



Naperville

CITY COUNCIL AGENDA ITEM

SUBJECT: 9-Month Financial Reports

TYPE OF VOTE: Simple Majority

ACTION REQUESTED:
Receive the 9-Month Financial Report

BOARD/COMMISSION REVIEW:
N/A

COUNCIL ACTION PREVIOUSLY TAKEN:

Date of Action	Item No.	Action

DEPARTMENT: Finance

SUBMITTED BY: Rachel Mayer, Finance Director

DISCUSSION:
 Attached is the CY2016 9-Month Financial Report. Information contained within will be presented by staff during the October 18, 2016, City Council meeting; providing Council an opportunity for a discussion related to the information contained in these reports.

Financial Principles

During the CY2016 budget development, the City faced several financial challenges including a reduced cash position, transition from a growth to maintenance community, and increased reliance on borrowing for infrastructure maintenance projects. Through the budgetary process, the City established three financial principles as a guideline for long-term financial stability of the community.

Principle #1 – Pass a structurally balanced operating budget

The City passed a balanced budget in CY2016 through a combination of service delivery changes and the implementation of revenue generation. This included the reduction of \$1.8

million in spending; the pass through of the refuse and recycling fee; and the approval of a new rate structure for the Electric Utility.

Through 9-months the City observed positive year-to-date margins in all operating funds.

- General Fund revenues through September totaled \$93.6 million, 78.0% of the CY2016 budget and \$5.05 million greater than CY2015 year-to-date actuals. The largest increase is associated with charges for service, primarily attributable to the refuse and recycling collection fee, which collected \$4.53 million through September. There have been positive trends in the real estate transfer tax and permit fees related to development. Sales tax held consistent to CY2015 receipts and staff projects a slight increase for CY2017. Expenses in the General Fund are tracking positively through September with a total of \$88.9 million in expenses to date, 74.1% of the CY2016 Budget and \$4.2 million greater than CY2015 year-to-date actuals.
- Through September, electric utility revenues total \$122.4 million, an 11.0% increase over the prior year. The overall increase reflects the 8.3% rate increase implemented on February 1st. Overall, electric utility expenses are \$102.4 million, down \$1.05 million compared to CY2015 actuals. This is partially attributable to a decrease in purchased energy, which is driven through the City's energy conservation programs. The positive performance puts the Electric Utility on track to make its first re-payment, in the amount of \$2.8 million, to the water/wastewater utility loan in December of 2016.
- Through September, water/wastewater utility revenues total \$40.5 million, a 3.0% decrease compared to the prior year. Water/wastewater utility expenses are down \$2.01 million compared to CY2015 actuals. Staff is currently working on a new water rate study that will incorporate expenses related to the new IEPA permit and regulations related to phosphorus removal.

Principle #2 – Continuous improvement in the delivery of necessary and cost-effective services

To meet the second financial principle, staff developed cost-savings initiatives and revenue generating ideas. Additionally, staff continues to pursue programs to drive operational efficiencies and improve decision-making. Below is a list of projects that have been implemented, are being developed, and are on the horizon for the City.

Past Actions

- LED Streetlight Conversion, which has savings related to electric and maintenance costs
- Healthcare program modifications, which reduced spending by \$530 thousand YTD
- Update of the City website, which provides a better customer experience
- Modernization of the City's timekeeping system, to improve efficiency and reporting
- Leaf Disposal Burn box, changed the service delivery model to reduce costs
- New water meter reading contract, to improve accuracy and processing time

Present Initiatives

- What Works Cities, will improve data driven decision and transparency
- Update of the Liquor Code and planning ordinances, to make it easier to do business
- Conducting the water/wastewater rate study, to align services with costs

9-Month Financial Reports

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- Ambulance billing fee, will align services with costs and provide a vehicle funding source
- Alternate procurement for large equipment, seeking to improve internal service and costs
- Replace technology, to align needs of end-users with proper equipment

Future Opportunities

- Finalize Citizen's survey
- IEPA permit for water/wastewater utility
- Conduct infrastructure assessments
- Conversion to new ERP and implement a citywide work order solution

Principle #3 – Actively seek to increase reserves to 25% and reduce debt by 25% in next 8 years

To reduce reliance on borrowing for capital re-investment and to allow the City to meet the third financial principle, the City implemented a 0.5% home rule sales tax. Through 9-months the City received home rule sales tax receipts in the amount of \$4.2 million, slightly better than projections. \$2.0 million has been deposited in the debt service fund and \$189 thousand was used for make-whole disbursements to the downtown parking fund. The incremental amount was deposited into the capital projects funds for the City's infrastructure maintenance programs.

These actions have reduced debt by 5.9% since the end of 2015 and current projections have total debt reduction at 30.6% over eight years. Staff will calculate reserves at the close of the year, when all revenues and expenditures are finalized.

Other Highlights

CY2017 budget development started on August 1st and is in the final review stages. The budget was built on the City's three financial principles. Three key areas highlighted in the budget are: maintaining the City's core services at a high level; seeking further investment in infrastructure maintenance; and enhancing technology throughout the City. The budget workshops are scheduled for October 24th, November 14th, and November 28th. Final budget approval is planned for the first meeting in December.

FISCAL IMPACT:

N/A

RECOMMENDATION:

Receive the 9-Month Financial Report

ATTACHMENTS:

1. Attachment #1 – Operations and Maintenance 9-Month Report
2. Attachment #2 – Capital and Debt Service 9-Month Report
3. Attachment #3 – Special Funds 9-Month Report
4. Attachment #4 – All Funds by Department 9-Month Report
5. Attachment #5 - Personnel Expense by Department 9-Month Budget Report

City of Naperville
CY2016 Budget to Actual Report
Operations and Maintenance Funds
For the 9 months ending September 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 September	CY2015 September	\$ Variance
General Fund (#010)									
Charges for Service	12,455,950	10,262,803	82.4%	6,213,121	4,049,683	65.2%	1,477,273	461,664	1,015,608
Property Taxes	20,712,569	19,108,200	92.3%	16,670,541	2,437,659	14.6%	8,366,021	7,256,994	1,109,027
Fines & Fees	1,664,800	1,208,154	72.6%	1,211,984	(3,830)	-0.3%	159,396	125,310	34,086
Food & Beverage Tax	1,470,000	398,135	27.1%	1,188,397	(790,262)	-66.5%	398,135	81,344	316,791
Grants (Federal, State, Local)	714,325	688,074	96.3%	917,326	(229,252)	-25.0%	40,080	123,674	(83,594)
Hotel/Motel Tax	1,270,000	1,010,216	79.5%	1,030,923	(20,707)	-2.0%	93,136	90,250	2,886
Net Investment Income	235,500	579,146	245.9%	278,820	300,325	107.7%	22,631	59,602	(36,971)
Other Revenues	441,500	247,920	56.2%	416,526	(168,606)	-40.5%	13,278	47,228	(33,950)
Other Taxes	3,166,000	3,149,136	99.5%	2,381,493	767,643	32.2%	319,404	(35,750)	355,154
Permits & Licenses	2,478,086	2,037,474	82.2%	1,843,579	193,895	10.5%	195,927	195,183	744
Real Estate Transfer Tax	4,600,000	3,835,056	83.4%	3,449,707	385,349	11.2%	422,792	669,111	(246,320)
Rental Income and Franchise Fees	3,079,400	2,392,886	77.7%	2,291,930	100,956	4.4%	14,194	11,351	2,843
Retail Sales Tax	33,874,500	24,114,166	71.2%	24,364,486	(250,320)	-1.0%	2,898,702	2,701,014	197,688
State Income Tax	14,500,000	11,841,749	81.7%	11,804,068	37,681	0.3%	2,088,604	2,354,561	(265,957)
Utility Taxes	16,370,000	11,767,376	71.9%	12,196,660	(429,284)	-3.5%	1,283,027	1,297,590	(14,563)
Transfers In	75,000	10,473	14.0%	168,518	(158,045)	-93.8%	-	-	-
Internal Services	2,984,133	967,827	32.4%	2,138,893	(1,171,066)	-54.8%	103,987	1,659	102,328
Revenue Total	120,091,763	93,618,791	78.0%	88,566,974	5,051,817	5.7%	17,896,585	15,440,784	2,455,801
Salaries & Wages	(61,277,120)	(45,863,106)	74.8%	(42,043,990)	(3,819,116)	9.1%	(6,993,214)	(4,497,779)	(2,495,435)
Benefits & Related	(27,140,864)	(20,942,194)	77.2%	(20,379,227)	(562,967)	2.8%	(5,934,124)	(5,225,153)	(708,971)
Contracted Services	(10,307,593)	(6,112,231)	59.3%	(7,340,941)	1,228,710	-16.7%	(483,801)	(655,761)	171,960
Refuse and Recycling Services	(6,563,084)	(4,238,898)	64.6%	(4,836,859)	597,961	-12.4%	(522,828)	(511,557)	(11,271)
Supplies	(7,366,604)	(4,162,498)	56.5%	(5,359,426)	1,196,929	-22.3%	(946,490)	(595,933)	(350,557)
Grants & Contributions	(1,578,759)	(1,239,279)	78.5%	(1,147,956)	(91,323)	8.0%	(36,185)	(164,197)	128,012
Capital/Maintenance Program	(1,398,400)	(1,502,191)	107.4%	(2,470,142)	967,951	-39.2%	(193,997)	(6,701)	(187,296)
Transfers out	(5,018,617)	(5,023,817)	100.1%	(3,810,610)	(1,213,207)	31.8%	-	-	-
Internal Services	561,440	157,565	28.1%	2,639,554	(2,481,989)	-94.0%	17,507	4,141	13,366
Expense Total	(120,089,601)	(88,926,648)	74.1%	(84,749,598)	(4,177,051)	4.9%	(15,093,132)	(11,652,940)	(3,440,192)
General Fund - Operating Surplus/(Deficit)	2,162	4,692,142		3,817,376	874,766		2,803,453	3,787,844	(984,391)
	CY2016 Beginning Balance \$ 19,976,674	\$ 19,976,674							
	Current Balance	\$ 24,668,816							
	CY2016 Projected Ending Balance \$ 19,978,836								
Electric Utility Fund (#410)									
Charges for Service	150,985,950	118,625,735	78.6%	107,453,291	11,172,444	10.4%	15,113,060	13,579,696	1,533,364
Capital Fees	1,368,100	2,727,868	199.4%	2,369,775	358,093	15.1%	361,081	322,248	38,834
Fines & Fees	208,000	203,573	97.9%	134,972	68,601	50.8%	3,230	(13,514)	16,744
Grants (Federal, State, Local)	-	-	-	-	-	-	-	-	-
Net Investment Income	(240,720)	152,949	-63.5%	(243,609)	396,558	-162.8%	8,734	617	8,117
Other Revenues	974,213	732,584	75.2%	412,560	320,024	77.6%	87,589	103,884	(16,295)
Transfers In	113,000	-	0.0%	138,663	(138,663)	-100.0%	-	-	-
Internal Services	-	-	-	-	-	-	-	-	-
Revenue Total	153,408,543	122,442,709	79.8%	110,265,652	12,177,057	11.0%	15,573,694	13,992,932	1,580,762
Purchased Power	(115,118,152)	(87,042,093)	75.6%	(86,121,866)	(920,227)	1.1%	(11,536,337)	(10,973,540)	(562,797)
Salaries & Wages	(12,531,396)	(8,106,286)	64.7%	(7,125,550)	(980,736)	13.8%	(1,260,125)	(861,754)	(398,372)
Benefits & Related	(4,380,544)	(2,649,037)	60.5%	(2,302,549)	(346,488)	15.0%	(367,192)	(289,416)	(77,776)
Contracted Services	(4,090,236)	(1,600,512)	39.1%	(1,784,925)	184,413	-10.3%	(210,378)	(416,509)	206,132
Supplies	(2,036,107)	(390,946)	19.2%	(1,073,706)	682,760	-63.6%	(22,990)	(66,739)	43,749
Grants & Contributions	(342,438)	(104,011)	30.4%	(52,459)	(51,553)	98.3%	-	-	-
Debt Service	(3,528,645)	(565,075)	16.0%	(611,560)	46,484	-7.6%	(345)	(86)	(259)
Capital/Maintenance Program	(6,653,930)	(1,461,687)	22.0%	(2,645,554)	1,183,868	-44.7%	(250,376)	(1,060,770)	810,395
Transfers out	(113,000)	-	0.0%	(138,663)	138,663	-100.0%	-	-	-
Internal Services	(670,855)	(503,145)	75.0%	(1,615,066)	1,111,921	-68.8%	(55,905)	-	(55,905)
Expense Total	(149,465,303)	(102,422,792)	68.5%	(103,471,899)	1,049,107	-1.0%	(13,703,647)	(13,668,814)	(34,833)
Electric Utility Fund - Operating Surplus/(Deficit)	3,943,240	20,019,916		6,793,753	13,226,163		1,870,047	324,118	1,545,929
	CY2016 Beginning Balance \$ (4,674,189)	\$ (4,674,189)							
	Current Balance	\$ 15,345,727							
	CY2016 Projected Ending Balance \$ (730,949)								
Water & Wastewater Fund (#430)									
Charges for Service	54,351,650	38,952,812	71.7%	38,959,303	(6,491)	0.0%	4,606,746	5,014,920	(408,174)
Capital Fees	1,250,000	1,108,889	88.7%	934,841	174,048	18.6%	151,186	153,022	(1,836)
Fines & Fees	750	-	0.0%	-	-	-	-	-	-
Grants (Federal, State, Local)	227,393	-	0.0%	117,112	(117,112)	-100.0%	-	-	-
Net Investment Income	310,900	48,124	15.5%	372,169	(324,045)	-87.1%	2,085	11,125	(9,040)
Other Revenues	396,962	350,080	88.2%	396,088	(46,008)	-11.6%	36,696	28,161	8,535
Rental Income and Franchise Fees	38,088	32,851	86.3%	28,947	3,904	13.5%	3,650	3,555	95
Transfers In	1,250,900	-	0.0%	934,992	(934,992)	-100.0%	-	153,378	(153,378)
Revenue Total	57,826,643	40,492,756	70.0%	41,743,452	(1,250,696)	-3.0%	4,800,363	5,364,160	(563,797)
Purchased Water	(28,000,000)	(19,212,062)	68.6%	(18,744,273)	(467,788)	2.5%	(2,611,430)	(2,977,124)	365,694
Salaries & Wages	(7,882,460)	(5,580,315)	70.8%	(4,468,391)	(1,111,924)	24.9%	(845,075)	(568,831)	(276,244)
Benefits & Related	(2,962,632)	(1,973,335)	66.6%	(1,697,559)	(275,776)	16.2%	(270,870)	(213,531)	(57,340)
Contracted Services	(4,301,507)	(2,300,178)	53.5%	(1,714,995)	(585,183)	34.1%	(531,095)	(203,085)	(328,010)

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 September	CY2015 September	\$ Variance
Supplies	(4,175,001)	(2,457,163)	58.9%	(2,712,478)	255,315	-9.4%	(138,940)	(293,305)	154,364
Grants & Contributions	(52,438)	(54,011)	103.0%	(34,959)	(19,053)	54.5%	-	-	-
Debt Service	(2,513,871)	(556,393)	22.1%	(574,600)	18,207	-3.2%	(10)	(2)	(8)
Capital/Maintenance Program	(9,703,490)	(4,466,969)	46.0%	(6,964,831)	2,497,862	-35.9%	(1,002,395)	(226,802)	(775,593)
Transfers out	(1,250,900)	-	0.0%	(934,992)	934,992	-100.0%	-	(153,378)	153,378
Internal Services	(940,581)	(703,647)	74.8%	(1,470,076)	766,429	-52.1%	(78,183)	-	(78,183)
Expense Total	(61,782,880)	(37,304,072)	60.4%	(39,317,153)	2,013,080	-5.1%	(5,477,999)	(4,636,057)	(841,942)
Water/Wastewater Fund - Operating Surplus/(Deficit)	(3,956,237)	3,188,683		2,426,299	762,384		(677,636)	728,103	(1,405,739)
CY2016 Beginning Balance	\$ 5,979,398	\$ 5,979,398							
Current Balance		\$ 9,168,081							
CY2016 Projected Ending Balance	\$ 2,023,161								
Burlington Fund (#104)									
Fines & Fees	2,134,600	1,703,718	79.8%	1,502,942	200,776	13.4%	87,770	299,137	(211,367)
Contributions	-	-		143,077	(143,077)	-100.0%	-	-	-
Net Investment Income	-	289,343		64,760	224,582	346.8%	7,993	21,075	(13,082)
Other Revenues	15,500	6,198	40.0%	9,755	(3,556)	-36.5%	3,560	2,624	936
Rental Income and Franchise Fees	-	1,057		2,579	(1,522)	-59.0%	-	150	(150)
Revenue Total	2,150,100	2,000,317	93.0%	1,723,113	277,203	16.1%	99,322	322,986	(223,663)
Salaries & Wages	(406,735)	(230,637)	56.7%	(112,395)	(118,242)	105.2%	(37,360)	(24,539)	(12,821)
Benefits & Related	(163,543)	(79,866)	48.8%	(42,015)	(37,851)	90.1%	(11,691)	(9,818)	(1,873)
Contracted Services	(485,468)	(289,694)	59.7%	(306,464)	16,769	-5.5%	(18,475)	(15,682)	(2,794)
Supplies	(161,010)	(32,091)	19.9%	(53,262)	21,171	-39.7%	(3,546)	(2,462)	(1,084)
Grants & Contributions	(325,000)	(154,396)	47.5%	(204,695)	50,299	-24.6%	(22,743)	(21,864)	(879)
Capital/Maintenance Program	(475,000)	(19,190)	4.0%	(272,499)	253,308	-93.0%	-	(659)	659
Internal Services	(66,985)	(50,231)	75.0%	(186,118)	135,886	-73.0%	(5,581)	-	(5,581)
Expense Total	(2,083,741)	(856,106)	41.1%	(1,177,447)	321,342	-27.3%	(99,396)	(75,023)	(24,373)
Burlington Fund - Operating Surplus/(Deficit)	66,359	1,144,211		545,666	598,545		(74)	247,962	(248,036)
CY2016 Beginning Balance	\$ 5,580,058	\$ 5,580,058							
Current Balance		\$ 6,724,269							
CY2016 Projected Ending Balance	\$ 5,646,417								
Self Insurance Fund (#623)									
Member Contributions	5,048,042	4,158,126	82.4%	3,846,961	311,165	8.1%	466,185	434,182	32,003
Employer Contributions	15,191,152	10,389,560	68.4%	10,258,581	130,979	1.3%	1,134,748	996,441	138,307
Net Investment Income	15,000	94,177	627.8%	52,380	41,797	79.8%	2,742	13,726	(10,984)
Other Revenues	140,000	141,046	100.7%	122,953	18,093	14.7%	-	-	-
Revenue Total	20,394,194	14,782,909	72.5%	14,280,874	502,035	3.5%	1,603,675	1,444,349	159,326
Salaries & Wages	(56,710)	(43,060)	75.9%	(19,072)	(23,989)	125.8%	(6,738)	(4,232)	(2,506)
Benefits & Related	(27,584)	(18,911)	68.6%	(8,777)	(10,134)	115.5%	(2,224)	(2,091)	(133)
Contracted Services	(1,502,000)	(807,749)	53.8%	(1,034,205)	226,457	-21.9%	(91,417)	(123,597)	32,181
Fines & Fees	(121,000)	(103,239)	85.3%	(337,627)	234,388	-69.4%	(1,295)	(153,016)	151,721
Insurance Premiums	(3,084,400)	(2,936,448)	95.2%	(2,391,598)	(544,850)	22.8%	(277,518)	(232,995)	(44,523)
Insurance Claims	(14,733,000)	(9,949,236)	67.5%	(10,703,658)	754,422	-7.0%	(946,592)	(859,647)	(86,945)
Supplies	-	-		(10,498)	10,498	-100.0%	-	-	-
Settlements	(869,500)	(193,245)	22.2%	(955,711)	762,466	-79.8%	(2,518)	(159,386)	156,868
Internal Services	-	-		(123,036)	123,036	-100.0%	-	-	-
Expense Total	(20,394,194)	(14,051,887)	68.9%	(15,584,182)	1,532,295	-9.8%	(1,328,301)	(1,534,964)	206,663
Self Insurance Fund - Operating Surplus/(Deficit)	-	731,022		(1,303,307)	2,034,329		275,374	(90,615)	365,989
CY2016 Beginning Balance	\$ 1,732,012	\$ 1,732,012							
Current Balance		\$ 2,463,034							
CY2016 Projected Ending Balance	\$ 1,732,012								

City of Naperville
 CY2016 Budget to Actual Report
 Capital & Debt Service Funds
 For the 9 months ending September 30, 2016
 Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 September	CY2015 September	\$ Variance
G.O. Bond Funds (#330, #331, #332)									
Bond Proceeds	12,767,259	15,184,155	118.9%	(6,220,000)	21,404,155	-344.1%	-	-	-
Net Investment Income	60,000	78,445	130.7%	422,899	(344,454)	-81.5%	11,118	2,076	9,043
Revenue Total	12,827,259	15,262,600	119.0%	(5,797,101)	21,059,701	-363.3%	11,118	2,076	9,043
Salaries & Wages	-	-	-	-	-	-	-	-	-
Benefits & Related	-	-	-	-	-	-	-	-	-
Contracted Services	-	(194,597)	-	(181,046)	(13,551)	7.5%	(15,174)	(56,516)	41,342
Supplies	-	-	-	(435,295)	435,295	-100.0%	-	-	-
Capital/Maintenance Program	(9,129,987)	(3,816,209)	41.8%	(4,624,699)	808,490	-17.5%	(471,255)	2,659,035	(3,130,291)
Expense Total	(9,129,987)	(4,010,806)	43.9%	(5,241,040)	1,230,234	-23.5%	(486,429)	2,602,519	(3,088,948)
GO Bond Funds - Operating Surplus/(Deficit)	3,697,272	11,251,794		(11,038,141)	22,289,935		(475,311)	2,604,595	(3,079,906)
CY2016 Beginning Balance	\$ 963,172	\$ 963,172							
Current Balance		\$ 12,214,966							
CY2016 Projected Ending Balance	\$ 4,660,444								
Capital Projects Fund (#301)									
Fines & Fees	-	-	-	10,144	(10,144)	-100.0%	-	-	-
Grants (Federal, State, Local)	-	70,419	-	96,848	(26,429)	-27.3%	30,284	-	30,284
Home Rule Sales Tax	4,375,000	1,995,504	45.6%	-	1,995,504	-	773,374	-	773,374
Contributions	-	773,760	-	1,168,114	(394,354)	-33.8%	-	-	-
Net Investment Income	92,500	347,250	375.4%	92,683	254,567	274.7%	10,517	48,049	(37,531)
Other Revenues	-	335,410	-	296,797	38,613	13.0%	81,379	(11,323)	92,702
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	4,467,500	3,522,342	78.8%	1,664,586	1,857,756	111.6%	895,554	36,726	858,828
Contracted Services	-	(27,377)	-	(43,501)	16,124	-37.1%	(1,500)	2,857	(4,357)
Capital/Maintenance Program	(7,619,000)	(1,335,240)	17.5%	(3,028,389)	1,693,149	-55.9%	(34,351)	(112,965)	78,614
Transfers out	-	-	-	-	-	-	-	-	-
Expense Total	(7,619,000)	(1,362,617)	17.9%	(3,071,890)	1,709,273	-55.6%	(35,851)	(110,108)	74,257
Capital Projects Fund - Operating Surplus/(Deficit)	(3,151,500)	2,159,725		(1,407,304)	3,567,029		859,703	(73,382)	933,085
CY2016 Beginning Balance	\$ 3,655,934	\$ 3,655,934							
Current Balance		\$ 5,815,659							
CY2016 Projected Ending Balance	\$ 504,434								
Debt Service Fund (#201)									
Property Taxes	8,000,000	8,881,165	111.0%	12,066,604	(3,185,439)	-26.4%	3,885,629	5,294,843	(1,409,214)
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	-	-	-	-
Contributions	-	-	-	103,849	(103,849)	-100.0%	-	-	-
Net Investment Income	28,750	36,309	126.3%	31,206	5,103	16.4%	12,964	36,299	(23,334)
Transfers In	-	-	-	-	-	-	-	-	-
Revenue Total	10,549,060	10,917,474	103.5%	12,530,033	(1,612,559)	-12.9%	3,898,593	5,331,142	(1,432,548)
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	9,127,966		10,600,692	(1,472,727)		3,898,593	5,331,142	(1,432,548)
CY2016 Beginning Balance	\$ 627,093	\$ 627,093							
Current Balance		\$ 9,755,059							
CY2016 Projected Ending Balance	\$ 1,416,296								
Downtown Parking Fund (#142)									
Food & Beverage Tax	1,300,000	630,782	48.5%	857,377	(226,595)	-26.4%	76,605	106,934	(30,329)
Home Rule Sales Tax	-	188,983	-	-	188,983	-	37,245	-	37,245
Net Investment Income	9,800	268,959	2744.5%	66,613	202,346	303.8%	1,809	22,296	(20,487)
Revenue Total	1,309,800	1,088,723	83.1%	923,990	164,733	17.8%	115,660	129,230	(13,571)
Debt Service	(341,916)	(56,938)	16.7%	(60,929)	3,991	-6.5%	-	-	-
Capital/Maintenance Program	-	(3,726,464)	-	-	(3,726,464)	-	(929,113)	-	(929,113)
Expense Total	(341,916)	(3,783,402)	1106.5%	(60,929)	(3,722,473)	6109.5%	(929,113)	-	(929,113)
Downtown Parking Fund - Operating Surplus/(Deficit)	967,884	(2,694,679)		863,061	(3,557,740)		(813,453)	129,230	(942,684)
CY2016 Beginning Balance	\$ 1,288,028	\$ 1,288,028							
Current Balance		\$ (1,406,651)							
CY2016 Projected Ending Balance	\$ 2,255,912								
Motor Fuel Tax Fund (#615)									
Contributions	-	-	-	-	-	-	-	-	-
Motor Fuel Tax	3,600,000	2,811,615	78.1%	2,043,257	768,359	37.6%	432,398	123,991	308,407
Net Investment Income	27,000	30,010	111.1%	(1,802)	31,812	-1765.5%	(878)	1,483	(2,360)
Other Revenues	-	-	-	842	(842)	-100.0%	-	-	-
Local Gas Tax	2,000,000	1,494,131	74.7%	1,483,035	11,095	0.7%	170,279	139,774	30,505
Transfers In	4,050,000	-	0.0%	3,066,667	(3,066,667)	-100.0%	-	-	-
Revenue Total	9,677,000	4,335,756	44.8%	6,591,998	(2,256,243)	-34.2%	601,799	265,248	336,551

	CY2016 Budget			CY2015 YTD			CY2016			CY2015		
			% of Budget		\$ Variance	% Variance	September	September	\$ Variance			
Capital/Maintenance Program	(8,944,000)	(6,812,056)	76.2%	(8,560,912)	1,748,857	-20.4%	(240,827)	(1,323,724)	1,082,897			
Expense Total	(8,944,000)	(6,812,056)	76.2%	(8,560,912)	1,748,857	-20.4%	(240,827)	(1,323,724)	1,082,897			
MFT- Operating Surplus/(Deficit)	733,000	(2,476,300)		(1,968,914)	(507,386)		360,972	(1,058,476)	1,419,448			
CY2016 Beginning Balance	\$ 172,832	\$ 172,832										
Current Balance		\$ (2,303,468)										
CY2016 Projected Ending Balance	\$ 905,832											
Road and Bridge Fund (#013)												
Property Taxes	425,000	184,699	43.5%	272,540	(87,841)	-32.2%	80,874	116,668	(35,794)			
Net Investment Income	-	5,175		(995)	6,170	-620.0%	5,175	1,020	4,155			
Other Revenues	200	-	0.0%	281	(281)	-100.0%	-	-	-			
Local Gas Tax	680,000	524,351	77.1%	524,365	(14)	0.0%	56,760	46,592	10,168			
Permits & Licenses	75,000	56,211	74.9%	41,821	14,389	34.4%	8,777	6,786	1,991			
Transfers In	-	4,100,000		-	4,100,000		-	-	-			
Revenue Total	1,180,200	4,870,435	412.7%	838,011	4,032,424	481.2%	151,585	171,066	(19,481)			
Salaries & Wages	(502,673)	(367,527)	73.1%	(198,830)	(168,697)	84.8%	(56,762)	(43,613)	(13,149)			
Benefits & Related	(195,561)	(136,999)	70.1%	(69,762)	(67,237)	96.4%	(18,187)	(16,266)	(1,921)			
Contracted Services	-	(5,132)		(33,724)	28,592	-84.8%	-	(9,154)	9,154			
Supplies	(125,000)	(4,790)	3.8%	(5,604)	815	-14.5%	-	(3,818)	3,818			
Internal Services	-	-		(215,896)	215,896	-100.0%	-	-	-			
Capital/Maintenance Program	(515,000)	(423,319)	82.2%	(43,468)	(379,851)	873.9%	(11,136)	-	(11,136)			
Expense Total	(1,338,234)	(937,767)	70.1%	(567,285)	(370,482)	65.3%	(86,085)	(72,852)	(13,233)			
Road & Bridge Fund - Operating Surplus/(Deficit)	(158,034)	3,932,668		270,726	3,661,942		65,501	98,214	(32,714)			
CY2016 Beginning Balance	\$ (51,271)	\$ (51,271)										
Current Balance		\$ 3,881,397										
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	-	55,662		72,657	(16,994)	-23.4%	27,820	36,254	(8,434)			
Net Investment Income	4,500	-	0.0%	2,745	(2,745)	-100.0%	-	2,344	(2,344)			
Other Revenues	-	-		403,512	(403,512)	-100.0%	-	-	-			
Transfers In	-	-		-	-		-	-	-			
Revenue Total	7,306,500	55,662	0.8%	6,698,913	(6,643,251)	-99.2%	27,820	38,597	(10,778)			
Contracted Services	-	(33,676)		(470,530)	436,854	-92.8%	-	(13,507)	13,507			
Capital/Maintenance Program	(10,568,707)	(1,409,417)	13.3%	(7,041,567)	5,632,150	-80.0%	(206,858)	(840,800)	633,942			
Expense Total	(10,568,707)	(1,443,093)	13.7%	(7,512,097)	6,069,003	-80.8%	(206,858)	(854,307)	647,449			
Water St. TIF Fund - Operating Surplus/(Deficit)	(3,262,207)	(1,387,431)		(813,183)	(574,248)		(179,039)	(815,709)	636,671			
CY2016 Beginning Balance	\$ 4,528,156	\$ 4,528,156										
Current Balance		\$ 3,140,725										
CY2016 Projected Ending Balance	\$ 1,265,949											

City of Naperville
CY2016 Budget to Actual Report
Special Funds
For the 9 months ending September 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 September	CY2015 September	\$ Variance
Naperville Library Funds (#102 and #106)									
Beginning Balance	200,000	-	0.0%	-	-		-	-	-
Charges for Service	95,500	68,581	71.8%	70,395	(1,814)	-2.6%	6,147	9,146	(2,999)
Property Taxes	14,218,000	13,745,916	96.7%	14,009,162	(263,247)	-1.9%	6,020,280	6,099,901	(79,621)
Fines & Fees	430,000	299,994	69.8%	303,020	(3,026)	-1.0%	28,724	31,041	(2,316)
Grants (Federal, State, Local)	177,000	109,347	61.8%	-	109,347		-	-	-
Contributions	-	410		2,085	(1,675)	-80.3%	110	510	(400)
Net Investment Income	94,500	308,857	326.8%	94,034	214,823	228.5%	11,541	35,829	(24,288)
Other Revenues	110,000	99,144	90.1%	91,061	8,084	8.9%	7,719	12,133	(4,414)
Other Taxes	170,000	100,911	59.4%	94,512	6,399	6.8%	-	55,090	(55,090)
Transfers In	250,000	2,790,000	1116.0%	550,000	2,240,000	407.3%	540,000	-	540,000
Revenue Total	15,745,000	17,523,160	111.3%	15,214,269	2,308,891	15.2%	6,614,521	6,243,649	370,872
Salaries & Wages	(8,509,639)	(5,954,477)	70.0%	(5,436,929)	(517,547)	9.5%	(950,452)	(601,603)	(348,849)
Benefits & Related	(2,810,062)	(1,809,895)	64.4%	(1,667,809)	(142,086)	8.5%	(262,428)	(187,956)	(74,472)
Contracted Services	(938,902)	(1,999,845)	213.0%	(1,186,582)	(813,263)	68.5%	(275,271)	(57,015)	(218,255)
Supplies	(3,436,524)	(2,197,140)	63.9%	(2,629,629)	432,489	-16.4%	(199,913)	(214,998)	15,085
Capital/Maintenance Program	(84,391)	(56,554)	67.0%	(35,120)	(21,433)	61.0%	(6,497)	(4,156)	(2,341)
Transfers out	(212,000)	(321,876)	151.8%	(459,001)	137,125	-29.9%	(14,884)	(11,124)	(3,760)
Internal Services	(250,000)	(2,790,000)	1116.0%	(550,000)	(2,240,000)	407.3%	(540,000)	-	(540,000)
Expense Total	(16,241,518)	(15,129,786)	93.2%	(11,965,071)	(3,164,716)	26.4%	(2,249,446)	(1,076,853)	(1,172,593)
Naperville Library Funds - Operating Surplus/(Deficit)	(496,518)	2,393,374		3,249,198	(855,824)		4,365,075	5,166,797	(801,721)
CY2016 Beginning Balance	\$ 6,717,230	\$ 6,717,230							
Current Balance		\$ 9,110,604							
CY2016 Projected Ending Balance	\$ 6,220,712								
Naper Settlement Fund (#016)									
Beginning Balance	200,000	-	0.0%	-	-		-	-	-
Charges for Service	477,440	316,892	66.4%	324,957	(8,065)	-2.5%	14,092	45,773	(31,681)
Property Taxes	2,927,272	2,663,722	91.0%	2,879,491	(215,769)	-7.5%	1,165,416	1,213,596	(48,180)
Grants (Federal, State, Local)	-	-		-	-		-	-	-
Contributions	427,560	-	0.0%	-	-		-	-	-
Net Investment Income	17,500	60,193	344.0%	17,101	43,093	252.0%	2,281	7,384	(5,103)
Other Revenues	-	-		-	-		-	-	-
Revenue Total	4,049,772	3,040,807	75.1%	3,221,548	(180,741)	-5.6%	1,181,789	1,266,753	(84,964)
Salaries & Wages	(2,202,114)	(1,335,648)	60.7%	(1,170,677)	(164,971)	14.1%	(214,201)	(136,993)	(77,208)
Benefits & Related	(802,222)	(431,916)	53.8%	(387,471)	(44,445)	11.5%	(62,472)	(46,562)	(15,910)
Contracted Services	(564,201)	(328,233)	58.2%	(420,758)	92,525	-22.0%	(58,268)	(85,053)	26,785
Supplies	(249,019)	(130,716)	52.5%	(171,399)	40,683	-23.7%	(15,629)	(16,350)	721
Internal Services	(73,997)	(78,048)	105.5%	(52,727)	(25,321)	48.0%	(8,672)	(6,417)	(2,255)
Capital/Maintenance Program	(165,000)	(83,928)	50.9%	(93,599)	9,671	-10.3%	(22,942)	(4,940)	(18,002)
Expense Total	(4,056,553)	(2,388,489)	58.9%	(2,296,631)	(91,858)	4.0%	(382,183)	(296,315)	(85,869)
Naper Settlement Fund - Operating Surplus/(Deficit)	(6,781)	652,318		924,917	(272,599)		799,606	970,438	(170,832)
CY2016 Beginning Balance	\$ 1,443,405	\$ 1,443,405							
Current Balance		\$ 2,095,723							
CY2016 Projected Ending Balance	\$ 1,436,624								
S.S.A. #26 Downtown Maintenance Fund (#136)									
Property Taxes	865,000	828,431	95.8%	677,552	150,879	22.3%	385,028	255,201	129,827
Fines & Fees	80,000	52,971	66.2%	74,254	(21,283)	-28.7%	6,781	6,933	(152)
Grants (Federal, State, Local)	-	-		-	-		-	-	-
Internal Services	-	-		-	-		-	-	-
Net Investment Income	21,500	55,240	256.9%	16,942	38,298	226.1%	1,756	5,362	(3,606)
Other Revenues	1,000	1,257	125.7%	1,204	53	4.4%	192	-	192
Transfers In	923,817	923,817	100.0%	615,878	307,939	50.0%	-	-	-
Revenue Total	1,891,317	1,861,716	98.4%	1,385,830	475,886	34.3%	393,758	267,496	126,262
Salaries & Wages	(651,003)	(403,209)	61.9%	(368,229)	(34,980)	9.5%	(65,480)	(60,726)	(4,754)
Benefits & Related	(226,983)	(128,782)	56.7%	(120,179)	(8,603)	7.2%	(17,617)	(17,074)	(543)
Contracted Services	(964,114)	(708,422)	73.5%	(806,354)	97,932	-12.1%	(198,888)	(120,152)	(78,736)
Supplies	(203,500)	(94,027)	46.2%	(122,702)	28,675	-23.4%	(6,488)	(8,095)	1,606
Internal Services	(74,372)	(54,117)	72.8%	(184,089)	129,972	-70.6%	(6,013)	(5,873)	(140)
Capital/Maintenance Program	(271,925)	(65,086)	23.9%	-	(65,086)		(4,830)	-	(4,830)
Expense Total	(2,391,897)	(1,453,643)	60.8%	(1,601,553)	147,910	-9.2%	(299,317)	(211,920)	(87,396)
SSA# 26 Fund - Operating Surplus/(Deficit)	(500,580)	408,073		(215,723)	623,796		94,441	55,575	38,866
CY2016 Beginning Balance	\$ 1,022,376	\$ 1,022,376							
Current Balance		\$ 1,430,449							
CY2016 Projected Ending Balance	\$ 521,796								
Carillon Fund (#135)									
Net Investment Income	800	6,110	763.8%	(63)	6,173	-9808.4%	21	(66)	87
Rental Income and Franchise Fees	66,500	52,392	78.8%	45,402	6,991	15.4%	2,982	5,459	(2,477)
Revenue Total	67,300	58,503	86.9%	45,339	13,164	29.0%	3,003	5,393	(2,390)
Contracted Services	(1,200)	-	0.0%	-	-		-	-	-
Supplies	(1,200)	(393)	32.7%	(485)	93	-19.1%	(44)	(41)	(3)

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 September	CY2015 September	\$ Variance
Grants & Contributions	(122,011)	(122,011)	100.0%	(118,745)	(3,266)	2.8%	-	-	-
Expense Total	(124,411)	(122,404)	98.4%	(119,230)	(3,173)	2.7%	(44)	(41)	(3)
Carillon Fund - Operating Surplus/(Deficit)	(57,111)	(63,901)		(73,892)	9,991		2,959	5,352	(2,393)
CY2016 Beginning Balance	\$ (82,879)	\$ (82,879)							
Current Balance		\$ (146,780)							
CY2016 Projected Ending Balance	\$ (139,990)								
Community Development Block Grant (CDBG) Fund (#108)									
Grants (Federal, State, Local)	428,000	397,816	92.9%	123,954	273,862	220.9%	-	-	-
Transfers In	-	-		128,065	(128,065)	-100.0%	-	-	-
Revenue Total	428,000	397,816	92.9%	252,019	145,797	57.9%	-	-	-
Salaries & Wages	(41,556)	(8,298)	20.0%	(36,268)	27,970	-77.1%	-	(3,117)	3,117
Benefits & Related	(12,095)	(2,470)	20.4%	(14,261)	11,791	-82.7%	-	(911)	911
Grants & Contributions	(374,350)	(512,547)	136.9%	(251,722)	(260,824)	103.6%	(36,669)	-	(36,669)
Expense Total	(428,001)	(523,315)	122.3%	(302,251)	(221,063)	73.1%	(36,669)	(4,028)	(32,640)
CDBG Fund - Operating Surplus/(Deficit)	(1)	(125,499)		(50,233)	(75,266)		(36,669)	(4,028)	(32,640)
CY2016 Beginning Balance	\$ 100,849	\$ 100,849							
Current Balance		\$ (24,650)							
CY2016 Projected Ending Balance	\$ 100,848								
E-911 Surcharge Fund (#109)									
Charges for Service	700,000	915,413	130.8%	556,678	358,734	64.4%	245,616	68,083	177,533
Grants (Federal, State, Local)	1,200,000	551,783	46.0%	988,458	(436,675)	-44.2%	-	-	-
Net Investment Income	(100)	38	-38.3%	988	(950)	-96.1%	16	-	16
Revenue Total	1,899,900	1,467,234	77.2%	1,546,124	(78,890)	-5.1%	245,633	68,083	177,549
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	1,467,234		601,095	866,139		245,633	68,083	177,549
CY2016 Beginning Balance	\$ (223,866)	\$ (223,866)							
Current Balance		\$ 1,243,368							
CY2016 Projected Ending Balance	\$ 41,034								
Fair Share Assessment Fund (#119)									
Net Investment Income	1,800	26,412	1467.4%	6,731	19,681	292.4%	624	2,079	(1,455)
Revenue Total	1,800	26,412	1467.4%	6,731	19,681	292.4%	624	2,079	(1,455)
Capital/Maintenance Program	-	-		-	-		-	-	-
Expense Total	-	-		-	-		-	-	-
Fair Share Fund - Operating Surplus/(Deficit)	1,800	26,412		6,731	19,681		624	2,079	(1,455)
CY2016 Beginning Balance	\$ 523,416	\$ 523,416							
Current Balance		\$ 549,828							
CY2016 Projected Ending Balance	\$ 525,216								
Federal Drug Forfeiture Fund (#138)									
Grants (Federal, State, Local)	167,000	(104,998)	-62.9%	130,634	(235,632)	-180.4%	-	-	-
Net Investment Income	2,650	14,937	563.7%	3,302	11,635	352.4%	71	1,246	(1,175)
Revenue Total	169,650	(90,061)	-53.1%	133,935	(223,996)	-167.2%	71	1,246	(1,175)
Contracted Services	(118,000)	(26,918)	22.8%	(35,829)	8,910	-24.9%	-	(14,606)	14,606
Supplies	(40,000)	(9,911)	24.8%	(6,748)	(3,164)	46.9%	(490)	(1,363)	873
Grants & Contributions	(3,000)	-	0.0%	(3,000)	3,000	-100.0%	-	-	-
Capital/Maintenance Program	-	(45,143)		-	(45,143)		-	-	-
Expense Total	(161,000)	(81,972)	50.9%	(45,576)	(36,396)	79.9%	(490)	(15,969)	15,478
Fed Forfeiture Fund - Operating Surplus/(Deficit)	8,650	(172,033)		88,359	(260,392)		(419)	(14,723)	14,304
CY2016 Beginning Balance	\$ 166,046	\$ 166,046							
Current Balance		\$ (5,987)							
CY2016 Projected Ending Balance	\$ 174,696								
State Drug Forfeiture Fund (#139)									
Forfeiture & Seizure Funds	29,000	30,442	105.0%	70,055	(39,613)	-56.5%	743	-	743
Grants (Federal, State, Local)	150,000	842	0.6%	(12,112)	12,954	-106.9%	-	-	-
Net Investment Income	4,300	31,239	726.5%	7,287	23,951	328.7%	678	2,598	(1,920)
Revenue Total	183,300	62,522	34.1%	65,230	(2,708)	-4.2%	1,421	2,598	(1,177)
Contracted Services	(75,500)	(15,272)	20.2%	(15,808)	536	-3.4%	(1,013)	(2,610)	1,597
Supplies	(75,000)	(21,357)	28.5%	(27,317)	5,960	-21.8%	(3,652)	(2,003)	(1,649)
Grants & Contributions	(6,000)	(6,000)	100.0%	(6,000)	-	0.0%	-	-	-
Internal Services	(75,000)	(10,473)	14.0%	(5,186)	(5,287)	101.9%	-	25,000	(25,000)
Capital/Maintenance Program	-	(30,095)		(6,881)	(23,215)	337.4%	-	-	-
Expense Total	(231,500)	(83,197)	35.9%	(61,192)	(22,005)	36.0%	(4,665)	20,387	(25,052)
State Forefeiture Fund - Operating Surplus/(Deficit)	(48,200)	(20,675)		4,039	(24,713)		(3,244)	22,986	(26,229)
CY2016 Beginning Balance	\$ 517,147	\$ 517,147							
Current Balance		\$ 496,472							
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	10,581	287.5%	2,510	8,071	321.6%	-	787	(787)
Revenue Total	188,680	10,581	5.6%	2,510	8,071	321.6%	-	787	(787)
Supplies	(200,000)	(110,501)	55.3%	(113,119)	2,617	-2.3%	-	-	-
Expense Total	(200,000)	(110,501)	55.3%	(113,119)	2,617	-2.3%	-	-	-
FFIT Fund - Operating Surplus/(Deficit)	(11,320)	(99,920)		(110,609)	10,689		-	787	(787)

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 September	CY2015 September	\$ Variance
CY2016 Beginning Balance	\$ 325,460	\$ 325,460							
<i>Current Balance</i>		\$ 225,540							
CY2016 Projected Ending Balance	\$ 314,140								
S.S.A. #21 Van Buren Deck Fund (#131)									
Property Taxes	200,000	191,537	95.8%	164,067	27,470	16.7%	88,971	61,374	-
Net Investment Income	4,350	43,963	1010.7%	13,260	30,703	231.5%	1,271	4,195	5,741
Other Revenues	-	15,073		14,136	937	6.6%	-	-	507
Revenue Total	204,350	250,574	122.6%	191,464	59,110	30.9%	90,242	65,569	24,673
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)	224,812		162,744	62,068		90,242	65,569	24,673
CY2016 Beginning Balance	\$ 842,253	\$ 842,253							
<i>Current Balance</i>		\$ 1,067,065							
CY2016 Projected Ending Balance	\$ 822,441								
S.S.A. #23 Naper Main Fund (#141)									
Property Taxes	100,000	77,902	77.9%	7,767	70,135	903.0%	38,951	-	38,951
Net Investment Income	-	479		-	479		479	-	479
Transfers In	-	-		-	-		-	-	-
Revenue Total	100,000	78,381	78.4%	7,767	70,614	909.1%	39,430	-	39,430
Debt Service	(98,939)	-	0.0%	-	-		-	-	-
Expense Total	(98,939)	-	0.0%	-	-		-	-	-
SSA #23 Fund - Operating Surplus/(Deficit)	1,061	78,381		7,767	70,614	909.1%	39,430	-	39,430
CY2016 Beginning Balance	\$ (618)	\$ (618)							
<i>Current Balance</i>		\$ 77,763							
CY2016 Projected Ending Balance	\$ 443								
S.S.A. #25 TC Lacrosse & Rt59 Fund (#143)									
Property Taxes	68,000	66,194	97.3%	66,189	5	0.0%	27,482	28,446	(964)
Net Investment Income	-	-		(679)	679	-100.0%	-	112	(112)
Revenue Total	68,000	66,194	97.3%	65,510	684	1.0%	27,482	28,557	(1,075)
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	(55,017)		(219,531)	164,514	(1)	27,482	28,557	(1,075)
CY2016 Beginning Balance	\$ (429,720)	\$ (429,720)							
<i>Current Balance</i>		\$ (484,737)							
CY2016 Projected Ending Balance	\$ (361,720)								
Special Event & Culture Amenity (SECA) Fund (#134)									
Food & Beverage Tax	1,900,000	2,666,046	140.3%	1,335,470	1,330,576	99.6%	(32,304)	244,031	(276,335)
Net Investment Income	4,500	46,455	1032.3%	10,262	36,192	352.7%	2,824	3,554	(730)
Other Revenues	7,500	6,044	80.6%	5,437	607	11.2%	849	742	107
Revenue Total	1,912,000	2,718,544	142.2%	1,351,169	1,367,375	101.2%	(28,631)	248,327	(276,958)
Salaries & Wages	(409,833)	(41,165)	10.0%	(226,045)	184,879	-81.8%	(6,473)	(148,687)	142,214
Benefits & Related	(65,791)	(685,880)	1042.5%	(23,849)	(662,031)	2775.9%	(91,606)	(11,418)	(80,189)
Supplies	(13,742)	(4,725)	34.4%	(9,895)	5,170	-52.2%	-	(2,953)	2,953
Grants & Contributions	(1,333,768)	(617,481)	46.3%	(1,033,285)	415,804	-40.2%	(73,704)	(78,862)	5,158
Internal Services	(76,866)	-	0.0%	(25,655)	25,655	-100.0%	-	(4,141)	4,141
Transfers out	-	-		-	-		-	-	-
Expense Total	(1,900,000)	(1,349,252)	71.0%	(1,318,730)	(30,522)	2.3%	(171,784)	(246,060)	74,277
SECA Fund - Operating Surplus/(Deficit)	12,000	1,369,292		32,440	1,336,853		(200,414)	2,267	(202,681)
CY2016 Beginning Balance	\$ 877,109	\$ 877,109							
<i>Current Balance</i>		\$ 2,246,401							
CY2016 Projected Ending Balance	\$ 889,109								
Test Track Fund (#455)									
Contributions	40,850	80,597	197.3%	40,044	40,553	101.3%	-	-	-
Revenue Total	40,850	80,597	197.3%	40,044	40,553	101.3%	-	-	-
Contracted Services	(26,810)	(21,203)	79.1%	(2,651)	(18,552)	699.9%	(1,194)	(1,958)	764
Supplies	(14,040)	(14,820)	105.6%	(13,788)	(1,032)	7.5%	(1,534)	(1,406)	(128)
Internal Services	-	-		(4,292)	4,292	-100.0%	-	-	-
Expense Total	(40,850)	(36,023)	88.2%	(20,730)	(15,293)	73.8%	(2,728)	(3,364)	636
Test Track Fund - Operating Surplus/(Deficit)	-	44,574		19,314	25,260		(2,728)	(3,364)	636
CY2016 Beginning Balance	\$ (28,931)	\$ (28,931)							
<i>Current Balance</i>		\$ 15,643							
CY2016 Projected Ending Balance	\$ (28,931)								

City of Naperville
CY2016 Budget to Actual Report
Expenditures by Department
For the 9 months ending September 30, 2016
Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 September	CY2015 September	\$ Variance
Electric	(142,444,393)	(99,777,751)	70.0%	(101,792,173)	2,014,421	-2.0%	(13,421,782)	(13,444,600)	22,819
Water/Wastewater	(56,324,832)	(34,939,874)	62.0%	(37,812,209)	2,872,335	-7.6%	(5,230,706)	(4,401,374)	(829,332)
Debt Service	(6,042,516)	(1,121,468)	18.6%	(1,190,114)	68,646	-5.8%	(355)	(88)	(267)
Police	(40,152,812)	(29,198,303)	72.7%	(25,175,711)	(4,022,592)	16.0%	(5,708,471)	(4,413,859)	(1,294,612)
Fire	(33,313,243)	(23,514,979)	70.6%	(22,268,748)	(1,246,230)	5.6%	(5,007,243)	(4,096,557)	(910,685)
Public Works	(27,566,399)	(19,419,719)	70.4%	(22,528,440)	3,108,721	-13.8%	(2,928,812)	(1,934,850)	(993,962)
TED	(7,280,655)	(5,015,940)	68.9%	(4,494,763)	(521,177)	11.6%	(720,268)	(459,823)	(260,445)
Information Technology	(4,993,189)	(3,203,346)	64.2%	(3,027,206)	(176,140)	5.8%	(348,522)	(343,685)	(4,837)
Finance	(4,126,990)	(2,707,179)	65.6%	(1,599,864)	(1,107,315)	69.2%	(384,526)	(346,427)	(38,100)
Legal	(1,786,583)	(1,236,535)	69.2%	(738,132)	(498,403)	67.5%	(182,087)	(119,580)	(62,508)
City Manager	(1,517,123)	(1,024,222)	67.5%	(842,374)	(181,848)	21.6%	(136,396)	(97,360)	(39,036)
Human Resources	(1,169,115)	(800,288)	68.5%	(595,488)	(204,800)	34.4%	(111,963)	(83,346)	(28,616)
City Clerk	(896,635)	(688,166)	76.7%	(627,911)	(60,255)	9.6%	(96,365)	(96,218)	(147)
Insurance	(20,449,510)	(14,093,672)	68.9%	(15,476,283)	1,382,611	-8.9%	(1,331,424)	(1,528,642)	197,218
Mayor & Council	(620,548)	(401,856)	64.8%	(395,229)	(6,628)	1.7%	(55,570)	(37,193)	(18,377)
Miscellaneous Services	(5,131,176)	(6,418,208)	125.1%	(5,612,597)	(805,610)	14.4%	(37,986)	(164,197)	126,211
Transfer	-	-		(123,036)	123,036	-100.0%	-	-	-
CITYWIDE EXPENDITURES	(353,815,719)	(243,561,506)	68.8%	(244,300,278)	738,772	-0.3%	(35,702,475)	(31,567,799)	(4,134,677)

City of Naperville
 CY2016 Budget to Actual Report
 Personnel Expenditures by Department
 For the 9 months ending September 30, 2016
 Preliminary and Unaudited

	CY2016 Budget	CY2016 YTD	% of Budget	CY2015 YTD	\$ Variance	% Variance	CY2016 September	CY2015 September	\$ Variance
Salaries & Wages									
Regular Pay									
Electric	(9,543,758)	(6,166,513)	64.6%	(5,778,111)	(388,402)	6.7%	(968,690)	(637,213)	(331,478)
Water/Wastewater	(5,918,113)	(4,331,504)	73.2%	(3,684,940)	(646,564)	17.5%	(655,650)	(441,904)	(213,746)
Police	(23,522,287)	(17,088,980)	72.7%	(14,829,760)	(2,259,220)	15.2%	(2,481,914)	(1,578,256)	(903,657)
Fire	(19,612,297)	(13,966,215)	71.2%	(12,735,517)	(1,230,698)	9.7%	(2,141,853)	(1,424,571)	(717,283)
Public Works	(6,672,619)	(4,861,500)	72.9%	(4,701,493)	(160,007)	3.4%	(742,126)	(515,243)	(226,883)
TED	(3,920,910)	(2,878,887)	73.4%	(2,673,235)	(205,652)	7.7%	(454,561)	(283,219)	(171,342)
Information Technology	(2,005,293)	(1,351,226)	67.4%	(1,197,190)	(154,036)	12.9%	(208,198)	(128,006)	(80,192)
Finance	(2,140,625)	(1,300,138)	60.7%	(1,321,272)	21,133	-1.6%	(199,417)	(160,899)	(38,518)
Legal	(1,253,632)	(894,156)	71.3%	(741,501)	(152,655)	20.6%	(139,694)	(83,382)	(56,312)
City Manager	(882,126)	(695,952)	78.9%	(573,296)	(122,656)	21.4%	(105,291)	(58,777)	(46,514)
Human Resources	(700,207)	(515,661)	73.6%	(386,101)	(129,559)	33.6%	(81,821)	(48,164)	(33,657)
City Clerk	(549,376)	(440,771)	80.2%	(365,202)	(75,569)	20.7%	(70,992)	(41,762)	(29,230)
Mayor & Council	(332,031)	(245,638)	74.0%	(222,201)	(23,437)	10.5%	(36,296)	(25,763)	(10,533)
Regular Pay Total	(77,053,274)	(54,737,141)	71.0%	(49,209,820)	(5,527,321)	11.2%	(8,286,504)	(5,427,158)	(2,859,346)
Overtime Pay									
Electric	(478,099)	(330,638)	69.2%	(384,304)	53,666	-14.0%	(42,493)	(43,591)	1,098
Water/Wastewater	(445,010)	(358,426)	80.5%	(325,456)	(32,971)	10.1%	(58,141)	(35,554)	(22,587)
Police	(1,042,383)	(774,968)	74.3%	(786,508)	11,540	-1.5%	(128,831)	(86,083)	(42,748)
Fire	(743,897)	(402,693)	54.1%	(337,648)	(65,045)	19.3%	(84,067)	(78,882)	(5,185)
Public Works	(1,106,784)	(851,826)	77.0%	(986,745)	134,919	-13.7%	(112,807)	(78,336)	(34,471)
TED	(65,100)	(45,518)	69.9%	(44,352)	(1,666)	2.6%	(8,863)	(5,733)	(3,130)
Information Technology	(2,500)	(2,160)	86.4%	(1,789)	(371)	20.7%	(78)	(1,020)	941
Finance	(1,500)	(4,321)	288.1%	(15,431)	11,110	-72.0%	(974)	(2,711)	1,737
City Manager	-	(75)	-	(108)	33	-30.6%	-	-	-
Human Resources	-	(230)	-	(841)	611	-72.7%	-	(18)	18
City Clerk	(4,500)	(2,174)	48.3%	(3,293)	1,119	-34.0%	(444)	(25)	(419)
Mayor & Council	-	(815)	-	(517)	(298)	57.6%	(230)	(296)	65
Overtime Pay Total	(3,889,773)	(2,773,844)	71.3%	(2,886,992)	113,148	-3.9%	(436,929)	(332,248)	(104,681)
Temporary Pay									
Electric	(8,800)	(4,725)	53.7%	-	(4,725)	-	-	-	-
Water/Wastewater	(41,040)	(23,610)	57.5%	(19,191)	(4,419)	23.0%	(1,160)	(266)	(894)
Police	(94,000)	(22,980)	24.4%	(24,261)	1,281	-5.3%	-	(4,116)	4,116
Public Works	(180,000)	(185,441)	103.0%	(122,026)	(63,414)	52.0%	(25,517)	(12,279)	(13,238)
TED	(115,300)	(78,187)	67.8%	(56,588)	(21,599)	38.2%	(2,390)	(1,580)	(810)
Information Technology	(12,000)	(19,306)	160.9%	(9,385)	(9,921)	105.7%	(4,877)	(965)	(3,912)
City Manager	(18,000)	(1,883)	10.5%	788	(2,671)	-339.1%	-	-	-
Human Resources	-	-	-	2,565	(2,565)	-100.0%	-	-	-
City Clerk	-	(4,945)	-	(2,756)	(2,189)	79.4%	(545)	(537)	(7)
Mayor & Council	-	-	-	(7,265)	7,265	-100.0%	-	-	-
Temporary Pay Total	(469,140)	(341,077)	72.7%	(238,121)	(102,957)	43.2%	(34,489)	(19,743)	(14,746)
Mandatory Overtime									
Electric	(581,541)	(366,413)	63.0%	(308,081)	(58,332)	18.9%	(65,727)	(44,222)	(21,505)
Police	(1,248,308)	(711,550)	57.0%	(657,831)	(53,720)	8.2%	(145,015)	(137,566)	(7,449)
Fire	(575,764)	(401,082)	69.7%	(352,121)	(48,961)	13.9%	(77,881)	(76,530)	(1,351)
Mandatory Overtime Total	(2,405,613)	(1,479,045)	61.5%	(1,318,032)	(161,013)	12.2%	(288,623)	(258,318)	(30,305)
Other compensation									
Electric	207,411	(31,342)	-15.1%	(33,913)	2,571	-7.6%	(128)	-	(128)
Water/Wastewater	(15,000)	(20,742)	138.3%	(22,716)	1,974	-8.7%	(43)	-	(43)
Fire	-	-	-	(1,150)	1,150	-100.0%	-	-	-
Public Works	(38,200)	(14)	0.0%	-	(14)	-	-	-	-
TED	-	(256)	-	(150)	(106)	-	-	-	-
Finance	-	-	-	(80)	80	-100.0%	-	-	-
Miscellaneous Services	1,504,000	(141,791)	-9.4%	(96,858)	(44,932)	46.4%	(432)	-	(432)
Other compensation Total	1,658,211	(194,145)	-11.7%	(154,867)	(39,278)	25.4%	(603)	-	(603)
Interdepartmental Costs Total	(342,123)	(298,151)	87.1%	(178,498)	(119,653)	67.0%	(95,364)	(68,354)	(27,010)
SECA Costs	347,291	-	0.0%	216,933	(68,246)	-31.5%	-	148,687	(148,687)
Salaries & Wages Total*	(82,154,421)	(59,823,403)	72.8%	(53,769,397)	(6,054,006)	11.3%	(9,142,512)	(5,957,135)	(3,185,377)