

CY2016 City of Naperville Budget

Monthly Financial Report (June)

The following report provides a review of the City's financial performance during the first six 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 half 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. 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 June totaled \$58.78 million, which is 48.9% of the CY2016 budget and \$4.11 million higher than the CY2015 year-to-date actuals. Overall revenues are tracking in line with budgeted projections.

Below is breakdown of major revenue sources:

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1. *Charges for Services* – The City received \$5.6 million in charges for service, a \$2.0 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.
2. *Property Taxes* – To date the City has received 48.8% 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.
3. *Utility Taxes* – The City has received \$7.9 million or 48.0% of budget to date compared to last year when 52.0% of revenue was received through 6-months. The major driver of this downward trend is the receipt of natural gas utility taxes, which is down \$290 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, and are at 49.4% of budgeted amounts. Staff continues to monitor utility taxes to determine future trends.
4. *State Income Tax* – The City has received \$8.8 million to date, or 60.9% 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.
5. *Hotel/Motel Tax* – Gross revenues are \$854 thousand, up \$101 thousand compared to CY2015. However, with increased rebate payments to Embassy Suites, Citygate and Marriott in the total amount of \$298 thousand the total net revenues is \$555 thousand, down 11.8% compared to CY2015.
6. *Retail Sales Tax* – Gross collection of retail sales tax is down \$204 thousand compared to last year. Additionally, sales tax rebate payments including those to Walmart and Main Street Promenade-East are up \$94.7 thousand compared to last year. These two factors have caused net retail sales tax to total \$15.7 million, down 1.9% to last year.
7. *Real Estate Transfer Tax* – Year-to-date, the City has received \$2.1 million or 46.2% of budgeted revenues; and is up \$321 thousand compared to CY2015. Through June, there have been 1,462 residential units sold at an average price of \$386 thousand compared to 2015 when 1,233 units at an average price of \$383 thousand were sold. Commercially, there have been 37 sales in 2016 compared to 39 sales in 2015, and the average sales price has gone from 3.1 million to 3.7 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 June total \$53.4 million, which is 44.5% of the CY2016 Budget and \$3.9 million lower than the CY2015 year-to-date actuals.

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Below is a review of General Fund expenses:

1. *Salaries and Benefits* – Across all General Fund departments the salaries are up slightly by approximately \$1.1 million (3.9%), compared to 2015. However, salaries and benefits are in alignment with projections, with 48% and 45.9% of the anticipated budgets expended, respectively.
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 \$3.2 million lower than CY2015, this is due the timing of the transfer to the Maintenance Improvement Program (MIP). 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.

1. *Public Works* – Public Works is tracking \$4.4 million less than CY2015. This is due primarily to the mild winter. This had a significant effect on supply costs, specifically salt purchases. Additionally, capital purchases in CY2016 appear to be down comparatively to CY2015, however all citywide vehicles were purchases through the vehicle replacement fund until this past year.
 2. *Police Department* – The Police Department expenses are tracking 16.7% above last year's values. A primary driver of the overage is personnel related timing of payroll expenses as described in the above section. The police department's budget is 61% salaries and wages, therefore any variance in the number of pay periods or timing will skew monthly budget figures. Year to date, the department has expended \$1.5 million more in salaries and wages than in CY2015, however this will even out by the end of the year. Expenditures related to the Capital Maintenance Program are also higher compared to CY2015 due to the timing of payments related to the City-wide radio maintenance contract which includes a \$329 thousand expense.
 3. *Fire Department* - The Fire Department is tracking in line with CY2015. Spending variances are related to the timing of activities related to medical services (physicals), professional services, and vehicle maintenance and replacement. Operating supplies are tracking \$57 thousand less than CY2015, and capital vehicle expenses are \$275 thousand higher than CY2015; due to the purchases of a new truck, rescue vehicle, and trailer.
 4. *Finance Department* – The Finance Department is tracking \$1 million higher than CY2015. This is primarily due to the change in internal service charged to the Electric, Water, and Burlington funds. Excluding the change in internal service charges, the CY2016 Finance budget is tracking consistent with CY2015 spending.
 5. *Information Technology* – The IT Department expenses are at 41.9% of budgeted amounts. Contracted Services - Support Services are tracking at \$280 thousand higher than CY2015 due to the increase in the spending for additional IT services
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such as Microsoft Premier Support Services, additional support services for ERP planning, Office 365 services, and IT research & advisory services.

6. *City Manager's Office, Legal & Human Resources* – The CMO, Legal and HR are all tracking higher than CY2015 due to the direct allocation of personnel, salary variances, and overhead charge credits from other departments explained above. This results in an expense increase of \$704 thousand compared to CY2015. However, combined the three departments are 44.2% of budgeted expenses for the year. Contracted Services and Supplies are at 28.5% and 29.1% respectively; based on the timing of expenses.

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 June 2016, revenues total \$74.5 million, representing a 8.9% increase over the prior year. Charges for service, which include all rate revenues collected from the customer, total \$71.5 million or 47.4% of the CY2016 budget projection. The overall increase is reflective of the 8.3% rate increase implemented on February 1st.

Electric Utility expenses in CY2016 are down \$1.3 million compared to CY2015 year-to-date figures. The preponderance of the decrease is associated with a \$1.2 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. This is due to several factors; a mild winter, DPU-E's Conservation Voltage Reduction (CVR) program, and partially the LED streetlight conversion. Given the warm summer, staff expects this to increase in the coming months. Salaries and benefits are up 15%, primarily due to the direct allocation of personnel. Capital expenditures for CY2016 are down \$294 thousand, which is attributable to a large capital outlay in CY2015, which 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.

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.

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Total revenues through June 2016 of \$24.8 million are down 6.2% from CY2015 year-to-date values. Charges for services in CY2016 are tracking similar to CY2015 year to date, and are at 44.0% of budgeted revenues. A total of 532 million gallons of water was purchased in June CY2016 compared to 432 million gallons purchased in June 2015. Additionally, CY2015 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 42.8% of the CY2016 budget projections, staff will continue to monitor revenues as the year progresses.

Water & Wastewater Utility expenses in CY2016 are down \$3.89 million from CY2015 year-to-date and are at 35.8% 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. Operation expenses are tracking slightly below budgeted amounts. Supply purchases are at 38.0%, and Contracted Services are 32.2% of the budgeted amounts. Salaries are up primarily due to direct allocation of personnel. Overall Salaries are at 45.4% of the budgeted amount. Additionally, the Capital Maintenance is at 20.2% of budgeted expenses. Currently Capital Maintenance has a positive variance of \$3.6 million compared to CY2015 due to the timing of projects. The Ogden Avenue Water Main Replacement and the Biosolids Removal, will both begin to be expensed in the next few 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.

Year to date, the Burlington Fund revenues are tracking stably, with the fines and fees at 52.2% of the anticipated budget amount. Burlington Fund expenses are tracking at 37.8% lower than CY2015. The driving factors are payments to PACE for transportation services provided to the City. In CY2015 the City expended \$139 thousand to date compared to \$88 thousand in CY2016. Additionally, \$272 thousand was expended on capital projects in CY2015 for canopy lighting; engineering services; and some parking lot resurfacing. There have only been minor expenses in CY2016, however purchase orders are in place for lot reconstruction at the 5th Avenue and Route 59 commuter stations. Parking lot re-surfacing projects have been awarded and will be expensed in the coming months, upon completion of work.

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Self-Insurance Fund

The Self-Insurance Fund includes all types of insurance required by the City including medical, dental, general liability, worker's 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 55.2% of our annual insurance contributions from member and 46.0% of employer contributions into the fund. Actual expenses, including claims are at 46.7% of the budgeted amounts through six months of the year. Overall expenses are fairly consistent with CY2015 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 \$2.3 million in capital spending through the combined GO Bond Funds. Year to date expenditures include a \$390 thousand expense for the completion of the Defensive Tactics Training Room at the Police Department, \$890 thousand for the LED conversion project, \$160 thousand for IT initiatives, including the website design, and \$200 thousand for traffic signal work at 103rd and 248th Avenue. In June, the City completed a bond issuance of \$15.2 million to be used for planned CY2016 projects.

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 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 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 has received home rule sales tax receipts in through June in the amount of \$1.8 million. The receipts to date 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 June. Year to date, \$680 thousand of capital project fund monies have been spent on the LED conversion and installation project.

Debt Service Fund

The first revenues from the Home Rule Sales tax were received in April and were deposited into the debt service fund. For the month of June, a total of \$677 thousand was deposited in the debt service fund, for a total of \$1.8 million. Once \$2 million has been used towards debt service, the remainder will be allocated to the capital projects fund.

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Debt Service payments totaling \$1.8 million were made in June. The second payment will be made in December.

Downtown Parking Fund

Revenues for the downtown Parking Fund, which receives funding through the incremental 1% tax on downtown food & beverage, are tracking higher than CY2015 and is at 58.7% of the anticipated budget. Expenses of \$2.2 million are related to the two-thirds funding of the public parking spaces in the Water Street Parking Deck. Staff estimates an additional \$3.2 million will be expended through the remainder of the project. 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 for MFT and Road & Bridge are at 29.6% and 40.4% of projections for the year, respectively. Revenue specifically tied to state MFT disbursements and the local gas tax are currently at 51.5% and 49.3% of budgeted amounts, respectively. Expenses in these funds are tracking similar to prior years and are low compared to budget due to construction projects and payments not being completed.

Special Funds

Naperville Library Funds

The Library Fund has recorded a total of \$7.3 million in Property Tax receipts through June. Total expenses are at 60.4% of the annual budget and are 23.8% above spending from CY2015. The increase in expenses is related to a \$2.25 million interfund transfer to the Library Capital Fund made in June 2016 to pay for improvements at the Nichols Library. Excluding the transfer, expenses are \$363 thousand less compared to CY2015.

Naper Settlement Fund

Revenues for the Settlement are tracking at 42.5% of the anticipated budget. Through June, the Settlement has recorded \$1.4 million in Property Tax receipts. This is due to the timing of property taxes receipts, which are received in June and September. Total expenses are tracking almost identical to CY2015 and the Settlement is slightly below budget for year-to-date in contracted services and supplies. Total expenses are at 37.2% of the budget for the year and are 1.1% less than year-to-date spending in CY2015.

SSA #26 – Downtown Marketing & Maintenance Fund

Revenues are at 75.8% of projections due to a scheduled lump sum transfer in February of \$924 thousand from the General Fund per the two-thirds funding agreement. Expenses are at 38.6% of budgeted amounts. Salaries and wages are \$34 thousand higher than CY2015 due to the full costs of salary expenses being captured this year. Capital/Maintenance

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Program expenses are low, at just 12.2% of the budgeted amount for CY2016. Staff anticipates an increase in expenditures as construction season continues.

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 year-to-date. Revenues have come in significantly lower than anticipated for the Federal Fund. This is due to grant funds not having been received. 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.

In September, staff is proposing a slight modification to the ordinance that established the Food and Beverage Tax Fund, which will have all Food and Beverage tax receipts recorded in a single fund. This will allow for a more transparent accounting of all revenues and 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.

Citywide Food and Beverage Tax receipts are up \$108 thousand 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, \$1.5 million has been deposited for SECA events and program; an additional \$497 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. As discussed earlier, staff plans to create a single dedicated fund for Food and Beverage Tax revenues which will greatly increase transparency and improve transactional efficiency.

Other Special Funds

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

City of Naperville
CY2016 Budget to Actual Report
Operations and Maintenance Funds
For the 6 months ending June 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 June	CY2015 June	\$ Variance
General Fund (#010)									
Charges for Service	12,455,950	5,633,265	45.2%	3,632,103	2,001,162	55.1%	1,014,317	1,223,980	(209,663)
Property Taxes	20,712,569	10,109,652	48.8%	8,851,073	1,258,578	14.2%	9,295,192	8,111,450	1,183,742
Fines & Fees	1,664,800	762,263	45.8%	816,023	(53,760)	-6.6%	129,851	142,118	(12,268)
Food & Beverage Tax	1,470,000	-	0.0%	961,463	(961,463)	-100.0%	-	96,720	(96,720)
Grants (Federal, State, Local)	714,325	510,814	71.5%	576,343	(65,529)	-11.4%	69,485	9,958	59,527
Hotel/Motel Tax	1,270,000	555,437	43.7%	629,844	(74,407)	-11.8%	87,810	85,637	2,173
Net Investment Income	235,500	598,582	254.2%	136,142	462,440	339.7%	83,865	(76,355)	160,220
Other Revenues	441,500	198,067	44.9%	268,913	(70,847)	-26.3%	21,573	26,483	(4,910)
Other Taxes	3,166,000	2,199,224	69.5%	1,811,053	388,171	21.4%	295,059	275,596	19,463
Permits & Licenses	2,478,086	1,416,603	57.2%	1,329,726	86,877	6.5%	193,265	184,122	9,143
Real Estate Transfer Tax	4,600,000	2,126,958	46.2%	1,805,826	321,132	17.8%	619,907	466,900	153,007
Rental Income and Franchise Fees	3,079,400	1,589,521	51.6%	1,516,957	72,564	4.8%	8,481	41,972	(33,491)
Retail Sales Tax	33,874,500	15,728,018	46.4%	16,035,534	(307,516)	-1.9%	2,732,730	2,860,800	(128,070)
State Income Tax	14,500,000	8,828,274	60.9%	5,850,727	2,977,546	50.9%	3,307,613	1,536,982	1,770,631
Utility Taxes	16,370,000	7,863,446	48.0%	8,456,891	(593,444)	-7.0%	1,229,514	1,394,882	(165,368)
Internal Services	2,984,133	647,434	21.7%	1,822,400	(1,174,965)	-64.5%	105,363	42,395	62,968
Transfers In	75,000	9,521	12.7%	166,617	(157,096)	-94.3%	1,058	195	863
Revenue Total	120,091,763	58,777,077	48.9%	54,667,634	4,109,443	7.5%	19,195,082	16,423,833	2,771,248
Salaries & Wages	(61,277,120)	(29,390,294)	48.0%	(28,278,150)	(1,112,145)	3.9%	(4,889,318)	(4,887,949)	(1,369)
Benefits & Related	(27,140,864)	(12,458,794)	45.9%	(12,661,945)	203,151	-1.6%	(6,325,363)	(6,665,494)	340,131
Contracted Services	(10,307,593)	(4,166,823)	40.4%	(4,978,709)	811,887	-16.3%	(1,016,991)	(1,022,657)	5,666
Refuse and Recycling Services	(6,563,084)	(2,670,586)	40.7%	(3,297,388)	626,802	-19.0%	(523,901)	(509,238)	(14,663)
Supplies	(7,366,604)	(2,275,859)	30.9%	(3,808,260)	1,532,401	-40.2%	(462,151)	(387,315)	(74,836)
Grants & Contributions	(1,578,759)	(924,240)	58.5%	(814,546)	(109,694)	13.5%	(42,115)	(6,100)	(36,015)
Capital/Maintenance Program	(1,398,400)	(701,205)	50.1%	(2,426,855)	1,725,650	-71.1%	(4,091)	(71,095)	67,003
Internal Services	561,440	105,044	18.7%	2,634,663	(2,529,620)	-96.0%	17,507	(165,358)	182,865
Transfers out	(5,018,617)	(923,817)	18.4%	(3,682,545)	2,758,728	-	-	(3,682,545)	3,682,545
Expense Total	(120,089,601)	(53,406,575)	44.5%	(57,313,735)	3,907,160	-6.8%	(13,246,422)	(17,397,750)	4,151,328
General Fund - Operating Surplus/(Deficit)	2,162	5,370,502		(2,646,101)	8,016,603		5,948,659	(973,917)	6,922,576
CY2016 Beginning Balance	\$ 19,976,674	\$ 19,976,674							
Current Balance		\$ 25,347,176							
CY2016 Projected Ending Balance	\$ 19,978,836								
Electric Utility Fund (#410)									
Charges for Service	150,985,950	71,522,875	47.4%	66,654,966	4,867,909	7.3%	12,792,348	13,565,511	(773,163)
Capital Fees	1,368,100	2,034,526	148.7%	1,579,320	455,205	28.8%	469,509	301,231	168,278
Fines & Fees	208,000	325,610	156.5%	126,097	199,513	158.2%	104,370	73,905	30,464
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Net Investment Income	(240,720)	164,488	-68.3%	(192,841)	357,329	-185.3%	52,213	(10,593)	62,806
Other Revenues	974,213	493,580	50.7%	177,531	316,049	178.0%	40,388	68,427	(28,040)
Internal Services	-	-	-	-	-	-	-	-	-
Transfers In	113,000	-	0.0%	109,191	(109,191)	-100.0%	-	13,612	(13,612)
Revenue Total	153,408,543	74,541,078	48.6%	68,454,265	6,086,814	8.9%	13,458,826	14,012,093	(553,267)
Purchased Power	(115,118,152)	(52,659,121)	45.7%	(52,789,283)	130,162	-0.2%	(9,717,216)	(9,634,024)	(83,192)
Salaries & Wages	(12,531,396)	(5,125,625)	40.9%	(4,507,131)	(618,493)	13.7%	(813,384)	(928,239)	114,855
Benefits & Related	(4,380,544)	(1,703,399)	38.9%	(1,432,509)	(270,890)	18.9%	(284,044)	(330,356)	46,312
Contracted Services	(4,090,236)	(965,324)	23.6%	(948,719)	(16,605)	1.8%	(195,483)	(185,024)	(10,460)
Supplies	(2,036,107)	(275,101)	13.5%	(748,251)	473,150	-63.2%	(101,243)	(192,226)	90,982
Grants & Contributions	(342,438)	(104,011)	30.4%	(52,459)	(51,553)	98.3%	(50,000)	-	(50,000)
Debt Service	(3,528,645)	(564,088)	16.0%	(606,292)	42,205	-7.0%	(559,335)	(3,041)	(556,295)
Capital/Maintenance Program	(6,653,930)	(729,848)	11.0%	(1,024,052)	294,204	-28.7%	(231,657)	(302,116)	70,459
Internal Services	(670,855)	(335,430)	50.0%	(1,511,920)	1,176,490	-77.8%	(55,905)	(17,000)	(38,905)
Transfers out	(113,000)	-	0.0%	(109,191)	109,191	-100.0%	-	(13,612)	13,612
Expense Total	(149,465,303)	(62,461,949)	41.8%	(63,729,898)	1,267,860	-2.0%	(12,008,269)	(11,605,637)	(402,631)
Electric Utility Fund - Operating Surplus/(Deficit)	3,943,240	12,079,130		4,724,456	7,354,673		1,450,558	2,406,456	(955,898)
CY2016 Beginning Balance	\$ (4,674,189)	\$ (4,674,189)							
Current Balance		\$ 7,404,941							
CY2016 Projected Ending Balance	\$ (730,949)								
Water & Wastewater Fund (#430)									
Charges for Service	54,351,650	23,903,597	44.0%	24,334,030	(430,433)	-1.8%	4,374,629	4,904,652	(530,022)
Capital Fees	1,250,000	571,510	45.7%	632,551	(61,041)	-9.6%	152,977	149,364	3,613
Fines & Fees	750	-	0.0%	-	-	-	-	-	-
Grants (Federal, State, Local)	227,393	-	0.0%	117,112	(117,112)	-100.0%	-	-	-
Net Investment Income	310,900	52,462	16.9%	357,659	(305,197)	-85.3%	10,430	(2,731)	13,161
Other Revenues	396,962	223,460	56.3%	319,299	(95,839)	-30.0%	78,134	64,276	13,858
Rental Income and Franchise Fees	38,088	21,901	57.5%	19,044	2,857	15.0%	3,650	3,174	476
Transfers In	1,250,900	-	0.0%	632,359	(632,359)	-100.0%	-	160,252	(160,252)
Revenue Total	57,826,643	24,772,929	42.8%	26,412,053	(1,639,124)	-6.2%	4,619,820	5,278,987	(659,167)
Purchased Water	(28,000,000)	(11,263,694)	40.2%	(11,209,774)	(53,920)	0.5%	(2,203,661)	(2,096,359)	(107,302)
Salaries & Wages	(7,882,460)	(3,576,722)	45.4%	(2,729,278)	(847,445)	31.1%	(579,457)	(577,006)	(2,451)
Benefits & Related	(2,962,632)	(1,269,701)	42.9%	(1,055,679)	(214,022)	20.3%	(214,598)	(243,474)	28,876
Contracted Services	(4,301,507)	(1,387,146)	32.2%	(1,106,008)	(281,138)	25.4%	(433,522)	(244,616)	(188,906)
Supplies	(4,175,001)	(1,585,937)	38.0%	(1,834,228)	248,291	-13.5%	(152,077)	(363,749)	211,672

City of Naperville
CY2016 Budget to Actual Report
Capital & Debt Service Funds
For the 6 months ending June 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 June	CY2015 June	\$ Variance
G.O. Bond Funds (#330, #331, #332)									
Bond Proceeds	12,767,259	15,180,000	118.9%	(6,220,000)	21,400,000	-344.1%	15,180,000	-	15,180,000
Net Investment Income	60,000	22,386	37.3%	353,296	(330,910)	-93.7%	7,130	17,179	(10,049)
Revenue Total	12,827,259	15,202,386	118.5%	(5,866,704)	21,069,090	-359.1%	15,187,130	17,179	15,169,951
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits & Related	-	-	-	-	-	-	-	-	-
Contracted Services	-	(101,704)	-	(75,137)	(26,567)	35.4%	(16,707)	(3,949)	(12,758)
Supplies	-	-	-	(384,203)	384,203	-100.0%	-	(173,580)	173,580
Capital/Maintenance Program	(9,129,987)	(2,209,242)	24.2%	(5,474,408)	3,265,166	-59.6%	(659,334)	(3,766,460)	3,107,126
Expense Total	(9,129,987)	(2,310,946)	25.3%	(5,933,748)	3,622,802	-61.1%	(676,040)	(3,943,988)	3,267,948
GO Bond Funds - Operating Surplus/(Deficit)	3,697,272	12,891,440		(11,800,452)	24,691,892		14,511,090	(3,926,809)	18,437,899
CY2016 Beginning Balance	\$ 963,172	\$ 963,172							
Current Balance									\$ 13,854,612
CY2016 Projected Ending Balance	\$ 4,660,444								
Capital Projects Fund (#301)									
Fines & Fees	-	-	-	10,144	(10,144)	-100.0%	-	-	-
Grants (Federal, State, Local)	-	40,135	-	96,848	(56,713)	-58.6%	27,737	-	27,737
Home Rule Sales Tax	4,375,000	-	0.0%	-	-	-	-	-	-
Contributions	-	773,760	-	1,028,114	(254,354)	-24.7%	-	-	-
Net Investment Income	92,500	361,026	390.3%	28,263	332,764	1177.4%	49,757	(28,770)	78,527
Other Revenues	-	30,729	-	106,996	(76,267)	-71.3%	(130)	(127)	(2)
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	4,467,500	1,205,650	27.0%	1,270,364	(64,714)	-5.1%	77,365	(28,897)	106,262
Contracted Services	-	(21,411)	-	(34,056)	12,645	-37.1%	(205)	(7,248)	7,043
Capital/Maintenance Program	(7,619,000)	(1,006,518)	13.2%	(1,163,271)	156,753	-13.5%	(76,881)	(573,195)	496,314
Transfers out	-	-	-	-	-	-	-	-	-
Expense Total	(7,619,000)	(1,027,929)	13.5%	(1,197,327)	169,398	-14.1%	(77,086)	(580,443)	503,357
Capital Projects Fund - Operating Surplus/(Deficit)	(3,151,500)	177,721		73,037	104,684		279	(609,340)	609,619
CY2016 Beginning Balance	\$ 3,655,934	\$ 3,655,934							
Current Balance									\$ 3,833,655
CY2016 Projected Ending Balance	\$ 504,434								
Debt Service Fund (#201)									
Property Taxes	8,000,000	4,696,151	58.7%	6,454,147	(1,757,996)	-27.2%	4,274,822	5,914,928	(1,640,106)
Food & Beverage Tax	520,310	-	0.0%	231,727	(231,727)	-100.0%	-	-	-
Grants (Federal, State, Local)	-	-	-	96,647	(96,647)	-100.0%	-	-	-
Home Rule Sales Tax	2,000,000	1,798,472	89.9%	-	1,798,472	-	676,988	-	676,988
Contributions	-	-	-	103,849	(103,849)	-100.0%	-	-	-
Net Investment Income	28,750	39,914	138.8%	(25,076)	64,990	-259.2%	24,798	(18,354)	43,152
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	10,549,060	6,534,537	61.9%	6,861,293	(326,757)	-4.8%	4,976,607	5,896,573	(919,966)
Contracted Services	-	-	-	(5,408)	5,408	-100.0%	-	-	-
Debt Service	(9,759,857)	(1,789,508)	18.3%	(1,923,932)	134,424	-7.0%	(1,789,508)	-	(1,789,508)
Transfers out	-	-	-	-	-	-	-	-	-
Expense Total	(9,759,857)	(1,789,508)	18.3%	(1,929,340)	139,832	-7.2%	(1,789,508)	-	(1,789,508)
Debt Service Fund - Operating Surplus/(Deficit)	789,203	4,745,028		4,931,953	(186,924)		3,187,099	5,896,573	(2,709,474)
CY2016 Beginning Balance	\$ 627,093	\$ 627,093							
Current Balance									\$ 5,372,121
CY2016 Projected Ending Balance	\$ 1,416,296								
Downtown Parking Fund (#142)									
Food & Beverage Tax	1,300,000	405,412	31.2%	540,581	(135,168)	-25.0%	70,901	109,242	(38,340)
Home Rule Sales Tax	-	83,684	-	-	83,684	-	30,049	-	30,049
Net Investment Income	9,800	280,216	2859.3%	22,217	257,998	1161.2%	29,676	(20,752)	50,428
Revenue Total	1,309,800	769,312	58.7%	562,798	206,514	36.7%	130,627	88,490	42,137
Debt Service	(341,916)	(56,938)	16.7%	(60,929)	3,991	-6.5%	(56,938)	-	(56,938)
Capital/Maintenance Program	-	(2,195,734)	-	-	(2,195,734)	-	(671,305)	-	(671,305)
Expense Total	(341,916)	(2,252,673)	658.8%	(60,929)	(2,191,744)	3597.2%	(728,244)	-	(728,244)
Downtown Parking Fund - Operating Surplus/(Deficit)	967,884	(1,483,361)		501,869	(1,985,230)		(597,617)	88,490	(686,107)
CY2016 Beginning Balance	\$ 1,288,028	\$ 1,288,028							
Current Balance									\$ (195,333)
CY2016 Projected Ending Balance	\$ 2,255,912								
Motor Fuel Tax Fund (#615)									
Contributions	-	-	-	-	-	-	-	-	-
Motor Fuel Tax	3,600,000	1,852,484	51.5%	1,718,205	134,279	7.8%	320,619	309,773	10,846
Net Investment Income	27,000	31,122	115.3%	(1,184)	32,306	-2727.7%	11,915	(4,944)	16,860
Other Revenues	-	-	-	692	(692)	-100.0%	-	-	-
Local Gas Tax	2,000,000	976,079	48.8%	1,020,396	(44,317)	-4.3%	171,397	163,892	7,505
Transfers In	4,050,000	-	0.0%	3,066,667	(3,066,667)	-	-	3,066,667	(3,066,667)
Revenue Total	9,677,000	2,859,685	29.6%	5,804,775	(2,945,091)	-50.7%	503,931	3,535,387	(3,031,456)

City of Naperville
CY2016 Budget to Actual Report
Special Funds
For the 6 months ending June 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 June	CY2015 June	\$ Variance
Naperville Library Funds (#102 and #106)									
Beginning Balance	200,000	-	0.0%	-	-		-	-	-
Charges for Service	95,500	49,011	51.3%	47,864	1,147	2.4%	8,995	8,209	785
Property Taxes	14,218,000	7,267,673	51.1%	7,436,634	(168,961)	-2.3%	6,657,690	6,815,181	(157,491)
Fines & Fees	430,000	204,826	47.6%	201,286	3,540	1.8%	41,002	40,301	701
Grants (Federal, State, Local)	177,000	109,347	61.8%	-	109,347		109,347	-	109,347
Contributions	-	300		1,350	(1,050)	-77.8%	110	50	60
Net Investment Income	94,500	312,339	330.5%	33,636	278,703	828.6%	31,072	(27,058)	58,131
Other Revenues	110,000	72,089	65.5%	56,889	15,201	26.7%	11,910	9,895	2,016
Other Taxes	170,000	74,654	43.9%	39,422	35,232	89.4%	-	-	-
Transfers In	250,000	2,250,000	900.0%	-	2,250,000		2,000,000	-	2,000,000
Revenue Total	15,745,000	10,340,241	65.7%	7,817,081	2,523,160	32.3%	8,860,127	6,846,578	2,013,549
Salaries & Wages	(8,509,639)	(3,742,853)	44.0%	(3,605,390)	(137,463)	3.8%	(619,569)	(627,862)	8,293
Benefits & Related	(2,810,062)	(1,148,659)	40.9%	(1,092,377)	(56,282)	5.2%	(196,315)	(195,984)	(331)
Contracted Services	(938,902)	(942,191)	100.4%	(940,380)	(1,811)	0.2%	(248,646)	(127,000)	(121,646)
Supplies	(3,436,524)	(1,467,098)	42.7%	(1,850,415)	383,318	-20.7%	(223,676)	(345,980)	122,304
Capital/Maintenance Program	(212,000)	(226,581)	106.9%	(417,345)	190,764	-45.7%	(88,716)	(12,255)	(76,461)
Transfers out	(250,000)	(2,250,000)	900.0%	-	(2,250,000)		(2,000,000)	-	(2,000,000)
Internal Services	(84,391)	(37,751)	44.7%	(22,622)	(15,129)	66.9%	(6,086)	(4,029)	(2,056)
Expense Total	(16,241,518)	(9,815,132)	60.4%	(7,928,529)	(1,886,604)	23.8%	(3,383,008)	(1,313,110)	#####
Naperville Library Funds - Operating Surplus/(Deficit)	(496,518)	525,108		(111,448)	636,556		5,477,118	5,533,468	(56,350)
	CY2016 Beginning Balance \$	6,717,230							
	Current Balance								\$ 7,242,338
	CY2016 Projected Ending Balance \$	6,220,712							
Naper Settlement Fund (#016)									
Beginning Balance	200,000	-	0.0%	-	29,893		-	-	-
Charges for Service	477,440	251,943	52.8%	221,236	20,626	9.3%	44,041	53,170	(9,129)
Property Taxes	2,927,272	1,408,501	48.1%	1,479,336	20,626	1.4%	1,282,147	1,355,721	(73,575)
Grants (Federal, State, Local)	-	-		-	20,626		-	-	-
Contributions	427,560	-	0.0%	-	20,626		-	-	-
Net Investment Income	17,500	61,326	350.4%	4,875	(2,301)	-47.2%	6,834	(5,334)	12,168
Other Revenues	-	-		-	-		-	-	-
Revenue Total	4,049,772	1,721,771	42.5%	1,705,447	16,324	1.0%	1,333,021	1,403,557	(70,536)
Salaries & Wages	(2,202,114)	(826,561)	37.5%	(763,600)	(62,961)	8.2%	(142,499)	(147,070)	4,571
Benefits & Related	(802,222)	(273,333)	34.1%	(249,712)	(23,621)	9.5%	(46,535)	(53,580)	7,046
Contracted Services	(564,201)	(211,950)	37.6%	(268,600)	56,650	-21.1%	(63,129)	(40,737)	(22,392)
Supplies	(249,019)	(83,522)	33.5%	(121,499)	37,977	-31.3%	(21,774)	(16,735)	(5,039)
Capital/Maintenance Program	(165,000)	(60,986)	37.0%	(88,659)	27,673	-31.2%	-	-	-
Internal Services	(73,997)	(52,032)	70.3%	(33,476)	(18,556)	55.4%	(8,672)	(7,751)	(921)
Expense Total	(4,056,553)	(1,508,384)	37.2%	(1,525,546)	17,162	-1.1%	(282,608)	(265,872)	(16,736)
Naper Settlement Fund - Operating Surplus/(Deficit)	(6,781)	213,387		179,901	33,486		1,050,413	1,137,685	(87,272)
	CY2016 Beginning Balance \$	1,443,405							
	Current Balance								\$ 1,656,792
	CY2016 Projected Ending Balance \$	1,436,624							
S.S.A. #26 Downtown Maintenance Fund (#136)									
Property Taxes	865,000	416,753	48.2%	393,386	23,367		416,753	393,386	23,367
Fines & Fees	80,000	33,696	42.1%	46,321	(12,625)	-27.3%	3,897	6,696	(2,798)
Grants (Federal, State, Local)	-	-		-	-		-	-	-
Net Investment Income	21,500	57,653	268.2%	8,603	49,049	570.1%	10,117	(3,933)	14,050
Other Revenues	1,000	925	92.5%	1,144	(219)	-19.2%	152	108	44
Transfers In	923,817	923,817	100.0%	615,878	307,939		-	615,878	(615,878)
Internal Services	-	-		-	-		-	-	-
Revenue Total	1,891,317	1,432,843	75.8%	1,065,332	367,511	34.5%	430,920	1,012,135	(581,215)
Salaries & Wages	(651,003)	(250,730)	38.5%	(216,940)	(33,790)	15.6%	(41,360)	(54,389)	13,029
Benefits & Related	(226,983)	(82,493)	36.3%	(71,104)	(11,388)	16.0%	(13,911)	(17,956)	4,045
Contracted Services	(964,114)	(445,269)	46.2%	(410,347)	(34,922)	8.5%	(42,237)	(30,250)	(11,987)
Supplies	(203,500)	(74,642)	36.7%	(91,718)	17,076	-18.6%	(9,728)	(6,404)	(3,323)
Capital/Maintenance Program	(271,925)	(33,124)	12.2%	-	(33,124)		-	-	-
Internal Services	(74,372)	(36,078)	48.5%	(166,470)	130,392	-78.3%	(6,013)	(5,873)	(140)
Expense Total	(2,391,897)	(922,336)	38.6%	(956,580)	34,244	-3.6%	(113,249)	(114,872)	1,623
SSA# 26 Fund - Operating Surplus/(Deficit)	(500,580)	510,507		108,752	401,755		317,670	897,263	(579,592)
	CY2016 Beginning Balance \$	1,022,376							
	Current Balance								\$ 1,532,883
	CY2016 Projected Ending Balance \$	521,796							
Carillon Fund (#135)									
Net Investment Income	800	6,248	780.9%	224	6,024	2692.0%	319	(361)	681
Rental Income and Franchise Fees	66,500	34,761	52.3%	29,023	5,738	19.8%	2,433	5,459	(3,026)
Revenue Total	67,300	41,009	60.9%	29,247	11,762	40.2%	2,753	5,098	(2,345)

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 June	CY2015 June	\$ Variance
Contracted Services	(1,200)	-	0.0%	-	-	-	-	-	-
Supplies	(1,200)	(265)	22.1%	(370)	105	-28.4%	(41)	(38)	(3)
Grants & Contributions	(122,011)	(122,011)	100.0%	(118,745)	(3,266)	-	-	(118,745)	118,745
Expense Total	(124,411)	(122,276)	98.3%	(119,115)	(3,161)	2.7%	(41)	(118,783)	118,742
Carillon Fund - Operating Surplus/(Deficit)	(57,111)	(81,268)		(89,868)	8,601		2,712	(113,685)	116,397
CY2016 Beginning Balance	\$ (82,879)	\$ (82,879)							
Current Balance		\$ (164,147)							
CY2016 Projected Ending Balance	\$ (139,990)								
Community Development Block Grant (CDBG) Fund (#108)									
Grants (Federal, State, Local)	428,000	212,604	49.7%	91,037	121,567	133.5%	35,001	42,000	(6,999)
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	428,000	212,604	49.7%	91,037	121,567	133.5%	35,001	42,000	(6,999)
Salaries & Wages	(41,556)	(8,298)	20.0%	(26,918)	18,620	-69.2%	-	(3,117)	3,117
Benefits & Related	(12,095)	(2,470)	20.4%	(11,527)	9,057	-78.6%	-	(911)	911
Grants & Contributions	(374,350)	(212,604)	56.8%	(73,842)	(138,762)	187.9%	(175,333)	-	(175,333)
Expense Total	(428,001)	(223,372)	52.2%	(112,287)	(111,085)	98.9%	(175,333)	(4,028)	(171,304)
CDBG Fund - Operating Surplus/(Deficit)	(1)	(10,768)		(21,251)	10,483		(140,332)	37,972	(178,303)
CY2016 Beginning Balance	\$ 100,849	\$ 100,849							
Current Balance		\$ 90,081							
CY2016 Projected Ending Balance	\$ 100,848								
E-911 Surcharge Fund (#109)									
Charges for Service	700,000	335,632	47.9%	364,381	(28,749)	-7.9%	273,173	61,952	211,221
Grants (Federal, State, Local)	1,200,000	551,783	46.0%	787,114	(235,331)	-29.9%	467	92,539	(92,072)
Net Investment Income	(100)	8	-7.8%	884	(876)	-99.1%	(463)	-	(463)
Revenue Total	1,899,900	887,423	46.7%	1,152,378	(264,956)	-23.0%	273,177	154,491	118,686
Internal Services	(1,635,000)	-	0.0%	(945,030)	945,030	-100.0%	-	-	-
Expense Total	(1,635,000)	-	0.0%	(945,030)	945,030	-100.0%	-	-	-
E-911 Fund - Operating Surplus/(Deficit)	264,900	887,423		207,349	680,074		273,177	154,491	118,686
CY2016 Beginning Balance	\$ (223,866)	\$ (223,866)							
Current Balance		\$ 663,557							
CY2016 Projected Ending Balance	\$ 41,034								
Fair Share Assessment Fund (#119)									
Net Investment Income	1,800	27,529	1529.4%	2,540	24,989	983.7%	3,941	(2,031)	5,972
Revenue Total	1,800	27,529	1529.4%	2,540	24,989	983.7%	3,941	(2,031)	5,972
Capital/Maintenance Program	-	-	-	-	-	-	-	-	-
Expense Total	-	-		-	-		-	-	-
Fair Share Fund - Operating Surplus/(Deficit)	1,800	27,529		2,540	24,989		3,941	(2,031)	5,972
CY2016 Beginning Balance	\$ 523,416	\$ 523,416							
Current Balance		\$ 550,945							
CY2016 Projected Ending Balance	\$ 525,216								
Federal Drug Forfeiture Fund (#138)									
Grants (Federal, State, Local)	167,000	(104,998)	-62.9%	119,489	(224,487)	-187.9%	(114,543)	1,742	(116,286)
Net Investment Income	2,650	15,352	579.3%	736	14,615	1984.6%	1,880	(1,275)	3,155
Revenue Total	169,650	(89,646)	-52.8%	120,226	(209,872)	-174.6%	(112,663)	467	(113,130)
Contracted Services	(118,000)	(9,460)	8.0%	(13,567)	4,108	-30.3%	-	(240)	240
Supplies	(40,000)	(4,268)	10.7%	(1,983)	(2,285)	115.3%	-	(757)	757
Grants & Contributions	(3,000)	-	0.0%	(3,000)	3,000	-	-	(3,000)	3,000
Capital/Maintenance Program	-	(45,143)	-	-	(45,143)	-	-	-	-
Expense Total	(161,000)	(58,871)	36.6%	(18,550)	(40,321)	217.4%	-	(3,997)	3,997
Fed Forfeiture Fund - Operating Surplus/(Deficit)	8,650	(148,517)		101,676	(250,193)		(112,663)	(3,530)	(109,133)
CY2016 Beginning Balance	\$ 166,046	\$ 166,046							
Current Balance		\$ 17,529							
CY2016 Projected Ending Balance	\$ 174,696								
State Drug Forfeiture Fund (#139)									
Forfeiture & Seizure Funds	29,000	12,626	43.5%	42,855	(30,230)	-70.5%	8,653	36,578	(27,925)
Grants (Federal, State, Local)	150,000	618	0.4%	(12,112)	12,730	-105.1%	-	216	(216)
Net Investment Income	4,300	32,489	755.5%	2,683	29,805	1110.8%	4,276	(1,964)	6,240
Revenue Total	183,300	45,732	24.9%	33,426	12,305	36.8%	12,929	34,830	(21,900)
Contracted Services	(75,500)	(7,713)	10.2%	(11,294)	3,581	-31.7%	(1,476)	(2,129)	652
Supplies	(75,000)	(15,341)	20.5%	(22,366)	7,025	-31.4%	(1,908)	(926)	(982)
Grants & Contributions	(6,000)	(6,000)	100.0%	(6,000)	-	0.0%	-	-	-
Capital/Maintenance Program	-	(30,095)	-	(6,881)	(23,215)	337.4%	-	-	-
Internal Services	(75,000)	(9,521)	12.7%	(15,785)	6,263	-39.7%	(1,058)	(6,445)	5,387
Expense Total	(231,500)	(68,671)	29.7%	(62,326)	(6,345)	10.2%	(4,442)	(9,500)	5,058
State Forefeiture Fund - Operating Surplus/(Deficit)	(48,200)	(22,939)		(28,900)	5,961		8,487	25,330	(16,843)
CY2016 Beginning Balance	\$ 517,147	\$ 517,147							
Current Balance		\$ 494,208							
CY2016 Projected Ending Balance	\$ 468,947								
Foreign Fire Insurance Tax Fund (#105)									
Foreign Fire Insurance Tax	185,000	-	0.0%	-	-	-	-	-	-
Net Investment Income	3,680	10,566	287.1%	944	9,622	1019.1%	1,515	(756)	2,271

City of Naperville
CY2016 Budget to Actual Report
Expenditures by Department
For the 6 months ending June 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 June	CY2015 June	\$ Variance
Electric	(142,444,393)	(60,517,685)	42.5%	(62,734,207)	2,216,522	-3.5%	(11,208,440)	(11,323,003)	114,563
Water/Wastewater	(56,324,832)	(20,394,305)	36.2%	(25,132,901)	4,738,597	-18.9%	(3,831,795)	(4,307,522)	475,727
Police	(40,152,812)	(18,474,521)	46.0%	(15,827,798)	(2,646,723)	16.7%	(5,140,226)	(5,401,525)	261,299
Fire	(33,313,243)	(14,516,562)	43.6%	(14,307,000)	(209,561)	1.5%	(4,477,835)	(4,485,595)	7,760
Public Works	(27,566,399)	(11,911,593)	43.2%	(16,325,964)	4,414,371	-27.0%	(2,385,872)	(2,226,485)	(159,387)
Insurance	(20,449,510)	(9,546,559)	46.7%	(10,227,298)	680,739	-6.7%	(1,483,656)	(2,012,630)	528,974
TED	(7,280,655)	(3,206,670)	44.0%	(3,046,369)	(160,301)	5.3%	(595,095)	(648,599)	53,505
Debt Service	(6,042,516)	(1,120,457)	18.5%	(1,183,753)	63,295	-5.3%	(1,114,301)	(3,131)	(1,111,170)
Miscellaneous Services	(5,131,176)	(1,906,224)	37.1%	(5,072,032)	3,165,808	-62.4%	(60,128)	(4,228,136)	4,168,008
Information Technology	(4,993,189)	(2,092,089)	41.9%	(1,715,891)	(376,198)	21.9%	(356,658)	(311,682)	(44,977)
Finance	(4,126,990)	(1,729,715)	41.9%	(705,969)	(1,023,746)	145.0%	(331,208)	(366,460)	35,252
Legal	(1,786,583)	(784,998)	43.9%	(385,430)	(399,568)	103.7%	(131,668)	(123,127)	(8,541)
City Manager	(1,517,123)	(676,974)	44.6%	(539,451)	(137,522)	25.5%	(103,625)	(106,764)	3,139
Human Resources	(1,169,115)	(515,622)	44.1%	(342,680)	(172,942)	50.5%	(89,293)	(70,664)	(18,629)
City Clerk	(896,635)	(451,236)	50.3%	(373,541)	(77,695)	20.8%	(95,726)	(52,556)	(43,169)
Mayor & Council	(620,548)	(245,308)	39.5%	(271,280)	25,972	-9.6%	(39,220)	(42,434)	3,214
Transfer	-	-	-	(123,036)	123,036	-100.0%	-	-	-
CITYWIDE EXPENDITURES	(353,815,719)	(148,090,517)	41.9%	(158,314,601)	10,224,084	-6.5%	(31,444,744)	(35,710,312)	4,265,568

City of Naperville
CY2016 Budget to Actual Report
Personnel Expenditures by Department
For the 6 months ending June 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 June	CY2015 June	\$ Variance
Salaries & Wages									
Regular Pay									
Electric	(9,543,758)	(3,900,477)	40.9%	(3,864,947)	(35,529)	0.9%	(636,463)	(682,100)	45,636
Water/Wastewater	(5,918,113)	(2,807,599)	47.4%	(2,354,339)	(453,261)	19.3%	(448,663)	(443,105)	(5,558)
Police	(23,522,287)	(11,245,264)	47.8%	(9,955,596)	(1,289,668)	13.0%	(1,788,478)	(1,705,466)	(83,011)
Fire	(19,612,297)	(8,987,172)	45.8%	(8,499,703)	(487,469)	5.7%	(1,429,994)	(1,532,768)	102,774
Public Works	(6,672,619)	(3,099,850)	46.5%	(3,119,729)	19,879	-0.6%	(501,261)	(555,769)	54,508
TED	(3,920,910)	(1,828,573)	46.6%	(1,820,941)	(7,633)	0.4%	(297,999)	(285,606)	(12,393)
Information Technology	(2,005,293)	(861,951)	43.0%	(783,999)	(77,952)	9.9%	(141,566)	(140,854)	(712)
Finance	(2,140,625)	(830,297)	38.8%	(898,572)	68,276	-7.6%	(137,626)	(140,540)	2,914
Legal	(1,253,632)	(568,403)	45.3%	(492,907)	(75,496)	15.3%	(94,386)	(91,135)	(3,251)
City Manager	(882,126)	(446,755)	50.6%	(385,856)	(60,899)	15.8%	(71,887)	(65,320)	(6,567)
Human Resources	(700,207)	(328,683)	46.9%	(245,881)	(82,802)	33.7%	(53,197)	(40,851)	(12,346)
City Clerk	(549,376)	(275,998)	50.2%	(240,884)	(35,114)	14.6%	(48,112)	(41,202)	(6,910)
Mayor & Council	(332,031)	(157,865)	47.5%	(145,753)	(12,112)	8.3%	(25,670)	(25,901)	231
Regular Pay Total	(77,053,274)	(35,338,886)	45.9%	(32,809,107)	(2,529,779)	7.7%	(5,675,301)	(5,750,616)	75,315
Overtime Pay									
Electric	(478,099)	(212,580)	44.5%	(243,126)	30,546	-12.6%	(32,502)	(58,694)	26,192
Water/Wastewater	(445,010)	(215,086)	48.3%	(219,724)	4,638	-2.1%	(37,518)	(34,423)	(3,095)
Police	(1,042,383)	(506,917)	48.6%	(500,426)	(6,491)	1.3%	(86,579)	(102,848)	16,269
Fire	(743,897)	(182,705)	24.6%	(139,997)	(42,709)	30.5%	(33,988)	(50,356)	16,367
Public Works	(1,106,784)	(583,072)	52.7%	(769,225)	186,153	-24.2%	(84,557)	(97,115)	12,557
TED	(65,100)	(19,394)	29.8%	(18,384)	(1,009)	5.5%	(6,200)	(6,388)	189
Information Technology	(2,500)	(1,850)	74.0%	(522)	(1,328)	254.2%	(298)	-	(298)
Finance	(1,500)	(2,163)	144.2%	(4,816)	2,653	-55.1%	(330)	(3,012)	2,681
City Manager	-	(75)	-	(108)	33	-30.6%	-	-	-
Human Resources	-	(220)	-	(809)	589	-72.8%	(104)	(62)	(42)
City Clerk	(4,500)	(1,594)	35.4%	(3,113)	1,520	-48.8%	(137)	(76)	(62)
Mayor & Council	-	(296)	-	(221)	(75)	34.1%	-	-	-
Overtime Pay Total	(3,889,773)	(1,725,952)	44.4%	(1,900,472)	174,520	-9.2%	(282,212)	(352,972)	70,760
Temporary Pay									
Electric	(8,800)	(1,512)	17.2%	-	(1,512)	-	(1,512)	-	(1,512)
Water/Wastewater	(41,040)	(9,905)	24.1%	(9,075)	(829)	9.1%	(5,875)	(6,467)	592
Police	(94,000)	(22,980)	24.4%	(20,145)	(2,835)	14.1%	(782)	(1,538)	756
Public Works	(180,000)	(106,049)	58.9%	(75,450)	(30,599)	40.6%	(34,188)	(22,172)	(12,016)
TED	(115,300)	(37,031)	32.1%	(19,353)	(17,678)	91.3%	(19,995)	(20,179)	184
Information Technology	(12,000)	(8,045)	67.0%	(1,952)	(6,093)	312.1%	(3,024)	(3,268)	244
City Manager	(18,000)	(266)	1.5%	788	(1,053)	-133.7%	(266)	-	(266)
Human Resources	-	-	-	2,565	(2,565)	-100.0%	-	-	-
City Clerk	-	(4,299)	-	(1,354)	(2,945)	217.5%	(105)	(317)	212
Mayor & Council	-	-	-	(6,192)	6,192	-100.0%	-	(2,229)	2,229
Temporary Pay Total	(469,140)	(190,086)	40.5%	(130,169)	(59,917)	46.0%	(65,747)	(56,170)	(9,577)
Mandatory Overtime									
Electric	(581,541)	(227,247)	39.1%	(182,591)	(44,656)	24.5%	(19,278)	(49,349)	30,071
Police	(1,248,308)	(381,792)	30.6%	(349,201)	(32,591)	9.3%	(139,515)	(139,964)	449
Fire	(575,764)	(246,799)	42.9%	(198,694)	(48,106)	24.2%	(76,401)	(78,282)	1,880
Mandatory Overtime Total	(2,405,613)	(855,838)	35.6%	(730,485)	(125,353)	17.2%	(235,194)	(267,594)	32,400
Other compensation									
Electric	207,411	(6,932)	-3.3%	(9,760)	2,828	-29.0%	(285)	-	(285)
Water/Wastewater	(15,000)	(3,451)	23.0%	(6,758)	3,307	-48.9%	(120)	-	(120)
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	(49,953)	-3.3%	(13,768)	(36,185)	262.8%	(16,644)	-	(16,644)
Finance	-	-	-	(80)	80	-100.0%	-	-	-
Other compensation Total	1,658,211	(60,525)	-3.7%	(31,666)	(28,859)	91.1%	(17,049)	-	(17,049)
Interdepartmental Costs Total	(342,123)	(93,034)	27.2%	(4,587)	(88,447)	1928.3%	(33,300)	(4,587)	(28,713)
SECA Costs	347,291	-	0.0%	48,544	(48,544)	-100.0%	-	9,327	(9,327)
Salaries & Wages Total*	(82,154,421)	(38,264,321)	46.6%	(35,557,941)	(2,706,380)	7.6%	(6,308,803)	(6,422,612)	113,809

*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.