

**CITY OF NAPERVILLE
MEMORANDUM**

DATE: September 1, 2016

TO: Mayor and City Council
Doug Krieger, City Manager

FROM: Rachel Mayer, Finance Director

SUBJECT: **CY2016 7-Month Financial Report**

PURPOSE:

The purpose of this memorandum is to provide the Citywide 7-Month Financial Report.

DISCUSSION:

Attached is the 7-Month financial report. Below are several highlights for July 2016.

General Fund

General Fund revenues through July totaled \$66.8 million, which is 55.6% of the CY2016 budget and \$2.3 million higher than the CY2015 year-to-date actuals. Overall revenues are tracking in line with budgeted projections. One of the largest increases associated with the CY2016 is related to charges for service. The City has received \$7.7 million in charges for service, a \$2.9 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. Property tax receipts are also up \$1.2 million from CY2015. Expenses in the General Fund are tracking very positively through July with a total of \$61.3 million expenses to date, which is 51.1% of the CY2016 Budget and \$4.2 million lower than the CY2015 year-to-date actuals.

Utility Funds

Through July 2016, electric utility revenues total \$89.7 million, representing an 9.5% increase over the prior year. The overall increase is reflective of the 8.3% rate increase implemented on February 1st. Through June (July Bill), purchased electricity has increased from 830,680 MWh in CY2015 to 833,513 MWh in CY2016, slightly increasing the overall purchased power cost of the City. This is reflective of the warmer than average temperatures experienced this summer. Overall, electric utility expenses are down \$1.3 million compared to CY2015 actuals.

Through July 2016, water/wastewater utility revenues total \$30.4 million, representing a 1.7% decrease compared to the prior year. Through July of 2016 purchased water has slightly increased from 2.87 billion gallons in CY2015 to 3.06 billion gallons in CY2016, which has kept the cost of purchased water fairly consistent year over year. Overall, water/wastewater utility expenses are down \$3.7 million compared to CY2015 actuals.

Other Highlights

Through 7-months the City has received home rule sales tax receipts in the amount of \$2.6 million. \$2 million has been deposited in the debt service fund. Funds have been deposited into the capital

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projects fund in the amount of \$465 thousand, and \$115 thousand has been used for make whole disbursements to the downtown parking fund.

The Citywide budget submission took place on August 26th and the budget review stage has commenced. Council presentations are planned for October and November with final budget approval planned for December.

RECOMMENDATION:

Please share this information with the Mayor and City Council through the Manager's Memorandum of September 1, 2016.

ATTACHMENTS:

1. Attachment #1 – Operations and Maintenance 7-Month Report
2. Attachment #2 – Capital and Debt Service 7-Month Report
3. Attachment #3 – Special Funds 7-Month Report
4. Attachment #4 – All Funds by Department 7-Month Report
5. Attachment #5 – Personnel Expense by Department 7-Month Budget Report

City of Naperville
CY2016 Budget to Actual Report
Operations and Maintenance Funds
For the 7 months ending July 31, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ Variance
General Fund (#010)									
Charges for Service	12,455,950	7,709,341	61.9%	4,762,559	2,946,781	61.9%	2,076,075	1,130,456	945,619
Property Taxes	20,712,569	10,347,847	50.0%	9,102,649	1,245,197	13.7%	238,195	251,576	(13,381)
Fines & Fees	1,664,800	873,748	52.5%	1,004,287	(130,539)	-13.0%	111,485	188,265	(76,780)
Food & Beverage Tax	1,470,000	-	0.0%	1,027,072	(1,027,072)	-100.0%	-	65,609	(65,609)
Grants (Federal, State, Local)	714,325	577,688	80.9%	609,932	(32,243)	-5.3%	66,875	33,589	33,286
Hotel/Motel Tax	1,270,000	818,112	64.4%	975,594	(157,482)	-16.1%	262,675	345,750	(83,075)
Net Investment Income	235,500	602,374	255.8%	218,156	384,217	176.1%	3,792	82,014	(78,222)
Other Revenues	441,500	216,641	49.1%	280,432	(63,792)	-22.7%	18,574	11,519	7,055
Other Taxes	3,166,000	2,540,541	80.2%	2,157,406	383,135	17.8%	341,316	346,352	(5,036)
Permits & Licenses	2,478,086	1,640,394	66.2%	1,479,027	161,367	10.9%	223,791	149,301	74,490
Real Estate Transfer Tax	4,600,000	2,735,925	59.5%	2,361,408	374,517	15.9%	608,968	555,582	53,385
Rental Income and Franchise Fees	3,079,400	1,723,391	56.0%	1,528,524	194,867	12.7%	133,870	11,567	122,303
Retail Sales Tax	33,874,500	18,322,420	54.1%	18,758,895	(436,475)	-2.3%	2,594,402	2,723,361	(128,959)
State Income Tax	14,500,000	8,828,274	60.9%	8,393,525	434,749	5.2%	-	2,542,798	(2,542,798)
Utility Taxes	16,370,000	9,115,191	55.7%	9,707,372	(592,181)	-6.1%	1,251,745	1,250,481	1,263
Transfers In	75,000	10,269	13.7%	166,836	(156,567)	-93.8%	747	219	528
Internal Services	2,984,133	755,556	25.3%	2,017,476	(1,261,920)	-62.5%	108,121	195,077	(86,955)
Revenue Total	120,091,763	66,817,711	55.6%	64,551,151	2,266,559	3.5%	8,040,633	9,883,517	(1,842,884)
Salaries & Wages	(61,277,120)	(34,170,738)	55.8%	(33,005,067)	(1,165,671)	3.5%	(4,780,444)	(4,726,917)	(53,527)
Benefits & Related	(27,140,864)	(13,685,906)	50.4%	(13,893,254)	207,348	-1.5%	(1,227,112)	(1,231,309)	4,197
Contracted Services	(10,307,593)	(4,855,743)	47.1%	(5,988,873)	1,133,130	-18.9%	(688,920)	(1,010,164)	321,244
Refuse and Recycling Services	(6,563,084)	(3,191,486)	48.6%	(3,811,253)	619,767	-16.3%	(520,900)	(513,865)	(7,035)
Supplies	(7,366,604)	(2,691,942)	36.5%	(4,353,437)	1,661,496	-38.2%	(416,083)	(545,177)	129,095
Grants & Contributions	(1,578,759)	(1,063,413)	67.4%	(831,922)	(231,492)	27.8%	(139,173)	(17,375)	(121,798)
Capital/Maintenance Program	(1,398,400)	(884,997)	63.3%	(2,449,666)	1,564,669	-63.9%	(183,792)	(22,810)	(160,981)
Transfers out	(5,018,617)	(923,817)	18.4%	(3,810,610)	2,886,793	-75.8%	-	(128,065)	128,065
Internal Services	561,440	122,551	21.8%	2,635,413	(2,512,862)	-	17,507	750	16,757
Expense Total	(120,089,601)	(61,345,492)	51.1%	(65,508,669)	4,163,178	-6.4%	(7,938,916)	(8,194,935)	256,018
General Fund - Operating Surplus/(Deficit)	2,162	5,472,219		(957,518)	6,429,737		101,717	1,688,583	(1,586,866)
CY2016 Beginning Balance	\$ 19,976,674	\$ 19,976,674							
Current Balance		\$ 25,448,893							
CY2016 Projected Ending Balance	\$ 19,978,836								
Electric Utility Fund (#410)									
Charges for Service	150,985,950	86,506,156	57.3%	79,705,146	6,801,009	8.5%	14,983,281	13,050,181	1,933,100
Capital Fees	1,368,100	2,113,341	154.5%	1,937,298	176,043	9.1%	78,815	357,978	(279,163)
Fines & Fees	208,000	330,747	159.0%	127,455	203,291	159.5%	5,137	1,358	3,778
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Net Investment Income	(240,720)	167,555	-69.6%	(213,229)	380,784	-178.6%	3,067	(20,388)	23,455
Other Revenues	974,213	558,897	57.4%	249,541	309,356	124.0%	65,317	72,010	(6,693)
Internal Services	113,000	113,000	100.0%	124,387	(124,387)	-	-	15,195	(15,195)
Transfers In	-	-	#DIV/0!	-	-	#DIV/0!	-	-	-
Revenue Total	153,408,543	89,676,695	58.5%	81,930,599	7,746,097	9.5%	15,135,617	13,476,334	1,659,283
Purchased Power	(115,118,152)	(63,771,782)	55.4%	(63,751,451)	(20,331)	0.0%	(11,112,661)	(10,962,168)	(150,493)
Salaries & Wages	(12,531,396)	(5,953,083)	47.5%	(5,375,141)	(577,942)	10.8%	(827,458)	(868,009)	40,552
Benefits & Related	(4,380,544)	(1,989,912)	45.4%	(1,722,429)	(267,483)	15.5%	(286,513)	(289,920)	3,407
Contracted Services	(4,090,236)	(1,173,415)	28.7%	(1,146,784)	(26,631)	2.3%	(208,091)	(198,066)	(10,026)
Supplies	(2,036,107)	(298,626)	14.7%	(881,341)	582,716	-66.1%	(23,524)	(133,090)	109,566
Grants & Contributions	(342,438)	(104,011)	30.4%	(52,459)	(51,553)	98.3%	-	-	-
Debt Service	(3,528,645)	(564,350)	16.0%	(607,434)	43,084	-7.1%	(262)	(1,141)	879
Capital/Maintenance Program	(6,653,930)	(760,752)	11.4%	(1,099,350)	338,599	-30.8%	(30,903)	(75,298)	44,395
Internal Services	(113,000)	-	0.0%	(124,387)	124,387	-100.0%	-	(15,195)	15,195
Transfers out	(670,855)	(391,335)	58.3%	(1,580,684)	1,189,349	-75.2%	(55,905)	(68,764)	12,859
Expense Total	(149,465,303)	(75,007,266)	50.2%	(76,341,460)	1,334,195	-1.7%	(12,545,317)	(12,611,652)	66,335
Electric Utility Fund - Operating Surplus/(Deficit)	3,943,240	14,669,430		5,589,138	9,080,291		2,590,300	864,682	1,725,618
CY2016 Beginning Balance	\$ (4,674,189)	\$ (4,674,189)							
Current Balance		\$ 9,995,241							
CY2016 Projected Ending Balance	\$ (730,949)								
Water & Wastewater Fund (#430)									
Charges for Service	54,351,650	29,248,096	53.8%	28,708,012	540,084	1.9%	5,344,499	4,373,982	970,517
Capital Fees	1,250,000	793,862	63.5%	686,547	107,315	15.6%	222,352	53,996	168,356
Fines & Fees	750	-	0.0%	-	-	-	-	-	-
Grants (Federal, State, Local)	227,393	-	0.0%	117,112	(117,112)	-100.0%	-	-	-
Net Investment Income	310,900	52,869	17.0%	361,111	(308,242)	-85.4%	407	3,452	(3,045)
Other Revenues	396,962	267,517	67.4%	348,919	(81,402)	-23.3%	44,057	29,620	14,437
Rental Income and Franchise Fees	38,088	25,551	67.1%	22,218	3,333	15.0%	3,650	3,174	476
Transfers In	1,250,900	-	0.0%	675,547	(675,547)	-100.0%	-	43,188	(43,188)
Revenue Total	57,826,643	30,387,895	52.5%	30,919,465	(531,570)	-1.7%	5,614,965	4,507,412	1,107,553
Purchased Water	(28,000,000)	(13,818,662)	49.4%	(13,304,091)	(514,570)	3.9%	(2,554,968)	(2,094,317)	(460,651)
Salaries & Wages	(7,882,460)	(4,135,873)	52.5%	(3,315,313)	(820,560)	24.8%	(559,151)	(586,035)	26,884
Benefits & Related	(2,962,632)	(1,483,685)	50.1%	(1,271,303)	(212,382)	16.7%	(213,983)	(215,623)	1,640
Contracted Services	(4,301,507)	(1,583,790)	36.8%	(1,368,949)	(214,841)	15.7%	(196,643)	(262,941)	66,297
Supplies	(4,175,001)	(2,016,061)	48.3%	(2,162,430)	146,369	-6.8%	(430,124)	(328,202)	(101,922)

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ Variance
Grants & Contributions	(52,438)	(54,011)	103.0%	(34,959)	(19,053)	54.5%	-	-	-
Debt Service	(2,513,871)	(556,374)	22.1%	(573,583)	17,209	-3.0%	(4)	(78)	74
Capital/Maintenance Program	(9,703,490)	(2,419,505)	24.9%	(6,163,295)	3,743,790	-60.7%	(456,973)	(641,958)	184,985
Transfers out	(1,250,900)	-	0.0%	(675,547)	675,547	-100.0%	-	(43,188)	43,188
Internal Services	(940,581)	(547,281)	58.2%	(1,420,586)	873,305	-61.5%	(78,183)	(98,980)	20,797
Expense Total	(61,782,880)	(26,615,241)	43.1%	(30,290,055)	3,674,814	-12.1%	(4,490,029)	(4,271,322)	(218,707)
Water/Wastewater Fund - Operating Surplus/(Deficit)	(3,956,237)	3,772,654		629,410	3,143,244		1,124,936	236,090	888,846
CY2016 Beginning Balance	\$ 5,979,398	\$ 5,979,398							
Current Balance		\$ 9,752,052							
CY2016 Projected Ending Balance	\$ 2,023,161								

Burlington Fund (#104)									
Fines & Fees	2,134,600	1,179,951	55.3%	1,149,230	30,721	2.7%	66,429	76,392	(9,963)
Net Investment Income	-	303,658		43,203	260,455	602.9%	1,974	20,952	(18,978)
Other Revenues	15,500	2,638	17.0%	8,110	(5,472)	-67.5%	(630)	2,520	(3,150)
Rental Income and Franchise Fees	-	1,057		2,279	(1,222)	-53.6%	-	476	(476)
Contributions	-	-		143,077	(143,077)	-100.0%	-	-	-
Revenue Total	2,150,100	1,487,305	69.2%	1,345,900	141,405	10.5%	67,773	100,340	(32,567)
Salaries & Wages	(406,735)	(168,833)	41.5%	(63,804)	(105,029)	164.6%	(24,826)	(26,770)	1,944
Benefits & Related	(163,543)	(59,026)	36.1%	(22,460)	(36,566)	162.8%	(9,223)	(10,359)	1,137
Contracted Services	(485,468)	(255,405)	52.6%	(273,673)	18,268	-6.7%	(15,162)	(25,637)	10,475
Supplies	(161,010)	(24,858)	15.4%	(49,500)	24,642	-49.8%	(1,724)	(1,632)	(92)
Grants & Contributions	(325,000)	(109,940)	33.8%	(160,949)	51,009	-31.7%	(21,593)	(21,944)	351
Capital/Maintenance Program	(475,000)	(2,915)	0.6%	(271,839)	268,924	-98.9%	-	-	-
Internal Services	(66,985)	(39,069)	58.3%	(184,161)	145,092	-78.8%	(5,581)	(3,914)	(1,667)
Expense Total	(2,083,741)	(660,045)	31.7%	(1,026,385)	366,340	-35.7%	(78,109)	(90,256)	12,147
Burlington Fund - Operating Surplus/(Deficit)	66,359	827,259		319,514	507,745		(10,336)	10,085	(20,420)
CY2016 Beginning Balance	\$ 5,580,058	\$ 5,580,058							
Current Balance		\$ 6,407,317							
CY2016 Projected Ending Balance	\$ 5,646,417								

Self Insurance Fund (#623)									
Member Contributions	5,048,042	3,285,643	65.1%	2,994,368	291,275	9.7%	499,485	395,530	103,955
Employer Contributions	15,191,152	8,122,545	53.5%	8,259,209	(136,665)	-1.7%	1,130,573	1,000,341	130,232
Net Investment Income	15,000	102,036	680.2%	38,315	63,721	166.3%	1,253	9,898	(8,645)
Other Revenues	140,000	110,854	79.2%	122,953	(12,099)	-9.8%	-	-	-
Revenue Total	20,394,194	11,621,078	57.0%	11,414,845	206,233	1.8%	1,631,311	1,405,769	225,542
Salaries & Wages	(56,710)	(31,997)	56.4%	(10,580)	(21,417)	202.4%	(4,325)	(4,232)	(93)
Benefits & Related	(27,584)	(14,902)	54.0%	(4,589)	(10,313)	224.7%	(1,785)	(2,091)	306
Contracted Services	(1,502,000)	(631,854)	42.1%	(822,140)	190,285	-23.1%	(76,465)	(128,706)	52,241
Fines & Fees	(121,000)	(98,605)	81.5%	(79,306)	(19,299)	24.3%	(3,637)	(1,913)	(1,724)
Insurance Premiums	(3,084,400)	(2,364,459)	76.7%	(1,954,081)	(410,377)	21.0%	(570,205)	(356,260)	(213,945)
Supplies	-	-		(10,498)	10,498	-100.0%	-	-	-
Insurance Claims	(14,733,000)	(7,872,842)	53.4%	(8,583,410)	710,568	-8.3%	(934,147)	(1,315,781)	381,634
Internal Services	-	-		(123,036)	123,036	-100.0%	-	-	-
Settlements	(869,500)	(142,274)	16.4%	(572,537)	430,264	-75.2%	(51,525)	(35,000)	(16,525)
Expense Total	(20,394,194)	(11,156,933)	54.7%	(12,160,177)	1,003,244	-8.3%	(1,642,088)	(1,843,982)	201,894
Self Insurance Fund - Operating Surplus/(Deficit)	-	464,145		(745,333)	1,209,477		(10,777)	(438,213)	427,436
CY2016 Beginning Balance	\$ 1,732,012	\$ 1,732,012							
Current Balance		\$ 2,196,157							
CY2016 Projected Ending Balance	\$ 1,732,012								

City of Naperville
 CY2016 Budget to Actual Report
 Capital & Debt Service Funds
 For the 7 months ending July 31, 2016
 Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ 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%	-	-	-
Net Investment Income	60,000	49,340	82.2%	365,557	(316,217)	-86.5%	26,954	12,261	14,693
Revenue Total	12,827,259	15,229,340	118.7%	(5,854,443)	21,083,783	-360.1%	26,954	12,261	14,693
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits & Related	-	-	-	-	-	-	-	-	-
Contracted Services	-	(150,981)	-	(87,749)	(63,232)	72.1%	(49,277)	(12,612)	(36,665)
Supplies	-	-	-	(435,295)	435,295	-100.0%	-	(51,092)	51,092
Capital/Maintenance Program	(9,129,987)	(2,461,787)	27.0%	(6,456,324)	3,994,538	-61.9%	(252,544)	(981,916)	729,372
Expense Total	(9,129,987)	(2,612,767)	28.6%	(6,979,368)	4,366,601	-62.6%	(301,821)	(1,045,620)	743,799
GO Bond Funds - Operating Surplus/(Deficit)	3,697,272	12,616,573		(12,833,811)	25,450,383		(274,867)	(1,033,359)	758,491
CY2016 Beginning Balance	\$ 963,172	\$ 963,172							
Current Balance		\$ 13,579,745							
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%	-	-	-
Home Rule Sales Tax	4,375,000	464,856	10.6%	-	464,856	-	464,856	-	464,856
Contributions	-	773,760	-	1,168,114	(394,354)	-33.8%	-	140,000	(140,000)
Net Investment Income	92,500	363,041	392.5%	47,834	315,207	659.0%	2,015	19,571	(17,556)
Other Revenues	-	210,129	-	229,120	(18,992)	-8.3%	179,399	122,124	57,275
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	4,467,500	1,851,920	41.5%	1,552,059	299,861	19.3%	646,270	281,695	364,575
Contracted Services	-	(21,411)	-	(39,831)	18,420	-46.2%	-	(5,775)	5,775
Capital/Maintenance Program	(7,619,000)	(1,212,322)	15.9%	(2,512,481)	1,300,159	-51.7%	(205,804)	(1,349,210)	1,143,406
Transfers out	-	-	-	-	-	-	-	-	-
Expense Total	(7,619,000)	(1,233,733)	16.2%	(2,552,312)	1,318,579	-51.7%	(205,804)	(1,354,985)	1,149,181
Capital Projects Fund - Operating Surplus/(Deficit)	(3,151,500)	618,187		(1,000,253)	1,618,440		440,466	(1,073,289)	1,513,756
CY2016 Beginning Balance	\$ 3,655,934	\$ 3,655,934							
Current Balance		\$ 4,274,121							
CY2016 Projected Ending Balance	\$ 504,434								
Debt Service Fund (#201)									
Property Taxes	8,000,000	4,807,134	60.1%	6,637,597	(1,830,464)	-27.6%	110,983	183,451	(72,468)
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	2,000,000	100.0%	-	2,000,000	-	201,528	-	201,528
Contributions	-	-	-	103,849	(103,849)	-100.0%	-	-	-
Net Investment Income	28,750	42,809	148.9%	(5,817)	48,626	-835.9%	2,894	19,259	(16,365)
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	10,549,060	6,849,942	64.9%	7,064,003	(214,060)	-3.0%	315,406	202,710	112,696
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%	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Expense Total	(9,759,857)	(1,789,508)	18.3%	(1,929,340)	139,832	-7.2%	-	-	-
Debt Service Fund - Operating Surplus/(Deficit)	789,203	5,060,434		5,134,663	(74,228)		315,406	202,710	112,696
CY2016 Beginning Balance	\$ 627,093	\$ 627,093							
Current Balance		\$ 5,687,527							
CY2016 Projected Ending Balance	\$ 1,416,296								
Downtown Parking Fund (#142)									
Food & Beverage Tax	1,300,000	478,096	36.8%	645,865	(167,769)	-26.0%	72,683	105,284	(32,601)
Home Rule Sales Tax	-	115,284	-	-	115,284	-	31,600	-	31,600
Net Investment Income	9,800	281,077	2868.1%	43,815	237,261	541.5%	861	21,598	(20,737)
Revenue Total	1,309,800	874,456	66.8%	689,680	184,776	26.8%	105,144	126,882	(21,738)
Debt Service	(341,916)	(56,938)	16.7%	(60,929)	3,991	-6.5%	-	-	-
Capital/Maintenance Program	-	(2,195,734)	-	-	(2,195,734)	-	-	-	-
Expense Total	(341,916)	(2,252,673)	658.8%	(60,929)	(2,191,744)	3597.2%	-	-	-
Downtown Parking Fund - Operating Surplus/(Deficit)	967,884	(1,378,217)		628,751	(2,006,968)		105,144	126,882	(21,738)
CY2016 Beginning Balance	\$ 1,288,028	\$ 1,288,028							
Current Balance		\$ (90,189)							
CY2016 Projected Ending Balance	\$ 2,255,912								
Motor Fuel Tax Fund (#615)									
Contributions	-	-	-	-	-	-	-	-	-
Motor Fuel Tax	3,600,000	2,054,677	57.1%	1,919,266	135,412	7.1%	202,194	201,060	1,133
Net Investment Income	27,000	30,960	114.7%	(3,569)	34,529	-967.4%	(162)	(2,385)	2,223
Other Revenues	-	-	-	842	(842)	-100.0%	-	150	(150)
Local Gas Tax	2,000,000	1,113,252	55.7%	1,188,682	(75,430)	-6.3%	137,173	168,286	(31,113)
Transfers In	4,050,000	-	0.0%	3,066,667	(3,066,667)	-	-	-	-
Revenue Total	9,677,000	3,198,890	33.1%	6,171,887	(2,972,997)	-48.2%	339,205	367,112	(27,907)
Capital/Maintenance Program	(8,944,000)	(3,608,964)	40.4%	(5,088,407)	1,479,443	-29.1%	(2,391,386)	(2,234,178)	(157,208)

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ Variance
Expense Total	(8,944,000)	(3,608,964)	40.4%	(5,088,407)	1,479,443	-29.1%	(2,391,386)	(2,234,178)	(157,208)
MFT- Operating Surplus/(Deficit)	733,000	(410,075)		1,083,480	(1,493,554)		(2,052,181)	(1,867,066)	(185,114)
CY2016 Beginning Balance	\$ 172,832	\$ 172,832							
Current Balance		\$ (237,243)							
CY2016 Projected Ending Balance	\$ 905,832								
Road and Bridge Fund (#013)									
Property Taxes	425,000	99,621	23.4%	149,559	(49,938)	-33.4%	2,350	3,747	(1,397)
Net Investment Income	-	-		(2,040)	2,040	-100.0%	-	450	(450)
Other Revenues	200	-	0.0%	281	(281)	-100.0%	-	50	(50)
Local Gas Tax	680,000	396,677	58.3%	425,420	(28,743)	-6.8%	51,805	62,197	(10,392)
Permits & Licenses	75,000	40,226	53.6%	28,727	11,499	40.0%	5,406	6,742	(1,337)
Revenue Total	1,180,200	536,524	45.5%	601,947	(65,423)	-10.9%	59,561	73,187	(13,625)
Salaries & Wages	(502,673)	(271,170)	53.9%	(110,354)	(160,816)	145.7%	(40,777)	(44,873)	4,095
Benefits & Related	(195,561)	(103,959)	53.2%	(36,989)	(66,970)	181.1%	(15,082)	(16,509)	1,427
Contracted Services	-	(5,132)		(18,687)	13,555	-72.5%	-	(7,526)	7,526
Supplies	(125,000)	(4,790)	3.8%	(1,786)	(3,004)		(4,655)	(1,786)	(2,869)
Capital/Maintenance Program	(515,000)	(5,710)	1.1%	(43,468)	37,758	-86.9%	(5,710)	-	(5,710)
Internal Services	-	-		(215,896)	215,896	-100.0%	-	-	-
Expense Total	(1,338,234)	(390,760)	29.2%	(427,180)	36,420	-8.5%	(66,224)	(70,694)	4,470
Road & Bridge Fund - Operating Surplus/(Deficit)	(158,034)	145,764		174,767	(29,003)		(6,663)	2,493	(9,155)
CY2016 Beginning Balance	\$ (51,271)	\$ (51,271)							
Current Balance		\$ 94,493							
CY2016 Projected Ending Balance	\$ (209,305)								
Water Street TIF Fund (#140)									
Bond Proceeds	7,302,000	-	0.0%	6,220,000	(6,220,000)	-100.0%	-	-	-
Property Taxes	-	27,843		36,403	(8,560)		23	-	23
Net Investment Income	4,500	-	0.0%	615	(615)	-100.0%	-	9,425	(9,425)
Other Revenues	-	-		403,512	(403,512)	-100.0%	-	-	-
Transfers In	-	-		-	-		-	-	-
Revenue Total	7,306,500	27,843	0.4%	6,660,530	(6,632,687)	-99.6%	23	9,425	(9,402)
Contracted Services	-	(33,676)		(446,156)	412,481		-	(45,701)	45,701
Capital/Maintenance Program	(10,568,707)	(912,339)	8.6%	(4,734,905)	3,822,565	-80.7%	(736)	(429,083)	428,347
Expense Total	(10,568,707)	(946,015)	9.0%	(5,181,061)	4,235,046	-81.7%	(736)	(474,784)	474,048
Water St. TIF Fund - Operating Surplus/(Deficit)	(3,262,207)	(918,172)		1,479,469	(2,397,641)		(713)	(465,359)	464,646
CY2016 Beginning Balance	\$ 4,528,156	\$ 4,528,156							
Current Balance		\$ 3,609,984							
CY2016 Projected Ending Balance	\$ 1,265,949								

City of Naperville
CY2016 Budget to Actual Report
Special Funds
For the 7 months ending July 31, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ Variance
Naperville Library Funds (#102 and #106)									
Beginning Balance	200,000	-	0.0%	-	-	-	-	-	-
Charges for Service	95,500	53,715	56.2%	54,226	(512)	-0.9%	4,703	6,362	(1,659)
Property Taxes	14,218,000	7,439,107	52.3%	7,648,032	(208,925)	-2.7%	171,434	211,398	(39,964)
Fines & Fees	430,000	237,204	55.2%	238,330	(1,126)	-0.5%	32,378	37,044	(4,667)
Grants (Federal, State, Local)	177,000	109,347	61.8%	-	109,347	-	-	-	-
Contributions	-	300	-	1,575	(1,275)	-81.0%	-	225	(225)
Net Investment Income	94,500	314,146	332.4%	57,250	256,896	448.7%	1,807	23,614	(21,807)
Other Revenues	110,000	82,825	75.3%	66,101	16,724	25.3%	10,736	9,213	1,523
Other Taxes	170,000	98,174	57.7%	39,422	58,751	149.0%	23,519	-	23,519
Transfers In	250,000	2,250,000	900.0%	550,000	1,700,000	-	-	550,000	(550,000)
Revenue Total	15,745,000	10,584,818	67.2%	8,654,937	1,929,881	22.3%	244,577	837,856	(593,279)
Salaries & Wages	(8,509,639)	(4,371,759)	51.4%	(4,217,241)	(154,518)	3.7%	(628,906)	(611,851)	(17,055)
Benefits & Related	(2,810,062)	(1,349,759)	48.0%	(1,284,518)	(65,240)	5.1%	(201,099)	(192,141)	(8,958)
Contracted Services	(938,902)	(1,282,099)	136.6%	(1,045,488)	(236,610)	22.6%	(339,908)	(105,109)	(234,799)
Supplies	(3,436,524)	(1,735,764)	50.5%	(2,208,778)	473,014	-21.4%	(268,667)	(358,362)	89,696
Capital/Maintenance Program	(212,000)	(229,188)	108.1%	(445,045)	215,857	-48.5%	(2,606)	(27,700)	25,093
Transfers out	(250,000)	(2,250,000)	900.0%	(550,000)	(1,700,000)	-	-	(550,000)	550,000
Internal Services	(84,391)	(43,923)	52.0%	(26,433)	(17,489)	66.2%	(6,172)	(3,811)	(2,361)
Expense Total	(16,241,518)	(11,262,491)	69.3%	(9,777,503)	(1,484,988)	15.2%	(1,447,358)	(1,848,974)	401,616
Naperville Library Funds - Operating Surplus/(Deficit)	(496,518)	(677,673)		(1,122,566)	444,893		(1,202,781)	(1,011,118)	(191,663)
	CY2016 Beginning Balance \$	6,717,230	\$	6,717,230					
	Current Balance		\$	6,039,557					
	CY2016 Projected Ending Balance \$	6,220,712							
Naper Settlement Fund (#016)									
Beginning Balance	200,000	-	0.0%	-	29,893	-	-	-	-
Charges for Service	477,440	272,801	57.1%	255,888	20,626	8.1%	20,858	34,652	(13,794)
Property Taxes	2,927,272	1,441,788	49.3%	1,521,384	20,626	1.4%	33,287	42,048	(8,760)
Grants (Federal, State, Local)	-	-	-	-	20,626	-	-	-	-
Contributions	427,560	-	0.0%	-	20,626	-	-	-	-
Net Investment Income	17,500	61,738	352.8%	9,512	(2,301)	-24.2%	412	4,638	(4,226)
Other Revenues	-	-	-	-	-	-	-	-	-
Revenue Total	4,049,772	1,776,327	43.9%	1,786,783	(10,456)	-0.6%	54,557	81,337	(26,780)
Salaries & Wages	(2,202,114)	(973,928)	44.2%	(898,702)	(75,226)	8.4%	(147,368)	(135,102)	(12,265)
Benefits & Related	(802,222)	(320,412)	39.9%	(295,176)	(25,235)	8.5%	(47,079)	(45,465)	(1,614)
Contracted Services	(564,201)	(229,977)	40.8%	(318,920)	88,943	-27.9%	(18,027)	(50,320)	32,293
Supplies	(249,019)	(97,279)	39.1%	(142,407)	45,127	-31.7%	(13,757)	(20,908)	7,150
Capital/Maintenance Program	(165,000)	(60,986)	37.0%	(88,659)	27,673	-31.2%	-	-	-
Internal Services	(73,997)	(60,704)	82.0%	(39,893)	(20,811)	52.2%	(8,672)	(6,417)	(2,255)
Expense Total	(4,056,553)	(1,743,286)	43.0%	(1,783,757)	40,471	-2.3%	(234,903)	(258,211)	23,309
Naper Settlement Fund - Operating Surplus/(Deficit)	(6,781)	33,041		3,026	30,015		(180,346)	(176,874)	(3,471)
	CY2016 Beginning Balance \$	1,443,405	\$	1,443,405					
	Current Balance		\$	1,476,446					
	CY2016 Projected Ending Balance \$	1,436,624							
S.S.A. #26 Downtown Maintenance Fund (#136)									
Property Taxes	865,000	440,248	50.9%	420,032	20,215	-	23,495	26,647	(3,152)
Fines & Fees	80,000	36,849	46.1%	60,106	(23,257)	-38.7%	3,153	13,785	(10,632)
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Net Investment Income	21,500	58,198	270.7%	11,393	46,806	410.8%	546	2,789	(2,243)
Other Revenues	1,000	925	92.5%	1,204	(279)	-23.2%	-	60	(60)
Transfers In	923,817	923,817	100.0%	615,878	307,939	-	-	-	-
Internal Services	-	-	-	-	-	-	-	-	-
Revenue Total	1,891,317	1,460,037	77.2%	1,108,612	351,424	31.7%	27,194	43,281	(16,087)
Salaries & Wages	(651,003)	(295,255)	45.4%	(261,142)	(34,112)	13.1%	(44,524)	(44,202)	(322)
Benefits & Related	(226,983)	(96,847)	42.7%	(86,648)	(10,199)	11.8%	(14,355)	(15,544)	1,189
Contracted Services	(964,114)	(466,079)	48.3%	(652,805)	186,726	-28.6%	(20,810)	(242,458)	221,648
Supplies	(203,500)	(81,632)	40.1%	(107,559)	25,926	-24.1%	(6,990)	(15,841)	8,851
Capital/Maintenance Program	(271,925)	(43,894)	16.1%	-	(43,894)	-	(10,770)	-	(10,770)
Internal Services	(74,372)	(42,091)	56.6%	(172,343)	130,252	-75.6%	(6,013)	(5,873)	(140)
Expense Total	(2,391,897)	(1,025,798)	42.9%	(1,280,498)	254,700	-19.9%	(103,461)	(323,918)	220,457
SSA# 26 Fund - Operating Surplus/(Deficit)	(500,580)	434,239		(171,885)	606,125		(76,267)	(280,637)	204,370
	CY2016 Beginning Balance \$	1,022,376	\$	1,022,376					
	Current Balance		\$	1,456,615					
	CY2016 Projected Ending Balance \$	521,796							
Carillon Fund (#135)									
Net Investment Income	800	6,274	784.3%	138	6,137	4462.1%	27	(86)	113
Rental Income and Franchise Fees	66,500	40,638	61.1%	34,483	6,155	17.9%	5,877	5,459	418
Revenue Total	67,300	46,913	69.7%	34,620	12,292	35.5%	5,904	5,373	531

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ Variance
Contracted Services	(1,200)	-	0.0%	-	-	-	-	-	-
Supplies	(1,200)	(306)	25.5%	(407)	101	-24.8%	(41)	(37)	(4)
Grants & Contributions	(122,011)	(122,011)	100.0%	(118,745)	(3,266)	-	-	-	-
Expense Total	(124,411)	(122,317)	98.3%	(119,152)	(3,165)	2.7%	(41)	(37)	(4)
Carillon Fund - Operating Surplus/(Deficit)	(57,111)	(75,405)		(84,532)	9,127		5,863	5,336	527
CY2016 Beginning Balance	\$ (82,879)	\$ (82,879)							
Current Balance		\$ (158,284)							
CY2016 Projected Ending Balance	\$ (139,990)								
Community Development Block Grant (CDBG) Fund (#108)									
Grants (Federal, State, Local)	428,000	397,816	92.9%	91,037	306,779	337.0%	185,212	-	185,212
Transfers In	-	-	-	128,065	(128,065)	-	-	128,065	(128,065)
Revenue Total	428,000	397,816	92.9%	219,102	178,714	81.6%	185,212	128,065	57,147
Salaries & Wages	(41,556)	(8,298)	20.0%	(30,035)	21,737	-72.4%	-	(3,117)	3,117
Benefits & Related	(12,095)	(2,470)	20.4%	(12,438)	9,968	-80.1%	-	(911)	911
Grants & Contributions	(374,350)	(429,759)	114.8%	(117,718)	(312,041)	265.1%	(217,155)	(43,876)	(173,279)
Expense Total	(428,001)	(440,527)	102.9%	(160,191)	(280,336)	175.0%	(217,155)	(47,904)	(169,251)
CDBG Fund - Operating Surplus/(Deficit)	(1)	(42,711)		58,911	(101,622)		(31,943)	80,161	(112,104)
CY2016 Beginning Balance	\$ 100,849	\$ 100,849							
Current Balance		\$ 58,138							
CY2016 Projected Ending Balance	\$ 100,848								
E-911 Surcharge Fund (#109)									
Charges for Service	700,000	509,734	72.8%	426,388	83,346	19.5%	174,103	62,008	112,095
Grants (Federal, State, Local)	1,200,000	551,783	46.0%	893,251	(341,468)	-38.2%	-	106,137	(106,137)
Net Investment Income	(100)	11	-10.8%	988	(978)	-98.9%	3	104	(101)
Revenue Total	1,899,900	1,061,528	55.9%	1,320,628	(259,099)	-19.6%	174,106	168,249	5,856
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	1,061,528		375,598	685,930		174,106	168,249	5,856
CY2016 Beginning Balance	\$ (223,866)	\$ (223,866)							
Current Balance		\$ 837,662							
CY2016 Projected Ending Balance	\$ 41,034								
Fair Share Assessment Fund (#119)									
Net Investment Income	1,800	27,687	1538.2%	4,608	23,079	500.8%	158	2,068	(1,910)
Revenue Total	1,800	27,687	1538.2%	4,608	23,079	500.8%	158	2,068	(1,910)
Capital/Maintenance Program	-	-	-	-	-	-	-	-	-
Expense Total	-	-	-	-	-	-	-	-	-
Fair Share Fund - Operating Surplus/(Deficit)	1,800	27,687		4,608	23,079		158	2,068	(1,910)
CY2016 Beginning Balance	\$ 523,416	\$ 523,416							
Current Balance		\$ 551,103							
CY2016 Projected Ending Balance	\$ 525,216								
Federal Drug Forfeiture Fund (#138)									
Grants (Federal, State, Local)	167,000	(104,998)	-62.9%	125,303	(230,301)	-183.8%	-	5,813	(5,813)
Net Investment Income	2,650	15,351	579.3%	2,028	13,323	656.9%	(1)	1,292	(1,293)
Revenue Total	169,650	(89,647)	-52.8%	127,331	(216,978)	-170.4%	(1)	7,105	(7,106)
Contracted Services	(118,000)	(9,568)	8.1%	(20,984)	11,416	-54.4%	(108)	(7,417)	7,308
Supplies	(40,000)	(4,386)	11.0%	(4,389)	3	-0.1%	(118)	(2,407)	2,289
Grants & Contributions	(3,000)	-	0.0%	(3,000)	3,000	-	-	-	-
Capital/Maintenance Program	-	(45,143)	-	-	(45,143)	-	-	-	-
Expense Total	(161,000)	(59,097)	36.7%	(28,373)	(30,724)	108.3%	(226)	(9,823)	9,597
Fed Forfeiture Fund - Operating Surplus/(Deficit)	8,650	(148,744)		98,958	(247,702)		(227)	(2,718)	2,491
CY2016 Beginning Balance	\$ 166,046	\$ 166,046							
Current Balance		\$ 17,302							
CY2016 Projected Ending Balance	\$ 174,696								
State Drug Forfeiture Fund (#139)									
Forfeiture & Seizure Funds	29,000	24,524	84.6%	42,855	(18,331)	-42.8%	11,899	-	11,899
Grants (Federal, State, Local)	150,000	618	0.4%	(12,112)	12,730	-105.1%	-	-	-
Net Investment Income	4,300	32,646	759.2%	4,636	28,010	604.2%	158	1,953	(1,795)
Revenue Total	183,300	57,788	31.5%	35,379	22,409	63.3%	12,056	1,953	10,103
Contracted Services	(75,500)	(7,713)	10.2%	(12,299)	4,586	-37.3%	-	(1,005)	1,005
Supplies	(75,000)	(16,222)	21.6%	(23,999)	7,777	-32.4%	(881)	(1,633)	751
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)	(10,269)	13.7%	(22,254)	11,985	-53.9%	(747)	(6,469)	5,722
Expense Total	(231,500)	(70,299)	30.4%	(71,433)	1,133	-1.6%	(1,629)	(9,107)	7,478
State Forefeiture Fund - Operating Surplus/(Deficit)	(48,200)	(12,512)		(36,054)	23,542		10,427	(7,154)	17,581
CY2016 Beginning Balance	\$ 517,147	\$ 517,147							
Current Balance		\$ 504,635							
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%	1,694	8,871	523.6%	-	750	(750)

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ Variance
Revenue Total	188,680	10,566	5.6%	1,694	8,871	523.6%	-	750	(750)
Supplies	(200,000)	(99,178)	49.6%	(89,833)	(9,345)	10.4%	-	(6,416)	6,416
Expense Total	(200,000)	(99,178)	49.6%	(89,833)	(9,345)	10.4%	-	(6,416)	6,416
FFIT Fund - Operating Surplus/(Deficit)	(11,320)	(88,613)		(88,139)	(474)		-	(5,666)	5,666
CY2016 Beginning Balance	\$ 325,460	\$ 325,460							
Current Balance		\$ 236,847							
CY2016 Projected Ending Balance	\$ 314,140								
S.S.A. #21 Van Buren Deck Fund (#131)									
Property Taxes	200,000	101,819	50.9%	102,126	-		5,565	6,517	-
Net Investment Income	4,350	45,937	1056.0%	8,779	29,204	332.7%	535	4,066	5,741
Other Revenues	-	10,232		14,136	507	3.6%	-	4,073	507
Revenue Total	204,350	157,988	77.3%	125,042	32,946	26.3%	6,099	14,656	(8,557)
Debt Service	(224,162)	(25,762)	11.5%	(28,720)	2,958	-10.3%	-	-	-
Expense Total	(224,162)	(25,762)	11.5%	(28,720)	2,958	-10.3%	-	-	-
SSA #21 Fund - Operating Surplus/(Deficit)	(19,812)	132,226		96,322	35,904		6,099	14,656	(8,557)
CY2016 Beginning Balance	\$ 842,253	\$ 842,253							
Current Balance		\$ 974,479							
CY2016 Projected Ending Balance	\$ 822,441								
S.S.A. #23 Naper Main Fund (#141)									
Property Taxes	100,000	38,951	39.0%	7,767	31,184	401.5%	-	-	-
Net Investment Income	-	-		-	-		-	-	-
Transfers In	-	-		-	-		-	-	-
Revenue Total	100,000	38,951	39.0%	7,767	31,184	401.5%	-	-	-
Debt Service	(98,939)	-	0.0%	-	-		-	-	-
Expense Total	(98,939)	-	0.0%	-	-		-	-	-
SSA #23 Fund - Operating Surplus/(Deficit)	1,061	38,951		7,767	31,184	401.5%	-	-	-
CY2016 Beginning Balance	\$ (618)	\$ (618)							
Current Balance		\$ 38,333							
CY2016 Projected Ending Balance	\$ 443								
S.S.A. #25 TC Lacrosse & Rt59 Fund (#143)									
Property Taxes	68,000	37,577	55.3%	40,985	(3,408)	-8.3%	-	3,770	(3,770)
Net Investment Income	-	-		(791)	791	-100.0%	-	-	-
Revenue Total	68,000	37,577	55.3%	40,194	(2,618)	-6.5%	-	3,770	(3,770)
Contracted Services	-	(7,434)		(10,542)	3,108	-29.5%	-	-	-
Capital/Maintenance Program	-	(113,777)		(274,499)	160,722	-58.6%	-	-	-
Expense Total	-	(121,211)		(285,041)	163,830	-57.5%	-	-	-
SSA #25 Fund - Operating Surplus/(Deficit)	68,000	(83,635)		(244,847)	161,212		-	3,770	(3,770)
CY2016 Beginning Balance	\$ (429,720)	\$ (429,720)							
Current Balance		\$ (513,355)							
CY2016 Projected Ending Balance	\$ (361,720)								
Special Event & Culture Amenity (SECA) Fund (#134)									
Food & Beverage Tax	1,900,000	2,338,559	123.1%	851,496	1,487,064	174.6%	349,462	257,919	91,543
Net Investment Income	4,500	50,940	1132.0%	6,614	44,326	670.2%	786	3,365	(2,579)
Other Revenues	7,500	4,555	60.7%	4,120	435	10.6%	298	367	(70)
Revenue Total	1,912,000	2,394,055	125.2%	862,230	1,531,825	177.7%	350,546	261,652	88,894
Salaries & Wages	(409,833)	(30,377)	7.4%	(77,358)	46,981	-60.7%	(4,315)	(19,702)	15,387
Benefits & Related	(65,791)	(506,436)	769.8%	(12,432)	(494,005)	3973.7%	(1,236)	(3,210)	1,974
Supplies	(13,742)	(4,725)	34.4%	(6,942)	2,217	-31.9%	(4,725)	(5,086)	361
Grants & Contributions	(1,333,768)	(520,023)	39.0%	(853,935)	333,911	-39.1%	(68,174)	(324,328)	256,154
Transfers out	-	-		-	-		-	-	-
Internal Services	(76,866)	-	0.0%	(21,514)	21,514	-100.0%	-	(750)	750
Expense Total	(1,900,000)	(1,061,562)	55.9%	(972,181)	(89,381)	9.2%	(78,451)	(353,076)	274,625
SECA Fund - Operating Surplus/(Deficit)	12,000	1,332,493		(109,951)	1,442,444		272,095	(91,424)	363,519
CY2016 Beginning Balance	\$ 877,109	\$ 877,109							
Current Balance		\$ 2,209,602							
CY2016 Projected Ending Balance	\$ 889,109								
Test Track Fund (#455)									
Contributions	40,850	42,988	105.2%	40,044	2,944	7.4%	-	(3,337)	3,337
Revenue Total	40,850	42,988	105.2%	40,044	2,944	7.4%	-	(3,337)	3,337
Contracted Services	(26,810)	(17,115)	63.8%	727	(17,842)	-2453.4%	(3,835)	(1,476)	(2,359)
Supplies	(14,040)	(11,939)	85.0%	(10,405)	(1,533)	14.7%	(2,309)	(1,352)	(957)
Internal Services	-	-		(4,292)	4,292	-100.0%	-	-	-
Expense Total	(40,850)	(29,054)	71.1%	(13,970)	(15,084)	108.0%	(6,144)	(2,828)	(3,316)
Test Track Fund - Operating Surplus/(Deficit)	-	13,934		26,074	(12,140)		(6,144)	(6,165)	21
CY2016 Beginning Balance	\$ (28,931)	\$ (28,931)							
Current Balance		\$ (14,997)							
CY2016 Projected Ending Balance	\$ (28,931)								

City of Naperville
CY2016 Budget to Actual Report
Expenditures by Department
For the 7 months ending July 31, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ Variance
Electric	(142,444,393)	(72,866,779)	51.2%	(75,113,930)	2,247,151	-3.0%	(12,349,094)	(12,379,723)	30,629
Water/Wastewater	(56,324,832)	(24,698,479)	43.9%	(29,195,804)	4,497,325	-15.4%	(4,304,174)	(4,062,903)	(241,272)
Debt Service	(6,042,516)	(1,120,724)	18.5%	(1,184,972)	64,248	-5.4%	(266)	(1,219)	953
Police	(40,152,812)	(20,937,393)	52.1%	(18,406,621)	(2,530,772)	13.7%	(2,462,872)	(2,578,823)	115,951
Fire	(33,313,243)	(16,557,225)	49.7%	(16,263,178)	(294,046)	1.8%	(2,040,663)	(1,956,178)	(84,485)
Public Works	(27,566,399)	(13,891,648)	50.4%	(18,532,725)	4,641,077	-25.0%	(1,980,054)	(2,206,760)	226,706
TED	(7,280,655)	(3,723,117)	51.1%	(3,537,637)	(185,480)	5.2%	(516,447)	(491,269)	(25,178)
Information Technology	(4,993,189)	(2,584,182)	51.8%	(2,316,927)	(267,255)	11.5%	(492,093)	(601,036)	108,944
Finance	(4,126,990)	(2,035,175)	49.3%	(1,006,143)	(1,029,032)	102.3%	(305,460)	(300,174)	(5,286)
Legal	(1,786,583)	(913,477)	51.1%	(502,277)	(411,200)	81.9%	(128,480)	(116,847)	(11,632)
City Manager	(1,517,123)	(790,167)	52.1%	(635,920)	(154,247)	24.3%	(113,194)	(96,468)	(16,725)
Human Resources	(1,169,115)	(591,752)	50.6%	(429,431)	(162,321)	37.8%	(76,130)	(86,751)	10,621
City Clerk	(896,635)	(515,452)	57.5%	(476,484)	(38,968)	8.2%	(64,216)	(102,943)	38,727
Insurance	(20,449,510)	(11,194,621)	54.7%	(12,064,958)	870,336	-7.2%	(1,648,063)	(1,837,660)	189,597
Mayor & Council	(620,548)	(308,705)	49.7%	(315,649)	6,944	-2.2%	(63,398)	(44,369)	(19,028)
Miscellaneous Services	(5,131,176)	(2,056,081)	40.1%	(5,221,056)	3,164,974	-60.6%	(149,857)	(149,023)	(834)
Transfer	-	-	-	(123,036)	123,036	-100.0%	-	-	-
CITYWIDE EXPENDITURES	(353,815,719)	(174,784,976)	49.4%	(185,326,747)	10,541,771	-5.7%	(26,694,460)	(27,012,147)	317,687

City of Naperville
CY2016 Budget to Actual Report
Personnel Expenditures by Department
For the 7 months ending July 31, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 July	CY2015 July	\$ Variance
Salaries & Wages									
Regular Pay									
Electric	(9,543,758)	(4,535,647)	47.5%	(4,501,656)	(33,991)	0.8%	(635,170)	(636,709)	1,538
Water/Wastewater	(5,918,113)	(3,237,029)	54.7%	(2,798,487)	(438,543)	15.7%	(429,430)	(444,148)	14,718
Police	(23,522,287)	(12,895,226)	54.8%	(11,597,226)	(1,298,000)	11.2%	(1,649,962)	(1,641,630)	(8,332)
Fire	(19,612,297)	(10,390,879)	53.0%	(9,901,950)	(488,929)	4.9%	(1,403,707)	(1,402,247)	(1,461)
Public Works	(6,672,619)	(3,593,811)	53.9%	(3,681,847)	88,036	-2.4%	(493,961)	(562,118)	68,157
TED	(3,920,910)	(2,127,108)	54.3%	(2,106,132)	(20,976)	1.0%	(298,535)	(285,192)	(13,343)
Information Technology	(2,005,293)	(1,003,240)	50.0%	(921,213)	(82,027)	8.9%	(141,289)	(137,214)	(4,076)
Finance	(2,140,625)	(966,616)	45.2%	(1,029,708)	63,092	-6.1%	(136,319)	(131,135)	(5,183)
Legal	(1,253,632)	(661,507)	52.8%	(575,667)	(85,839)	14.9%	(93,103)	(82,760)	(10,343)
City Manager	(882,126)	(519,183)	58.9%	(452,053)	(67,130)	14.8%	(72,428)	(66,197)	(6,231)
Human Resources	(700,207)	(379,019)	54.1%	(290,446)	(88,573)	30.5%	(50,336)	(44,565)	(5,771)
City Clerk	(549,376)	(322,813)	58.8%	(282,017)	(40,796)	14.5%	(46,816)	(41,133)	(5,683)
Mayor & Council	(332,031)	(183,695)	55.3%	(171,151)	(12,544)	7.3%	(25,830)	(25,398)	(432)
Regular Pay Total	(77,053,274)	(40,815,773)	53.0%	(38,309,553)	(2,506,220)	6.5%	(5,476,887)	(5,500,446)	23,559
Overtime Pay									
Electric	(478,099)	(248,367)	51.9%	(293,851)	45,484	-15.5%	(35,787)	(50,725)	14,938
Water/Wastewater	(445,010)	(250,838)	56.4%	(261,285)	10,447	-4.0%	(35,752)	(41,560)	5,808
Police	(1,042,383)	(565,933)	54.3%	(593,536)	27,603	-4.7%	(59,016)	(93,111)	34,094
Fire	(743,897)	(267,589)	36.0%	(214,276)	(53,313)	24.9%	(84,884)	(74,279)	(10,605)
Public Works	(1,106,784)	(661,909)	59.8%	(837,044)	175,135	-20.9%	(78,837)	(67,819)	(11,018)
TED	(65,100)	(28,262)	43.4%	(27,325)	(938)	3.4%	(8,869)	(8,940)	71
Information Technology	(2,500)	(1,929)	77.1%	(674)	(1,254)	186.1%	(79)	(152)	73
Finance	(1,500)	(2,408)	160.5%	(8,420)	6,012	-71.4%	(244)	(3,604)	3,359
City Manager	-	(75)	-	(108)	33	-30.6%	-	-	-
Human Resources	-	(220)	-	(823)	603	-73.3%	-	(14)	14
City Clerk	(4,500)	(1,602)	35.6%	(3,155)	1,554	-49.2%	(8)	(42)	34
Mayor & Council	-	(296)	-	(221)	(75)	34.1%	-	-	-
Overtime Pay Total	(3,889,773)	(2,029,429)	52.2%	(2,240,718)	211,289	-9.4%	(303,477)	(340,246)	36,769
Temporary Pay									
Electric	(8,800)	(3,122)	35.5%	-	(3,122)	-	(1,610)	-	(1,610)
Water/Wastewater	(41,040)	(15,176)	37.0%	(14,501)	(674)	4.7%	(5,271)	(5,426)	155
Police	(94,000)	(22,980)	24.4%	(20,145)	(2,835)	14.1%	-	-	-
Public Works	(180,000)	(136,486)	75.8%	(93,278)	(43,208)	46.3%	(30,437)	(17,828)	(12,609)
TED	(115,300)	(59,855)	51.9%	(39,419)	(20,436)	51.8%	(22,824)	(20,067)	(2,758)
Information Technology	(12,000)	(11,069)	92.2%	(5,094)	(5,975)	117.3%	(3,024)	(3,142)	118
City Manager	(18,000)	(1,058)	5.9%	788	(1,845)	-234.3%	(792)	-	(792)
Human Resources	-	-	-	2,565	(2,565)	-100.0%	-	-	-
City Clerk	-	(4,299)	-	(1,678)	(2,621)	156.2%	-	(324)	324
Mayor & Council	-	-	-	(7,265)	7,265	-100.0%	-	(1,074)	1,074
Temporary Pay Total	(469,140)	(254,044)	54.2%	(178,029)	(76,016)	42.7%	(63,958)	(47,860)	(16,098)
Mandatory Overtime									
Electric	(581,541)	(256,747)	44.1%	(221,412)	(35,335)	16.0%	(29,500)	(38,822)	9,322
Police	(1,248,308)	(528,809)	42.4%	(481,674)	(47,135)	9.8%	(147,017)	(132,473)	(14,544)
Fire	(575,764)	(323,201)	56.1%	(275,591)	(47,610)	17.3%	(76,401)	(76,897)	496
Mandatory Overtime Total	(2,405,613)	(1,108,757)	46.1%	(978,677)	(130,080)	13.3%	(252,918)	(248,191)	(4,727)
Other compensation									
Electric	207,411	(8,599)	-4.1%	(10,900)	2,301	-21.1%	(1,668)	(1,140)	(528)
Water/Wastewater	(15,000)	(4,250)	28.3%	(7,519)	3,269	-43.5%	(799)	(761)	(38)
Fire	-	-	-	(1,150)	1,150	-100.0%	-	-	-
Public Works	(38,200)	(14)	0.0%	-	(14)	-	-	-	-
TED	-	(256)	-	(150)	(106)	70.8%	(80)	-	(80)
Miscellaneous Services	1,504,000	(59,268)	-3.9%	(21,351)	(37,917)	177.6%	(9,315)	(7,583)	(1,732)
Finance	-	-	-	(80)	80	-100.0%	-	-	-
Other compensation Total	1,658,211	(72,387)	-4.4%	(41,150)	(31,237)	75.9%	(11,862)	(9,484)	(2,378)
Interdepartmental Costs Total	(342,123)	(180,134)	52.7%	(90,025)	(90,109)	100.1%	(87,101)	(85,438)	(1,662)
SECA Costs	347,291	-	0.0%	68,246	(68,246)	-100.0%	-	19,702	(19,702)
Salaries & Wages Total*	(82,154,421)	(44,460,524)	54.1%	(41,769,904)	(2,690,620)	6.4%	(6,196,203)	(6,211,963)	15,760