

CY2016 City of Naperville Budget

Monthly Financial Report (April)

The following report provides a review of the City's financial performance during the first four months of CY2016. The attached tables show budget to actual; year to year comparisons; and period to period comparisons at the fund level through the first four months of CY2016. The report and the attachments are broken into the following categories:

1. Category 1 - Operations and Maintenance

- a. Includes the General Fund; both the Electric and Water Utilities; the Burlington Fund; and the Self Insurance Fund. There is also an additional breakdown of departments across all operating and maintenance funds.

2. Category 2 - Capital and Debt Service

- a. Includes GO Bond Funds; Capital Projects Fund; Debt Service; Downtown Parking Fund; Motor Fuel Tax; Road & Bridge; and the Water Street TIF

3. Category 3 - Special Funds

- a. Includes sixteen (16) with the major funds including the Library; Naper Settlement; SSA #26 (Downtown Maintenance); Forfeiture Funds; and SECA

The beginning balances shown in the attached tables are preliminary and unaudited. Upon completion of the 8-month audit ending December 31, 2015 these values will be updated to reflect actuals. Additionally, as we transition from a fiscal year to a calendar year reporting period there will be some variances that are driven by timing of the reporting cycle rather than true variances; staff will make note of these discrepancies as they arise.

Operations and Maintenance

General Fund

The General Fund is the primary operating fund for the City. It accounts for the resources used to pay for services traditionally associated with a local government, including police and fire protection services, public works, transportation, engineering and development. Additionally, support services such as legal, finance, information technology, human resources, the city's clerk office and communications are primarily expensed through this fund.

The revenues for the fund include a variety of taxes, charges for services, licenses, permits, fees, as well as smaller miscellaneous receipts. The primary taxes include property, sales, income, real estate transfer, food and beverage, hotel/motel, and utility taxes. Charges for services include refuse collection fees, ambulance fees, and fire protection fees charged to the Naperville Fire Protection District (NFPD) per the intergovernmental agreement between the City and NFPD.

General Fund revenues through April totaled \$31.4 million, which is 26.2% of the CY2016 budget and 758 thousand higher than the CY2015 year-to-date actuals. At the end of the April, the expectation might be that 33% of the fund's revenues would have been received, however there are several revenues that are not received on a straight-line basis, the largest being property taxes and income taxes.

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Below is breakdown of major revenue sources:

1. *Charges for Services* – The City received \$3.7 million in charges for service, a \$1.9 million increase from CY2015. This increase can primarily be attributed to the implementation of the \$12.35 per household charge for refuse and recycling collection offset by the sun-setting of the recycling cart fees. Other revenues within this category are tracking in line with budgetary estimates.
2. *Food & Beverage Tax* – No food and beverage tax receipts have been recorded in this fund through April 2016. Per ordinance, the receipts are allocated to the Special Events and Cultural Amenities (SECA) Fund and to the public safety pension funds until certain limits are met.
3. *Property Taxes* – To date the City has received 0.0% of budgeted values for property taxes, this is consistent with expectations. Revenues are received in two installments, June and September. The City historically collects over 99% of the budgeted amount in this revenue category.
4. *Utility Taxes* – The City has received \$5.5 million or 33.3% of budget to date, this is down \$563 thousand compared to last year. The major driver of this downward trend is the receipt of natural gas utility taxes. Total revenue is down \$294 thousand compared to last year. Natural gas taxes are based upon consumption, therefore low usage due to the mild winter weather affected these revenues. Water utility taxes are holding steady compared to CY2015. Additionally telecommunication taxes are trending slightly up compared to last year. Staff continues to monitor utility taxes to determine future trends.
5. *State Income Tax* – The City has received \$4.6 million to date, or 32% of the budget. The budgeted value is based on the City receiving 12 disbursements from the State, however the timing of these disbursements is not consistent on a monthly basis. Therefore, the year to year comparisons typically do not show an accurate picture of trends. Historically, the State averages a two month lag in making distributions and is currently consistent with that average, receiving February receipts in April. Staff will continue to closely monitor this revenue stream to determine long-term stability based on actions at the State level.
6. *Hotel/Motel Tax* – Net revenues are up 4.1% compared to CY2015 at \$476 thousand. Gross Revenues are \$690 thousand with increased rebate payments to Embassy Suites and Marriott in the total amount of \$214 thousand.
7. *Retail Sales Tax* – Net revenues of \$10.6 million are below last year's total of \$10.9 million. Gross collection of retail sales tax is down \$186 thousand compared to last year. Additionally sales tax rebate payments, including those to Walmart and Main Street Promenade-East are up \$106 thousand compared to last year. Overall, sales tax are tracking below budget estimates for CY2016 and staff will continue to investigate.
8. *Real Estate Transfer Tax* – Year-to-date, the City has received \$1 million or 22.7% of budgeted revenues; this percentage of receipts received is typical for the beginning of the calendar year, as home sales usually pick up in the spring and summer months. Through April, there have been 724 residential units sold at an average price of \$363

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thousand compared to 2015 when 623 units at an average price of \$373 thousand were sold. Commercially, there have been 25 sales in 2016 compared to 24 sales in 2015, however the average sale price has dramatically increased from \$2.9 million to \$3.4 million.

Overall the remaining revenues sources are tracking stable and in line with budget estimates. There are slight variations in some of the revenue sources but they can be attributed to either timing issues due to the change in reporting period or an overall change in reporting methods, as shown with the internal services line item.

Operating expenses through April total \$30.3 million, which is 25.2% of the CY2016 Budget and \$3.4 million lower than the CY2015 year-to-date actuals. The majority of the expense difference is associated with the timing of payroll disbursements and the change in internal transfer policies. However, as mentioned in previous reports the mild winter has resulted in lower than anticipated expenses.

Below is a review of General Fund expenses:

1. *Salaries and Wages* – Across all General Fund departments the salaries and benefits are up by approximately \$195 thousand compared to 2015, however salaries are in alignment with the anticipated budget. Through April of 2015 there were 8 total pay periods compared to the 9 this year. Salaries and wages will normalize in the month of May when an equal number of pay periods are compared. At that point, staff expects salaries to be down in comparison to 2015 because of two factors; 1) direct allocation of personnel to other funds, and 2) a decrease in overtime due to the mild winter.
2. *Miscellaneous Services* – The transfer for the maintenance improvement program (MIP) program, social service programs, Special Service Area (SSA #26), NCTV, and Naperville Development Partnership (NDP) is paid from this category. Miscellaneous Services are tracking \$845 thousand higher than CY2015, this is due to a change in the timing of payments to NCTV and NDP resulting from the change in the fiscal year and this component of the general fund is projected to end the year consistent with budget.

Below is a review of the Department budgets across all funds. This is a change from the three prior monthly reports, which only analyzed the General Fund.

1. *Public Works* – Public Works is tracking \$6.1 million less than CY2015, as mentioned above this is due primarily to the mild winter. This had a significant effect on supply costs, which are 62.1% lower than the previous year. Additionally, the timing of capital purchases for automotive equipment and services is skewing the comparison of CY2015 to CY2016 expenses. Specifically, in April 2015, there was a significant purchase in the amount of \$344 thousand for a vactor truck with no corresponding expense in 2016.
 2. *Police Department* – The Police Department expenses are tracking 21.6% above last year's values. A primary driver of the overage is personnel related and the result of
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the additional pay period. The police department's budget is 61% salaries and wages, therefore any variance in the number of pay periods will skew the monthly budget figures. This is expected to even out over the remainder of the year.

3. *Fire Department* - The Fire Department is tracking \$326 thousand less than CY2015. Spending variances are related to medical services (physicals), professional services, and vehicle maintenance and replacement.
4. *Finance Department* - The Finance Department is tracking \$980 thousand higher than CY2015. This is primarily due to the change in internal service charged to the Electric, Water, and Burlington funds. In CY2015, the finance department received credits of \$925 thousand through April. If excluded from the analysis, Finance would have a budget overage of \$55 thousand, which is attributable to timing of payroll expenses.

Overall, the remaining departmental expenses are tracking slightly higher than CY2015 year-to-date actuals, due primarily to payroll timing issues. However, with only four months of the year complete, staff expects this will flatten as the year continues and payroll periods align. Currently, the City is tracking at 25.8% of the budget spent through April.

Electric Utility Funds

The Electric Utility Fund accounts for all maintenance and operations as well as capital expenditures related to the City's electric utility. The revenues recorded within the fund are generated primarily from rate revenues paid by the 57,000 residential and business type customers, with some additional revenues coming from installation fees (capital fees) paid by new development for the work performed on private property. On the expenditure side purchased power accounts for approximately 77% of the fund's CY2016 Budget.

Through April 2016, revenues total \$50 million, representing a 6.8% increase over the prior year. Charges for service, which include all rate revenues collected from the customer, total \$47.8 million or 31.7% of the CY2016 budget projection. The overall increase is reflective of the 8.3% rate increase implemented on February 1st. Another item of note is a significant receipt of electric installation fees, which have already exceeded anticipated revenues of this line for the year. \$1.2 million of the \$1.45 million received to date is for the installation of electric infrastructure for Atwater Phase I. This is an upfront reimbursement of a future electric utility expense and the utility has a future obligation to install these facilities in the future. Staff anticipate an additional \$1.2 million for Phase II to be paid later this year.

Electric Utility expenses in CY2016 are down \$2.1 million compared to CY2015 year-to-date figures. The preponderance of the decrease is associated with a \$1.0 million reduction in overhead charges, this is due to the direct allocation of salaries and benefits from the General Fund to the Electric Utility Fund, this variance will even out over the remainder of year. Purchased power is tracking slightly down, through April, the City has purchased 434,503 MWh, a decrease of 15,119 MWh from CY2015. This is due to several factors; a mild winter, DPU-E's Conservation Voltage Reduction (CVR) program, and partially the LED

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streetlight conversion. Salaries are up 18.4%, primarily due to payroll timing and the direct allocation of personnel. Supply expenditures are down 71% from CY2015 due to the purchase of two servers in April 2015. One exception to this downtrend was an increase in Grants & Contributions expenditures, resulting from the timing of the payment to the Naperville Development Partnership (NDP) for the Utility's portion of economic development initiatives. Capital expenditures for CY2016 are down \$388 thousand, which is attributable to a large capital outlay in CY2015. This was the final payment to IDOT in the amount of \$262 thousand for the Washington and 75th Street Re-Location. There was also an additional payout to IDOT in the amount of \$127 thousand for the installation of an electric duct bank as part of the Jefferson Avenue Bridge reconstruction. Other capital are currently being bid and will be brought to Council for approval in coming months.

Water and Wastewater Utility Funds

The Water and Wastewater Utility Fund is used to record the revenues and expenses related to the maintenance and operations of the city's water distribution and wastewater collection and treatment facilities. Therefore the primary revenue to the fund is rate revenue collected from the customers of the system and the largest expense is purchased water from the DuPage Water Commission.

Total revenues through April 2016 of \$16.1 million are down 7.8% from CY2015 year-to-date values, and include a 3.4% negative variance in the charges for services. This variance is specifically tied to the lower consumption values experienced from last year to this year. There has been a decrease in water consumption of 6.2 million gallons compared to last year. This is consistent with the City's overall 5% downward trend in water consumption from historic usage. Additionally, April 2015 saw greater receipts of water extension reimbursements, which are associated with WU05, Water Utility Infrastructure Relocation. Specifically in CY2015, the utility received reimbursements for a water main relocation near Delta Sonic, associated with the Route 59 widening project, and a water main extension for Burlington Meadows. Revenues are currently at 27.8% of the CY2016 budget projections, staff will continue to monitor revenues as the year progresses and make adjustments if this trend continues.

Water & Wastewater Utility expenses in CY2016 are down \$4 million from CY2015 year-to-date and are at 22.5% of projections for the CY2016 budget. Purchased water is tracking stable to CY2015. Similar to the Electric Utility, there is a significant decrease in the internal services line item for personnel overhead which is now directly charged to the Water/Wastewater Utility. Supplies are in alignment with budget expectations. Salaries are up 41.6%, primarily due to payroll timing and the direct allocation of personnel. Contracted services costs are up by \$173 thousand over CY2015. This is due to a significant expenditure for grouting of sanitary sewer service laterals in the Cress Creek subdivision. Additionally, the Capital Maintenance expense is down \$3.6 million compared to last year at this time last year due to project timing. In 2015 the Utility had just completed significant upgrades to the City's treatment plants, CIP# WWU36. Projects in the Utility's

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capital maintenance program for CY2016 have been recently awarded and projects will begin in the next several months.

Burlington Fund

The purpose of the Burlington Fund is to account for the revenues and expenses related to the maintenance, operations, and regulation of the parking at the City's two commuter train stations; as well as, to provide maintenance services for the pedestrian walkway networks connecting the parking facilities to the station and platform; and to provide multi-modal access to the commuter train stations.

Overall the Burlington Fund revenues are tracking at projections with the exception of net investment revenue which is over \$250 thousand due to the large cash balance within the fund. Burlington Fund expenses are tracking at 55% lower than CY2015. The driving factors are payments to PACE for transportation services provided to the City in the amount of \$43 thousand that took place in CY2015 but has not yet occurred in CY2016 and the savings related to the mild winter. Parking lot re-surfacing projects have been awarded and will be expensed in the coming months, upon completion of work.

Self-Insurance Fund

The Self-Insurance Fund is a risk management method in which a calculated amount of money is set aside to compensate for the potential future loss. It includes all types of insurance required by the City including medical, dental, general liability, workers compensation, auto liability, life and unemployment insurance. The timing of expenses is based on when employees use services in addition to regular premium expenses. Revenues are tracking appropriately based upon the City's projections as we have received around 32.6% of our annual insurance contributions into the fund. Actual expenses, including claims are at 32.2% of the budgeted amounts through a quarter of the year. Overall expenses are consistent within FY15 levels year to date. The City will continue to monitor insurance activity throughout the year.

Capital and Debt Service

G.O. Bond Funds

The City has expensed around \$1.2 million in capital spending through the combined GO Bond Funds. Generally, the winter months have fewer expenses associated with capital projects due to construction season. Additionally, the revenues for the bond funds have not been received to date. The planned bond issuance for capital spending, which will borrow for FY16 completed projects and planned CY2016 projects, will be in June. The majority of the spending to date is related to the LED Conversion project.

Capital Projects Fund

In September 2015, the City passed an ordinance establishing a home rule sales tax (HRST) at the rate of 0.50% effective January 1, 2015; and specified that the proceeds be directed

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to increasing the cash reserves and reducing the City's debt. Thus the HRST revenues (net of \$2.0 million that will be used to reduce the property tax levy for debt service) will be allocated to the Capital Projects Fund as a dedicated revenue source to fund future capital projects, thus reducing the City's need to borrow going forward. The HRST is projected to generate \$6.4 million in CY2016; receipts above \$2.0 million will be deposited into the fund.

The City received the first allotment of home rule sales tax receipts in April in the amount of \$582,113. April receipts correlate with January sales and projections account for this seasonal drop. The receipts for April are in line with the City's projections. Since the first \$2.0 million of HRST is deposited into the debt service fund, there were no deposits in the capital projects fund in April.

Expenses are also low due to it being early in the construction season. Award for projects will be bid and be brought to Council for approval in the next several months.

Debt Service Fund

The first Home Revenues from Home Rule Sales tax were received in April and were deposited into the debt service fund. The total HRST receipts were \$582,113 but the City disbursed a small component of the HRST to the downtown food and beverage fund to offset the 0.50% decrease in the downtown food and beverage tax. A total of \$554,789 was deposited in the debt service fund. Once the \$2 million pledge towards debt service has been fulfilled, the remainder will be allocated to the capital projects fund.

Property taxes for debt service are received in June and September. Debt Service payments are made in June and December.

Downtown Parking Fund

The downtown Parking Fund, which receives funding through the incremental 1% tax on downtown food & beverage is tracking slightly down from CY15. The decrease is related to the reduction of the downtown food & beverage tax to offset the 0.50% increase in the Home Rule Sales Tax. The Food & Beverage Fund will be made whole through monthly transfers from home rule sales tax receipts, the first make-whole payment was made in April for \$27,324. These payments will continue through the remainder of the year. Expenses of \$1.1 million are related to the two-thirds funding of the public parking spaces in the Water Street Parking Deck. Instead of making a transfer to the Water Street TIF for payments for the parking deck, staff is charging expenses directly to the fund to increase transparency.

Motor Fuel Tax and Road & Bridge Funds

These funds pay for citywide road improvement projects. The revenue for these funds includes motor fuel tax (MFT) received from the State, the City's local gas tax, and a portion of the Township's Road and Bridge assessment. Additionally, the MFT Fund receives a \$4.1 million transfer from the General Fund. Revenues are at 19.3% of projections for the year,

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and have seen a slight downturn from previous year's receipts. Revenue specifically tied to state MFT disbursements and the local gas tax are currently at 33.6% and 32.5% of budgeted amounts respectively. Staff will continue to monitor disbursements. Expenses in these funds are currently low due to it being early in the construction season. Several contracts were approved recently by Council and work is set to begin.

Water Street TIF Fund

Revenues for the Water Street TIF are primarily bond funds which have not been received to date. The planned bond issuance for \$7.3 million will be in June. To date, there has been \$322 thousand expended on capital for the Water Street public improvements. Note that the Downtown Parking Fund is paying for its portion of the Water Street Parking Deck directly, rather than transferring the funds to the Water Street TIF.

Special Funds

Naperville Library Funds

Revenues for the Library have not been received due to the timing of property taxes receipts, which are received in June and September. Expenses are projecting in line with budget estimates. Total expenses are at 29.9% of the annual budget and are 16% below spending from CY2015. The decrease in expenses is related to supplies including costs for electricity and gas being less due to the mild winter. The decrease is also related to books and other supplies being purchased at a faster rate in 2015 than in the first 4 months of 2016.

Naper Settlement Fund

Revenues for the Settlement have not been received due to the timing of property taxes receipts, which are received in June and September. Expenses are below budget for year-to-date mostly due to salary and benefits being lower than budget estimates. Total expenses are at 24.6% of the budget for the year and are 6.6% less than year-to-date spending in CY2015.

SSA #26 – Downtown Marketing & Maintenance Fund

Revenues are at 52.6% of projections due to a scheduled lump sum transfer in of \$924 thousand from the General Fund per the two-thirds funding agreement. Expenses are at 26.7% of budgeted amounts. Salaries and wages are \$43 thousand higher than CY2015 due to the full costs of salary expenses being captured this year. Additionally, \$180 thousand was expensed to the Chamber of Commerce/Downtown Naperville Alliance (DNA) for advertising and marketing. This expense is slightly offset by the lower costs associated with the mild winter and lower contracted snow removal costs.

State & Federal Drug Forfeiture Fund

The funds reflect proceeds received as a result of the Naperville Police Department's participation in state and federal investigations. Revenues and expenses are both low for

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year-to-date. Funds received from Federal and State sources are restricted on their use, and there have been no major expenses for year-to-date.

Special Events and Cultural Amenities (SECA) Fund

The SECA fund is used for the funding of events and entities to provide cultural experiences for the Naperville community. Currently the fund receives a portion of the Citywide 1.0% Food and Beverage Tax, which is restricted by ordinance to \$1.9 million. The fund then makes payments to entities for cultural events, makes transfers to support the Riverwalk and Carillon maintenance agreements, and reimburses the City for expenses related to events throughout the City.

Citywide Food and Beverage Tax receipts are up \$110 thousand (9.4%) compared to CY2015 receipts. These receipts are accounted for in several funds; the SECA fund, the General Fund, and the Debt Service Fund. To date \$957 thousand has been deposited for SECA events and program; an additional \$320 thousand has been deposited into the SECA fund for police and fire pension payments. Once the \$1.9 million has been deposited for SECA events, the next \$500 thousand will be deposited into the General Fund for social services and then any additional receipts will go towards debt service. To date, \$322 thousand has been expended as part of the SECA Grant Program primarily based on the allocations made during the prior program year, which began on May 1, 2015.

Going forward, staff will develop a Food and Beverage Tax Fund. The purpose of the fund will be to account for all Food and Beverage tax receipts, as well as, all allowable expenditures supported by these taxes. Food and Beverage dollars have very clear restrictions on their usage and timing of disbursements; including pension contributions, Social Services Grant Program, and the SECA Grant Program. Expensing costs directly from the fund would create more transparent reporting of the total tax dollars received and the corresponding uses.

Other Special Funds

Based upon discussions during the CY2016 budget Other Special Funds including the Carillon Fund and the Test Track are will be included in the General Fund budget starting in CY2017.

ATTACHMENTS:

Attachment #1 – Operations and Maintenance 4-Month Report

Attachment #2 – Special Funds 4-Month Report

Attachment #3 – Capital and Debt Service 4-Month Report

Attachment #4 – All Funds by Department 4-Month Report

Attachment #5 - Personnel Expense by Department 4-Month Budget Report

City of Naperville
CY2016 Budget to Actual Report
Operations and Maintenance Funds
For the 4 months ending April 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 Apr	CY2015 Apr	\$ Variance
General Fund (#010)									
Charges for Service	12,455,950	3,747,834	30.1%	1,878,110	1,869,724	99.6%	1,052,595	545,026	507,569
Property Taxes	20,712,569	151	0.0%	615	(464)	-75.5%	151	-	151
Fines & Fees	1,664,800	542,740	32.6%	513,121	29,619	5.8%	123,669	141,449	(17,779)
Food & Beverage Tax	1,470,000	-	0.0%	791,780	(791,780)	-100.0%	-	73,259	(73,259)
Internal Services	2,984,133	435,396	14.6%	1,659,746	(1,224,350)	-73.8%	107,252	414,831	(307,579)
Grants (Federal, State, Local)	714,325	336,729	47.1%	449,807	(113,078)	-25.1%	119,760	224,151	(104,391)
Hotel/Motel Tax	1,270,000	476,350	37.5%	457,567	18,783	4.1%	286,233	178,458	107,774
Net Investment Income	235,500	503,922	214.0%	208,396	295,526	141.8%	(1,487)	(42,154)	40,667
Other Revenues	441,500	155,786	35.3%	228,931	(73,145)	-32.0%	23,527	64,634	(41,107)
Other Taxes	3,166,000	1,604,208	50.7%	1,182,614	421,595	35.6%	305,304	250,064	55,240
Permits & Licenses	2,478,086	1,078,715	43.5%	978,067	100,648	10.3%	298,447	338,478	(40,031)
Real Estate Transfer Tax	4,600,000	1,044,157	22.7%	948,094	96,063	10.1%	382,937	286,065	96,872
Rental Income and Franchise Fees	3,079,400	805,100	26.1%	735,768	69,332	9.4%	14,066	5,567	8,499
Retail Sales Tax	33,874,500	10,618,995	31.3%	10,909,506	(290,511)	-2.7%	2,347,604	2,439,816	(92,212)
State Income Tax	14,500,000	4,633,484	32.0%	3,561,622	1,071,861	30.1%	1,532,439	1,724,075	(191,637)
Utility Taxes	16,370,000	5,456,910	33.3%	6,020,451	(563,541)	-9.4%	1,222,386	1,422,679	(200,294)
Transfers In	75,000	8,358	11.1%	166,422	(158,064)	-95.0%	3,617	31,341	(27,724)
Revenue Total	120,091,763	31,448,836	26.2%	30,690,617	758,219	2.5%	7,818,499	8,097,740	(279,240)
Salaries & Wages	(61,277,120)	(19,195,203)	31.3%	(18,999,415)	(195,788)	1.0%	(6,808,968)	(4,656,238)	(2,152,730)
Benefits & Related	(27,140,864)	(4,352,701)	16.0%	(4,715,989)	363,288	-7.7%	(1,272,270)	(1,174,336)	(97,935)
Contracted Services	(10,295,943)	(2,164,328)	21.0%	(3,729,950)	1,565,623	-42.0%	(577,774)	(1,305,193)	727,419
Refuse collection and recycling	(6,563,084)	(1,632,672)	24.9%	(2,788,118)	1,155,447	-41.4%	(513,002)	(1,067,139)	554,137
Supplies	(7,366,604)	(1,323,580)	18.0%	(3,273,370)	1,949,790	-59.6%	(337,523)	(894,182)	556,659
Grants & Contributions	(1,584,909)	(573,589)	36.2%	(662,316)	88,727	-13.4%	(48,791)	(348,971)	300,181
Capital/Maintenance Program	(1,398,400)	(215,305)	15.4%	(2,355,761)	2,140,455	-90.9%	(6,497)	(1,795,727)	1,789,230
Internal Services	561,440	70,029	12.5%	2,800,021	(2,729,992)	-97.5%	17,507	463,293	(445,786)
Transfers out	(5,018,617)	(923,817)	18.4%	-	(923,817)	-	-	-	-
Expense Total	(120,084,101)	(30,311,165)	25.2%	(33,724,897)	3,413,732	-10.1%	(9,547,318)	(10,778,492)	1,231,175
General Fund - Operating Surplus/(Deficit)	7,662	1,137,670		(3,034,281)	4,171,951		(1,728,818)	(2,680,753)	951,934
CY2016 Beginning Balance	\$ 19,976,674	\$ 19,976,674							
Current Balance		\$ 21,114,344							
CY2016 Projected Ending Balance	\$ 19,984,336								
Electric Utility Fund (#410)									
Charges for Service	150,985,950	47,834,871	31.7%	45,964,841	1,870,030	4.1%	9,995,353	10,299,285	(303,933)
Capital Fees	1,368,100	1,460,948	106.8%	858,952	601,997	70.1%	31,678	309,733	(278,055)
Fines & Fees	208,000	214,450	103.1%	34,191	180,259	527.2%	2,052	3,720	(1,668)
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Net Investment Income	(240,720)	111,024	-46.1%	(158,329)	269,353	-170.1%	(124)	(26,727)	26,603
Other Revenues	974,213	382,106	39.2%	55,561	326,545	587.7%	163,660	(111,987)	275,647
Transfers In	113,000	-	0.0%	82,106	(82,106)	-100.0%	-	15,832	(15,832)
Internal Services	-	-	-	-	-	-	-	-	-
Revenue Total	153,408,543	50,003,399	32.6%	46,837,321	3,166,078	6.8%	10,192,619	10,489,856	(297,237)
Purchased Power	(115,118,152)	(34,240,873)	29.7%	(34,871,512)	630,640	-1.8%	(8,064,532)	(8,765,266)	700,734
Salaries & Wages	(12,531,396)	(3,447,165)	27.5%	(2,911,395)	(535,769)	18.4%	(1,228,951)	(792,459)	(436,492)
Benefits & Related	(4,380,544)	(1,125,907)	25.7%	(941,957)	(183,949)	19.5%	(365,654)	(227,606)	(138,048)
Contracted Services	(4,089,236)	(537,877)	13.2%	(714,414)	176,537	-24.7%	(158,000)	(321,824)	163,824
Supplies	(2,036,107)	(147,223)	7.2%	(506,898)	359,675	-71.0%	(52,079)	(145,113)	93,035
Grants & Contributions	(342,438)	(54,011)	15.8%	(17,500)	(36,511)	208.6%	-	-	-
Insurance Claims	(1,000)	-	0.0%	-	-	-	-	-	-
Debt Service	(3,528,645)	(4,655)	0.1%	(727)	(3,927)	539.8%	(61)	(223)	162
Capital/Maintenance Program	(6,653,930)	(332,489)	5.0%	(720,497)	388,009	-53.9%	(109,236)	(490,441)	381,205
Internal Services	(670,855)	(223,620)	33.3%	(1,458,810)	1,235,190	-84.7%	(55,905)	(364,893)	308,988
Transfers out	(113,000)	-	0.0%	(82,106)	82,106	-100.0%	-	(15,832)	15,832
Expense Total	(149,465,303)	(40,113,818)	26.8%	(42,225,817)	2,111,999	-5.0%	(10,034,417)	(11,123,656)	1,089,239
Electric Utility Fund - Operating Surplus/(Deficit)	3,943,240	9,889,581		4,611,504	5,278,078		158,202	(633,800)	792,001
CY2016 Beginning Balance	\$ (4,674,189)	\$ (4,674,189)							
Current Balance		\$ 5,215,392							
CY2016 Projected Ending Balance	\$ (730,949)								
Water & Wastewater Fund (#430)									
Charges for Service	54,351,650	15,541,003	28.6%	16,092,005	(551,002)	-3.4%	3,569,448	3,825,740	(256,292)
Capital Fees	1,250,000	376,346	30.1%	380,131	(3,785)	-1.0%	91,721	137,060	(45,339)
Fines & Fees	750	-	0.0%	-	-	-	-	-	-
Grants (Federal, State, Local)	227,393	-	0.0%	-	-	-	-	-	-
Net Investment Income	310,900	41,191	13.2%	362,052	(320,861)	-88.6%	(206)	353,335	(353,541)
Other Revenues	396,962	122,688	30.9%	221,795	(99,107)	-44.7%	26,675	140,721	(114,046)
Rental Income and Franchise Fees	38,088	14,600	38.3%	12,696	1,904	15.0%	3,650	3,174	476
Transfers In	1,250,900	-	0.0%	380,344	(380,344)	-100.0%	-	141,411	(141,411)
Revenue Total	57,826,643	16,095,829	27.8%	17,449,023	(1,353,195)	-7.8%	3,691,288	4,601,441	(910,153)
Purchased Water	(28,000,000)	(7,226,810)	25.8%	(7,228,666)	1,856	0.0%	(1,766,889)	(1,905,668)	138,779
Salaries & Wages	(7,882,460)	(2,424,085)	30.8%	(1,712,498)	(711,587)	41.6%	(884,699)	(322,893)	(561,806)
Benefits & Related	(2,962,632)	(841,587)	28.4%	(700,826)	(140,761)	20.1%	(268,229)	(175,308)	(92,921)
Contracted Services	(4,301,507)	(834,282)	19.4%	(660,856)	(173,426)	26.2%	(169,849)	(297,177)	127,328

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 Apr	CY2015 Apr	\$ Variance
Supplies	(4,175,001)	(1,145,083)	27.4%	(1,271,814)	126,731	-10.0%	(244,443)	(365,399)	120,956
Grants & Contributions	(52,438)	(54,011)	103.0%	-	(54,011)		-	-	-
Debt Service	(2,513,871)	(1,403)	0.1%	(17)	(1,386)	8150.1%	(2)	(4)	2
Capital/Maintenance Program	(9,703,490)	(1,067,759)	11.0%	(4,688,594)	3,620,836	-77.2%	(308,781)	(2,053,623)	1,744,842
Internal Services	(940,581)	(312,732)	33.2%	(1,252,365)	939,633	-75.0%	(78,183)	(313,337)	235,154
Transfers out	(1,250,900)	-	0.0%	(380,344)	380,344	-100.0%	-	(141,411)	141,411
Expense Total	(61,782,880)	(13,907,751)	22.5%	(17,895,980)	3,988,228	-22.3%	(3,721,076)	(5,574,821)	1,853,745
Wate/Wastewater Fund - Operating Surplus/(Deficit)	(3,956,237)	2,188,077		(446,956)	2,635,034		(29,788)	(973,380)	943,592

CY2016 Beginning Balance \$ 5,979,398 \$ 5,979,398
 Current Balance \$ 8,167,475
 CY2016 Projected Ending Balance \$ 2,023,161

Burlington Fund (#104)									
Fines & Fees	2,134,600	619,592	29.0%	593,751	25,841	4.4%	70,109	67,331	2,778
Net Investment Income	-	249,504		40,632	208,872	514.1%	(642)	(8,826)	8,184
Other Revenues	15,500	828	5.3%	4,852	(4,024)	-82.9%	398	2,040	(1,642)
Rental Income and Franchise Fees	-	1,057		1,018	39	3.8%	279	150	129
Contributions	-	-		143,077	(143,077)	-100.0%	-	143,077	(143,077)
Revenue Total	2,150,100	870,981	40.5%	783,330	87,651	11.2%	70,144	203,772	(133,628)
Salaries & Wages	(406,735)	(98,670)	24.3%	-	(98,670)		(32,547)	-	(32,547)
Benefits & Related	(163,543)	(32,144)	19.7%	-	(32,144)		(10,701)	-	(10,701)
Contracted Services	(485,468)	(115,650)	23.8%	(219,438)	103,787	-47.3%	(15,939)	(104,213)	88,274
Supplies	(161,010)	(18,399)	11.4%	(43,019)	24,621	-57.2%	(3,477)	(7,189)	3,711
Grants & Contributions	(325,000)	(43,912)	13.5%	(138,841)	94,929	-68.4%	(43,434)	(66,591)	23,157
Capital/Maintenance Program	(475,000)	(2,915)	0.6%	(197,379)	194,464	-98.5%	-	(183,247)	183,247
Internal Services	(66,985)	(22,325)	33.3%	(158,596)	136,271	-85.9%	(5,581)	(39,649)	34,068
Expense Total	(2,083,741)	(334,016)	16.0%	(757,273)	423,258	-55.9%	(111,679)	(400,889)	289,209
Burlington Fund - Operating Surplus/(Deficit)	66,359	536,965		26,057	510,909		(41,536)	(197,116)	155,581

CY2016 Beginning Balance \$ 5,580,058 \$ 5,580,058
 Current Balance \$ 6,117,023
 CY2016 Projected Ending Balance \$ 5,646,417

Self Insurance Fund (#623)									
Member Contributions	5,048,042	1,848,038	36.6%	1,728,012	120,025	6.9%	455,373	450,752	4,621
Employer Contributions	15,191,152	4,731,206	31.1%	4,032,459	698,747	17.3%	1,138,332	1,005,114	133,218
Net Investment Income	15,000	75,678	504.5%	38,455	37,223	96.8%	(157)	(5,807)	5,650
Other Revenues	140,000	-	0.0%	122,895	(122,895)	-100.0%	-	107,830	(107,830)
Revenue Total	20,394,194	6,654,922	32.6%	5,921,822	733,100	12.4%	1,593,549	1,557,889	35,660
Salaries & Wages	(56,710)	(19,022)	33.5%	-	(19,022)		(7,785)	-	(7,785)
Benefits & Related	(27,584)	(8,668)	31.4%	-	(8,668)		(2,897)	-	(2,897)
Contracted Services	(1,302,000)	(339,775)	26.1%	(360,333)	20,558	-5.7%	(87,863)	(169,595)	81,732
Fines & Fees	(121,000)	(83,272)	68.8%	(64,525)	(18,747)	29.1%	(7,204)	(8,440)	1,236
Insurance Premiums	(3,084,400)	(1,279,734)	41.5%	(897,657)	(382,077)	42.6%	(214,955)	(413,852)	198,897
Supplies	-	-		(10,498)	10,498	-100.0%	-	(4,718)	4,718
Internal Services	-	-		(123,036)	123,036	-100.0%	-	(30,759)	30,759
Grants & Contributions	(200,000)	-	0.0%	(146,664)	146,664	-100.0%	-	-	-
Insurance Claims	(14,733,000)	(4,791,565)	32.5%	(4,522,621)	(268,944)	5.9%	(1,359,476)	(1,264,386)	(95,090)
Settlements	(869,500)	(45,000)	5.2%	(464,505)	419,505	-90.3%	-	(325,761)	325,761
Expense Total	(20,394,194)	(6,567,037)	32.2%	(6,589,839)	22,802	-0.3%	(1,680,181)	(2,217,511)	537,331
Self Insurance Fund - Operating Surplus/(Deficit)	-	87,885		(668,017)	755,902		(86,632)	(659,623)	572,991

CY2016 Beginning Balance \$ 1,732,012 \$ 1,732,012
 Current Balance \$ 1,819,897
 CY2016 Projected Ending Balance \$ 1,732,012

**City of Naperville
CY2016 Budget to Actual Report
Special Funds
For the 4 months ending April 30, 2016
Preliminary and Unaudited**

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 Apr	CY2015 Apr	\$ Variance
Naperville Library Funds (#102 and #106)									
Beginning Balance	200,000	-	0.0%	-	-	-	-	-	-
Charges for Service	95,500	31,733	33.2%	32,675	(943)	-2.9%	8,678	10,502	(1,825)
Property Taxes	14,218,000	247	0.0%	469	(223)	-47.4%	247	-	247
Fines & Fees	430,000	128,834	30.0%	132,354	(3,520)	-2.7%	28,989	30,742	(1,753)
Grants (Federal, State, Local)	177,000	2,697	1.5%	-	2,697	-	2,697	-	2,697
Contributions	-	160	-	950	(790)	-83.2%	-	-	-
Net Investment Income	94,500	277,084	293.2%	60,392	216,692	358.8%	(675)	(5,002)	4,326
Other Revenues	110,000	46,355	42.1%	36,780	9,575	26.0%	13,179	11,453	1,726
Other Taxes	170,000	53,020	31.2%	39,422	13,597	34.5%	26,778	-	26,778
Transfers In	250,000	-	0.0%	-	-	-	-	-	-
Revenue Total	15,745,000	540,128	3.4%	303,042	237,086	78.2%	79,891	47,695	32,196
Salaries & Wages	(8,509,639)	(2,490,683)	29.3%	(2,477,370)	(13,314)	0.5%	(918,779)	(621,665)	(297,114)
Benefits & Related	(2,744,062)	(757,858)	27.6%	(773,918)	16,060	-2.1%	(251,841)	(191,862)	(59,979)
Contracted Services	(935,400)	(519,747)	55.6%	(683,732)	163,985	-24.0%	(254,474)	(446,278)	191,804
Insurance Premiums	(66,000)	-	0.0%	(2,599)	2,599	-100.0%	-	-	-
Supplies	(3,436,524)	(1,037,037)	30.2%	(1,430,211)	393,174	-27.5%	(318,786)	(539,835)	221,049
Internal Services	(84,391)	(24,886)	29.5%	(14,761)	(10,125)	68.6%	(6,346)	(3,931)	(2,414)
Grants & Contributions	(3,500)	(1,078)	30.8%	(1,311)	233	-17.8%	(377)	(538)	161
Transfers out	(250,000)	-	0.0%	-	-	-	-	-	-
Capital/Maintenance Program	(212,000)	(26,765)	12.6%	(405,090)	378,324	-93.4%	(6,673)	(313,042)	306,369
Expense Total	(16,241,518)	(4,858,056)	29.9%	(5,788,992)	930,937	-16.1%	(1,757,274)	(2,117,150)	359,876
Naperville Library Funds - Operating Surplus/(Deficit)	(496,518)	(4,317,927)		(5,485,950)	1,168,023		(1,677,383)	(2,069,455)	392,072
CY2016 Beginning Balance	\$ 6,717,230	\$ 6,717,230							
Current Balance		\$ 2,399,303							
CY2016 Projected Ending Balance	\$ 6,220,712								
Naper Settlement Fund (#016)									
Beginning Balance	200,000	-	0.0%	-	29,893	-	-	-	-
Charges for Service	477,440	162,082	33.9%	135,998	20,626	15.2%	60,885	46,890	13,995
Property Taxes	2,927,272	59	0.0%	95	20,626	21713.9%	59	-	59
Grants (Federal, State, Local)	-	-	-	-	20,626	-	-	-	-
Contributions	427,560	-	0.0%	-	20,626	-	-	-	-
Net Investment Income	17,500	53,765	307.2%	10,163	(2,301)	-22.6%	(132)	(853)	721
Other Revenues	-	-	-	-	-	-	-	-	-
Revenue Total	4,049,772	215,906	5.3%	146,256	69,651	47.6%	60,811	46,037	14,775
Salaries & Wages	(2,202,114)	(536,078)	24.3%	(493,314)	(42,764)	8.7%	(204,053)	(119,344)	(84,709)
Benefits & Related	(802,222)	(178,701)	22.3%	(166,120)	(12,582)	7.6%	(59,063)	(40,764)	(18,300)
Contracted Services	(564,201)	(136,259)	24.2%	(204,255)	67,995	-33.3%	(31,027)	(66,862)	35,834
Supplies	(249,019)	(49,492)	19.9%	(94,907)	45,415	-47.9%	(12,593)	(40,827)	28,234
Internal Services	(73,997)	(34,688)	46.9%	(19,308)	(15,380)	79.7%	(8,672)	(4,827)	(3,845)
Capital/Maintenance Program	(165,000)	(60,986)	37.0%	(88,659)	27,673	-31.2%	-	(69,512)	69,512
Expense Total	(4,056,553)	(996,205)	24.6%	(1,066,563)	70,358	-6.6%	(315,409)	(342,136)	26,272
Naper Settlement Fund - Operating Surplus/(Deficit)	(6,781)	(780,298)		(920,307)	140,009		(254,598)	(296,099)	41,501
CY2016 Beginning Balance	\$ 1,443,405	\$ 1,443,405							
Current Balance		\$ 663,107							
CY2016 Projected Ending Balance	\$ 1,436,624								
S.S.A. #26 Downtown Maintenance Fund (#136)									
Property Taxes	865,000	-	0.0%	-	-	-	-	-	-
Fines & Fees	80,000	25,193	31.5%	32,320	(7,127)	-22.1%	4,165	8,150	(3,985)
Internal Services	-	-	-	-	-	-	-	-	-
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Net Investment Income	21,500	45,698	212.5%	12,376	33,322	269.2%	(111)	(1,682)	1,571
Other Revenues	1,000	436	43.6%	1,036	(600)	-57.9%	138	472	(334)
Transfers In	923,817	923,817	100.0%	-	923,817	-	-	-	-
Revenue Total	1,891,317	995,143	52.6%	45,732	949,411	2076.0%	4,192	6,940	(2,748)
Salaries & Wages	(651,003)	(166,442)	25.6%	(123,274)	(43,168)	35.0%	(57,373)	(45,712)	(11,660)
Benefits & Related	(226,983)	(53,968)	23.8%	(43,584)	(10,385)	23.8%	(17,083)	(14,561)	(2,523)
Contracted Services	(964,114)	(310,841)	32.2%	(379,823)	68,982	-18.2%	(23,726)	(165,573)	141,847
Supplies	(203,500)	(51,141)	25.1%	(76,460)	25,320	-33.1%	(8,636)	(27,624)	18,988
Internal Services	(74,372)	(24,052)	32.3%	(154,724)	130,672	-84.5%	(6,013)	(38,681)	32,668
Capital/Maintenance Program	(271,925)	(33,124)	12.2%	-	(33,124)	-	-	-	-
Expense Total	(2,391,897)	(639,567)	26.7%	(777,864)	138,297	-17.8%	(112,832)	(292,151)	179,319
SSA# 26 Fund - Operating Surplus/(Deficit)	(500,580)	355,576		(732,133)	1,087,708		(108,640)	(285,211)	176,571
CY2016 Beginning Balance	\$ 1,022,376	\$ 1,022,376							
Current Balance		\$ 1,377,952							
CY2016 Projected Ending Balance	\$ 521,796								
Carillon Fund (#135)									
Net Investment Income	800	5,741	717.6%	566	5,175	915.0%	-	(139)	139

City of Naperville
CY2016 Budget to Actual Report
Capital & Debt Service Funds
For the 4 months ending April 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 Apr	CY2015 Apr	\$ Variance
G.O. Bond Funds (#330, #331, #332)									
Bond Proceeds	12,767,259	-	0.0%	(6,220,000)	6,220,000	-100.0%	-	-	-
Net Investment Income	60,000	5,688	9.5%	289,859	(284,172)	-98.0%	-	106,088	(106,088)
Revenue Total	12,827,259	5,688	0.0%	(5,930,141)	5,935,828	-100.1%	-	106,088	(106,088)
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits & Related	-	-	-	-	-	-	-	-	-
Contracted Services	-	(58,075)	-	(71,188)	13,113	-18.4%	(13,805)	(31,512)	17,707
Supplies	-	-	-	(210,623)	210,623	-	-	(210,623)	210,623
Capital/Maintenance Program	(9,129,987)	(1,158,130)	12.7%	(1,706,510)	548,380	-32.1%	(161,081)	(709,200)	548,119
Expense Total	(9,129,987)	(1,216,204)	13.3%	(1,988,321)	772,116	-38.8%	(174,886)	(951,335)	776,449
GO Bond Funds - Operating Surplus/(Deficit)	3,697,272	(1,210,517)		(7,918,461)	6,707,945		(174,886)	(845,247)	670,361
CY2016 Beginning Balance	\$ 963,172	\$ 963,172							
Current Balance		\$ (247,345)							
CY2016 Projected Ending Balance	\$ 4,660,444								
Capital Projects Fund (#301)									
Fines & Fees	-	-	-	-	-	-	-	-	-
Grants (Federal, State, Local)	-	12,397	-	6,848	5,550	81.0%	-	6,848	(6,848)
Home Rule Sales Tax	4,375,000	-	0.0%	-	-	-	-	-	-
Contributions	-	404,566	-	1,028,114	(623,548)	-60.6%	-	28,114	(28,114)
Net Investment Income	92,500	304,214	328.9%	56,461	247,754	438.8%	(795)	(13,441)	12,646
Other Revenues	-	30,859	-	76,408	(45,549)	-59.6%	32,417	(1,071)	33,488
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	4,467,500	752,037	16.8%	1,167,830	(415,793)	-35.6%	31,622	20,449	11,173
Contracted Services	-	(12,549)	-	(26,808)	14,259	-53.2%	-	(14,667)	14,667
Transfers out	-	-	-	-	-	-	-	-	-
Capital/Maintenance Program	(7,619,000)	(858,551)	11.3%	(590,076)	(268,475)	45.5%	(213,795)	94,712	(308,507)
Expense Total	(7,619,000)	(871,100)	11.4%	(616,884)	(254,216)	41.2%	(213,795)	80,045	(293,840)
Capital Projects Fund - Operating Surplus/(Deficit)	(3,151,500)	(119,064)		550,946	(670,009)		(182,173)	100,494	(282,667)
CY2016 Beginning Balance	\$ 3,655,934	\$ 3,655,934							
Current Balance		\$ 3,536,870							
CY2016 Projected Ending Balance	\$ 504,434								
Debt Service Fund (#201)									
Property Taxes	8,000,000	258	0.0%	311	(53)	-17.1%	258	-	258
Food & Beverage Tax	520,310	-	0.0%	231,727	(231,727)	-100.0%	-	219,775	(219,775)
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Home Rule Sales Tax	2,000,000	555,484	27.8%	-	555,484	-	555,484	-	555,484
Contributions	-	-	-	103,849	(103,849)	-100.0%	-	103,849	(103,849)
Net Investment Income	28,750	14,909	51.9%	(2,200)	17,109	-777.7%	(39)	(1,153)	1,114
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	10,549,060	570,651	5.4%	333,687	236,964	71.0%	555,703	322,471	233,231
Contracted Services	-	-	-	(5,408)	5,408	-100.0%	-	(5,408)	5,408
Transfers out	-	-	-	-	-	-	-	-	-
Debt Service	(9,759,857)	-	0.0%	-	-	-	-	-	-
Expense Total	(9,759,857)	-	0.0%	(5,408)	5,408		-	(5,408)	5,408
Debt Service Fund - Operating Surplus/(Deficit)	789,203	570,651		328,279	242,372		555,703	317,063	238,639
CY2016 Beginning Balance	\$ 627,093	\$ 627,093							
Current Balance		\$ 1,197,744							
CY2016 Projected Ending Balance	\$ 1,416,296								
Downtown Parking Fund (#142)									
Food & Beverage Tax	1,300,000	265,487	20.4%	342,271	(76,784)	-22.4%	58,893	85,497	(26,604)
Home Rule Sales Tax	-	27,324	-	-	27,324	#DIV/0!	27,324	-	27,324
Net Investment Income	9,800	245,297	2503.0%	41,815	203,482	486.6%	(593)	(8,990)	8,397
Revenue Total	1,309,800	538,108	41.1%	384,086	154,021	40.1%	85,624	76,507	9,117
Debt Service	(341,916)	-	0.0%	-	-	-	-	-	-
Capital/Maintenance Program	-	(1,116,106)	-	-	(1,116,106)	-	-	-	-
Expense Total	(341,916)	(1,116,106)	326.4%	-	(1,116,106)		-	-	-
Downtown Parking Fund - Operating Surplus/(Deficit)	967,884	(577,998)		384,086	(962,085)		85,624	76,507	9,117
CY2016 Beginning Balance	\$ 1,288,028	\$ 1,288,028							
Current Balance		\$ 710,030							
CY2016 Projected Ending Balance	\$ 2,255,912								
Motor Fuel Tax Fund (#615)									
Contributions	-	-	-	-	-	-	-	-	-
Motor Fuel Tax	3,600,000	1,209,034	33.6%	1,078,511	130,523	12.1%	268,025	130,734	137,291
Net Investment Income	27,000	17,913	66.3%	3,420	14,493	423.7%	(67)	(2,758)	2,691
Other Revenues	-	-	-	542	(542)	-100.0%	-	392	(392)
Local Gas Tax	2,000,000	644,689	32.2%	698,183	(53,494)	-7.7%	158,169	166,416	(8,247)
Transfers In	4,050,000	-	0.0%	-	-	-	-	-	-
Revenue Total	9,677,000	1,871,636	19.3%	1,780,656	90,980	5.1%	426,127	294,783	131,344
Capital/Maintenance Program	(8,944,000)	(563,981)	6.3%	(2,114,681)	1,550,700	-73.3%	(90,575)	(26,932)	(63,643)

City of Naperville
CY2016 Budget to Actual Report
Expenditures by Department
For the 4 months ending April 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 Apr	CY2015 Apr	\$ Variance
Electric	(142,444,393)	(39,227,138)	27.5%	(42,215,089)	2,987,951	-7.1%	(9,712,187)	(11,120,371)	1,408,184
Water/Wastewater	(56,324,832)	(13,141,429)	23.3%	(17,884,648)	4,743,220	-26.5%	(3,489,149)	(5,569,584)	2,080,436
Police	(40,152,812)	(9,715,696)	24.2%	(7,989,061)	(1,726,636)	21.6%	(3,178,373)	(2,109,811)	(1,068,562)
Fire	(33,313,243)	(7,564,386)	22.7%	(7,890,636)	326,250	-4.1%	(2,672,736)	(2,404,537)	(268,198)
Public Works	(27,560,899)	(7,193,954)	26.1%	(13,281,873)	6,087,920	-45.8%	(2,145,103)	(5,084,183)	2,939,080
Insurance	(20,449,510)	(6,587,682)	32.2%	(6,513,879)	(73,803)	1.1%	(1,681,582)	(2,198,521)	516,939
TED	(7,280,655)	(1,957,341)	26.9%	(2,019,156)	61,815	-3.1%	(749,141)	(626,439)	(122,702)
Debt Service	(6,042,516)	(6,057)	0.1%	(4,699)	(1,358)	28.9%	(63)	(4,182)	4,119
Miscellaneous Services	(5,131,176)	(1,525,029)	29.7%	(680,497)	(844,532)	124.1%	(57,363)	(350,006)	292,642
Information Technology	(4,993,189)	(1,374,922)	27.5%	(1,215,715)	(159,207)	13.1%	(428,527)	(274,545)	(153,982)
Finance	(4,126,990)	(1,153,846)	28.0%	(173,511)	(980,335)	565.0%	(373,828)	31,618	(405,446)
Legal	(1,786,583)	(521,251)	29.2%	(181,020)	(340,231)	188.0%	(173,025)	(45,528)	(127,498)
City Manager	(1,517,123)	(471,004)	31.0%	(317,509)	(153,495)	48.3%	(176,317)	(79,455)	(96,862)
Human Resources	(1,169,115)	(341,761)	29.2%	(224,180)	(117,581)	52.4%	(109,551)	(67,584)	(41,967)
City Clerk	(896,635)	(288,573)	32.2%	(276,665)	(11,907)	4.3%	(98,074)	(79,412)	(18,661)
Mayor & Council	(620,548)	(163,718)	26.4%	(202,631)	38,913	-19.2%	(49,651)	(82,070)	32,420
Transfer	-	-		(123,036)	123,036	-100.0%	-	(30,759)	30,759
CITYWIDE EXPENDITURES	(353,810,219)	(91,233,787)	25.8%	(101,193,807)	9,960,020	-9.8%	(25,094,671)	(30,095,369)	5,000,698

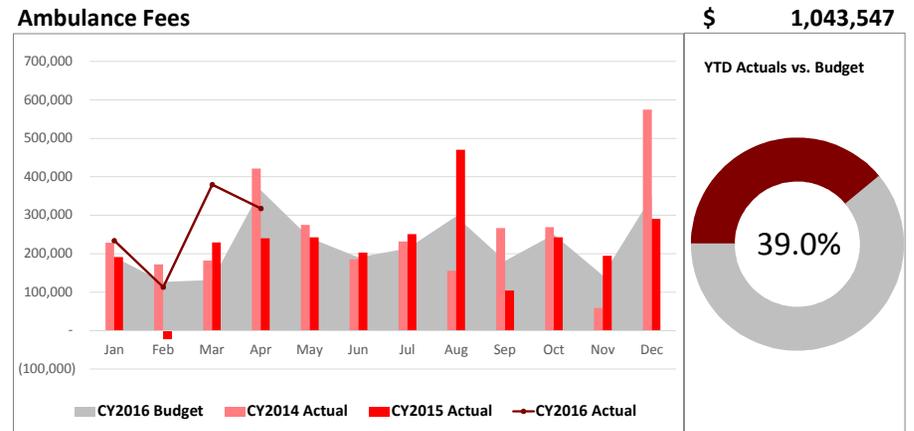
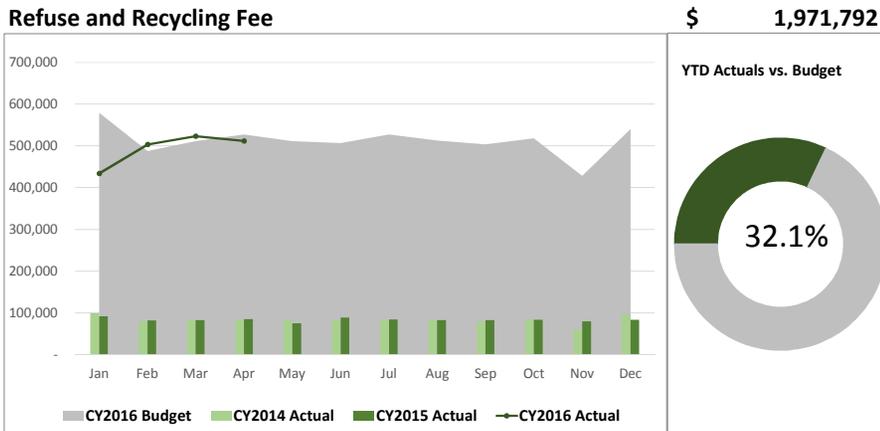
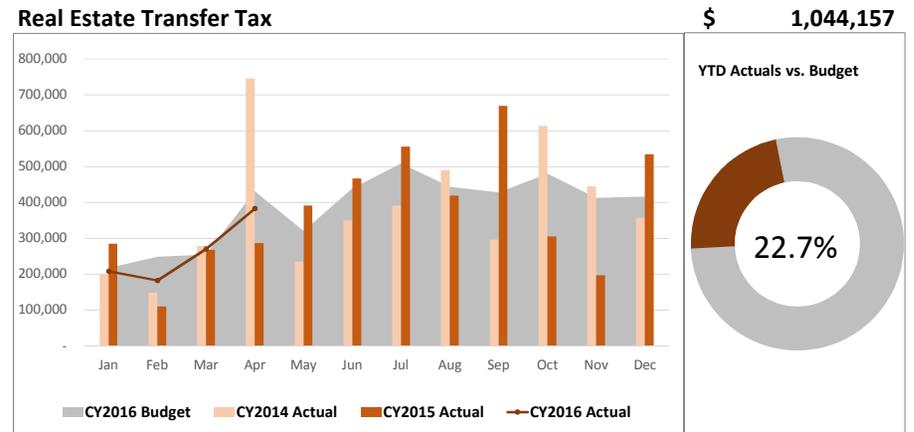
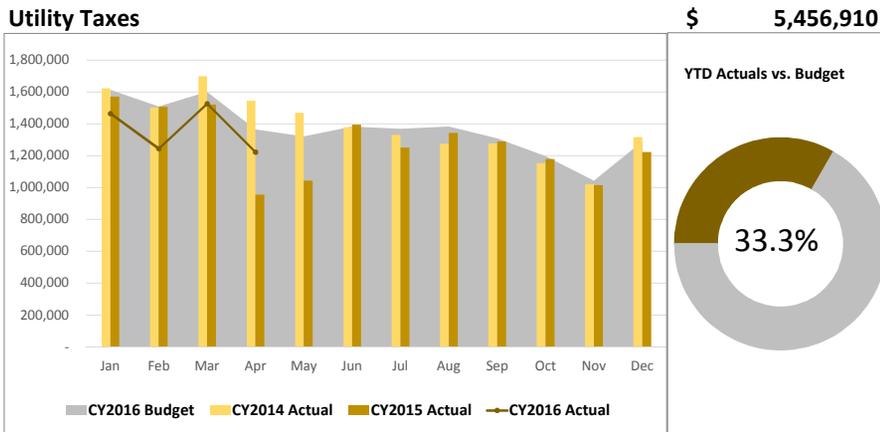
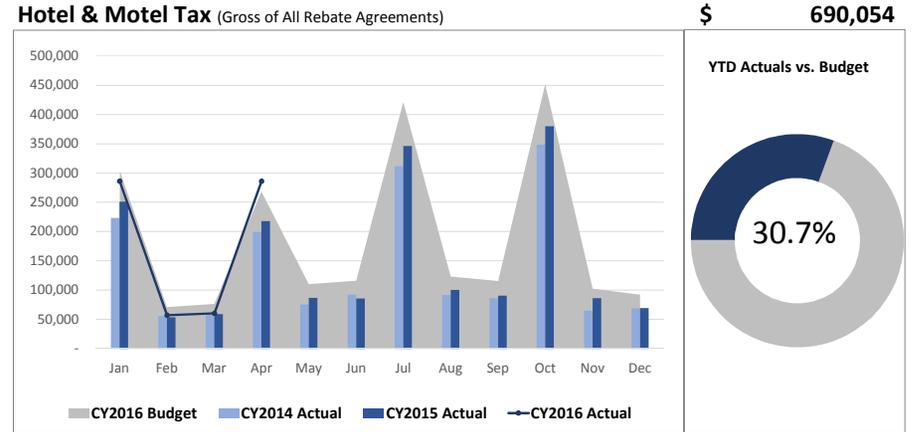
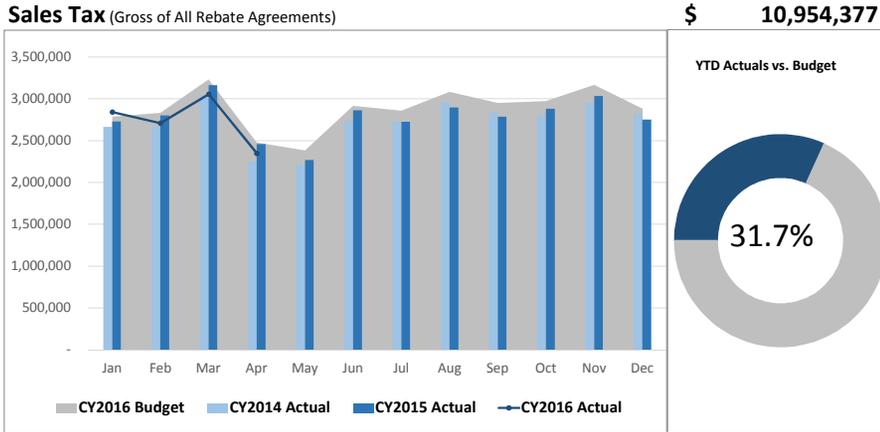
**City of Naperville
CY2016 Budget to Actual Report
Personnel Expenditures by Department
For the 4 months ending April 30, 2016
Preliminary and Unaudited**

Row Labels	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance (YTD)	% Variance (YTD)	CY2016 - P4 (APR)	FY15 P12/13 (APR)	\$ Variance (P)
Salaries & Wages									
Regular Pay									
Electric	(9,543,758)	(2,595,789)	27.2%	(2,656,346)	60,557	-2.3%	(934,846)	(694,703)	(240,143)
Water/Wastewater	(5,918,113)	(1,911,025)	32.3%	(1,549,187)	(361,838)	23.4%	(703,938)	(292,712)	(411,226)
Police	(23,522,287)	(7,334,142)	31.2%	(6,529,796)	(804,346)	12.3%	(2,471,411)	(1,660,647)	(810,764)
Fire	(19,612,297)	(5,861,337)	29.9%	(5,566,668)	(294,670)	5.3%	(2,193,433)	(1,449,087)	(744,345)
Public Works	(6,672,619)	(2,066,536)	31.0%	(2,145,058)	78,522	-3.7%	(751,064)	(669,790)	(81,274)
TED	(3,920,910)	(1,230,103)	31.4%	(1,253,449)	23,346	-1.9%	(448,798)	(311,652)	(137,146)
Information Technology	(2,005,293)	(578,562)	28.9%	(529,800)	(48,761)	9.2%	(215,582)	(132,370)	(83,212)
Finance	(2,140,625)	(555,222)	25.9%	(646,470)	91,248	-14.1%	(210,555)	(141,738)	(68,817)
Legal	(1,253,632)	(378,908)	30.2%	(336,541)	(42,367)	12.6%	(132,909)	(83,927)	(48,982)
City Manager	(882,126)	(300,532)	34.1%	(258,859)	(41,673)	16.1%	(109,131)	(72,392)	(36,739)
Human Resources	(700,207)	(220,433)	31.5%	(171,619)	(48,814)	28.4%	(81,216)	(47,294)	(33,922)
City Clerk	(549,376)	(182,124)	33.2%	(166,895)	(15,228)	9.1%	(70,439)	(45,574)	(24,865)
Mayor & Council	(332,031)	(106,350)	32.0%	(101,413)	(4,937)	4.9%	(35,882)	(29,003)	(6,878)
Regular Pay Total	(77,053,274)	(23,321,063)	30.3%	(21,912,101)	(1,408,962)	6.4%	(8,359,205)	(5,630,890)	(2,728,315)
Overtime Pay									
Electric	(478,099)	(150,483)	31.5%	(143,922)	(6,561)	4.6%	(52,500)	(46,719)	(5,781)
Water/Wastewater	(445,010)	(144,185)	32.4%	(156,538)	12,353	-7.9%	(46,396)	(24,677)	(21,719)
Police	(1,042,383)	(339,253)	32.5%	(289,276)	(49,978)	17.3%	(101,998)	(55,280)	(46,718)
Fire	(743,897)	(110,107)	14.8%	(64,680)	(45,427)	70.2%	(47,950)	(5,925)	(42,024)
Public Works	(1,106,784)	(420,515)	38.0%	(610,111)	189,596	-31.1%	(104,627)	(99,068)	(5,559)
TED	(65,100)	(9,753)	15.0%	(6,957)	(2,796)	40.2%	(5,269)	(1,518)	(3,751)
Information Technology	(2,500)	(1,410)	56.4%	(418)	(992)	237.0%	(399)	(288)	(111)
Finance	(1,500)	(1,642)	109.5%	(291)	(1,351)	463.5%	(514)	(166)	(348)
Legal	-	-	-	-	-	-	-	-	-
City Manager	-	(75)	-	(108)	33	-30.6%	(56)	-	(56)
Human Resources	-	(109)	-	(438)	330	-75.2%	-	(242)	242
City Clerk	(4,500)	(1,250)	27.8%	(2,868)	1,618	-56.4%	(1,006)	(1,532)	526
Mayor & Council	-	(296)	-	(221)	(75)	34.1%	(288)	(221)	(67)
Overtime Pay Total	(3,889,773)	(1,179,078)	30.3%	(1,275,830)	96,751	-7.6%	(361,002)	(235,637)	(125,366)
Temporary Pay									
Electric	(8,800)	-	0.0%	-	-	-	-	-	-
Water/Wastewater	(41,040)	(2,417)	5.9%	(14)	(2,403)	16697.1%	(840)	1,254	(2,094)
Police	(94,000)	(17,104)	18.2%	(14,508)	(2,596)	17.9%	(6,069)	(3,378)	(2,691)
Public Works	(180,000)	(47,182)	26.2%	(37,509)	(9,672)	25.8%	(14,548)	(2,399)	(12,150)
TED	(115,300)	(4,124)	3.6%	5,951	(10,075)	-169.3%	(1,762)	11,532	(13,294)
Information Technology	(12,000)	(3,344)	27.9%	1,730	(5,075)	-293.3%	(949)	3,158	(4,107)
City Manager	(18,000)	-	0.0%	788	(788)	-100.0%	-	788	(788)
Human Resources	-	-	-	2,565	(2,565)	-100.0%	-	2,565	(2,565)
City Clerk	-	(4,088)	-	(1,037)	(3,051)	294.2%	(204)	(620)	416
Mayor & Council	-	-	-	(3,963)	3,963	-100.0%	-	(3,963)	3,963
Temporary Pay Total	(469,140)	(78,259)	16.7%	(45,998)	(32,261)	70.1%	(24,372)	8,936	(33,308)
Mandatory Overtime									
Electric	(581,541)	(170,687)	29.4%	(101,367)	(69,319)	68.4%	(52,324)	(42,777)	(9,548)
Police	(1,248,308)	(198,040)	15.9%	(175,152)	(22,888)	13.1%	(64,080)	95,303	(159,383)
Fire	(575,764)	(170,398)	29.6%	(120,412)	(49,986)	41.5%	(77,757)	29,734	(107,490)
Mandatory Overtime Total	(2,405,613)	(539,124)	22.4%	(396,932)	(142,193)	35.8%	(194,161)	82,260	(276,421)
Other compensation									
Electric	207,411	(4,807)	-2.3%	(9,760)	4,953	-50.7%	(1,403)	(8,260)	6,857
Water/Wastewater	(15,000)	(2,532)	16.9%	(6,758)	4,226	-62.5%	(797)	(6,758)	5,961
Fire	-	-	-	(1,150)	1,150	-100.0%	-	(1,150)	1,150
Public Works	(38,200)	(14)	0.0%	-	(14)	-	-	-	-
TED	-	(176)	-	(150)	(26)	17.5%	-	-	-
Miscellaneous Services	1,504,000	(25,321)	-1.7%	(13,768)	(11,554)	83.9%	(7,967)	-	(7,967)
Finance	-	-	-	(80)	80	-100.0%	-	-	-
Other compensation Total	1,658,211	(32,851)	-2.0%	(31,666)	(1,185)	3.7%	(10,167)	(16,168)	6,001
Interdepartmental Costs									
Police	(342,123)	(33,768)	9.9%	-	(33,768)	-	(14,043)	-	(14,043)
Interdepartmental Costs Total	(342,123)	(33,768)	9.9%	-	(33,768)	-	(14,043)	-	(14,043)
SECA Costs	347,291	-	0.0%	39,217	(39,217)	-100.0%	-	19,909	(19,909)
Salaries & Wages Total	(82,154,421)	(25,184,145)	30.7%	(23,623,309)	(1,560,836)	6.6%	(8,962,951)	(5,771,590)	(3,191,361)
Benefits & Related									
Group Medical Insurance									
Electric	(1,478,920)	(355,580)	24.0%	(373,327)	17,748	-4.8%	(99,185)	(87,228)	(11,957)
Water/Wastewater	(1,100,097)	(305,056)	27.7%	(310,795)	5,739	-1.8%	(83,642)	(78,341)	(5,301)
Police	(3,236,574)	(915,552)	28.3%	(959,208)	43,656	-4.6%	(254,760)	(237,615)	(17,145)
Fire	(2,709,465)	(852,818)	31.5%	(755,703)	(97,115)	12.9%	(193,213)	(191,712)	(1,502)
Public Works	(1,178,854)	(346,628)	29.4%	(357,933)	11,306	-3.2%	(95,534)	(83,728)	(11,806)
TED	(623,058)	(178,885)	28.7%	(170,746)	(8,139)	4.8%	(46,449)	(42,792)	(3,657)
Miscellaneous Services	-	-	-	-	-	-	-	-	-
Information Technology	(310,873)	(74,792)	24.1%	(74,464)	(328)	0.4%	(19,097)	(18,647)	(451)
Finance	(355,300)	(75,788)	21.3%	(66,552)	(9,235)	13.9%	(21,163)	(12,220)	(8,943)
Legal	(137,457)	(47,080)	34.3%	(36,312)	(10,768)	29.7%	(12,064)	(7,897)	(4,168)
City Manager	(85,792)	(20,293)	23.7%	(24,778)	4,485	-18.1%	(5,619)	(5,868)	249
Human Resources	(111,416)	(37,266)	33.4%	(27,320)	(9,946)	36.4%	(8,123)	(8,092)	(31)
City Clerk	(81,942)	(24,958)	30.5%	(25,108)	149	-0.6%	(7,180)	(6,944)	(236)
Mayor & Council	(51,563)	(14,711)	28.5%	(27,942)	13,231	-47.4%	(3,995)	(6,263)	2,268
Group Medical Insurance Total	(11,461,311)	(3,249,408)	28.4%	(3,210,188)	(39,220)	1.2%	(850,024)	(787,346)	(62,678)
Group Life Insurance									
Electric	(17,084)	(4,361)	25.5%	(4,776)	415	-8.7%	(1,205)	(1,129)	(77)
Water/Wastewater	(10,567)	(3,054)	28.9%	(3,266)	212	-6.5%	(837)	(844)	7

Police	(39,404)	(11,377)	28.9%	(12,286)	909	-7.4%	(3,166)	(3,135)	(32)
Fire	(33,642)	(9,576)	28.5%	(10,438)	862	-8.3%	(2,679)	(2,671)	(7)
Public Works	(11,959)	(3,522)	29.5%	(3,814)	292	-7.6%	(973)	(935)	(38)
TED	(6,781)	(2,018)	29.8%	(2,274)	256	-11.3%	(559)	(546)	(12)
Information Technology	(3,605)	(925)	25.7%	(945)	19	-2.1%	(254)	(241)	(12)
Finance	(3,745)	(886)	23.7%	(1,000)	114	-11.4%	(252)	(212)	(40)
Legal	(2,101)	(592)	28.2%	(605)	12	-2.0%	(161)	(147)	(14)
City Manager	(1,483)	(460)	31.0%	(469)	9	-1.8%	(128)	(116)	(12)
Human Resources	(1,260)	(368)	29.2%	(333)	(35)	10.4%	(101)	(96)	(5)
City Clerk	(953)	(303)	31.8%	(309)	6	-2.0%	(89)	(82)	(6)
Mayor & Council	(582)	(179)	30.8%	(186)	7	-3.9%	(48)	(49)	1
Group Life Insurance Total	(133,166)	(37,623)	28.3%	(40,702)	3,080	-7.6%	(10,452)	(10,204)	(248)
Workers Compensation									
Electric	(46,200)	(15,400)	33.3%	(14,667)	(733)	5.0%	(3,850)	(3,667)	(183)
Water/Wastewater	(46,200)	(15,400)	33.3%	(14,667)	(733)	5.0%	(3,850)	(3,667)	(183)
Police	(251,579)	(83,860)	33.3%	-	(83,860)	-	(20,965)	-	(20,965)
Fire	(234,927)	(78,308)	33.3%	-	(78,308)	-	(19,577)	-	(19,577)
Public Works	(112,833)	(37,612)	33.3%	-	(37,612)	-	(9,403)	-	(9,403)
TED	(13,615)	(4,540)	33.3%	-	(4,540)	-	(1,135)	-	(1,135)
Miscellaneous Services	-	-	-	-	-	-	-	-	-
Information Technology	(3,080)	(1,028)	33.4%	-	(1,028)	-	(257)	-	(257)
Finance	(6,753)	(2,252)	33.3%	-	(2,252)	-	(563)	-	(563)
Legal	(1,623)	(540)	33.3%	-	(540)	-	(135)	-	(135)
City Manager	(2,363)	(788)	33.3%	-	(788)	-	(197)	-	(197)
Human Resources	(1,603)	(536)	33.4%	-	(536)	-	(134)	-	(134)
Mayor & Council	(1,623)	(540)	33.3%	-	(540)	-	(135)	-	(135)
Workers Compensation Total	(722,399)	(240,804)	33.3%	(29,333)	(211,471)	720.9%	(60,201)	(7,333)	(52,868)
Unemployment Compensation									
Electric	(11,173)	(3,045)	27.2%	(5,670)	2,625	-46.3%	(1,117)	(1,220)	104
Water/Wastewater	(8,422)	(2,609)	31.0%	(4,895)	2,285	-46.7%	(943)	(1,141)	197
Police	(27,478)	(8,649)	31.5%	(16,763)	8,114	-48.4%	(3,172)	(3,929)	756
Fire	(20,231)	(6,243)	30.9%	(11,743)	5,501	-46.8%	(2,291)	(2,767)	476
Public Works	(10,105)	(3,668)	36.3%	(6,446)	2,778	-43.1%	(1,355)	(1,403)	48
TED	(5,750)	(1,947)	33.9%	(3,663)	1,716	-46.9%	(706)	(713)	7
Information Technology	(2,516)	(792)	31.5%	(1,321)	529	-40.1%	(293)	(302)	10
Finance	(3,719)	(994)	26.7%	(1,862)	869	-46.6%	(370)	(363)	(7)
Legal	(1,509)	(426)	28.2%	(737)	311	-42.2%	(150)	(145)	(6)
City Manager	(1,107)	(378)	34.2%	(623)	245	-39.3%	(139)	(161)	23
Human Resources	(906)	(276)	30.5%	(441)	165	-37.3%	(100)	(114)	13
City Clerk	(1,007)	(365)	36.3%	(681)	316	-46.4%	(139)	(174)	35
Mayor & Council	(302)	(95)	31.4%	(177)	82	-46.4%	(35)	(43)	8
Unemployment Compensation Total	(94,225)	(29,485)	31.3%	(55,021)	25,536	-46.4%	(10,809)	(12,473)	1,664
Group Dental Insurance									
Electric	(89,790)	(21,675)	24.1%	(21,947)	272	-1.2%	(6,050)	(5,230)	(820)
Water/Wastewater	(67,727)	(18,318)	27.0%	(18,268)	(49)	0.3%	(5,056)	(4,705)	(351)
Police	(187,208)	(53,215)	28.4%	(53,426)	211	-0.4%	(15,212)	(13,230)	(1,982)
Fire	(178,003)	(46,406)	26.1%	(47,871)	1,465	-3.1%	(12,939)	(12,312)	(627)
Public Works	(63,109)	(18,763)	29.7%	(18,424)	(339)	1.8%	(5,213)	(4,343)	(871)
TED	(39,405)	(11,507)	29.2%	(11,444)	(63)	0.6%	(3,198)	(2,799)	(398)
Information Technology	(20,042)	(4,892)	24.4%	(4,460)	(432)	9.7%	(1,296)	(1,138)	(159)
Finance	(23,967)	(5,357)	22.4%	(4,782)	(575)	12.0%	(1,522)	(1,000)	(522)
Legal	(9,479)	(2,550)	26.9%	(2,350)	(200)	8.5%	(670)	(558)	(113)
City Manager	(5,958)	(1,810)	30.4%	(1,694)	(116)	6.9%	(504)	(446)	(58)
Human Resources	(7,456)	(2,130)	28.6%	(1,655)	(475)	28.7%	(593)	(508)	(86)
City Clerk	(5,387)	(1,670)	31.0%	(1,542)	(128)	8.3%	(482)	(429)	(53)
Mayor & Council	(2,214)	(924)	41.7%	(1,502)	579	-38.5%	(259)	(351)	92
Group Dental Insurance Total	(699,745)	(189,215)	27.0%	(189,363)	148	-0.1%	(52,996)	(47,048)	(5,948)
VEBA Plan Contributions									
Police	(109,725)	(10,710)	9.8%	(931)	(9,779)	1050.4%	-	(931)	931
Fire	(147,714)	-	0.0%	-	-	-	-	-	-
VEBA Plan Contributions Total	(257,439)	(10,710)	4.2%	(931)	(9,779)	1050.4%	-	(931)	931
IMRF									
Electric	(1,242,051)	(339,411)	27.3%	(317,521)	(21,890)	6.9%	(122,400)	(76,980)	(45,420)
Water/Wastewater	(748,915)	(230,787)	30.8%	(213,157)	(17,631)	8.3%	(82,435)	(52,179)	(30,256)
Police	(692,212)	(207,166)	29.9%	(207,590)	423	-0.2%	(74,455)	(49,738)	(24,716)
Fire	(70,713)	(20,576)	29.1%	(21,005)	429	-2.0%	(7,422)	(5,355)	(2,067)
Public Works	(937,175)	(285,842)	30.5%	(314,835)	28,993	-9.2%	(99,028)	(86,560)	(12,468)
TED	(461,882)	(145,873)	31.6%	(140,520)	(5,353)	3.8%	(53,356)	(34,323)	(19,032)
Information Technology	(237,964)	(68,233)	28.7%	(58,154)	(10,079)	17.3%	(25,415)	(14,386)	(11,029)
Finance	(252,344)	(65,423)	25.9%	(67,456)	2,033	-3.0%	(24,803)	(12,854)	(11,949)
Legal	(147,678)	(44,451)	30.1%	(38,306)	(6,145)	16.0%	(15,578)	(9,013)	(6,565)
City Manager	(106,033)	(34,736)	32.8%	(29,476)	(5,260)	17.8%	(12,831)	(7,871)	(4,961)
Human Resources	(77,548)	(25,872)	33.4%	(19,476)	(6,397)	32.8%	(9,530)	(5,068)	(4,462)
City Clerk	(65,256)	(21,579)	33.1%	(19,489)	(2,090)	10.7%	(8,402)	(5,270)	(3,132)
Mayor & Council	(23,709)	(7,639)	32.2%	(8,264)	625	-7.6%	(2,938)	(2,074)	(864)
IMRF Total	(5,063,480)	(1,497,590)	29.6%	(1,455,250)	(42,340)	2.9%	(538,593)	(361,672)	(176,921)
Social Security									
Electric	(623,920)	(173,245)	27.8%	(165,517)	(7,728)	4.7%	(62,578)	(42,411)	(20,167)
Water/Wastewater	(373,870)	(116,498)	31.2%	(110,042)	(6,456)	5.9%	(41,931)	(27,904)	(14,027)
Police	(348,731)	(105,767)	30.3%	(110,133)	4,366	-4.0%	(38,324)	(27,544)	(10,780)
Fire	(35,749)	(10,541)	29.5%	(11,023)	482	-4.4%	(3,772)	(2,996)	(775)
Public Works	(472,144)	(146,866)	31.1%	(164,451)	17,585	-10.7%	(51,217)	(46,560)	(4,658)
TED	(221,770)	(73,439)	33.1%	(71,962)	(1,478)	2.1%	(27,133)	(17,746)	(9,387)
Information Technology	(119,919)	(34,871)	29.1%	(30,310)	(4,561)	15.0%	(13,095)	(7,861)	(5,234)
Finance	(110,741)	(33,110)	29.9%	(37,462)	4,353	-11.6%	(12,644)	(9,962)	(2,682)
Legal	(73,056)	(22,660)	31.0%	(20,087)	(2,573)	12.8%	(7,995)	(5,038)	(2,957)
City Manager	(47,398)	(17,824)	37.6%	(15,311)	(2,513)	16.4%	(6,613)	(4,293)	(2,319)
Human Resources	(35,439)	(12,802)	36.1%	(9,957)	(2,845)	28.6%	(4,762)	(2,614)	(2,149)
City Clerk	(32,219)	(11,221)	34.8%	(10,164)	(1,057)	10.4%	(4,320)	(2,846)	(1,474)
Mayor & Council	(19,673)	(6,379)	32.4%	(5,787)	(593)	10.2%	(2,170)	(1,671)	(499)
Social Security Total	(2,514,629)	(765,223)	30.4%	(762,206)	(3,017)	0.4%	(276,554)	(199,446)	(77,108)

Medicare									
Electric	(146,688)	(40,517)	27.6%	(38,532)	(1,985)	5.2%	(14,635)	(9,741)	(4,894)
Water/Wastewater	(87,857)	(27,246)	31.0%	(25,736)	(1,510)	5.9%	(9,806)	(6,526)	(3,280)
Police	(334,159)	(108,355)	32.4%	(97,655)	(10,700)	11.0%	(37,183)	(23,800)	(13,384)
Fire	(276,635)	(83,843)	30.3%	(77,884)	(5,959)	7.7%	(31,506)	(18,896)	(12,610)
Public Works	(110,876)	(34,900)	31.5%	(38,916)	4,015	-10.3%	(12,210)	(11,008)	(1,201)
TED	(52,301)	(17,175)	32.8%	(16,830)	(345)	2.1%	(6,346)	(4,150)	(2,195)
Information Technology	(28,102)	(8,155)	29.0%	(7,074)	(1,081)	15.3%	(3,063)	(1,810)	(1,253)
Finance	(26,261)	(7,743)	29.5%	(8,631)	887	-10.3%	(2,957)	(2,068)	(889)
Legal	(17,546)	(5,300)	30.2%	(4,698)	(602)	12.8%	(1,870)	(1,178)	(692)
City Manager	(12,452)	(4,168)	33.5%	(3,581)	(588)	16.4%	(1,547)	(1,004)	(543)
Human Resources	(8,631)	(2,994)	34.7%	(2,329)	(665)	28.6%	(1,114)	(611)	(503)
City Clerk	(7,641)	(2,624)	34.3%	(2,377)	(247)	10.4%	(1,010)	(666)	(345)
Mayor & Council	(4,602)	(1,492)	32.4%	(1,353)	(139)	10.2%	(507)	(391)	(117)
Medicare Total	(1,113,751)	(344,513)	30.9%	(325,595)	(18,918)	5.8%	(123,754)	(81,850)	(41,904)
SECA Costs	36,319	-	0.0%	5,659	(5,659)	-100.0%	-	2,235	(2,235)
Tuition Reimbursement									
Human Resources	(50,000)	3,565	-7.1%	(13,117)	16,682	-127.2%	3,632	(6,504)	10,136
Tuition Reimbursement Total	(50,000)	3,565	-7.1%	(13,117)	16,682	-127.2%	3,632	(6,504)	10,136
Pension-By Prprty Tx Levy									
Police	(5,829,394)	-	0.0%	(167)	167	-100.0%	-	-	-
Fire	(5,871,947)	-	0.0%	(168)	168	-100.0%	-	-	-
Pension-By Prprty Tx Levy Total	(11,701,341)	-	0.0%	(336)	336	-100.0%	-	-	-
Pension Contri-By F&B Tax									
Police	(450,000)	-	0.0%	(141,194)	141,194	-100.0%	-	(32,339)	32,339
Fire	(450,000)	-	0.0%	(141,194)	141,194	-100.0%	-	(32,339)	32,339
Pension Contri-By F&B Tax Total	(900,000)	-	0.0%	(282,387)	282,387	-100.0%	-	(64,679)	64,679
Benefits & Related Total	(34,675,167)	(6,361,007)	18.3%	(6,358,772)	(2,235)	0.0%	(1,919,751)	(1,577,250)	(342,502)

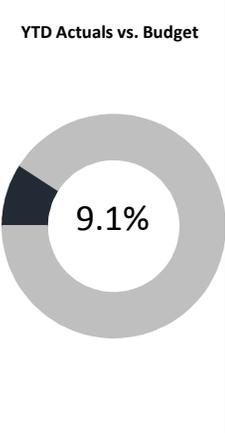
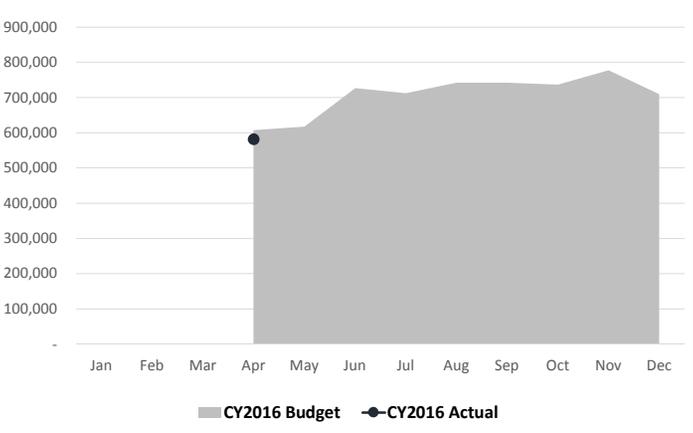
City of Naperville - CY2016 Major Revenue Categories (General Fund)



City of Naperville - CY2016 Major Revenue Categories (Non-General Fund)

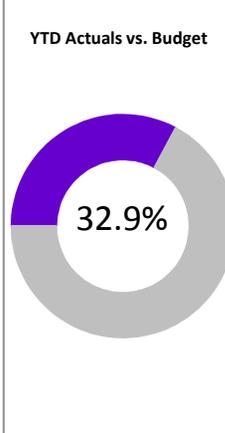
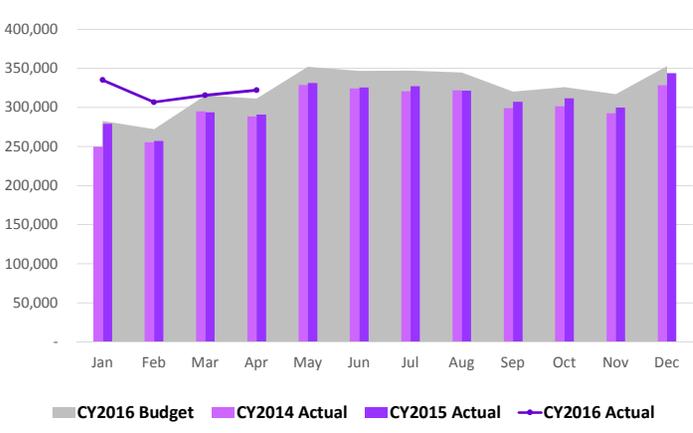
Home Rule Sales Tax (Gross of all Rebate Agreements)

\$ 582,113



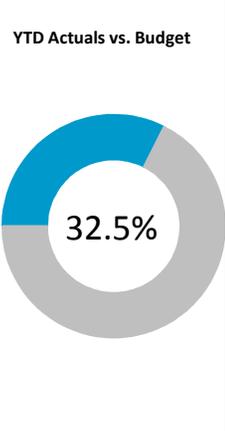
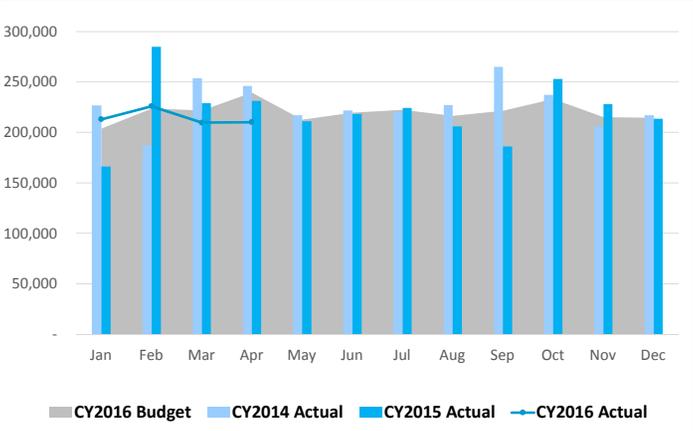
Food and Beverage Tax (1% Citywide)

\$ 1,279,185



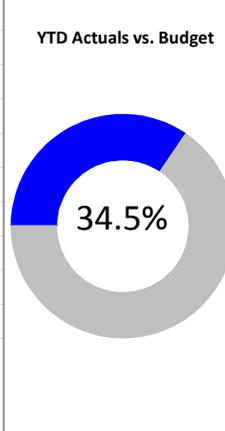
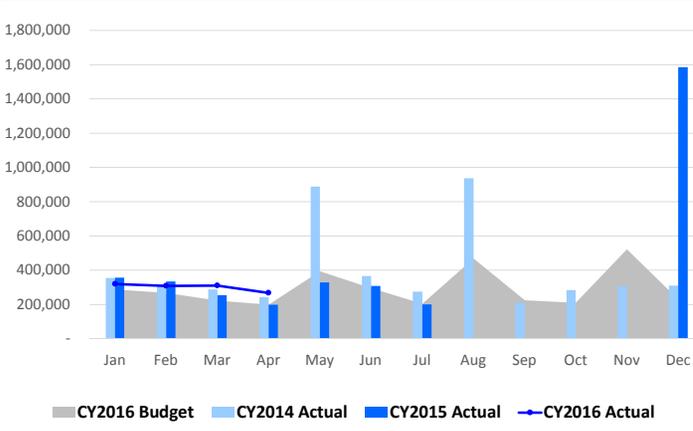
Local Gas Tax

\$ 858,891



State Motor Fuel Tax

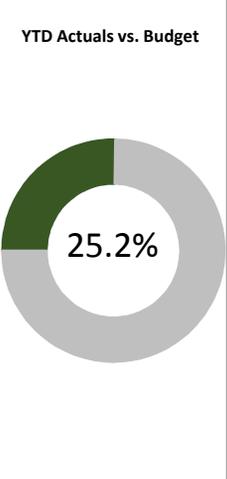
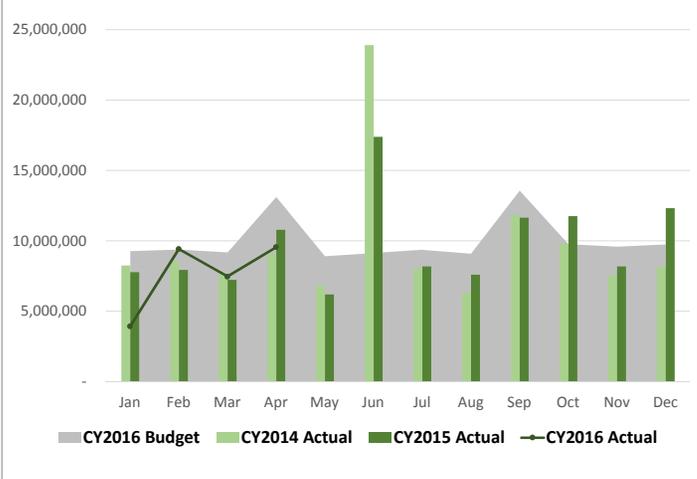
\$ 1,209,034



City of Naperville - CY2016 Major Expense Categories (General Fund)

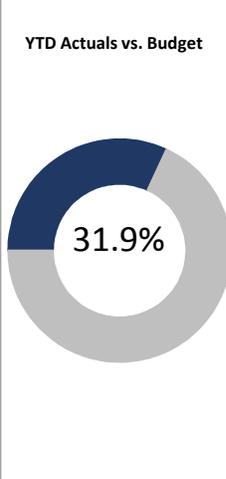
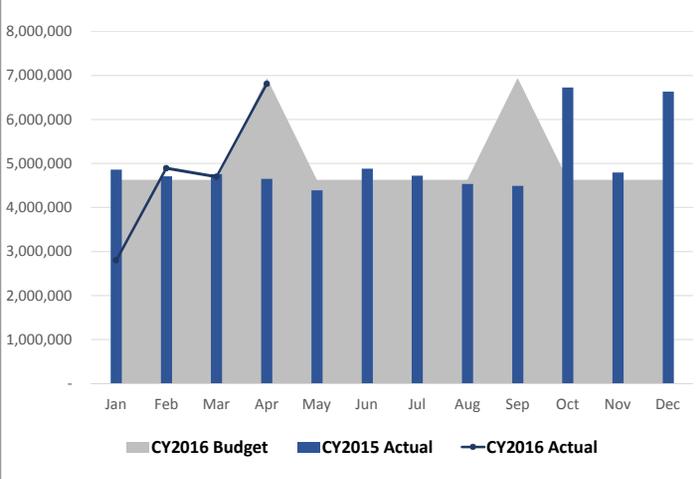
Total Expenditures

\$ 30,312,145



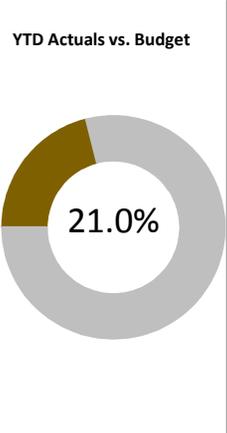
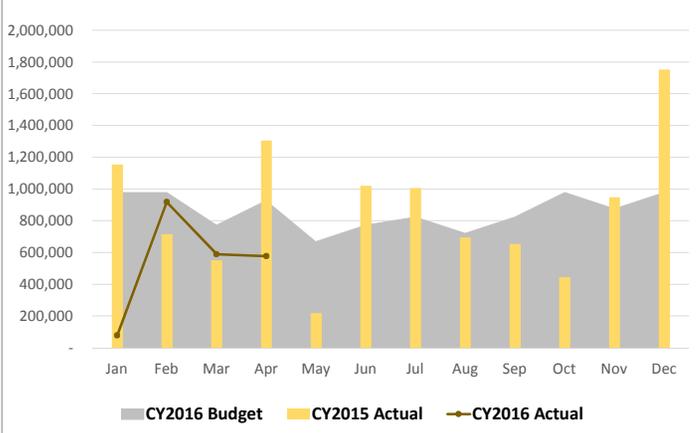
Salaries and Wages

\$ 19,195,203



Contracted Services

\$ 2,164,328



Supplies

\$ 1,323,580

