

City of Naperville
2022 Financial Report - Period 2
Unaudited

Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Maintenance & Ops	Commuter Parking Fund								
	Revenue								
	Rents & Royalties	5,000	300	6.0%	1,189	25.2%	300	100.0%	
	Fines	100,000	575	0.6%	24,054	2.4%	1,425	40.4%	
	Non-Business License & Permit	947,872	181,318	19.1%	271,554	66.8%	202,603	89.5%	
	Fees	6,950	(630)	-9.1%	(1,829)	34.4%	(1,450)	43.4%	
	Interest & Investment Income	32,441	(1,856)	-5.7%	(130)	1422.2%		0.0%	
	Other Revenue	-		0.0%	-	0.0%	9,694	0.0%	
	Revenue Total	1,092,263	179,707	16.5%	294,837	61.0%	212,573	84.5%	
	Expense								
	Salaries & Wages	370,211	82,618	22.3%	81,546	101.3%	116,131	71.1%	
	Benefits & Related	129,453	28,697	22.2%	23,683	121.2%	39,401	72.8%	
	Purchased Services	703,489	96,700	13.7%	62,179	155.5%	36,425	265.5%	
	Purchased Items	122,460	4,578	3.7%	19,187	23.9%	8,126	56.3%	
	Grants & Contributions	3,500	1,150	32.9%	2	62231.0%		0.0%	
	Capital Outlay	399,700		0.0%	223	0.0%		0.0%	
	Interfund TF (Exp)	-		0.0%	-	0.0%	61,476	0.0%	
	Expense Total	1,728,813	213,744	12.4%	186,821	114.4%	261,560	81.7%	
		Electric Utility Fund							
	Revenue								
	Bond Sale Proceeds	-		0.0%	-	0.0%		0.0%	
	Electric Charges	158,906,982	23,821,340	15.0%	26,547,477	89.7%	24,393,374	97.7%	
	Charges for Service	155,003	10,764	6.9%	33,062	32.6%	6,726	160.0%	
	Interfund TF (Rev)	-		0.0%	-	0.0%		0.0%	
	Rents & Royalties	42,000		0.0%	20,736	0.0%	24,940	0.0%	
	Fees	2,529,790	288,791	11.4%	436,716	66.1%	411,288	70.2%	
	Grants	-		0.0%	-	0.0%		0.0%	
	Interest & Investment Income	506,399	(15,477)	-3.1%	(8,289)	186.7%		0.0%	
	Other Revenue	100,359	13,225	13.2%	51,614	25.6%	10,442	126.7%	
	Contributions	-		0.0%	-	0.0%		0.0%	
Insurance Premium	-		0.0%	-	0.0%		0.0%		
Revenue Total	162,240,533	24,118,643	14.9%	27,081,316	89.1%	24,846,770	97.1%		
Expense									
Purchased Electricity	116,756,932	17,338,918	14.9%	16,397,428	105.7%	9,751,987	177.8%		
Salaries & Wages	13,020,794	1,856,126	14.3%	2,238,423	82.9%	2,418,075	76.8%		
Benefits & Related	4,061,129	630,278	15.5%	705,420	89.3%	762,950	82.6%		
Insurance Benefits	1,000		0.0%	-	0.0%		0.0%		
Purchased Services	6,220,114	588,922	9.5%	452,866	130.0%	708,969	83.1%		
Purchased Items	4,511,932	770,955	17.1%	469,516	164.2%	154,844	497.9%		
Grants & Contributions	222,890	92,557	41.5%	98,909	93.6%	107,809	85.9%		
Debt Service	2,827,688	23,559	0.8%	95,711	24.6%	52,350	45.0%		
Capital Outlay	11,912,467	233,683	2.0%	628,686	37.2%	293,693	79.6%		
Interfund TF (Exp)	1,248,365	208,062	16.7%	208,061	100.0%	182,170	114.2%		

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Maintenance & Ops	Expense Total	160,783,311	21,743,059	13.5%	21,295,021	102.1%	14,432,846	150.6%
	General Fund							
	Revenue							
	Bond Sale Proceeds	-		0.0%	-	0.0%		0.0%
	State Shared Taxes	65,495,585	13,183,157	20.1%	11,149,518	118.2%	10,238,039	128.8%
	Property Taxes	26,531,847	49,499	0.2%	12,448	397.6%	49,810	99.4%
	Utility Taxes	15,445,000	3,049,548	19.7%	2,549,791	119.6%	2,614,981	116.6%
	Charges for Service	8,608,127	1,467,086	17.0%	1,389,508	105.6%	1,346,836	108.9%
	Real Estate Transfer Tax	4,991,000	869,482	17.4%	483,636	179.8%	665,146	130.7%
	Interfund TF (Rev)	4,145,323	203,601	4.9%	608,932	33.4%	1,143,334	17.8%
	Rents & Royalties	3,058,340	695,681	22.7%	711,831	97.7%	593,304	117.3%
	Hotel & Motel Tax	1,229,950	692,079	56.3%	421,009	164.4%	209,025	331.1%
	Intergovernmental Agreement	1,579,826	70,793	4.5%	66,864	105.9%	67,347	105.1%
	Fines	1,134,000	210,283	18.5%	177,790	118.3%	167,432	125.6%
	Non-Business License & Permit	1,300,000	281,903	21.7%	202,645	139.1%	168,557	167.2%
	Fees	881,000	95,011	10.8%	86,393	110.0%	110,260	86.2%
	Business License & Permit	685,280	181,984	26.6%	214,909	84.7%	253,559	71.8%
	Grants	382,136	43,896	11.5%	21,809	201.3%	21,082	208.2%
	Interest & Investment Income	426,764	(10,398)	-2.4%	(2,033)	511.3%		0.0%
	Other Revenue	190,000	104,689	55.1%	53,603	195.3%	43,414	241.1%
	Contributions	170,000	23,235	13.7%	41,418	56.1%	52,953	43.9%
	Home Rule Sales Tax	-	196,842	0.0%	-	0.0%	34,771	566.1%
	Other License & Permit	29,000	898	3.1%	545	164.7%	893	100.6%
	Cannabis Tax	1,125,000		0.0%	-	0.0%	-	0.0%
	Revenue Total	137,408,178	21,409,269	15.6%	18,190,616	117.7%	17,780,741	120.4%
	Expense							
	Salaries & Wages	72,343,382	12,126,650	16.8%	13,209,955	91.8%	14,985,957	80.9%
	Benefits & Related	34,218,035	3,121,515	9.1%	3,050,008	102.3%	3,359,998	92.9%
	Purchased Services	15,267,595	1,607,476	10.5%	1,665,568	96.5%	2,239,164	71.8%
	Purchased Items	9,227,607	1,176,635	12.8%	959,833	122.6%	958,213	122.8%
	Grants & Contributions	1,742,640	657,360	37.7%	461,684	142.4%	489,963	134.2%
	Capital Outlay	-		0.0%	-	0.0%		0.0%
	Interfund TF (Exp)	2,659,192	179,536	6.8%	179,412	100.1%	144,358	124.4%
Expense Total	135,458,451	18,869,172	13.9%	19,526,462	96.6%	22,177,652	85.1%	
Self Insurance Fund								
Revenue								
Interfund TF (Rev)	4,617,345	768,730	16.6%	774,836	99.2%	704,498	109.1%	
Fees	-		0.0%	-	0.0%		0.0%	
Interest & Investment Income	54,549		0.0%	482	0.0%		0.0%	
Other Revenue	-	400	0.0%	-	0.0%		0.0%	
Insurance Premium	23,522,627	3,436,664	14.6%	2,171,036	158.3%	3,455,323	99.5%	
Revenue Total	28,194,521	4,205,794	14.9%	2,946,354	142.7%	4,159,821	101.1%	
Expense								

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Maintenance & Ops	Salaries & Wages	336,716	54,857	16.3%	49,105	111.7%	66,235	82.8%	
	Benefits & Related	97,058	16,850	17.4%	15,813	106.6%	20,048	84.0%	
	Insurance Benefits	25,369,614	2,721,566	10.7%	3,237,330	84.1%	2,416,082	112.6%	
	Purchased Services	754,300	53,783	7.1%	41,723	128.9%	49,713	108.2%	
	Interfund TF (Exp)	-	-	0.0%	-	0.0%	-	0.0%	
	Expense Total	26,557,688	2,847,057	10.7%	3,343,971	85.1%	2,552,077	111.6%	
	Solid Waste Fund								
	Revenue								
	Charges for Service	7,438,680	1,182,331	15.9%	606,883	194.8%	1,141,145	103.6%	
	Intergovernmental Agreement	-	-	0.0%	-	0.0%	-	0.0%	
	Interest & Investment Income	-	-	0.0%	-	0.0%	-	0.0%	
	Other Revenue	-	-	0.0%	-	0.0%	-	0.0%	
	Revenue Total	7,438,680	1,182,331	15.9%	606,883	194.8%	1,141,145	103.6%	
	Expense								
	Salaries & Wages	-	-	0.0%	-	0.0%	-	0.0%	
	Benefits & Related	-	-	0.0%	-	0.0%	-	0.0%	
	Purchased Services	7,513,680	1,196,487	15.9%	321,833	371.8%	596,917	200.4%	
	Purchased Items	-	-	0.0%	-	0.0%	-	0.0%	
	Capital Outlay	-	-	0.0%	-	0.0%	-	0.0%	
	Interfund TF (Exp)	-	-	0.0%	-	0.0%	-	0.0%	
	Expense Total	7,513,680	1,196,487	15.9%	321,833	371.8%	596,917	200.4%	
	Water Utilities Fund								
	Revenue								
	Bond Sale Proceeds	7,000,000	131,800	1.9%	-	0.0%	-	0.0%	
	Water Charges	44,260,329	6,310,009	14.3%	6,215,337	101.5%	6,220,379	101.4%	
	Wastewater Charges	27,712,033	3,915,061	14.1%	4,478,354	87.4%	3,775,618	103.7%	
	Charges for Service	40,771	-	0.0%	23	0.0%	-	0.0%	
Interfund TF (Rev)	-	-	0.0%	-	0.0%	-	0.0%		
Rents & Royalties	45,114	6,900	15.3%	35,640	19.4%	-	0.0%		
Fines	250	-	0.0%	-	0.0%	-	0.0%		
Fees	411,379	116,655	28.4%	58,324	200.0%	60,507	192.8%		
Grants	-	-	0.0%	-	0.0%	-	0.0%		
Interest & Investment Income	97,391	(7,762)	-8.0%	(952)	815.5%	-	0.0%		
Other Revenue	275,000	55,332	20.1%	30,295	182.6%	38,611	143.3%		
Revenue Total	79,842,267	10,527,995	13.2%	10,817,021	97.3%	10,095,115	104.3%		
Expense									
Purchased Water	26,217,445	3,731,630	14.2%	1,980,904	188.4%	1,862,508	200.4%		
Salaries & Wages	9,255,622	1,425,280	15.4%	1,566,724	91.0%	1,703,362	83.7%		
Benefits & Related	3,209,923	500,596	15.6%	552,342	90.6%	628,159	79.7%		
Purchased Services	5,408,176	315,829	5.8%	325,196	97.1%	389,521	81.1%		
Purchased Items	4,571,203	601,398	13.2%	645,071	93.2%	702,969	85.6%		
Grants & Contributions	185,690	60,840	32.8%	74,457	81.7%	101,388	60.0%		
Debt Service	2,199,400	561	0.0%	179	313.6%	1,184	47.4%		

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Maintenance & Ops	Capital Outlay	-	551,267	0.0%	-	0.0%	750,999	73.4%
	Interfund TF (Exp)	19,250,490	229,848	1.2%	2,459,527	9.3%	205,480	111.9%
	Expense Total	70,297,949	7,417,249	10.6%	7,604,400	97.5%	6,345,569	116.9%
Capital & Debt Service	Bond Fund							
	Revenue							
	Bond Sale Proceeds	11,202,000		0.0%	-	0.0%		0.0%
	Interfund TF (Rev)	-		0.0%	-	0.0%		0.0%
	Interest & Investment Income	6,883	(2,958)	-43.0%	(45)	6532.8%		0.0%
	Revenue Total	11,208,883	(2,958)	0.0%	(45)	6532.8%		0.0%
	Expense							
	Purchased Services	1,325,000	42,531	3.2%	8,378	507.7%	23,031	184.7%
	Purchased Items	-		0.0%	-	0.0%		0.0%
	Grants & Contributions	-		0.0%	-	0.0%		0.0%
	Debt Service	-		0.0%	-	0.0%		0.0%
	Capital Outlay	9,877,000	168,088	1.7%	84,306	199.4%	344,453	48.8%
	Expense Total	11,202,000	210,619	1.9%	92,684	227.2%	367,484	57.3%
	Capital Projects Fund							
	Revenue							
	Charges for Service	-		0.0%	-	0.0%	1,693	0.0%
	Interfund TF (Rev)	-		0.0%	-	0.0%		0.0%
	Intergovernmental Agreement	-		0.0%	-	0.0%		0.0%
	Fees	240,000	39,850	16.6%	4,155	959.0%	19,349	206.0%
	Grants	8,424,000		0.0%	2,065,000	0.0%		0.0%
	Interest & Investment Income	327,157	(6,275)	-1.9%	(1,452)	432.2%		0.0%
	Other Revenue	-		0.0%	-	0.0%		0.0%
	Contributions	10,143,000	422,642	4.2%	(283,753)	-148.9%		0.0%
	Home Rule Sales Tax	14,576,674	2,918,933	20.0%	2,424,860	120.4%	1,810,116	161.3%
	Revenue Total	33,710,831	3,375,150	10.0%	4,208,810	80.2%	1,831,158	184.3%
	Expense							
	Purchased Services	2,411,000	160,949	6.7%	42,183	381.5%		0.0%
	Grants & Contributions	-		0.0%	-	0.0%	2,041	0.0%
	Capital Outlay	34,095,130	879,270	2.6%	1,119,318	78.6%	166,015	529.6%
	Expense Total	36,506,130	1,040,219	2.8%	1,161,501	89.6%	168,056	619.0%
Debt Service Fund								
Revenue								
Bond Sale Proceeds	-		0.0%	-	0.0%		0.0%	
Property Taxes	8,679,161	17,716	0.2%	4,499	393.8%	19,682	90.0%	
Interfund TF (Rev)	1,040,334		0.0%	-	0.0%		0.0%	
Interest & Investment Income	73,438		0.0%	(649)	0.0%		0.0%	
Other Revenue	-		0.0%	-	0.0%	1,504	0.0%	
Home Rule Sales Tax	500,000		0.0%	250,000	0.0%	250,000	0.0%	
Revenue Total	10,292,933	17,716	0.2%	253,850	7.0%	271,186	6.5%	
Expense								

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Capital & Debt Service	Purchased Services	2,862	54	1.9%	-	0.0%		0.0%	
	Debt Service	11,719,495		0.0%	-	0.0%		0.0%	
	Expense Total	11,722,357	54	0.0%	-	0.0%		0.0%	
	Downtown Parking Fund								
	Revenue								
	Bond Sale Proceeds	-			0.0%	-	0.0%		0.0%
	Rents & Royalties	116,917			0.0%	5,846	0.0%	29,229	0.0%
	Fees	-			0.0%	-	0.0%		0.0%
	Interest & Investment Income	96,887	(2,266)		-2.3%	(383)	591.1%		0.0%
	Other Revenue	-			0.0%	-	0.0%		0.0%
	Food & Beverage Tax	662,671	122,066		18.4%	105,886	115.3%	51,586	236.6%
	Home Rule Sales Tax	662,671	142,413		21.5%	96,561	147.5%	69,883	203.8%
	Revenue Total	1,539,146	262,213		17.0%	207,910	126.1%	150,698	174.0%
	Expense								
	Purchased Services	50,000			0.0%	13,980	0.0%	6,000	0.0%
	Debt Service	304,900			0.0%	-	0.0%		0.0%
	Capital Outlay	231,667	8,381		3.6%	-	0.0%		0.0%
	Expense Total	586,567	8,381		1.4%	13,980	60.0%	6,000	139.7%
	Motor Fuel Tax Fund								
	Revenue								
	State Shared Taxes	9,410,480	1,049,890		11.2%	862,401	121.7%	916,132	114.6%
	Interfund TF (Rev)	-			0.0%	-	0.0%		0.0%
	Interest & Investment Income	105,288			0.0%	(1,001)	0.0%		0.0%
	Other Revenue	-			0.0%	-	0.0%		0.0%
	Revenue Total	9,515,768	1,049,890		11.0%	861,400	121.9%	916,132	114.6%
	Expense								
	Purchased Services	1,100,000			0.0%	-	0.0%		0.0%
Capital Outlay	9,382,000			0.0%	129,226	0.0%		0.0%	
Expense Total	10,482,000			0.0%	129,226	0.0%		0.0%	
Phosphorus Fund									
Revenue									
Wastewater Charges	1,554,355	243,158		15.6%	229,288	106.0%	224,607	108.3%	
Revenue Total	1,554,355	243,158		15.6%	229,288	106.0%	224,607	108.3%	
Road And Bridge Fund									
Revenue									
State Shared Taxes	43,285			0.0%	5,189	0.0%	6,121	0.0%	
Interfund TF (Rev)	-			0.0%	-	0.0%		0.0%	
Fees	-			0.0%	-	0.0%		0.0%	
Interest & Investment Income	1,345			0.0%	(30)	0.0%		0.0%	
Other Revenue	-			0.0%	-	0.0%		0.0%	
Contributions	-			0.0%	-	0.0%		0.0%	
Local Gasoline Tax	2,736,000	444,384		16.2%	432,628	102.7%	240,424	184.8%	
Local Shared Taxes	303,146	305		0.1%	212	143.8%	844	36.2%	

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Capital & Debt Service	Other License & Permit	40,000	4,792	12.0%	3,944	121.5%	2,887	166.0%	
	Revenue Total	3,123,776	449,481	14.4%	441,943	101.7%	250,277	179.6%	
	Expense								
	Salaries & Wages	493,664	54,907	11.1%	70,265	78.1%	104,672	52.5%	
	Benefits & Related	168,926	35,260	20.9%	27,275	129.3%	69,078	51.0%	
	Purchased Services	-	-	0.0%	-	0.0%	1,343	0.0%	
	Purchased Items	-	-	0.0%	-	0.0%	-	0.0%	
	Capital Outlay	2,295,000	169,189	7.4%	2,053	8240.3%	-	0.0%	
	Expense Total	2,957,590	259,356	8.8%	99,594	260.4%	175,094	148.1%	
	SSA #21 - Van Buren Deck Fund								
	Revenue								
	Property Taxes	-	-	0.0%	-	0.0%	-	0.0%	
	Interest & Investment Income	5,140	-	0.0%	-	0.0%	-	0.0%	
	Revenue Total	5,140	-	0.0%	-	0.0%	-	0.0%	
	Expense								
	Debt Service	44,536	-	0.0%	-	0.0%	-	0.0%	
	Expense Total	44,536	-	0.0%	-	0.0%	-	0.0%	
	SSA #23 - Naper Main Fund								
	Revenue								
	Property Taxes	98,939	-	0.0%	-	0.0%	-	0.0%	
	Interest & Investment Income	1,473	(19)	0.0%	(19)	0.0%	-	0.0%	
	Revenue Total	100,412	(19)	0.0%	(19)	0.0%	-	0.0%	
	Expense								
	Debt Service	-	-	0.0%	-	0.0%	-	0.0%	
	Interfund TF (Exp)	98,939	-	0.0%	-	0.0%	-	0.0%	
	Expense Total	98,939	-	0.0%	-	0.0%	-	0.0%	
	SSA #25 - Lacrosse Ts Fund								
Revenue									
Property Taxes	68,000	18,396	27.1%	-	0.0%	-	0.0%		
Interest & Investment Income	1,276	-	0.0%	-	0.0%	-	0.0%		
Revenue Total	69,276	18,396	26.6%	-	0.0%	-	0.0%		
Expense									
Purchased Services	-	-	0.0%	-	0.0%	-	0.0%		
Capital Outlay	-	-	0.0%	-	0.0%	-	0.0%		
Interfund TF (Exp)	68,000	-	0.0%	-	0.0%	-	0.0%		
Expense Total	68,000	-	0.0%	-	0.0%	-	0.0%		
SSA #31 - Downtown Streetscape									
Revenue									
Bond Sale Proceeds	-	-	0.0%	-	0.0%	-	0.0%		
Property Taxes	23,445	-	0.0%	-	0.0%	-	0.0%		
Interest & Investment Income	-	-	0.0%	-	0.0%	-	0.0%		
Revenue Total	23,445	-	0.0%	-	0.0%	-	0.0%		
Expense									

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Capital & Debt Service	Purchased Services	-	-	0.0%	-	0.0%	-	0.0%	
	Capital Outlay	-	-	0.0%	-	0.0%	-	0.0%	
	Interfund TF (Exp)	-	-	0.0%	-	0.0%	-	0.0%	
	Expense Total	-	-	0.0%	-	0.0%	-	0.0%	
	Water Capital Fund								
	Revenue								
	Bond Sale Proceeds	10,000,000	-	-	0.0%	-	0.0%	-	0.0%
	Interfund TF (Rev)	17,871,396	-	-	0.0%	-	0.0%	-	0.0%
	Contributions	-	-	-	0.0%	-	0.0%	-	0.0%
	Capital Charge	800,879	77,730	9.7%	-	0.0%	-	0.0%	
	Revenue Total	28,672,275	77,730	0.3%	-	0.0%	-	0.0%	
	Expense								
	Purchased Services	-	-	0.0%	-	0.0%	-	0.0%	
	Purchased Items	-	-	0.0%	-	0.0%	-	0.0%	
	Capital Outlay	28,672,275	12,141	0.0%	-	0.0%	-	0.0%	
	Expense Total	28,672,275	12,141	0.0%	-	0.0%	-	0.0%	
	Water Street TIF Fund								
	Revenue								
	Bond Sale Proceeds	-	-	0.0%	-	0.0%	-	0.0%	
	Property Taxes	373,395	-	0.0%	-	0.0%	-	0.0%	
	Interest & Investment Income	630	(8)	0.0%	(8)	0.0%	-	0.0%	
	Contributions	-	-	0.0%	-	0.0%	-	0.0%	
	Revenue Total	374,025	(8)	0.0%	(8)	0.0%	0.0%	0.0%	
Expense									
Purchased Services	3,868	552	14.3%	137	402.8%	539	102.5%		
Debt Service	-	-	0.0%	-	0.0%	-	0.0%		
Capital Outlay	-	-	0.0%	-	0.0%	-	0.0%		
Interfund TF (Exp)	373,395	-	0.0%	-	0.0%	-	0.0%		
Expense Total	377,263	552	0.1%	137	402.8%	539	102.5%		
Special Funds	American Rescue Fund								
	Revenue								
	Grants	6,654,345	-	0.0%	-	0.0%	-	0.0%	
	Interest & Investment Income	91,607	-	0.0%	-	0.0%	-	0.0%	
	Revenue Total	6,745,952	-	0.0%	-	0.0%	-	0.0%	
	Expense								
	Purchased Services	-	-	0.0%	-	0.0%	-	0.0%	
	Capital Outlay	-	-	0.0%	-	0.0%	-	0.0%	
	Expense Total	-	-	0.0%	-	0.0%	-	0.0%	
	Comm Dev Block Grant Fund								
Revenue									
Grants	557,688	167,311	30.0%	179,519	93.2%	297,274	56.3%		
Interest & Investment Income	-	-	0.0%	-	0.0%	-	0.0%		
Other Revenue	-	-	0.0%	-	0.0%	-	0.0%		

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Special Funds	Revenue Total	557,688	167,311	30.0%	179,519	93.2%	297,274	56.3%	
	Expense								
	Salaries & Wages	-		0.0%	-	0.0%		0.0%	
	Benefits & Related	-		0.0%	-	0.0%		0.0%	
	Purchased Services	-		0.0%	-	0.0%		0.0%	
	Grants & Contributions	557,688	154,848	27.8%	21,300	727.0%	235,627	65.7%	
	Expense Total	557,688	154,848	27.8%	21,300	727.0%	235,627	65.7%	
	E911 Surcharge Fund								
	Revenue								
	State Shared Taxes	3,125,000	501,589	16.1%	377,674	132.8%	248,071	202.2%	
	Grants	-		0.0%	-	0.0%		0.0%	
	Interest & Investment Income	11,119		0.0%	-	0.0%		0.0%	
	Revenue Total	3,136,119	501,589	16.0%	377,674	132.8%	248,071	202.2%	
	Expense								
	Interfund TF (Exp)	2,900,000		0.0%	400,938	0.0%	928,760	0.0%	
	Expense Total	2,900,000		0.0%	400,938	0.0%	928,760	0.0%	
	ETSB Fund								
	Revenue								
	State Shared Taxes	2,400,000	394,527	16.4%	401,108	98.4%	188,030	209.8%	
	Interest & Investment Income	6,302		0.0%	-	0.0%		0.0%	
	Revenue Total	2,406,302	394,527	16.4%	401,108	98.4%	188,030	209.8%	
	Expense								
	Grants & Contributions	2,800,000		0.0%	-	0.0%		0.0%	
	Interfund TF (Exp)	-		0.0%	-	0.0%		0.0%	
	Expense Total	2,800,000		0.0%	-	0.0%		0.0%	
	Fair Share Assessment Fund								
	Revenue								
	Interest & Investment Income	-		0.0%	-	0.0%		0.0%	
	Revenue Total	-		0.0%	-	0.0%		0.0%	
Expense									
Capital Outlay	-		0.0%	-	0.0%		0.0%		
Expense Total	-		0.0%	-	0.0%		0.0%		
Federal Drug Forfeiture Fund									
Revenue									
Interest & Investment Income	7,760		0.0%	(74)	0.0%		0.0%		
Other Revenue	100,000	87,074	87.1%	16,495	527.9%		0.0%		
Contributions	-		0.0%	-	0.0%		0.0%		
Revenue Total	107,760	87,074	80.8%	16,421	530.3%		0.0%		
Expense									
Purchased Services	46,000		0.0%	869	0.0%		0.0%		
Purchased Items	51,000		0.0%	11,000	0.0%		0.0%		
Grants & Contributions	3,000		0.0%	-	0.0%		0.0%		
Capital Outlay	-		0.0%	-	0.0%		0.0%		

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds	Expense Total	100,000		0.0%	11,869	0.0%		0.0%
	Food And Beverage Fund							
	Revenue							
	Rents & Royalties	-		0.0%	-	0.0%		0.0%
	Fees	5,000		0.0%	1,197	0.0%	1,351	0.0%
	Interest & Investment Income	13,486		0.0%	(124)	0.0%		0.0%
	Food & Beverage Tax	4,561,555	921,046	20.2%	2,280,778	40.4%	437,300	210.6%
	Revenue Total	4,580,041	921,046	20.1%	2,281,851	40.4%	438,651	210.0%
	Expense							
	Salaries & Wages	65,822	10,408	15.8%	11,190	93.0%	12,222	85.2%
	Benefits & Related	1,159,840	53,719	4.6%	83,277	64.5%	5,243	1024.5%
	Purchased Services	300,133		0.0%	-	0.0%	4,171	0.0%
	Purchased Items	-		0.0%	-	0.0%		0.0%
	Grants & Contributions	2,104,720		0.0%	47,834	0.0%		0.0%
	Capital Outlay	-		0.0%	-	0.0%		0.0%
	Interfund TF (Exp)	500,000		0.0%	-	0.0%		0.0%
	Expense Total	4,130,515	64,127	1.6%	142,301	45.1%	21,636	296.4%
	Foreign Fire Tax Fund							
	Revenue							
	Interest & Investment Income	-		0.0%	-	0.0%		0.0%
	Contributions	305,000		0.0%	-	0.0%		0.0%
	Revenue Total	305,000		0.0%	-	0.0%		0.0%
	Expense							
Purchased Services	-		0.0%	-	0.0%		0.0%	
Purchased Items	315,000		0.0%	94,787	0.0%		0.0%	
Expense Total	315,000		0.0%	94,787	0.0%		0.0%	
Library Capital Fund								
Revenue								
Interfund TF (Rev)	-		0.0%	-	0.0%		0.0%	
Grants	-		0.0%	-	0.0%		0.0%	
Interest & Investment Income	(600)		0.0%	(62)	0.0%		0.0%	
Other Revenue	2,600		0.0%	1,125	0.0%		0.0%	
Revenue Total	2,000		0.0%	1,063	0.0%		0.0%	
Expense								
Purchased Services	50,000		0.0%	-	0.0%		0.0%	
Capital Outlay	250,000		0.0%	7,307	0.0%		0.0%	
Expense Total	300,000		0.0%	7,307	0.0%		0.0%	
Library Fund								
Revenue								
State Shared Taxes	160,776	45,736	28.4%	24,234	188.7%	22,739	201.1%	
Property Taxes	15,310,000	28,047	0.2%	7,909	354.6%	31,046	90.3%	
Charges for Service	130,000	9,048	7.0%	24,130	37.5%	12,454	72.7%	
Fines	50,000	2,819	5.6%	12,241	23.0%	29,404	9.6%	

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Special Funds	Grants	219,224		0.0%	341	0.0%	1,500	0.0%	
	Interest & Investment Income	(3,000)		0.0%	(272)	0.0%		0.0%	
	Other Revenue	40,000	2,478	6.2%	7,711	32.1%	4,419	56.1%	
	Contributions	-		0.0%	-	0.0%		0.0%	
	Revenue Total	15,907,000	88,129	0.6%	76,294	115.5%	101,561	86.8%	
	Expense								
	Salaries & Wages	8,736,416	1,222,492	14.0%	1,486,359	82.2%	1,508,011	81.1%	
	Benefits & Related	2,766,516	422,348	15.3%	472,264	89.4%	514,994	82.0%	
	Insurance Benefits	72,000		0.0%	-	0.0%		0.0%	
	Purchased Services	1,091,361	126,703	11.6%	140,965	89.9%	93,899	134.9%	
	Purchased Items	3,175,568	242,560	7.6%	303,571	79.9%	185,429	130.8%	
	Capital Outlay	382,000	122,635	32.1%	60,918	201.3%	346	35480.5%	
	Interfund TF (Exp)	108,000	18,850	17.5%	18,000	104.7%	17,076	110.4%	
	Expense Total	16,331,861	2,155,588	13.2%	2,482,077	86.8%	2,319,755	92.9%	
	Library Special Revenue Fund								
		Revenue							
		Grants	-		0.0%	-	0.0%		0.0%
		Interest & Investment Income	(100)		0.0%	(9)	0.0%		0.0%
		Contributions	4,100	100	2.4%	600	16.7%	336	29.8%
		Revenue Total	4,000	100	2.5%	591	16.9%	336	29.8%
		Expense							
		Purchased Services	3,000		0.0%	-	0.0%		0.0%
		Purchased Items	1,000	125	12.5%	79	157.4%	1,826	6.9%
		Capital Outlay	-		0.0%	-	0.0%		0.0%
		Expense Total	4,000	125	3.1%	79	157.4%	1,826	6.9%
	Naper Settlement Fund								
	Revenue								
	Property Taxes	3,907,616	5,255	0.1%	2,019	260.2%	5,819	90.3%	
	Charges for Service	431,461	33,740	7.8%	144,145	23.4%	172,241	19.6%	
	Interest & Investment Income	444		0.0%	(3)	0.0%		0.0%	
	Other Revenue		3,115	0.0%		0.0%		0.0%	
	Contributions	-		0.0%	-	0.0%		0.0%	
	Revenue Total	4,339,521	42,110	1.0%	146,161	28.8%	178,060	23.6%	
	Expense								
	Salaries & Wages	2,405,468	344,968	14.3%	396,080	87.1%	402,776	85.6%	
	Benefits & Related	856,078	118,691	13.9%	140,447	84.5%	126,412	93.9%	
	Purchased Services	578,358	87,424	15.1%	60,212	145.2%	66,296	131.9%	
	Purchased Items	214,486	27,644	12.9%	24,195	114.3%	16,488	167.7%	
	Capital Outlay	112,380	2,309	2.1%	1,321	174.8%	9,263	24.9%	
	Interfund TF (Exp)	158,158	26,360	16.7%	26,360	100.0%	23,676	111.3%	
	Expense Total	4,324,928	607,396	14.0%	648,615	93.6%	644,911	94.2%	
Renewable Energy Fund									
	Revenue								

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Special Funds	Electric Charges	254,228	45,235	17.8%	42,200	107.2%	42,410	106.7%	
	Fees	-	3,089	0.0%	-	0.0%	3,336	92.6%	
	Interest & Investment Income	12,390		0.0%	(125)	0.0%		0.0%	
	Other Revenue	-		0.0%	-	0.0%		0.0%	
	Revenue Total	266,618	48,324	18.1%	42,076	114.9%	45,746	105.6%	
	Expense								
	Purchased Services	190,000		0.0%	2,206	0.0%		0.0%	
	Grants & Contributions	455,000	64,434	14.2%	125,380	51.4%	45,750	140.8%	
	Expense Total	645,000	64,434	10.0%	127,585	50.5%	45,750	140.8%	
	SSA #33 - Downtown Maint Fund								
	Revenue								
	Property Taxes	1,199,007		0.0%	1,354	0.0%	5,240	0.0%	
	Charges for Service	-		0.0%	-	0.0%		0.0%	
	Interfund TF (Rev)	1,577,015		0.0%	-	0.0%		0.0%	
	Rents & Royalties	-		0.0%	-	0.0%		0.0%	
	Fines	60,000	325	0.5%	10,879	3.0%	3,380	9.6%	
	Non-Business License & Permit	10,000		0.0%	5,511	0.0%	2,980	0.0%	
	Interest & Investment Income	18,185		0.0%	(171)	0.0%		0.0%	
	Other Revenue	-		0.0%	-	0.0%		0.0%	
	Revenue Total	2,864,207	325	0.0%	17,572	1.8%	11,600	2.8%	
	Expense								
	Salaries & Wages	722,089	100,769	14.0%	134,197	75.1%	136,182	74.0%	
	Benefits & Related	226,101	32,496	14.4%	38,588	84.2%	37,680	86.2%	
	Purchased Services	1,337,905	80,990	6.1%	82,276	98.4%	44,504	182.0%	
	Purchased Items	291,110	35,854	12.3%	50,981	70.3%	37,543	95.5%	
	Capital Outlay	214,100		0.0%	-	0.0%		0.0%	
	Interfund TF (Exp)	72,902	12,152	16.7%	12,150	100.0%	13,034	93.2%	
Expense Total	2,864,207	262,261	9.2%	318,192	82.4%	268,942	97.5%		
State Drug Forfeiture Fund									
Revenue									
Interest & Investment Income	5,472		0.0%	(92)	0.0%		0.0%		
Other Revenue	181,500	4,658	2.6%	43,111	10.8%	40,545	11.5%		
Revenue Total	186,972	4,658	2.5%	43,019	10.8%	40,545	11.5%		
Expense									
Purchased Services	50,500	2,409	4.8%	10,582	22.8%	473	509.0%		
Purchased Items	100,000	498	0.5%	12,302	4.1%	6,739	7.4%		
Grants & Contributions	6,000		0.0%	-	0.0%		0.0%		
Capital Outlay	-		0.0%	-	0.0%		0.0%		
Interfund TF (Exp)	25,000	213	0.9%	4,341	4.9%	868	24.5%		
Expense Total	181,500	3,120	1.7%	27,225	11.5%	8,081	38.6%		
Test Track Fund									
Revenue									
Charges for Service	56,000	2,591	4.6%	14,000	18.5%	8,075	32.1%		

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds	Rents & Royalties	-		0.0%	-	0.0%		0.0%
	Interest & Investment Income	419		0.0%	-	0.0%		0.0%
	Revenue Total	56,419	2,591	4.6%	14,000	18.5%	8,075	32.1%
	Expense							
	Purchased Services	35,000	185	0.5%	153	120.5%	620	29.7%
	Purchased Items	31,645	1,357	4.3%	4,994	27.2%	1,229	110.5%
	Expense Total	66,645	1,542	2.3%	5,147	30.0%	1,849	83.4%

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Acct Class	Expense
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Row Labels	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
City Managers Office	2,227,784	289,335	13.0%	340,355	85.0%	354,870	81.5%
Community Services	3,635,969	299,573	8.2%	251,994	118.9%	391,520	76.5%
Debt Service	16,948,881	54	0.0%	179	30.1%		0.0%
Electric	153,185,819	20,942,314	13.7%	20,490,342	102.2%	13,345,213	156.9%
Finance	7,486,539	1,079,790	14.4%	1,077,406	100.2%	1,445,773	74.7%
Fire	44,251,512	5,205,228	11.8%	5,328,749	97.7%	6,078,790	85.6%
Human Resources	1,602,687	243,913	15.2%	383,692	63.6%	254,181	96.0%
Information Technology	10,878,524	1,560,992	14.3%	1,423,407	109.7%	2,330,466	67.0%
Insurance	26,135,294	2,777,245	10.6%	3,280,230	84.7%	2,467,716	112.5%
Legal	1,442,597	235,439	16.3%	259,048	90.9%	282,535	83.3%
Library	16,632,300	2,155,234	13.0%	2,489,105	86.6%	2,321,085	92.9%
Mayor And Council	421,382	48,082	11.4%	80,025	60.1%	57,190	84.1%
Miscellaneous	2,720,566	682,210	25.1%	383,384	177.9%	488,063	139.8%
Naper Settlement	7,026,808	736,292	10.5%	648,615	113.5%	644,911	114.2%
Police	55,226,864	6,612,271	12.0%	7,524,778	87.9%	9,021,984	73.3%
Public Works	42,793,737	5,105,245	11.9%	4,853,275	105.2%	4,943,570	103.3%
Transp Engineer Development	54,838,716	2,375,599	4.3%	2,127,964	111.6%	1,538,424	154.4%
Undefined	315,000		0.0%	94,787	0.0%		0.0%
Water	92,807,914	6,782,715	7.3%	7,025,719	96.5%	5,594,639	121.2%
Grand Total	540,578,893	57,131,532	10.6%	58,063,053	98.4%	51,560,930	110.8%

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Row Labels	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	% YTD Budget	2021 Actual	2021 Variance
Revenue							
Bond Sale Proceeds	28,202,000	131,800	0.5%	-	0.0%		0.0%
State Shared Taxes	80,635,126	15,174,901	18.8%	12,820,125	118.4%	11,619,132	130.6%
Property Taxes	56,191,410	118,913	0.2%	28,229	421.2%	111,596	106.6%
Utility Taxes	15,445,000	3,049,548	19.7%	2,549,791	119.6%	2,614,981	116.6%
Electric Charges	159,161,210	23,866,575	15.0%	26,589,677	89.8%	24,435,784	97.7%
Water Charges	44,260,329	6,310,009	14.3%	6,215,337	101.5%	6,220,379	101.4%
Wastewater Charges	29,266,388	4,158,219	14.2%	4,707,642	88.3%	4,000,224	103.9%
Charges for Service	16,860,042	2,705,560	16.0%	2,211,750	122.3%	2,689,171	100.6%
Real Estate Transfer Tax	4,991,000	869,482	17.4%	483,636	179.8%	665,146	130.7%
Interfund TF (Rev)	29,251,413	972,331	3.3%	1,383,768	70.3%	1,847,832	52.6%
Rents & Royalties	3,267,371	702,881	21.5%	775,241	90.7%	647,773	108.5%
Hotel & Motel Tax	1,229,950	692,079	56.3%	421,009	164.4%	209,025	331.1%
Intergovernmental Agreement	1,579,826	70,793	4.5%	66,864	105.9%	67,347	105.1%
Fines	1,344,250	214,002	15.9%	224,964	95.1%	201,641	106.1%
Non-Business License & Permit	2,257,872	463,220	20.5%	479,710	96.6%	374,140	123.8%
Fees	4,074,119	542,766	13.3%	584,956	92.8%	604,641	89.8%
Business License & Permit	685,280	181,984	26.6%	214,909	84.7%	253,559	71.8%
Grants	16,237,393	211,207	1.3%	2,266,668	9.3%	319,856	66.0%
Interest & Investment Income	1,900,545	(46,991)	-2.5%	(15,444)	304.3%		0.0%
Other Revenue	889,459	270,970	30.5%	203,954	132.9%	148,628	182.3%
Contributions	10,622,100	445,977	4.2%	(241,736)	-184.5%	53,288	836.9%
Food & Beverage Tax	5,224,226	1,043,113	20.0%	2,386,664	43.7%	488,885	213.4%
Home Rule Sales Tax	15,739,345	3,258,188	20.7%	2,771,421	117.6%	2,164,770	150.5%
Local Gasoline Tax	2,736,000	444,384	16.2%	432,628	102.7%	240,424	184.8%
Local Shared Taxes	303,146	305	0.1%	212	143.8%	844	36.2%
Other License & Permit	69,000	5,690	8.2%	4,489	126.8%	3,780	150.5%
Insurance Premium	23,522,627	3,436,664	14.6%	2,171,036	158.3%	3,455,323	99.5%
Cannabis Tax	1,125,000		0.0%	-	0.0%	-	0.0%
Capital Charge	800,879	77,730	9.7%	-	0.0%		0.0%
Revenue Total	557,872,306	69,372,299	12.4%	69,737,502	99.5%	63,438,170	109.4%

City of Naperville
2022 Financial Report - Period 2
Unaudited

Expense							
Purchased Electricity	116,756,932	17,338,918	14.9%	16,397,428	105.7%	9,751,987	177.8%
Purchased Water	26,217,445	3,731,630	14.2%	1,980,904	188.4%	1,862,508	200.4%
Salaries & Wages	107,750,184	17,279,076	16.0%	19,243,845	89.8%	21,453,623	80.5%
Benefits & Related	46,893,059	4,960,450	10.6%	5,109,117	97.1%	5,563,964	89.2%
Insurance Benefits	25,442,614	2,721,566	10.7%	3,237,330	84.1%	2,416,082	112.6%
Purchased Services	44,442,341	4,360,992	9.8%	3,231,306	135.0%	4,261,584	102.3%
Purchased Items	22,613,011	2,861,605	12.7%	2,595,518	110.3%	2,073,405	138.0%
Grants & Contributions	8,081,128	1,031,189	12.8%	829,567	124.3%	982,577	104.9%
Debt Service	17,096,019	24,120	0.1%	95,890	25.2%	53,534	45.1%
Capital Outlay	97,823,719	2,146,963	2.2%	2,033,358	105.6%	1,564,770	137.2%
Interfund TF (Exp)	27,462,441	675,021	2.5%	3,308,789	20.4%	1,576,898	42.8%
Expense Total	540,578,893	57,131,532	10.6%	58,063,053	98.4%	51,560,930	110.8%