

City of Naperville
2022 Financial Report - Period 12
Unaudited

Water Department

Fund Name	(Multiple Items)
Acct Class	Expense

Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Water						
Salaries & Wages	7,381,314	7,739,295	7,381,314	104.85%	7,572,403	2.20%
Benefits & Related	2,587,751	2,678,670	2,587,751	103.51%	2,750,306	-2.60%
Purchased Water	26,217,445	29,146,166	26,217,445	111.17%	27,048,748	7.75%
Purchased Services	4,106,836	3,177,696	4,106,836	77.38%	2,814,318	12.91%
Purchased Items	4,546,853	4,121,742	4,546,853	90.65%	4,327,122	-4.75%
Grants & Contributions	185,690	115,366	185,690	62.13%	203,811	-43.40%
Debt Service	-	680	-	0.00%	1,277	-46.72%
Capital Outlay	28,534,275	20,584,930	28,534,275	72.14%	18,166,593	13.31%
Interfund TF (Exp)	19,247,750	19,247,748	19,247,750	100.00%	1,230,636	1464.05%
Water Total	92,807,914	86,812,293	92,807,913	93.54%	64,115,214	35.40%
City Managers Office	212,134	193,734	212,134	91.33%	92,754	108.87%
Community Services	66,793	57,443	66,793	86.00%	31,669	81.38%
Debt Service	2,199,400	1,045,604	2,199,400	47.54%	470,047	122.45%
Finance	2,270,260	2,289,953	2,270,260	100.87%	2,083,664	9.90%
Human Resources	142,355	131,314	142,355	92.24%	84,953	54.57%
Information Technology	588,253	539,654	588,253	91.74%	500,906	7.74%
Insurance	2,740	2,736	2,740	99.85%	2,244	21.93%
Legal	75,231	67,115	75,231	89.21%	31,685	111.82%
Mayor And Council	26,042	21,723	26,042	83.42%	18,368	18.27%
Miscellaneous	-	-	-	0.00%	-	0.00%
Police	35,840	31,077	35,840	86.71%	39,594	-21.51%
Public Works	449,456	404,264	449,456	89.95%	389,262	3.85%
Transp Engineer Development	93,806	92,155	93,806	98.24%	54,788	68.20%
Grand Total	98,970,224	91,689,065	98,970,224	92.64%	67,915,148	35.01%

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Water Summary

Fund Name	(Multiple Items)					
Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Revenue						
Bond Sale Proceeds	17,000,000	7,294,166	17,000,000	42.91%		0.00%
Water Charges	45,061,208	45,139,112	45,061,208	100.17%	45,375,956	-0.52%
Wastewater Charges	29,266,388	25,629,901	29,266,388	87.57%	24,920,167	2.85%
Charges for Service	40,771	54,869	40,771	134.58%	47,224	16.19%
Interfund TF (Rev)	17,871,396	17,871,396	17,871,396	100.00%		0.00%
Rents & Royalties	45,114	36,425	45,114	80.74%	20,845	74.75%
Fines	250		250	0.00%		0.00%
Fees	411,379	474,858	411,379	115.43%	504,218	-5.82%
Grants	-		-	0.00%		0.00%
Interest & Investment Income	97,391	(2,653,539)	97,391	-2724.62%	(387,608)	584.59%
Other Revenue	275,000	123,334	275,000	44.85%	851,494	-85.52%
Contributions	-		-	0.00%		0.00%
Revenue Total	110,068,897	93,970,522	110,068,897	85.37%	71,332,295	31.74%
Expense						
Salaries & Wages	9,255,622	9,497,667	9,255,622	102.62%	8,810,762	7.80%
Benefits & Related	3,209,923	3,256,279	3,209,923	101.44%	3,310,606	-1.64%
Purchased Water	26,217,445	29,146,166	26,217,445	111.17%	27,048,748	7.75%
Purchased Services	5,408,176	4,489,364	5,408,176	83.01%	4,101,006	9.47%
Purchased Items	4,571,203	4,169,718	4,571,203	91.22%	4,359,561	-4.35%
Grants & Contributions	185,690	115,366	185,690	62.13%	203,811	-43.40%
Debt Service	2,199,400	1,046,285	2,199,400	47.57%	471,324	121.99%
Capital Outlay	28,672,275	20,717,737	28,672,275	72.26%	18,376,449	12.74%
Interfund TF (Exp)	19,250,490	19,250,484	19,250,490	100.00%	1,232,880	1461.42%
Expense Total	98,970,224	91,689,065	98,970,224	92.64%	67,915,148	35.01%
Grand Total	209,039,121	185,659,587	209,039,121	88.82%	139,247,443	33.33%

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Water Detail

Fund Name	(Multiple Items)					
Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Revenue						
Charges for Service						
Wastewater Charges	28,566,388	25,190,578	28,566,388	88.18%	24,226,107	3.98%
Residential Charge	30,241,980	28,654,030	30,241,980	94.75%	29,539,182	-3.00%
Municipal Charge	73,740	95,004	73,740	128.84%	91,962	3.31%
Metered Construction	59,156	58,740	59,156	99.30%	65,621	-10.48%
Inst/Govt Charge	134,376	239,315	134,376	178.09%	170,518	40.35%
Industrial Charge	956,332	926,545	956,332	96.89%	1,026,147	-9.71%
Connection Charge	1,400,000	898,931	1,400,000	64.21%	1,281,961	-29.88%
Commercial Charge	12,895,624	14,705,870	12,895,624	114.04%	13,894,625	5.84%
Billable Services	40,771	54,869	40,771	134.58%	47,224	16.19%
Charges for Service Total	74,368,367	70,823,882	74,368,367	95.23%	70,343,347	0.68%
Fines, Fees, and Surcharges						
Service Fees	57,136	16,674	57,136	29.18%	5,028	231.61%
Installation Fees	251,743	340,330	251,743	135.19%	343,054	-0.79%
Fines	250		250	0.00%		0.00%
Fees	-		-	0.00%		0.00%
Administrative Fees	102,500	117,853	102,500	114.98%	156,135	-24.52%
Fines, Fees, and Surcharges Total	411,629	474,858	411,629	115.36%	504,218	-5.82%
Interfund TF						
Capital & Debt Transfer	17,871,396	17,871,396	17,871,396	100.00%		0.00%
Interfund TF Total	17,871,396	17,871,396	17,871,396	100.00%		0.00%
Other Financing Sources						
Bond Proceeds	17,000,000	7,294,166	17,000,000	42.91%		0.00%
Bond Premiums	-		-	0.00%		0.00%
Other Financing Sources Total	17,000,000	7,294,166	17,000,000	42.91%		0.00%
Other Revenue						
Other Revenue	275,000	123,334	275,000	44.85%	851,494	-85.52%
Other Revenue Total	275,000	123,334	275,000	44.85%	851,494	-85.52%
Outside Revenue Sources						
Other Rents & Royalties	45,114	36,425	45,114	80.74%	20,845	74.75%
Interest & Investment Income	97,391	(2,653,539)	97,391	-2724.62%	(387,608)	584.59%
Contributions	-		-	0.00%		0.00%
Outside Revenue Sources Total	142,505	(2,617,114)	142,505	-1836.51%	(366,764)	613.57%
Shared Revenues						

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Water Detail

Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Federal Grants	-	-	-	0.00%		0.00%
Shared Revenues Total	-	-	-	0.00%		0.00%
Revenue Total	110,068,897	93,970,522	110,068,897	85.37%	71,332,295	31.74%
Expense						
Audit/Control Accounts						
Pension Benefits	-	-	-	0.00%	(2,276,225)	-100.00%
Audit/Control Accounts	-	8,040	-	0.00%	(8,298,768)	-100.10%
Audit/Control Accounts Total	-	8,040	-	0.00%	(10,574,993)	-100.08%
Benefits & Related						
Pension Benefits	784,305	865,966	784,305	110.41%	984,762	-12.06%
Payroll Benefits	670,166	731,270	670,166	109.12%	659,497	10.88%
Insurance Benefits	1,755,452	1,659,043	1,755,452	94.51%	1,666,347	-0.44%
Benefits & Related Total	3,209,923	3,256,279	3,209,922	101.44%	3,310,606	-1.64%
Capital Outlay						
Vehicles And Equipment	1,096,000	335,211	1,096,000	30.58%	441,092	-24.00%
Technology	138,000	132,807	138,000	96.24%	209,856	-36.72%
Infrastructure	27,438,275	19,637,473	27,438,275	71.57%	17,725,502	10.79%
Building Improvements	-	612,245	-	0.00%		0.00%
Capital Outlay Total	28,672,275	20,717,737	28,672,275	72.26%	18,376,449	12.74%
Debt Service						
Principal	1,645,000	275,000	1,645,000	16.72%	-	0.00%
Interest	554,400	580,069	554,400	104.63%	471,324	23.07%
Gain/Loss On Bond Refunding	-	-	-	0.00%		0.00%
Bond Issuance Cost	-	191,215	-	0.00%	-	0.00%
Debt Service Total	2,199,400	1,046,285	2,199,400	47.57%	471,324	121.99%
Grants & Contributions						
Reimbursements & Rebates	125,000	46,688	125,000	37.35%	126,184	-63.00%
Contributions	60,690	68,678	60,690	113.16%	77,627	-11.53%
Grants & Contributions Total	185,690	115,366	185,690	62.13%	203,811	-43.40%
Interfund TF						
Operational Transfer	19,250,490	19,250,484	19,250,490	100.00%	1,232,880	1461.42%
Interfund TF Total	19,250,490	19,250,484	19,250,490	100.00%	1,232,880	1461.42%
Purchased Items						
Utilities	2,750,748	2,762,905	2,750,748	100.44%	2,573,690	7.35%
Supplies	1,820,455	1,912,881	1,820,455	105.08%	1,558,350	22.75%
Purchased Water	26,217,445	29,146,166	26,217,445	111.17%	27,048,748	7.75%
Inventory - Contra	-	(506,068)	-	0.00%	227,521	-322.43%
Purchased Items Total	30,788,648	33,315,884	30,788,648	108.21%	31,408,309	6.07%

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Water Detail

Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Purchased Services						
Purchased Service		27,003		0.00%		0.00%
Other Purchased Service	802,014	781,113	802,014	97.39%	723,843	7.91%
Contract Services	4,606,162	3,681,247	4,606,162	79.92%	3,377,163	9.00%
Purchased Services Total	5,408,176	4,489,364	5,408,176	83.01%	4,101,006	9.47%
Salaries & Wages						
Temporary Pay	59,080	42,117	59,080	71.29%	36,922	14.07%
Regular Pay	8,733,610	8,709,828	8,733,610	99.73%	8,068,328	7.95%
Overtime	659,975	716,201	659,975	108.52%	667,865	7.24%
Other Compensation	(197,043)	29,521	(197,043)	-14.98%	37,647	-21.58%
Salaries & Wages Total	9,255,622	9,497,667	9,255,622	102.62%	8,810,762	7.80%
Expense Total	98,970,224	91,697,105	98,970,224	92.65%	57,340,155	59.92%
Grand Total	209,039,121	185,667,627	209,039,121	88.82%	128,672,450	44.29%

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Electric Department

Fund Name	Electric Utility Fund
Acct Class	Expense

Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Electric	152,540,819	141,765,738	152,540,819	92.94%	137,234,123	3.30%
City Managers Office	267,669	245,462	267,669	91.70%	134,270	82.81%
Community Services	66,793	57,443	66,793	86.00%	31,669	81.38%
Debt Service	2,677,688	238,985	2,677,688	8.93%	330,701	-27.73%
Finance	2,789,903	2,882,337	2,789,903	103.31%	2,481,669	16.15%
Human Resources	179,904	165,422	179,904	91.95%	114,325	44.69%
Information Technology	1,348,487	925,054	1,348,487	68.60%	809,498	14.28%
Insurance	2,880	2,880	2,880	100.00%	2,364	21.83%
Legal	117,819	108,369	117,819	91.98%	70,314	54.12%
Mayor And Council	34,466	30,065	34,466	87.23%	26,497	13.47%
Miscellaneous	-	-	-	0.00%	-	0.00%
Police	73,679	73,679	73,679	100.00%	84,542	-12.85%
Public Works	593,724	520,791	593,724	87.72%	527,215	-1.22%
Transp Engineer Development	89,480	113,641	89,480	127.00%	50,308	125.89%
Grand Total	160,783,311	147,129,867	160,783,311	91.51%	141,897,495	3.69%

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Electric Summary

Fund Name	Electric Utility Fund					
Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Revenue						
Bond Sale Proceeds	-	-	-	0.00%		0.00%
Electric Charges	158,906,982	141,392,830	158,906,982	88.98%	149,528,995	-5.44%
Charges for Service	155,003	222,582	155,003	143.60%	270,681	-17.77%
Interfund TF (Rev)	-	-	-	0.00%		0.00%
Rents & Royalties	42,000	-	42,000	0.00%	56,468	-100.00%
Fees	2,529,790	2,190,428	2,529,790	86.59%	3,969,619	-44.82%
Grants	-	-	-	0.00%		0.00%
Interest & Investment Income	506,399	(2,799,959)	506,399	-552.92%	(567,267)	393.59%
Other Revenue	100,359	200,860	100,359	200.14%	(975,129)	-120.60%
Contributions	-	-	-	0.00%		0.00%
Insurance Premium	-	-	-	0.00%		0.00%
Revenue Total	162,240,533	141,206,741	162,240,533	87.04%	152,283,367	-7.27%
Expense						
Purchased Electricity	116,756,932	109,830,196	116,756,932	94.07%	110,951,586	-1.01%
Salaries & Wages	13,020,794	12,321,956	13,020,794	94.63%	12,030,907	2.42%
Benefits & Related	4,061,129	4,016,150	4,061,129	98.89%	4,112,173	-2.34%
Insurance Benefits	1,000	-	1,000	0.00%		0.00%
Purchased Services	6,220,114	6,517,571	6,220,114	104.78%	5,022,000	29.78%
Purchased Items	4,511,932	2,321,720	4,511,932	51.46%	261,376	788.27%
Grants & Contributions	222,890	284,622	222,890	127.70%	368,075	-22.67%
Debt Service	2,827,688	269,066	2,827,688	9.52%	390,052	-31.02%
Capital Outlay	11,912,467	10,320,214	11,912,467	86.63%	7,668,307	34.58%
Interfund TF (Exp)	1,248,365	1,248,372	1,248,365	100.00%	1,093,020	14.21%
Expense Total	160,783,311	147,129,867	160,783,311	91.51%	141,897,495	3.69%
Grand Total	323,023,844	288,336,608	323,023,844	89.26%	294,180,862	-1.99%

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Electric Detail

Fund Name	(Multiple Items)					
Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Revenue						
Charges for Service						
Transmission	593,952	254,234	593,952	42.80%	(377,306)	-167.38%
Residential Charge	69,886,394	65,536,736	69,886,394	93.78%	70,555,824	-7.11%
Primary Meter	19,084,721	13,350,624	19,084,721	69.95%	16,169,667	-17.43%
Outdoor Light Charge	294,784	215,482	294,784	73.10%	227,529	-5.29%
Other Charges	377,934	378,734	377,934	100.21%	377,134	0.42%
Large Service Charge	50,865,288	44,501,152	50,865,288	87.49%	45,347,919	-1.87%
General Service Charge	18,058,137	17,428,151	18,058,137	96.51%	17,490,549	-0.36%
Billable Services	155,003	222,582	155,003	143.60%	270,681	-17.77%
Charges for Service Total	159,316,213	141,887,695	159,316,213	89.06%	150,061,996	-5.45%
Fines, Fees, and Surcharges						
Service Fees	235,000	127,769	235,000	54.37%	117,982	8.30%
Installation Fees	2,039,067	1,748,762	2,039,067	85.76%	3,351,611	-47.82%
Fees	-	19,071	-	0.00%	29,041	-34.33%
Administrative Fees	255,723	313,897	255,723	122.75%	495,187	-36.61%
Fines, Fees, and Surcharges Total	2,529,790	2,209,499	2,529,790	87.34%	3,993,822	-44.68%
Interfund TF						
Operational Transfer	-	-	-	0.00%	-	0.00%
Benefit Transfer	-	-	-	0.00%	-	0.00%
Interfund TF Total	-	-	-	0.00%	-	0.00%
Other Financing Sources						
Bond Premiums	-	-	-	0.00%	-	0.00%
Other Financing Sources Total	-	-	-	0.00%	-	0.00%
Other Revenue						
Other Revenue	100,359	200,860	100,359	200.14%	(974,893)	-120.60%
Insurance Premium	-	-	-	0.00%	-	0.00%
Other Revenue Total	100,359	200,860	100,359	200.14%	(974,893)	-120.60%
Outside Revenue Sources						
Other Rents & Royalties	42,000	-	42,000	0.00%	56,468	-100.00%
Interest & Investment Income	518,789	(2,852,959)	518,789	-549.93%	(583,667)	388.80%
Contributions	-	-	-	0.00%	-	0.00%
Outside Revenue Sources Total	560,789	(2,852,959)	560,789	-508.74%	(527,198)	441.15%
Shared Revenues						
State Grants	-	-	-	0.00%	-	0.00%

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Electric Detail

Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Federal Grants	-	-	-	0.00%	-	0.00%
Shared Revenues Total	-	-	-	0.00%	-	0.00%
Revenue Total	162,507,151	141,445,095	162,507,151	87.04%	152,553,727	-7.28%
Expense						
Audit/Control Accounts						
Pension Benefits	-	-	-	0.00%	(3,208,628)	-100.00%
Audit/Control Accounts	-	8,221,570	-	0.00%	7,017,307	17.16%
Audit/Control Accounts Total	-	8,221,570	-	0.00%	3,808,679	115.86%
Benefits & Related						
Pension Benefits	1,064,679	1,154,994	1,064,679	108.48%	1,402,590	-17.65%
Payroll Benefits	911,112	969,921	911,112	106.45%	867,205	11.84%
Insurance Benefits	2,085,338	1,891,235	2,085,338	90.69%	1,842,378	2.65%
Claims	1,000	1,000	1,000	0.00%	-	0.00%
Benefits & Related Total	4,062,129	4,016,150	4,062,129	98.87%	4,112,173	-2.34%
Capital Outlay						
Vehicles And Equipment	680,200	150,733	680,200	22.16%	335,750	-55.11%
Technology	604,000	268,880	604,000	44.52%	306,055	-12.15%
Infrastructure	10,444,067	9,782,792	10,444,067	93.67%	6,971,210	40.33%
Building Improvements	184,200	117,809	184,200	63.96%	55,292	113.07%
Capital Outlay Total	11,912,467	10,320,214	11,912,467	86.63%	7,668,307	34.58%
Debt Service						
Principal	2,267,700	-	2,267,700	0.00%	-	0.00%
Interest	559,988	433,693	559,988	77.45%	554,679	-21.81%
Gain/Loss On Bond Refunding	-	(164,627)	-	0.00%	(164,627)	0.00%
Bond Issuance Cost	-	-	-	0.00%	-	0.00%
Debt Service Total	2,827,688	269,066	2,827,688	9.52%	390,052	-31.02%
Grants & Contributions						
Reimbursements & Rebates	122,200	152,040	122,200	124.42%	145,428	4.55%
Grant	455,000	424,267	455,000	93.25%	842,332	-49.63%
Contributions	100,690	132,582	100,690	131.67%	222,647	-40.45%
Grants & Contributions Total	677,890	708,889	677,890	104.57%	1,210,407	-41.43%
Interfund TF						
Operational Transfer	1,248,365	1,248,372	1,248,365	100.00%	1,093,020	14.21%
Debt Service	-	-	-	0.00%	-	0.00%
Interfund TF Total	1,248,365	1,248,372	1,248,365	100.00%	1,093,020	14.21%
Purchased Items						
Utilities	199,717	182,275	199,717	91.27%	178,169	2.30%
Supplies	4,312,215	4,643,100	4,312,215	107.67%	7,042,257	-34.07%

City of Naperville
2022 Financial Report - Period 12
Unaudited

Electric Detail

Row Labels	2022 Total Budget	2022 YTD Actual	2022 YTD Projection	% Total Budget	2021 Actual	2021 Variance (%)
Purchased Electricity	116,756,932	109,830,196	116,756,932	94.07%	110,951,586	-1.01%
Inventory - Contra	-	(2,503,656)	-	0.00%	(6,959,049)	-64.02%
Purchased Items Total	121,268,864	112,151,916	121,268,864	92.48%	111,212,962	0.84%
Purchased Services						
Other Purchased Service	1,271,392	1,368,158	1,271,392	107.61%	1,173,526	16.59%
Contract Services	5,138,722	5,174,413	5,138,722	100.69%	3,848,475	34.45%
Purchased Services Total	6,410,114	6,542,571	6,410,114	102.07%	5,022,000	30.28%
Salaries & Wages						
Temporary Pay	12,000	23,426	12,000	195.22%	15,896	47.38%
Regular Pay	12,165,666	10,696,258	12,165,666	87.92%	10,656,567	0.37%
Overtime	1,599,591	1,558,060	1,599,591	97.40%	1,308,672	19.06%
Other Compensation	(756,463)	44,213	(756,463)	-5.84%	49,772	-11.17%
Mandatory Overtime	-	-	-	0.00%	-	0.00%
Salaries & Wages Total	13,020,794	12,321,956	13,020,794	94.63%	12,030,907	2.42%
Expense Total	161,428,311	155,800,704	161,428,311	96.51%	146,548,507	6.31%
Grand Total	323,935,462	297,245,799	323,935,462	91.76%	299,102,233	-0.62%