

**CITY OF NAPERVILLE  
MEMORANDUM**

**DATE:** June 30, 2016

**TO:** Mayor and City Council  
Doug Krieger, City Manager

**FROM:** Rachel Mayer, Finance Director

**SUBJECT:** **CY2016 5-Month Financial Report**

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**PURPOSE:**

The purpose of this memorandum is to provide the Citywide 5-Month Financial Report.

**DISCUSSION:**

Attached is the 5-Month financial report. Below are several highlights for May 2016.

1. *Home Rule Sales Tax* – The City has received home rule sales tax receipts through May in the amount of \$1.18 million. \$1.12 million has been deposited in the debt service fund and a \$53 thousand make whole distribution to the downtown parking fund. \$0 have been deposited in the Capital Projects fund, distributions to that fund will start once the \$2 million commitment to debt service has been achieved. To date, receipts are in line with City projections.
2. *Real Estate Transfer Taxes* - Year-to-date, the City has received \$1.5 million or 32.8% of budgeted revenues; and is up \$168 thousand compared to CY2015. Through May, there have been 1,005 residential units sold at an average price of \$380 thousand compared to 2015 when 857 units at an average price of \$377 thousand were sold. Commercially, there have been 33 sales in 2016 compared to 32 sales in 2015, and the average sales price remained stable at \$3.5 million in each year.
3. *Food and Beverage Taxes* - Citywide Food and Beverage Tax receipts are up \$55 thousand (2.9%) 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 \$1.2 million has been deposited for SECA Grants program; an additional \$403 thousand has been received and distributed to the police and fire pension funds.
4. *Purchased Utilities*– Purchased water increased 6.25% to 459 million gallons in May of 2016 compared to May 2015. Through May of 2016 purchased electricity has decreased by 19,670 MWh to 551,318 MWh compared to 2015.

Below are other items of note related to the City's budget.

1. *Bond Issuance* - The City issued General Obligation bonds in early June for a total of \$61.61 million. \$14.33 was for new monies and \$47.28 million was for the refunding of 2008 and 2009 bonds. The City received an interest rate of 2.02%. Additionally, the City was rated AAA by both Moody's and Standard & Poor's. This transaction will appear as part of the June reports.

2. *6-Month Budget Report* – Next month’s budget report will mark the halfway point of the CY2016 budget. Staff will provide a presentation outlining our budgetary status of revenues and expenses as well as the progress towards the three financial principles.
3. *Indicator Charts* - Staff is continuing to refine the indicator charts for major revenue and expense categories across the major funds. These will be included with the 6-month report.
4. *CY2017 Budget Preparation* – Staff is in the initial stages of budget development. August 1<sup>st</sup> will kick-off the CY2017 budget cycle workshops tentatively planned to begin in October and continue through November.

**RECOMMENDATION:**

Please share this information with the Mayor and City Council through the Manager’s Memorandum of June 30, 2016.

**City of Naperville**  
**CY2016 Budget to Actual Report**  
**Operations and Maintenance Funds**  
**For the 5 months ending May 31, 2016**  
**Preliminary and Unaudited**

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 May	CY2015 May	\$ Variance
<b>General Fund (#010)</b>									
Charges for Service	12,455,950	4,618,949	37.1%	2,408,123	2,210,826	91.8%	871,115	530,013	341,102
Property Taxes	20,712,569	814,460	3.9%	739,624	74,836	10.1%	814,309	739,009	75,300
Fines & Fees	1,664,800	632,412	38.0%	673,904	(41,492)	-6.2%	89,672	160,783	(71,111)
Food & Beverage Tax	1,470,000	-	0.0%	864,743	(864,743)	-100.0%	-	72,963	(72,963)
Grants (Federal, State, Local)	714,325	441,329	61.8%	566,385	(125,056)	-22.1%	104,600	116,577	(11,978)
Hotel/Motel Tax	1,270,000	467,627	36.8%	544,207	(76,580)	-14.1%	(8,723)	86,641	(95,364)
Net Investment Income	235,500	514,717	218.6%	212,497	302,220	142.2%	10,795	4,101	6,694
Other Revenues	441,500	176,494	40.0%	242,431	(65,937)	-27.2%	20,707	13,500	7,207
Other Taxes	3,166,000	1,904,165	60.1%	1,535,457	368,708	24.0%	299,957	352,844	(52,887)
Permits & Licenses	2,478,086	1,223,338	49.4%	1,145,604	77,734	6.8%	144,623	167,537	(22,914)
Real Estate Transfer Tax	4,600,000	1,507,051	32.8%	1,338,926	168,125	12.6%	462,894	390,833	72,062
Rental Income and Franchise Fees	3,079,400	1,581,040	51.3%	1,474,985	106,055	7.2%	775,940	739,217	36,722
Retail Sales Tax	33,874,500	12,995,288	38.4%	13,174,734	(179,446)	-1.4%	2,376,293	2,265,227	111,066
State Income Tax	14,500,000	5,520,660	38.1%	4,313,745	1,206,915	28.0%	887,177	752,123	135,053
Utility Taxes	16,370,000	6,633,932	40.5%	7,062,008	(428,076)	-6.1%	1,177,022	1,041,557	135,465
Internal Services	2,984,133	542,072	18.2%	1,780,005	(1,237,933)	-69.5%	106,676	120,259	(13,583)
Transfers In	75,000	8,463	11.3%	166,422	(157,959)	-94.9%	105	-	105
<b>Revenue Total</b>	<b>120,091,763</b>	<b>39,581,996</b>	<b>33.0%</b>	<b>38,243,800</b>	<b>1,338,195</b>	<b>3.5%</b>	<b>8,133,160</b>	<b>7,553,184</b>	<b>579,976</b>
Salaries & Wages	(61,277,120)	(24,500,976)	40.0%	(23,390,200)	(1,110,776)	4.7%	(5,305,773)	(4,390,785)	(914,988)
Benefits & Related	(27,140,864)	(6,133,431)	22.6%	(5,996,451)	(136,980)	2.3%	(1,780,730)	(1,280,462)	(500,268)
Contracted Services	(10,295,943)	(3,144,065)	30.5%	(3,949,219)	805,155	-20.4%	(979,737)	(219,269)	(760,468)
Refuse and Recycling Services	(6,563,084)	(2,146,685)	32.7%	(2,788,150)	641,465	-23.0%	(514,014)	(32)	(513,982)
Supplies	(7,366,604)	(1,813,709)	24.6%	(3,420,945)	1,607,237	-47.0%	(490,129)	(147,576)	(342,553)
Grants & Contributions	(1,590,409)	(887,892)	55.8%	(815,279)	(72,613)	8.9%	(313,323)	(152,963)	(160,360)
Capital/Maintenance Program	(1,398,400)	(697,114)	49.9%	(2,355,761)	1,658,647	-70.4%	(481,808)	-	(481,808)
Internal Services	561,440	87,536	15.6%	2,800,021	(2,712,485)	-96.9%	17,507	-	17,507
Transfers out	(5,018,617)	(923,817)	18.4%	-	(923,817)	-	-	-	-
<b>Expense Total</b>	<b>(120,089,601)</b>	<b>(40,160,153)</b>	<b>33.4%</b>	<b>(39,915,985)</b>	<b>(244,168)</b>	<b>0.6%</b>	<b>(9,848,008)</b>	<b>(6,191,087)</b>	<b>(3,656,921)</b>
<b>General Fund - Operating Surplus/(Deficit)</b>	<b>2,162</b>	<b>(578,157)</b>		<b>(1,672,184)</b>	<b>1,094,027</b>		<b>(1,714,848)</b>	<b>1,362,096</b>	<b>(3,076,944)</b>
CY2016 Beginning Balance	\$ 19,976,674	\$ 19,976,674							
Current Balance		\$ 19,398,517							
<b>CY2016 Projected Ending Balance</b>	<b>\$ 19,978,836</b>								
<b>Electric Utility Fund (#410)</b>									
Charges for Service	150,985,950	58,730,527	38.9%	53,089,455	5,641,072	10.6%	10,895,656	7,124,613	3,771,043
Capital Fees	1,368,100	1,565,017	114.4%	1,278,090	286,927	22.4%	104,068	419,138	(315,070)
Fines & Fees	208,000	221,241	106.4%	52,192	169,049	323.9%	6,791	18,001	(11,210)
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Net Investment Income	(240,720)	112,275	-46.6%	(182,248)	294,523	-161.6%	1,251	(23,919)	25,170
Other Revenues	974,213	453,192	46.5%	109,104	344,088	315.4%	71,086	53,543	17,543
Internal Services	-	-	-	-	-	-	-	-	-
Transfers In	113,000	-	0.0%	95,579	(95,579)	-100.0%	-	13,473	(13,473)
<b>Revenue Total</b>	<b>153,408,543</b>	<b>61,082,252</b>	<b>39.8%</b>	<b>54,442,171</b>	<b>6,640,081</b>	<b>12.2%</b>	<b>11,078,853</b>	<b>7,604,850</b>	<b>3,474,003</b>
Purchased Power	(115,118,152)	(42,941,905)	37.3%	(43,155,259)	213,354	-0.5%	(8,701,033)	(8,283,746)	(417,286)
Salaries & Wages	(12,531,396)	(4,312,241)	34.4%	(3,578,893)	(733,348)	20.5%	(865,076)	(667,497)	(197,579)
Benefits & Related	(4,380,544)	(1,419,355)	32.4%	(1,102,153)	(317,202)	28.8%	(293,449)	(160,196)	(133,253)
Contracted Services	(4,089,236)	(769,841)	18.8%	(763,695)	(6,146)	0.8%	(231,964)	(49,282)	(182,682)
Supplies	(2,036,107)	(173,858)	8.5%	(556,025)	382,167	-68.7%	(26,636)	(49,127)	22,492
Grants & Contributions	(342,438)	(54,011)	15.8%	(52,459)	(1,553)	3.0%	-	(34,959)	34,959
Insurance Claims	(1,000)	-	0.0%	-	-	-	-	-	-
Debt Service	(3,528,645)	(4,752)	0.1%	(603,252)	598,499	-99.2%	(98)	(602,524)	602,427
Capital/Maintenance Program	(6,653,930)	(498,191)	7.5%	(721,937)	223,745	-31.0%	(165,703)	(1,439)	(164,263)
Internal Services	(670,855)	(279,525)	41.7%	(1,494,920)	1,215,395	-81.3%	(55,905)	(36,110)	(19,795)
Transfers out	(113,000)	-	0.0%	(95,579)	95,579	-100.0%	-	(13,473)	13,473
<b>Expense Total</b>	<b>(149,465,303)</b>	<b>(50,453,680)</b>	<b>33.8%</b>	<b>(52,124,171)</b>	<b>1,670,491</b>	<b>-3.2%</b>	<b>(10,339,862)</b>	<b>(9,898,354)</b>	<b>(441,508)</b>
<b>Electric Utility Fund - Operating Surplus/(Deficit)</b>	<b>3,943,240</b>	<b>10,628,572</b>		<b>2,318,000</b>	<b>8,310,572</b>		<b>738,991</b>	<b>(2,293,503)</b>	<b>3,032,494</b>
CY2016 Beginning Balance	\$ (4,674,189)	\$ (4,674,189)							
Current Balance		\$ 5,954,383							
<b>CY2016 Projected Ending Balance</b>	<b>\$ (730,949)</b>								
<b>Water &amp; Wastewater Fund (#430)</b>									
Charges for Service	54,351,650	19,528,968	35.9%	19,429,378	99,590	0.5%	3,987,965	3,337,373	650,591
Capital Fees	1,250,000	418,533	33.5%	483,187	(64,654)	-13.4%	42,187	103,056	(60,869)
Fines & Fees	750	-	0.0%	-	-	-	-	-	-
Grants (Federal, State, Local)	227,393	-	0.0%	117,112	(117,112)	-100.0%	-	117,112	(117,112)
Net Investment Income	310,900	42,031	13.5%	360,390	(318,358)	-88.3%	841	(1,662)	2,503
Other Revenues	396,962	145,326	36.6%	255,023	(109,697)	-43.0%	22,638	33,227	(10,589)
Rental Income and Franchise Fees	38,088	18,251	47.9%	15,870	2,381	15.0%	3,650	3,174	476
Transfers In	1,250,900	-	0.0%	472,107	(472,107)	-100.0%	-	91,763	(91,763)
<b>Revenue Total</b>	<b>57,826,643</b>	<b>20,153,109</b>	<b>34.9%</b>	<b>21,133,066</b>	<b>(979,957)</b>	<b>-4.6%</b>	<b>4,057,280</b>	<b>3,684,042</b>	<b>373,238</b>
Purchased Water	(28,000,000)	(9,060,033)	32.4%	(9,113,415)	53,382	-0.6%	(1,833,222)	(1,884,748)	51,526
Salaries & Wages	(7,882,460)	(2,997,265)	38.0%	(2,152,272)	(844,993)	39.3%	(573,180)	(439,774)	(133,407)
Benefits & Related	(2,962,632)	(1,055,103)	35.6%	(812,205)	(242,898)	29.9%	(213,516)	(111,380)	(102,136)
Contracted Services	(4,301,507)	(953,624)	22.2%	(861,392)	(92,232)	10.7%	(119,342)	(200,536)	81,194

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 May	CY2015 May	\$ Variance
Supplies	(4,175,001)	(1,433,860)	34.3%	(1,470,479)	36,619	-2.5%	(288,777)	(198,665)	(90,112)
Grants & Contributions	(52,438)	(54,011)	103.0%	(34,959)	(19,053)	54.5%	-	(34,959)	34,959
Debt Service	(2,513,871)	(1,404)	0.1%	(573,416)	572,011	-99.8%	(2)	(573,399)	573,397
Capital/Maintenance Program	(9,703,490)	(1,551,336)	16.0%	(4,688,635)	3,137,299	-66.9%	(483,578)	(41)	(483,537)
Transfers out	(1,250,900)	-	0.0%	(472,107)	472,107	-100.0%	-	(91,763)	91,763
Internal Services	(940,581)	(390,915)	41.6%	(1,303,093)	912,178	-70.0%	(78,183)	(50,728)	(27,455)
<b>Expense Total</b>	<b>(61,782,880)</b>	<b>(17,497,551)</b>	<b>28.3%</b>	<b>(21,481,971)</b>	<b>3,984,420</b>	<b>-18.5%</b>	<b>(3,589,800)</b>	<b>(3,585,991)</b>	<b>(3,809)</b>
<b>Water/Wastewater Fund - Operating Surplus/(Deficit)</b>	<b>(3,956,237)</b>	<b>2,655,557</b>		<b>(348,906)</b>	<b>3,004,463</b>		<b>467,480</b>	<b>98,051</b>	<b>369,429</b>
	CY2016 Beginning Balance	\$ 5,979,398	\$ 5,979,398						
	Current Balance		\$ 8,634,955						
	<b>CY2016 Projected Ending Balance</b>	<b>\$ 2,023,161</b>							

<b>Burlington Fund (#104)</b>									
Fines & Fees	2,134,600	1,039,082	48.7%	659,212	379,871	57.6%	419,491	65,461	354,030
Net Investment Income	-	255,581		41,738	213,843	512.4%	6,077	1,106	4,971
Other Revenues	15,500	828	5.3%	4,012	(3,184)	-79.4%	-	(840)	840
Rental Income and Franchise Fees	-	1,057		1,327	(270)	-20.3%	-	309	(309)
Contributions	-	-		143,077	(143,077)	-100.0%	-	-	-
<b>Revenue Total</b>	<b>2,150,100</b>	<b>1,296,549</b>	<b>60.3%</b>	<b>849,366</b>	<b>447,183</b>	<b>52.6%</b>	<b>425,568</b>	<b>66,036</b>	<b>359,532</b>
Salaries & Wages	(406,735)	(121,688)	29.9%	(11,848)	(109,841)	927.1%	(23,018)	(11,848)	(11,170)
Benefits & Related	(163,543)	(41,008)	25.1%	(2,294)	(38,714)	1687.9%	(8,864)	(2,294)	(6,571)
Contracted Services	(485,468)	(217,447)	44.8%	(232,954)	15,507	-6.7%	(101,797)	(13,516)	(88,281)
Supplies	(161,010)	(21,196)	13.2%	(45,142)	23,946	-53.0%	(2,797)	(2,122)	(675)
Grants & Contributions	(325,000)	(65,505)	20.2%	(138,841)	73,336	-52.8%	(21,593)	-	(21,593)
Capital/Maintenance Program	(475,000)	(2,915)	0.6%	(197,379)	194,464	-98.5%	-	-	-
Internal Services	(66,985)	(27,906)	41.7%	(160,554)	132,647	-82.6%	(5,581)	(1,958)	(3,624)
<b>Expense Total</b>	<b>(2,083,741)</b>	<b>(497,665)</b>	<b>23.9%</b>	<b>(789,011)</b>	<b>291,345</b>	<b>-36.9%</b>	<b>(163,650)</b>	<b>(31,737)</b>	<b>(131,913)</b>
<b>Burlington Fund - Operating Surplus/(Deficit)</b>	<b>66,359</b>	<b>798,884</b>		<b>60,355</b>	<b>738,528</b>		<b>261,918</b>	<b>34,299</b>	<b>227,620</b>
	CY2016 Beginning Balance	\$ 5,580,058	\$ 5,580,058						
	Current Balance		\$ 6,378,942						
	<b>CY2016 Projected Ending Balance</b>	<b>\$ 5,646,417</b>							

<b>Self Insurance Fund (#623)</b>									
Member Contributions	5,048,042	2,325,399	46.1%	2,138,335	187,065	8.7%	477,362	410,322	67,040
Employer Contributions	15,191,152	5,862,890	38.6%	5,030,878	832,012	16.5%	1,131,684	998,418	133,265
Net Investment Income	15,000	79,680	531.2%	39,123	40,558	103.7%	4,002	667	3,335
Other Revenues	140,000	-	0.0%	122,953	(122,953)	-100.0%	-	-	-
<b>Revenue Total</b>	<b>20,394,194</b>	<b>8,267,970</b>	<b>40.5%</b>	<b>7,331,288</b>	<b>936,682</b>	<b>12.8%</b>	<b>1,613,048</b>	<b>1,409,408</b>	<b>203,640</b>
Salaries & Wages	(56,710)	(23,347)	41.2%	(2,116)	(21,231)	1003.4%	(4,325)	(2,116)	(2,209)
Benefits & Related	(27,584)	(10,893)	39.5%	(408)	(10,485)	2572.6%	(2,225)	(408)	(1,817)
Contracted Services	(1,302,000)	(452,981)	34.8%	(455,556)	2,575	-0.6%	(113,206)	(95,223)	(17,983)
Fines & Fees	(121,000)	(91,238)	75.4%	(70,888)	(20,350)	28.7%	(7,965)	(6,362)	(1,603)
Insurance Premiums	(3,084,400)	(1,532,738)	49.7%	(1,143,597)	(389,141)	34.0%	(253,004)	(245,940)	(7,063)
Supplies	-	-		(10,498)	10,498	-100.0%	-	-	-
Grants & Contributions	(200,000)	-	0.0%	(146,664)	146,664	-100.0%	-	-	-
Insurance Claims	(14,733,000)	(5,878,565)	39.9%	(5,875,884)	(2,681)	0.0%	(1,087,000)	(1,353,263)	266,263
Internal Services	-	-		(123,036)	123,036	-100.0%	-	-	-
Settlements	(869,500)	(46,961)	5.4%	(464,505)	417,544	-89.9%	(1,961)	-	(1,961)
<b>Expense Total</b>	<b>(20,394,194)</b>	<b>(8,036,723)</b>	<b>39.4%</b>	<b>(8,293,151)</b>	<b>256,428</b>	<b>-3.1%</b>	<b>(1,469,686)</b>	<b>(1,703,312)</b>	<b>233,626</b>
<b>Self Insurance Fund - Operating Surplus/(Deficit)</b>	<b>-</b>	<b>231,247</b>		<b>(961,863)</b>	<b>1,193,110</b>		<b>143,361</b>	<b>(293,904)</b>	<b>437,266</b>
	CY2016 Beginning Balance	\$ 1,732,012	\$ 1,732,012						
	Current Balance		\$ 1,963,259						
	<b>CY2016 Projected Ending Balance</b>	<b>\$ 1,732,012</b>							

**City of Naperville**  
**CY2016 Budget to Actual Report**  
**Special Funds**  
**For the 5 months ending May 31, 2016**  
**Preliminary and Unaudited**

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 May	CY2015 May	\$ Variance
<b>Naperville Library Funds (#102 and #106)</b>									
Beginning Balance	200,000	-	0.0%	-	-	-	-	-	-
Charges for Service	95,500	40,017	41.9%	39,655	362	0.9%	8,284	6,980	1,304
Property Taxes	14,218,000	609,983	4.3%	621,453	(11,470)	-1.8%	609,736	620,983	(11,247)
Fines & Fees	430,000	163,824	38.1%	160,985	2,839	1.8%	34,991	28,631	6,360
Grants (Federal, State, Local)	177,000	-	0.0%	-	-	-	(2,697)	-	(2,697)
Contributions	-	190	-	1,300	(1,110)	-85.4%	30	350	(320)
Net Investment Income	94,500	281,267	297.6%	60,694	220,573	363.4%	4,183	302	3,881
Other Taxes	170,000	74,654	43.9%	39,422	35,232	89.4%	21,635	-	21,635
Transfers In	250,000	250,000	100.0%	-	250,000	-	250,000	-	250,000
Other Revenues	110,000	60,179	54.7%	46,994	13,185	28.1%	13,823	10,214	3,609
<b>Revenue Total</b>	<b>15,745,000</b>	<b>1,480,114</b>	<b>9.4%</b>	<b>970,503</b>	<b>509,611</b>	<b>52.5%</b>	<b>939,986</b>	<b>667,461</b>	<b>272,525</b>
Salaries & Wages	(8,509,639)	(3,123,284)	36.7%	(2,977,528)	(145,756)	4.9%	(632,600)	(500,159)	(132,442)
Benefits & Related	(2,744,062)	(952,344)	34.7%	(893,807)	(58,537)	6.5%	(194,486)	(119,889)	(74,597)
Contracted Services	(935,400)	(691,911)	74.0%	(812,069)	120,157	-14.8%	(172,164)	(128,336)	(43,828)
Insurance Premiums	(66,000)	-	0.0%	(2,586)	2,586	-100.0%	-	13	(13)
Supplies	(3,436,524)	(1,243,421)	36.2%	(1,504,435)	261,014	-17.3%	(206,384)	(74,224)	(132,160)
Grants & Contributions	(3,500)	(1,633)	46.7%	(1,311)	(322)	24.6%	(555)	-	(555)
Capital/Maintenance Program	(212,000)	(137,865)	65.0%	(405,090)	267,224	-66.0%	(111,100)	-	(111,100)
Transfers out	(250,000)	(250,000)	100.0%	-	(250,000)	-	(250,000)	-	(250,000)
Internal Services	(84,391)	(31,665)	37.5%	(18,593)	(13,072)	70.3%	(6,779)	(3,832)	(2,947)
<b>Expense Total</b>	<b>(16,241,518)</b>	<b>(6,432,124)</b>	<b>39.6%</b>	<b>(6,615,419)</b>	<b>183,295</b>	<b>-2.8%</b>	<b>(1,574,068)</b>	<b>(826,427)</b>	<b>(747,642)</b>
<b>Naperville Library Funds - Operating Surplus/(Deficit)</b>	<b>(496,518)</b>	<b>(4,952,010)</b>		<b>(5,644,916)</b>	<b>692,906</b>		<b>(634,083)</b>	<b>(158,966)</b>	<b>(475,117)</b>
CY2016 Beginning Balance	\$ 6,717,230	\$ 6,717,230							
Current Balance		\$ 1,765,220							
<b>CY2016 Projected Ending Balance</b>	<b>\$ 6,220,712</b>								
<b>Naper Settlement Fund (#016)</b>									
Beginning Balance	200,000	-	0.0%	-	29,893	-	-	-	-
Charges for Service	477,440	207,903	43.5%	168,067	20,626	12.3%	45,821	32,069	13,752
Property Taxes	2,927,272	126,354	4.3%	123,615	20,626	16.7%	126,295	123,520	2,776
Grants (Federal, State, Local)	-	-	-	-	20,626	-	-	-	-
Contributions	427,560	-	0.0%	-	20,626	-	-	-	-
Net Investment Income	17,500	54,492	311.4%	10,209	(2,301)	-22.5%	727	45	682
Other Revenues	-	-	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>4,049,772</b>	<b>388,749</b>	<b>9.6%</b>	<b>301,890</b>	<b>86,860</b>	<b>28.8%</b>	<b>172,843</b>	<b>155,634</b>	<b>17,209</b>
Salaries & Wages	(2,202,114)	(684,062)	31.1%	(616,530)	(67,531)	11.0%	(147,983)	(123,216)	(24,768)
Benefits & Related	(802,222)	(226,798)	28.3%	(196,132)	(30,667)	15.6%	(48,097)	(30,012)	(18,085)
Contracted Services	(564,201)	(148,821)	26.4%	(227,863)	79,042	-34.7%	(12,562)	(23,609)	11,047
Supplies	(249,019)	(61,748)	24.8%	(104,764)	43,016	-41.1%	(12,257)	(9,858)	(2,399)
Capital/Maintenance Program	(165,000)	(60,986)	37.0%	(88,659)	27,673	-31.2%	-	-	-
Internal Services	(73,997)	(43,360)	58.6%	(25,725)	(17,635)	68.6%	(8,672)	(6,417)	(2,255)
<b>Expense Total</b>	<b>(4,056,553)</b>	<b>(1,225,775)</b>	<b>30.2%</b>	<b>(1,259,674)</b>	<b>33,898</b>	<b>-2.7%</b>	<b>(229,571)</b>	<b>(193,111)</b>	<b>(36,460)</b>
<b>Naper Settlement Fund - Operating Surplus/(Deficit)</b>	<b>(6,781)</b>	<b>(837,026)</b>		<b>(957,784)</b>	<b>120,758</b>		<b>(56,728)</b>	<b>(37,477)</b>	<b>(19,250)</b>
CY2016 Beginning Balance	\$ 1,443,405	\$ 1,443,405							
Current Balance		\$ 606,379							
<b>CY2016 Projected Ending Balance</b>	<b>\$ 1,436,624</b>								
<b>S.S.A. #26 Downtown Maintenance Fund (#136)</b>									
Property Taxes	865,000	-	0.0%	-	-	-	-	-	-
Fines & Fees	80,000	29,799	37.2%	39,625	(9,826)	-24.8%	4,606	7,305	(2,699)
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Net Investment Income	21,500	47,536	221.1%	12,536	35,000	279.2%	1,838	160	1,678
Other Revenues	1,000	772	77.2%	1,036	(264)	-25.5%	337	-	337
Transfers In	923,817	923,817	100.0%	-	923,817	-	-	-	-
Internal Services	-	-	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>1,891,317</b>	<b>1,001,923</b>	<b>53.0%</b>	<b>53,197</b>	<b>948,727</b>	<b>1783.4%</b>	<b>6,781</b>	<b>7,465</b>	<b>(684)</b>
Salaries & Wages	(651,003)	(209,370)	32.2%	(162,551)	(46,820)	28.8%	(42,929)	(39,277)	(3,652)
Benefits & Related	(226,983)	(68,582)	30.2%	(53,149)	(15,433)	29.0%	(14,614)	(9,565)	(5,048)
Contracted Services	(964,114)	(403,032)	41.8%	(380,097)	(22,934)	6.0%	(92,191)	(274)	(91,917)
Supplies	(203,500)	(64,915)	31.9%	(85,314)	20,399	-23.9%	(13,774)	(8,854)	(4,920)
Capital/Maintenance Program	(271,925)	(33,124)	12.2%	-	(33,124)	-	-	-	-
Internal Services	(74,372)	(30,065)	40.4%	(160,597)	130,532	-81.3%	(6,013)	(5,873)	(140)
<b>Expense Total</b>	<b>(2,391,897)</b>	<b>(809,087)</b>	<b>33.8%</b>	<b>(841,708)</b>	<b>32,620</b>	<b>-3.9%</b>	<b>(169,520)</b>	<b>(63,843)</b>	<b>(105,677)</b>
<b>SSA# 26 Fund - Operating Surplus/(Deficit)</b>	<b>(500,580)</b>	<b>192,836</b>		<b>(788,511)</b>	<b>981,347</b>		<b>(162,740)</b>	<b>(56,378)</b>	<b>(106,361)</b>
CY2016 Beginning Balance	\$ 1,022,376	\$ 1,022,376							
Current Balance		\$ 1,215,212							
<b>CY2016 Projected Ending Balance</b>	<b>\$ 521,796</b>								
<b>Carillon Fund (#135)</b>									
Net Investment Income	800	5,928	741.0%	5,343	585	10.9%	187	19	168





**City of Naperville**  
**CY2016 Budget to Actual Report**  
**Capital & Debt Service Funds**  
**For the 5 months ending May 31, 2016**  
**Preliminary and Unaudited**

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 May	CY2015 May	\$ Variance
<b>G.O. Bond Funds (#330, #331, #332)</b>									
Bond Proceeds	12,767,259	-	0.0%	(6,220,000)	6,220,000	-100.0%	-	-	-
Net Investment Income	60,000	15,256	25.4%	336,117	(320,861)	-95.5%	9,568	46,258	(36,690)
<b>Revenue Total</b>	<b>12,827,259</b>	<b>15,256</b>	<b>0.1%</b>	<b>(5,883,883)</b>	<b>5,899,139</b>	<b>-100.3%</b>	<b>9,568</b>	<b>46,258</b>	<b>(36,690)</b>
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits & Related	-	-	-	-	-	-	-	-	-
Contracted Services	-	(84,997)	-	(71,188)	(13,809)	19.4%	(26,922)	-	(26,922)
Supplies	-	-	-	(210,623)	210,623	-100.0%	-	-	-
Capital/Maintenance Program	(9,129,987)	(1,549,909)	17.0%	(1,707,949)	158,040	-9.3%	(391,779)	(1,439)	(390,340)
<b>Expense Total</b>	<b>(9,129,987)</b>	<b>(1,634,906)</b>	<b>17.9%</b>	<b>(1,989,760)</b>	<b>354,854</b>	<b>-17.8%</b>	<b>(418,701)</b>	<b>(1,439)</b>	<b>(417,262)</b>
<b>GO Bond Funds - Operating Surplus/(Deficit)</b>	<b>3,697,272</b>	<b>(1,619,650)</b>		<b>(7,873,643)</b>	<b>6,253,993</b>		<b>(409,133)</b>	<b>44,819</b>	<b>(453,952)</b>
CY2016 Beginning Balance	\$ 963,172	\$ 963,172							
Current Balance									\$ (656,478)
CY2016 Projected Ending Balance	\$ 4,660,444								
<b>Capital Projects Fund (#301)</b>									
Fines & Fees	-	-	-	10,144	(10,144)	-100.0%	-	10,144	(10,144)
Grants (Federal, State, Local)	-	12,397	-	96,848	(84,450)	-87.2%	-	90,000	(90,000)
Home Rule Sales Tax	4,375,000	-	0.0%	-	-	-	-	-	-
Contributions	-	773,760	-	1,028,114	(254,354)	-24.7%	369,194	-	369,194
Net Investment Income	92,500	311,269	336.5%	57,032	254,237	445.8%	7,054	572	6,483
Other Revenues	-	30,859	-	107,123	(76,264)	-71.2%	-	30,715	(30,715)
Transfers In	-	-	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>4,467,500</b>	<b>1,128,285</b>	<b>25.3%</b>	<b>1,299,261</b>	<b>(170,976)</b>	<b>-13.2%</b>	<b>376,248</b>	<b>131,431</b>	<b>244,817</b>
Contracted Services	-	(21,206)	-	(26,808)	5,602	-20.9%	(8,657)	-	(8,657)
Capital/Maintenance Program	(7,619,000)	(929,637)	12.2%	(590,076)	(339,561)	57.5%	(71,086)	-	(71,086)
Transfers out	-	-	-	-	-	-	-	-	-
<b>Expense Total</b>	<b>(7,619,000)</b>	<b>(950,843)</b>	<b>12.5%</b>	<b>(616,884)</b>	<b>(333,959)</b>	<b>54.1%</b>	<b>(79,743)</b>	<b>-</b>	<b>(79,743)</b>
<b>Capital Projects Fund - Operating Surplus/(Deficit)</b>	<b>(3,151,500)</b>	<b>177,442</b>		<b>682,376</b>	<b>(504,935)</b>		<b>296,505</b>	<b>131,431</b>	<b>165,075</b>
CY2016 Beginning Balance	\$ 3,655,934	\$ 3,655,934							
Current Balance									\$ 3,833,376
CY2016 Projected Ending Balance	\$ 504,434								
<b>Debt Service Fund (#201)</b>									
Property Taxes	8,000,000	421,329	5.3%	539,219	(117,890)	-21.9%	421,072	538,908	(117,837)
Food & Beverage Tax	520,310	-	0.0%	231,727	(231,727)	-100.0%	-	-	-
Grants (Federal, State, Local)	-	-	-	96,647	(96,647)	-100.0%	-	96,647	(96,647)
Home Rule Sales Tax	2,000,000	1,121,483	56.1%	-	1,121,483	-	565,999	-	565,999
Contributions	-	-	-	103,849	(103,849)	-100.0%	-	-	-
Net Investment Income	28,750	15,117	52.6%	(6,722)	21,839	-324.9%	207	(4,522)	4,729
Transfers In	-	-	-	-	-	-	-	-	-
<b>Revenue Total</b>	<b>10,549,060</b>	<b>1,557,929</b>	<b>14.8%</b>	<b>964,720</b>	<b>593,210</b>	<b>61.5%</b>	<b>987,278</b>	<b>631,033</b>	<b>356,245</b>
Contracted Services	-	-	-	(5,408)	5,408	-100.0%	-	-	-
Debt Service	(9,759,857)	-	0.0%	(1,923,932)	1,923,932	-100.0%	-	(1,923,932)	1,923,932
Transfers out	-	-	-	-	-	-	-	-	-
<b>Expense Total</b>	<b>(9,759,857)</b>	<b>-</b>	<b>0.0%</b>	<b>(1,929,340)</b>	<b>1,929,340</b>	<b>-100.0%</b>	<b>-</b>	<b>(1,923,932)</b>	<b>1,923,932</b>
<b>Debt Service Fund - Operating Surplus/(Deficit)</b>	<b>789,203</b>	<b>1,557,929</b>		<b>(964,621)</b>	<b>2,522,550</b>		<b>987,278</b>	<b>(1,292,899)</b>	<b>2,280,178</b>
CY2016 Beginning Balance	\$ 627,093	\$ 627,093							
Current Balance									\$ 2,185,022
CY2016 Projected Ending Balance	\$ 1,416,296								
<b>Downtown Parking Fund (#142)</b>									
Food & Beverage Tax	1,300,000	334,511	25.7%	431,339	(96,828)	-22.4%	69,024	89,068	(20,044)
Home Rule Sales Tax	-	53,635	-	-	53,635	-	26,311	-	26,311
Net Investment Income	9,800	250,539	2556.5%	42,969	207,570	483.1%	5,242	1,154	4,088
<b>Revenue Total</b>	<b>1,309,800</b>	<b>638,685</b>	<b>48.8%</b>	<b>474,309</b>	<b>164,377</b>	<b>34.7%</b>	<b>100,577</b>	<b>90,222</b>	<b>10,355</b>
Debt Service	(341,916)	-	0.0%	(60,929)	60,929	-100.0%	-	(60,929)	60,929
Capital/Maintenance Program	-	(1,524,429)	-	-	(1,524,429)	-	(408,323)	-	(408,323)
<b>Expense Total</b>	<b>(341,916)</b>	<b>(1,524,429)</b>	<b>445.8%</b>	<b>(60,929)</b>	<b>(1,463,500)</b>	<b>2402.0%</b>	<b>(408,323)</b>	<b>(60,929)</b>	<b>(347,394)</b>
<b>Downtown Parking Fund - Operating Surplus/(Deficit)</b>	<b>967,884</b>	<b>(885,744)</b>		<b>413,379</b>	<b>(1,299,123)</b>		<b>(307,745)</b>	<b>29,293</b>	<b>(337,038)</b>
CY2016 Beginning Balance	\$ 1,288,028	\$ 1,288,028							
Current Balance									\$ 402,284
CY2016 Projected Ending Balance	\$ 2,255,912								
<b>Motor Fuel Tax Fund (#615)</b>									
Contributions	-	-	-	-	-	-	-	-	-
Motor Fuel Tax	3,600,000	1,531,865	42.6%	1,408,432	123,433	8.8%	322,831	329,921	(7,090)
Net Investment Income	27,000	19,207	71.1%	3,760	15,447	410.8%	1,294	340	954
Other Revenues	-	-	-	692	(692)	-100.0%	-	150	(150)
Local Gas Tax	2,000,000	804,682	40.2%	856,504	(51,822)	-6.1%	159,993	158,321	1,672
Transfers In	4,050,000	-	0.0%	-	-	-	-	-	-
<b>Revenue Total</b>	<b>9,677,000</b>	<b>2,355,754</b>	<b>24.3%</b>	<b>2,269,388</b>	<b>86,366</b>	<b>3.8%</b>	<b>484,118</b>	<b>488,732</b>	<b>(4,614)</b>



**City of Naperville**  
**CY2016 Budget to Actual Report**  
**Expenditures by Department**  
**For the 5 months ending May 31, 2016**  
**Preliminary and Unaudited**

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 May	CY2015 May	\$ Variance
Electric	(142,444,393)	(49,309,245)	34.6%	(51,411,204)	2,101,959	-4.1%	(10,082,107)	(9,196,114)	(885,993)
Water/Wastewater	(56,324,832)	(16,562,509)	29.4%	(20,825,379)	4,262,870	-20.5%	(3,421,081)	(2,940,731)	(480,350)
Police	(40,152,812)	(13,334,294)	33.2%	(10,426,273)	(2,908,022)	27.9%	(3,618,598)	(2,437,212)	(1,181,386)
Fire	(33,313,243)	(10,038,727)	30.1%	(9,821,405)	(217,322)	2.2%	(2,474,341)	(1,930,769)	(543,572)
Public Works	(27,566,399)	(9,525,722)	34.6%	(14,099,480)	4,573,758	-32.4%	(2,330,788)	(817,606)	(1,513,182)
Insurance	(20,449,510)	(8,062,903)	39.4%	(8,214,668)	151,765	-1.8%	(1,475,221)	(1,700,789)	225,568
TED	(7,280,655)	(2,611,575)	35.9%	(2,397,769)	(213,806)	8.9%	(654,234)	(378,613)	(275,621)
Debt Service	(6,042,516)	(6,157)	0.1%	(1,180,622)	1,174,466	-99.5%	(99)	(1,175,923)	1,175,823
Miscellaneous Services	(5,131,176)	(1,846,096)	36.0%	(843,896)	(1,002,200)	118.8%	(321,067)	(163,400)	(157,668)
Information Technology	(4,993,189)	(1,735,431)	34.8%	(1,404,209)	(331,222)	23.6%	(360,510)	(188,495)	(172,015)
Finance	(4,126,990)	(1,398,507)	33.9%	(339,509)	(1,058,998)	311.9%	(244,661)	(165,998)	(78,663)
Legal	(1,786,583)	(653,330)	36.6%	(262,303)	(391,026)	149.1%	(132,079)	(81,283)	(50,795)
City Manager	(1,517,123)	(573,349)	37.8%	(432,688)	(140,661)	32.5%	(102,345)	(115,178)	12,833
Human Resources	(1,169,115)	(426,329)	36.5%	(272,016)	(154,313)	56.7%	(84,568)	(47,836)	(36,733)
City Clerk	(896,635)	(355,510)	39.6%	(320,985)	(34,525)	10.8%	(66,938)	(44,320)	(22,618)
Mayor & Council	(620,548)	(206,088)	33.2%	(228,846)	22,758	-9.9%	(42,370)	(26,215)	(16,154)
Transfer	-	-	-	(123,036)	123,036	-100.0%	-	-	-
<b>CITYWIDE EXPENDITURES</b>	<b>(353,815,719)</b>	<b>(116,645,772)</b>	<b>33.0%</b>	<b>(122,604,289)</b>	<b>5,958,516</b>	<b>-4.9%</b>	<b>(25,411,006)</b>	<b>(21,410,482)</b>	<b>(4,000,524)</b>

**City of Naperville**  
**CY2016 Budget to Actual Report**  
**Personnel Expenditures by Department**  
**For the 5 months ending May 31, 2016**  
**Preliminary and Unaudited**

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 May	CY2015 May	\$ Variance
<b>Salaries &amp; Wages</b>									
<b>Regular Pay</b>									
Electric	(9,543,758)	(3,264,013)	34.2%	(3,182,848)	(81,166)	2.6%	(668,224)	(526,502)	(141,722)
Water/Wastewater	(5,918,113)	(2,358,936)	39.9%	(1,911,234)	(447,702)	23.4%	(447,911)	(362,046)	(85,865)
Police	(23,522,287)	(9,456,786)	40.2%	(8,250,130)	(1,206,656)	14.6%	(2,122,644)	(1,720,334)	(402,310)
Fire	(19,612,297)	(7,557,178)	38.5%	(6,966,935)	(590,243)	8.5%	(1,695,840)	(1,400,267)	(295,573)
Public Works	(6,672,619)	(2,598,589)	38.9%	(2,563,960)	(34,629)	1.4%	(532,053)	(418,902)	(113,151)
TED	(3,920,910)	(1,530,574)	39.0%	(1,535,334)	4,760	-0.3%	(300,471)	(281,885)	(18,586)
Information Technology	(2,005,293)	(720,385)	35.9%	(643,146)	(77,239)	12.0%	(141,823)	(113,345)	(28,478)
Finance	(2,140,625)	(692,671)	32.4%	(758,033)	65,362	-8.6%	(137,449)	(111,563)	(25,886)
Legal	(1,253,632)	(474,018)	37.8%	(401,773)	(72,245)	18.0%	(95,110)	(65,232)	(29,878)
City Manager	(882,126)	(374,868)	42.5%	(320,536)	(54,332)	17.0%	(74,336)	(61,677)	(12,659)
Human Resources	(700,207)	(275,486)	39.3%	(205,030)	(70,456)	34.4%	(55,054)	(33,411)	(21,642)
City Clerk	(549,376)	(227,885)	41.5%	(199,682)	(28,203)	14.1%	(45,762)	(32,787)	(12,975)
Mayor & Council	(332,031)	(132,195)	39.8%	(119,852)	(12,343)	10.3%	(25,845)	(18,439)	(7,406)
<b>Regular Pay Total</b>	<b>(77,053,274)</b>	<b>(29,663,585)</b>	<b>38.5%</b>	<b>(27,058,491)</b>	<b>(2,605,094)</b>	<b>9.6%</b>	<b>(6,342,522)</b>	<b>(5,146,390)</b>	<b>(1,196,132)</b>
<b>Overtime Pay</b>									
Electric	(478,099)	(180,078)	37.7%	(184,432)	4,354	-2.4%	(29,595)	(40,510)	10,914
Water/Wastewater	(445,010)	(177,569)	39.9%	(185,301)	7,733	-4.2%	(33,384)	(28,763)	(4,620)
Police	(1,042,383)	(420,338)	40.3%	(397,578)	(22,761)	5.7%	(81,085)	(108,302)	27,217
Fire	(743,897)	(148,717)	20.0%	(89,641)	(59,076)	65.9%	(38,609)	(24,960)	(13,649)
Public Works	(1,106,784)	(498,515)	45.0%	(672,110)	173,596	-25.8%	(78,000)	(61,999)	(16,000)
TED	(65,100)	(13,194)	20.3%	(11,996)	(1,198)	10.0%	(3,441)	(5,039)	1,598
Information Technology	(2,500)	(1,552)	62.1%	(522)	(1,030)	197.3%	(142)	(104)	(38)
Finance	(1,500)	(1,833)	122.2%	(1,805)	(28)	1.6%	(191)	(1,513)	1,322
City Manager	-	(75)	-	(108)	33	-30.6%	-	-	-
Human Resources	-	(116)	-	(748)	631	-84.4%	(8)	(309)	302
City Clerk	(4,500)	(1,456)	32.4%	(3,038)	1,582	-52.1%	(207)	(170)	(37)
Mayor & Council	-	(296)	-	(221)	(75)	34.1%	-	-	-
<b>Overtime Pay Total</b>	<b>(3,889,773)</b>	<b>(1,443,740)</b>	<b>37.1%</b>	<b>(1,547,500)</b>	<b>103,760</b>	<b>-6.7%</b>	<b>(264,661)</b>	<b>(271,670)</b>	<b>7,009</b>
<b>Temporary Pay</b>									
Electric	(8,800)	-	0.0%	-	-	-	-	-	-
Water/Wastewater	(41,040)	(4,030)	9.8%	(2,608)	(1,421)	54.5%	(1,613)	(2,594)	981
Police	(94,000)	(22,198)	23.6%	(18,607)	(3,591)	19.3%	(5,094)	(4,099)	(995)
Public Works	(180,000)	(71,861)	39.9%	(53,278)	(18,583)	34.9%	(24,679)	(15,769)	(8,910)
TED	(115,300)	(17,036)	14.8%	827	(17,862)	-2160.8%	(12,911)	(5,124)	(7,787)
Information Technology	(12,000)	(5,021)	41.8%	1,316	(6,337)	-481.6%	(1,677)	(415)	(1,262)
City Manager	(18,000)	-	0.0%	788	(788)	-100.0%	-	-	-
Human Resources	-	-	-	2,565	(2,565)	-100.0%	-	-	-
City Clerk	-	(4,193)	-	(1,037)	(3,156)	304.4%	(105)	-	(105)
Mayor & Council	-	-	-	(3,963)	3,963	-100.0%	-	-	-
<b>Temporary Pay Total</b>	<b>(469,140)</b>	<b>(124,339)</b>	<b>26.5%</b>	<b>(73,999)</b>	<b>(50,340)</b>	<b>68.0%</b>	<b>(46,079)</b>	<b>(28,001)</b>	<b>(18,079)</b>
<b>Mandatory Overtime</b>									
Electric	(581,541)	(207,969)	35.8%	(133,242)	(74,728)	56.1%	(37,283)	(31,874)	(5,408)
Police	(1,248,308)	(242,277)	19.4%	(209,237)	(33,040)	15.8%	(44,237)	(34,085)	(10,153)
Fire	(575,764)	(170,398)	29.6%	(120,412)	(49,986)	41.5%	-	-	-
<b>Mandatory Overtime Total</b>	<b>(2,405,613)</b>	<b>(620,644)</b>	<b>25.8%</b>	<b>(462,891)</b>	<b>(157,753)</b>	<b>34.1%</b>	<b>(81,520)</b>	<b>(65,959)</b>	<b>(15,561)</b>
<b>Other compensation</b>									
Electric	207,411	(6,647)	-3.2%	(9,760)	3,113	-31.9%	(1,839)	-	(1,839)
Water/Wastewater	(15,000)	(3,331)	22.2%	(6,758)	3,427	-50.7%	(799)	-	(799)
Fire	-	-	-	(1,150)	1,150	-100.0%	-	-	-
Public Works	(38,200)	(14)	0.0%	-	(14)	-	-	-	-
TED	-	(176)	-	(150)	(26)	17.5%	-	-	-
Miscellaneous Services	1,504,000	(33,309)	-2.2%	(13,768)	(19,541)	141.9%	(7,987)	-	(7,987)
Finance	-	-	-	(80)	80	-100.0%	-	-	-
<b>Other compensation Total</b>	<b>1,658,211</b>	<b>(43,476)</b>	<b>-2.6%</b>	<b>(31,666)</b>	<b>(11,811)</b>	<b>37.3%</b>	<b>(10,625)</b>	<b>-</b>	<b>(10,625)</b>
<b>Interdepartmental Costs</b>									
Police	(342,123)	(59,734)	17.5%	-	(59,734)	-	(25,965)	-	(25,965)
<b>Interdepartmental Costs Total</b>	<b>(342,123)</b>	<b>(59,734)</b>	<b>17.5%</b>	<b>-</b>	<b>(59,734)</b>	<b>-</b>	<b>(25,965)</b>	<b>-</b>	<b>(25,965)</b>
<b>SECA Costs</b>	<b>347,291</b>	<b>-</b>	<b>0.0%</b>	<b>39,217</b>	<b>(39,217)</b>	<b>-100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Salaries &amp; Wages Total*</b>	<b>(82,154,421)</b>	<b>(31,955,518)</b>	<b>38.9%</b>	<b>(29,135,329)</b>	<b>(2,820,189)</b>	<b>9.7%</b>	<b>(6,771,373)</b>	<b>(5,512,020)</b>	<b>(1,259,353)</b>

\*CY2016 salaries are up 9.7% compared to CY2015 due to timing issue and accruals. YTD spending is on track at 38.9% and we are 41.6% through the year.