

City of Naperville
CY2017 Budget to Actual Report
Operations and Maintenance 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
General Fund (#010)									
Charges for Service	14,303,797	3,288,450	23.0%	2,912,602	375,848	12.9%	1,162,473	1,116,412	46,061
Property Taxes	20,747,437	11,484	0.1%	-	11,484	0.0%	11,484	(35,016)	46,499
Fines & Fees	1,987,500	348,228	17.5%	419,071	(70,843)	-16.9%	110,923	208,272	(97,349)
Grants (Federal, State, Local)	531,800	241,712	45.5%	216,969	24,743	11.4%	5,585	106,291	(100,706)
Hotel/Motel Tax	1,320,000	161,025	12.2%	190,117	(29,092)	-15.3%	48,101	60,237	(12,136)
Net Investment Income	182,500	30,102	16.5%	505,409	(475,307)	-94.0%	8,702	47,898	(39,196)
Other Revenues	430,500	84,267	19.6%	132,259	(47,992)	-36.3%	19,023	20,816	(1,793)
Other Taxes	3,906,000	1,143,074	29.3%	1,298,905	(155,831)	-12.0%	491,804	417,155	74,650
Permits & Licenses	2,456,500	1,135,548	46.2%	780,269	355,279	45.5%	307,725	247,221	60,505
Real Estate Transfer Tax	5,000,000	1,299,597	26.0%	661,220	638,377	96.5%	361,585	270,642	90,943
Rental Income and Franchise Fees	3,238,350	858,093	26.5%	791,034	67,060	8.5%	17,209	5,066	12,143
Retail Sales Tax	33,874,415	8,369,991	24.7%	8,271,391	98,600	1.2%	2,857,149	2,719,608	137,540
State Income Tax	14,540,000	4,217,651	29.0%	3,101,045	1,116,606	36.0%	2,630,483	1,400,367	1,230,115
Utility Taxes	16,576,700	4,283,162	25.8%	4,234,525	48,638	1.1%	1,367,095	1,525,975	(158,880)
Transfers In	25,000	616	2.5%	4,741	(4,125)	-87.0%	616	1,721	(1,106)
Internal Services	3,008,124	763,051	25.4%	328,144	434,907	132.5%	545,920	108,899	437,021
Revenue Total	122,128,623	26,236,050	21.5%	23,847,699	2,388,351	10.0%	9,945,875	8,221,565	1,724,311
Salaries & Wages	(63,661,879)	(17,945,255)	28.2%	(12,386,235)	(5,559,021)	44.9%	(7,742,582)	(4,698,055)	(3,044,527)
Benefits & Related	(27,487,421)	(4,054,459)	14.8%	(3,080,431)	(974,028)	31.6%	(1,463,995)	(1,106,161)	(357,834)
Contracted Services	(10,840,486)	(1,257,267)	11.6%	(1,589,614)	332,347	-20.9%	(735,884)	(591,908)	(143,976)
Refuse and Recycling Services	(6,606,774)	(1,088,665)	16.5%	(1,119,669)	31,004	-2.8%	(525,221)	(509,860)	(15,361)
Grants & Contributions	(1,552,836)	(570,244)	36.7%	(522,387)	(47,857)	9.2%	(186,112)	(27,032)	(159,080)
Capital/Maintenance Program	(784,500)	(8,578)	1.1%	(208,809)	200,231	-95.9%	(3,758)	(77,953)	74,195
Supplies	(7,545,717)	(1,230,052)	16.3%	(986,057)	(243,995)	24.7%	(617,192)	(456,290)	(160,902)
Transfers out	(3,775,000)	(975,000)	25.8%	(923,817)	(51,183)	5.5%	(975,000)	-	(975,000)
Internal Services	300,591	75,006	25.0%	52,522	22,484	42.8%	25,002	17,507	7,495
Expense Total	(121,954,022)	(27,054,515)	22.2%	(20,764,497)	(6,290,019)	30.3%	(12,224,743)	(7,449,752)	(4,774,991)
General Fund - Operating Surplus/(Deficit)	174,601	(818,466)		3,083,202	(3,901,668)		(2,278,868)	771,812	(3,050,680)
Electric Utility Fund (#410)									
Charges for Service	158,456,773	37,173,140	23.5%	37,839,518	(666,378)	-1.8%	11,540,394	13,671,990	(2,131,597)
Capital Fees	2,050,000	1,518,199	74.1%	1,429,271	88,928	6.2%	310,618	165,108	145,510
Fines & Fees	200,000	66,527	33.3%	212,397	(145,871)	-68.7%	27,397	116,158	(88,762)
Net Investment Income	(108,700)	32,147	-29.6%	111,148	(79,001)	-71.1%	22,224	4,643	17,581
Other Revenues	1,235,734	415,334	33.6%	218,446	196,888	90.1%	185,999	70,728	115,271
Transfers In	106,000	-	0.0%	-	-	0.0%	-	-	-
Contributions	2,500,000	-	0.0%	-	-	0.0%	-	-	-
Revenue Total	164,439,807	39,205,348	23.8%	39,810,780	(605,433)	-1.5%	12,086,631	14,028,629	(1,941,997)
Purchased Power	(116,114,082)	(26,687,934)	23.0%	(26,176,340)	(511,594)	2.0%	(7,879,639)	(8,084,997)	205,358
Salaries & Wages	(12,096,554)	(3,119,212)	25.8%	(2,218,214)	(900,998)	40.6%	(1,271,655)	(831,488)	(440,167)
Benefits & Related	(4,140,294)	(969,612)	23.4%	(760,253)	(209,359)	27.5%	(365,891)	(287,792)	(78,099)
Contracted Services	(3,939,993)	(486,831)	12.4%	(379,877)	(106,954)	28.2%	(310,775)	(137,919)	(172,855)
Grants & Contributions	(342,438)	(55,091)	16.1%	(54,011)	(1,080)	2.0%	-	-	-
Debt Service	(6,443,539)	(15,492)	0.2%	(4,594)	(10,899)	237.3%	(140)	(41)	(99)
Capital/Maintenance Program	(11,756,500)	(896,512)	7.6%	(223,253)	(673,260)	301.6%	(548,542)	(96,229)	(452,313)
Supplies	(2,109,903)	(519,655)	24.6%	(360,218)	(159,437)	44.3%	(275,245)	(125,580)	(149,665)
Internal Services	(678,986)	(175,998)	25.9%	(167,715)	(8,283)	4.9%	(58,666)	(55,905)	(2,761)
Expense Total	(157,622,289)	(32,926,337)	20.9%	(30,344,475)	(2,581,863)	8.5%	(10,710,553)	(9,619,952)	(1,090,601)
Electric Utility Fund - Operating Surplus/(Deficit)	6,817,518	6,279,010		9,466,306	(3,187,295)		1,376,078	4,408,676	(3,032,598)
Water & Wastewater Fund (#430)									
Charges for Service	55,023,000	11,068,195	20.1%	11,971,555	(903,360)	-7.5%	3,661,739	4,071,145	(409,406)
Capital Fees	-	465,956	0.0%	284,625	181,331	63.7%	174,137	151,698	22,439
Fines & Fees	750	-	0.0%	-	-	0.0%	-	-	-
Net Investment Income	29,000	11,310	39.0%	41,397	(30,087)	-72.7%	8,508	3,631	4,877
Other Revenues	411,570	109,515	26.6%	96,013	13,503	14.1%	40,481	35,503	4,978
Rental Income and Franchise Fees	38,088	10,950	28.8%	10,950	-	0.0%	3,650	3,650	-
Transfers In	1,350,000	-	0.0%	-	-	0.0%	-	-	-
Internal Services	2,854,937	-	0.0%	-	-	0.0%	-	-	-
Grants (Federal, State, Local)	226,500	-	0.0%	-	-	0.0%	-	-	-
Revenue Total	59,933,845	11,665,926	19.5%	12,404,540	(738,614)	-6.0%	3,888,515	4,265,627	(377,112)
Purchased Water	(26,500,000)	(5,406,317)	20.4%	(5,459,921)	53,605	-1.0%	(1,640,534)	(1,751,519)	110,985
Salaries & Wages	(8,286,227)	(2,246,334)	27.1%	(1,539,385)	(706,949)	45.9%	(972,897)	(580,643)	(392,254)
Benefits & Related	(3,019,525)	(773,699)	25.6%	(573,358)	(200,341)	34.9%	(301,698)	(216,741)	(84,957)
Contracted Services	(5,038,294)	(369,964)	7.3%	(664,433)	294,469	-44.3%	(233,327)	(191,208)	(42,120)
Grants & Contributions	(52,438)	(55,091)	105.1%	(54,011)	(1,080)	2.0%	-	-	-
Debt Service	(2,851,867)	(333)	0.0%	(1,401)	1,068	-76.2%	(5)	(1)	(4)
Capital/Maintenance Program	(11,082,645)	(650,458)	5.9%	(758,978)	108,519	-14.3%	(375,820)	(697,132)	321,312
Supplies	(4,497,824)	(1,045,978)	23.3%	(1,052,084)	6,107	-0.6%	(490,418)	(375,630)	(114,788)
Internal Services	(956,460)	(239,118)	25.0%	(234,549)	(4,569)	1.9%	(79,706)	(78,183)	(1,523)
Expense Total	(62,285,280)	(10,787,292)	17.3%	(10,338,120)	(449,172)	4.3%	(4,094,407)	(3,891,058)	(203,349)
Water/Wastewater Fund - Operating Surplus/(Deficit)	(2,351,435)	878,634		2,066,420	(1,187,786)		(205,891)	374,570	(580,461)
Burlington Fund (#104)									
Fines & Fees	2,162,475	570,443	26.4%	549,483	20,960	3.8%	71,762	77,711	(5,950)
Net Investment Income	92,000	19,966	21.7%	250,146	(230,180)	-92.0%	11,738	21,995	(10,257)
Other Revenues	8,740	8,247	94.4%	430	7,817	1817.4%	8,997	3,380	5,617
Rental Income and Franchise Fees	2,400	5,523	230.1%	779	4,745	609.5%	5,523	201	5,322
Revenue Total	2,265,615	604,179	26.7%	800,837	(196,658)	-24.6%	98,200	103,288	(5,268)

	CY2017 Budget	CY2017 YTD	% of Budget	CY2016 YTD	\$ Variance	% Variance	CY2017 March	CY2016 March	\$ Variance
Salaries & Wages	(398,826)	(95,930)	24.1%	(66,124)	(29,806)	45.1%	(40,222)	(20,457)	(19,765)
Benefits & Related	(144,043)	(32,809)	22.8%	(21,443)	(11,366)	53.0%	(12,584)	(7,785)	(4,798)
Contracted Services	(491,638)	(58,457)	11.9%	(99,711)	41,254	-41.4%	(16,710)	(70,269)	53,560
Grants & Contributions	(323,000)	(657)	0.2%	(478)	(179)	37.4%	(86)	(60)	(26)
Capital/Maintenance Program	(3,945,000)	(3,376,889)	85.6%	(2,915)	(3,373,973)	115734.9%	(3,364,897)	(2,915)	(3,361,982)
Supplies	(131,930)	(13,390)	10.1%	(14,922)	1,531	-10.3%	(6,342)	(5,810)	(532)
Internal Services	(67,001)	(16,752)	25.0%	(16,744)	(8)	0.0%	(5,584)	(5,581)	(3)
Expense Total	(5,501,438)	(3,594,884)	65.3%	(222,336)	(3,372,547)	1516.9%	(3,446,425)	(112,878)	(3,333,547)
Burlington Fund - Operating Surplus/(Deficit)	(3,235,823)	(2,990,704)		578,501	(3,569,205)		(3,348,405)	(9,590)	(3,338,815)

Self Insurance Fund (#623)									
Net Investment Income	22,500	2,638	11.7%	75,835	(73,197)	-96.5%	332	8,143	(7,811)
Other Revenues	110,000	-	0.0%	-	-	0.0%	-	-	-
Internal Services	14,687,500	3,732,176	25.4%	3,592,874	139,303	3.9%	1,161,859	1,139,650	22,209
Contributions	5,717,000	1,426,669	25.0%	1,392,665	34,004	2.4%	489,547	473,314	16,233
Revenue Total	20,537,000	5,161,483	25.1%	5,061,373	100,110	2.0%	1,651,739	1,621,107	30,632
Salaries & Wages	(164,829)	(40,749)	24.7%	(11,237)	(29,512)	262.6%	(13,480)	(4,325)	(9,155)
Benefits & Related	(55,408)	(11,298)	20.4%	(5,771)	(5,527)	95.8%	(4,037)	(2,225)	(1,812)
Contracted Services	(85,000)	(4,185)	4.9%	-	(4,185)	0.0%	(2,672)	-	(2,672)
Insurance Premiums	(1,330,000)	(289,565)	21.8%	(261,917)	(27,648)	10.6%	(119,660)	(142,821)	23,160
Medical Admin Fees	(1,013,000)	(260,013)	25.7%	(230,743)	(29,270)	12.7%	(142,037)	(76,567)	(65,470)
Admin Fees	(2,273,000)	(517,020)	22.7%	(525,936)	8,916	-1.7%	(177,407)	(178,836)	1,428
Medical - Claims	(13,820,000)	(3,758,797)	27.2%	(3,728,057)	(30,740)	0.8%	(1,602,606)	(1,249,445)	(353,160)
Taxes	(100,000)	-	0.0%	-	-	0.0%	-	-	-
Settlements	(1,692,000)	(165,027)	9.8%	(123,194)	(41,833)	34.0%	(101,921)	(17,551)	(84,370)
Expense Total	(20,533,237)	(5,046,654)	24.6%	(4,886,856)	(159,798)	3.3%	(2,163,820)	(1,671,769)	(492,051)
Self Insurance Fund - Operating Surplus/(Deficit)	3,763	114,829		174,517	(59,688)		(512,081)	(50,662)	(461,419)