

City of Naperville
2022 Financial Report - Period 4
Unaudited

Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance
Maintenance & Ops	General Fund						
	Revenue						
	Bond Sale Proceeds	-		0.0%	-		0.0%
	State Shared Taxes	65,495,585	24,920,339	38.0%	21,011,293	20,598,847	21.0%
	Property Taxes	26,531,847	49,514	0.2%	12,448	49,810	-0.6%
	Utility Taxes	15,445,000	6,000,745	38.9%	5,327,227	4,799,146	25.0%
	Charges for Service	8,608,127	3,619,696	42.0%	2,703,037	2,730,139	32.6%
	Real Estate Transfer Tax	4,991,000	2,172,363	43.5%	1,188,667	1,508,937	44.0%
	Interfund TF (Rev)	4,145,323	1,156,700	27.9%	1,238,911	1,357,620	-14.8%
	Rents & Royalties	3,058,340	773,230	25.3%	887,984	871,828	-11.3%
	Hotel & Motel Tax	1,229,950	872,256	70.9%	641,381	386,007	126.0%
	Intergovernmental Agreement	1,579,826	70,793	4.5%	141,971	84,421	-16.1%
	Fines	1,134,000	422,088	37.2%	405,637	433,813	-2.7%
	Non-Business License & Permit	1,300,000	524,399	40.3%	405,977	432,644	21.2%
	Fees	881,000	268,273	30.5%	241,817	269,698	-0.5%
	Business License & Permit	685,280	521,258	76.1%	575,194	686,936	-24.1%
	Grants	382,136	82,528	21.6%	68,558	129,112	-36.1%
	Interest & Investment Income	426,764	(19,360)	-4.5%	(8,158)	(8,846)	118.9%
	Other Revenue	190,000	122,503	64.5%	80,858	58,868	108.1%
	Contributions	170,000	33,410	19.7%	66,982	80,342	-58.4%
	Home Rule Sales Tax	-	408,783	0.0%	-	134,545	203.8%
	Other License & Permit	29,000	7,716	26.6%	5,502	11,454	-32.6%
	Cannabis Tax	1,125,000		0.0%	320,888	-	0.0%
	Revenue Total	137,408,178	42,007,234	30.6%	35,316,176	34,615,321	21.4%
	Expense						

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Maintenance & Ops	Salaries & Wages	72,343,382	23,021,499	31.8%	25,038,013	25,617,518	-10.1%	
	Benefits & Related	34,218,035	5,713,788	16.7%	5,780,585	5,982,980	-4.5%	
	Purchased Services	15,267,595	3,622,621	23.7%	3,428,329	3,712,354	-2.4%	
	Purchased Items	9,227,607	2,701,479	29.3%	2,706,142	2,173,250	24.3%	
	Grants & Contributions	1,742,640	806,936	46.3%	675,409	758,656	6.4%	
	Capital Outlay	-	-	0.0%	-	184	-100.0%	
	Interfund TF (Exp)	2,659,192	359,072	13.5%	1,148,770	288,716	24.4%	
	Expense Total	135,458,451	36,225,395	26.7%	38,777,249	38,533,657	-6.0%	
	Electric Utility Fund							
	Revenue							
	Bond Sale Proceeds	-	-	0.0%	-	-	0.0%	
	Electric Charges	158,906,982	44,882,605	28.2%	49,767,365	46,908,186	-4.3%	
	Charges for Service	155,003	59,667	38.5%	53,072	20,124	196.5%	
	Interfund TF (Rev)	-	-	0.0%	-	-	0.0%	
	Rents & Royalties	42,000	-	0.0%	20,736	24,940	-100.0%	
	Fees	2,529,790	447,913	17.7%	1,048,374	658,515	-32.0%	
	Grants	-	-	0.0%	-	-	0.0%	
	Interest & Investment Income	506,399	(19,958)	-3.9%	(20,571)	(13,168)	51.6%	
	Other Revenue	100,359	30,878	30.8%	23,474	19,927	55.0%	
	Contributions	-	-	0.0%	-	-	0.0%	
	Insurance Premium	-	-	0.0%	-	-	0.0%	
	Revenue Total	162,240,533	45,401,105	28.0%	50,892,450	47,618,525	-4.7%	
	Expense							
	Purchased Electricity	116,756,932	33,617,205	28.8%	33,695,864	26,646,845	26.2%	
	Salaries & Wages	13,020,794	3,929,001	30.2%	4,539,130	4,239,884	-7.3%	
	Benefits & Related	4,061,129	1,248,200	30.7%	1,379,546	1,415,426	-11.8%	
	Insurance Benefits	1,000	-	0.0%	193	-	0.0%	
	Purchased Services	6,220,114	1,360,966	21.9%	1,439,840	1,333,224	2.1%	
	Purchased Items	4,511,932	1,251,055	27.7%	1,149,169	1,617,201	-22.6%	
	Grants & Contributions	222,890	112,817	50.6%	115,549	173,037	-34.8%	
Debt Service	2,827,688	23,624	0.8%	129,600	52,655	-55.1%		
Capital Outlay	11,912,467	919,565	7.7%	2,182,828	1,014,472	-9.4%		
Interfund TF (Exp)	1,248,365	416,124	33.3%	416,122	364,340	14.2%		
Expense Total	160,783,311	42,878,558	26.7%	45,047,841	36,857,084	16.3%		
Water Utilities Fund								
Revenue								

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance	
Maintenance & Ops	Bond Sale Proceeds	7,000,000	7,294,166	104.2%	-		0.0%	
	Water Charges	44,260,329	12,328,172	27.9%	12,361,941	12,557,188	-1.8%	
	Wastewater Charges	27,712,033	7,771,836	28.0%	8,861,847	7,612,388	2.1%	
	Charges for Service	40,771		0.0%	45		0.0%	
	Interfund TF (Rev)	-		0.0%	-		0.0%	
	Rents & Royalties	45,114	13,800	30.6%	35,640		0.0%	
	Fines	250		0.0%	54		0.0%	
	Fees	411,379	201,543	49.0%	116,927	125,231	60.9%	
	Grants	-		0.0%	-		0.0%	
	Interest & Investment Income	97,391	(7,762)	-8.0%	(2,913)	(6,604)	17.5%	
	Other Revenue	275,000	61,332	22.3%	55,547	58,564	4.7%	
	Revenue Total	79,842,267	27,663,088	34.6%	21,429,088	20,346,768	36.0%	
	Expense							
	Salaries & Wages	9,255,622	2,855,490	30.9%	3,145,849	3,060,846	-6.7%	
	Benefits & Related	3,209,923	1,004,002	31.3%	1,085,534	1,146,440	-12.4%	
	Purchased Water	26,217,445	7,590,328	29.0%	7,317,828	5,497,247	38.1%	
	Purchased Services	5,408,176	698,614	12.9%	1,042,734	735,840	-5.1%	
	Purchased Items	4,571,203	1,359,105	29.7%	1,375,174	1,437,728	-5.5%	
	Grants & Contributions	185,690	65,816	35.4%	92,837	119,123	-44.8%	
	Debt Service	2,199,400	194,729	8.9%	180	87	223494.7%	
	Capital Outlay	-	1,497,168	0.0%	-	2,857,139	-47.6%	
	Interfund TF (Exp)	19,250,490	459,696	2.4%	4,919,053	410,960	11.9%	
	Expense Total	70,297,949	15,724,948	22.4%	18,979,190	15,265,411	3.0%	
	Self Insurance Fund							
	Revenue							
	Interfund TF (Rev)	4,617,345	1,537,460	33.3%	1,549,800	1,408,996	9.1%	
	Fees	-		0.0%	-		0.0%	
	Interest & Investment Income	54,549		0.0%	1,442		0.0%	
	Other Revenue	-	17,508	0.0%	-		0.0%	
	Insurance Premium	23,522,627	7,038,012	29.9%	5,486,541	7,082,088	-0.6%	
	Revenue Total	28,194,521	8,592,980	30.5%	7,037,783	8,491,084	1.2%	
	Expense							
Salaries & Wages	336,716	106,708	31.7%	97,921	116,612	-8.5%		
Benefits & Related	97,058	32,986	34.0%	30,813	36,382	-9.3%		
Insurance Benefits	25,369,614	6,412,678	25.3%	7,329,655	6,089,078	5.3%		
Purchased Services	754,300	99,369	13.2%	137,397	81,541	21.9%		

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Maintenance & Ops	Interfund TF (Exp)	-		0.0%	-		0.0%	
	Expense Total	26,557,688	6,651,740	25.0%	7,595,787	6,323,613	5.2%	
	Commuter Parking Fund							
	Revenue							
	Rents & Royalties	5,000	620	12.4%	1,721	600	3.3%	
	Fines	100,000	13,400	13.4%	38,806	3,700	262.2%	
	Non-Business License & Permit	947,872	244,923	25.8%	299,770	201,859	21.3%	
	Fees	6,950	478	6.9%	1,281	150	218.7%	
	Interest & Investment Income	32,441	(1,856)	-5.7%	(604)	(1,579)	17.5%	
	Other Revenue	-		0.0%	-	9,694	-100.0%	
	Revenue Total	1,092,263	257,565	23.6%	340,974	214,425	20.1%	
	Expense							
	Salaries & Wages	370,211	157,099	42.4%	111,904	204,621	-23.2%	
	Benefits & Related	129,453	55,258	42.7%	41,564	73,345	-24.7%	
	Purchased Services	703,489	146,960	20.9%	245,105	150,057	-2.1%	
	Purchased Items	122,460	10,618	8.7%	47,952	11,439	-7.2%	
	Grants & Contributions	3,500	1,150	32.9%	1,071		0.0%	
	Capital Outlay	399,700		0.0%	687		0.0%	
	Interfund TF (Exp)	-		0.0%	-	122,952	-100.0%	
	Expense Total	1,728,813	371,085	21.5%	448,284	562,415	-34.0%	
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,438,680	2,366,877	31.8%	2,432,323	2,291,203	3.3%	
	Intergovernmental Agreement	-		0.0%	-		0.0%	
	Interest & Investment Income	-		0.0%	-		0.0%	
	Other Revenue	-		0.0%	-		0.0%	
	Revenue Total	7,438,680	2,366,877	31.8%	2,432,323	2,291,203	3.3%	
Expense								
Salaries & Wages	-		0.0%	-		0.0%		
Benefits & Related	-		0.0%	-		0.0%		
Purchased Services	7,513,680	2,395,240	31.9%	2,499,414	1,752,093	36.7%		
Purchased Items	-		0.0%	-		0.0%		
Capital Outlay	-		0.0%	-		0.0%		
Interfund TF (Exp)	-		0.0%	-		0.0%		
Expense Total	7,513,680	2,395,240	31.9%	2,499,414	1,752,093	36.7%		
Capital & Debt Service	Debt Service Fund							

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Capital & Debt Service	Revenue						
	Bond Sale Proceeds	-		0.0%	-		0.0%
	Property Taxes	8,679,161	17,721	0.2%	4,499	19,682	-10.0%
	Interfund TF (Rev)	1,040,334		0.0%	-		0.0%
	Interest & Investment Income	73,438		0.0%	(2,053)		0.0%
	Other Revenue	-		0.0%	-	33,584	-100.0%
	Home Rule Sales Tax	500,000		0.0%	375,000	250,000	-100.0%
	Revenue Total	10,292,933	17,721	0.2%	377,446	303,266	-94.2%
	Expense						
	Purchased Services	2,862	54	1.9%	-		0.0%
	Debt Service	11,719,495		0.0%	-	(408)	-100.0%
	Expense Total	11,722,357	54	0.0%	-	(408)	-113.2%
	Bond Fund						
	Revenue						
	Bond Sale Proceeds	11,202,000		0.0%	-		0.0%
	Interfund TF (Rev)	-		0.0%	-		0.0%
	Interest & Investment Income	6,883	(2,958)	-43.0%	(173)	(2,517)	17.5%
	Other Revenue			0.0%		-	0.0%
	Revenue Total	11,208,883	(2,958)	0.0%	(173)	(2,517)	17.5%
	Expense						
	Purchased Services	1,325,000	185,145	14.0%	127,412	79,508	132.9%
	Purchased Items	-		0.0%	-		0.0%
	Grants & Contributions	-		0.0%	-		0.0%
	Debt Service	-		0.0%	-	(76,121)	-100.0%
	Capital Outlay	9,877,000	771,340	7.8%	1,772,426	1,308,741	-41.1%
	Expense Total	11,202,000	956,485	8.5%	1,899,838	1,312,128	-27.1%
	Capital Projects Fund						
	Revenue						
	Charges for Service	-		0.0%	-	2,173	-100.0%
	Interfund TF (Rev)	-		0.0%	-		0.0%
Intergovernmental Agreement	-		0.0%	-		0.0%	
Fees	240,000	53,969	22.5%	12,600	23,889	125.9%	
Grants	8,424,000		0.0%	3,134,076	377,894	-100.0%	
Interest & Investment Income	327,157	(10,756)	-3.3%	(6,101)	(5,339)	101.5%	
Other Revenue	-	-	0.0%	-		0.0%	
Contributions	10,143,000	645,066	6.4%	7,333,389	150,000	330.0%	

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Capital & Debt Service	Home Rule Sales Tax	14,576,674	5,696,164	39.1%	4,168,220	3,979,294	43.1%	
	Revenue Total	33,710,831	6,384,442	18.9%	14,642,184	4,527,913	41.0%	
	Expense							
	Purchased Services	2,411,000	216,988	9.0%	524,857	13,736	1479.7%	
	Grants & Contributions	-	513	0.0%	-	2,314	-77.8%	
	Capital Outlay	34,095,130	1,556,365	4.6%	4,558,556	178,926	769.8%	
	Expense Total	36,506,130	1,773,866	4.9%	5,083,413	194,976	809.8%	
	SSA #21 - Van Buren Deck Fund							
	Revenue							
	Property Taxes	-		0.0%	-		0.0%	
	Interest & Investment Income	5,140		0.0%	(269)		0.0%	
	Revenue Total	5,140		0.0%	(269)		0.0%	
	Expense							
	Debt Service	44,536		0.0%	-		0.0%	
	Expense Total	44,536		0.0%	-		0.0%	
	SSA #23 - Naper Main Fund							
	Revenue							
	Property Taxes	98,939		0.0%	-		0.0%	
	Interest & Investment Income	1,473		0.0%	(77)		0.0%	
	Revenue Total	100,412		0.0%	(77)		0.0%	
	Expense							
	Debt Service	-		0.0%	-		0.0%	
	Interfund TF (Exp)	98,939		0.0%	-		0.0%	
	Expense Total	98,939		0.0%	-		0.0%	
	SSA #25 - Lacrosse Ts Fund							
	Revenue							
	Property Taxes	68,000	18,396	27.1%	-		0.0%	
Interest & Investment Income	1,276		0.0%	(36)		0.0%		
Revenue Total	69,276	18,396	26.6%	(36)		0.0%		
Expense								
Purchased Services	-		0.0%	-		0.0%		
Capital Outlay	-		0.0%	-		0.0%		
Interfund TF (Exp)	68,000		0.0%	-		0.0%		
Expense Total	68,000		0.0%	-		0.0%		
Motor Fuel Tax Fund								
Revenue								

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Capital & Debt Service	State Shared Taxes	9,410,480	3,506,570	37.3%	2,806,648	3,356,105	4.5%	
	Interfund TF (Rev)	-	-	0.0%	-	-	0.0%	
	Interest & Investment Income	105,288	-	0.0%	(3,086)	-	0.0%	
	Other Revenue	-	-	0.0%	-	-	0.0%	
	Revenue Total	9,515,768	3,506,570	36.9%	2,803,562	3,356,105	4.5%	
	Expense							
	Purchased Services	1,100,000	-	0.0%	105,776	-	0.0%	
	Capital Outlay	9,382,000	34,299	0.4%	471,385	-	0.0%	
	Expense Total	10,482,000	34,299	0.3%	577,161	-	0.0%	
	Road And Bridge Fund							
	Revenue							
	State Shared Taxes	43,285	-	0.0%	18,781	18,666	-100.0%	
	Interfund TF (Rev)	-	-	0.0%	-	-	0.0%	
	Fees	-	1,028	0.0%	-	-	0.0%	
	Interest & Investment Income	1,345	-	0.0%	(70)	-	0.0%	
	Other Revenue	-	-	0.0%	-	-	0.0%	
	Contributions	-	2,100	0.0%	-	-	0.0%	
	Local Gasoline Tax	2,736,000	840,875	30.7%	937,775	708,948	18.6%	
	Local Shared Taxes	303,146	47,827	15.8%	218	852	5510.2%	
	Other License & Permit	40,000	12,552	31.4%	6,306	7,066	77.6%	
	Revenue Total	3,123,776	904,382	29.0%	963,010	735,533	23.0%	
	Expense							
	Salaries & Wages	493,664	120,658	24.4%	142,342	187,593	-35.7%	
	Benefits & Related	168,926	57,135	33.8%	53,294	98,719	-42.1%	
	Purchased Services	-	-	0.0%	-	2,317	-100.0%	
	Purchased Items	-	-	0.0%	-	-	0.0%	
	Capital Outlay	2,295,000	232,113	10.1%	5,105	689	33607.5%	
	Expense Total	2,957,590	409,906	13.9%	200,741	289,318	41.7%	
	Phosphorus Fund							
	Revenue							
	Wastewater Charges	1,554,355	491,817	31.6%	491,141	462,328	6.4%	
	Revenue Total	1,554,355	491,817	31.6%	491,141	462,328	6.4%	
SSA #30 Fund								
Revenue								
Bond Sale Proceeds	-	-	0.0%	-	-	0.0%		
Property Taxes	-	-	0.0%	-	-	0.0%		

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Capital & Debt Service	Interest & Investment Income	-		0.0%	-		0.0%	
	Revenue Total	-		0.0%	-		0.0%	
	Expense							
	Purchased Services	-		0.0%	-		0.0%	
	Capital Outlay	-		0.0%	-		0.0%	
	Interfund TF (Exp)	-		0.0%	-		0.0%	
	Expense Total	-		0.0%	-		0.0%	
	Downtown Parking Fund							
	Revenue							
	Bond Sale Proceeds	-		0.0%	-		0.0%	
	Rents & Royalties	116,917	29,229	25.0%	26,306	58,458	-50.0%	
	Fees	-	60	0.0%	-		0.0%	
	Interest & Investment Income	96,887	(2,266)	-2.3%	(1,789)	(1,928)	17.5%	
	Other Revenue	-		0.0%	-		0.0%	
	Food & Beverage Tax	662,671	262,428	39.6%	205,103	157,721	66.4%	
	Home Rule Sales Tax	662,671	277,796	41.9%	169,173	121,751	128.2%	
	Revenue Total	1,539,146	567,247	36.9%	398,793	336,003	68.8%	
	Expense							
	Purchased Services	50,000		0.0%	31,000	6,000	-100.0%	
	Debt Service	304,900		0.0%	-	(7)	-100.0%	
	Capital Outlay	231,667	29,828	12.9%	1,622	11,328	163.3%	
	Expense Total	586,567	29,828	5.1%	32,622	17,320	72.2%	
	Water Street TIF Fund							
	Revenue							
	Bond Sale Proceeds	-		0.0%	-		0.0%	
	Property Taxes	373,395		0.0%	-		0.0%	
	Interest & Investment Income	630		0.0%	(33)		0.0%	
	Contributions	-		0.0%	-		0.0%	
	Revenue Total	374,025		0.0%	(33)		0.0%	
	Expense							
	Purchased Services	3,868	552	14.3%	643	898	-38.5%	
	Debt Service	-		0.0%	-		0.0%	
	Capital Outlay	-		0.0%	-		0.0%	
Interfund TF (Exp)	373,395		0.0%	-		0.0%		
Expense Total	377,263	552	0.1%	643	898	-38.5%		
SSA #31 - Downtown Streetscape								

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance	
Capital & Debt Service	Revenue							
	Bond Sale Proceeds	-		0.0%	-		0.0%	
	Property Taxes	23,445		0.0%	-		0.0%	
	Interest & Investment Income	-		0.0%	-		0.0%	
	Revenue Total	23,445		0.0%	-		0.0%	
	Expense							
	Purchased Services	-		0.0%	-		0.0%	
	Capital Outlay	-		0.0%	-		0.0%	
	Interfund TF (Exp)	-		0.0%	-		0.0%	
	Expense Total	-		0.0%	-		0.0%	
	Water Capital Fund							
	Revenue							
	Bond Sale Proceeds	10,000,000		0.0%	-		0.0%	
	Interfund TF (Rev)	17,871,396		0.0%	-		0.0%	
	Contributions	-		0.0%	-		0.0%	
	Capital Charge	800,879	205,303	25.6%	260,769		0.0%	
	Revenue Total	28,672,275	205,303	0.7%	260,769		0.0%	
	Expense							
	Purchased Services	-		0.0%	-		0.0%	
	Purchased Items	-		0.0%	-		0.0%	
Capital Outlay	28,672,275	922,510	3.2%	4,601,881		0.0%		
Expense Total	28,672,275	922,510	3.2%	4,601,881		0.0%		
Special Funds	Library Fund							
	Revenue							
	State Shared Taxes	160,776	176,446	109.7%	42,647	69,341	154.5%	
	Property Taxes	15,310,000	28,055	0.2%	7,909	31,046	-9.6%	
	Charges for Service	130,000	31,685	24.4%	39,459	29,510	7.4%	
	Fines	50,000	9,434	18.9%	20,645	56,701	-83.4%	
	Grants	219,224		0.0%	21,340	1,500	-100.0%	
	Interest & Investment Income	(3,000)		0.0%	(866)		0.0%	
	Other Revenue	40,000	18,115	45.3%	13,187	11,635	55.7%	
	Contributions	-		0.0%	-		0.0%	
	Revenue Total	15,907,000	263,735	1.7%	144,321	199,732	32.0%	
	Expense							
	Salaries & Wages	8,736,416	2,482,900	28.4%	2,988,377	2,713,406	-8.5%	
Benefits & Related	2,766,516	832,859	30.1%	937,512	968,590	-14.0%		

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance	
Special Funds	Insurance Benefits	72,000		0.0%	-		0.0%	
	Purchased Services	1,091,361	408,953	37.5%	453,898	363,591	12.5%	
	Purchased Items	3,175,568	801,696	25.2%	746,762	627,579	27.7%	
	Capital Outlay	382,000	124,470	32.6%	79,432	2,195	5571.1%	
	Interfund TF (Exp)	108,000	37,700	34.9%	36,000	34,152	10.4%	
	Expense Total	16,331,861	4,688,577	28.7%	5,241,981	4,709,514	-0.4%	
	Library Capital Fund							
	Revenue							
		Interfund TF (Rev)	-		0.0%	-		0.0%
		Grants	-		0.0%	-		0.0%
		Interest & Investment Income	(600)		0.0%	(195)		0.0%
		Other Revenue	2,600		0.0%	1,232		0.0%
		Revenue Total	2,000		0.0%	1,037		0.0%
	Expense							
		Purchased Services	50,000		0.0%	10,350		0.0%
		Capital Outlay	250,000		0.0%	125,500		0.0%
		Expense Total	300,000		0.0%	135,850		0.0%
	Library Special Revenue Fund							
	Revenue							
		Grants	-		0.0%	-		0.0%
		Interest & Investment Income	(100)		0.0%	(29)		0.0%
		Contributions	4,100	368	9.0%	1,938	1,386	-73.4%
		Revenue Total	4,000	368	9.2%	1,909	1,386	-73.4%
	Expense							
		Purchased Services	3,000		0.0%	-		0.0%
		Purchased Items	1,000	401	40.1%	617	22,726	-98.2%
		Capital Outlay	-		0.0%	-		0.0%
		Expense Total	4,000	401	10.0%	617	22,726	-98.2%
	Naper Settlement Fund							
	Revenue							
		Property Taxes	3,907,616	5,257	0.1%	2,019	5,819	-9.7%
	Charges for Service	431,461	180,991	41.9%	216,342	245,098	-26.2%	
	Interest & Investment Income	444		0.0%	40		0.0%	
	Other Revenue		3,115	0.0%			0.0%	
	Contributions	-		0.0%	-		0.0%	
	Revenue Total	4,339,521	189,362	4.4%	218,402	250,918	-24.5%	

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance	
Special Funds	Expense							
	Salaries & Wages	2,405,468	694,751	28.9%	766,462	729,572	-4.8%	
	Benefits & Related	856,078	232,924	27.2%	280,551	242,051	-3.8%	
	Purchased Services	578,358	174,218	30.1%	140,700	126,212	38.0%	
	Purchased Items	214,486	56,246	26.2%	51,859	37,782	48.9%	
	Capital Outlay	112,380	38,454	34.2%	2,922	12,000	220.5%	
	Interfund TF (Exp)	158,158	52,720	33.3%	52,719	47,352	11.3%	
	Expense Total	4,324,928	1,249,313	28.9%	1,295,212	1,194,969	4.5%	
	Food And Beverage Fund							
	Revenue							
	Rents & Royalties	-	-	0.0%	-	-	0.0%	
	Fees	5,000	2,554	51.1%	2,565	2,866	-10.9%	
	Interest & Investment Income	13,486	-	0.0%	(382)	-	0.0%	
	Food & Beverage Tax	4,561,555	1,882,988	41.3%	1,413,494	1,173,191	60.5%	
	Revenue Total	4,580,041	1,885,542	41.2%	1,415,677	1,176,058	60.3%	
	Expense							
	Salaries & Wages	65,822	20,806	31.6%	22,455	22,054	-5.7%	
	Benefits & Related	1,159,840	341,977	29.5%	249,953	208,413	64.1%	
	Purchased Services	300,133	293,357	97.7%	293,357	296,395	-1.0%	
	Purchased Items	-	-	0.0%	-	-	0.0%	
	Grants & Contributions	2,104,720	325,240	15.5%	440,782	336,054	-3.2%	
	Capital Outlay	-	-	0.0%	-	-	0.0%	
	Interfund TF (Exp)	500,000	-	0.0%	-	-	0.0%	
	Expense Total	4,130,515	981,381	23.8%	1,006,547	862,916	13.7%	
	Comm Dev Block Grant Fund							
	Revenue							
	Grants	557,688	285,213	51.1%	229,396	549,459	-48.1%	
	Interest & Investment Income	-	-	0.0%	-	-	0.0%	
	Other Revenue	-	-	0.0%	-	-	0.0%	
	Revenue Total	557,688	285,213	51.1%	229,396	549,459	-48.1%	
Expense								
Salaries & Wages	-	-	0.0%	-	-	0.0%		
Benefits & Related	-	-	0.0%	-	-	0.0%		
Purchased Services	-	-	0.0%	-	-	0.0%		
Grants & Contributions	557,688	455,938	81.8%	105,385	552,668	-17.5%		
Expense Total	557,688	455,938	81.8%	105,385	552,668	-17.5%		

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance	
Special Funds	Renewable Energy Fund							
	Revenue							
	Electric Charges	254,228	90,535	35.6%	84,521	85,705	5.6%	
	Fees	-	6,178	0.0%	-	9,261	-33.3%	
	Grants			0.0%		100,000	-100.0%	
	Interest & Investment Income	12,390		0.0%	(382)		0.0%	
	Other Revenue	-		0.0%	-		0.0%	
	Revenue Total	266,618	96,713	36.3%	84,139	194,967	-50.4%	
	Expense							
	Purchased Services	190,000		0.0%	9,310		0.0%	
	Grants & Contributions	455,000	131,212	28.8%	165,259	259,677	-49.5%	
	Expense Total	645,000	131,212	20.3%	174,569	259,677	-49.5%	
		E911 Surcharge Fund						
		Revenue						
		State Shared Taxes	3,125,000	1,263,928	40.4%	868,022	754,318	67.6%
		Grants	-		0.0%	-	-	0.0%
		Interest & Investment Income	11,119		0.0%	-		0.0%
		Revenue Total	3,136,119	1,263,928	40.3%	868,022	754,318	67.6%
		Expense						
		Interfund TF (Exp)	2,900,000	749,497	25.8%	821,632	928,760	-19.3%
		Expense Total	2,900,000	749,497	25.8%	821,632	928,760	-19.3%
		ETSB Fund						
		Revenue						
		State Shared Taxes	2,400,000	995,539	41.5%	625,621	572,141	74.0%
		Interest & Investment Income	6,302		0.0%	(179)		0.0%
		Revenue Total	2,406,302	995,539	41.4%	625,442	572,141	74.0%
		Expense						
		Grants & Contributions	2,800,000	588,122	21.0%	848,744	566,081	3.9%
		Interfund TF (Exp)	-		0.0%	-		0.0%
		Expense Total	2,800,000	588,122	21.0%	848,744	566,081	3.9%
	Federal Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	7,760		0.0%	(229)		0.0%	
	Other Revenue	100,000	87,074	87.1%	64,144	147,637	-41.0%	
	Contributions	-		0.0%	-		0.0%	
	Revenue Total	107,760	87,074	80.8%	63,915	147,637	-41.0%	

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance	
Special Funds	Expense							
	Purchased Services	46,000		0.0%	19,462		0.0%	
	Purchased Items	51,000	696	1.4%	16,593		0.0%	
	Grants & Contributions	3,000		0.0%	479		0.0%	
	Capital Outlay	-		0.0%	-		0.0%	
	Expense Total	100,000	696	0.7%	36,533		0.0%	
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	5,472		0.0%	(288)		0.0%	
	Other Revenue	181,500	8,916	4.9%	79,554	44,752	-80.1%	
	Revenue Total	186,972	8,916	4.8%	79,266	44,752	-80.1%	
	Expense							
	Purchased Services	50,500	2,635	5.2%	26,690	3,652	-27.9%	
	Purchased Items	100,000	498	0.5%	24,702	8,850	-94.4%	
	Grants & Contributions	6,000		0.0%	957		0.0%	
	Capital Outlay	-		0.0%	-		0.0%	
	Interfund TF (Exp)	25,000	427	1.7%	9,437	1,448	-70.5%	
	Expense Total	181,500	3,560	2.0%	61,786	13,949	-74.5%	
	Foreign Fire Tax Fund							
	Revenue							
	Interest & Investment Income	-		0.0%	-		0.0%	
	Contributions	305,000		0.0%	18,300		0.0%	
	Revenue Total	305,000		0.0%	18,300		0.0%	
	Expense							
	Purchased Services	-		0.0%	-		0.0%	
	Purchased Items	315,000		0.0%	205,380		0.0%	
	Expense Total	315,000		0.0%	205,380		0.0%	
	Fair Share Assessment Fund							
	Revenue							
	Interest & Investment Income	-		0.0%	-		0.0%	
Revenue Total	-		0.0%	-		0.0%		
Expense								
Capital Outlay	-		0.0%	-		0.0%		
Expense Total	-		0.0%	-		0.0%		
Escrow Fund								
Revenue								

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance	
Special Funds	Interest & Investment Income	-	-	0.0%	-	-	0.0%	
	Contributions	-	-	0.0%	-	-	0.0%	
	Revenue Total	-	-	0.0%	-	-	0.0%	
	Expense							
	Purchased Services	-	-	0.0%	-	-	0.0%	
	Expense Total	-	-	0.0%	-	-	0.0%	
	Test Track Fund							
	Revenue							
	Charges for Service	56,000	47,006	83.9%	37,942	8,075	482.1%	
	Rents & Royalties	-	-	0.0%	-	-	0.0%	
	Interest & Investment Income	419	-	0.0%	(12)	-	0.0%	
	Revenue Total	56,419	47,006	83.3%	37,930	8,075	482.1%	
	Expense							
	Purchased Services	35,000	369	1.1%	7,134	3,579	-89.7%	
	Purchased Items	31,645	2,481	7.8%	9,429	2,279	8.9%	
	Expense Total	66,645	2,850	4.3%	16,563	5,858	-51.3%	
	ARRA Fund							
	Expense							
	Interfund TF (Exp)	-	-	0.0%	-	-	0.0%	
	Expense Total	-	-	0.0%	-	-	0.0%	
	SSA #33 - Downtown Maint Fund							
	Revenue							
	Property Taxes	1,199,007	-	0.0%	1,354	5,240	-100.0%	
	Charges for Service	-	-	0.0%	-	-	0.0%	
	Interfund TF (Rev)	1,577,015	-	0.0%	1,182,761	-	0.0%	
	Rents & Royalties	-	-	0.0%	-	-	0.0%	
	Fines	60,000	14,370	24.0%	22,066	11,465	25.3%	
	Non-Business License & Permit	10,000	-	0.0%	6,710	5,685	-100.0%	
	Interest & Investment Income	18,185	-	0.0%	(537)	-	0.0%	
	Other Revenue	-	-	0.0%	-	-	0.0%	
Revenue Total	2,864,207	14,370	0.5%	1,212,355	22,390	-35.8%		
Expense								
Salaries & Wages	722,089	175,771	24.3%	239,655	221,475	-20.6%		
Benefits & Related	226,101	60,197	26.6%	76,396	69,511	-13.4%		
Purchased Services	1,337,905	154,183	11.5%	246,922	179,411	-14.1%		
Purchased Items	291,110	71,880	24.7%	102,953	73,746	-2.5%		

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Row Labels	Fund Name	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	2021 Actual	2021 Variance	
Special Funds	Capital Outlay	214,100		0.0%	-		0.0%	
	Interfund TF (Exp)	72,902	24,304	33.3%	24,301	26,068	-6.8%	
	Expense Total	2,864,207	486,335	17.0%	690,226	570,211	-14.7%	
	American Rescue Fund							
	Revenue							
	Grants	6,654,345		0.0%	2,524,846		0.0%	
	Interest & Investment Income	91,607		0.0%	(2,596)		0.0%	
	Revenue Total	6,745,952		0.0%	2,522,250		0.0%	
	Expense							
	Purchased Services	-		0.0%	-		0.0%	
	Capital Outlay	-		0.0%	-		0.0%	
	Expense Total	-		0.0%	-		0.0%	
	Grand Total		1,098,451,199	261,231,884	23.8%	281,292,566	238,013,620	9.8%

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Acct Class Expense

Row Labels	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	% YTD Budget	2021 Actual	2021 Variance
City Managers Office	2,227,784	628,912	28.2%	710,582	0.89	658,550	-4.5%
Community Services	3,635,969	1,073,057	29.5%	875,227	1.23	1,178,321	-8.9%
Debt Service	16,948,881	194,220	1.1%	180	1,076.96	(78,065)	-348.8%
Electric	153,185,819	41,375,445	27.0%	43,269,326	0.96	35,245,117	17.4%
Finance	7,486,539	2,295,159	30.7%	2,221,692	1.03	2,489,689	-7.8%
Fire	44,251,512	10,009,292	22.6%	10,449,424	0.96	10,647,902	-6.0%
Human Resources	1,602,687	484,332	30.2%	536,944	0.90	498,438	-2.8%
Information Technology	10,878,524	3,218,798	29.6%	2,950,916	1.09	3,258,690	-1.2%
Insurance	26,135,294	6,515,838	24.9%	7,470,844	0.87	6,174,463	5.5%
Legal	1,442,597	455,017	31.5%	452,907	1.00	496,759	-8.4%
Library	16,632,300	4,688,498	28.2%	5,377,215	0.87	4,731,413	-0.9%
Mayor And Council	421,382	104,193	24.7%	151,881	0.69	102,687	1.5%
Miscellaneous	2,720,566	872,288	32.1%	1,320,488	0.66	783,362	11.4%
Naper Settlement	7,026,808	1,543,707	22.0%	1,457,188	1.06	1,194,969	29.2%
Police	55,226,864	13,871,849	25.1%	15,738,783	0.88	16,249,431	-14.6%
Public Works	42,793,737	10,273,858	24.0%	12,500,066	0.82	10,050,263	2.2%
Transp Engineer Development	54,838,716	4,904,528	8.9%	8,437,362	0.58	3,194,726	53.5%
Undefined	315,000		0.0%	205,380	-		0.0%
Water	92,807,914	15,204,206	16.4%	22,258,684	0.68	13,919,118	9.2%
Grand Total	540,578,893	117,713,197	21.8%	136,385,092	0.86	110,795,832	6.2%

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Fund Name (All)

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	7,294,166	25.9%	-	-		0.0%
State Shared Taxes	80,635,126	30,862,822	38.3%	25,373,011	1.22	25,369,418	21.7%
Property Taxes	56,191,410	118,943	0.2%	28,229	4.21	111,596	6.6%
Utility Taxes	15,445,000	6,000,745	38.9%	5,327,227	1.13	4,799,146	25.0%
Electric Charges	159,161,210	44,973,141	28.3%	49,851,885	0.90	46,993,891	-4.3%
Water Charges	44,260,329	12,328,172	27.9%	12,361,941	1.00	12,557,188	-1.8%
Wastewater Charges	29,266,388	8,263,653	28.2%	9,352,988	0.88	8,074,717	2.3%
Charges for Service	16,860,042	6,305,922	37.4%	5,482,221	1.15	5,326,323	18.4%
Real Estate Transfer Tax	4,991,000	2,172,363	43.5%	1,188,667	1.83	1,508,937	44.0%
Interfund TF (Rev)	29,251,413	2,694,160	9.2%	3,971,473	0.68	2,766,616	-2.6%
Rents & Royalties	3,267,371	816,880	25.0%	972,387	0.84	955,826	-14.5%
Hotel & Motel Tax	1,229,950	872,256	70.9%	641,381	1.36	386,007	126.0%
Intergovernmental Agreement	1,579,826	70,793	4.5%	141,971	0.50	84,421	-16.1%
Fines	1,344,250	459,292	34.2%	487,208	0.94	505,680	-9.2%
Non-Business License & Permit	2,257,872	769,321	34.1%	712,458	1.08	640,189	20.2%
Fees	4,074,119	981,996	24.1%	1,423,564	0.69	1,089,612	-9.9%
Business License & Permit	685,280	521,258	76.1%	575,194	0.91	686,936	-24.1%
Grants	16,237,393	367,741	2.3%	5,978,216	0.06	1,157,965	-68.2%
Interest & Investment Income	1,900,545	(64,916)	-3.4%	(50,145)	1.29	(39,980)	62.4%
Other Revenue	889,459	349,440	39.3%	317,997	1.10	384,661	-9.2%
Contributions	10,622,100	680,944	6.4%	7,420,610	0.09	231,727	193.9%
Food & Beverage Tax	5,224,226	2,145,417	41.1%	1,618,597	1.33	1,330,912	61.2%
Home Rule Sales Tax	15,739,345	6,382,743	40.6%	4,712,393	1.35	4,485,591	42.3%
Local Gasoline Tax	2,736,000	840,875	30.7%	937,775	0.90	708,948	18.6%
Local Shared Taxes	303,146	47,827	15.8%	218	219.40	852	5510.2%
Other License & Permit	69,000	20,268	29.4%	11,808	1.72	18,520	9.4%
Insurance Premium	23,522,627	7,038,012	29.9%	5,486,541	1.28	7,082,088	-0.6%
Cannabis Tax	1,125,000		0.0%	320,888	-	-	0.0%
Capital Charge	800,879	205,303	25.6%	260,769	0.79		0.0%
Revenue Total	557,872,306	143,519,536	25.7%	144,907,474	0.99	127,217,789	12.8%

City of Naperville
2022 Financial Report - Period 4
Unaudited

Row Labels	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	% YTD Budget	2021 Actual	2021 Variance
Expense							
Purchased Electricity	116,756,932	33,617,205	28.8%	33,695,864	1.00	26,646,845	26.2%
Salaries & Wages	107,750,184	33,564,683	31.2%	37,092,108	0.90	37,113,581	-9.6%
Benefits & Related	46,893,059	9,579,326	20.4%	9,915,748	0.97	10,241,857	-6.5%
Insurance Benefits	25,442,614	6,412,678	25.2%	7,329,849	0.87	6,089,078	5.3%
Purchased Water	26,217,445	7,590,328	29.0%	7,317,828	1.04	5,497,247	38.1%
Purchased Services	44,442,341	9,760,222	22.0%	10,790,330	0.90	8,840,408	10.4%
Purchased Items	22,613,011	6,256,155	27.7%	6,436,731	0.97	6,012,579	4.1%
Grants & Contributions	8,081,128	2,487,744	30.8%	2,446,473	1.02	2,767,610	-10.1%
Debt Service	17,096,019	218,353	1.3%	129,780	1.68	(23,794)	-1017.7%
Capital Outlay	97,823,719	6,126,113	6.3%	13,802,345	0.44	5,385,673	13.7%
Interfund TF (Exp)	27,462,441	2,099,540	7.6%	7,428,035	0.28	2,224,748	-5.6%
Expense Total	540,578,893	117,712,348	21.8%	136,385,092	0.86	110,795,832	6.2%
Grand Total	1,098,451,199	261,231,884	23.8%	281,292,566	0.93	238,013,620	9.8%