.8%
PAYROLL BENEFITS	-	-	-	-	-	0.0%
SOCIAL SECURITY	85,265	110,892	93,832	116,274	5,382	4.9%
Benefits & Related Total	**536,720**	**659,521**	**581,685**	**631,972**	**(27,549)**	**-4.2%**
Purchased Items						
BOOKS AND PUBLICATIONS	85	350	372	350	-	0.0%
ELECTRIC	23,283	20,465	23,053	21,615	1,150	5.6%
INTERNET	45,564	50,000	21,983	-	(50,000)	-100.0%
NATURAL GAS	-	2,550	1,063	2,475	(75)	-2.9%
OFFICE SUPPLIES	3,882	6,500	6,750	6,500	-	0.0%
OPERATING SUPPLIES	153,970	254,200	205,362	283,200	29,000	11.4%
TECHNOLOGY HARDWARE	-	5,550	2,313	5,550	-	0.0%
TELEPHONE	-	750	313	750	-	0.0%
WATER AND SEWER	-	820	342	900	80	9.8%
Purchased Items Total	**226,783**	**341,185**	**261,549**	**321,340**	**(19,845)**	**-5.8%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	6,000	2,500	6,000	-	0.0%
ARCHITECT AND ENGINEER SERVICE	728	10,000	6,667	15,000	5,000	50.0%
BUILDING AND GROUNDS MAINT	232	2,850	1,188	2,850	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	16,585	31,780	20,038	24,005	(7,775)	-24.5%
EDUCATION AND TRAINING	16,393	19,425	12,504	25,425	6,000	30.9%
EQUIPMENT MAINTENANCE	1,969	5,700	2,068	5,700	-	0.0%
HR SERVICE	3,069	5,725	3,572	4,275	(1,450)	-25.3%
LAUNDRY SERVICE	23,795	35,000	28,088	35,000	-	0.0%
MILEAGE REIMBURSEMENT	498	300	356	500	200	66.7%
OPERATIONAL SERVICE	2,059,977	2,130,620	2,018,288	2,443,170	312,550	14.7%
OTHER EXPENSES	119	-	-	-	-	0.0%
POSTAGE AND DELIVERY	599	3,000	1,600	2,000	(1,000)	-33.3%
PRINTING SERVICE	116	500	525	500	-	0.0%
REFUSE AND RECYCLING SERVICE	7,985,114	8,303,745	8,267,867	8,557,410	253,665	3.1%
SOFTWARE AND HARDWARE MAINT	9,495	17,075	30,740	67,075	50,000	292.8%
Purchased Services Total	**10,118,688**	**10,571,720**	**10,396,000**	**11,188,910**	**617,190**	**5.8%**
Capital Outlay						
INFRASTRUCTURE	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	1,751,975	1,467,952	(121,644)	4,118,951	2,650,999	180.6%
Capital Outlay Total	**1,751,975**	**1,467,952**	**(121,644)**	**4,118,951**	**2,650,999**	**180.6%**
Interfund TF (Exp)						
TRANSFER OUT	178,164	182,659	189,772	239,691	57,032	31.2%
Interfund TF (Exp) Total	**178,164**	**182,659**	**189,772**	**239,691**	**57,032**	**31.2%**
Administration Total	**14,483,606**	**14,958,383**	**12,938,312**	**18,260,400**	**3,302,017**	**22.1%**

DEPARTMENT OF PUBLIC WORKS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Buildings And Grounds						
Salaries & Wages						
OVERTIME PAY	129,824	222,015	209,413	228,535	6,520	2.9%
REGULAR PAY	1,498,956	1,314,495	1,383,380	1,566,279	251,784	19.2%
TEMPORARY PAY	25,675	30,400	28,323	60,800	30,400	100.0%
Salaries & Wages Total	**1,654,455**	**1,566,910**	**1,621,116**	**1,855,614**	**288,704**	**18.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	4,923	6,132	5,064	5,000	(1,132)	-18.5%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,637	3,006	3,178	3,480	474	15.8%
EMPLOYER CONTRIBUTIONS/MEDICAL	252,856	287,593	269,278	302,930	15,337	5.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,619	1,902	1,777	1,902	-	0.0%
IMRF	107,201	119,617	122,636	112,628	(6,989)	-5.8%
MEDICARE	22,775	23,303	23,345	27,293	3,990	17.1%
SOCIAL SECURITY	97,383	102,876	101,189	116,395	13,519	13.1%
Benefits & Related Total	**489,392**	**544,428**	**526,467**	**569,627**	**25,199**	**4.6%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
CUSTODIAL SUPPLIES	144,986	175,000	160,378	180,000	5,000	2.9%
ELECTRIC	737,689	895,000	840,084	945,125	50,125	5.6%
INTERNET	3,196	5,200	4,667	5,500	300	5.8%
NATURAL GAS	41,236	70,500	56,202	68,385	(2,115)	-3.0%
OPERATING SUPPLIES	381,733	407,885	370,639	422,770	14,885	3.6%
TECHNOLOGY HARDWARE	-	-	-	-	-	0.0%
WATER AND SEWER	138,920	189,450	167,984	206,450	17,000	9.0%
Purchased Items Total	**1,447,760**	**1,743,035**	**1,599,955**	**1,828,230**	**85,195**	**4.9%**
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	418,150	-	45,827	330,000	330,000	0.0%
BUILDING AND GROUNDS MAINT	1,044,366	935,100	955,027	1,094,800	159,700	17.1%
DUES/SUBSCRIPTIONS/LICENSES	5,014	500	1,086	1,650	1,150	230.0%
EDUCATION AND TRAINING	4,283	10,500	23,350	16,000	5,500	52.4%
EQUIPMENT MAINTENANCE	4,683	1,000	7,119	5,000	4,000	400.0%
LAUNDRY SERVICE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	716,256	898,550	830,582	759,400	(139,150)	-15.5%
OTHER EXPENSES	56	-	-	-	-	0.0%
OTHER PROFESSIONAL SERVICE	-	30,000	36,564	30,000	-	0.0%
POSTAGE AND DELIVERY	-	-	-	-	-	0.0%
RENTAL FEES	2,331	3,500	3,571	3,500	-	0.0%
Purchased Services Total	**2,195,139**	**1,879,150**	**1,903,125**	**2,240,350**	**361,200**	**19.2%**
Capital Outlay						
BUILDING IMPROVEMENTS	2,363,613	3,305,000	2,784,175	8,815,000	5,510,000	166.7%
INFRASTRUCTURE	-	-	-	-	-	0.0%
TECHNOLOGY	102,104	1,800,000	1,009,623	5,100,000	3,300,000	183.3%
VEHICLES AND EQUIPMENT	-	-	-	-	-	0.0%
Capital Outlay Total	**2,465,717**	**5,105,000**	**3,793,798**	**13,915,000**	**8,810,000**	**172.6%**
Buildings And Grounds Total	**8,252,463**	**10,838,523**	**9,444,462**	**20,408,821**	**9,570,298**	**88.3%**

DEPARTMENT OF PUBLIC WORKS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Fleet Services						
Salaries & Wages						
OVERTIME PAY	109,960	110,000	129,813	113,300	3,300	3.0%
REGULAR PAY	1,498,380	1,510,393	1,486,267	1,584,764	74,371	4.9%
TEMPORARY PAY	-	-	-	-	-	0.0%
Salaries & Wages Total	**1,608,339**	**1,620,393**	**1,616,080**	**1,698,064**	**77,671**	**4.8%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	16,235	15,335	14,891	15,446	111	0.7%
EMPLOYER CONTRIBUTIONS/LIFE IN	2,876	3,371	3,382	3,675	304	9.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	276,218	283,793	285,776	367,495	83,702	29.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,690	1,602	1,607	1,702	100	6.3%
IMRF	125,307	126,390	125,527	106,812	(19,579)	-15.5%
MEDICARE	21,773	22,419	22,148	23,810	1,391	6.2%
SOCIAL SECURITY	93,099	95,859	94,700	101,801	5,942	6.2%
Benefits & Related Total	**537,198**	**548,769**	**548,030**	**620,741**	**71,972**	**13.1%**
Purchased Items						
BOOKS AND PUBLICATIONS	152	5,530	3,129	830	(4,700)	-85.0%
EQUIPMENT PARTS	790,739	932,000	940,511	932,000	-	0.0%
FUEL	1,103,191	1,615,000	1,511,253	1,200,000	(415,000)	-25.7%
INTERNET	-	-	-	-	-	0.0%
LUBRICANTS AND FLUIDS	-	-	-	-	-	0.0%
OFFICE SUPPLIES	1,171	1,500	282	1,500	-	0.0%
OPERATING SUPPLIES	106,869	104,100	103,291	116,100	12,000	11.5%
Purchased Items Total	**2,002,121**	**2,658,130**	**2,558,466**	**2,250,430**	**(407,700)**	**-15.3%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	8,384	12,000	14,814	12,000	-	0.0%
ADVERTISING AND MARKETING	-	-	-	-	-	0.0%
BUILDING AND GROUNDS MAINT	653	25,000	11,256	-	(25,000)	-100.0%
DUES/SUBSCRIPTIONS/LICENSES	7,271	4,745	11,534	5,230	485	10.2%
EDUCATION AND TRAINING	33,698	49,000	33,899	44,200	(4,800)	-9.8%
EQUIPMENT MAINTENANCE	491,439	798,800	485,975	650,000	(148,800)	-18.6%
LAUNDRY SERVICE	-	3,600	1,500	1,000	(2,600)	-72.2%
MILEAGE REIMBURSEMENT	458	650	482	650	-	0.0%
OPERATIONAL SERVICE	2,988	35,000	10,363	25,000	(10,000)	-28.6%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	617	1,100	659	1,000	(100)	-9.1%
REFUSE AND RECYCLING SERVICE	2,626	4,000	3,231	4,200	200	5.0%
RENTAL FEES	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	26,408	44,125	30,627	137,225	93,100	211.0%
Purchased Services Total	**574,542**	**978,020**	**604,340**	**880,505**	**(97,515)**	**-10.0%**
Fleet Services Total	**4,722,200**	**5,805,312**	**5,326,916**	**5,449,740**	**(355,572)**	**-6.1%**
Operations						
Salaries & Wages						
OTHER COMPENSATION	-	-	-	-	-	0.0%
OVERTIME PAY	1,266,234	1,290,770	1,177,623	1,369,085	78,315	6.1%
REGULAR PAY	4,937,190	5,028,466	4,856,079	5,280,920	252,454	5.0%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	171,835	351,920	251,350	365,840	13,920	4.0%
Salaries & Wages Total	**6,375,258**	**6,671,156**	**6,285,052**	**7,015,845**	**344,689**	**5.2%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	45,431	46,113	39,974	43,442	(2,671)	-5.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	9,971	12,346	11,581	12,158	(187)	-1.5%
EMPLOYER CONTRIBUTIONS/MEDICAL	808,644	964,856	860,159	1,055,889	91,033	9.4%
EMPLOYER CONTRIBUTIONS/UNEMPLY	6,365	7,107	6,340	7,107	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	-	-	-	-	-	0.0%
IMRF	436,683	482,211	485,521	332,573	(149,638)	-31.0%
MEDICARE	89,568	96,092	87,713	76,059	(20,033)	-20.8%
SOCIAL SECURITY	381,256	410,880	375,027	325,220	(85,661)	-20.8%
Benefits & Related Total	**1,777,919**	**2,019,605**	**1,866,315**	**1,852,447**	**(167,158)**	**-8.3%**

DEPARTMENT OF PUBLIC WORKS	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Purchased Items						
BOOKS AND PUBLICATIONS	-	750	578	750	-	0.0%
ELECTRIC	346,356	301,642	377,678	386,050	84,408	28.0%
EQUIPMENT PARTS	7,909	25,000	17,844	25,000	-	0.0%
INTERNET	5,811	10,420	8,317	10,420	-	0.0%
ITEMS PURCHASED FOR RESALE	52,690	235,000	123,593	235,000	-	0.0%
NATURAL GAS	2,314	3,005	2,332	2,915	(90)	-3.0%
OFFICE SUPPLIES	-	-	-	-	-	0.0%
OPERATING SUPPLIES	883,165	947,680	978,251	1,028,430	80,750	8.5%
OTHER UTILITIES	-	-	-	-	-	0.0%
SALT AND CHEMICALS	528,480	672,750	702,390	1,566,750	894,000	132.9%
TECHNOLOGY HARDWARE	-	3,000	1,250	3,000	-	0.0%
WATER AND SEWER	55,345	46,820	45,960	51,035	4,215	9.0%
Purchased Items Total	**1,882,071**	**2,246,067**	**2,258,193**	**3,309,350**	**1,063,283**	**47.3%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	-	-	-	-	-	0.0%
ADVERTISING AND MARKETING	435,650	510,000	539,053	520,200	10,200	2.0%
ARCHITECT AND ENGINEER SERVICE	71,575	42,500	67,303	42,500	-	0.0%
BUILDING AND GROUNDS MAINT	158,623	225,700	230,617	286,700	61,000	27.0%
DUES/SUBSCRIPTIONS/LICENSES	9,377	5,700	4,487	5,700	-	0.0%
EDUCATION AND TRAINING	4,054	23,300	15,663	23,300	-	0.0%
EQUIPMENT MAINTENANCE	1,630	30,000	12,927	30,000	-	0.0%
FINANCIAL SERVICE	-	-	-	-	-	0.0%
LAUNDRY SERVICE	-	-	-	-	-	0.0%
OPERATIONAL SERVICE	3,023,568	3,373,959	3,346,961	3,857,035	483,076	14.3%
OTHER PROFESSIONAL SERVICE	-	32,000	13,333	30,000	(2,000)	-6.3%
POSTAGE AND DELIVERY	19	-	-	-	-	0.0%
PRINTING SERVICE	957	2,250	1,828	2,250	-	0.0%
REFUSE AND RECYCLING SERVICE	311,898	430,000	416,012	458,700	28,700	6.7%
RENTAL FEES	37,197	130,000	105,996	51,500	(78,500)	-60.4%
SOFTWARE AND HARDWARE MAINT	4,595	9,500	4,959	82,000	72,500	763.2%
Purchased Services Total	**4,059,142**	**4,814,909**	**4,759,140**	**5,389,885**	**574,976**	**11.9%**
Capital Outlay						
BUILDING IMPROVEMENTS	14,625	150,000	69,073	150,000	-	0.0%
INFRASTRUCTURE	1,567,612	1,925,000	1,488,504	2,000,000	75,000	3.9%
LAND	-	-	-	-	-	0.0%
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	-	-	-	-	-	0.0%
Capital Outlay Total	**1,582,237**	**2,075,000**	**1,557,577**	**2,150,000**	**75,000**	**3.6%**
Grants & Contributions						
REIMBURSEMENT PROGRAMS	9,800	20,000	13,179	25,000	5,000	25.0%
SECA GRANTS	65,672	118,641	73,083	99,253	(19,388)	-16.3%
Grants & Contributions Total	**75,472**	**138,641**	**86,262**	**124,253**	**(14,388)**	**-10.4%**
Interfund TF (Exp)						
TRANSFER OUT	137,844	151,761	139,110	143,389	(8,372)	-5.5%
Interfund TF (Exp) Total	**137,844**	**151,761**	**139,110**	**143,389**	**(8,372)**	**-5.5%**
Operations Total	**15,889,942**	**18,117,139**	**16,951,648**	**19,985,170**	**1,868,030**	**10.3%**
Expense Total	**43,348,212**	**49,719,358**	**44,661,338**	**64,104,130**	**14,384,773**	**28.9%**

2027

TRANSPORTATION, ENGINEERING & DEVELOPMENT

Transportation, Engineering & Development, better known as TED, coordinates and facilitates the development process from conception to completion; processes development, building, and engineering permits; and manages capital improvements within the City. TED also:

- Performs building and site inspections and enforces health, welfare, safety, and property maintenance codes.
- 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.

2026 Accomplishments

- Facilitated the development process for projects such as Polo Club, Residences at Naper & Plank (The Claire), Northwoods, Everly Trace, Flow Express, Mill and Bauer Townhomes, Orion Prosperita, Reserves at Saddle Creek, Primrose School, and Life Time Athletic Resort.
- Completed the adoption of the 2024 ICC building codes.
- Constructed the North Central College Riverwalk Park (430 S. Washington) improvements and initiated construction of the North Aurora Road Underpass improvements.
- Completed the design of improvements for the Jefferson Avenue and Main Street streetscape, White Oak Drive, the Riverwalk South Extension, and the Naper Boulevard and Cress Creek culvert replacements.
- Completed an update to the Bicycle and Pedestrian Plan.

2027 Goals

- Manage construction of numerous capital and maintenance projects, including the annual street maintenance program, the North Aurora Road Underpass, and Downtown Streetscape improvements, and conduct engineering on numerous other projects, including the 248th Avenue widening.
- Conduct the I-88 Corridor planning study.
- Construct the South Riverwalk Extension (Hillside Road to Martin Avenue).

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Administration	13.50	13.50	13.50	13.50
Building and Development	30.60	30.60	32.60	34.60
Planning	5.70	5.70	5.70	5.70
Transportation and Engineering	19.50	19.50	20.50	21.50
Riverwalk	0.50	0.50	0.50	0.50
Total	**69.80**	**69.80**	**72.80**	**75.80**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	6,439,746	6,853,836	6,567,219	7,548,018	694,182	10.1%
Benefits & Related	1,875,679	2,175,989	2,020,086	2,364,303	188,314	8.7%
Purchased Services	4,640,276	5,755,939	5,720,741	7,910,265	2,154,326	37.4%
Purchased Items	235,000	291,950	242,616	291,600	(350)	-0.1%
Capital Outlay	18,206,580	40,458,800	29,575,740	43,201,600	2,742,800	6.8%
Grants & Contrib.	349,338	352,100	351,154	352,100	-	0.0%
Interfund TF (Exp)	99,024	101,163	92,731	127,658	26,495	26.2%
Total	**31,845,642**	**55,989,777**	**44,570,287**	**61,795,544**	**5,805,767**	**10.4%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Capital Projects Fund	10,331,395	32,737,800	25,405,371	39,468,950	6,731,150	20.6%
Commuter Parking	227,025	1,073,784	1,001,790	411,154	(662,630)	-61.7%
Electric Utility	196,140	209,650	179,270	198,960	(10,690)	-5.1%
Food & Beverage	398,191	466,374	407,668	515,000	48,626	10.4%
General Fund	9,157,802	10,164,757	9,376,074	11,140,401	975,644	9.6%
Motor Fuel Tax Fund	7,730,397	7,500,000	6,975,589	6,500,000	(1,000,000)	-13.3%
Road & Bridge Fund	3,608,706	3,159,308	639,987	3,226,996	67,689	2.1%
Downtown Maint. & Marketing	102,066	587,000	492,863	254,000	(333,000)	-56.7%
Water Utilities	93,920	91,104	91,675	80,082	(11,022)	-12.1%
Total	**31,845,642**	**55,989,777**	**44,570,287**	**61,795,544**	**5,805,767**	**10.4%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Undefined						
Charges for Service						
DEPARTMENT SERVICE CHARGES	146,455	-	56,739	-	-	0.0%
OTHER BILLABLE SERVICES	-	-	-	-	-	0.0%
Charges for Service Total	**146,455**	**-**	**56,739**	**-**	**-**	**0.0%**
Contributions						
DEVELOPER CONTRIBUTIONS	-	700,000	350,000	700,000	-	0.0%
Contributions Total	**-**	**700,000**	**350,000**	**700,000**	**-**	**0.0%**
Fees						
ADMINISTRATIVE FEES	-	-	-	-	-	0.0%
COMMERCIAL PERMITS	1,340	-	68	-	-	0.0%
ENGINEERING FEES	571,509	250,000	292,564	375,000	125,000	50.0%
ENTITLEMENT FEES	196,190	125,000	104,095	174,510	49,510	39.6%
INSPECTION FEES	72,953	64,575	59,790	70,000	5,425	8.4%
OTHER FEES	(2)	15,000	6,250	16,000	1,000	6.7%
RESIDENTIAL PERMITS	1,703	-	547	-	-	0.0%
SIDEWALK REIMBURSEMENT	192,586	-	12,050	-	-	0.0%
Fees Total	**1,036,278**	**454,575**	**475,365**	**635,510**	**180,935**	**39.8%**
Fines						
ORDINANCE VIOLATIONS	-	-	-	-	-	0.0%
OTHER FINES	13,500	-	3,627	-	-	0.0%
Fines Total	**13,500**	**-**	**3,627**	**-**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	1,113,795	5,510,000	4,181,883	5,484,000	(26,000)	-0.5%
STATE GRANTS	-	8,940,000	4,470,000	7,840,000	(1,100,000)	-12.3%
Grants Total	**1,113,795**	**14,450,000**	**8,651,883**	**13,324,000**	**(1,126,000)**	**-7.8%**
Intergovernmental Agreement						
BILLABLE SERVICES	41,903	50,000	66,622	69,000	19,000	38.0%
LOCAL	-	-	-	-	-	0.0%
Intergovernmental Agreement Total	**41,903**	**50,000**	**66,622**	**69,000**	**19,000**	**38.0%**
Non-Business License & Permit						
BURLINGTON/PARKVIEW LOTS	-	-	-	-	-	0.0%
BURLINGTON/PARKVIEW REVERSE	-	-	-	-	-	0.0%
CENTRAL BUSINESS DISTRICT	-	-	-	-	-	0.0%
COMMERCIAL PERMIT FEES	1,095,407	900,000	1,162,919	1,000,000	100,000	11.1%
DAILY PARKING	1,303,230	1,200,000	1,225,340	1,350,000	150,000	12.5%
KROEHLER LOT	-	-	-	-	-	0.0%
KROEHLER NON-RESIDENT	-	-	-	-	-	0.0%
RESIDENTIAL PERMIT FEES	1,165,668	710,000	921,102	750,000	40,000	5.6%
ROUTE 59 LOT	(200)	-	-	-	-	0.0%
ROUTE 59 NON-RESIDENT	-	-	-	-	-	0.0%
ROUTE 59 REVERSE	-	-	-	-	-	0.0%
Non-Business License & Permit Total	**3,564,105**	**2,810,000**	**3,309,361**	**3,100,000**	**290,000**	**10.3%**
Other Revenue						
OTHER RECEIPTS	-	-	-	-	-	0.0%
REBATE PROGRAMS	-	-	-	-	-	0.0%
Other Revenue Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Undefined Total	**5,916,036**	**18,464,575**	**12,913,596**	**17,828,510**	**(636,065)**	**-3.4%**
Revenue Total	**5,916,036**	**18,464,575**	**12,913,596**	**17,828,510**	**(636,065)**	**-3.4%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OVERTIME PAY	6,096	15,000	6,118	8,000	(7,000)	-46.7%
REGULAR PAY	1,556,194	1,592,631	1,392,226	1,221,373	(371,259)	-23.3%
TEMPORARY PAY	7,134	19,693	13,687	19,693	-	0.0%
Salaries & Wages Total	**1,569,424**	**1,627,325**	**1,412,032**	**1,249,066**	**(378,259)**	**-23.2%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	11,204	11,999	10,082	8,708	(3,291)	-27.4%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,071	3,901	3,298	2,879	(1,022)	-26.2%
EMPLOYER CONTRIBUTIONS/MEDICAL	199,602	251,628	209,244	211,851	(39,777)	-15.8%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,662	1,802	1,551	1,301	(501)	-27.8%
EMPLOYER CONTRIBUTIONS/WCOMP	39,624	50,647	46,429	46,973	(3,674)	-7.3%
IMRF	105,625	125,395	106,351	76,786	(48,609)	-38.8%
MEDICARE	20,903	22,496	19,071	16,958	(5,538)	-24.6%
SOCIAL SECURITY	89,082	95,681	81,332	71,331	(24,350)	-25.4%
Benefits & Related Total	**470,773**	**563,550**	**477,357**	**436,788**	**(126,762)**	**-22.5%**
Purchased Items						
BOOKS AND PUBLICATIONS	1,780	4,000	8,297	4,000	-	0.0%
OFFICE SUPPLIES	6,466	10,250	9,945	10,250	-	0.0%
OPERATING SUPPLIES	44,116	77,900	34,564	77,900	-	0.0%
TECHNOLOGY HARDWARE	5,703	9,050	2,292	6,300	(2,750)	-30.4%
Purchased Items Total	**58,064**	**101,200**	**55,098**	**98,450**	**(2,750)**	**-2.7%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	108,822	178,000	146,185	125,000	(53,000)	-29.8%
ADVERTISING AND MARKETING	8,708	18,000	13,806	15,000	(3,000)	-16.7%
BUILDING AND GROUNDS MAINT	4,023	-	2,824	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	9,151	12,375	9,793	15,810	3,435	27.8%
EDUCATION AND TRAINING	40,803	60,720	45,544	69,775	9,055	14.9%
EQUIPMENT MAINTENANCE	24,761	27,000	25,432	30,000	3,000	11.1%
FINANCIAL SERVICE	-	-	-	-	-	0.0%
HR SERVICE	-	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	3,612	4,500	3,828	4,500	-	0.0%
OTHER EXPENSES	793	900	440	900	-	0.0%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	5,309	7,000	6,029	7,000	-	0.0%
PRINTING SERVICE	3,660	4,000	3,080	4,000	-	0.0%
SOFTWARE AND HARDWARE MAINT	17,304	36,500	13,970	35,300	(1,200)	-3.3%
Purchased Services Total	**226,945**	**348,995**	**270,930**	**307,285**	**(41,710)**	**-12.0%**
Interfund TF (Exp)						
TRANSFER OUT	99,024	101,163	92,731	127,658	26,495	26.2%
Interfund TF (Exp) Total	**99,024**	**101,163**	**92,731**	**127,658**	**26,495**	**26.2%**
Administration Total	**2,424,231**	**2,742,233**	**2,308,148**	**2,219,247**	**(522,985)**	**-19.1%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Building And Development						
Salaries & Wages						
OVERTIME PAY	43,174	33,000	21,998	33,000	-	0.0%
REGULAR PAY	2,224,658	2,351,217	2,282,250	2,874,026	522,810	22.2%
TEMPORARY PAY	16,887	69,200	42,723	58,700	(10,500)	-15.2%
Salaries & Wages Total	**2,284,719**	**2,453,417**	**2,346,971**	**2,965,726**	**512,310**	**20.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	19,282	19,605	18,585	17,784	(1,821)	-9.3%
EMPLOYER CONTRIBUTIONS/LIFE IN	4,485	5,740	5,587	6,752	1,011	17.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	373,063	424,215	413,861	600,288	176,074	41.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,824	3,003	2,870	3,604	601	20.0%
IMRF	159,404	185,189	179,258	181,692	(3,497)	-1.9%
MEDICARE	31,311	34,443	32,611	41,674	7,231	21.0%
SOCIAL SECURITY	128,684	141,952	134,269	172,624	30,672	21.6%
Benefits & Related Total	**719,052**	**814,147**	**787,040**	**1,024,419**	**210,271**	**25.8%**
Purchased Items						
OPERATING SUPPLIES	-	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	-	-	629	1,300	1,300	0.0%
Purchased Items Total	**-**	**-**	**629**	**1,300**	**1,300**	**0.0%**
Purchased Services						
OPERATIONAL SERVICE	55,047	27,400	30,931	27,400	-	0.0%
OTHER PROFESSIONAL SERVICE	44,100	55,000	90,188	120,000	65,000	118.2%
Purchased Services Total	**99,147**	**82,400**	**121,119**	**147,400**	**65,000**	**78.9%**
Capital Outlay						
VEHICLES AND EQUIPMENT	85,759	175,800	-	90,600	(85,200)	-48.5%
Capital Outlay Total	**85,759**	**175,800**	**-**	**90,600**	**(85,200)**	**-48.5%**
Building And Development Total	**3,188,677**	**3,525,764**	**3,255,759**	**4,229,445**	**703,681**	**20.0%**
Grant Administration						
Purchased Services						
BUILDING AND GROUNDS MAINT	398,191	466,374	407,668	515,000	48,626	10.4%
Purchased Services Total	**398,191**	**466,374**	**407,668**	**515,000**	**48,626**	**10.4%**
Grant Administration Total	**398,191**	**466,374**	**407,668**	**515,000**	**48,626**	**10.4%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Planning						
Salaries & Wages						
OVERTIME PAY	-	-	-	-	-	0.0%
REGULAR PAY	591,686	628,151	588,302	643,700	15,548	2.5%
TEMPORARY PAY	7,300	11,400	9,340	11,850	450	3.9%
Salaries & Wages Total	**598,986**	**639,551**	**597,643**	**655,550**	**15,998**	**2.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	2,561	2,588	1,997	1,631	(957)	-37.0%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,242	1,540	1,445	1,519	(21)	-1.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	38,328	40,970	34,689	29,281	(11,689)	-28.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	605	701	618	701	-	0.0%
IMRF	41,750	48,996	45,850	40,488	(8,507)	-17.4%
MEDICARE	8,511	9,387	8,664	9,524	137	1.5%
SOCIAL SECURITY	36,393	40,139	37,047	39,584	(555)	-1.4%
Benefits & Related Total	**129,390**	**144,321**	**130,310**	**122,729**	**(21,591)**	**-15.0%**
Purchased Services						
OTHER PROFESSIONAL SERVICE	31,724	250,000	106,000	250,000	-	0.0%
Purchased Services Total	**31,724**	**250,000**	**106,000**	**250,000**	**-**	**0.0%**
Planning Total	**760,100**	**1,033,872**	**833,953**	**1,028,279**	**(5,593)**	**-0.5%**
Riverwalk						
Salaries & Wages						
OVERTIME PAY	-	-	-	-	-	0.0%
REGULAR PAY	33,147	34,396	33,298	35,731	1,334	3.9%
Salaries & Wages Total	**33,147**	**34,396**	**33,298**	**35,731**	**1,334**	**3.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	406	393	375	413	20	5.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	70	84	82	85	1	0.6%
EMPLOYER CONTRIBUTIONS/MEDICAL	7,583	8,994	8,409	9,529	535	5.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	50	50	48	50	-	0.0%
IMRF	2,346	2,683	2,597	2,247	(436)	-16.2%
MEDICARE	453	464	451	476	11	2.4%
SOCIAL SECURITY	1,939	1,986	1,928	2,035	49	2.5%
Benefits & Related Total	**12,847**	**14,655**	**13,890**	**14,835**	**180**	**1.2%**
Purchased Items						
OFFICE SUPPLIES	-	100	42	100	-	0.0%
OPERATING SUPPLIES	-	50	21	50	-	0.0%
Purchased Items Total	**-**	**150**	**63**	**150**	**-**	**0.0%**
Purchased Services						
ADVERTISING AND MARKETING	-	310	134	310	-	0.0%
ARCHITECT AND ENGINEER SERVICE	434,963	310,000	319,948	691,600	381,600	123.1%
FINANCIAL SERVICE	-	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	235	240	280	300	60	25.0%
OTHER EXPENSES	-	170	71	170	-	0.0%
OTHER PROFESSIONAL SERVICE	4,732	17,000	16,491	18,000	1,000	5.9%
POSTAGE AND DELIVERY	-	100	42	100	-	0.0%
PRINTING SERVICE	484	1,500	625	1,500	-	0.0%
Purchased Services Total	**440,414**	**329,320**	**337,591**	**711,980**	**382,660**	**116.2%**
Capital Outlay						
BUILDING IMPROVEMENTS	-	-	-	-	-	0.0%
INFRASTRUCTURE	3,892,938	3,060,000	2,593,504	6,916,000	3,856,000	126.0%
Capital Outlay Total	**3,892,938**	**3,060,000**	**2,593,504**	**6,916,000**	**3,856,000**	**126.0%**
Interfund TF (Exp)						
TRANSFER OUT	-	-	-	-	-	0.0%
Interfund TF (Exp) Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Riverwalk Total	**4,379,346**	**3,438,521**	**2,978,346**	**7,678,696**	**4,240,175**	**123.3%**

TRANSPORTATION ENGINEERING & DEVELOPMENT	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Transportation And Engineering						
Salaries & Wages						
OVERTIME PAY	76,259	65,000	64,452	80,000	15,000	23.1%
REGULAR PAY	1,829,048	1,935,916	2,029,840	2,459,835	523,918	27.1%
REIMBURSABLE OVERTIME	-	-	-	-	-	0.0%
TEMPORARY PAY	48,162	98,230	82,984	102,110	3,880	3.9%
Salaries & Wages Total	**1,953,469**	**2,099,146**	**2,177,276**	**2,641,945**	**542,798**	**25.9%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	14,503	15,513	14,026	12,964	(2,549)	-16.4%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,827	4,746	4,872	5,694	948	20.0%
EMPLOYER CONTRIBUTIONS/MEDICAL	252,059	303,957	273,859	383,777	79,819	26.3%
EMPLOYER CONTRIBUTIONS/UNEMPLY	2,039	2,553	2,325	2,953	400	15.7%
IMRF	127,794	148,662	154,674	154,724	6,062	4.1%
MEDICARE	27,179	31,064	30,655	38,936	7,873	25.3%
SOCIAL SECURITY	116,215	132,822	131,076	166,484	33,662	25.3%
Benefits & Related Total	**543,616**	**639,316**	**611,488**	**765,532**	**126,216**	**19.7%**
Purchased Items						
ELECTRIC	150,471	175,000	169,246	160,000	(15,000)	-8.6%
INTERNET	1,479	1,600	1,515	1,700	100	6.3%
OPERATING SUPPLIES	-	-	6,354	-	-	0.0%
OTHER UTILITIES	-	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	24,985	14,000	9,712	30,000	16,000	114.3%
Purchased Items Total	**176,935**	**190,600**	**186,826**	**191,700**	**1,100**	**0.6%**
Purchased Services						
ADMINISTRATIVE SERVICE FEES	658	-	-	-	-	0.0%
ARCHITECT AND ENGINEER SERVICE	2,441,960	3,332,000	3,701,048	5,030,750	1,698,750	51.0%
BUILDING AND GROUNDS MAINT	180	6,000	3,476	6,000	-	0.0%
EQUIPMENT MAINTENANCE	14,488	22,150	17,678	22,150	-	0.0%
OPERATIONAL SERVICE	964,496	908,700	737,736	909,700	1,000	0.1%
OTHER PROFESSIONAL SERVICE	-	-	-	-	-	0.0%
POSTAGE AND DELIVERY	13	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	22,061	10,000	17,495	10,000	-	0.0%
Purchased Services Total	**3,443,856**	**4,278,850**	**4,477,433**	**5,978,600**	**1,699,750**	**39.7%**
Capital Outlay						
BUILDING IMPROVEMENTS	-	-	-	-	-	0.0%
INFRASTRUCTURE	14,227,883	35,923,000	26,332,167	35,520,000	(403,000)	-1.1%
LAND	-	1,300,000	650,069	675,000	(625,000)	-48.1%
Capital Outlay Total	**14,227,883**	**37,223,000**	**26,982,235**	**36,195,000**	**(1,028,000)**	**-2.8%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	274,103	352,100	348,880	352,100	-	0.0%
REIMBURSEMENT PROGRAMS	75,234	-	2,274	-	-	0.0%
Grants & Contributions Total	**349,338**	**352,100**	**351,154**	**352,100**	**-**	**0.0%**
Transportation And Engineering Total	**20,695,096**	**44,783,013**	**34,786,412**	**46,124,877**	**1,341,864**	**3.0%**
Expense Total	**31,845,642**	**55,989,777**	**44,570,287**	**61,795,544**	**5,805,767**	**10.4%**

WATER UTILITIES

Naperville's Water Utilities efficiently supplies adequate quantities of drinking water and effective, efficient wastewater conveyance treatment and biosolids processing in full compliance with all applicable U.S. Environmental Protection Agency (USEPA) and Illinois Environmental Protection Agency (IEPA) requirements. The Water Utilities also:

- Provides proactive customer service to ensure all customers enjoy continuous, high-quality, reliable utility service.
- Plans, designs, coordinates, and reviews all utility infrastructure development and rehabilitation efforts.
- Develops 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.

2026 Accomplishments

- Continued work on the Lead Service Line Replacement project. This project will remove the remaining known lead service lines in the distribution system. Work is anticipated to be substantially complete in spring 2027.
- Completed 5.5 miles of water main replacement or rehabilitation across four projects. This work advances our goal of reducing non-revenue water while ensuring high service levels for customers.
- Received Gold Level certification through the American Water Works Association Water Ambassador program, which aims to elevate public perception, knowledge, and customer education of the water industry.
- Continued upgrading and modernizing the Springbrook Water Reclamation Center. The project is nearly half complete. Of the six projects, two are complete, two are under construction, and two are in design.
- Non-revenue water reported to the Illinois Department of Natural Resources dropped again to 3.3% of water supplied. This historically low figure results from increased investment in identifying and repairing existing leaks, coupled with an expanded water main replacement program.

2027 Goals

- Continue to increase miles of water main replaced closer to industry standards. An increase of more than 1 mile from 2026, for a total of 6.65 miles, is scheduled for 2027.

- Continue rehabilitation work on the Springbrook Interceptor. This project rehabilitates pipe conveying wastewater through the environmentally sensitive Springbrook Prairie to the Springbrook Water Reclamation Center.
- Complete the South Plant Grit/RAS project. This project expands grit removal capacity and includes RAS pumping improvements. These improvements are necessary to accommodate the anticipated split flow between north and south plants at the Springbrook Water Reclamation Center.

BY THE NUMBERS

Personnel

FTEs	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget
Administration	13.50	13.50	13.50	13.50
Water Supply & Reclamation	33.00	34.00	34.00	37.00
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**	**89.50**

Department Expenses by Category

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	8,947,679	9,097,866	9,298,923	10,622,322	1,524,455	16.8%
Benefits & Related	2,954,774	3,271,087	3,222,867	3,493,640	222,553	6.8%
Purchased Services	7,093,108	11,008,569	9,234,706	12,268,921	1,260,352	11.4%
Purchased Items	4,299,997	5,108,818	4,618,604	5,089,023	(19,795)	-0.4%
Purchased Water	28,943,291	32,086,146	30,391,592	32,481,656	395,510	1.2%
Capital Outlay	41,826,098	89,215,585	76,938,305	93,698,494	4,482,909	5.0%
Grants & Contrib.	114,542	238,750	168,816	282,500	43,750	18.3%
Debt Service	7,696	-	666	-	-	0.0%
Interfund Transfers	6,310,667	8,371,085	9,065,816	7,914,003	(457,082)	-5.5%
Total	**100,497,852**	**158,397,906**	**142,979,768**	**165,850,559**	**7,452,653**	**4.7%**

Department Expenses by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Phosphorus	1,813,170	6,543,450	6,543,450	6,160,500	(382,950)	-5.9%
Water Utilities	98,684,681	151,854,456	136,396,846	159,690,059	7,835,603	5.2%
Total	**100,497,852**	**158,397,906**	**142,940,296**	**165,850,559**	**7,452,653**	**4.7%**

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Revenue						
Undefined						
Bond Sale Proceeds						
GO BOND PROCEEDS	-	48,000,000	48,000,000	39,700,000	(8,300,000)	-17.3%
Bond Sale Proceeds Total	**-**	**48,000,000**	**48,000,000**	**39,700,000**	**(8,300,000)**	**-17.3%**
Charges for Service						
DAMAGE TO CITY PROPERTY	-	1,000	1,144	1,000	-	0.0%
DEPARTMENT SERVICE CHARGES	47,065	53,462	68,403	53,685	223	0.4%
Charges for Service Total	**47,065**	**54,462**	**69,547**	**54,685**	**223**	**0.4%**
Contributions						
DEVELOPER CONTRIBUTIONS	-	-	-	-	-	0.0%
Contributions Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Fees						
INSTALLATION FEES	80,116	159,846	94,997	81,564	(78,282)	-49.0%
LATE PAYMENT FEE	177,706	135,057	126,286	145,252	10,195	7.5%
SERVICE FEES	16,588	6,700	9,634	7,700	1,000	14.9%
TURN-OFF/ON FEE	4,665	16,313	5,810	5,200	(11,113)	-68.1%
WATER/SEWER EXTENSIONS	38,309	30,000	6,415	30,000	-	0.0%
Fees Total	**317,384**	**347,916**	**243,142**	**269,716**	**(78,200)**	**-22.5%**
Fines						
ORDINANCE VIOLATIONS	-	-	-	-	-	0.0%
Fines Total	**-**	**-**	**-**	**-**	**-**	**0.0%**
Grants						
FEDERAL GRANTS	-	-	-	-	-	0.0%
STATE GRANTS	-	450,000	355,506	489,380	39,380	8.8%
Grants Total	**-**	**450,000**	**355,506**	**489,380**	**39,380**	**8.8%**
Interest & Investment Income						
GAIN/LOSS ON INVESTMENT	1,395,827	390,000	390,000	408,395	18,395	4.7%
INTEREST ON INVESTMENTS	126,857	53,125	53,125	56,250	3,125	5.9%
INTEREST ON PROPERTY TAXES	-	-	-	-	-	0.0%
LEASE INTEREST INCOME	64	-	-	-	-	0.0%
MONEY MANAGER FEES	-	-	-	-	-	0.0%
OTHER INTEREST INCOME	-	1,025	1,025	1,025	-	0.0%
Interest & Investment Income Total	**1,522,748**	**444,150**	**444,150**	**465,670**	**21,520**	**4.8%**
Interfund TF (Rev)						
CAPITAL TRANSFER	1,813,170	6,543,450	6,543,450	6,160,500	(382,950)	-5.9%
LOAN TRANSFER	-	-	-	-	-	0.0%
Interfund TF (Rev) Total	**1,813,170**	**6,543,450**	**6,543,450**	**6,160,500**	**(382,950)**	**-5.9%**
Other Revenue						
BAD DEBT	(20,805)	-	-	-	-	0.0%
OTHER RECEIPTS	656,043	271,570	162,128	271,570	-	0.0%
SALE OF PROPERTY	23,884	25,000	19,640	28,466	3,466	13.9%
Other Revenue Total	**659,123**	**296,570**	**181,768**	**300,036**	**3,466**	**1.2%**
Rents & Royalties						
LEASE INCOME	53,959	32,400	33,851	50,000	17,600	54.3%
RENTAL INCOME	-	-	-	-	-	0.0%
Rents & Royalties Total	**53,959**	**32,400**	**33,851**	**50,000**	**17,600**	**54.3%**
Wastewater Charges						
WW/ CONNECTION FEE	563,482	590,088	513,215	601,890	11,802	2.0%
WW/COMMERCIAL/CHARGE	9,375,408	10,632,230	10,355,097	11,782,735	1,150,505	10.8%
WW/COMMERICAL/PHOSPHORUS	432,181	535,458	494,847	582,066	46,608	8.7%
WW/INDUSTRIAL/CHARGE	300,410	430,898	276,855	394,726	(36,172)	-8.4%
WW/INDUSTRIAL/PHOSPHORUS	7,803	12,195	7,358	12,716	521	4.3%
WW/INST GOVT/CHARGE	153,472	182,674	179,443	200,269	17,595	9.6%
WW/MUNICIPAL/CHARGE	56,398	71,553	63,500	70,039	(1,514)	-2.1%
WW/MUNICIPAL/PHOSPHORUS	12,954	15,061	14,496	16,268	1,207	8.0%
WW/RESIDENTIAL/CHARGE	18,260,367	20,137,330	19,424,731	22,341,562	2,204,232	10.9%
WW/RESIDENTIAL/PHOSPHORUS	1,366,641	1,532,212	1,484,349	1,653,184	120,972	7.9%
WW/WARRENVILLE/CHARGE	1,018,612	1,115,896	3,587,646	2,267,220	1,151,324	103.2%
WW/WARRENVILLE/PHOSPHORUS	-	-	-	-	-	0.0%
Wastewater Charges Total	**31,547,727**	**35,255,595**	**36,401,539**	**39,922,675**	**4,667,080**	**13.2%**
Water Charges						
W/ CONNECTION FEE	829,364	503,580	638,776	513,650	10,070	2.0%

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
W/COMMERCIAL/CAPITAL	240,959	302,948	279,516	338,062	35,114	11.6%
W/COMMERCIAL/CUSTMR CHARGE	3,007,566	3,369,855	3,332,259	3,754,587	384,732	11.4%
W/COMMERCIAL/RETAIL RATE	5,501,488	6,236,855	6,143,003	6,909,698	672,843	10.8%
W/COMMERCIAL/WHOLESALE RATE	9,405,875	10,119,625	9,817,402	10,706,460	586,835	5.8%
W/INDUSTRIAL/CAPITAL	1,860	6,907	4,060	7,702	795	11.5%
W/INDUSTRIAL/CUSTMR CHARGE	52,270	58,921	57,667	65,703	6,782	11.5%
W/INDUSTRIAL/RETAIL RATE	259,763	365,140	291,375	244,349	(120,791)	-33.1%
W/INDUSTRIAL/WHOLESALE RATE	528,803	585,485	500,471	549,239	(36,246)	-6.2%
W/INST GOVT/CAPITAL	4,132	5,596	4,964	6,275	679	12.1%
W/INST GOVT/CUSTMR CHARGE	47,149	47,709	50,327	53,469	5,760	12.1%
W/INST GOVT/RETAIL RATE	91,101	109,879	109,007	121,968	12,089	11.0%
W/INST GOVT/WHOLESALE RATE	137,822	176,179	165,069	183,034	6,855	3.9%
W/MTRD CONST/CAPITAL	-	7,130	2,971	7,955	825	11.6%
W/MTRD CONST/CUSTMR CHARGE	15,165	60,777	35,282	67,778	7,001	11.5%
W/MTRD CONST/RETAIL RATE	4,352	55,696	22,679	62,245	6,549	11.8%
W/MTRD CONST/WHOLESALE RATE	48,378	89,307	60,593	93,407	4,100	4.6%
W/MUNICIPAL/CAPITAL	2,419	2,856	1,977	3,396	540	18.9%
W/MUNICIPAL/CUSOMTER CHARGE	22,491	24,332	25,341	28,923	4,591	18.9%
W/MUNICIPAL/RETAIL RATE	25,778	46,109	35,295	48,791	2,682	5.8%
W/MUNICIPAL/WHOLESALE RATE	77,548	73,935	66,687	73,222	(713)	-1.0%
W/RESIDENTIAL/CAPITAL	762,007	872,370	844,287	977,445	105,075	12.0%
W/RESIDENTIAL/CUSTMR CHARGE	6,537,585	7,402,907	7,205,930	8,277,959	875,052	11.8%
W/RESIDENTIAL/RETAIL RATE	10,977,898	12,484,042	11,575,008	13,939,047	1,455,005	11.7%
W/RESIDENTIAL/UNCPTD SRCHRGE	121,574	98,632	116,591	109,949	11,317	11.5%
W/RESIDENTIAL/WHOLESALE RATE	17,356,247	18,775,364	17,139,915	19,637,576	862,212	4.6%
Water Charges Total	**56,059,594**	**61,882,136**	**58,526,452**	**66,781,889**	**4,899,753**	**7.9%**
Undefined Total	**92,020,771**	**153,306,679**	**150,799,404**	**154,194,551**	**887,873**	**0.6%**
Revenue Total	**92,020,771**	**153,306,679**	**150,799,404**	**154,194,551**	**887,873**	**0.6%**

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
OTHER COMPENSATION	35,343	(34,603)	2,837	(110,013)	(75,410)	217.9%
OVERTIME PAY	5,034	3,540	14,526	33,620	30,080	849.7%
REGULAR PAY	1,532,241	1,836,711	1,763,891	1,930,526	93,816	5.1%
TEMPORARY PAY	-	-	-	10,920	10,920	0.0%
Salaries & Wages Total	**1,572,617**	**1,805,648**	**1,781,254**	**1,865,053**	**59,406**	**3.3%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	11,412	14,494	12,834	13,653	(841)	-5.8%
EMPLOYER CONTRIBUTIONS/LIFE IN	3,125	4,415	4,230	4,356	(60)	-1.4%
EMPLOYER CONTRIBUTIONS/MEDICAL	204,770	303,188	264,931	284,379	(18,808)	-6.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	1,442	1,702	1,632	1,702	-	0.0%
EMPLOYER CONTRIBUTIONS/WCOMP	189,708	242,471	222,398	227,201	(15,270)	-6.3%
IMRF	109,673	140,504	136,231	119,582	(20,922)	-14.9%
MEDICARE	19,939	24,963	24,275	26,204	1,241	5.0%
SOCIAL SECURITY	84,166	105,726	103,366	109,305	3,579	3.4%
Benefits & Related Total	**624,235**	**837,463**	**769,897**	**786,381**	**(51,081)**	**-6.1%**
Purchased Items						
BOOKS AND PUBLICATIONS	1,929	2,300	1,469	2,300	-	0.0%
ELECTRIC	18,326	19,268	18,445	21,002	1,734	9.0%
EQUIPMENT PARTS	8,324	-	-	-	-	0.0%
INTERNET	25,988	31,000	32,824	43,000	12,000	38.7%
LUBRICANTS AND FLUIDS	-	-	-	-	-	0.0%
NATURAL GAS	24,216	32,811	29,351	32,907	96	0.3%
OFFICE SUPPLIES	11,964	10,175	9,327	10,275	100	1.0%
OPERATING SUPPLIES	121,014	357,650	149,892	107,650	(250,000)	-69.9%
SALT AND CHEMICALS	-	-	-	-	-	0.0%
TECHNOLOGY HARDWARE	-	-	-	24,000	24,000	0.0%
WATER AND SEWER	19,460	11,496	17,733	20,000	8,504	74.0%
Purchased Items Total	**231,222**	**464,700**	**259,042**	**261,134**	**(203,566)**	**-43.8%**
Purchased Services						
ADVERTISING AND MARKETING	2,970	3,830	3,237	4,350	520	13.6%
ARCHITECT AND ENGINEER SERVICE	6,250	80,000	76,933	530,000	450,000	562.5%
BUILDING AND GROUNDS MAINT	21,099	105,000	87,461	75,000	(30,000)	-28.6%
DUES/SUBSCRIPTIONS/LICENSES	70,296	86,044	66,286	86,044	-	0.0%
EDUCATION AND TRAINING	109,475	104,785	100,051	107,610	2,825	2.7%
EQUIPMENT MAINTENANCE	144,260	150,200	125,496	150,200	-	0.0%
HR SERVICE	1,986	3,000	3,832	3,000	-	0.0%
LAUNDRY SERVICE	26,531	34,500	32,913	34,500	-	0.0%
MILEAGE REIMBURSEMENT	462	625	779	925	300	48.0%
OPERATIONAL SERVICE	90,319	567,714	578,183	567,714	-	0.0%
OTHER EXPENSES	3,281	2,925	3,405	3,200	275	9.4%
OTHER PROFESSIONAL SERVICE	9,238	37,836	19,882	160,000	122,164	322.9%
POSTAGE AND DELIVERY	6,442	6,650	6,572	6,650	-	0.0%
PRINTING SERVICE	686	4,205	2,669	1,205	(3,000)	-71.3%
RENTAL FEES	175	100	42	100	-	0.0%
SOFTWARE AND HARDWARE MAINT	290,796	410,621	236,951	424,399	13,778	3.4%
Purchased Services Total	**784,266**	**1,598,035**	**1,344,692**	**2,154,897**	**556,862**	**34.8%**
Debt Service						
INTEREST	7,696	-	666	-	-	0.0%
Debt Service Total	**7,696**	**-**	**666**	**-**	**-**	**0.0%**
Grants & Contributions						
CONTRIBUTION TO OTHER ENTITIES	106,165	113,750	105,767	157,500	43,750	38.5%
Grants & Contributions Total	**106,165**	**113,750**	**105,767**	**157,500**	**43,750**	**38.5%**
Capital Outlay						
INFRASTRUCTURE	162	-	-	-	-	0.0%
Capital Outlay Total	**162**	**-**	**-**	**-**	**-**	**0.0%**
Interfund TF (Exp)						
TRANSFER OUT	6,310,667	8,371,085	9,065,816	7,914,003	(457,082)	-5.5%
Interfund TF (Exp) Total	**6,310,667**	**8,371,085**	**9,065,816**	**7,914,003**	**(457,082)**	**-5.5%**
Administration Total	**9,637,029**	**13,190,681**	**13,327,135**	**13,138,969**	**(51,711)**	**-0.4%**

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Engineering						
Salaries & Wages						
OVERTIME PAY	13,440	13,728	13,024	14,258	530	3.9%
REGULAR PAY	761,802	846,855	804,656	894,170	47,314	5.6%
TEMPORARY PAY	8,610	12,480	10,684	12,480	-	0.0%
Salaries & Wages Total	**783,852**	**873,063**	**828,364**	**920,908**	**47,844**	**5.5%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	7,312	9,284	8,143	8,623	(661)	-7.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,585	2,076	1,978	2,095	19	0.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	117,008	186,651	160,985	165,157	(21,493)	-11.5%
EMPLOYER CONTRIBUTIONS/UNEMPLY	759	901	817	901	-	0.0%
IMRF	53,546	66,054	85,717	56,243	(9,811)	-14.9%
MEDICARE	10,712	11,884	11,249	12,524	640	5.4%
SOCIAL SECURITY	45,802	50,815	48,098	53,554	2,739	5.4%
Benefits & Related Total	**236,724**	**327,665**	**316,988**	**299,098**	**(28,567)**	**-8.7%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	-	-	-	-	0.0%
OPERATING SUPPLIES	17,428	-	2,451	-	-	0.0%
Purchased Items Total	**17,428**	**-**	**2,451**	**-**	**-**	**0.0%**
Purchased Services						
BUILDING AND GROUNDS MAINT	224	-	-	-	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	1,087	75	34	75	-	0.0%
EDUCATION AND TRAINING	271	-	85	-	-	0.0%
EQUIPMENT MAINTENANCE	-	260	108	260	-	0.0%
PRINTING SERVICE	-	-	-	-	-	0.0%
RENTAL FEES	-	-	-	-	-	0.0%
SOFTWARE AND HARDWARE MAINT	-	-	-	-	-	0.0%
Purchased Services Total	**1,582**	**335**	**228**	**335**	**-**	**0.0%**
Engineering Total	**1,039,586**	**1,201,063**	**1,148,030**	**1,220,341**	**19,277**	**1.6%**
Operations						
Salaries & Wages						
OTHER COMPENSATION	-	-	-	-	-	0.0%
OVERTIME PAY	675,159	382,268	573,830	633,204	250,936	65.6%
REGULAR PAY	5,145,687	5,190,108	5,271,769	6,229,431	1,039,323	20.0%
TEMPORARY PAY	40,644	49,600	43,206	72,511	22,911	46.2%
Salaries & Wages Total	**5,861,491**	**5,621,976**	**5,888,805**	**6,935,147**	**1,313,171**	**23.4%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	49,662	48,667	45,140	49,226	560	1.1%
EMPLOYER CONTRIBUTIONS/LIFE IN	9,984	11,530	11,281	12,771	1,241	10.8%
EMPLOYER CONTRIBUTIONS/MEDICAL	912,827	1,060,249	991,262	1,295,522	235,273	22.2%
EMPLOYER CONTRIBUTIONS/UNEMPLY	5,678	6,006	5,571	6,306	300	5.0%
EMPLOYER CONTRIBUTIONS/WCOMP	-	-	-	-	-	0.0%
IMRF	453,910	386,252	432,672	374,463	(11,789)	-3.1%
MEDICARE	83,855	67,922	77,599	80,726	12,803	18.9%
SOCIAL SECURITY	358,484	290,426	331,802	345,168	54,742	18.8%
Benefits & Related Total	**1,874,400**	**1,871,052**	**1,895,327**	**2,164,182**	**293,130**	**15.7%**
Purchased Items						
BOOKS AND PUBLICATIONS	-	450	188	450	-	0.0%
ELECTRIC	2,619,727	2,935,684	2,715,290	3,079,311	143,627	4.9%
EQUIPMENT PARTS	238,730	325,400	418,503	367,000	41,600	12.8%
INTERNET	177,055	177,205	177,118	177,205	-	0.0%
INVENTORY ISSUES - CONTRA	-	-	-	-	-	0.0%
LUBRICANTS AND FLUIDS	24,574	14,820	12,975	25,500	10,680	72.1%
NATURAL GAS	29,905	38,032	33,646	38,032	-	0.0%
OFFICE SUPPLIES	10	-	-	-	-	0.0%
OPERATING SUPPLIES	559,755	692,900	594,744	730,600	37,700	5.4%
SALT AND CHEMICALS	307,919	389,510	293,589	333,330	(56,180)	-14.4%
TECHNOLOGY HARDWARE	4,676	-	1,045	-	-	0.0%
WATER AND SEWER	9,948	3,817	6,476	4,161	344	9.0%
Purchased Items Total	**3,972,297**	**4,577,818**	**4,253,574**	**4,755,589**	**177,771**	**3.9%**

DEPARTMENT OF PUBLIC UTLITIES - WATER & WASTEWATER	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Purchased Services						
ARCHITECT AND ENGINEER SERVICE	3,686,480	5,354,829	4,557,410	5,996,579	641,750	12.0%
BUILDING AND GROUNDS MAINT	76,843	280,500	137,875	215,500	(65,000)	-23.2%
DUES/SUBSCRIPTIONS/LICENSES	53,009	55,805	61,787	55,830	25	0.0%
EDUCATION AND TRAINING	50	-	-	-	-	0.0%
EQUIPMENT MAINTENANCE	50,786	261,500	166,394	170,000	(91,500)	-35.0%
LAUNDRY SERVICE	-	-	-	-	-	0.0%
MILEAGE REIMBURSEMENT	173	-	217	-	-	0.0%
OPERATIONAL SERVICE	2,357,820	3,312,700	2,775,575	3,525,700	213,000	6.4%
OTHER EXPENSES	4	-	-	-	-	0.0%
POSTAGE AND DELIVERY	723	1,000	429	1,000	-	0.0%
RENTAL FEES	12,125	41,000	11,225	36,000	(5,000)	-12.2%
SOFTWARE AND HARDWARE MAINT	11,749	10,900	99,828	12,365	1,465	13.4%
Purchased Services Total	**6,249,762**	**9,318,234**	**7,810,743**	**10,012,974**	**694,740**	**7.5%**
Purchased Water						
WATER	28,943,291	32,086,146	30,391,592	32,481,656	395,510	1.2%
Purchased Water Total	**28,943,291**	**32,086,146**	**30,391,592**	**32,481,656**	**395,510**	**1.2%**
Capital Outlay						
BUILDING IMPROVEMENTS	-	630,000	315,000	950,000	320,000	50.8%
INFRASTRUCTURE	40,965,503	86,910,285	75,242,595	92,185,794	5,275,509	6.1%
TECHNOLOGY	-	-	-	-	-	0.0%
VEHICLES AND EQUIPMENT	860,433	1,675,300	1,380,710	562,700	(1,112,600)	-66.4%
Capital Outlay Total	**41,825,936**	**89,215,585**	**76,938,305**	**93,698,494**	**4,482,909**	**5.0%**
Grants & Contributions						
REIMBURSEMENT PROGRAMS	8,377	125,000	63,049	125,000	-	0.0%
Grants & Contributions Total	**8,377**	**125,000**	**63,049**	**125,000**	**-**	**0.0%**
Operations Total	**88,735,554**	**142,815,810**	**127,241,395**	**150,173,041**	**7,357,231**	**5.2%**
Support Services						
Salaries & Wages						
OTHER COMPENSATION	-	-	-	-	-	0.0%
OVERTIME PAY	20,437	56,413	50,536	59,744	3,331	5.9%
REGULAR PAY	692,765	721,767	736,210	821,970	100,203	13.9%
TEMPORARY PAY	16,518	19,000	13,753	19,500	500	2.6%
Salaries & Wages Total	**729,719**	**797,180**	**800,500**	**901,214**	**104,034**	**13.1%**
Benefits & Related						
EMPLOYER CONTRIBUTIONS/DENTAL	5,972	5,799	5,599	6,081	282	4.9%
EMPLOYER CONTRIBUTIONS/LIFE IN	1,312	1,625	1,612	1,769	144	8.9%
EMPLOYER CONTRIBUTIONS/MEDICAL	107,699	122,697	119,671	129,997	7,300	5.9%
EMPLOYER CONTRIBUTIONS/UNEMPLY	801	801	765	701	(100)	-12.5%
IMRF	50,222	52,987	57,805	49,032	(3,955)	-7.5%
MEDICARE	10,123	9,666	10,464	10,690	1,024	10.6%
SOCIAL SECURITY	43,286	41,332	44,740	45,709	4,377	10.6%
Benefits & Related Total	**219,416**	**234,907**	**240,656**	**243,978**	**9,071**	**3.9%**
Purchased Items						
BOOKS AND PUBLICATIONS	360	300	164	300	-	0.0%
OPERATING SUPPLIES	78,690	66,000	103,374	72,000	6,000	9.1%
Purchased Items Total	**79,050**	**66,300**	**103,538**	**72,300**	**6,000**	**9.0%**
Purchased Services						
ADVERTISING AND MARKETING	-	-	104	-	-	0.0%
BUILDING AND GROUNDS MAINT	700	5,000	2,302	5,000	-	0.0%
DUES/SUBSCRIPTIONS/LICENSES	345	1,265	1,171	1,265	-	0.0%
EDUCATION AND TRAINING	75	-	1,108	-	-	0.0%
EQUIPMENT MAINTENANCE	22,656	18,400	22,097	19,150	750	4.1%
OPERATIONAL SERVICE	25,495	55,000	48,527	64,500	9,500	17.3%
OTHER PROFESSIONAL SERVICE	4,642	8,500	-	7,000	(1,500)	-17.6%
RENTAL FEES	3,586	3,800	3,734	3,800	-	0.0%
Purchased Services Total	**57,498**	**91,965**	**79,043**	**100,715**	**8,750**	**9.5%**
Support Services Total	**1,085,683**	**1,190,352**	**1,223,736**	**1,318,208**	**127,856**	**10.7%**
Expense Total	**100,497,852**	**158,397,906**	**142,940,296**	**165,850,559**	**7,452,653**	**4.7%**

Miscellaneous Services

NAPERVILLE DEVELOPMENT PARTNERSHIP (NDP)

NAPERVILLE COMMUNITY TELEVISION (NCTV17)

DOWNTOWN NAPERVILLE ALLIANCE (DNA)

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. This category also 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

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Salaries & Wages	242,213	520,051	331,079	270,794	(249,257)	-47.9%
Grants & Contrib.	1,612,668	1,562,500	1,474,912	1,705,000	142,500	9.1%
Interfund Transfers	2,426,090	2,279,326	2,279,326	2,544,401	265,075	11.6%
Total	**4,280,971**	**4,361,877**	**4,085,318**	**4,520,195**	**158,318**	**3.6%**

Budget Allocation by Fund

	2025 Actuals	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
General Fund	3,506,370	3,581,988	3,305,429	3,720,886	138,898	3.9%
SSA 23	99,119	98,939	98,939	98,939	-	0.0%
Water Street TIF	675,482	680,950	680,950	700,370	19,420	2.9%
Total	**4,280,971**	**4,361,877**	**4,085,318**	**4,520,195**	**158,318**	**3.6%**

MISCELLANEOUS SERVICES	2025 Actual	2026 Budget	2026 Estimate	2027 Budget	Change ($)	Change (%)
Expense						
Administration						
Salaries & Wages						
Other Compensation	242,213	520,051	331,079	270,794	(249,257)	-47.9%
Salaries & Wages Total	**242,213**	**520,051**	**331,079**	**270,794**	**(249,257)**	**-47.9%**
Grants & Contributions						
Contribution To Other Entities	1,612,668	1,562,500	1,474,912	1,705,000	142,500	9.1%
Grants & Contributions Total	**1,612,668**	**1,562,500**	**1,474,912**	**1,705,000**	**142,500**	**9.1%**
Interfund TF (Exp)						
Transfer Out	2,426,090	2,279,326	2,279,326	2,544,401	265,075	11.6%
Interfund TF (Exp) Total	**2,426,090**	**2,279,326**	**2,279,326**	**2,544,401**	**265,075**	**11.6%**
Administration Total	**4,280,971**	**4,361,877**	**4,085,318**	**4,520,195**	**158,318**	**3.6%**
Expense Total	**4,280,971**	**4,361,877**	**4,085,318**	**4,520,195**	**158,318**	**3.6%**

DOWNTOWN NAPERVILLE

September 21, 2026

City of Naperville
400 S. Eagle Street
Naperville, IL 60540

RE: 2027 Streetscape Incremental Marketing Funding Request

Dear Mayor Wehrli and Members of the Naperville City Council:

On behalf of the Downtown Naperville Alliance (DNA), I am writing to request consideration of **$100,000 in incremental Streetscape marketing funding as part of the City of Naperville's 2027 budget**.

As the next phase of Streetscape improvements moves forward in 2027, DNA believes continued marketing support will be critical to helping businesses along **Jefferson Avenue and Main Street** navigate construction impacts and remain visible, accessible and connected to the community.

The previous Streetscape marketing investment demonstrated the value of providing businesses and customers with clear information and a consistent marketing presence throughout a major construction project. Funding supported informational wayfinding and signage, television, radio, print and digital advertising, business-focused content, and events and experiences designed to encourage people to continue visiting downtown during construction.

For 2027, DNA is prepared to work collaboratively with the **City of Naperville, the Transportation, Engineering and Development (TED) Department, and downtown businesses** to ensure our marketing efforts complement the City's construction communications and provide timely, useful information to the public.

2027 Streetscape Marketing Priorities

With incremental funding, DNA anticipates supporting efforts such as:

- **Business visibility:** Promote businesses along Jefferson Avenue and Main Street and reinforce that downtown remains open and accessible throughout construction.
- **Construction communications:** Help translate City and TED updates into clear, customer-friendly communications for businesses, residents and visitors.
- **Wayfinding and signage:** Provide additional directional and informational messaging as construction conditions and access points change.
- **Paid media:** Utilize digital, social, radio, television and print opportunities to maintain awareness of downtown businesses and drive visitation.

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downtownnaperville.com

- **Events and experiences:** Identify opportunities to encourage visitation and support businesses during key construction periods.
- **Business engagement:** Maintain regular communication with affected businesses and provide resources, updates and marketing opportunities throughout the project.
- **Collaborative storytelling:** Continue highlighting the businesses, people and progress that make downtown Naperville a destination, while keeping the community informed about the Streetscape project.

The City and TED Department will continue to provide important project information and construction updates, while DNA will serve as a key partner in communicating those updates to the downtown business community and the broader public. DNA will also continue working directly with businesses to understand their needs and identify opportunities to support them throughout the construction process.

We recognize that Streetscape represents a significant long-term investment in the future of downtown Naperville. At the same time, construction can create real and immediate challenges for the businesses operating within the project area. Incremental marketing funding allows us to address those challenges proactively and help ensure that customers continue to choose downtown throughout the project.

We appreciate the City of Naperville's continued partnership with the Downtown Naperville Alliance and its commitment to supporting our downtown business community. We welcome the opportunity to work alongside the City and TED in 2027 to keep businesses informed, keep customers coming downtown and make the most of the Streetscape investment.

Thank you for your consideration. We would be happy to discuss this request further or provide additional information.

Sincerely,

Dawn Portner
Executive Director
Downtown Naperville Alliance
[dawn@downtownnaperville.com]

Katie Wood
DNA – Special Projects
Downtown Naperville Alliance
katie@downtownnaperville.com

Dear City Council,

On behalf of NCTV17's Board of Directors, staff, and the residents we serve, thank you for your continued partnership and support of Naperville Community Television (NCTV17).

For the last 20 years, NCTV17 has evolved from a traditional PEG channel into Naperville's nonprofit, multi-platform local media organization. We meet residents where they are, on NCTV17.org, cable television, YouTube, social media, and through the daily NCTV17 News Update. Our content does not sit behind a paywall; residents can watch, read, and share it for free because access to reliable local information should never depend on a resident's ability to pay.

In today's fragmented media environment, trusted local news is more important than ever. NCTV17 is unbiased, nonpartisan, and focused solely on Naperville. Our responsibility is to ***inform, not influence***. We do not endorse candidates or advocate for positions on public issues. We provide accurate, fair reporting that helps residents understand local government, schools, public safety, elections, businesses, nonprofit organizations, and the issues affecting daily life in Naperville.

Across the country, newspapers, radio stations, and community channels are shrinking, merging, or disappearing—creating news deserts and leaving towns without reliable local information. The sale of the locally employee-owned Daily Herald to Tribune Publishing and its parent hedge fund, Alden Global Capital, is a stark local example of regional consolidation displacing independent community media. NCTV17 stands apart from this trend thanks to your ongoing support. As a local nonprofit, we do not answer to Wall Street investors, corporate shareholders, or distant parent companies; we answer directly to the Naperville community.

NCTV17 continues to provide a trusted alternative to unvetted online content and partisan voices. Studies by the Pew Research Center consistently show that more than seven in ten Americans place greater trust in local news sources than in national outlets. NCTV17 honors that trust by delivering accurate, hyper-local reporting directly to residents across our town:

- 120,000 visits to NCTV17.org each month
- 56,000 Facebook followers receiving daily community updates
- 5,000 subscribers to the daily *NCTV17 News Update*
- 700+ local news stories produced annually
- 72 nonprofit organizations highlighted on *Spotlight* each year
- 600+ high school and community sports highlights, stories, and features
- Coverage of community events such as parades, Municipal Band concerts, the 9/11 Remembrance Ceremony, Veteran's Day, and the State of the City, to name a few

This work also benefits Naperville's economy and reputation. Our coverage gives visibility to the businesses, schools, nonprofit organizations, cultural institutions, civic events, and community assets that make Naperville a vibrant place to live, work, visit, and recreate. By sharing these stories across multiple media platforms, NCTV17 extends the reach of local activity, encourages participation and visitation, supports civic pride, and preserves a living record of Naperville's people, progress, and challenges.

The enclosed Board-approved 2027 budget reflects proactive, responsible financial stewardship amid industry-wide shifts. Cable television franchise revenue—historically the primary financial underwriter of PEG programming—is projected to drop from $401,325 in 2023 to $249,000 in 2027, a decline of nearly 38 percent in four years. As viewers accelerate cord-cutting and move from traditional cable to streaming video and digital news platforms, the funding model that traditionally supported public access media has been fundamentally disrupted.

With the ongoing support of the City of Naperville, NCTV17 has maintained a stable operational baseline amid significant industry shifts. The 2027 budget reflects the continued multi-stream City funding structure, combining projected cable television revenue, SECA grant support, and technical broadcast support for the city's public meetings. This ongoing partnership ensures that essential local news and community coverage remain steady and accessible across Naperville.

To build on this foundation, 2026 marked a pivotal leadership and operational transition following the departure of our 20-year Executive Director at the end of 2025. Leadership spent the past year modernizing internal processes, restructuring team roles, and aligning our organizational structure for long-term sustainability. As part of this transition, key leadership positions, including the News Director and Director of Advancement, were evaluated and recruited for, remaining open for much of the year before being filled. The Digital Marketing Manager position remains open.

A primary challenge throughout this process is that NCTV17's budget constraints require compensation levels below competitive market rates for comparable positions. This narrow salary range limited our candidate pools and significantly lengthened recruitment timelines. While these temporary vacancies reduced 2026 salary and benefit expenditures, they also slowed our ability to expand daily reporting, strengthen digital engagement, and grow philanthropic support.

At the same time, navigating this major organizational transition required targeted, short-term investments. Our 2026 operating expenses are higher than usual, and higher than what we're budgeting for 2027, as a result of one-time costs for executive recruitment, short-term contractor support during leadership gaps, internal system updates, and the necessary replacement of critical broadcast equipment.

The 2027 budget puts these one-time transition costs behind us. With a restructured team in place, our focus for the coming year is expanding local sponsorships, fundraising, and production services to keep NCTV17 financially healthy for the long haul.

We deeply appreciate the City's continued partnership. Your support makes it possible for us to keep Naperville residents informed, connected, and engaged with what's happening in our community.

Thank you!

Jane

Jane Wernette
Executive Director
Naperville Community Television (NCTV17)

	Actual	Actual	Actual	Forecast	Budget
REVENUE	**2023**	**2024**	**2025**	**2026**	**2027**
Cable TV Revenue	$ 401,325	$ 354,948	$ 304,313	$ 276,498	$ 249,000
Cable TV Revenue Decline Offset	131,000	148,000	178,000	263,000	284,000
Cable TV Revenue Total	532,325	502,948	482,313	539,498	533,000
City of Naperville Broadcast Support Services	122,000	122,000	122,000	122,000	122,000
Total Cable TV and City Services Revenue	$ 654,325	$ 624,948	$ 604,313	$ 661,498	$ 655,000
SECA Grant	81,535	67,247	60,000	261,800	263,000
Total City of Naperville Revenue	$ 735,860	$ 692,195	$ 664,313	$ 923,298	$ 918,000
Grants	$ 2,800	$ -	$ 240,139	$ 29,181	$ 30,000
Fundraising	111,401	147,325	160,008	138,556	185,000
In-Kind	56,700	65,390	59,650	50,000	50,000
Other (MP4s, classes, fees)	4,671	8,462	6,539	7,435	7,000
Interest	32,680	29,239	19,658	21,206	21,000
Production Services	309,603	174,770	179,737	140,000	155,000
Sponsorships	150,865	124,498	131,376	124,107	154,000
Total NCTV17 revenue	$ 668,720	$ 549,683	$ 797,108	$ 510,485	$ 602,000
Total Revenue	$ 1,404,580	$ 1,241,878	$ 1,461,421	$ 1,433,783	$ 1,520,000
EXPENSES					
Operations	$ 166,320	$ 190,145	$ 214,841	$ 265,917	$ 199,000
In-Kind	56,700	62,100	54,050	50,000	50,000
Independent Contractors	13,128	29,853	45,452	61,979	40,000
Insurance	26,505	28,214	28,707	29,846	32,000
Overhead - Building	92,316	98,696	112,323	103,613	119,000
Salaries & Taxes	943,363	895,850	936,461	820,066	976,000
Benefits	85,230	89,499	98,227	94,021	102,000
Total Expenses	$ 1,383,561	$ 1,394,357	$ 1,490,060	$ 1,425,442	$ 1,518,000
Operating Income/(Loss)	**$ 21,019**	**$ (152,479)**	**$ (28,639)**	**$ 8,341**	**$ 2,000**

NAPERVILLE
Development Partnership

22 E. Chicago Ave., Suite 205
Naperville, IL 60540
P: 630-305-7701 ◆ F: 630-305-7793

October 8, 2026

Mayor Scott Wehrli
Naperville City Council Members
400 S. Eagle Street
Naperville, IL 60540

Re: FY 2027 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 that supports the City of Naperville, we respectfully submit our budget for FY 2027. An amount of $1,410,000 is requested in the form of an economic development grant of $550,000, hotel/motel tax funding of $675,000 and $185,000 in restaurant funding from the SECA fund. This represents an increase of 3.8% from 2026. NDP board member contributions are slated to increase 15% from prior year to provide additional funding.

2026 Recap

This year has demonstrated a variety of successes in economic development, tourism and restaurant marketing endeavors. Building off of the successes from the past two years, the six person staff at NDP has played a role in facilitating a variety of business locations in the I-88 office Corridor, retail projects in a variety of locations, and industrial occupancies that translate into hundreds of jobs and millions in capital investment.

Retail successes include new store announcements and openings at a variety of locations around the city. At Block 59, IKEA and Lands' End will bring new offerings to the community. Downtown Naperville has attracted well-known BONCI Pizza, multi-national fast fashion clothier Brandy Melville and athletic and performance wear companies ALO and Vuori. The opening of TESO Life at the new Asia MKT, located at the former RIverbrook Shopping Center represents the first major tenant for the redevelopment project. Soon the city will welcome Illinois' first 99 Ranch as well as several other new Asian restaurants and retailers. Additional effort has been spent working to help owners reposition former Amazon Fresh grocery stores, the former Front Street Cantina, Amber Waves, and Guzman Y Gomez locations with more announcements coming soon.

Office and industrial successes include viaPhoton, Sicame, CellCarta, Benesch, CEC, Ivor, Andrew and Block Logistics. These firms represent hundreds of jobs and tens of millions in capital investment which drive additional revenue to the city. There has been significant effort to assist businesses in securing building permits. NDP and TED have worked closely with each other in 2026 on building and occupancy permits which are necessary to ensure these companies finalize their plans to locate in the city.

The I-88 Corridor Branding Campaign was launched in June and is underway with an estimated delivery date of end of year 2026. The branding project has included perspectives from national site selectors, regional brokers, property owners and businesses that operate in the corridor. The branding of the corridor will be ready to market to a national audience at the end of the year and will be amplified further when the City's master planning process is completed. Target Industry Quarterly Roundtables kicked off in third quarter of 2026 and brought the Illinois Quantum and Microelectronics Park (IQMP) team of Harley Johnson and Preeti Chalsani to present to a variety of businesses and NDP board members. The Workforce Economic Development Coalition (WEDC) was created bringing regional groups together to study workforce challenges and opportunities and bring awareness to Naperville talent pipelines and businesses. Entrepreneurship continues to be evaluated as a program offering and various firms that deliver these services are being considered.

The CVB and Dine Naperville had successful outcomes this year with a variety of activities. The CVB hosted several out-of-town conferences and has secured 1,826 room nights for future bookings. Lobby sales blitzes occurred in out of market suburban locations. A FAM tour brought 11 national meeting planners from four states to Naperville in September. This was the first FAM tour in nine years; these tours require significant support from our partners. Nearly 2,000 gift bags have been distributed to the hotels to support guest nights. Dine Naperville hosted another successful Restaurant Week in January with 64 restaurants participating and launched Taste of Naperville in October, a budget friendly promotion. Over 30 print ad campaigns were placed, over 300,000 digital impressions were served in the form of digital advertising and over 150,000 emails were sent to promote Dine Naperville. Audio commercials reached another 150,000 audience members driving people to engage with the restaurant community. Visit Naperville campaigns targeted out of state markets in Wisconsin and Google analytics demonstrated positive effects with a near 13% increase in website traffic from that market. NDP respected city council's request to reduce the number of printed guides and is going to deliver post cards to residents for the upcoming 2027 Dining Guide which is currently under production.

2027 Plans

NDP's plans for 2027 are to continue the progress we have made in 2026. Economic Development funding of $550,000 will support the following:

Attraction – Continuing to market the corridor to national site selectors at Site Selectors Guild, Area Development, NextGEN and Consultant Connect is critical. These efforts build on two years of work raising Naperville's national profile in advanced manufacturing, life sciences, headquarters, advanced computing and other industrial and office sectors. An economic development FAM tour is planned for Q1 2027 and would include city elected officials, business leaders, property owners, developers and workforce development partners. Business Development and trade show budgets support these activities. The branding campaign for the corridor will require significant advertising investment to provide for digital, print and audio messaging.

Retention and Expansion – BRE visits have continued in 2026, but a more formalized program is needed. NDP will be creating a more robust program with goals and metrics to be delivered in 2027. This may require additional staffing resources in the future. A CRM program was secured in 2026 to assist with the organization and delivery of this effort. National site selectors have all recommended that communities

double down on their BRE efforts this year, as the economy continues to shift and automation and technology are creating changes in the way companies operate.

Entrepreneurship- Efforts will continue to formalize an established entrepreneurship program to grow small businesses in the City of Naperville. Third party relationships are being explored with partners who have expertise in bringing these services to economic development partners.

Target Industry Cluster Development – The five target industry clusters of Ag Tech, Fin Tech, Energy, Life Sciences and Advanced Computing will continue to be developed by continuing the Industry Roundtables, engaging businesses during BRE visits and looking to advertise and engage in various industries for trade shows, conferences and state marketing events. Research will be explored by various partners and conducted in 2027 to leverage supply chain opportunities.

Workforce Development – The continuation of the newly created Workforce Economic Development Coalition (WEDC) will continue quarterly and includes WorkNet DuPage, College of DuPage, Valley Industries, Illinois Manufacturer's Association, Power Forward DuPage, North Central College, 203 and 204 Schools, Kids Matter, Nicor Gas, Career and Networking Center and Veteran Business Project.

Naperville CVB plans to continue to deliver sales services to the 18 hotels by attending national trade shows for meeting planners and tour operators. Delivering business intelligence and creating marketing opportunities for each hotel continues to be important, as our hotel community has some tools but lacks others that can assist in promoting conferences that fill room nights. Sports marketing partnerships with North Central College will continue as they have been successful in the past two years. The CVB plans to continue sales blitzes and advertise digitally to reach national meeting planners. The hotel/motel tax funding of $675,000 supports these efforts.

Restaurant Marketing continues to shift to more digital platforms and funding for Dine Naperville will be balanced between supporting a reduced run of print guides requested by the hotels and securing digital advertisements, geofencing and email campaigns. The costs and benefits of an influencer campaign will be evaluated in 2027. The SECA grant of $185,000 supports these efforts.

As stated earlier, NDP's request represents a small 3.8% increase from FY 2026, and NDP Board Members will be contributing an additional 15% in funding. As a reminder, NDP's budget includes non-city revenues to support economic development activities and support an established public-private partnership model.

Thank you for your consideration of the NDP budget submittal and grant requests.

Sincerely,

Vince Rosanova
NDP Treasurer

Monica Conners
NDP President

CC: NDP Board Chair Doug Gerald

Naperville Development Partnership
(CVB Restaurant Marketing)
FY 2027 Budget (w/ auto sum)

Income	FY 2027	
City Income		
ED Income	550,000	
H/M Income	675,000	
Total City Income		1,225,000
Contribution Income		
General Contribution	162,000	
Total Contribution Income		162,000
Grants & Foundations		
SECA Grant Restaurant Marketing	185,000	
Total Grants & Foundations		185,000
Miscellaneous Income		5,500
TOTAL INCOME		1,577,500

EXPENSE	FY 2027	
Restaurant Marketing		
Dining Guide	38,000	
Promotion/Advertising	80,000	
Marketing Other	67,000	
Total Restaurant Marketing		185,000
Presentation Expense/Bus Dev		
Business Development/Attraction	41,000	
STR Report	5,000	
Commercial Broker Event	32,000	
Total Presentation Exp/Bus Dvlpmnt		78,000
Dues & Subscriptions		26,000
Advertising		62,000
Brochures/Newsletter/Maps		
Visitors Guide	20,000	
Maps & Other Broch	3,500	
Total Brochures/Newsletter/Maps		23,500
Premiums & Promotions		16,000

Naperville Development Partnership
(CVB Restaurant Marketing)
FY 2027 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 & CRM	27,000	
Internet & Software	47,000	
Total Data Development		74,000
Insurance		
D & O	2,500	
Office general & liability	3,800	
Workers Comp	4,500	
Total Insurance		10,800
Office Administration		
Bank Service Charges	100	
Equipment rental	6,000	
Storage Rental	-	
Office supplies	10,000	
Postage & delivery	2,300	
Stationary	1,500	
Telecommunications	14,500	
Staff Meetings	1,000	
Credit Card Fees	600	
Repairs & Maintenance	5,000	
Other	-	
Total Office Administration		41,000
Overhead Expenses		
Rent	77,350	
Utilities	9,600	
Other	1,500	
Total Overhead Expenses		88,450
Payroll & Benefits		
Salaries 7 FTE; 1 PTE	685,000	
Payroll Taxes	50,000	

Naperville Development Partnership
(CVB Restaurant Marketing)
FY 2027 Budget (w/ auto sum)

	Payroll Prep Fees	-	
	Health Insurance	66,000	
	Simple Plan	20,550	
	Disability & Life Ins.	8,800	
	Benefits	7,800	
	Other	-	
Total Payroll & Benefits			838,150
Professional Fees			
	Accounting/Audit	20,000	
	Other	19,000	
Total Professional Fees			39,000
Public Relations			
	Community Contacts	4,800	
	Special Events	2,400	
Total Public Relations			7,200
Travel			6,000
Trade Shows/Conferences/Fam Tours			
	Conf & Seminars	10,000	
	Trade Show Other	57,000	
Total Trade Shows/Confs/Fam Tours			67,000
Websites & Mobile Apps			2,500
TOTAL EXPENSES			**1,577,500**

Appendices

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

MCIT: Mobile Crisis Intervention Team

MFT: Motor Fuel Tax

MIP: (Street) Maintenance Improvement Program

NEMO: Naperville Emergency Management Office

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 Financial 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.)

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 to prepare, adopt, and administer 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 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 account for operations financed and operated like 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 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 support 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 on all persons engaged in the business of selling groceries at retail in the municipality. In 2025, the Naperville City Council approved a replacement 1% Municipal Grocery Tax that took effect on Jan. 1, 2026, when the state's grocery tax was eliminated.

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 rate is 1%.

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 compensation, commodities, capital outlays, contractual services, and personnel benefits), regardless of the agency involved or the 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 uses total expenditures and transfers to other funds that decrease 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.