

City of Naperville  
2023 Financial Report - Period 2  
Unaudited

DPU-E Department

Department Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
<b>Electric</b>							
Purchased Electricity	118,179,001	24,331,816	20.6%	25,920,126	93.9%	25,847,590	-5.9%
Salaries & Wages	11,980,572	2,650,800	22.1%	2,833,888	93.5%	2,439,263	8.7%
Benefits & Related	3,754,540	770,804	20.5%	866,432	89.0%	790,615	-2.5%
Purchased Services	4,965,264	381,099	7.7%	679,883	56.1%	362,085	5.3%
Purchased Items	6,931,137	1,217,996	17.6%	1,143,416	106.5%	978,894	24.4%
Capital Outlay	15,443,700	1,655,963	10.7%	1,649,830	100.4%	534,211	210.0%
Debt Service	100,000	7,658	7.7%	66,970	11.4%	23,583	-67.5%
Grants & Contributions	797,700	205,010	25.7%	415,313	49.4%	217,292	-5.7%
Interfund TF (Exp)	1,435,958	358,989	25.0%	358,990	100.0%	311,373	15.3%
Insurance Benefits	1,000			116			
<b>Electric Total</b>	<b>163,588,871</b>	<b>31,580,134</b>	<b>19.3%</b>	<b>33,934,964</b>	<b>93.1%</b>	<b>31,504,906</b>	<b>0.2%</b>
<b>City Managers Office</b>	<b>288,403</b>	<b>58,878</b>	<b>20.4%</b>	<b>66,554</b>	<b>88.5%</b>	<b>57,757</b>	<b>1.9%</b>
<b>Community Services</b>	<b>57,334</b>	<b>16,593</b>	<b>28.9%</b>	<b>13,231</b>	<b>125.4%</b>	<b>12,535</b>	<b>32.4%</b>
<b>Debt Service</b>	<b>2,533,780</b>			-			
<b>Finance</b>	<b>3,131,320</b>	<b>709,247</b>	<b>22.7%</b>	<b>676,403</b>	<b>104.9%</b>	<b>668,682</b>	<b>6.1%</b>
<b>Human Resources</b>	<b>184,658</b>	<b>71,787</b>	<b>38.9%</b>	<b>42,613</b>	<b>168.5%</b>	<b>39,749</b>	<b>80.6%</b>
<b>Information Technology</b>	<b>972,042</b>	<b>418,821</b>	<b>43.1%</b>	<b>238,555</b>	<b>175.6%</b>	<b>358,242</b>	<b>16.9%</b>
<b>Insurance</b>	<b>3,274</b>	<b>819</b>	<b>25.0%</b>	<b>851</b>	<b>96.2%</b>	<b>720</b>	<b>13.8%</b>
<b>Legal</b>	<b>120,613</b>	<b>29,367</b>	<b>24.3%</b>	<b>27,834</b>	<b>105.5%</b>	<b>30,008</b>	<b>-2.1%</b>

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DPU-E Summary

Department Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
<b>Revenue</b>							
Charges for Service	30,000	19,433	64.8%	6,924	280.6%	26,776	-27.4%
Fees	2,700,723	612,396	22.7%	510,523	120.0%	377,373	62.3%
Interest & Investment Income	(28,522)	(6,502)	22.8%	(11,275)	57.7%	(75,700)	-91.4%
Interfund TF (Rev)	-	-		-			
Other Revenue	140,959	(83,849)	-59.5%	49,851	-168.2%	27,136	-409.0%
Rents & Royalties	34,000	24,295	71.5%	20,400	119.1%		
Electric Charges	159,797,739	34,995,824	21.9%	38,775,299	90.3%	34,858,726	0.4%
Grants	9,120,000			-			
<b>Revenue Total</b>	<b>171,794,899</b>	<b>35,561,597</b>	<b>20.7%</b>	<b>39,351,722</b>	<b>90.4%</b>	<b>35,214,312</b>	<b>1.0%</b>
<b>Expense</b>							
Purchased Electricity	118,179,001	24,331,816	20.6%	25,920,126	93.9%	25,847,590	-5.9%
Salaries & Wages	14,244,163	3,168,096	22.2%	3,357,416	94.4%	2,893,149	9.5%
Benefits & Related	4,450,510	933,346	21.0%	1,027,046	90.9%	940,874	-0.8%
Purchased Services	7,221,940	1,034,339	14.3%	1,136,713	91.0%	1,005,606	2.9%
Purchased Items	7,057,862	1,230,219	17.4%	1,150,867	106.9%	987,506	24.6%
Capital Outlay	15,725,700	1,750,384	11.1%	1,749,509	100.0%	546,753	220.1%
Debt Service	2,633,780	7,658	0.3%	66,970	11.4%	23,583	-67.5%
Grants & Contributions	797,700	205,010	25.7%	415,313	49.4%	217,292	-5.7%
Interfund TF (Exp)	1,439,232	359,808	25.0%	359,841	100.0%	312,093	15.3%

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DPU-E Detail

Year	<b>2023</b>						
Month Name	<b>All</b>						
Fund Name	<b>(Multiple Items)</b>						
Department Overview	Total Budget	YTD Actuals	% Total Budget	YTD Projection	% YTD Projection	PY Actuals	PY Variance
<b>Revenue</b>							
<b>Charges for Service</b>							
Transmission	594,345	105,252	17.7%	146,614	71.8%	527	19858.6%
Residential Charge	70,598,287	15,899,478	22.5%	16,695,358	95.2%	15,970,433	-0.4%
Primary Meter	19,005,974	3,218,834	16.9%	4,495,382	71.6%	3,410,957	-5.6%
Outdoor Light Charge	294,784	46,347	15.7%	62,348	74.3%	46,691	-0.7%
Other Charges	377,934	2,400	0.6%	2,560	93.8%	3,200	-25.0%
Large Service Charge	50,691,793	11,051,316	21.8%	12,560,848	88.0%	10,853,379	1.8%
General Service Charge	18,234,622	4,672,198	25.6%	4,812,189	97.1%	4,573,539	2.2%
Billable Services	30,000	19,433	64.8%	6,924	280.6%	26,776	-27.4%
<b>Charges for Service Total</b>	<b>159,827,739</b>	<b>35,015,257</b>	<b>21.9%</b>	<b>38,782,224</b>	<b>90.3%</b>	<b>34,885,502</b>	<b>0.4%</b>
<b>Fines, Fees, and Surcharges</b>							
Service Fees	160,000	28,107	17.6%	39,809	70.6%	25,165	11.7%
Installation Fees	2,285,000	533,833	23.4%	413,049	129.2%	293,579	81.8%
Fees		6,425				3,089	108.0%
Administrative Fees	255,723	44,032	17.2%	57,666	76.4%	55,540	-20.7%
<b>Fines, Fees, and Surcharges Total</b>	<b>2,700,723</b>	<b>612,396</b>	<b>22.7%</b>	<b>510,523</b>	<b>120.0%</b>	<b>377,373</b>	<b>62.3%</b>
<b>Interfund TF</b>							
Operational Transfer		-				-	
<b>Interfund TF Total</b>		-				-	
<b>Other Revenue</b>							
Other Revenue	140,959	(83,849)	-59.5%	49,851	-168.2%	27,136	-409.0%
<b>Other Revenue Total</b>	<b>140,959</b>	<b>(83,849)</b>	<b>-59.5%</b>	<b>49,851</b>	<b>-168.2%</b>	<b>27,136</b>	<b>-409.0%</b>
<b>Outside Revenue Sources</b>							
Other Rents & Royalties	34,000	24,295	71.5%	20,400	119.1%		
Interest & Investment Income	(28,522)	(6,502)	22.8%	(11,275)	57.7%	(75,700)	-91.4%
<b>Outside Revenue Sources Total</b>	<b>5,478</b>	<b>17,792</b>	<b>324.8%</b>	<b>9,125</b>	<b>195.0%</b>	<b>(75,700)</b>	<b>-123.5%</b>
<b>Shared Revenues</b>							

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Federal Grants	9,120,000			-			
<b>Shared Revenues Total</b>	<b>9,120,000</b>			-			
<b>Revenue Total</b>	<b>171,794,899</b>	<b>35,561,597</b>	<b>20.7%</b>	<b>39,351,722</b>	<b>90.4%</b>	<b>35,214,312</b>	<b>1.0%</b>
<b>Expense</b>							
<b>Benefits &amp; Related</b>							
Pension Benefits	1,100,523	241,498	21.9%	253,967	95.1%	250,159	-3.5%
Payroll Benefits	1,146,576	228,906	20.0%	264,599	86.5%	208,729	9.7%
Insurance Benefits	2,203,411	462,942	21.0%	508,479	91.0%	481,986	-4.0%
Claims	1,000			116			
<b>Benefits &amp; Related Total</b>	<b>4,451,510</b>	<b>933,346</b>	<b>21.0%</b>	<b>1,027,162</b>	<b>90.9%</b>	<b>940,874</b>	<b>-0.8%</b>
<b>Capital Outlay</b>							
Vehicles And Equipment	347,700	92,917	26.7%	1,827	5086.3%		
Technology	90,000	94,421	104.9%	33,901	278.5%	12,542	652.8%
Infrastructure	15,096,000	1,563,046	10.4%	1,648,003	94.8%	534,211	192.6%
Building Improvements	192,000			65,779			
<b>Capital Outlay Total</b>	<b>15,725,700</b>	<b>1,750,384</b>	<b>11.1%</b>	<b>1,749,509</b>	<b>100.0%</b>	<b>546,753</b>	<b>220.1%</b>
<b>Debt Service</b>							
Principal	2,200,300			-			
Interest	433,480	7,658	1.8%	66,970	11.4%	23,583	-67.5%
<b>Debt Service Total</b>	<b>2,633,780</b>	<b>7,658</b>	<b>0.3%</b>	<b>66,970</b>	<b>11.4%</b>	<b>23,583</b>	<b>-67.5%</b>
<b>Grants &amp; Contributions</b>							
Reimbursements & Rebates	150,200	39,413	26.2%	27,986	140.8%	39,559	-0.4%
Grant	275,000	97,157	35.3%	91,471	106.2%	115,693	-16.0%
Contributions	372,500	68,440	18.4%	295,856	23.1%	62,040	10.3%
<b>Grants &amp; Contributions Total</b>	<b>797,700</b>	<b>205,010</b>	<b>25.7%</b>	<b>415,313</b>	<b>49.4%</b>	<b>217,292</b>	<b>-5.7%</b>
<b>Interfund TF</b>							
Operational Transfer	1,439,232	359,808	25.0%	359,841	100.0%	312,093	15.3%
<b>Interfund TF Total</b>	<b>1,439,232</b>	<b>359,808</b>	<b>25.0%</b>	<b>359,841</b>	<b>100.0%</b>	<b>312,093</b>	<b>15.3%</b>
<b>Purchased Items</b>							
Utilities	241,092	46,486	19.3%	58,196	79.9%	47,544	-2.2%
Supplies	6,816,770	1,183,734	17.4%	1,092,671	108.3%	939,961	25.9%
Purchased Electricity	118,179,001	24,331,816	20.6%	25,920,126	93.9%	25,847,590	-5.9%
<b>Purchased Items Total</b>	<b>125,236,863</b>	<b>25,562,036</b>	<b>20.4%</b>	<b>27,070,994</b>	<b>94.4%</b>	<b>26,835,096</b>	<b>-4.7%</b>
<b>Purchased Services</b>							
Other Purchased Service	1,370,357	346,426	25.3%	296,478	116.8%	308,344	12.4%
Contract Services	5,851,583	687,913	11.8%	840,235	81.9%	697,261	-1.3%
<b>Purchased Services Total</b>	<b>7,221,940</b>	<b>1,034,339</b>	<b>14.3%</b>	<b>1,136,713</b>	<b>91.0%</b>	<b>1,005,606</b>	<b>2.9%</b>

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Salaries & Wages								
Temporary Pay	70,880	2,085	2.9%	7,088	29.4%			
Regular Pay	13,217,497	2,800,920	21.2%	3,050,192	91.8%	2,597,308	7.8%	
Overtime	1,786,985	337,988	18.9%	379,838	89.0%	289,099	16.9%	

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