

**City of Naperville**  
**CY2017 Budget to Actual Report**  
**Capital & Debt Service 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>G.O. Bond Funds (#330, #331, #332)</b>									
Bond Proceeds	7,720,005	-	0.0%	-	-	0.0%	-	-	-
Net Investment Income	-	27,094	0.0%	5,688	21,406	376.4%	19,020	4,721	14,299
<b>Revenue Total</b>	<b>7,720,005</b>	<b>27,094</b>	<b>0.4%</b>	<b>5,688</b>	<b>21,406</b>	<b>376.4%</b>	<b>19,020</b>	<b>4,721</b>	<b>14,299</b>
Contracted Services	-	(27,576)	0.0%	(44,270)	16,694	-37.7%	(11,187)	(13,019)	1,832
Capital/Maintenance Program	(7,720,005)	(872,888)	11.3%	(997,049)	124,160	-12.5%	(639,074)	(142,305)	(496,768)
<b>Expense Total</b>	<b>(7,720,005)</b>	<b>(900,464)</b>	<b>11.7%</b>	<b>(1,041,318)</b>	<b>140,855</b>	<b>-13.5%</b>	<b>(650,261)</b>	<b>(155,325)</b>	<b>(494,936)</b>
<b>GO Bond Funds - Operating Surplus/(Deficit)</b>	<b>-</b>	<b>(873,369)</b>		<b>(1,035,630)</b>	<b>162,261</b>		<b>(631,241)</b>	<b>(150,604)</b>	<b>(480,637)</b>
<b>Capital Projects Fund (#301)</b>									
Grants (Federal, State, Local)	-	79,344	0.0%	12,397	66,947	540.0%	79,344	-	79,344
Home Rule Sales Tax	4,088,500	-	0.0%	-	-	0.0%	-	-	-
Net Investment Income	-	59,330	0.0%	305,010	(245,680)	-80.5%	44,637	27,467	17,170
Other Revenues	100,000	84,244	84.2%	(1,558)	85,802	-5507.7%	(71)	(244)	173
Contributions	5,824,534	188,144	3.2%	404,566	(216,422)	-53.5%	178,064	4,388	173,677
<b>Revenue Total</b>	<b>10,013,034</b>	<b>411,061</b>	<b>4.1%</b>	<b>720,415</b>	<b>(309,354)</b>	<b>-42.9%</b>	<b>301,974</b>	<b>31,611</b>	<b>270,364</b>
Contracted Services	-	(20,181)	0.0%	(12,549)	(7,632)	60.8%	(4,045)	(6,175)	2,130
Capital/Maintenance Program	(13,364,251)	(51,455)	0.4%	(644,756)	593,300	-92.0%	(32,958)	(587,730)	554,772
<b>Expense Total</b>	<b>(13,364,251)</b>	<b>(71,637)</b>	<b>0.5%</b>	<b>(657,305)</b>	<b>585,669</b>	<b>-89.1%</b>	<b>(37,003)</b>	<b>(593,905)</b>	<b>556,903</b>
<b>Capital Projects Fund - Operating Surplus/(Deficit)</b>	<b>(3,351,217)</b>	<b>339,425</b>		<b>63,109</b>	<b>276,315</b>		<b>264,971</b>	<b>(562,295)</b>	<b>827,266</b>
<b>Debt Service Fund (#201)</b>									
Property Taxes	8,759,076	12,369	0.1%	-	12,369	0.0%	12,369	(59,730)	72,099
Home Rule Sales Tax	4,055,000	2,305,244	56.8%	-	2,305,244	0.0%	876,441	-	876,441
Net Investment Income	-	11,106	0.0%	14,948	(3,842)	-25.7%	9,614	1,352	8,262
Transfers In	541,000	-	0.0%	-	-	0.0%	-	-	-
<b>Revenue Total</b>	<b>13,355,076</b>	<b>2,328,719</b>	<b>17.4%</b>	<b>14,948</b>	<b>2,313,771</b>	<b>15478.7%</b>	<b>898,424</b>	<b>(58,378)</b>	<b>956,802</b>
Debt Service	(13,355,076)	-	0.0%	-	-	0.0%	-	-	-
<b>Expense Total</b>	<b>(13,355,076)</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debt Service Fund - Operating Surplus/(Deficit)</b>	<b>-</b>	<b>2,328,719</b>		<b>14,948</b>	<b>2,313,771</b>		<b>898,424</b>	<b>(58,378)</b>	<b>956,802</b>
<b>Downtown Parking Fund (#142)</b>									
Food & Beverage Tax	925,000	196,055	21.2%	206,594	(10,539)	-5.1%	59,506	60,172	(666)
Home Rule Sales Tax	384,000	101,167	26.3%	-	101,167	0.0%	29,807	-	29,807
Net Investment Income	25,000	12,165	48.7%	245,890	(233,725)	-95.1%	9,252	21,046	(11,795)
Other Revenues	25,000	-	0.0%	-	-	0.0%	-	-	-
<b>Revenue Total</b>	<b>1,359,000</b>	<b>309,387</b>	<b>22.8%</b>	<b>452,484</b>	<b>(143,097)</b>	<b>-31.6%</b>	<b>98,564</b>	<b>81,218</b>	<b>17,346</b>
Debt Service	(380,338)	-	0.0%	-	-	0.0%	-	-	-
Capital/Maintenance Program	-	(29,828)	0.0%	(1,116,106)	1,086,278	-97.3%	(27,234)	(466,211)	438,977
<b>Expense Total</b>	<b>(380,338)</b>	<b>(29,828)</b>	<b>7.8%</b>	<b>(1,116,106)</b>	<b>1,086,278</b>	<b>-97.3%</b>	<b>(27,234)</b>	<b>(466,211)</b>	<b>438,977</b>
<b>Downtown Parking Fund - Operating Surplus/(Deficit)</b>	<b>978,662</b>	<b>279,559</b>		<b>(663,622)</b>	<b>943,182</b>		<b>71,330</b>	<b>(384,993)</b>	<b>456,323</b>
<b>Motor Fuel Tax Fund (#615)</b>									
Motor Fuel Tax	3,775,000	961,406	25.5%	941,009	20,397	2.2%	304,999	311,641	(6,642)
Net Investment Income	11,000	(31)	-0.3%	17,980	(18,011)	-100.2%	(51)	1,883	(1,933)
Local Gasoline Tax	-	-	0.0%	486,520	(486,520)	-100.0%	-	157,286	(157,286)
Other Revenues	-	58,255	0.0%	-	58,255	0.0%	-	-	-
<b>Revenue Total</b>	<b>3,786,000</b>	<b>1,011,630</b>	<b>26.9%</b>	<b>1,445,509</b>	<b>(425,879)</b>	<b>-29.5%</b>	<b>304,948</b>	<b>470,810</b>	<b>(165,861)</b>
Capital/Maintenance Program	(3,775,000)	(8,030)	0.2%	(473,407)	465,377	-98.3%	-	(395,172)	395,172
<b>Expense Total</b>	<b>(3,775,000)</b>	<b>(8,030)</b>	<b>0.2%</b>	<b>(473,407)</b>	<b>465,377</b>	<b>-98.3%</b>	<b>-</b>	<b>(395,172)</b>	<b>395,172</b>
<b>MFT - Operating Surplus/(Deficit)</b>	<b>11,000</b>	<b>1,011,600</b>		<b>972,102</b>	<b>39,498</b>		<b>304,948</b>	<b>75,638</b>	<b>229,310</b>
<b>Road and Bridge Fund (#013)</b>									
Township Property Taxes	315,000	131	0.0%	-	131	0.0%	128	(2,137)	2,265
Net Investment Income	-	22,206	0.0%	-	22,206	0.0%	17,504	-	17,504
Local Gasoline Tax	2,645,000	662,939	25.1%	162,173	500,766	308.8%	202,498	52,429	150,070
Other Revenues	-	438	0.0%	-	438	0.0%	-	-	-
Other Taxes	35,000	9,052	25.9%	4,882	4,170	85.4%	3,540	-	3,540
Permits & Licenses	60,000	5,929	9.9%	12,202	(6,273)	-51.4%	684	5,295	(4,611)
Transfers In	2,800,000	-	0.0%	-	-	0.0%	-	-	-
<b>Revenue Total</b>	<b>5,855,000</b>	<b>700,695</b>	<b>12.0%</b>	<b>179,257</b>	<b>521,438</b>	<b>290.9%</b>	<b>224,354</b>	<b>55,587</b>	<b>168,768</b>
Salaries & Wages	(508,526)	(139,260)	27.4%	(101,375)	(37,885)	37.4%	(60,767)	(36,860)	(23,907)
Benefits & Related	(195,332)	(51,142)	26.2%	(41,743)	(9,399)	22.5%	(19,413)	(15,341)	(4,072)
Capital/Maintenance Program	(5,147,500)	(3,842)	0.1%	-	(3,842)	0.0%	(3,732)	-	(3,732)
<b>Expense Total</b>	<b>(5,851,358)</b>	<b>(194,244)</b>	<b>3.3%</b>	<b>(143,118)</b>	<b>(51,126)</b>	<b>35.7%</b>	<b>(83,912)</b>	<b>(52,201)</b>	<b>(31,711)</b>
<b>Road &amp; Bridge Fund - Operating Surplus/(Deficit)</b>	<b>3,642</b>	<b>506,451</b>		<b>36,140</b>	<b>470,311</b>		<b>140,443</b>	<b>3,385</b>	<b>137,057</b>
<b>Water Street TIF Fund (#140)</b>									
Net Investment Income	-	5,368	0.0%	-	5,368	0.0%	4,041	-	4,041

	CY2017 Budget	CY2017 YTD	% of Budget	CY2016 YTD	\$ Variance	% Variance	CY2017		
							March	CY2016 March	\$ Variance
<b>Revenue Total</b>	-	<b>5,368</b>	<b>0.0%</b>	-	<b>5,368</b>	<b>0.0%</b>	<b>4,041</b>	-	<b>4,041</b>
Contracted Services	-	-	0.0%	(21,942)	21,942	-100.0%	-	(4,793)	4,793
Capital/Maintenance Program	-	(28,170)	0.0%	(322,806)	294,636	-91.3%	(15,306)	(112,317)	97,011
<b>Expense Total</b>	-	<b>(28,170)</b>	<b>0.0%</b>	<b>(344,748)</b>	<b>316,579</b>	<b>-91.8%</b>	<b>(15,306)</b>	<b>(117,111)</b>	<b>101,805</b>
<b>Water St. TIF Fund - Operating Surplus/(Deficit)</b>	-	<b>(22,802)</b>		<b>(344,748)</b>	<b>321,946</b>		<b>(11,265)</b>	<b>(117,111)</b>	<b>105,845</b>