

**City of Naperville**  
**CY2017 Budget to Actual Report**  
**Special Funds**  
**For the 3-month ending March 31, 2017**  
**Preliminary and Unaudited**

	CY2017 Budget	CY2017 YTD	% of Budget	CY2016 YTD	\$ Variance	% Variance	CY2017 March	CY2016 March	\$ Variance
<b>Naperville Library Funds (#102 and #106)</b>									
Beginning Balance	12,000	-	0.0%	-	-	0.0%	-	-	-
Charges for Service	95,000	22,025	23.2%	23,055	(1,030)	-4.5%	6,841	7,238	(397)
Property Taxes	13,984,000	12,607	0.1%	-	12,607	0.0%	12,607	(68,820)	81,427
Net Investment Income	59,250	(4,288)	-7.2%	277,759	(282,047)	-101.5%	(8,623)	23,152	(31,775)
Other Revenues	117,000	29,642	25.3%	33,177	(3,535)	-10.7%	11,247	14,223	(2,976)
Other Taxes	130,000	34,744	26.7%	26,241	8,503	32.4%	13,589	7,519	6,070
Transfers In	3,000,000	-	0.0%	-	-	0.0%	-	-	-
Grants (Federal, State, Local)	110,000	11,900	10.8%	-	11,900	0.0%	11,900	-	11,900
Contributions	1,000	2,274	227.4%	160	2,114	1321.3%	2,208	-	2,208
Fines & Fees	405,000	92,092	22.7%	99,845	(7,753)	-7.8%	31,375	35,501	(4,126)
<b>Revenue Total</b>	<b>17,913,250</b>	<b>200,997</b>	<b>1.1%</b>	<b>460,237</b>	<b>(259,240)</b>	<b>-56.3%</b>	<b>81,144</b>	<b>18,814</b>	<b>62,331</b>
Salaries & Wages	(8,477,910)	(2,189,429)	25.8%	(1,571,905)	(617,524)	39.3%	(942,758)	(604,384)	(338,374)
Benefits & Related	(2,751,193)	(658,833)	23.9%	(506,017)	(152,816)	30.2%	(259,993)	(191,582)	(68,411)
Contracted Services	(945,695)	(220,504)	23.3%	(265,975)	45,471	-17.1%	(98,148)	(148,201)	50,053
Capital/Maintenance Program	(3,261,000)	(31,319)	1.0%	(20,093)	(11,227)	55.9%	(23,254)	-	(23,254)
Supplies	(3,379,580)	(681,476)	20.2%	(718,251)	36,776	-5.1%	(325,949)	(426,317)	100,368
Internal Services	(79,772)	(18,960)	23.8%	(18,541)	(419)	2.3%	(6,144)	(6,194)	50
<b>Expense Total</b>	<b>(18,895,150)</b>	<b>(3,800,521)</b>	<b>20.1%</b>	<b>(3,100,781)</b>	<b>(699,740)</b>	<b>22.6%</b>	<b>(1,656,246)</b>	<b>(1,376,678)</b>	<b>(279,568)</b>
<b>Naperville Library Funds - Operating Surplus/(Deficit)</b>	<b>(981,900)</b>	<b>(3,599,524)</b>		<b>(2,640,544)</b>	<b>(958,980)</b>		<b>(1,575,102)</b>	<b>(1,357,864)</b>	<b>(217,238)</b>
<b>Naper Settlement Fund (#016)</b>									
Charges for Service	489,470	110,212	22.5%	101,198	9,014	8.9%	62,738	46,836	15,902
Property Taxes	2,927,272	4,230	0.1%	-	4,230	0.0%	4,230	(13,690)	17,921
Net Investment Income	5,600	537	9.6%	53,897	(53,360)	-99.0%	(670)	4,366	(5,036)
Contributions	481,294	-	0.0%	-	-	0.0%	-	-	-
<b>Revenue Total</b>	<b>3,903,636</b>	<b>114,979</b>	<b>2.9%</b>	<b>155,095</b>	<b>(40,116)</b>	<b>-25.9%</b>	<b>66,298</b>	<b>37,512</b>	<b>28,787</b>
Salaries & Wages	(2,256,075)	(526,433)	23.3%	(332,025)	(194,407)	58.6%	(224,550)	(129,456)	(95,094)
Benefits & Related	(847,593)	(174,785)	20.6%	(119,638)	(55,147)	46.1%	(66,748)	(44,979)	(21,769)
Contracted Services	(566,157)	(104,426)	18.4%	(105,232)	807	-0.8%	(55,229)	(58,870)	3,641
Capital/Maintenance Program	(110,000)	-	0.0%	(60,986)	60,986	-100.0%	-	(60,986)	60,986
Supplies	(230,509)	(35,665)	15.5%	(36,898)	1,233	-3.3%	(11,924)	(17,702)	5,778
Internal Services	(77,915)	(27,141)	34.8%	(26,016)	(1,125)	4.3%	(9,047)	(8,672)	(375)
<b>Expense Total</b>	<b>(4,088,249)</b>	<b>(868,450)</b>	<b>21.2%</b>	<b>(680,796)</b>	<b>(187,654)</b>	<b>27.6%</b>	<b>(367,497)</b>	<b>(320,664)</b>	<b>(46,833)</b>
<b>Naper Settlement Fund - Operating Surplus/(Deficit)</b>	<b>(184,613)</b>	<b>(753,471)</b>		<b>(525,701)</b>	<b>(227,770)</b>		<b>(301,199)</b>	<b>(283,153)</b>	<b>(18,046)</b>
<b>S.S.A. #26 Downtown Maintenance Fund (#136)</b>									
Property Taxes	933,590	-	0.0%	-	-	0.0%	-	-	-
Net Investment Income	-	15,446	0.0%	45,809	(30,363)	-66.3%	14,524	4,183	10,341
Other Revenues	101,500	5,703	5.6%	298	5,405	1816.3%	5,703	298	5,405
Transfers In	951,279	975,000	102.5%	923,817	51,183	5.5%	975,000	-	975,000
Fines & Fees	80,000	17,654	22.1%	21,028	(3,374)	-16.0%	2,669	8,204	(5,535)
<b>Revenue Total</b>	<b>2,066,369</b>	<b>1,013,802</b>	<b>49.1%</b>	<b>990,951</b>	<b>22,851</b>	<b>2.3%</b>	<b>997,896</b>	<b>12,684</b>	<b>985,212</b>
Salaries & Wages	(568,509)	(145,420)	25.6%	(109,069)	(36,351)	33.3%	(58,975)	(41,925)	(17,050)
Benefits & Related	(166,142)	(40,665)	24.5%	(36,885)	(3,780)	10.2%	(14,964)	(14,456)	(508)
Contracted Services	(1,064,828)	(138,602)	13.0%	(287,115)	148,512	-51.7%	(104,641)	(273,654)	169,013
Capital/Maintenance Program	(584,875)	-	0.0%	(33,124)	33,124	-100.0%	-	-	-
Supplies	(262,100)	(64,074)	24.4%	(42,504)	(21,570)	50.7%	(27,882)	(12,960)	(14,922)
Internal Services	(76,093)	(18,471)	24.3%	(18,039)	(432)	2.4%	(6,157)	(6,013)	(144)
<b>Expense Total</b>	<b>(2,722,547)</b>	<b>(407,232)</b>	<b>15.0%</b>	<b>(526,735)</b>	<b>119,503</b>	<b>-22.7%</b>	<b>(212,619)</b>	<b>(349,008)</b>	<b>136,389</b>
<b>SSA# 26 Fund - Operating Surplus/(Deficit)</b>	<b>(656,178)</b>	<b>606,570</b>		<b>464,215</b>	<b>142,355</b>		<b>785,277</b>	<b>(336,324)</b>	<b>1,121,600</b>
<b>Community Development Block Grant (CDBG) Fund (#108)</b>									
Grants (Federal, State, Local)	459,468	7,059	1.5%	3,931	3,127	79.6%	-	-	-
<b>Revenue Total</b>	<b>459,468</b>	<b>7,059</b>	<b>1.5%</b>	<b>3,931</b>	<b>3,127</b>	<b>79.6%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Salaries & Wages	-	-	0.0%	(8,298)	8,298	-100.0%	-	(3,187)	3,187
Benefits & Related	-	-	0.0%	(2,470)	2,470	-100.0%	-	(950)	950
Grants & Contributions	(459,468)	(9,229)	2.0%	(7,595)	(1,634)	21.5%	(4,755)	(3,664)	(1,091)
<b>Expense Total</b>	<b>(459,468)</b>	<b>(9,229)</b>	<b>2.0%</b>	<b>(18,363)</b>	<b>9,134</b>	<b>-49.7%</b>	<b>(4,755)</b>	<b>(7,801)</b>	<b>3,045</b>
<b>CDBG Fund - Operating Surplus/(Deficit)</b>	<b>-</b>	<b>(2,171)</b>		<b>(14,432)</b>	<b>12,262</b>		<b>(4,755)</b>	<b>(7,801)</b>	<b>3,045</b>
<b>E-911 Surcharge Fund (#109)</b>									
Charges for Service	1,825,464	438,397	24.0%	62,459	375,939	601.9%	143,622	7	143,615
Net Investment Income	-	10	0.0%	1	10	1736.4%	9	1	8
Grants (Federal, State, Local)	-	-	0.0%	102,580	(102,580)	-100.0%	-	-	-
<b>Revenue Total</b>	<b>1,825,464</b>	<b>438,407</b>	<b>24.0%</b>	<b>165,039</b>	<b>273,368</b>	<b>165.6%</b>	<b>143,631</b>	<b>8</b>	<b>143,623</b>
Internal Services	(1,825,464)	(438,397)	24.0%	-	(438,397)	0.0%	(438,397)	-	(438,397)
<b>Expense Total</b>	<b>(1,825,464)</b>	<b>(438,397)</b>	<b>24.0%</b>	<b>-</b>	<b>(438,397)</b>	<b>0.0%</b>	<b>(438,397)</b>	<b>-</b>	<b>(438,397)</b>
<b>E-911 Fund - Operating Surplus/(Deficit)</b>	<b>-</b>	<b>10</b>		<b>165,039</b>	<b>(165,029)</b>		<b>(294,766)</b>	<b>8</b>	<b>(294,774)</b>
<b>Fair Share Assessment Fund (#119)</b>									
Net Investment Income	-	2,656	0.0%	23,111	(20,454)	-88.5%	1,983	2,027	(44)
<b>Revenue Total</b>	<b>-</b>	<b>2,656</b>	<b>0.0%</b>	<b>23,111</b>	<b>(20,454)</b>	<b>-88.5%</b>	<b>1,983</b>	<b>2,027</b>	<b>(44)</b>

	CY2017 Budget	CY2017 YTD	% of Budget	CY2016 YTD	\$ Variance	% Variance	CY2017 March	CY2016 March	\$ Variance
Capital/Maintenance Program	-	-	0.0%	-	-	0.0%	-	-	-
<b>Expense Total</b>	-	-		-	-		-	-	-
<b>Fair Share Fund - Operating Surplus/(Deficit)</b>	-	<b>2,656</b>		<b>23,111</b>	<b>(20,454)</b>		<b>1,983</b>	<b>2,027</b>	<b>(44)</b>
<b>Federal Drug Forfeiture Fund (#138)</b>									
Grants (Federal, State, Local)	100,000	52,204	52.2%	-	52,204	0.0%	52,204	-	52,204
Net Investment Income	2,650	1,388	52.4%	13,206	(11,818)	-89.5%	1,238	1,157	81
<b>Revenue Total</b>	<b>102,650</b>	<b>53,591</b>	<b>52.2%</b>	<b>13,206</b>	<b>40,385</b>	<b>305.8%</b>	<b>53,442</b>	<b>1,157</b>	<b>52,284</b>
Contracted Services	(53,000)	-	0.0%	(9,000)	9,000	-100.0%	-	(9,000)	9,000
Grants & Contributions	(3,000)	-	0.0%	-	-	0.0%	-	-	-
Capital/Maintenance Program	-	-	0.0%	(5,205)	5,205	-100.0%	-	(1,696)	1,696
Supplies	(44,000)	(191)	0.4%	(4,044)	3,853	-95.3%	-	(729)	729
<b>Expense Total</b>	<b>(100,000)</b>	<b>(191)</b>	<b>0.2%</b>	<b>(18,249)</b>	<b>18,058</b>	<b>-99.0%</b>	-	<b>(11,425)</b>	<b>11,425</b>
<b>Fed Forfeiture Fund - Operating Surplus/(Deficit)</b>	<b>2,650</b>	<b>53,400</b>		<b>(5,044)</b>	<b>58,444</b>		<b>53,442</b>	<b>(10,268)</b>	<b>63,710</b>
<b>State Drug Forfeiture Fund (#139)</b>									
Forfeiture & Seizure Funds	181,500	6,572	3.6%	2,554	4,018	157.3%	-	2,018	(2,018)
Grants (Federal, State, Local)	-	25	0.0%	618	(593)	-96.0%	-	318	(318)
Net Investment Income	4,400	2,952	67.1%	27,659	(24,707)	-89.3%	2,193	2,417	(224)
<b>Revenue Total</b>	<b>185,900</b>	<b>9,549</b>	<b>5.1%</b>	<b>30,831</b>	<b>(21,282)</b>	<b>-69.0%</b>	<b>2,193</b>	<b>4,752</b>	<b>(2,559)</b>
Contracted Services	(75,500)	(8,277)	11.0%	(3,719)	(4,558)	122.6%	(5,148)	(2,328)	(2,820)
Grants & Contributions	(6,000)	-	0.0%	-	-	0.0%	-	-	-
Capital/Maintenance Program	-	-	0.0%	(3,470)	3,470	-100.0%	-	(1,131)	1,131
Supplies	(75,000)	(18,207)	24.3%	(12,208)	(5,999)	49.1%	(15,250)	(9,197)	(6,053)
Internal Services	(25,000)	(616)	2.5%	(4,741)	4,125	-87.0%	(616)	(1,721)	1,106
<b>Expense Total</b>	<b>(181,500)</b>	<b>(27,099)</b>	<b>14.9%</b>	<b>(24,137)</b>	<b>(2,962)</b>	<b>12.3%</b>	<b>(21,013)</b>	<b>(14,377)</b>	<b>(6,637)</b>
<b>State Forefeiture Fund - Operating Surplus/(Deficit)</b>	<b>4,400</b>	<b>(17,550)</b>		<b>6,694</b>	<b>(24,244)</b>		<b>(18,820)</b>	<b>(9,624)</b>	<b>(9,196)</b>
<b>Foreign Fire Insurance Tax Fund (#105)</b>									
Foreign Fire Insurance Tax	-	14,336	0.0%	-	14,336	0.0%	-	-	-
Net Investment Income	-	180	0.0%	8,826	(8,646)	-98.0%	118	823	(705)
<b>Revenue Total</b>	-	<b>14,516</b>	<b>0.0%</b>	<b>8,826</b>	<b>5,690</b>	<b>64.5%</b>	<b>118</b>	<b>823</b>	<b>(705)</b>
Supplies	-	(51,181)	0.0%	(68,830)	17,649	-25.6%	(28,180)	(31,088)	2,908
<b>Expense Total</b>	-	<b>(51,181)</b>	<b>0.0%</b>	<b>(68,830)</b>	<b>17,649</b>	<b>-25.6%</b>	<b>(28,180)</b>	<b>(31,088)</b>	<b>2,908</b>
<b>FFIT Fund - Operating Surplus/(Deficit)</b>	-	<b>(36,665)</b>		<b>(60,004)</b>	<b>23,340</b>		<b>(28,062)</b>	<b>(30,265)</b>	<b>2,203</b>
<b>S.S.A. #21 Van Buren Deck Fund (#131)</b>									
Property Taxes	200,000	-	0.0%	-	-	0.0%	-	-	-
Net Investment Income	-	4,318	0.0%	37,404	(33,086)	-88.5%	3,270	3,400	5,741
Other Revenues	15,000	-	0.0%	5,523	(5,523)	-100.0%	(5,210)	-	507
<b>Revenue Total</b>	<b>215,000</b>	<b>4,318</b>	<b>2.0%</b>	<b>42,926</b>	<b>(38,609)</b>	<b>-89.9%</b>	<b>(1,940)</b>	<b>3,400</b>	<b>(5,340)</b>
Debt Service	(224,645)	-	0.0%	-	-	0.0%	-	-	-
<b>Expense Total</b>	<b>(224,645)</b>	-	<b>0.0%</b>	-	-	<b>#DIV/0!</b>	-	-	-
<b>SSA #21 Fund - Operating Surplus/(Deficit)</b>	<b>(9,645)</b>	<b>4,318</b>		<b>42,926</b>	<b>(38,609)</b>		<b>(1,940)</b>	<b>3,400</b>	<b>(5,340)</b>
<b>S.S.A. #23 Naper Main Fund (#141)</b>									
Property Taxes	103,585	-	0.0%	-	-	0.0%	-	-	-
Net Investment Income	-	988	0.0%	-	988	0.0%	746	-	746
<b>Revenue Total</b>	<b>103,585</b>	<b>988</b>	<b>1.0%</b>	-	<b>988</b>	<b>0.0%</b>	<b>746</b>	-	<b>746</b>
Debt Service	-	-	0.0%	-	-	0.0%	-	-	-
<b>Expense Total</b>	-	-	<b>0.0%</b>	-	-	<b>0.0%</b>	-	-	-
<b>SSA #23 Fund - Operating Surplus/(Deficit)</b>	<b>103,585</b>	<b>988</b>		-	<b>988</b>		<b>746</b>	-	<b>746</b>
<b>S.S.A. #25 TC Lacrosse &amp; Rt59 Fund (#143)</b>									
Property Taxes	68,000	-	0.0%	-	-	0.0%	-	-	-
<b>Revenue Total</b>	<b>68,000</b>	-	<b>0.0%</b>	-	-	<b>0.0%</b>	-	-	-
Property Services	-	-	0.0%	-	-	0.0%	-	-	-
Capital Outlay	-	-	0.0%	-	-	0.0%	-	-	-
<b>Expense Total</b>	-	-	<b>0.0%</b>	-	-	<b>0.0%</b>	-	-	-
<b>SSA #25 Fund - Operating Surplus/(Deficit)</b>	<b>68,000</b>	-		-	-		-	-	-
<b>Food &amp; Beverage Fund (#134)</b>									
Food & Beverage Tax	3,988,500	1,023,650	25.7%	957,114	66,536	7.0%	320,977	315,401	5,575
Net Investment Income	8,750	8,580	98.1%	36,632	(28,052)	-76.6%	7,450	3,153	4,296
Other Revenues	8,000	2,590	32.4%	1,877	713	38.0%	574	694	(120)
<b>Revenue Total</b>	<b>4,005,250</b>	<b>1,034,820</b>	<b>25.8%</b>	<b>995,624</b>	<b>39,197</b>	<b>3.9%</b>	<b>329,001</b>	<b>319,249</b>	<b>9,752</b>
Salaries & Wages	(568,972)	(27,265)	4.8%	(11,000)	(16,265)	147.9%	(12,584)	(4,231)	(8,353)
Benefits & Related	(1,014,369)	(183,970)	18.1%	(243,165)	59,195	-24.3%	(84,226)	(118,766)	34,540
Grants & Contributions	(1,847,075)	(279,344)	15.1%	(259,597)	(19,747)	7.6%	(247,262)	(118,288)	(128,974)
Supplies	(4,815)	-	0.0%	-	-	0.0%	-	-	-
Internal Services	(12,114)	-	0.0%	-	-	0.0%	-	-	-
Transfers out	(541,000)	-	0.0%	-	-	0.0%	-	-	-
<b>Expense Total</b>	<b>(3,988,345)</b>	<b>(490,579)</b>	<b>12.3%</b>	<b>(513,763)</b>	<b>23,184</b>	<b>-4.5%</b>	<b>(344,073)</b>	<b>(241,285)</b>	<b>(102,788)</b>
<b>Food &amp; Beverage Fund - Operating Surplus/(Deficit)</b>	<b>16,905</b>	<b>544,241</b>		<b>481,861</b>	<b>62,381</b>		<b>(15,072)</b>	<b>77,964</b>	<b>(93,036)</b>
<b>Test Track Fund (#455)</b>									
Contributions	55,015	36,295	66.0%	42,988	(6,693)	-15.6%	36,295	-	36,295

	CY2017 Budget	CY2017 YTD	% of Budget	CY2016 YTD	\$ Variance	% Variance	CY2017 March	CY2016 March	\$ Variance
<b>Revenue Total</b>	<b>55,015</b>	<b>36,295</b>	<b>66.0%</b>	<b>42,988</b>	<b>(6,693)</b>	<b>-15.6%</b>	<b>36,295</b>	-	<b>36,295</b>
Contracted Services	(34,015)	(1,229)	3.6%	(2,566)	1,337	-52.1%	(209)	(2,393)	2,184
Supplies	(21,000)	(4,685)	22.3%	(5,144)	459	-8.9%	(1,451)	(1,704)	253
<b>Expense Total</b>	<b>(55,015)</b>	<b>(5,914)</b>	<b>10.8%</b>	<b>(7,710)</b>	<b>1,795</b>	<b>-23.3%</b>	<b>(1,660)</b>	<b>(4,097)</b>	<b>2,437</b>
<b>Test Track Fund - Operating Surplus/(Deficit)</b>	-	<b>30,380</b>		<b>35,278</b>	<b>(4,898)</b>		<b>34,634</b>	<b>(4,097)</b>	<b>38,732</b>
<b>ARRA Fed Grants</b>									
Grants (Federal, State, Local)	-	-	0.0%	-	-	0.0%	-	-	-
<b>Revenue Total</b>	-	-	<b>0.0%</b>	-	-	<b>0.0%</b>	-	-	-
<b>ARRA Fed Grants - Operating Surplus/(Deficit)</b>	-	-		-	-		-	-	-
<b>Gen Trust &amp; Agency Fund (#618)</b>									
Net Investment Income	-	24,568	0.0%	124,823	(100,254)	-80.3%	20,532	10,930	9,603
Contributions	-	-	0.0%	100	(100)	-100.0%	-	-	-
<b>Revenue Total</b>	-	<b>24,568</b>	<b>0.0%</b>	<b>124,923</b>	<b>(100,354)</b>	<b>-80.3%</b>	<b>20,532</b>	<b>10,930</b>	<b>9,603</b>
Contracted Services	-	-	0.0%	(1,500)	1,500	-100.0%	-	(1,500)	1,500
<b>Expense Total</b>	-	-	<b>0.0%</b>	<b>(1,500)</b>	<b>1,500</b>	<b>-100.0%</b>	-	<b>(1,500)</b>	<b>1,500</b>
<b>Gen Trust &amp; Agency - Operating Surplus/(Deficit)</b>	-	<b>24,568</b>		<b>123,423</b>	<b>(98,854)</b>		<b>20,532</b>	<b>9,430</b>	<b>11,103</b>