

June 13, 2013

TO: FINANCE COMMITTEE: Chairman Turk, Councilman Gerl, and Councilman Hug
FROM: Rachel Mayer, Director of Finance
SUBJECT: June 2013 Finance Committee Report

Attached are the monthly financial reports through May 31st, 2013. The reports show budget to actual, year to year, and month to month comparisons for all funds. The Administration will review this report in detail with the Finance Committee on Tuesday June 18th, 2013. If you have questions or comments please contact me.

RLM:pkw
cc: Mayor and City Council
City Manager

Attachments

City of Joliet
Finance Reports
Operating Budgets - All Funds
as of May 31, 2013

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
General Fund								
Revenue								
Charges for Services	22,891,700	8,015,410	35.01%	7,780,041	235,370	1,720,019	1,642,078	77,941
Federal, State and Private Grants	50,000	115,831	231.66%	152,490	(36,659)	17,398	52,597	(35,199)
Fines & Fees	4,391,900	1,705,248	38.83%	2,057,833	(352,586)	247,519	645,281	(397,763)
Gaming Taxes	20,944,000	8,672,342	41.41%	8,969,230	(296,888)	1,439,153	1,552,491	(113,338)
Interest Earnings	50,000	8,783	17.57%	22,470	(13,687)	933	3,992	(3,059)
Licenses & Permits	1,411,175	436,143	30.91%	721,384	(285,240)	105,230	451,300	(346,070)
Other	2,935,120	1,911,504	65.13%	2,265,068	(353,564)	705,117	297,638	407,479
Other Taxes	20,197,500	9,069,659	44.90%	7,965,854	1,103,804	2,365,800	1,720,997	644,803
Property Taxes	33,000,000	9,052,195	27.43%	964,082	8,088,113	9,051,813	943,922	8,107,891
Sales Taxes	39,750,000	17,580,647	44.23%	14,675,495	2,905,153	3,156,954	2,639,086	517,869
State Income Taxes	12,690,000	6,284,287	49.52%	5,736,748	547,539	784,296	2,299,958	(1,515,663)
Revenue Total	158,311,395	62,852,048	39.70%	51,310,695	11,541,354	19,594,231	12,249,342	7,344,890
Expense								
Debt Service	(605,200)	(324,538)	53.62%	(43,891)	(280,647)	-	-	-
Other	(3,290,704)	(1,982,800)	60.25%	(3,862,081)	1,879,281	(231,055)	(188,025)	(43,030)
Other Services	(2,091,618)	(592,679)	28.34%	(522,002)	(70,677)	(199,230)	(140,943)	(58,287)
Personal Services	(74,143,810)	(31,964,350)	43.11%	(31,793,446)	(170,905)	(5,377,653)	(5,537,786)	160,132
Personal Services - Benefits	(53,965,799)	(19,015,444)	35.24%	(13,068,670)	(5,946,775)	(9,143,215)	(3,216,316)	(5,926,899)
Professional Services	(3,312,088)	(1,039,002)	31.37%	(1,144,779)	105,777	(119,661)	(122,043)	2,381
Property Services	(13,313,200)	(5,476,373)	41.13%	(5,250,892)	(225,481)	(1,094,338)	(1,111,466)	17,128
Supplies	(7,532,942)	(2,917,909)	38.74%	(2,558,782)	(359,127)	(499,140)	(687,021)	187,880
Expense Total	(158,255,361)	(63,313,096)	40.01%	(58,244,542)	(5,068,554)	(16,664,293)	(11,003,599)	(5,660,694)
General Fund Operating Surplus/(Deficit)	56,034	(461,047)		(6,933,847)	6,472,800	2,929,939	1,245,743	1,684,196
Water & Sewer Fund								
Revenue								
Charges for Services	39,917,800	16,146,048	40.45%	16,245,744	(99,697)	3,468,101	3,361,768	106,333
Fines & Fees	700,000	308,343	44.05%	364,951	(56,607)	38,737	143,272	(104,535)
Interest Earnings	30,000	4,895	16.32%	9,786	(4,891)	548	1,845	(1,297)
Other	235,000	399,326	169.93%	71,543	327,784	149,162	22,218	126,944
Revenue Total	40,882,800	16,858,613	41.24%	16,692,024	166,589	3,656,549	3,529,104	127,445
Expense								
Debt Service	(7,415,400)	(46,624)	0.63%	-	(46,624)	-	-	-
Other	(191,125)	(107,415)	56.20%	(1,039,052)	931,637	(35,742)	(1,187)	(34,555)
Other Services	(1,724,600)	(670,256)	38.86%	(500,320)	(169,936)	(202,477)	(214,016)	11,538
Personal Services	(9,619,620)	(3,663,006)	38.08%	(3,656,548)	(6,458)	(633,766)	(644,242)	10,476
Personal Services - Benefits	(2,602,000)	(968,976)	37.24%	(985,473)	16,496	(174,009)	(164,658)	(9,352)
Professional Services	(984,500)	(302,970)	30.77%	(233,068)	(69,902)	(36,589)	(67,111)	30,522
Property Services	(802,050)	(313,651)	39.11%	(293,800)	(19,851)	(47,787)	(45,478)	(2,309)
Supplies	(7,086,650)	(2,233,239)	31.51%	(2,755,637)	522,398	(436,712)	(779,932)	343,220
Transfers	(4,400,000)	-	0.00%	-	-	-	-	-
Expense Total	(34,825,945)	(8,306,137)	23.85%	(9,463,898)	1,157,761	(1,567,082)	(1,916,624)	349,542
Water & Sewer Operating Surplus / (Deficit)	6,056,855	8,552,476		7,228,126	1,324,350	2,089,467	1,612,480	476,986
Parking Fund								
Revenue								
Charges for Services	1,293,990	395,275	30.55%	451,875	(56,600)	69,289	79,399	(10,110)
Federal, State and Private Grants			#DIV/0!	71,326	(71,326)	-	-	-
Fines & Fees	130,000	157,271	120.98%	56,181	101,090	104,136	10,322	93,814
Interest Earnings	1,000	183	18.27%	169	14	37	-	37
Other	18,500	24,482	132.34%	7,417	17,065	11,428	1,505	9,923
Revenue Total	1,443,490	577,211	39.99%	586,968	(9,757)	184,890	91,226	93,664
Expense								
Other	(9,800)	(3,071)	31.34%	(3,505)	434	(689)	(789)	100
Other Services	(28,200)	(13,256)	47.01%	(12,492)	(765)	(11,107)	(669)	(10,438)
Personal Services	(681,400)	(269,220)	39.51%	(295,156)	25,936	(48,177)	(48,575)	398
Personal Services - Benefits	(181,000)	(71,809)	39.67%	(77,894)	6,086	(14,770)	(14,033)	(737)
Professional Services	(39,300)	(15,922)	40.51%	(24,214)	8,292	(3,910)	(2,538)	(1,371)
Property Services	(83,000)	(42,087)	50.71%	(28,119)	(13,968)	(2,287)	(1,627)	(661)
Supplies	(91,500)	(24,140)	26.38%	(34,476)	10,336	(3,396)	(7,574)	4,178
Transfers	(321,000)	-	0.00%	-	-	-	-	-
Expense Total	(1,435,200)	(439,505)	30.62%	(475,856)	36,351	(84,336)	(75,806)	(8,530)
Parking Fund Operating Surplus/ (Deficit)	8,290	137,706		111,112	26,594	100,554	15,420	85,134

City of Joliet
Finance Reports
General Fund - Operating Budget
as of May 31, 2013

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Revenue								
Charges for Services								
Admin Fee - Enterprise Funds	4,725,000	-	0.00%	-	-	-	-	-
Ambulance Fee	3,870,000	2,063,366	53.32%	1,775,032	288,334	657,244	499,185	158,059
Municipal Waste	12,308,000	5,048,954	41.02%	5,083,602	(34,648)	1,014,211	1,002,058	12,152
Reimbursable Support	1,988,700	903,090	45.41%	921,407	(18,317)	48,564	140,835	(92,270)
Charges for Services Total	22,891,700	8,015,410	35.01%	7,780,041	235,370	1,720,019	1,642,078	77,941
Federal, State and Private Grants								
Grants - Federal	-	108,303		-	108,303	11,262	-	11,262
Grants - State	-	7,528		-	7,528	6,136	-	6,136
Misc Revenues	50,000	-	0.00%	152,490	(152,490)	-	52,597	(52,597)
Federal, State and Private Grants Total	50,000	115,831	231.66%	152,490	(36,659)	17,398	52,597	(35,199)
Fines & Fees								
Fines & Fees	2,671,900	1,116,899	41.80%	1,222,812	(105,913)	119,924	237,569	(117,645)
Franchise Fees	1,720,000	588,348	34.21%	835,021	(246,673)	127,594	407,713	(280,118)
Fines & Fees Total	4,391,900	1,705,248	38.83%	2,057,833	(352,586)	247,519	645,281	(397,763)
Gaming Taxes								
Gaming Revenue	20,900,000	8,631,445	41.30%	8,969,230	(337,785)	1,429,529	1,552,491	(122,962)
Video Gaming Tax	44,000	40,897	92.95%	-	40,897	9,624	-	9,624
Gaming Taxes Total	20,944,000	8,672,342	41.41%	8,969,230	(296,888)	1,439,153	1,552,491	(113,338)
Interest Earnings								
Interest	50,000	8,783	17.57%	22,470	(13,687)	933	3,992	(3,059)
Interest Earnings Total	50,000	8,783	17.57%	22,470	(13,687)	933	3,992	(3,059)
Licenses & Permits								
Licenses & Permits	1,411,175	436,143	30.91%	721,384	(285,240)	105,230	451,300	(346,070)
Licenses & Permits Total	1,411,175	436,143	30.91%	721,384	(285,240)	105,230	451,300	(346,070)
Other								
Employee Healthcare Contributions	1,378,700	605,052	43.89%	567,354	37,698	127,003	89,091	37,912
Misc Revenues	1,456,420	1,259,610	86.49%	1,655,362	(395,752)	554,316	187,205	367,111
PEG Fees	100,000	46,841	46.84%	42,352	4,489	23,797	21,341	2,456
Other Total	2,935,120	1,911,504	65.13%	2,265,068	(353,564)	705,117	297,638	407,479
Other Taxes								
Food & Bev Tax	2,545,000	1,034,768	40.66%	1,019,375	15,393	209,317	197,425	11,893
Gasoline Privilege Tax	450,000	184,518	41.00%	195,606	(11,088)	38,561	32,448	6,113
Hotel/Motel Tax	2,000,000	845,761	42.29%	753,146	92,615	406,063	387,995	18,067
Other Taxes	1,502,500	511,331	34.03%	382,161	129,170	103,702	96,297	7,405
Out of State Use tax	2,200,000	1,024,302	46.56%	943,378	80,924	149,088	155,186	(6,098)
Replacement Tax	2,300,000	1,470,787	63.95%	1,269,431	201,357	484,768	339,063	145,705
Utility Tax	9,200,000	3,998,192	43.46%	3,402,759	595,434	974,301	512,584	461,718
Other Taxes Total	20,197,500	9,069,659	44.90%	7,965,854	1,103,804	2,365,800	1,720,997	644,803
Property Taxes								
Property Taxes	33,000,000	9,052,195	27.43%	964,082	8,088,113	9,051,813	943,922	8,107,891
Property Taxes Total	33,000,000	9,052,195	27.43%	964,082	8,088,113	9,051,813	943,922	8,107,891
Sales Taxes								
Local Sales (Home Rule) Tax	21,200,000	9,526,863	44.94%	7,124,434	2,402,428	1,655,585	1,385,211	270,374
State Sales tax	18,550,000	8,053,785	43.42%	7,551,060	502,724	1,501,370	1,253,875	247,495
Sales Taxes Total	39,750,000	17,580,647	44.23%	14,675,495	2,905,153	3,156,954	2,639,086	517,869
State Income Taxes								
State Income Taxes	12,690,000	6,284,287	49.52%	5,736,748	547,539	784,296	2,299,958	(1,515,663)
State Income Taxes Total	12,690,000	6,284,287	49.52%	5,736,748	547,539	784,296	2,299,958	(1,515,663)
Revenue Total	158,311,395	62,852,048	39.70%	51,310,695	11,541,354	19,594,231	12,249,342	7,344,890
Expense								
Debt Service								
Debt Service	(43,900)	(43,891)	99.98%	(43,891)	0	-	-	-
Loan Payment	(561,300)	(280,647)	50.00%	-	(280,647)	-	-	-

**General Fund - Operating Budget
as of May 31, 2013**

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Debt Service Total	(605,200)	(324,538)	53.62%	(43,891)	(280,647)	-	-	-
Other								
Community Support / Programs	(1,609,150)	(836,851)	52.01%	(2,054,042)	1,217,191	(75,968)	(129,377)	53,408
Legal Claims	(500,000)	(203,623)	40.72%	(1,154,174)	950,550	(12,918)	(12,101)	(818)
Membership / Subscription & Dues	(144,604)	(111,937)	77.41%	(94,091)	(17,846)	(2,656)	(6,242)	3,586
Other Expenses	(235,150)	(231,065)	98.26%	(136,932)	(94,133)	(135,282)	(10,466)	(124,816)
Program Development	(47,800)	(9,942)	20.80%	(8,808)	(1,134)	(500)	(3,521)	3,021
Rebate Programs	(680,000)	(577,641)	84.95%	(394,645)	(182,996)	-	(23,867)	23,867
Rent	(74,000)	(11,740)	15.87%	(19,389)	7,649	(3,730)	(2,451)	(1,279)
Other Total	(3,290,704)	(1,982,800)	60.25%	(3,862,081)	1,879,281	(231,055)	(188,025)	(43,030)
Other Services								
Outside Services	(1,429,678)	(364,862)	25.52%	(315,772)	(49,089)	(142,564)	(71,846)	(70,718)
Phones & Cellphones	(419,410)	(147,957)	35.28%	(120,516)	(27,442)	(26,936)	(24,652)	(2,284)
Postage	(65,200)	(19,675)	30.18%	(14,430)	(5,245)	(6,067)	(6,700)	633
Training & Travel	(177,330)	(60,185)	33.94%	(71,284)	11,098	(23,663)	(37,745)	14,082
Other Services Total	(2,091,618)	(592,679)	28.34%	(522,002)	(70,677)	(199,230)	(140,943)	(58,287)
Personal Services								
Overtime	(3,896,420)	(2,064,352)	52.98%	(1,673,422)	(390,930)	(375,000)	(334,883)	(40,117)
Overtime - Reimbursed	(1,894,000)	(258,647)	13.66%	(401,418)	142,772	(49,945)	(68,620)	18,675
Payroll	(65,713,855)	(28,254,084)	43.00%	(28,220,148)	(33,936)	(4,856,187)	(4,882,339)	26,152
Payroll - Buyouts	(1,000,000)	(467,685)	46.77%	(759,266)	291,581	(50,656)	(198,213)	147,558
Payroll - Other Compensation	(1,639,535)	(919,583)	56.09%	(739,191)	(180,392)	(45,866)	(53,731)	7,865
Personal Services Total	(74,143,810)	(31,964,350)	43.11%	(31,793,446)	(170,905)	(5,377,653)	(5,537,786)	160,132
Personal Services - Benefits								
Insurance	(23,520,000)	(9,562,323)	40.66%	(9,840,810)	278,487	(1,862,743)	(2,108,790)	246,047
Payroll - Other Compensation	(242,700)	(109,444)	45.09%	(105,252)	(4,193)	(20,471)	(18,618)	(1,853)
Pensions - Fire	(11,273,500)	(3,196,044)	28.35%	(306,143)	(2,889,901)	(3,195,922)	(306,143)	(2,889,779)
Pensions - Police	(12,791,000)	(3,626,429)	28.35%	(341,684)	(3,284,746)	(3,626,292)	(341,684)	(3,284,609)
Pensions, FICA, Medicare	(6,087,099)	(2,503,573)	41.13%	(2,458,686)	(44,888)	(428,197)	(431,920)	3,722
Staff Education	(51,500)	(17,631)	34.24%	(16,096)	(1,535)	(9,590)	(9,162)	(428)
Personal Services - Benefits Total	(53,965,799)	(19,015,444)	35.24%	(13,068,670)	(5,946,775)	(9,143,215)	(3,216,316)	(5,926,899)
Professional Services								
IT Maintenance	(1,391,000)	(450,153)	32.36%	(555,506)	105,354	(52,789)	(82,117)	29,328
Professional Services	(1,921,088)	(588,850)	30.65%	(589,273)	423	(66,873)	(39,926)	(26,947)
Professional Services Total	(3,312,088)	(1,039,002)	31.37%	(1,144,779)	105,777	(119,661)	(122,043)	2,381
Property Services								
Maintenance - Buildings	(290,400)	(79,013)	27.21%	(58,095)	(20,918)	(42,152)	(12,563)	(29,589)
Maintenance - Equipment	(747,600)	(287,526)	38.46%	(286,787)	(738)	(55,822)	(52,506)	(3,315)
Maintenance - Vehicles	(670,000)	(277,836)	41.47%	(256,105)	(21,731)	(46,356)	(82,744)	36,388
Municipal Waste	(11,421,500)	(4,751,526)	41.60%	(4,570,728)	(180,798)	(949,704)	(949,692)	(12)
Radio Maintenance	(63,700)	(3,284)	5.16%	(79,176)	75,892	(304)	(13,961)	13,657
Snow Removal Contract	(120,000)	(77,188)	64.32%	(77,188)	-	-	-	-
Property Services Total	(13,313,200)	(5,476,373)	41.13%	(5,250,892)	(225,481)	(1,094,338)	(1,111,466)	17,128
Supplies								
Chemicals & Road Salt	(867,100)	(349,118)	40.26%	(337,211)	(11,907)	(38)	(2,967)	2,929
Clothing & Uniform Rent	(244,600)	(153,760)	62.86%	(98,503)	(55,257)	(32,224)	(22,618)	(9,606)
Fuel - Diesel	(500,000)	(215,372)	43.07%	(203,876)	(11,496)	(47,299)	(22,225)	(25,074)
Fuel - Unleaded	(1,220,000)	(515,119)	42.22%	(539,361)	24,242	(111,963)	(131,271)	19,308
Supplies - Motor Vehicle	(350,000)	(130,747)	37.36%	(103,227)	(27,520)	(34,587)	(26,166)	(8,421)
Supplies - Office	(104,052)	(27,049)	26.00%	(40,981)	13,932	(3,726)	(7,978)	4,252
Supplies - Other	(188,490)	(62,588)	33.20%	(77,815)	15,227	(7,378)	(16,864)	9,486
Supplies - Public Safety	(258,900)	(118,168)	45.64%	(94,891)	(23,277)	(35,437)	(18,845)	(16,592)
Supplies - Shop	(297,200)	(154,179)	51.88%	(47,080)	(107,099)	(5,601)	(12,164)	6,563
Supplies - Street Repair	(204,000)	(17,087)	8.38%	(9,550)	(7,537)	(980)	(4,168)	3,188
Utilities	(3,298,600)	(1,174,723)	35.61%	(1,006,287)	(168,436)	(219,908)	(421,755)	201,847
Supplies Total	(7,532,942)	(2,917,909)	38.74%	(2,558,782)	(359,127)	(499,140)	(687,021)	187,880
Expense Total	(158,255,361)	(63,313,096)	40.01%	(58,244,542)	(5,068,554)	(16,664,293)	(11,003,599)	(5,660,694)
Operating Surplus/(Deficit)	56,034	(461,047)		(6,933,847)	6,472,800	2,929,939	1,245,743	1,684,196

City of Joliet

Finance Reports

Water & Sewer Fund - Operating Budget

as of May 31, 2013

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Revenue								
Charges for Services								
Customer Discount	(364,000)	(155,340)	42.68%	(156,267)	927	(31,071)	(30,700)	(370)
Customer Receipts - Other	525,000	485,920	92.56%	254,809	231,111	191,567	155,448	36,119
Customer Receipts - Sewer	22,615,800	9,300,648	41.12%	9,402,657	(102,009)	1,938,490	1,879,165	59,324
Customer Receipts - Water	17,141,000	6,514,820	38.01%	6,744,546	(229,726)	1,369,115	1,357,855	11,260
Charges for Services Total	39,917,800	16,146,048	40.45%	16,245,744	(99,697)	3,468,101	3,361,768	106,333
Fines & Fees								
Fines & Fees	697,500	308,343	44.21%	364,951	(56,607)	38,737	143,272	(104,535)
Misc Revenues	2,500	-	0.00%	-	-	-	-	-
Fines & Fees Total	700,000	308,343	44.05%	364,951	(56,607)	38,737	143,272	(104,535)
Interest Earnings								
Interest	30,000	4,895	16.32%	9,786	(4,891)	548	1,845	(1,297)
Interest Earnings Total	30,000	4,895	16.32%	9,786	(4,891)	548	1,845	(1,297)
Other								
Misc Revenues	235,000	399,326	169.93%	71,543	327,784	149,162	22,218	126,944
Other Total	235,000	399,326	169.93%	71,543	327,784	149,162	22,218	126,944
Revenue Total	40,882,800	16,858,613	41.24%	16,692,024	166,589	3,656,549	3,529,104	127,445
Expense								
Debt Service								
Debt Service	(7,415,400)	(46,624)	0.63%	-	(46,624)	-	-	-
Debt Service Total	(7,415,400)	(46,624)	0.63%	-	(46,624)	-	-	-
Other								
Legal Claims	(50,000)	-	0.00%	(1,005,275)	1,005,275	-	-	-
Membership / Subscription & Dues	(38,125)	(32,387)	84.95%	(27,177)	(5,210)	(22,283)	(65)	(22,218)
Other Expenses	(17,500)	(3,550)	20.29%	(2,827)	(724)	(866)	(743)	(124)
Programs	(10,000)	(774)	7.74%	(1,476)	703	(141)	(140)	(0)
Rent	(75,500)	(70,704)	93.65%	(2,298)	(68,406)	(12,452)	(239)	(12,213)
Other Total	(191,125)	(107,415)	56.20%	(1,039,052)	931,637	(35,742)	(1,187)	(34,555)
Other Services								
Outside Services	(1,429,600)	(572,093)	40.02%	(388,480)	(183,613)	(179,763)	(191,482)	11,719
Phones & Cellphones	(49,600)	(23,410)	47.20%	(19,471)	(3,939)	(4,525)	(3,853)	(672)
Postage	(238,000)	(72,612)	30.51%	(90,855)	18,243	(18,179)	(18,489)	310
Training & Travel	(7,400)	(2,142)	28.95%	(1,514)	(628)	(11)	(192)	181
Other Services Total	(1,724,600)	(670,256)	38.86%	(500,320)	(169,936)	(202,477)	(214,016)	11,538
Personal Services								
Overtime	(1,438,100)	(487,139)	33.87%	(565,138)	77,998	(71,086)	(83,325)	12,239
Payroll	(7,900,300)	(3,081,107)	39.00%	(2,999,611)	(81,496)	(551,828)	(551,313)	(514)
Payroll - Other Compensation	(281,220)	(94,760)	33.70%	(91,800)	(2,960)	(10,852)	(9,604)	(1,249)
Personal Services Total	(9,619,620)	(3,663,006)	38.08%	(3,656,548)	(6,458)	(633,766)	(644,242)	10,476
Personal Services - Benefits								
Pensions, FICA, Medicare	(2,602,000)	(968,976)	37.24%	(985,473)	16,496	(174,009)	(164,658)	(9,352)
Personal Services - Benefits Total	(2,602,000)	(968,976)	37.24%	(985,473)	16,496	(174,009)	(164,658)	(9,352)
Professional Services								
IT Maintenance	(63,000)	-	0.00%	(2,323)	2,323	-	-	-
Professional Services	(921,500)	(302,970)	32.88%	(230,746)	(72,224)	(36,589)	(67,111)	30,522
Professional Services Total	(984,500)	(302,970)	30.77%	(233,068)	(69,902)	(36,589)	(67,111)	30,522
Property Services								
Maintenance - Buildings	(77,500)	(25,966)	33.50%	(26,358)	393	(3,549)	(115)	(3,433)

**Water & Sewer Fund - Operating Budget
as of May 31, 2013**

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Maintenance - Equipment	(724,050)	(287,685)	39.73%	(267,441)	(20,244)	(44,238)	(45,363)	1,124
Radio Maintenance	(500)	-	0.00%	-	-	-	-	-
Property Services Total	(802,050)	(313,651)	39.11%	(293,800)	(19,851)	(47,787)	(45,478)	(2,309)
Supplies								
Chemicals & Road Salt	(873,600)	(231,621)	26.51%	(253,431)	21,811	(26,098)	(71,003)	44,905
Clothing & Uniform Rent	(27,300)	(1,184)	4.34%	(3,185)	2,001	-	(703)	703
Supplies - Office	(22,900)	(9,667)	42.21%	(3,202)	(6,465)	-	(856)	856
Supplies - Other	(28,200)	(4,001)	14.19%	(6,787)	2,787	(532)	(1,281)	750
Supplies - Shop	(845,800)	(307,412)	36.35%	(348,131)	40,720	(32,477)	(80,072)	47,595
Supplies - Street Repair	(870,000)	(237,483)	27.30%	(298,186)	60,703	(153,506)	(35,585)	(117,921)
Utilities	(4,418,850)	(1,441,872)	32.63%	(1,842,714)	400,842	(224,100)	(590,433)	366,332
Supplies Total	(7,086,650)	(2,233,239)	31.51%	(2,755,637)	522,398	(436,712)	(779,932)	343,220
Transfers								
Transfers Out	(4,400,000)	-	0.00%	-	-	-	-	-
Transfers Total	(4,400,000)	-	0.00%	-	-	-	-	-
Expense Total	(34,825,945)	(8,306,137)	23.85%	(9,463,898)	1,157,761	(1,567,082)	(1,916,624)	349,542
Operating Surplus/(Deficit)	6,056,855	8,552,476		7,228,126	1,324,350	2,089,467	1,612,480	476,986

City of Joliet
Finance Reports
Parking Fund - Operating Budget
as of May 31, 2013

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Revenue								
Charges for Services								
Parking - Deck	506,000	162,883	32.19%	169,916	(7,033)	18,807	20,197	(1,390)
Parking - Lots	351,500	91,759	26.11%	151,851	(60,092)	22,114	30,365	(8,251)
Parking - Permits	53,160	7,028	13.22%	7,278	(250)	-	15	(15)
Parking - Rent	95,980	19,655	20.48%	14,508	5,147	2,127	8,070	(5,943)
Parking - Street	287,350	113,950	39.66%	108,323	5,627	26,241	20,752	5,490
Charges for Services Total	1,293,990	395,275	30.55%	451,875	(56,600)	69,289	79,399	(10,110)
Fines & Fees								
Fines & Fees	130,000	157,271	120.98%	56,181	101,090	104,136	10,322	93,814
Fines & Fees Total	130,000	157,271	120.98%	56,181	101,090	104,136	10,322	93,814
Interest Earnings								
Interest	1,000	183	18.27%	169	14	37	-	37
Interest Earnings Total	1,000	183	18.27%	169	14	37	-	37
Other								
Misc Revenues	18,500	24,482	132.34%	7,417	17,065	11,428	1,505	9,923
Other Total	18,500	24,482	132.34%	7,417	17,065	11,428	1,505	9,923
Revenue Total	1,443,490	577,211	39.99%	586,968	(9,757)	184,890	91,226	93,664
Expense								
Other								
Rent	(9,800)	(3,071)	31.34%	(3,505)	434	(689)	(789)	100
Other Total	(9,800)	(3,071)	31.34%	(3,505)	434	(689)	(789)	100
Other Services								
Outside Services	(20,700)	(10,579)	51.11%	(10,727)	148	(10,579)	(304)	(10,275)
Phones & Cellphones	(4,500)	(2,677)	59.50%	(1,765)	(912)	(528)	(365)	(163)
Postage	(3,000)	-	0.00%	-	-	-	-	-
Other Services Total	(28,200)	(13,256)	47.01%	(12,492)	(765)	(11,107)	(669)	(10,438)
Personal Services								
Overtime	(4,500)	(891)	19.80%	(1,925)	1,034	-	-	-
Payroll	(674,100)	(268,267)	39.80%	(293,039)	24,772	(48,161)	(48,575)	414
Payroll - Other Compensation	(2,800)	(62)	2.22%	(193)	130	(16)	-	(16)
Personal Services Total	(681,400)	(269,220)	39.51%	(295,156)	25,936	(48,177)	(48,575)	398
Personal Services - Benefits								
Pensions, FICA, Medicare	(181,000)	(71,809)	39.67%	(77,894)	6,086	(14,770)	(14,033)	(737)
Personal Services - Benefits Total	(181,000)	(71,809)	39.67%	(77,894)	6,086	(14,770)	(14,033)	(737)
Professional Services								
IT Maintenance	(6,300)	(3,871)	61.44%	(6,301)	2,430	-	-	-
Professional Services	(33,000)	(12,051)	36.52%	(17,913)	5,863	(3,910)	(2,538)	(1,371)
Professional Services Total	(39,300)	(15,922)	40.51%	(24,214)	8,292	(3,910)	(2,538)	(1,371)
Property Services								
Maintenance - Buildings	(15,000)	(2,129)	14.20%	(1,292)	(837)	(143)	-	(143)
Maintenance - Equipment	(48,000)	(23,271)	48.48%	(13,367)	(9,904)	(2,144)	(1,627)	(517)
Snow Removal Contract	(20,000)	(16,687)	83.44%	(13,460)	(3,227)	-	-	-
Property Services Total	(83,000)	(42,087)	50.71%	(28,119)	(13,968)	(2,287)	(1,627)	(661)
Supplies								
Chemicals & Road Salt	(2,000)	-	0.00%	(96)	96	-	-	-
Clothing & Uniform Rent	(2,700)	(656)	24.29%	(1,199)	543	(65)	(430)	365
Supplies - Office	(1,000)	-	0.00%	(669)	669	-	(669)	669
Supplies - Other	(10,600)	(1,002)	9.46%	(1,677)	674	(23)	(192)	169
Supplies - Shop	(8,200)	(371)	4.52%	(3,541)	3,170	-	(99)	99
Utilities	(67,000)	(22,111)	33.00%	(27,295)	5,184	(3,308)	(6,185)	2,877

**Parking Fund - Operating Budget
as of May 31, 2013**

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Supplies Total	(91,500)	(24,140)	26.38%	(34,476)	10,336	(3,396)	(7,574)	4,178
Transfers								
Transfers Out	(321,000)	-	0.00%	-	-	-	-	-
Transfers Total	(321,000)	-	0.00%	-	-	-	-	-
Expense Total	(1,435,200)	(439,505)	30.62%	(475,856)	36,351	(84,336)	(75,806)	(8,530)
Operating Surplus/(Deficit)	8,290	137,706		111,112	26,594	100,554	15,420	85,134

City of Joliet
Finance Reports
Capital Budget - All Funds
as of May 31, 2013

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Capital Improvement Fund								
Revenue								
Interest	-	362		133	230	83	29	54
Loan Proceeds				4,778,677	(4,778,677)		-	-
Revenue Total	-	362		4,778,810	(4,778,447)	83	29	54
Expense								
Buildings & Improvements	(433,000)	(25,422)	5.87%	(95,294)	69,872	-	-	-
Construction	(172,000)	(6,853)	3.98%	(138)	(6,715)	(6,853)	(138)	(6,715)
Equipment	(1,177,300)	(1,428,687)	121.35%	(1,312,703)	(115,984)	(65,729)	(803)	(64,926)
IT Hardware & Software	(720,000)	(383,062)	53.20%	(151,939)	(231,123)	(122,568)	(47,667)	(74,901)
Other Property & Equip	(8,000)	(27,194)	339.93%	(267,342)	240,148	-	(93,527)	93,527
Professional Services	-	(15,977)		-	(15,977)	-	-	-
Expense Total	(2,510,300)	(1,887,194)	75.18%	(1,827,416)	(59,779)	(195,149)	(142,135)	(53,015)
Capital Improvement Fund Total	(2,510,300)	(1,886,832)		2,951,394	(4,838,226)	(195,066)	(142,106)	(52,960)
Water & Sewer								
Revenue								
Interest	-	1,078		1,608	(530)	217	216	1
Loan Proceeds	-	301,579		5,756,438	(5,454,859)	-	1,123,138	(1,123,138)
Revenue Total	-	302,657		5,758,046	(5,455,389)	217	1,123,354	(1,123,137)
Expense								
Black Rd Lift Station	-	(207,050)		(5,454,644)	5,247,594	-	(1,083,177)	1,083,177
Buildings & Improvements	(386,250)	(3,217)	0.83%	-	(3,217)	(656)	-	(656)
Construction	(9,450,000)	(2,210,959)	23.40%	-	(2,210,959)	(417,211)	-	(417,211)
CSO Projects	-	(188,558)		(27,130)	(161,428)	(83,470)	-	(83,470)
Equipment	(2,415,500)	(1,327,586)	54.96%	(5,472)	(1,322,114)	(836,181)	-	(836,181)
ESTP Outfall Project				(301,795)	301,795		(39,960)	39,960
IT Hardware & Software	(295,500)	(32,755)	11.08%	(1,600)	(31,155)	(14,452)	-	(14,452)
Land & Improvements	(750,000)	-	0.00%		-	-	-	-
Meter Replacement Program	-	(501,419)		(466,807)	(34,612)	-	(71,027)	71,027
Other Property & Equip	-	(593,258)		(3,568,021)	2,974,763	(23,425)	(604,708)	581,284
Professional Services	(1,863,750)	(104,592)	5.61%	-	(104,592)	(17,788)	-	(17,788)
Expense Total	(15,161,000)	(5,169,394)	34.10%	(9,825,468)	4,656,074	(1,393,183)	(1,798,873)	405,689
Water & Sewer Total	(15,161,000)	(4,866,737)		(4,067,422)	(799,315)	(1,392,966)	(675,518)	(717,448)
Motor Fuel								
Revenue								
Grants - Federal	-	49,882		26,062	23,820	-	-	-
Grants - State	663,600	-	0.00%	-	-	-	-	-
Interest	-	1,664		5,304	(3,639)	226	500	(274)
Motor Fuel Tax	3,896,000	1,404,476	36.05%	1,675,029	(270,554)	253,546	286,225	(32,680)
Revenue Total	4,559,600	1,456,022	31.93%	1,706,395	(250,373)	253,772	286,725	(32,953)
Expense								
Land & Improvements	-	(13,837)			(13,837)	(13,837)		(13,837)
Roadway Projects	(7,151,790)	(96,818)	1.35%	(1,064,588)	967,770	(13,174)	(905,432)	892,258
Expense Total	(7,151,790)	(110,655)	1.55%	(1,064,588)	953,932	(27,011)	(905,432)	878,421
Motor Fuel Total	(2,592,190)	1,345,367		641,807	703,559	226,761	(618,707)	845,468
Parking								
Expense								
Buildings & Improvements				(1,685)	1,685		(1,685)	1,685
Expense Total				(1,685)	1,685		(1,685)	1,685
Parking Total				(1,685)	1,685		(1,685)	1,685

**Capital Budget - All Funds
as of May 31, 2013**

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Property Improvement								
Revenue								
Contributions - Private	227,725	70,000	30.74%	400,000	(330,000)	20,000	400,000	(380,000)
Interest	-	973		67	907	103	14	90
Revenue Total	227,725	70,973	31.17%	400,067	(329,093)	20,103	400,014	(379,910)
Expense								
Construction	-	(324)		(9,620)	9,296	-	(7,910)	7,910
Land & Improvements	-			-	-	-	-	-
Other Property & Equip	-	(45,544)		(108,024)	62,481	(9,819)	(108,024)	98,206
Sidewalks	-	(808)		-	(808)	(808)	-	(808)
Supplies - Shop	-			-	-	-	-	-
Expense Total	-	(46,675)		(117,644)	70,969	(10,626)	(115,934)	105,308
Property Improvement Total	227,725	24,298		282,422	(258,124)	9,477	284,079	(274,602)

City of Joliet
Finance Reports
Special Revenue Funds
as of May 31, 2013

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
G.O. Bond Debt Service								
Revenue								
Property Taxes	1,159,856	258,008	22.24%	32,998	225,010	257,991	32,998	224,993
Revenue Total	1,159,856	258,008	22.24%	32,998	225,010	257,991	32,998	224,993
Expense								
Debt Service	(1,159,856)	-	0.00%	-	-	-	-	-
Expense Total	(1,159,856)	-	0.00%	-	-	-	-	-
G.O. Bond Debt Service Total	-	258,008		32,998	225,010	257,991	32,998	224,993
Grants & Special Revenue								
Revenue								
Article 36 Seizure Fund				2,722	(2,722)		2,722	(2,722)
Contributions - Private	-	1,303,139		1,678	1,301,462	3,056	1,595	1,462
Fine Revenues				4,985	(4,985)		1,991	(1,991)
Fines & Fees	-	12,850		35,624	(22,774)	-	15,226	(15,226)
Forfeiture - Federal	180,000	56	0.03%	68,213	(68,157)	-	7,808	(7,808)
Forfeiture - State	180,000	61,245	34.03%	84,718	(23,473)	-	43,770	(43,770)
Grants - Federal	4,632,035	209,184	4.52%	926,818	(717,634)	-	82,132	(82,132)
Grants - State	33,506,610	980,211	2.93%	343,583	636,628	-	66,983	(66,983)
Interest	-	1,804		-	1,804	455	-	455
Misc Revenues	-	26,804		20,222	6,582	40	1,280	(1,240)
Other-Special Revenues	154,000	38,304	24.87%	-	38,304	3,590	-	3,590
Program Revenue				-	-	-	-	-
Revenue Total	38,652,645	2,633,597	6.81%	1,488,562	1,145,035	7,141	223,506	(216,365)
Expense								
Buildings	-	(18,464)		-	(18,464)	-	-	-
Buildings - Fire				(360,307)	360,307	-	-	-
Construction	(32,642,450)	(205,776)	0.63%	-	(205,776)	-	-	-
Emerald Ash Borer				(19,070)	19,070		(6,420)	6,420
Equipment	(170,000)	(91,362)	53.74%	-	(91,362)	-	-	-
Grants - Other				(4,270)	4,270		-	-
Infrastructure Projects	-	(12,910)		(195,286)	182,376	-	(7,662)	7,662
IT Hardware & Software	-	(54,214)		(28,052)	(26,162)	(48,614)	-	(48,614)
Land	-	(22,498)		-	(22,498)	(5,998)	-	(5,998)
Land Improvements	-	(433,196)		-	(433,196)	-	-	-
Maintenance - Buildings				-	-	-	-	-
Maintenance - Equipment	-	(1,237)			(1,237)	(220)	-	(220)
Membership / Subscription & Dues	-	(110)		(65)	(45)	-	(15)	15
Millsdale/Schweitzer Rd				(376,528)	376,528		(174,704)	174,704
Minor Apparatus & Tools	(416,720)	(108,066)	25.93%	-	(108,066)	(23,582)	-	(23,582)
Multi-Modal Ctr	-	(1,067)		(3,066,162)	3,065,095	-	(93,799)	93,799
Office Furniture & Equipment				(67,012)	67,012		(11,687)	11,687
Other Expenses	-	(336)		(203,928)	203,592	(213)	(8,888)	8,676
Other Property & Equip				(163,546)	163,546		(83,698)	83,698
Outside Services	-	(970)		-	(970)	(362)	-	(362)
Overtime				(8,201)	8,201		-	-
Phones & Cellphones	-	(8,577)		-	(8,577)	(2,007)	-	(2,007)
Postage	-	(406)		-	(406)	(72)	-	(72)
Professional Services	-	(539,601)		(61,463)	(478,138)	(59,922)	(30,184)	(29,738)
Program Development	(3,081,310)	(136,199)	4.42%	(57,703)	(78,496)	(400)	(20,087)	19,687
Projects				(7,500)	7,500		-	-
Radio Maintenance	-	(8,806)			(8,806)		-	-
Regular Salaries	(2,818,880)	(375,634)	13.33%	(92,420)	(283,214)	(36,346)	(16,063)	(20,283)
Rent	-	(13,586)			(13,586)	(5,356)		(5,356)
Salaries & Related				(44,002)	44,002		(7,731)	7,731
Supplies - Motor Vehicle	-	(9,369)			(9,369)	(1,177)		(1,177)
Supplies - Office	-	(1,724)		-	(1,724)	(305)	-	(305)
Supplies - Public Safety	-	(4,180)			(4,180)	(4,180)		(4,180)
Training & Travel	-	(9,690)		(22,212)	12,523	(7,981)	(1,050)	(6,930)

**Special Revenue Funds
as of May 31, 2013**

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Utilities	-	(3,945)		-	(3,945)	(732)	-	(732)
Vehicles - Police				(267)	267	-	-	-
Witness Expense	(450,000)	(8,000)	1.78%	-	(8,000)	-	-	-
Expense Total	(39,579,360)	(2,069,923)	5.23%	(4,777,993)	2,708,070	(197,467)	(461,989)	264,522
Grants & Special Revenue Total	(926,715)	563,674		(3,289,431)	3,853,105	(190,326)	(238,483)	48,157
Block Grant								
Revenue								
Fines & Fees	-	125		125	-	25	50	(25)
Grants - Federal	-	23,725		48,967	(25,242)	2,395	-	2,395
Misc Revenues	-	300		17,973	(17,673)	-	684	(684)
Revenue Total	-	24,150		67,065	(42,915)	2,420	734	1,686
Expense								
Outside Services				(9,315)	9,315		(240)	240
Phones & Cellphones				(1,388)	1,388		(358)	358
Postage				(200)	200		(52)	52
Professional Services				(32,363)	32,363		(779)	779
Supplies - Office				(2,185)	2,185		(93)	93
Utilities				(1,027)	1,027		(138)	138
Expense Total	-	-		(46,478)	46,478	-	(1,661)	1,661
Block Grant Total	-	24,150		20,587	3,563	2,420	(927)	3,346
Evergreen Terrace Fund								
Expense								
Professional Services	-	(780,081)			(780,081)	(213,767)		(213,767)
Expense Total	-	(780,081)		-	(780,081)	(213,767)	-	(213,767)
Evergreen Terrace Fund Total	-	(780,081)		-	(780,081)	(213,767)	-	(213,767)
Neighborhood Improvement Prog.								
Expense								
IT Hardware & Software				(3,920)	3,920		-	-
Projects	-	(49,065)		(102,424)	53,358	(17,862)	(53,091)	35,228
Resurfacing				(20,618)	20,618		(20,618)	20,618
Supplies - Street Repair				(16,224)	16,224		(8,935)	8,935
Expense Total	-	(49,065)		(143,186)	94,121	(17,862)	(82,644)	64,782
Neighborhood Improvement Prog. Total	-	(49,065)		(143,186)	94,121	(17,862)	(82,644)	64,782
Special Service Areas								
Revenue								
Property Taxes	351,390	16,001	4.55%	909	15,091	15,302	909	14,392
Revenue Total	351,390	16,001	4.55%	909	15,091	15,302	909	14,392
Expense								
Infrastructure Projects	(11,540)	(3,870)	33.54%	(16,960)	13,090	(700)	(14,600)	13,900
Projects	-	(16,337)		-	(16,337)	-	-	-
Special Service Area	(339,850)	(62,902)	18.51%	(57,736)	(5,166)	(26,183)	(39,410)	13,227
Utilities	-	(1,179)		-	(1,179)	(236)	-	(236)
Expense Total	(351,390)	(84,288)	23.99%	(74,695)	(9,593)	(27,119)	(54,009)	26,890
Special Service Areas Total	-	(68,287)		(73,786)	5,499	(11,817)	(53,100)	41,283
Tax Increment Financing								
Revenue								
Interest	-	50		50	(0)	10	10	0
Property Taxes	500,000	86,866	17.37%	547	86,319	86,866	547	86,319
Revenue Total	500,000	86,916	17.38%	597	86,319	86,876	557	86,319

**Special Revenue Funds
as of May 31, 2013**

	2013 Budget	2013 May YTD	% of Budget	2012 May YTD	\$ Variance	2013 May	2012 May	\$ Variance
Expense								
TIF Projects	(500,000)	(49,052)	9.81%	(56,597)	7,545	(49,052)	(44,006)	(5,046)
Expense Total	(500,000)	(49,052)	9.81%	(56,597)	7,545	(49,052)	(44,006)	(5,046)
Tax Increment Financing Total	-	37,864		(56,000)	93,864	37,824	(43,449)	81,273