

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Maintenance & Ops	General Fund						
	Revenue						
Bond Sale Proceeds	-		0.0%	-	0%		0.0%
State Shared Taxes	65,495,585	38,884,665	59.4%	32,155,592	121%	32,516,532	19.6%
Property Taxes	26,531,847	13,769,433	51.9%	13,511,171	102%	12,705,432	8.4%
Utility Taxes	15,445,000	8,460,612	54.8%	7,823,363	108%	7,303,330	15.8%
Charges for Service	8,608,127	4,931,739	57.3%	3,909,559	126%	3,803,630	29.7%
Real Estate Transfer Tax	4,991,000	3,275,068	65.6%	2,201,250	149%	3,165,902	3.4%
Interfund TF (Rev)	4,145,323	2,122,642	51.2%	2,016,056	105%	2,573,841	-17.5%
Rents & Royalties	3,058,340	1,476,010	48.3%	1,539,318	96%	1,541,211	-4.2%
Hotel & Motel Tax	1,229,950	753,974	61.3%	625,052	121%	344,219	119.0%
Intergovernmental Agreement	1,579,826	108,040	6.8%	338,393	32%	123,953	-12.8%
Fines	1,134,000	594,096	52.4%	572,031	104%	637,037	-6.7%
Non-Business License & Permit	1,300,000	684,518	52.7%	613,111	112%	698,571	-2.0%
Fees	881,000	470,288	53.4%	406,299	116%	505,417	-7.0%
Business License & Permit	685,280	562,613	82.1%	607,118	93%	749,591	-24.9%
Grants	382,136	108,506	28.4%	136,284	80%	176,114	-38.4%
Interest & Investment Income	426,764	(40,772)	-9.6%	(12,897)	316%	(15,944)	155.7%
Other Revenue	190,000	176,555	92.9%	101,303	174%	75,280	134.5%
Contributions	170,000	44,370	26.1%	84,226	53%	96,172	-53.9%
Home Rule Sales Tax	-	598,201	0.0%	-	0%	275,219	117.4%
Other License & Permit	29,000	14,262	49.2%	12,991	110%	25,219	-43.4%
Cannabis Tax	1,125,000		0.0%	502,198	0%	-	0.0%
Revenue Total	137,408,178	76,994,820	56.0%	67,142,419	115%	67,300,726	14.4%
	Expense						
Salaries & Wages	72,343,382	34,289,724	47.4%	36,323,318	94%	37,086,919	-7.5%
Benefits & Related	34,218,035	17,645,101	51.6%	15,169,620	116%	16,818,328	4.9%
Purchased Services	15,267,595	5,926,708	38.8%	6,154,531	96%	5,657,608	4.8%
Purchased Items	9,227,607	4,153,970	45.0%	4,162,987	100%	3,630,977	14.4%
Grants & Contributions	1,742,640	812,689	46.6%	890,658	91%	933,552	-12.9%
Capital Outlay	-		0.0%	-	0%	184	-100.0%
Interfund TF (Exp)	2,659,192	538,608	20.3%	1,328,905	41%	433,074	24.4%
Expense Total	135,458,451	63,366,801	46.8%	64,030,018	99%	64,560,643	-1.8%
	Electric Utility Fund						
	Revenue						
Bond Sale Proceeds	-		0.0%	-	0%		0.0%
Electric Charges	158,906,982	66,315,858	41.7%	74,243,756	89%	69,583,031	-4.7%
Charges for Service	155,003	116,081	74.9%	89,297	130%	73,602	57.7%
Interfund TF (Rev)	-		0.0%	-	0%		0.0%
Rents & Royalties	42,000		0.0%	20,736	0%	24,940	-100.0%
Fees	2,529,790	917,791	36.3%	1,401,022	66%	428,063	114.4%

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Maintenance & Ops							
Grants	-		0.0%	-	0%		0.0%
Interest & Investment Income	506,399	(32,172)	-6.4%	(27,974)	115%	(23,732)	35.6%
Other Revenue	100,359	117,267	116.8%	65,901	178%	138,444	-15.3%
Contributions	-		0.0%	-	0%		0.0%
Insurance Premium	-		0.0%	-	0%		0.0%
Revenue Total	162,240,533	67,434,825	41.6%	75,792,738	89%	70,224,348	-4.0%
Expense							
Purchased Electricity	116,756,932	49,971,523	42.8%	51,684,789	97%	43,660,449	14.5%
Salaries & Wages	13,020,794	5,935,866	45.6%	6,488,538	91%	6,143,640	-3.4%
Benefits & Related	4,061,129	1,873,300	46.1%	2,014,869	93%	2,103,080	-10.9%
Insurance Benefits	1,000		0.0%	294	0%		0.0%
Purchased Services	6,220,114	2,296,643	36.9%	2,206,724	104%	2,266,327	1.3%
Purchased Items	4,511,932	2,301,151	51.0%	1,703,579	135%	2,499,111	-7.9%
Grants & Contributions	222,890	132,381	59.4%	132,670	100%	217,770	-39.2%
Debt Service	2,827,688	228,697	8.1%	328,510	70%	309,351	-26.1%
Capital Outlay	11,912,467	3,515,869	29.5%	4,192,477	84%	2,904,779	21.0%
Interfund TF (Exp)	1,248,365	624,186	50.0%	624,182	100%	546,510	14.2%
Expense Total	160,783,311	66,879,615	41.6%	69,376,632	96%	60,651,016	10.3%
Water Utilities Fund							
Revenue							
Bond Sale Proceeds	7,000,000	7,294,166	104.2%	-	0%		0.0%
Water Charges	44,260,329	18,876,313	42.6%	19,569,571	96%	19,825,018	-4.8%
Wastewater Charges	27,712,033	11,557,715	41.7%	13,482,636	86%	11,436,623	1.1%
Charges for Service	40,771	41,610	102.1%	26,089	159%		0.0%
Interfund TF (Rev)	-		0.0%	-	0%		0.0%
Rents & Royalties	45,114	20,700	45.9%	35,640	58%		0.0%
Fines	250		0.0%	68	0%		0.0%
Fees	411,379	257,610	62.6%	192,025	134%	176,344	46.1%
Grants	-		0.0%	-	0%		0.0%
Interest & Investment Income	97,391	(14,274)	-14.7%	(4,651)	307%	(11,902)	19.9%
Other Revenue	275,000	68,447	24.9%	157,730	43%	498,785	-86.3%
Revenue Total	79,842,267	38,102,286	47.7%	33,459,107	114%	31,924,868	19.3%
Expense							
Purchased Water	26,217,445	11,992,395	45.7%	11,349,777	106%	9,666,287	24.1%
Salaries & Wages	9,255,622	4,657,166	50.3%	4,560,970	102%	4,472,213	4.1%
Benefits & Related	3,209,923	1,565,281	48.8%	1,589,156	98%	1,672,587	-6.4%
Purchased Services	5,408,176	1,366,866	25.3%	1,834,398	75%	1,483,670	-7.9%
Purchased Items	4,571,203	2,114,498	46.3%	2,125,953	99%	2,129,271	-0.7%
Grants & Contributions	185,690	73,430	39.5%	118,851	62%	170,050	-56.8%
Debt Service	2,199,400	468,979	21.3%	279,275	168%	328,476	42.8%
Capital Outlay	-	1,825,792	0.0%	-	0%	5,027,155	-63.7%
Interfund TF (Exp)	19,250,490	689,544	3.6%	7,378,580	9%	616,440	11.9%
Expense Total	70,297,949	24,753,950	35.2%	29,236,960	85%	25,566,150	-3.2%
Commuter Parking Fund							

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Maintenance & Ops							
Revenue							
Rents & Royalties	5,000	770	15.4%	2,481	31%	900	-14.4%
Fines	100,000	25,075	25.1%	51,322	49%	7,825	220.4%
Non-Business License & Permit	947,872	482,128	50.9%	490,818	98%	421,229	14.5%
Fees	6,950	2,163	31.1%	2,778	78%	3,503	-38.2%
Interest & Investment Income	32,441	(1,856)	-5.7%	(999)	186%	(2,846)	-34.8%
Other Revenue	-	(1)	0.0%	-	0%	9,694	-100.0%
Revenue Total	1,092,263	508,279	46.5%	546,399	93%	440,305	15.4%
Expense							
Salaries & Wages	370,211	218,042	58.9%	161,814	135%	299,236	-27.1%
Benefits & Related	129,453	76,872	59.4%	60,923	126%	107,977	-28.8%
Purchased Services	703,489	178,395	25.4%	364,879	49%	210,016	-15.1%
Purchased Items	122,460	13,924	11.4%	77,052	18%	57,200	-75.7%
Grants & Contributions	3,500	1,150	32.9%	1,932	60%	-	0.0%
Capital Outlay	399,700	-	0.0%	687	0%	-	0.0%
Interfund TF (Exp)	-	-	0.0%	-	0%	184,428	-100.0%
Expense Total	1,728,813	488,384	28.2%	667,289	73%	858,856	-43.1%
Self Insurance Fund							
Revenue							
Interfund TF (Rev)	4,617,345	2,306,190	49.9%	2,324,636	99%	2,113,494	9.1%
Fees	-	-	0.0%	-	0%	-	0.0%
Interest & Investment Income	54,549	-	0.0%	2,298	0%	-	0.0%
Other Revenue	-	17,510	0.0%	-	0%	-	0.0%
Insurance Premium	23,522,627	10,430,269	44.3%	8,284,965	126%	10,559,586	-1.2%
Revenue Total	28,194,521	12,753,969	45.2%	10,611,899	120%	12,673,080	0.6%
Expense							
Salaries & Wages	336,716	158,640	47.1%	141,423	112%	167,065	-5.0%
Benefits & Related	97,058	48,188	49.6%	44,991	107%	52,471	-8.2%
Insurance Benefits	25,369,614	10,167,306	40.1%	11,343,048	90%	10,043,160	1.2%
Purchased Services	754,300	351,378	46.6%	227,153	155%	244,921	43.5%
Interfund TF (Exp)	-	-	0.0%	-	0%	-	0.0%
Expense Total	26,557,688	10,725,511	40.4%	11,756,615	91%	10,507,616	2.1%
Solid Waste Fund							
Revenue							
Charges for Service	7,438,680	3,521,980	47.3%	3,678,403	96%	3,469,451	1.5%
Intergovernmental Agreement	-	-	0.0%	-	0%	-	0.0%
Interest & Investment Income	-	-	0.0%	-	0%	-	0.0%
Other Revenue	-	-	0.0%	-	0%	-	0.0%
Revenue Total	7,438,680	3,521,980	47.3%	3,678,403	96%	3,469,451	1.5%
Expense							
Salaries & Wages	-	-	0.0%	-	0%	-	0.0%
Benefits & Related	-	-	0.0%	-	0%	-	0.0%
Purchased Services	7,513,680	3,609,441	48.0%	3,744,068	96%	2,933,828	23.0%
Purchased Items	-	-	0.0%	-	0%	-	0.0%

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Maintenance & Ops	Capital Outlay	-	0.0%	-	0%		0.0%	
	Interfund TF (Exp)	-	0.0%	-	0%		0.0%	
	Expense Total	7,513,680	3,609,441	48.0%	3,744,068	96%	2,933,828	23.0%
Capital & Debt Service	Bond Fund							
	Revenue							
	Bond Sale Proceeds	11,202,000		0.0%	-	0%		0.0%
	Interfund TF (Rev)	-		0.0%	-	0%		0.0%
	Interest & Investment Income	6,883	(2,958)	-43.0%	(215)	1376%	(4,142)	-28.6%
	Other Revenue			0.0%		0%	-	0.0%
	Revenue Total	11,208,883	(2,958)	0.0%	(215)	1376%	(4,142)	-28.6%
	Expense							
	Purchased Services	1,325,000	392,495	29.6%	367,547	107%	154,774	153.6%
	Purchased Items	-		0.0%	-	0%		0.0%
	Grants & Contributions	-		0.0%	-	0%		0.0%
	Debt Service	-		0.0%	-	0%	(76,121)	-100.0%
	Capital Outlay	9,877,000	1,861,722	18.8%	1,967,674	95%	2,798,256	-33.5%
	Expense Total	11,202,000	2,254,217	20.1%	2,335,221	97%	2,876,909	-21.6%
	Capital Projects Fund							
	Revenue							
	Charges for Service	-	17,334	0.0%	-	0%	2,173	697.5%
	Interfund TF (Rev)	-		0.0%	-	0%		0.0%
	Intergovernmental Agreement	-		0.0%	-	0%		0.0%
	Fees	240,000	60,234	25.1%	28,400	212%	25,625	135.1%
	Grants	8,424,000	84,540	1.0%	5,016,004	2%	547,611	-84.6%
	Interest & Investment Income	327,157	(12,319)	-3.8%	(9,720)	127%	(10,015)	23.0%
	Other Revenue	-	-	0.0%	-	0%	37,903	-100.0%
	Contributions	10,143,000	674,314	6.6%	8,459,262	8%	150,000	349.5%
	Home Rule Sales Tax	14,576,674	8,250,058	56.6%	6,452,643	128%	6,222,954	32.6%
	Revenue Total	33,710,831	9,074,161	26.9%	19,946,588	45%	6,976,251	30.1%
	Expense							
	Purchased Services	2,411,000	310,503	12.9%	1,133,655	27%	33,278	833.0%
	Grants & Contributions	-	2,703	0.0%	-	0%	6,289	-57.0%
	Capital Outlay	34,095,130	3,494,486	10.2%	12,160,178	29%	965,376	262.0%
	Expense Total	36,506,130	3,807,692	10.4%	13,293,833	29%	1,004,943	278.9%
	Debt Service Fund							
	Revenue							
Bond Sale Proceeds	-		0.0%	-	0%		0.0%	
Property Taxes	8,679,161	4,517,949	52.1%	4,454,491	101%	4,550,391	-0.7%	
Interfund TF (Rev)	1,040,334		0.0%	-	0%		0.0%	
Interest & Investment Income	73,438	12,416	16.9%	(3,169)	-392%		0.0%	
Other Revenue	-		0.0%	-	0%	224,536	-100.0%	
Home Rule Sales Tax	500,000		0.0%	375,000	0%	250,000	-100.0%	
Revenue Total	10,292,933	4,530,365	44.0%	4,826,322	94%	5,024,927	-9.8%	
Expense								

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Capital & Debt Service	Purchased Services	2,862	54	1.9%	120	45%	318	-83.1%
	Debt Service	11,719,495	1,253,297	10.7%	1,270,844	99%	1,432,772	-12.5%
	Expense Total	11,722,357	1,253,351	10.7%	1,270,964	99%	1,433,090	-12.5%
	Downtown Parking Fund							
	Revenue							
	Bond Sale Proceeds	-	-	0.0%	-	0%	-	0.0%
	Rents & Royalties	116,917	29,229	25.0%	60,407	48%	58,458	-50.0%
	Fees	-	60	0.0%	-	0%	-	0.0%
	Interest & Investment Income	96,887	(2,266)	-2.3%	(2,957)	77%	(3,474)	-34.8%
	Other Revenue	-	-	0.0%	-	0%	-	0.0%
	Food & Beverage Tax	662,671	414,766	62.6%	305,707	136%	281,105	47.5%
	Home Rule Sales Tax	662,671	389,625	58.8%	262,148	149%	227,886	71.0%
	Revenue Total	1,539,146	831,414	54.0%	625,306	133%	563,975	47.4%
	Expense							
	Purchased Services	50,000	-	0.0%	31,000	0%	6,000	-100.0%
	Debt Service	304,900	14,950	4.9%	14,965	100%	17,887	-16.4%
	Capital Outlay	231,667	176,142	76.0%	104,713	168%	706,293	-75.1%
	Expense Total	586,567	191,092	32.6%	150,679	127%	730,181	-73.8%
	Motor Fuel Tax Fund							
Revenue								
State Shared Taxes	9,410,480	4,497,667	47.8%	5,398,804	83%	5,943,214	-24.3%	
Interfund TF (Rev)	-	-	0.0%	-	0%	-	0.0%	
Interest & Investment Income	105,288	-	0.0%	(5,097)	0%	-	0.0%	
Other Revenue	-	-	0.0%	-	0%	-	0.0%	
Revenue Total	9,515,768	4,497,667	47.3%	5,393,707	83%	5,943,214	-24.3%	
Expense								
Purchased Services	1,100,000	-	0.0%	305,134	0%	-	0.0%	
Capital Outlay	9,382,000	1,743,827	18.6%	2,303,746	76%	682,444	155.5%	
Expense Total	10,482,000	1,743,827	16.6%	2,608,879	67%	682,444	155.5%	
Phosphorus Fund								
Revenue								
Wastewater Charges	1,554,355	728,375	46.9%	759,757	96%	699,442	4.1%	
Revenue Total	1,554,355	728,375	46.9%	759,757	96%	699,442	4.1%	
Road And Bridge Fund								
Revenue								
State Shared Taxes	43,285	73,018	168.7%	25,349	288%	18,666	291.2%	
Interfund TF (Rev)	-	-	0.0%	-	0%	-	0.0%	
Fees	-	1,723	0.0%	-	0%	-	0.0%	
Interest & Investment Income	1,345	-	0.0%	(100)	0%	-	0.0%	
Other Revenue	-	-	0.0%	-	0%	-	0.0%	
Contributions	-	2,227	0.0%	-	0%	-	0.0%	
Local Gasoline Tax	2,736,000	1,241,397	45.4%	1,346,133	92%	1,063,544	16.7%	
Local Shared Taxes	303,146	436,143	143.9%	155,098	281%	149,451	191.8%	
Other License & Permit	40,000	16,770	41.9%	11,201	150%	11,889	41.1%	

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Capital & Debt Service							
Revenue Total	3,123,776	1,771,278	56.7%	1,537,681	115%	1,243,550	42.4%
Expense							
Salaries & Wages	493,664	207,181	42.0%	218,320	95%	274,628	-24.6%
Benefits & Related	168,926	84,380	50.0%	81,877	103%	128,020	-34.1%
Purchased Services	-	-	0.0%	-	0%	3,658	-100.0%
Purchased Items	-	-	0.0%	-	0%	-	0.0%
Capital Outlay	2,295,000	247,161	10.8%	30,488	811%	12,066	1948.4%
Expense Total	2,957,590	538,722	18.2%	330,684	163%	418,372	28.8%
SSA #21 - Van Buren Deck Fund							
Revenue							
Property Taxes	-	-	0.0%	-	0%	-	0.0%
Business License & Permit	-	225	0.0%	-	-	-	0.0%
Interest & Investment Income	5,140	-	0.0%	(346)	0%	-	0.0%
Revenue Total	5,140	225	4.4%	(346)	-65%	-	0.0%
Expense							
Debt Service	44,536	2,568	5.8%	2,568	100%	6,786	-62.2%
Expense Total	44,536	2,568	5.8%	2,568	100%	6,786	-62.2%
SSA #23 - Naper Main Fund							
Revenue							
Property Taxes	98,939	49,471	50.0%	49,454	100%	49,965	-1.0%
Interest & Investment Income	1,473	-	0.0%	(99)	0%	-	0.0%
Revenue Total	100,412	49,471	49.3%	49,355	100%	49,965	-1.0%
Expense							
Debt Service	-	-	0.0%	-	0%	-	0.0%
Interfund TF (Exp)	98,939	-	0.0%	-	0%	-	0.0%
Expense Total	98,939	-	0.0%	-	0%	-	0.0%
SSA #25 - Lacrosse Ts Fund							
Revenue							
Property Taxes	68,000	41,608	61.2%	36,057	115%	24,169	72.2%
Interest & Investment Income	1,276	-	0.0%	(62)	0%	-	0.0%
Revenue Total	69,276	41,608	60.1%	35,995	116%	24,169	72.2%
Expense							
Purchased Services	-	-	0.0%	-	0%	-	0.0%
Capital Outlay	-	-	0.0%	-	0%	-	0.0%
Interfund TF (Exp)	68,000	-	0.0%	-	0%	-	0.0%
Expense Total	68,000	-	0.0%	-	0%	-	0.0%
SSA #30 Fund							
Revenue							
Bond Sale Proceeds	-	-	0.0%	-	0%	-	0.0%
Property Taxes	-	-	0.0%	-	0%	-	0.0%
Interest & Investment Income	-	-	0.0%	-	0%	-	0.0%
Revenue Total	-	-	0.0%	-	0%	-	0.0%
Expense							
Purchased Services	-	-	0.0%	-	0%	-	0.0%

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Capital & Debt Service	Capital Outlay	-	0.0%	-	0%		0.0%	
	Interfund TF (Exp)	-	0.0%	-	0%		0.0%	
	Expense Total	-	0.0%	-	0%		0.0%	
	SSA #31 - Downtown Streetscape							
	Revenue							
	Bond Sale Proceeds	-		0.0%	-	0%		0.0%
	Property Taxes	23,445	11,723	50.0%	11,723	100%	13,635	-14.0%
	Interest & Investment Income	-		0.0%	-	0%		0.0%
	Revenue Total	23,445	11,723	50.0%	11,723	100%	13,635	-14.0%
	Expense							
	Purchased Services	-		0.0%	-	0%		0.0%
	Capital Outlay	-		0.0%	-	0%		0.0%
	Interfund TF (Exp)	-		0.0%	-	0%		0.0%
	Expense Total	-	0.0%	-	0%			0.0%
	Water Capital Fund							
	Revenue							
	Bond Sale Proceeds	10,000,000		0.0%	-	0%		0.0%
Interfund TF (Rev)	17,871,396		0.0%	-	0%		0.0%	
Contributions	-		0.0%	-	0%		0.0%	
Capital Charge	800,879	326,727	40.8%	397,155	82%		0.0%	
Revenue Total	28,672,275	326,727	1.1%	397,155	82%		0.0%	
Expense								
Purchased Services	-		0.0%	-	0%		0.0%	
Purchased Items	-		0.0%	-	0%		0.0%	
Capital Outlay	28,672,275	2,989,223	10.4%	8,059,023	37%		0.0%	
Expense Total	28,672,275	2,989,223	10.4%	8,059,023	37%		0.0%	
Water Street TIF Fund								
Revenue								
Bond Sale Proceeds	-		0.0%	-	0%		0.0%	
Property Taxes	373,395	322,298	86.3%	188,985	171%	178,103	81.0%	
Interest & Investment Income	630		0.0%	(42)	0%		0.0%	
Contributions	-		0.0%	-	0%		0.0%	
Revenue Total	374,025	322,298	86.2%	188,943	171%	178,103	81.0%	
Expense								
Purchased Services	3,868	2,760	71.4%	1,244	222%	2,980	-7.4%	
Debt Service	-		0.0%	-	0%		0.0%	
Capital Outlay	-		0.0%	-	0%		0.0%	
Interfund TF (Exp)	373,395		0.0%	-	0%		0.0%	
Expense Total	377,263	2,760	0.7%	1,244	222%	2,980	-7.4%	
Special Funds	American Rescue Fund							
	Revenue							
	Grants	6,654,345		0.0%	3,908,827	0%		0.0%
	Interest & Investment Income	91,607		0.0%	(4,459)	0%		0.0%
Revenue Total	6,745,952		0.0%	3,904,368	0%		0.0%	

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds							
Expense							
Purchased Services	-		0.0%	-	0%		0.0%
Capital Outlay	-		0.0%	-	0%		0.0%
Expense Total	-		0.0%	-	0%		0.0%
ARRA Fund							
Expense							
Interfund TF (Exp)	-		0.0%	-	0%		0.0%
Expense Total	-		0.0%	-	0%		0.0%
Comm Dev Block Grant Fund							
Revenue							
Grants	557,688	293,639	52.7%	297,011	99%	805,081	-63.5%
Interest & Investment Income	-		0.0%	-	0%		0.0%
Other Revenue	-		0.0%	-	0%		0.0%
Revenue Total	557,688	293,639	52.7%	297,011	99%	805,081	-63.5%
Expense							
Salaries & Wages	-		0.0%	-	0%		0.0%
Benefits & Related	-		0.0%	-	0%		0.0%
Purchased Services	-		0.0%	-	0%		0.0%
Grants & Contributions	557,688	464,364	83.3%	182,054	255%	813,289	-42.9%
Expense Total	557,688	464,364	83.3%	182,054	255%	813,289	-42.9%
E911 Surcharge Fund							
Revenue							
State Shared Taxes	3,125,000	2,365,722	75.7%	1,546,834	153%	1,533,227	54.3%
Grants	-		0.0%	-	0%	-	0.0%
Interest & Investment Income	11,119		0.0%	-	0%		0.0%
Revenue Total	3,136,119	2,365,722	75.4%	1,546,834	153%	1,533,227	54.3%
Expense							
Interfund TF (Exp)	2,900,000	1,511,835	52.1%	1,392,047	109%	1,930,578	-21.7%
Expense Total	2,900,000	1,511,835	52.1%	1,392,047	109%	1,930,578	-21.7%
Escrow Fund							
Revenue							
Interest & Investment Income	-		0.0%	-	0%		0.0%
Contributions	-		0.0%	-	0%		0.0%
Revenue Total	-		0.0%	-	0%		0.0%
Expense							
Purchased Services	-		0.0%	-	0%		0.0%
Expense Total	-		0.0%	-	0%		0.0%
ETSB Fund							
Revenue							
State Shared Taxes	2,400,000	1,175,962	49.0%	1,026,589	115%	1,169,349	0.6%
Interest & Investment Income	6,302		0.0%	(307)	0%		0.0%
Revenue Total	2,406,302	1,175,962	48.9%	1,026,282	115%	1,169,349	0.6%
Expense							
Grants & Contributions	2,800,000	1,189,134	42.5%	1,565,517	76%	1,318,908	-9.8%

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds							
Interfund TF (Exp)	-		0.0%	-	0%		0.0%
Expense Total	2,800,000	1,189,134	42.5%	1,565,517	76%	1,318,908	-9.8%
Fair Share Assessment Fund							
Revenue							
Interest & Investment Income	-		0.0%	-	0%		0.0%
Revenue Total	-		0.0%	-	0%		0.0%
Expense							
Capital Outlay	-		0.0%	-	0%		0.0%
Expense Total	-		0.0%	-	0%		0.0%
Federal Drug Forfeiture Fund							
Revenue							
Interest & Investment Income	7,760		0.0%	(376)	0%		0.0%
Other Revenue	100,000	101,172	101.2%	74,444	136%	147,637	-31.5%
Contributions	-		0.0%	-	0%		0.0%
Revenue Total	107,760	101,172	93.9%	74,067	137%	147,637	-31.5%
Expense							
Purchased Services	46,000		0.0%	28,425	0%	3,500	-100.0%
Purchased Items	51,000	3,207	6.3%	29,256	11%		0.0%
Grants & Contributions	3,000		0.0%	479	0%		0.0%
Capital Outlay	-		0.0%	-	0%		0.0%
Expense Total	100,000	3,207	3.2%	58,159	6%	3,500	-8.4%
Food And Beverage Fund							
Revenue							
Rents & Royalties	-		0.0%	-	0%		0.0%
Fees	5,000	8,509	170.2%	3,228	264%	3,340	154.7%
Interest & Investment Income	13,486		0.0%	(656)	0%		0.0%
Food & Beverage Tax	4,561,555	2,827,519	62.0%	2,148,731	132%	2,049,929	37.9%
Revenue Total	4,580,041	2,836,028	61.9%	2,151,302	132%	2,053,270	38.1%
Expense							
Salaries & Wages	65,822	31,031	47.1%	32,459	96%	45,116	-31.2%
Benefits & Related	1,159,840	345,101	29.8%	359,603	96%	213,316	61.8%
Purchased Services	300,133	314,857	104.9%	293,357	107%	300,745	4.7%
Purchased Items	-		0.0%	-	0%	919	-100.0%
Grants & Contributions	2,104,720	705,106	33.5%	690,153	102%	528,532	33.4%
Capital Outlay	-		0.0%	-	0%		0.0%
Interfund TF (Exp)	500,000		0.0%	-	0%		0.0%
Expense Total	4,130,515	1,396,095	33.8%	1,375,572	101%	1,088,627	28.2%
Foreign Fire Tax Fund							
Revenue							
Interest & Investment Income	-		0.0%	-	0%		0.0%
Contributions	305,000		0.0%	18,300	0%		0.0%
Revenue Total	305,000		0.0%	18,300	0%		0.0%
Expense							
Purchased Services	-		0.0%	-	0%		0.0%

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds							
Purchased Items	315,000		0.0%	220,185	0%		0.0%
Expense Total	315,000		0.0%	220,185	0%		0.0%
Library Capital Fund							
Revenue							
Interfund TF (Rev)	-		0.0%	-	0%		0.0%
Grants	-		0.0%	-	0%		0.0%
Interest & Investment Income	(600)		0.0%	(320)	0%		0.0%
Other Revenue	2,600	100	3.8%	1,279	8%		0.0%
Revenue Total	2,000	100	5.0%	959	10%		0.0%
Expense							
Purchased Services	50,000		0.0%	12,400	0%		0.0%
Capital Outlay	250,000	4,155	1.7%	125,500	3%		0.0%
Expense Total	300,000	4,155	1.4%	137,900	3%		0.0%
Library Fund							
Revenue							
State Shared Taxes	160,776	271,253	168.7%	56,992	476%	118,811	128.3%
Property Taxes	15,310,000	7,652,678	50.0%	7,810,719	98%	7,202,472	6.3%
Charges for Service	130,000	50,986	39.2%	59,631	86%	52,940	-3.7%
Fines	50,000	15,192	30.4%	27,355	56%	67,959	-77.6%
Grants	219,224	5,551	2.5%	26,390	21%	23,729	-76.6%
Interest & Investment Income	(3,000)		0.0%	(1,563)	0%		0.0%
Other Revenue	40,000	26,408	66.0%	18,444	143%	19,156	37.9%
Contributions	-		0.0%	-	0%		0.0%
Revenue Total	15,907,000	8,022,068	50.4%	7,997,969	100%	7,485,068	7.2%
Expense							
Salaries & Wages	8,736,416	3,753,805	43.0%	4,332,925	87%	3,936,718	-4.6%
Benefits & Related	2,766,516	1,238,726	44.8%	1,372,662	90%	1,409,659	-12.1%
Insurance Benefits	72,000		0.0%	-	0%		0.0%
Purchased Services	1,091,361	520,750	47.7%	578,924	90%	431,855	20.6%
Purchased Items	3,175,568	1,296,398	40.8%	1,254,950	103%	1,094,335	18.5%
Capital Outlay	382,000	170,120	44.5%	132,696	128%	12,912	1217.6%
Interfund TF (Exp)	108,000	56,550	52.4%	54,000	105%	51,228	10.4%
Expense Total	16,331,861	7,036,349	43.1%	7,726,159	91%	6,936,706	1.4%
Library Special Revenue Fund							
Revenue							
Grants	-		0.0%	-	0%		0.0%
Interest & Investment Income	(100)		0.0%	(53)	0%		0.0%
Contributions	4,100	618	15.1%	2,219	28%	2,711	-77.2%
Revenue Total	4,000	618	15.5%	2,166	29%	2,711	-77.2%
Expense							
Purchased Services	3,000		0.0%	3,000	0%		0.0%
Purchased Items	1,000	506	50.6%	687	74%	22,869	-97.8%
Capital Outlay	-		0.0%	-	0%		0.0%
Expense Total	4,000	506	12.6%	3,687	14%	22,869	-97.8%

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds							
Naper Settlement Fund							
Revenue							
Property Taxes	3,907,616	2,031,389	52.0%	1,983,127	102%	1,349,630	50.5%
Charges for Service	431,461	277,330	64.3%	242,737	114%	335,473	-17.3%
Interest & Investment Income	444		0.0%	83	0%		0.0%
Other Revenue		3,115	0.0%		0%		0.0%
Contributions	-		0.0%	-	0%		0.0%
Revenue Total	4,339,521	2,311,833	53.3%	2,225,947	104%	1,685,103	37.2%
Expense							
Salaries & Wages	2,405,468	1,063,587	44.2%	1,146,285	93%	1,100,217	-3.3%
Benefits & Related	856,078	351,339	41.0%	421,400	83%	386,846	-9.2%
Purchased Services	578,358	262,327	45.4%	230,266	114%	207,386	26.5%
Purchased Items	214,486	85,104	39.7%	87,406	97%	64,784	31.4%
Capital Outlay	112,380	68,285	60.8%	11,912	573%	24,945	173.7%
Interfund TF (Exp)	158,158	79,080	50.0%	79,079	100%	71,028	11.3%
Expense Total	4,324,928	1,909,721	44.2%	1,976,348	97%	1,855,207	2.9%
Renewable Energy Fund							
Revenue							
Electric Charges	254,228	134,385	52.9%	127,614	105%	129,390	3.9%
Fees	-	6,178	0.0%	-	0%	9,261	-33.3%
Grants			0.0%		0%	100,000	-100.0%
Interest & Investment Income	12,390		0.0%	(601)	0%		0.0%
Other Revenue	-		0.0%	-	0%		0.0%
Revenue Total	266,618	140,563	52.7%	127,013	111%	238,652	-41.1%
Expense							
Purchased Services	190,000		0.0%	18,050	0%		0.0%
Grants & Contributions	455,000	190,096	41.8%	211,727	90%	394,131	-51.8%
Expense Total	645,000	190,096	29.5%	229,777	83%	394,131	-51.8%
SSA #33 - Downtown Maint Fund							
Revenue							
Property Taxes	1,199,007	603,183	50.3%	593,859	102%	569,981	5.8%
Charges for Service	-	300	0.0%	-	0%		0.0%
Interfund TF (Rev)	1,577,015		0.0%	1,182,761	0%		0.0%
Rents & Royalties	-		0.0%	-	0%		0.0%
Fines	60,000	23,130	38.6%	29,320	79%	18,010	28.4%
Non-Business License & Permit	10,000		0.0%	7,120	0%	6,120	-100.0%
Interest & Investment Income	18,185		0.0%	(899)	0%		0.0%
Other Revenue	-		0.0%	-	0%		0.0%
Revenue Total	2,864,207	626,613	21.9%	1,812,161	35%	594,111	5.5%
Expense							
Salaries & Wages	722,089	261,671	36.2%	349,131	75%	309,752	-15.5%
Benefits & Related	226,101	89,308	39.5%	110,284	81%	101,632	-12.1%
Purchased Services	1,337,905	275,360	20.6%	396,463	69%	358,438	-23.2%
Purchased Items	291,110	92,158	31.7%	142,709	65%	100,140	-8.0%

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Special Funds	Capital Outlay	214,100	0.0%	-	0%		0.0%	
	Interfund TF (Exp)	72,902	50.0%	36,451	100%	39,102	-6.8%	
	Expense Total	2,864,207	754,953	26.4%	1,035,039	73%	909,063	-17.0%
	State Drug Forfeiture Fund							
	Revenue							
	Interest & Investment Income	5,472		0.0%	(494)	0%		0.0%
	Other Revenue	181,500	36,340	20.0%	92,337	39%	45,334	-19.8%
	Revenue Total	186,972	36,340	19.4%	91,843	40%	45,334	-19.8%
	Expense							
	Purchased Services	50,500	2,786	5.5%	28,917	10%	3,908	-28.7%
	Purchased Items	100,000	902	0.9%	48,582	2%	15,022	-94.0%
	Grants & Contributions	6,000		0.0%	957	0%		0.0%
	Capital Outlay	-		0.0%	-	0%		0.0%
	Interfund TF (Exp)	25,000	643	2.6%	13,040	5%	2,145	-70.0%
	Expense Total	181,500	4,330	2.4%	91,496	5%	21,076	-79.5%
	Test Track Fund							
	Revenue							
	Charges for Service	56,000	47,006	83.9%	42,000	112%	8,075	482.1%
	Rents & Royalties	-		0.0%	-	0%		0.0%
	Interest & Investment Income	419		0.0%	(21)	0%		0.0%
	Revenue Total	56,419	47,006	83.3%	41,979	112%	8,075	482.1%
	Expense							
	Purchased Services	35,000	5,537	15.8%	12,101	46%	9,546	-42.0%
Purchased Items	31,645	6,918	21.9%	13,557	51%	3,190	116.9%	
Expense Total	66,645	12,455	18.7%	25,659	49%	12,736	-2.2%	

City of Naperville
2022 Financial Report - Period 6
Unaudited

Fund Name (All)

	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%		0.0%
State Shared Taxes	80,635,126	47,268,286	58.6%	40,210,161	117.6%	41,299,798	14.5%
Property Taxes	56,191,410	28,999,732	51.6%	28,639,585	101.3%	26,643,779	8.8%
Utility Taxes	15,445,000	8,460,612	54.8%	7,823,363	108.1%	7,303,330	15.8%
Electric Charges	159,161,210	66,450,244	41.8%	74,371,369	89.3%	69,712,421	-4.7%
Water Charges	44,260,329	18,876,313	42.6%	19,569,571	96.5%	19,825,018	-4.8%
Wastewater Charges	29,266,388	12,286,090	42.0%	14,242,394	86.3%	12,136,065	1.2%
Charges for Service	16,860,042	9,004,364	53.4%	8,047,716	111.9%	7,745,344	16.3%
Real Estate Transfer Tax	4,991,000	3,275,068	65.6%	2,201,250	148.8%	3,165,902	3.4%
Interfund TF (Rev)	29,251,413	4,428,832	15.1%	5,523,453	80.2%	4,687,335	-5.5%
Rents & Royalties	3,267,371	1,526,709	46.7%	1,658,582	92.0%	1,625,509	-6.1%
Hotel & Motel Tax	1,229,950	753,974	61.3%	625,052	120.6%	344,219	119.0%
Intergovernmental Agreement	1,579,826	108,040	6.8%	338,393	31.9%	123,953	-12.8%
Fines	1,344,250	657,493	48.9%	680,095	96.7%	730,832	-10.0%
Non-Business License & Permit Fees	2,257,872	1,166,646	51.7%	1,111,048	105.0%	1,125,920	3.6%
Business License & Permit	685,280	562,838	82.1%	607,118	92.7%	749,591	-24.9%
Grants	16,237,393	492,236	3.0%	9,384,516	5.2%	1,652,534	-70.2%
Interest & Investment Income	1,900,545	(94,201)	-5.0%	(75,694)	124.4%	(72,054)	30.7%
Other Revenue	889,459	546,914	61.5%	511,437	106.9%	1,196,770	-54.3%
Contributions	10,622,100	721,529	6.8%	8,564,007	8.4%	248,882	189.9%
Food & Beverage Tax	5,224,226	3,242,285	62.1%	2,454,438	132.1%	2,331,034	39.1%
Home Rule Sales Tax	15,739,345	9,237,883	58.7%	7,089,790	130.3%	6,976,059	32.4%
Local Gasoline Tax	2,736,000	1,241,397	45.4%	1,346,133	92.2%	1,063,544	16.7%
Local Shared Taxes	303,146	436,143	143.9%	155,098	281.2%	149,451	191.8%
Other License & Permit	69,000	31,032	45.0%	24,192	128.3%	37,108	-16.4%
Insurance Premium	23,522,627	10,430,269	44.3%	8,284,965	125.9%	10,559,586	-1.2%
Capital Charge	800,879	326,727	40.8%	397,155	82.3%		0.0%
Revenue Total	556,747,306	239,456,178	43.0%	245,818,942	97.4%	222,513,484	7.6%

City of Naperville
2022 Financial Report - Period 6
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	% YTD Budget	2021 Actual	2021 Variance
Expense							
Purchased Electricity	116,756,932	49,971,523	42.8%	51,684,789	96.7%	43,660,449	14.5%
Purchased Water	26,217,445	11,992,395	45.7%	11,349,777	105.7%	9,666,287	24.1%
Salaries & Wages	107,750,184	50,576,713	46.9%	53,755,182	94.1%	53,835,503	-6.1%
Benefits & Related	46,893,059	23,317,597	49.7%	21,225,386	109.9%	22,993,914	1.4%
Insurance Benefits	25,442,614	10,167,306	40.0%	11,343,342	89.6%	10,043,160	1.2%
Purchased Services	44,442,341	15,816,860	35.6%	17,972,356	88.0%	14,312,756	10.5%
Purchased Items	22,613,011	10,068,736	44.5%	9,866,904	102.0%	9,617,818	4.7%
Grants & Contributions	8,081,128	3,571,054	44.2%	3,794,998	94.1%	4,382,521	-18.5%
Debt Service	17,096,019	1,968,491	11.5%	1,896,162	103.8%	2,019,152	-2.5%
Capital Outlay	97,823,719	16,096,781	16.5%	29,089,095	55.3%	13,134,410	22.6%
Interfund TF (Exp)	27,462,441	3,536,902	12.9%	10,906,284	32.4%	3,874,533	-8.7%
Expense Total	540,578,893	197,084,356	36.5%	222,884,275	88.4%	187,540,504	5.1%

City of Naperville
2022 Financial Report - Period 6
Unaudited

Acct Class (All)

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
City Managers Office	2,227,784	1,012,791	45.5%	1,062,969	95.3%	981,308	3.2%
Community Services	4,327,249	2,133,218	49.3%	1,916,145	111.3%	2,513,762	-15.1%
Debt Service	16,948,881	1,944,279	11.5%	1,762,482	110.3%	1,963,886	-1.0%
Electric	315,692,970	131,916,423	41.8%	142,607,605	92.5%	128,544,090	2.6%
Finance	7,561,539	3,653,459	48.3%	3,465,664	105.4%	4,024,217	-9.2%
Fire	52,770,027	24,523,668	46.5%	22,772,511	107.7%	23,457,052	4.5%
Human Resources	1,602,687	744,573	46.5%	779,286	95.5%	741,080	0.5%
Information Technology	10,878,524	4,245,300	39.0%	4,291,450	98.9%	4,472,585	-5.1%
Insurance	26,135,294	10,524,372	40.3%	11,575,891	90.9%	10,293,846	2.2%
Legal	1,442,597	675,767	46.8%	669,051	101.0%	716,675	-5.7%
Library	32,545,300	15,061,411	46.3%	15,866,405	94.9%	14,444,609	4.3%
Mayor And Council	421,382	158,467	37.6%	220,140	72.0%	172,441	-8.1%
Miscellaneous	2,720,566	911,183	33.5%	1,382,083	65.9%	902,683	0.9%
Naper Settlement	11,366,329	4,725,308	41.6%	4,566,053	103.5%	3,540,309	33.5%
Police	63,547,276	30,524,277	48.0%	30,846,546	99.0%	32,477,245	-6.0%
Public Works	51,043,430	20,795,568	40.7%	24,511,288	84.8%	20,998,203	-1.0%
Transp Engineer Development	66,687,538	11,546,986	17.3%	24,110,890	47.9%	7,889,005	46.4%
Undefined	234,655,015	114,305,911	48.7%	107,081,885	106.7%	96,095,116	19.0%
Water	195,876,811	57,152,745	29.2%	69,717,072	82.0%	55,825,876	2.4%
Grand Total	1,098,451,199	436,555,706	39.7%	469,205,415	93.0%	410,053,988	6.5%