

City of Naperville
2022 Financial Report - Period 7
Unaudited

	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Maintenance & Ops	General Fund							
	Revenue							
	State Shared Taxes	65,495,585	45,736,512	69.8%	37,522,281	122%	38,579,302	18.6%
	Property Taxes	26,531,847	14,337,050	54.0%	14,078,149	102%	13,637,286	5.1%
	Utility Taxes	15,445,000	9,271,728	60.0%	9,204,997	101%	8,357,707	10.9%
	Charges for Service	8,608,127	5,785,923	67.2%	4,553,034	127%	4,433,488	30.5%
	Real Estate Transfer Tax	4,991,000	4,184,848	83.8%	2,649,904	158%	3,744,401	11.8%
	Interfund TF (Rev)	4,145,323	2,224,609	53.7%	2,119,878	105%	2,680,747	-17.0%
	Rents & Royalties	3,058,340	1,500,902	49.1%	1,597,046	94%	1,575,593	-4.7%
	Hotel & Motel Tax	1,229,950	1,564,562	127.2%	944,993	166%	700,003	123.5%
	Intergovernmental Agreement	1,579,826	767,962	48.6%	675,558	114%	763,816	0.5%
	Fines	1,134,000	700,351	61.8%	659,031	106%	746,764	-6.2%
	Non-Business License & Permit	1,300,000	757,917	58.3%	747,444	101%	891,732	-15.0%
	Fees	881,000	565,959	64.2%	492,391	115%	642,059	-11.9%
	Business License & Permit	685,280	569,078	83.0%	618,748	92%	746,907	-23.8%
	Grants	382,136	134,627	35.2%	177,165	76%	237,204	-43.2%
	Interest & Investment Income	426,764	(31,841)	-7.5%	(15,011)	212%	(17,127)	85.9%
	Other Revenue	190,000	190,626	100.3%	122,015	156%	98,774	93.0%
	Contributions	170,000	46,400	27.3%	110,328	42%	110,777	-58.1%
	Home Rule Sales Tax	-	695,022	0.0%	-	0%	357,506	94.4%
	Other License & Permit	29,000	20,004	69.0%	16,612	120%	28,410	-29.6%
	Cannabis Tax	1,125,000	-	0.0%	596,976	0%	-	0.0%
	Revenue Total	137,408,178	89,022,241	64.8%	76,871,537	116%	78,315,350	13.7%
	Expense							
	Salaries & Wages	72,343,382	42,826,931	59.2%	43,530,324	98%	45,282,795	-5.4%
	Benefits & Related	34,218,035	19,314,021	56.4%	17,060,599	113%	18,997,288	1.7%
	Purchased Services	15,267,595	6,733,473	44.1%	7,215,425	93%	6,666,434	1.0%
	Purchased Items	9,227,607	4,746,261	51.4%	4,761,470	100%	4,111,288	15.4%
	Grants & Contributions	1,742,640	1,068,422	61.3%	1,076,379	99%	1,083,143	-1.4%
	Capital Outlay	-	-	0.0%	-	0%	808	-100.0%
	Interfund TF (Exp)	2,659,192	628,376	23.6%	1,418,969	44%	505,253	24.4%
	Expense Total	135,458,451	75,317,483	55.6%	75,063,166	100%	76,647,009	-1.7%
Electric Utility Fund								
Revenue								
Electric Charges	158,906,982	77,197,604	48.6%	89,781,938	86%	83,878,979	-8.0%	
Charges for Service	155,003	124,797	80.5%	96,627	129%	92,647	34.7%	
Interfund TF (Rev)	-	-	0.0%	-	0%	0.0%	0.0%	
Rents & Royalties	42,000	-	0.0%	20,736	0%	24,940	-100.0%	
Fees	2,529,790	997,973	39.4%	1,460,045	68%	675,530	47.7%	
Grants	-	-	0.0%	-	0%	-	0.0%	
Interest & Investment Income	506,399	(32,172)	-6.4%	(27,974)	115%	(25,493)	26.2%	
Other Revenue	100,359	140,669	140.2%	68,062	207%	139,283	1.0%	
Contributions	-	-	0.0%	-	0%	-	0.0%	
Insurance Premium	-	-	0.0%	-	0%	-	0.0%	
Revenue Total	162,240,533	78,428,871	48.3%	91,399,434	86%	84,785,886	-7.5%	
Expense								

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Maintenance & Ops	Purchased Electricity	116,756,932	60,658,973	52.0%	63,010,817	96%	54,611,131	11.1%
	Salaries & Wages	13,020,794	7,466,026	57.3%	7,744,790	96%	7,544,398	-1.0%
	Benefits & Related	4,061,129	2,297,339	56.6%	2,396,205	96%	2,539,954	-9.6%
	Insurance Benefits	1,000		0.0%	385	0%		0.0%
	Purchased Services	6,220,114	2,624,311	42.2%	2,561,919	102%	2,425,476	8.2%
	Purchased Items	4,511,932	2,387,408	52.9%	1,969,611	121%	3,256,409	-26.7%
	Grants & Contributions	222,890	141,668	63.6%	144,105	98%	238,361	-40.6%
	Debt Service	2,827,688	228,782	8.1%	331,060	69%	310,112	-26.2%
	Capital Outlay	11,912,467	4,707,282	39.5%	5,328,557	88%	4,124,265	14.1%
	Interfund TF (Exp)	1,248,365	728,217	58.3%	728,213	100%	637,595	14.2%
	Expense Total	160,783,311	81,240,005	50.5%	84,215,663	96%	75,687,703	7.3%
	Water Utilities Fund							
	Revenue							
	Water Charges	44,260,329	22,355,300	50.5%	24,036,620	93%	24,457,386	-8.6%
	Wastewater Charges	27,712,033	13,153,162	47.5%	15,843,226	83%	13,408,840	-1.9%
	Charges for Service	40,771	41,685	102.2%	38,044	110%	40,201	3.7%
	Interfund TF (Rev)	-		0.0%	-	0%		0.0%
	Rents & Royalties	45,114	24,150	53.5%	35,640	68%		0.0%
	Fines	250		0.0%	68	0%		0.0%
Fees	411,379	285,986	69.5%	229,028	125%	218,527	30.9%	
Grants	-		0.0%	-	0%		0.0%	
Interest & Investment Income	97,391	(14,274)	-14.7%	(5,187)	275%	(12,785)	11.7%	
Other Revenue	275,000	70,967	25.8%	172,941	41%	501,550	-85.9%	
Revenue Total	72,842,267	35,916,976	49.3%	40,350,381	89%	38,613,718	-7.0%	
Expense								
Purchased Water	26,217,445	15,102,907	57.6%	13,893,883	109%	12,529,837	20.5%	
Salaries & Wages	9,255,622	5,798,934	62.7%	5,441,634	107%	5,562,975	4.2%	
Benefits & Related	3,209,923	1,893,944	59.0%	1,875,138	101%	2,012,803	-5.9%	
Purchased Services	5,408,176	1,739,542	32.2%	2,228,327	78%	1,804,965	-3.6%	
Purchased Items	4,571,203	2,348,401	51.4%	2,559,924	92%	2,482,030	-5.4%	
Grants & Contributions	185,690	73,430	39.5%	135,067	54%	170,833	-57.0%	
Debt Service	2,199,400	468,980	21.3%	279,279	168%	328,487	42.8%	
Capital Outlay	-	1,825,792	0.0%	-	0%	7,344,220	-75.1%	
Interfund TF (Exp)	19,250,490	804,468	4.2%	8,608,343	9%	719,180	11.9%	
Expense Total	70,297,949	30,056,398	42.8%	35,021,595	86%	32,955,330	-8.8%	
Commuter Parking Fund								
Revenue								
Rents & Royalties	5,000	1,570	31.4%	2,761	57%	1,050	49.5%	
Fines	100,000	31,225	31.2%	59,705	52%	11,250	177.6%	
Non-Business License & Permit	947,872	504,043	53.2%	502,191	100%	434,359	16.0%	
Fees	6,950	1,723	24.8%	3,507	49%	3,648	-52.8%	
Interest & Investment Income	32,441	(1,856)	-5.7%	(1,182)	157%	(3,057)	-39.3%	
Other Revenue	-	(1)	0.0%	-	0%	9,694	-100.0%	
Revenue Total	1,092,263	536,705	49.1%	566,982	95%	456,944	17.5%	
Expense								
Salaries & Wages	370,211	259,520	70.1%	191,867	135%	367,457	-29.4%	

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Maintenance & Ops	Benefits & Related	129,453	89,888	69.4%	71,683	125%	131,171	-31.5%
	Purchased Services	703,489	190,270	27.0%	401,170	47%	218,838	-13.1%
	Purchased Items	122,460	15,637	12.8%	80,703	19%	58,592	-73.3%
	Grants & Contributions	3,500	1,150	32.9%	2,030	57%		0.0%
	Capital Outlay	399,700		0.0%	155,131	0%	30,000	-100.0%
	Interfund TF (Exp)	-		0.0%	-	0%	215,166	-100.0%
	Expense Total	1,728,813	556,464	32.2%	902,584	62%	1,021,224	-45.5%
	Self Insurance Fund							
	Revenue							
	Interfund TF (Rev)	4,617,345	2,690,555	58.3%	2,706,701	99%	2,465,743	9.1%
	Fees	-		0.0%	-	0%		0.0%
	Interest & Investment Income	54,549		0.0%	2,546	0%		0.0%
	Other Revenue	-	17,510	0.0%	-	0%	25	68727.3%
	Insurance Premium	23,522,627	12,142,518	51.6%	10,854,263	112%	12,423,807	-2.3%
	Revenue Total	28,194,521	14,850,583	52.7%	13,563,510	109%	14,889,576	-0.3%
	Expense							
	Salaries & Wages	336,716	199,061	59.1%	163,834	122%	204,813	-2.8%
	Benefits & Related	97,058	59,594	61.4%	52,143	114%	63,461	-6.1%
	Insurance Benefits	25,369,614	12,752,335	50.3%	14,353,405	89%	12,402,458	2.8%
	Purchased Services	754,300	365,997	48.5%	263,500	139%	251,678	45.4%
	Interfund TF (Exp)	-		0.0%	-	0%		0.0%
	Expense Total	26,557,688	13,376,987	50.4%	14,832,883	90%	12,922,410	3.5%
	Solid Waste Fund							
	Revenue							
	Charges for Service	7,438,680	3,933,951	52.9%	4,302,404	91%	4,057,049	-3.0%
	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	3,933,951	52.9%	4,302,404	91%	4,057,049	-3.0%	
Expense								
Salaries & Wages	-		0.0%	-	0%		0.0%	
Benefits & Related	-		0.0%	-	0%		0.0%	
Purchased Services	7,513,680	4,225,713	56.2%	4,373,406	97%	3,536,902	19.5%	
Purchased Items	-		0.0%	-	0%		0.0%	
Capital Outlay	-		0.0%	-	0%		0.0%	
Interfund TF (Exp)	-		0.0%	-	0%		0.0%	
Expense Total	7,513,680	4,225,713	56.2%	4,373,406	97%	3,536,902	19.5%	
Capital & Debt Service	Bond Fund							
	Revenue							
	Interfund TF (Rev)	-		0.0%	-	0%		0.0%
	Interest & Investment Income	6,883	(2,958)	-43.0%	(222)	1333%	(4,479)	-34.0%
	Other Revenue			0.0%		0%	-	0.0%
	Revenue Total	6,883	(2,958)	-43.0%	(222)	1333%	(4,479)	-34.0%
	Expense							
Purchased Services	1,325,000	429,921	32.4%	435,092	99%	209,649	105.1%	
Purchased Items	-		0.0%	-	0%		0.0%	

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Capital & Debt Service	Grants & Contributions	-	0.0%	-	0%		0.0%	
	Debt Service	-	0.0%	-	0%	(76,121)	-100.0%	
	Capital Outlay	9,877,000	2,150,649	21.8%	2,768,382	78%	3,771,211	-43.0%
	Expense Total	11,202,000	2,580,570	23.0%	3,203,474	81%	3,904,739	-33.9%
	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	113,828	47.4%	52,800	216%	26,309	332.7%
	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%	(11,326)	109%	(10,729)	14.8%
	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	9,800,677	67.2%	7,607,640	129%	7,532,067	30.1%
	Revenue Total	33,710,831	10,678,374	31.7%	21,124,380	51%	8,285,335	28.9%
	Expense							
	Purchased Services	2,411,000	328,588	13.6%	1,248,363	26%	45,382	624.0%
	Grants & Contributions	-	6,063	0.0%	-	0%	7,822	-22.5%
Capital Outlay	34,095,130	4,819,966	14.1%	20,160,066	24%	1,413,660	241.0%	
Expense Total	36,506,130	5,154,617	14.1%	21,408,430	24%	1,466,864	251.4%	
Debt Service Fund								
Revenue								
Property Taxes	8,679,161	4,703,762	54.2%	4,641,932	101%	4,884,001	-3.7%	
Interfund TF (Rev)	1,040,334	-	0.0%	-	0%		0.0%	
Interest & Investment Income	73,438	12,416	16.9%	(3,463)	-359%		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	4,716,178	45.8%	5,013,469	94%	5,358,537	-12.0%	
Expense								
Purchased Services	2,862	354	12.4%	295	120%	318	11.3%	
Debt Service	11,719,495	1,253,297	10.7%	1,270,844	99%	1,432,772	-12.5%	
Expense Total	11,722,357	1,253,651	10.7%	1,271,138	99%	1,433,090	-12.5%	
Downtown Parking Fund								
Revenue								
Rents & Royalties	116,917	29,229	25.0%	66,253	44%	87,688	-66.7%	
Fees	-	60	0.0%	-	0%		0.0%	
Interest & Investment Income	96,887	(2,266)	-2.3%	(3,521)	64%	(3,732)	-39.3%	
Other Revenue	-	-	0.0%	-	0%		0.0%	
Food & Beverage Tax	662,671	487,959	73.6%	368,057	133%	338,303	44.2%	
Home Rule Sales Tax	662,671	460,328	69.5%	312,032	148%	271,749	69.4%	
Revenue Total	1,539,146	975,310	63.4%	742,821	131%	694,007	40.5%	
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	181,767	78.5%	122,089	149%	711,823	-74.5%	

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Capital & Debt Service							
Expense Total	586,567	196,717	33.5%	168,054	117%	735,711	-73.3%
Motor Fuel Tax Fund							
Revenue							
State Shared Taxes	9,410,480	5,011,486	53.3%	6,665,879	75%	6,438,152	-22.2%
Interfund TF (Rev)	-	-	0.0%	-	0%	-	0.0%
Interest & Investment Income	105,288	-	0.0%	(5,739)	0%	-	0.0%
Other Revenue	-	-	0.0%	-	0%	-	0.0%
Revenue Total	9,515,768	5,011,486	52.7%	6,660,141	75%	6,438,152	-22.2%
Expense							
Purchased Services	1,100,000	-	0.0%	361,209	0%	-	0.0%
Capital Outlay	9,382,000	2,252,573	24.0%	5,397,633	42%	3,601,478	-37.5%
Expense Total	10,482,000	2,252,573	21.5%	5,758,842	39%	3,601,478	-37.5%
Phosphorus Fund							
Revenue							
Wastewater Charges	1,554,355	818,354	52.6%	892,084	92%	817,233	0.1%
Revenue Total	1,554,355	818,354	52.6%	892,084	92%	817,233	0.1%
Road And Bridge Fund							
Revenue							
State Shared Taxes	43,285	104,709	241.9%	32,593	321%	28,369	269.1%
Interfund TF (Rev)	-	-	0.0%	-	0%	-	0.0%
Fees	-	1,884	0.0%	-	0%	-	0.0%
Interest & Investment Income	1,345	-	0.0%	(100)	0%	-	0.0%
Other Revenue	-	-	0.0%	-	0%	-	0.0%
Contributions	-	2,322	0.0%	-	0%	-	0.0%
Local Gasoline Tax	2,736,000	1,443,576	52.8%	1,588,225	91%	1,256,452	14.9%
Local Shared Taxes	303,146	156,179	51.5%	161,871	96%	160,717	-2.8%
Other License & Permit	40,000	20,390	51.0%	15,112	135%	17,012	19.9%
Revenue Total	3,123,776	1,729,060	55.4%	1,797,700	96%	1,462,551	18.2%
Expense							
Salaries & Wages	493,664	266,533	54.0%	263,419	101%	343,725	-22.5%
Benefits & Related	168,926	102,805	60.9%	99,177	104%	147,112	-30.1%
Purchased Services	-	-	0.0%	-	0%	3,234	-100.0%
Purchased Items	-	-	0.0%	-	0%	-	0.0%
Capital Outlay	2,295,000	247,363	10.8%	52,376	472%	15,474	1498.6%
Expense Total	2,957,590	616,701	20.9%	414,972	149%	509,545	21.0%
SSA #21 - Van Buren Deck Fund							
Revenue							
Property Taxes	-	-	0.0%	-	0%	-	0.0%
Business License & Permit	-	-	0.0%	-	-	-	0.0%
Interest & Investment Income	5,140	-	0.0%	(346)	0%	-	0.0%
Revenue Total	5,140	-	0.0%	(346)	0%	-	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							

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Capital & Debt Service	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	47,451	69.8%	38,431	123%	28,082	69.0%
	Interest & Investment Income	1,276		0.0%	(70)	0%		0.0%
	Revenue Total	69,276	47,451	68.5%	38,361	124%	28,082	69.0%
	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							
	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%	
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								
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								
Interfund TF (Rev)	17,871,396		0.0%	-	0%		0.0%	
Contributions	-		0.0%	-	0%		0.0%	
Capital Charge	800,879	373,042	46.6%	464,223	80%		0.0%	
Revenue Total	18,672,275	373,042	2.0%	464,223	80%		0.0%	
Expense								
Purchased Services	-		0.0%	-	0%		0.0%	
Purchased Items	-		0.0%	-	0%		0.0%	

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance	
Capital & Debt Service	Capital Outlay	28,672,275	4,010,300	14.0%	10,400,481	39%	0.0%	
	Expense Total	28,672,275	4,010,300	14.0%	10,400,481	39%	0.0%	
	Water Street TIF Fund							
	Revenue							
	Property Taxes	373,395	322,298	86.3%	189,317	170%	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%	189,275	170%	178,103	81.0%
	Expense							
	Purchased Services	3,868	2,760	71.4%	2,330	118%	3,447	-19.9%
	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%	2,330	118%	3,447	-19.9%
	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%	(5,065)	0%		0.0%
Revenue Total		6,745,952		0.0%	3,903,762	0%		0.0%
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%	309,259	95%	825,081	-64.4%
Interest & Investment Income		-		0.0%	-	0%		0.0%
Other Revenue		-		0.0%	-	0%		0.0%
Revenue Total		557,688	293,639	52.7%	309,259	95%	825,081	-64.4%
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%	194,397	239%	903,470	-48.6%	
Expense Total	557,688	464,364	83.3%	194,397	239%	903,470	-48.6%	
E911 Surcharge Fund								
Revenue								
State Shared Taxes	3,125,000	2,634,280	84.3%	1,744,786	151%	1,533,227	71.8%	
Grants	-		0.0%	-	0%	-	0.0%	
Interest & Investment Income	11,119		0.0%	-	0%		0.0%	
Revenue Total	3,136,119	2,634,280	84.0%	1,744,786	151%	1,533,227	71.8%	
Expense								

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds							
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	1,395,614	58.2%	1,115,266	125%	1,169,349	19.3%
Grants			0.0%		-	259,733	-100.0%
Interest & Investment Income	6,302		0.0%	(349)	0%		0.0%
Revenue Total	2,406,302	1,395,614	58.0%	1,114,917	125%	1,429,082	-2.3%
Expense							
Grants & Contributions	2,800,000	1,189,134	42.5%	1,576,707	75%	1,318,908	-9.8%
Interfund TF (Exp)	-		0.0%	-	0%		0.0%
Expense Total	2,800,000	1,189,134	42.5%	1,576,707	75%	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%	(423)	0%		0.0%
Other Revenue	100,000	101,172	101.2%	78,523	129%	147,637	-31.5%
Contributions	-		0.0%	-	0%		0.0%
Revenue Total	107,760	101,172	93.9%	78,100	130%	147,637	-31.5%
Expense							
Purchased Services	46,000		0.0%	35,078	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%	64,812	5%	3,500	-8.4%
Food And Beverage Fund							
Revenue							
Rents & Royalties	-		0.0%	-	0%		0.0%
Fees	5,000	10,568	211.4%	3,506	301%	3,451	206.3%
Interest & Investment Income	13,486		0.0%	(745)	0%		0.0%
Food & Beverage Tax	4,561,555	3,316,704	72.7%	2,542,779	130%	2,389,429	38.8%
Revenue Total	4,580,041	3,327,273	72.6%	2,545,540	131%	2,392,879	39.0%

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds							
Expense							
Salaries & Wages	65,822	38,699	58.8%	38,726	100%	86,553	-55.3%
Benefits & Related	1,159,840	632,179	54.5%	500,827	126%	530,910	19.1%
Purchased Services	300,133	321,632	107.2%	296,745	108%	307,881	4.5%
Purchased Items	-	-	0.0%	-	0%	3,077	-100.0%
Grants & Contributions	2,104,720	847,728	40.3%	838,405	101%	693,516	22.2%
Capital Outlay	-	-	0.0%	-	0%	-	0.0%
Interfund TF (Exp)	500,000	-	0.0%	-	0%	-	0.0%
Expense Total	4,130,515	1,840,238	44.6%	1,674,703	110%	1,621,937	13.5%
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%
Purchased Items	315,000	-	0.0%	243,180	0%	-	0.0%
Expense Total	315,000	-	0.0%	243,180	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%	(360)	0%	-	0.0%
Other Revenue	2,600	134	5.2%	1,279	10%	-	0.0%
Revenue Total	2,000	134	6.7%	919	15%	-	0.0%
Expense							
Purchased Services	50,000	-	0.0%	12,400	0%	-	0.0%
Capital Outlay	250,000	5,510	2.2%	195,000	3%	-	0.0%
Expense Total	300,000	5,510	1.8%	207,400	3%	-	0.0%
Library Fund							
Revenue							
State Shared Taxes	160,776	339,511	211.2%	83,312	408%	154,859	119.2%
Property Taxes	15,310,000	8,264,034	54.0%	8,138,646	102%	7,730,514	6.9%
Charges for Service	130,000	66,335	51.0%	71,904	92%	65,932	0.6%
Fines	50,000	19,590	39.2%	31,255	63%	71,641	-72.7%
Grants	219,224	5,551	2.5%	26,390	21%	23,729	-76.6%
Interest & Investment Income	(3,000)	-	0.0%	(1,802)	0%	-	0.0%
Other Revenue	40,000	30,057	75.1%	21,756	138%	24,137	24.5%
Contributions	-	-	0.0%	-	0%	-	0.0%
Revenue Total	15,907,000	8,725,077	54.9%	8,371,462	104%	8,070,812	8.1%
Expense							
Salaries & Wages	8,736,416	4,670,842	53.5%	5,163,657	90%	4,864,430	-4.0%
Benefits & Related	2,766,516	1,501,505	54.3%	1,629,284	92%	1,707,069	-12.0%
Insurance Benefits	72,000	-	0.0%	-	0%	-	0.0%
Purchased Services	1,091,361	602,037	55.2%	642,294	94%	490,250	22.8%
Purchased Items	3,175,568	1,602,918	50.5%	1,535,806	104%	1,336,632	19.9%

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds							
Capital Outlay	382,000	296,366	77.6%	157,401	188%	14,124	1998.4%
Interfund TF (Exp)	108,000	65,975	61.1%	63,000	105%	59,766	10.4%
Expense Total	16,331,861	8,739,643	53.5%	9,191,442	95%	8,472,269	3.2%
Library Special Revenue Fund							
Revenue							
Grants	-		0.0%	-	0%		0.0%
Interest & Investment Income	(100)		0.0%	(61)	0%		0.0%
Contributions	4,100	633	15.4%	2,751	23%	4,996	-87.3%
Revenue Total	4,000	633	15.8%	2,690	24%	4,996	-87.3%
Expense							
Purchased Services	3,000		0.0%	3,000	0%		0.0%
Purchased Items	1,000	583	58.3%	687	85%	22,892	-97.5%
Capital Outlay	-		0.0%	-	0%		0.0%
Expense Total	4,000	583	14.6%	3,687	16%	22,892	-97.5%
Naper Settlement Fund							
Revenue							
Property Taxes	3,907,616	2,115,047	54.1%	2,066,230	102%	1,448,579	46.0%
Charges for Service	431,461	306,067	70.9%	266,984	115%	379,774	-19.4%
Interest & Investment Income	444		0.0%	81	0%		0.0%
Other Revenue		3,115	0.0%		0%		0.0%
Contributions	-		0.0%	-	0%		0.0%
Revenue Total	4,339,521	2,424,228	55.9%	2,333,295	104%	1,828,353	32.6%
Expense							
Salaries & Wages	2,405,468	1,354,901	56.3%	1,391,178	97%	1,364,604	-0.7%
Benefits & Related	856,078	428,742	50.1%	501,662	85%	465,366	-7.9%
Purchased Services	578,358	284,262	49.1%	286,728	99%	261,500	8.7%
Purchased Items	214,486	101,681	47.4%	100,826	101%	83,070	22.4%
Capital Outlay	112,380	68,703	61.1%	14,272	481%	26,075	163.5%
Interfund TF (Exp)	158,158	92,260	58.3%	92,259	100%	82,866	11.3%
Expense Total	4,324,928	2,330,549	53.9%	2,386,924	98%	2,283,482	2.1%
Renewable Energy Fund							
Revenue							
Electric Charges	254,228	151,368	59.5%	148,817	102%	151,293	0.0%
Fees	-	12,646	0.0%	-	0%	9,350	35.2%
Grants			0.0%		0%	100,000	-100.0%
Interest & Investment Income	12,390		0.0%	(667)	0%		0.0%
Other Revenue	-		0.0%	-	0%		0.0%
Revenue Total	266,618	164,014	61.5%	148,151	111%	260,643	-37.1%
Expense							
Purchased Services	190,000		0.0%	21,470	0%		0.0%
Grants & Contributions	455,000	226,533	49.8%	224,563	101%	454,017	-50.1%
Expense Total	645,000	226,533	35.1%	246,033	92%	454,017	-50.1%
SSA #33 - Downtown Maint Fund							
Revenue							
Property Taxes	1,199,007	609,354	50.8%	616,673	99%	618,894	-1.5%
Charges for Service	-	600	0.0%	-	0%		0.0%

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
Special Funds							
Interfund TF (Rev)	1,577,015		0.0%	1,182,761	0%		0.0%
Rents & Royalties	-	225	0.0%	-	0%		0.0%
Fines	60,000	25,605	42.7%	33,412	77%	20,130	27.2%
Non-Business License & Permit	10,000		0.0%	7,430	0%	6,490	-100.0%
Interest & Investment Income	18,185		0.0%	(1,017)	0%		0.0%
Other Revenue	-		0.0%	-	0%		0.0%
Revenue Total	2,864,207	635,784	22.2%	1,839,259	35%	645,514	-1.5%
Expense							
Salaries & Wages	722,089	333,455	46.2%	418,543	80%	371,216	-10.2%
Benefits & Related	226,101	109,411	48.4%	129,556	84%	119,736	-8.6%
Purchased Services	1,337,905	312,218	23.3%	436,364	72%	399,226	-21.8%
Purchased Items	291,110	124,393	42.7%	155,618	80%	110,062	13.0%
Capital Outlay	214,100		0.0%	40,131	0%		0.0%
Interfund TF (Exp)	72,902	42,532	58.3%	42,526	100%	45,619	-6.8%
Expense Total	2,864,207	922,009	32.2%	1,222,739	75%	1,045,859	-11.8%
State Drug Forfeiture Fund							
Revenue							
Interest & Investment Income	5,472		0.0%	(561)	0%		0.0%
Other Revenue	181,500	36,340	20.0%	94,126	39%	45,334	-19.8%
Revenue Total	186,972	36,340	19.4%	93,565	39%	45,334	-19.8%
Expense							
Purchased Services	50,500	3,252	6.4%	31,501	10%	4,351	-25.3%
Purchased Items	100,000	902	0.9%	54,795	2%	16,433	-94.5%
Grants & Contributions	6,000		0.0%	957	0%		0.0%
Capital Outlay	-		0.0%	-	0%		0.0%
Interfund TF (Exp)	25,000	916	3.7%	15,124	6%	2,198	-58.3%
Expense Total	181,500	5,070	2.8%	102,377	5%	22,982	-77.9%
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%	(23)	0%		0.0%
Revenue Total	56,419	47,006	83.3%	41,977	112%	8,075	482.1%
Expense							
Purchased Services	35,000	5,537	15.8%	15,025	37%	10,911	-49.3%
Purchased Items	31,645	9,943	31.4%	17,100	58%	3,576	178.1%
Expense Total	66,645	15,480	23.2%	32,126	48%	14,486	6.9%
Grand Total	1,070,249,199	505,301,971	47.2%	562,161,352	0.90	494,157,895	2.3%

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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%
State Shared Taxes	80,635,126	55,222,112	68.5%	47,164,117	1.17	47,903,258	15.3%
Property Taxes	56,191,410	30,460,189	54.2%	29,830,554	1.02	28,589,061	6.5%
Utility Taxes	15,445,000	9,271,728	60.0%	9,204,997	1.01	8,357,707	10.9%
Electric Charges	159,161,210	77,348,972	48.6%	89,930,756	0.86	84,030,272	-8.0%
Water Charges	44,260,329	22,355,300	50.5%	24,036,620	0.93	24,457,386	-8.6%
Wastewater Charges	29,266,388	13,971,516	47.7%	16,735,310	0.83	14,226,073	-1.8%
Charges for Service	16,860,042	10,323,697	61.2%	9,370,998	1.10	9,079,339	13.7%
Real Estate Transfer Tax	4,991,000	4,184,848	83.8%	2,649,904	1.58	3,744,401	11.8%
Interfund TF (Rev)	29,251,413	4,915,164	16.8%	6,009,340	0.82	5,146,490	-4.5%
Rents & Royalties	3,267,371	1,556,076	47.6%	1,722,436	0.90	1,689,270	-7.9%
Hotel & Motel Tax	1,229,950	1,564,562	127.2%	944,993	1.66	700,003	123.5%
Intergovernmental Agreement	1,579,826	767,962	48.6%	675,558	1.14	763,816	0.5%
Fines	1,344,250	776,771	57.8%	783,470	0.99	849,785	-8.6%
Non-Business License & Permit	2,257,872	1,261,960	55.9%	1,257,064	1.00	1,332,581	-5.3%
Fees	4,074,119	1,990,628	48.9%	2,241,277	0.89	1,578,873	26.1%
Business License & Permit	685,280	569,078	83.0%	618,748	0.92	746,907	-23.8%
Grants	16,237,393	518,357	3.2%	9,437,645	0.05	1,993,358	-74.0%
Interest & Investment Income	1,900,545	(85,270)	-4.5%	(82,727)	1.03	(77,401)	10.2%
Other Revenue	889,459	590,590	66.4%	558,702	1.06	1,228,873	-51.9%
Contributions	10,622,100	723,669	6.8%	8,590,641	0.08	265,773	172.3%
Food & Beverage Tax	5,224,226	3,804,663	72.8%	2,910,836	1.31	2,727,731	39.5%
Home Rule Sales Tax	15,739,345	10,956,027	69.6%	8,294,672	1.32	8,411,322	30.3%
Local Gasoline Tax	2,736,000	1,443,576	52.8%	1,588,225	0.91	1,256,452	14.9%
Local Shared Taxes	303,146	156,179	51.5%	161,871	0.96	160,717	-2.8%
Other License & Permit	69,000	40,394	58.5%	31,723	1.27	45,422	-11.1%
Insurance Premium	23,522,627	12,142,518	51.6%	10,854,263	1.12	12,423,807	-2.3%
Cannabis Tax	1,125,000		0.0%	596,976	-	-	0.0%
Capital Charge	800,879	373,042	46.6%	464,223	0.80		0.0%
Revenue Total	557,872,306	274,498,476	49.2%	286,583,194	0.96	261,631,277	4.9%

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	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj.	% YTD Budget	2021 Actual	2021 Variance
Expense							
Purchased Electricity	116,756,932	60,658,973	52.0%	63,010,817	0.96	54,611,131	11.1%
Salaries & Wages	107,750,184	63,214,901	58.7%	64,347,972	0.98	65,992,966	-4.2%
Benefits & Related	46,893,059	26,429,428	56.4%	24,316,274	1.09	26,714,869	-1.1%
Insurance Benefits	25,442,614	12,752,335	50.1%	14,353,790	0.89	12,402,458	2.8%
Purchased Water	26,217,445	15,102,907	57.6%	13,893,883	1.09	12,529,837	20.5%
Purchased Services	44,442,341	18,169,867	40.9%	20,902,641	0.87	16,649,942	9.1%
Purchased Items	22,613,011	11,341,332	50.2%	11,508,977	0.99	11,484,061	-1.2%
Grants & Contributions	8,081,128	4,018,491	49.7%	4,193,089	0.96	4,870,068	-17.5%
Debt Service	17,096,019	1,968,577	11.5%	1,898,716	1.04	2,019,924	-2.5%
Capital Outlay	97,823,719	20,566,271	21.0%	44,791,518	0.46	21,053,139	-2.3%
Interfund TF (Exp)	27,462,441	3,874,579	14.1%	12,360,481	0.31	4,198,221	-7.7%
Expense Total	540,578,893	238,097,662	44.0%	275,578,159	0.86	232,526,618	2.4%
Grand Total	1,098,451,199	512,596,137	46.7%	562,161,352	0.91	494,157,895	3.7%

City of Naperville
2022 Financial Report - Period 7
Unaudited

Acct Class (All)

Row Labels	2022 Budget	2022 YTD Actual	% Total Budget	2022 YTD Proj	% YTD Budget	2021 Actual	2021 Variance
City Managers Office	2,227,784	1,231,190	55.3%	1,255,621	98.1%	1,223,142	0.7%
Community Services	4,327,249	2,388,138	55.2%	2,160,519	110.5%	2,869,825	-16.8%
Debt Service	16,948,881	1,944,579	11.5%	1,762,661	110.3%	1,963,886	-1.0%
Electric	315,692,970	156,868,400	49.7%	172,711,010	90.8%	157,938,755	-0.7%
Finance	7,561,539	4,348,901	57.5%	4,150,819	104.8%	4,477,592	-2.9%
Fire	52,770,027	30,835,011	58.4%	26,819,391	115.0%	28,400,840	8.6%
Human Resources	1,602,687	899,424	56.1%	917,801	98.0%	888,648	1.2%
Information Technology	10,878,524	4,960,917	45.6%	5,361,997	92.5%	5,368,784	-7.6%
Insurance	26,135,294	13,124,968	50.2%	14,623,542	89.8%	12,660,863	3.7%
Legal	1,442,597	834,842	57.9%	797,373	104.7%	875,926	-4.7%
Library	32,545,300	17,469,183	53.7%	17,774,746	98.3%	16,567,794	5.4%
Mayor And Council	421,382	190,391	45.2%	252,581	75.4%	200,426	-5.0%
Miscellaneous	2,720,566	1,166,816	42.9%	1,536,376	75.9%	1,033,745	12.9%
Naper Settlement	11,366,329	5,258,063	46.3%	5,136,946	102.4%	4,111,835	27.9%
Police	63,547,276	35,498,176	55.9%	35,445,346	100.1%	36,963,277	-4.0%
Public Works	51,043,430	24,092,850	47.2%	29,451,433	81.8%	24,659,506	-2.3%
Transp Engineer Development	66,687,538	13,648,461	20.5%	35,480,652	38.5%	13,511,361	1.0%
Undefined	234,655,015	129,477,572	55.2%	121,862,650	106.2%	110,714,551	16.9%
Water	195,876,811	68,358,381	34.9%	84,659,887	80.7%	69,727,139	-2.0%
Grand Total	1,098,451,199	512,596,263	46.7%	562,161,352	91.2%	494,157,895	3.7%