

**GENERAL FUND**

**PROPOSED BUDGET**

**2016-2017**



**Waukegan Firefighters Assist a Patient**

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## GENERAL FUND OVERVIEW

Funding for the majority of City operations comes from the General Fund. The fund focuses on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. The General Fund revenues are mostly tax based, but also include intergovernmental revenues, fees, fines, charges, and miscellaneous income. The General Fund divides the expenditures into seven functional cost centers: Central Services; Building; Planning & Development; Fire; Police; Public Works; and Environmental. The 2016-2017 fiscal year General Fund budget calls for a total of \$67.56 million in revenues and expenditures of \$70.01 million.

Sources & Uses of Funds	
Revenues	\$67,563,200
Expenditures	-70,013,200
Surplus / (Deficit) before transfers	-2,450,000
Transfers-In	2,500,000
Transfers-Out	-50,000
Surplus / (Deficit) after transfers	0

Compared to the prior year budget, revenues are expected to increase by 9% over the prior year budget to \$67.56 million, and a 7% increase to \$70.01 million in expenditures is expected. In addition, the General Fund has planned transfers-in from the Working Cash Fund of \$2.5 million and a transfer-out of \$50 thousand to the Scooping the Loop Fund. After transfers, the General Fund has no planned surplus or deficit for the fiscal year.

## REVENUES

General Fund revenues are projected to reach \$67.56 million for 2016-2017 fiscal year, a 9% increase from the 2015-2016 fiscal year budget. Revenue estimates are based on historical patterns, current fiscal year collections, and information from the Illinois Municipal League.

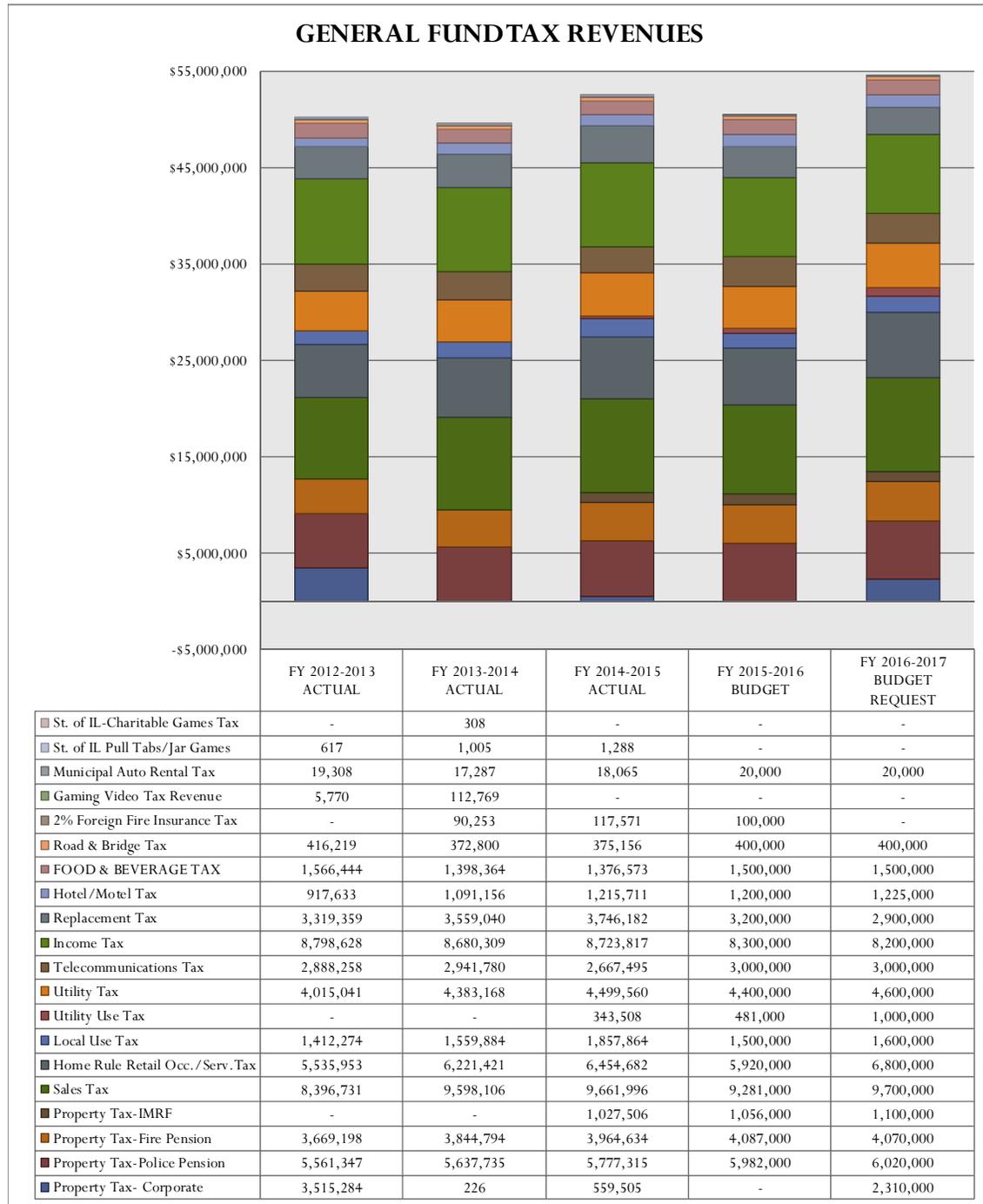
Tax revenues, which account for 81% of General Fund revenues, are projected at \$54.45 million, an 8% increase from the prior year.

The City levies property taxes for general governmental purposes, employer pension contributions, residential garbage collection, the Waukegan Public Library, and for bonded debt service. The corporate and pension levies are recorded to the General Fund, and account for 25% of total General Fund Tax Revenues projected for the 2016-2017 fiscal year. The other property levies are accounted for in the Special Revenue or Debt Service Funds. In the upcoming fiscal year, the City will levy \$11.19 million for the City's three pension funds: the Police Pension tax levy is \$6.02 million, the Fire Pension tax levy is \$4.07 million, and IMRF levy is \$1.10 million. The City will levy \$2.31 million in property taxes for general corporate purposes.

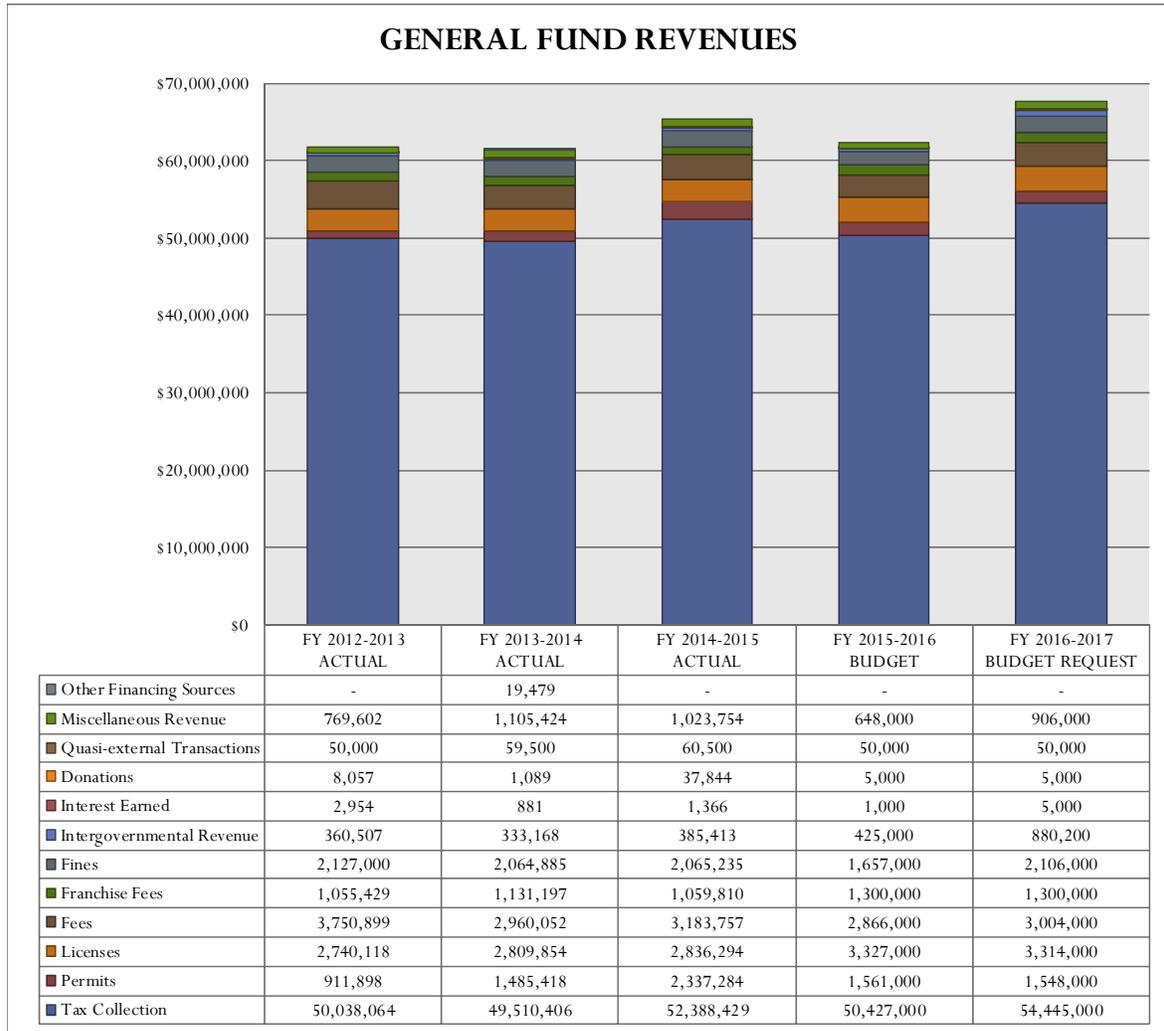
The sale and use of goods in the State of Illinois is taxed depending on the type of transaction. These taxes include Sales Tax, the City's additional Home Rule Sales Tax, and a Local Use Tax. All of these revenues are collected by the State of Illinois and are distributed to the City on a monthly basis. Collectively they are expected to increase 8% over the prior year budget to a total of \$18.1 million. This is based on current year results and Illinois Municipal League projections. General Fund operations also benefit from a variety of taxes on utilities. The Utility Sales Tax, Utility Use Tax, and Telecommunications Tax are expected to increase by 9% collectively versus the prior year budget, for a total of \$8.6 million. The driving factor of this increase is the full year of collections for the Utility Use Tax which was implemented during the prior fiscal year, and collects tax on utilities used by City of Waukegan locations but originating from outside of the State of Illinois boundaries.

The City of Waukegan shares in the State of Illinois personal and corporate income tax collections based upon a statewide population formula. Income tax and Personal Property Replacement tax, a portion of the State's Income Tax, is budgeted to decline by 4% versus the prior year budget for a combined total of \$11.1 million. These estimates are based upon Illinois Municipal League projections, and assume no change in the State Law regarding the method of calculating the local government share of Income Tax revenues.

The City also has locally collected taxes, including Hotel/Motel Tax, Food & Beverage Tax, and Municipal Auto Tax. Collectively, these locally collected taxes are budgeted 2% lower than the prior year budget, for a total of \$3.15 million, based on actual fiscal-year-to date results in 2015-2016.



The remaining 19% of General Fund revenues are made up of non-tax resources.



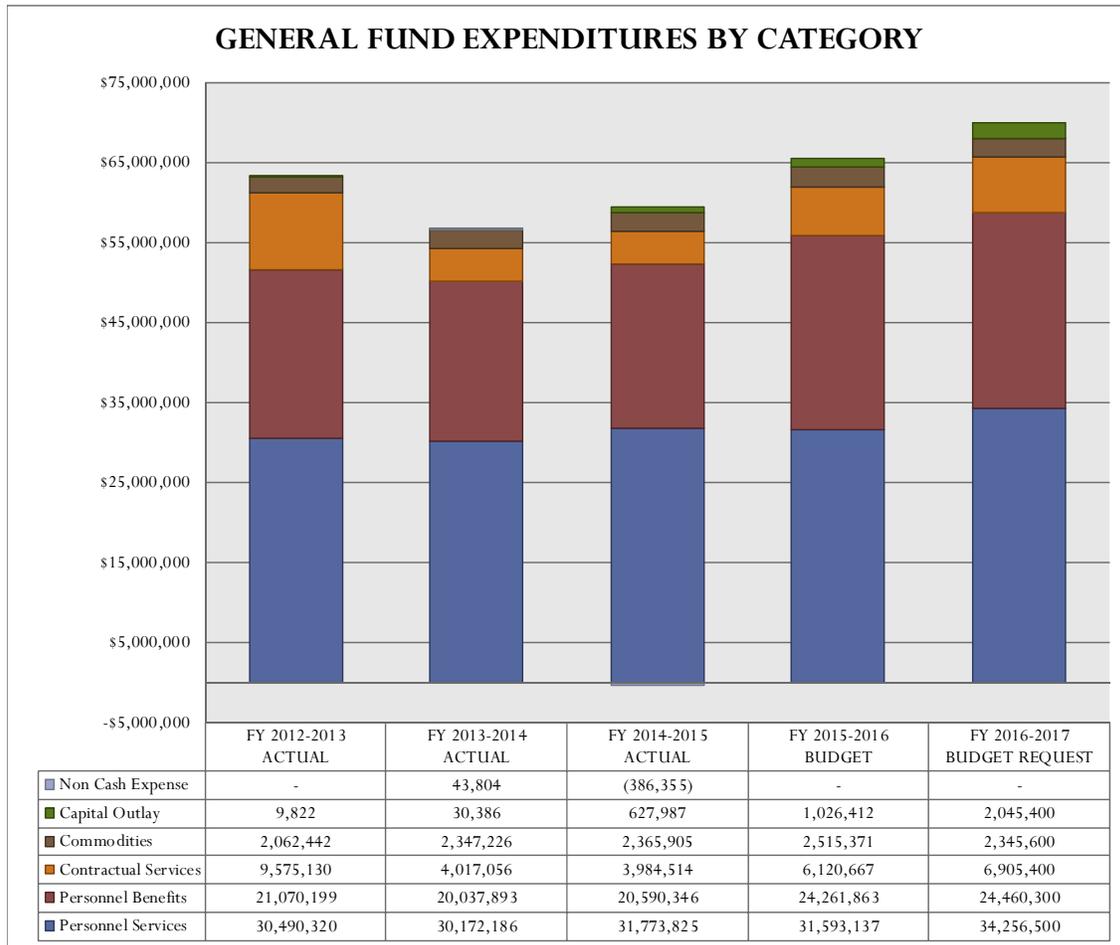
Permits are expected to stay consistent with the prior fiscal year at \$1.55 million as specific large-scale commercial development will continue. Licenses are budgeted to stay flat at \$3.31million. Fees assume an increase of 5% to \$3 million to reflect the uptick in Fire Recovery and Ambulance Fee collections. Franchise fees are expected to stay flat at \$1.3 million based on current year results. Fines have stagnated over the past few fiscal years, but with the reintroduction of several automated traffic enforcement intersections, the total fines category is expected to increase to \$2.11 million. Intergovernmental revenues are estimated to double to \$880 thousand as City staff seeks out grant opportunities for programs and projects, including over \$400 thousand anticipated from FEMA for a new fire truck, and \$270 thousand from IDNR for municipal beach improvements. The remaining categories, including Interest, Donations, Quasi-External, Miscellaneous, and Other Revenues,

are budgeted for a combined total of \$966 thousand for the fiscal year. These revenues are difficult to trend as they are often related to one-time receipts such as selling City assets or non-recurring program specific donations.

**EXPENDITURES**

Total General Fund expenditures are expected to increase 7% versus the prior year budget to a total of \$70.01 million.

**EXPENDITURES BY CATEGORY**



The City budgets expenditures into different categories which include personnel services, personnel benefits, contractual services, commodities and capital outlay. Personnel services and benefits make up 84% of General Fund expenditures for a projected total of \$58.72 million in the 2016-2017 fiscal year. Since those costs are a main driver of expenditures, the City has made efforts to mitigate the costs through bargaining with the employees’ collective bargaining units, revisiting benefit packages and controlling headcount numbers. Contractual costs have been drastically reduced over the past few fiscal years as well, going from \$9.58 million in

the 2012-2013 fiscal year to a budget of \$6.91 million for the 2016-2017 fiscal year. Commodities, such as fuel, are budgeted at \$2.35 million and are closely monitored in order to offset the continued increase in utilities costs. Capital outlay, with a 2016-2017 budget of \$2.05 million in the General Fund, is focused on investments that will improve the effectiveness and efficiency of offering public services such as technology upgrades, vehicle replacements, and facility repairs.

#### PERSONNEL RELATED EXPENDITURES

Personnel services and benefits which include salaries, overtime, and fringe benefits are up 5% versus the previous year's budget for a total of \$58.72 million.

The City's employees are covered by several Collective Bargaining Agreements (CBAs) including the following: International Association of Fire Fighters (IAFF) – firefighters, fire lieutenants and fire captains; Metropolitan Alliance of Police (MAP) – police sergeants; Midwest Operating Engineers (MOE) – public works employees and police auxiliary; Police Benevolent Labor Committee (PBLC) – patrol officers; Service Employees International Union (SEIU) – building / code personnel, administrative / clerical support personnel, and dispatchers; and Teamsters – police lieutenants. Budget assumptions for wage increases are made in line with wage benefits outlined in the CBAs which range from 1.5% to 2.5% depending on across-the-board annual increases, longevity pay, step plans and other variables. All of the City's CBAs are posted on the City's website.

The employer cost of medical and dental insurance is budgeted at a weighted average of \$13 thousand per employee annually. The City employees covered by the MOE union receive health insurance coverage 100% paid by the employer as part of their CBA. This accounts for roughly 1/5<sup>th</sup> of the City's workforce. The remaining employees have the City's health insurance plan available to them, and the employee cost share is either 10% or 20% of premium depending on the governing CBA, as well as State and Federal regulations.

Based on past claims experience, the workers compensation insurance is assumed to cost approximately \$8,000 per year for police and fire sworn personnel and \$1,000 per year for civilian personnel. Likewise, general liability insurance is budgeted at \$20,000 per police officer, driven higher than prior years as it includes the \$2 ½ million lump sum settlement, and \$1,000 per employee for fire and civilian employees for the year.

The Police Pension employer contribution is a flat dollar amount determined by an independent actuary on a looking-back basis. The lump sum amount is \$6.02 million to be contributed, an average of \$40 thousand per sworn police personnel for the 2016-2017 fiscal year. Firefighter Pension is also calculated annually and is

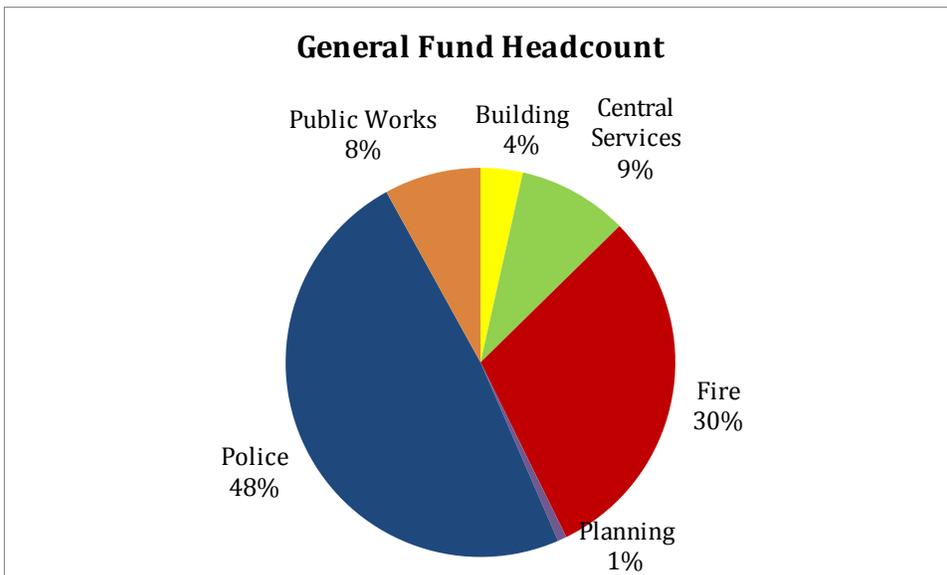
\$4.07 million for the fiscal year, estimated to cost \$36 thousand per sworn firefighter. Non-sworn personnel participate in the Illinois Municipal Retirement Fund (IMRF). The employer contribution to IMRF is budgeted at 14.5% of wages for those employees. The City also budgets for payroll taxes – 6.25% FICA for the taxable wages of non-sworn employees, and 1.45% Medicare of taxable wages for all employees. Life insurance is assumed at 0.3% of base salary.

#### HEADCOUNT

The General Fund is proposed to have a net increase of 15.5 full-time-equivalent positions for a total of 399 positions for the 2016-2017 fiscal year. The Building Department includes an increase in administrative support staff by reclassifying a part-time support staff from the Planning Department. This change is intended to support the overall increase in building activity over the past couple of years, which is partially off-set by the decrease in support staff in Planning. Central Services net increase of 2 FTE is two-fold. An Office Supervisor in the Public Relations Department is being added in order to better meet the City's communication needs. In addition, the City plans to add eight seasonal beach staff at 0.25 FTE each to assist the City in maintaining a family-friendly environment on the City's lakefront this summer. These will not be lifeguards, but rather serve as "rangers" to ensure the beach is clean and orderly. Lastly, a currently filled administrative support position is being reallocated from Central Services in the General Fund to Central Services in the Water Fund to better reflect the duties being performed by that position. The Police Department has reached the expiration of the Department of Justice Community Oriented Policing Services (COPS) grant, and therefore the 15 police officer positions formerly funded in a Special Revenue Fund must now be moved to the General Fund. In addition, the City is adding two Evidence Technician positions at 0.50 FTE each to handle the new body camera archiving and storage anticipated to begin in earnest spring of 2016. The Public Works department has a decrease in headcount as the Engineering Department will continue to be outsourced to professional engineering firms. This allows the City to use engineering services on an as-needed basis, and be more flexible to increase or decrease depending on seasonal needs.

<b>General Fund ~ Headcount</b>						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
				<u>Budget</u>	<u>Request</u>	<u>Change</u>
Building	11.0	12.0	13.0	13.0	14.0	1.0
Central Services	34.0	35.5	34.0	34.5	36.5	2.0
Fire	109.0	109.0	110.0	120.0	120.0	-
Planning	3.5	3.5	4.5	3.5	3.0	(0.5)
Police	173.0	176.0	179.5	177.5	193.5	16.0
Public Works	<u>36.0</u>	<u>35.0</u>	<u>35.0</u>	<u>35.0</u>	<u>32.0</u>	<u>(3.0)</u>
	366.5	371.0	376.0	383.5	399.0	15.5

Public Safety accounts for 78% of the positions in the General Fund – 48% in the Police Department and 30% in the Fire Department respectively, followed by Central Services with 9%, Public Works with 8%, and Building, Planning & Development at 5% combined of General Fund FTE positions.



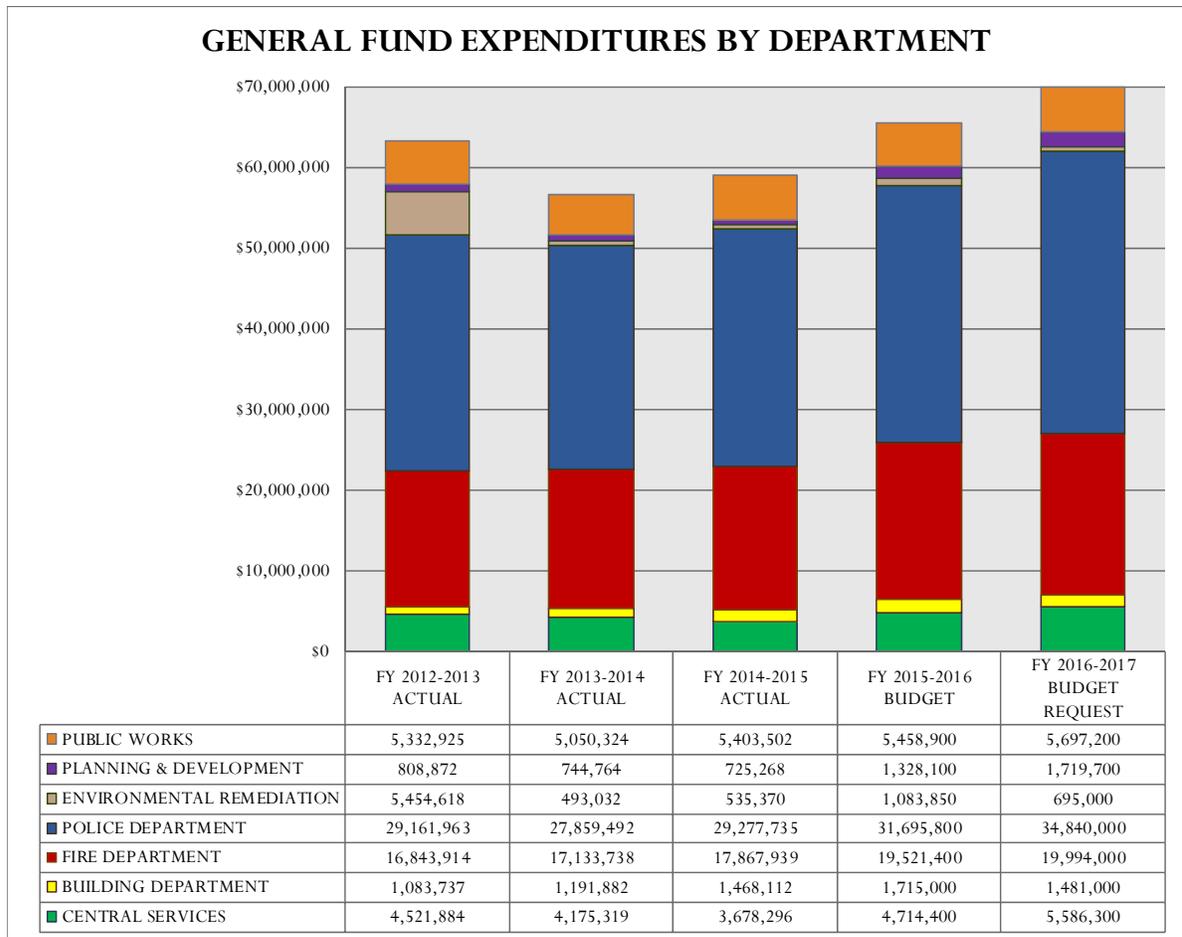
#### NON-PERSONNEL EXPENDITURES

Contractual services totaling \$6.91 million including legal services, economic incentive agreements, auditing services, matching funds for grant programs, printing services, bank fees, training, et cetera, increased by 13% compared to the prior year’s budget. The main drivers for the increases include tax rebate agreements entered into by the City during the prior fiscal year as part of the overall economic development program, costs of maintaining City-owned property in the Fountain Square area formally funded from a now closed Tax Increment Financing (TIF) Special Revenue Fund, matching funds related to several grant programs, and auditing fees. Even with all of these programs, it should be noted that these costs are 28% lower than fiscal year 2013-2014 when contractual expenses reached \$9.58 million. Commodities, mostly accounting for fuel and operating supplies, are

anticipated to decrease \$170 thousand to a total of \$2.45 million for the fiscal year based on current year trends. Capital outlay expenses in the General Fund for the 2016-2017 fiscal year is \$2.05 million for the replacement of vehicles including Public Works trucks and Fire Department ambulances, as well as Police and Fire facility improvements, and computer hard/software replacement or upgrade.

**EXPENDITURES BY DEPARTMENT**

The General Fund’s \$70.01 million in expenditures may also be viewed on a departmental basis. The Police Department accounts for 50% of the General Fund budget request for a total of \$34.84 million, followed by the Fire Department at 29% of the General Fund with a request of \$19.99 million. The remaining 21% of the General Fund Budget is as follows: Public Works budget request is \$5.70 million, Central Services’ request is \$5.59 million, Planning has a \$1.72 million budget, Building Department’s request totals \$1.48 million and Environmental Remediation is targeted for a \$695 thousand budget.



**BUILDING DEPARTMENT**

The Building & Planning General Fund budget request for the 2016-2017 fiscal year totals \$1.48 million. This reflects a \$234 thousand, or 14% decrease compared to the 2015-2016 budget. Costs associated with personnel wages and benefits account for 86% of the Building & Planning budget, and is collectively increasing by \$91 thousand. While the total costs of salaries is expected to decline slightly due to the shift of a Code Enforcement Officer position vacated due to retirement being reclassified to a Clerical Technician, the increased cost of benefits added to full time personnel is driving up the overall costs of personnel.

<b>General Fund ~ Building</b>						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> <u>Budget</u>	<u>2017</u> <u>Request</u>	<u>Change</u>
Bldg&Code Compliance Mgr	1.0	-	-	-	-	-
Bldg Commissioner	-	1.0	1.0	1.0	1.0	-
Building Inspector	1.0	1.0	1.0	1.0	1.0	-
Clerical Tech	1.0	1.0	1.0	1.0	2.0	1.0
Code Enforcement Officer	6.0	7.0	8.0	8.0	7.0	(1.0)
Code Enforcement Supervisor	1.0	1.0	1.0	1.0	1.0	-
Office Supervisor	-	-	-	-	1.0	1.0
Plumbing Inspector	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
	<b>11.0</b>	<b>12.0</b>	<b>13.0</b>	<b>13.0</b>	<b>14.0</b>	<b>1.0</b>

Contractual costs are expected to decline significantly as the two-year grant match program for abandoned properties expired during the prior year. Commodities will not have a change over the prior year, and the Capital Outlay category has been decreased to reflect the completion of the building software upgrade completed during the 2014-2015 fiscal year.

	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016-2017 BUDGET REQUEST	\$ CHG VS. PY BUDGET	% CHG VS. PY BUDGET
<b>BUILDING DEPARTMENT</b>							
Personnel Services	615,218	673,634	797,327	862,837	<b>847,000</b>	(15,837)	-2%
Personnel Benefits	222,517	273,940	259,596	326,163	<b>433,000</b>	106,837	33%
Contractual Services	228,730	221,618	300,984	460,000	<b>155,000</b>	(305,000)	-66%
Commodities	17,272	22,291	40,091	26,000	<b>26,000</b>	-	0%
Capital Outlay	-	399	70,114	40,000	<b>20,000</b>	(20,000)	-50%
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	1,083,737	1,191,882	1,468,112	1,715,000	<b>1,481,000</b>	(234,000)	-14%

CENTRAL SERVICES

The Central Services General Fund budget request for the 2016-2017 fiscal year totals \$5.58 million. This reflects an 18% increase over the 2015-2016 budget. Costs associated with personnel wages and benefits account for 60% of the Central Services budget. A Clerical Technician position was removed from Central Service / General Fund and reallocated to Central Services / Water Fund to better reflect the duties performed by the employee. A temporary change from Deputy Clerk to an Executive Secretary has been made in order to allow the Clerk’s Office time to train new personnel prior to turning over full Deputy Clerk responsibilities. The City plans to add eight seasonal beach staff as “Interns” at 0.25 FTE each to assist the City in maintaining a family-friendly environment on the City’s lakefront this summer. An Office Supervisor in the Public Relations Department is added in order to better meet the City’s communication needs. The net impact is an increase of 2.0 FTEs for Central Services.

<b>General Fund ~ Central Services</b>						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> <u>Budget</u>	<u>2017</u> <u>Request</u>	<u>Change</u>
Admin Assistant	1.5	-	-	-	-	-
Aldermen	9.0	9.0	9.0	9.0	9.0	-
Assistant Finance Director	1.0	1.0	-	-	-	-
City Clerk	1.0	1.0	1.0	1.0	1.0	-
City Treasurer	1.0	1.0	1.0	1.0	1.0	-
Clerical Technician	2.5	1.5	1.5	1.0	-	(1.0)
Comm / Utility Manager	1.0	2.0	2.0	2.0	2.0	-
Communications Director	-	1.0	1.0	1.0	1.0	-
Community Liasion Officer	1.0	-	-	-	-	-
Corporation Counsel	-	1.0	1.0	1.0	1.0	-
Deputy City Clerk	1.0	1.0	1.0	1.0	-	(1.0)
Deputy City Treasurer	1.0	1.0	1.0	1.0	1.0	-
Director of Finance & Admin.	1.0	1.0	1.0	1.0	1.0	-
Director of Policy & Projects	1.0	1.0	1.0	1.0	1.0	-
Executive Asst to the Mayor	-	1.0	-	-	-	-
Executive Secretary	1.0	2.0	2.0	2.0	3.0	1.0
Finance Coordinator	1.0	2.0	2.0	2.0	2.0	-
HR Analyst / Benefits Coordinator	1.0	1.0	1.0	1.0	1.0	-
Human Resources Director	1.0	1.0	1.0	1.0	1.0	-
Information Sys Director	1.0	1.0	1.0	1.0	1.0	-
Intern	-	-	0.5	0.5	2.5	2.0
Licesning Assistant	1.0	-	-	-	-	-
Marketing & PR Director	1.0	-	-	-	-	-
Mayor	1.0	1.0	1.0	1.0	1.0	-
Office Supervisor	-	-	-	-	1.0	1.0
Public Safety MIS Coordinator	1.0	-	-	-	-	-
Risk Manager	-	1.0	1.0	-	-	-
Senior Accountant	1.0	-	1.0	1.0	1.0	-
Special Projects Manager	-	1.0	-	-	-	-
Staff Accountant	-	1.0	1.0	2.0	2.0	-
Systems Administator	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
	34.0	35.5	34.0	34.5	36.5	2.0

Contractual Services is expected to increase 41%, or \$483 thousand to a total of \$1.68 million. Of that total, \$652 thousand is directly attributed to Municipal Beach improvements, with over \$200 thousand expected to be reimbursed via Illinois Department of Natural Resource grants. The remaining \$1 million in contractual services is consistent with prior years including the costs of audit fees, office equipment leases, membership dues, banking fees, et cetera. Commodities are budgeted to decrease based on actual expenditures, not budget, of the current fiscal year to a total of \$68 thousand. Capital expenditures are planned for \$497 thousand and entirely related to citywide information technology investments. The City plans to consolidate and improve the speed and security of its information technology systems.

	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016-2017 BUDGET REQUEST	\$ CHG VS. PY BUDGET	% CHG VS. PY BUDGET
CENTRAL SERVICES							
Personnel Services	2,063,932	2,140,903	2,152,842	2,217,000	<b>2,322,400</b>	105,400	5%
Personnel Benefits	1,268,678	1,131,291	883,013	917,000	<b>1,023,900</b>	106,900	12%
Contractual Services	1,126,973	790,780	660,860	1,192,217	<b>1,675,300</b>	483,083	41%
Commodities	62,301	50,397	194,042	74,383	<b>68,000</b>	(6,383)	-9%
Capital Outlay	-	18,144	173,894	313,800	<b>496,700</b>	182,900	58%
Non Cash Expense		43,804	(386,355)	-	-	-	N/A
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	4,521,884	4,175,319	3,678,296	4,714,400	<b>5,586,300</b>	871,900	18%

FIRE DEPARTMENT

The Fire Department General Fund budget request for the 2016-2017 fiscal year totals \$19.99 million. This reflects a 2%, or \$473 thousand increase over the prior year budget. Costs associated with personnel wages and benefits account for 92% of the Fire Department budget. There are no changes in overall budgeted headcount for the upcoming fiscal year, but wage increases as dictated by CBA and increased overtime due to mandatory minimums are pushing personnel services up by 4%. This will be slightly off-set by a budgetary decrease in benefits by 4%; however, the benefit budget which includes health insurance, workers compensation benefits and pension obligations are very conservatively budgeted and must be watched closely to ensure budget overruns do not occur.

<b>General Fund ~ Fire Department</b>						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> <u>Budget</u>	<u>2017</u> <u>Request</u>	<u>Change</u>
Admin Asst	1.0	1.0	1.0	1.0	1.0	-
Executive Secretary	1.0	1.0	1.0	1.0	1.0	-
Fire Battalion Chief/ Marshal	5.0	5.0	5.0	5.0	5.0	-
Fire Captain	3.0	3.0	3.0	3.0	3.0	-
Fire Chief	1.0	1.0	1.0	1.0	1.0	-
Fire Deputy Chief	1.0	1.0	1.0	1.0	1.0	-
Fire Lieutenant	22.0	22.0	22.0	22.0	22.0	-
Fire Prevention Inspector	1.0	1.0	1.0	1.0	1.0	-
Fire Special Projects Analyst	-	-	1.0	1.0	1.0	-
Firefighter	73.0	73.0	73.0	83.0	83.0	-
Master Mechanic	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
	109.0	109.0	110.0	120.0	120.0	-

Contractual costs have been increased by 89%, or \$451 thousand, to \$957 thousand based on a careful review of the Department’s needs for the new fiscal year. A large contributing factor to this increase is the \$486 thousand included in the budget for the acquisition of a fire engine. It is anticipated that 90% of the cost of this engine will be reimbursed to the City via a FEMA grant. Commodities are planned to decrease 40% to \$345 thousand as much of the required firefighting gear replacement was accomplished in the prior fiscal year. Capital costs of \$280 thousand are related to the upgrade and upkeep of the Department’s data transmission systems from T1 to Microwave technology, funding to lease two new ambulances, and limited repairs to Fire Stations such as tuck-pointing or roof repairs.

	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016-2017 BUDGET REQUEST	\$ CHG VS. PY BUDGET	% CHG VS. PY BUDGET
<b>FIRE DEPARTMENT</b>							
Personnel Services	9,409,070	9,499,347	10,206,253	10,794,000	<b>11,222,800</b>	428,800	4%
Personnel Benefits	6,620,790	6,666,462	6,593,729	7,525,000	<b>7,189,200</b>	(335,800)	-4%
Contractual Services	430,525	470,356	557,309	505,800	<b>957,000</b>	451,200	89%
Commodities	383,529	497,573	441,967	579,600	<b>345,000</b>	(234,600)	-40%
Capital Outlay			68,681	117,000	<b>280,000</b>	163,000	139%
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	16,843,914	17,133,738	17,867,939	19,521,400	<b>19,994,000</b>	472,600	2%

POLICE DEPARTMENT

The Police Department General Fund budget request for the 2016-2017 fiscal year totals \$34.84 million. This reflects a 10% increase over the prior budget. Costs associated with personnel wages and benefits account for 92% of the Police Department budget. The Department had the benefit of federal COPs grants which reimburses the City for the partial cost of fifteen full-time police officers. This grant expired in the 2015-2016 fiscal year. Therefore those positions which were formally allocated to a Special Revenue Fund must now be absorbed into the Department's General Fund request, which is driving up the costs of personnel services and benefits significantly. There has been some movement related to promotions from the rank of Sergeant to Lieutenant, as well as reclassifying certain Telecommunicator positions to Telecommunicator Senior to better reflect the chain-of-command in the Department's emergency dispatch division. The department has also added part-time Evidence Manager positions to handle the new body camera technology, storage, and responses related to FOIA and/or subpoenas. Personnel benefit growth is impacted by pension contributions, health insurance provided to line-of-duty disability retirees, workers compensation benefits, and police liability insurance coverage.

<b>General Fund ~ Police Department</b>						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> <u>budget</u>	<u>2017</u> <u>Request</u>	<u>Change</u>
Admin Asst	3.0	2.0	2.0	2.0	2.0	-
Animal Control Coordinator	-	1.0	1.0	1.0	1.0	-
Asst Telecomm Mgr	1.0	-	-	-	-	-
Civil Service Commissioner	1.5	1.5	1.5	1.5	1.5	-
Civil Service Secretary	0.5	0.5	0.5	0.5	0.5	-
Clerical Tech	7.0	7.0	7.0	7.0	7.0	-
Executive Secretary	1.0	1.0	1.0	1.0	1.0	-
Office Supervisor	-	-	1.0	1.0	1.0	-
Patrol Officer	101.0	105.0	105.0	102.0	117.0	15.0
Police Auxiliary	6.0	5.0	5.0	5.0	5.0	-
Police Chief	1.0	1.0	1.0	1.0	1.0	-
Police Commander	3.0	4.0	3.0	3.0	3.0	-
Police Deputy Chief	2.0	2.0	2.0	2.0	2.0	-
Police Lieutenant	8.0	7.0	8.0	8.0	9.0	1.0
Police Records Supervisor	1.0	1.0	1.0	1.0	1.0	-
Police Sergeant	18.0	18.0	18.0	19.0	18.0	(1.0)
Property Evidence Manager	2.0	2.0	2.0	2.0	3.0	1.0
Telecomm Manager	-	-	1.0	1.0	1.0	-
Telecomm Supervisor	2.0	3.0	3.0	3.0	3.0	-
Telecommunicator Senior					3.0	3.0
Telecommunicator	<u>15.0</u>	<u>15.0</u>	<u>16.5</u>	<u>16.5</u>	<u>13.5</u>	<u>(3.0)</u>
	<u>173.0</u>	<u>176.0</u>	<u>179.5</u>	<u>177.5</u>	<u>193.5</u>	<u>16.0</u>

Contractual costs reflect a slight decrease and account for the Department’s crime lab costs, counseling services for officers, and equipment leases. Commodities are planned to increase 7% attributed in large part to vehicle maintenance and repair. Capital outlay for a total of \$795 thousand includes plans to make repairs to the police station, squad car technology upgrades, and the purchase of a training simulator.

	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016-2017 BUDGET REQUEST	\$ CHG VS. PY BUDGET	% CHG VS. PY BUDGET
POLICE DEPARTMENT							
Personnel Services	15,865,635	15,390,310	16,053,971	15,342,300	<b>17,700,200</b>	2,357,900	15%
Personnel Benefits	11,660,747	10,779,522	11,313,995	14,213,700	<b>14,520,200</b>	306,500	2%
Contractual Services	1,036,563	1,127,063	1,043,914	1,186,800	<b>1,166,900</b>	(19,900)	-2%
Commodities	589,196	563,497	603,344	613,000	<b>658,000</b>	45,000	7%
Capital Outlay	9,822	(900)	262,511	340,000	<b>794,700</b>	454,700	134%
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	29,161,963	27,859,492	29,277,735	31,695,800	<b>34,840,000</b>	3,144,200	10%

PUBLIC WORKS

The Public Works General Fund budget request for the 2016-2017 fiscal year totals \$5.70 million. This reflects a 4% increase over the prior year budget.

Costs associated with personnel wages and benefits account for 54% of the Public Works budget. Increases in the area of personnel reflect collective bargaining agreement and insurance contracts, with the only changes in headcount related to the outsourcing of the Engineering Division. Certain title changes took place due to a new CBA with Midwest Operating Engineers; however, the functionality of the impacted positions did not change.

<b>General Fund ~ Public Works</b>						
				<u>2016</u>	<u>2017</u>	
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Budget</u>	<u>Request</u>	<u>Change</u>
Admin Asst	3.0	3.0	3.0	3.0	3.0	-
City Engineer	1.0	1.0	1.0	1.0	1.0	-
Civil Engineer	1.0	-	-	-	-	-
GIS Analyst	1.0	1.0	1.0	1.0	0.5	(0.5)
GIS Technician	1.0	1.0	1.0	1.0	-	(1.0)
Laborer	3.0	6.0	6.0	3.0	-	(3.0)
Maintenance Worker	18.0	16.0	16.0	19.0	15.0	(4.0)
Mechanic / Welder	-	-	-	-	7.0	7.0
Mechanic Supervisor	1.0	1.0	1.0	1.0	1.0	-
Public Works Director	1.0	1.0	1.0	1.0	1.0	-
Public Works Superintendent	1.0	1.0	1.0	1.0	1.0	-
Public Works Supervisor	<u>5.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>	<u>-</u>
	36.0	35.0	35.0	35.0	33.5	(1.5)

Contractual costs increased significantly, by 22% to \$1.25 million due to the escalating costs of maintaining the public works fleet, and \$150 thousand in new lease payments related to truck purchases made in the 2015-2016 fiscal year. Commodities are expected to increase by 2%, mostly driven by fuel consumption. Capital projects will include funding to repair the City’s salt dome as well as funding set aside to purchase several large scale vehicles, including dump trucks with snow plows and salt spreaders – likely via lease.

				FY 2015-2016 BUDGET	FY 2016-2017 BUDGET REQUEST	\$ CHG VS. PY BUDGET	% CHG VS. PY BUDGET
PUBLIC WORKS							
Personnel Services	2,259,999	2,172,506	2,264,964	2,091,900	<b>1,884,100</b>	(207,800)	-10%
Personnel Benefits	1,205,300	1,081,445	1,437,982	1,173,000	<b>1,182,300</b>	9,300	1%
Contractual Services	859,723	571,362	561,308	758,000	<b>928,200</b>	170,200	22%
Commodities	1,007,903	1,212,268	1,086,461	1,220,388	<b>1,248,600</b>	28,212	2%
Capital Outlay		12,743	52,787	215,612	<b>454,000</b>	238,388	111%
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	5,332,925	5,050,324	5,403,502	5,458,900	<b>5,697,200</b>	238,300	4%

ENVIRONMENTAL REMEDIATION

The City has contracted specialized legal and engineering consultant services specifically related to ongoing environmental remediation that is budgeted in its own cost center within the General Fund.

The City of Waukegan shares financial responsibilities for cleaning up a series of landfills in the vicinity of Yeoman Creek with a variety of other entities, who together are referred to as the YCRG, or Yeoman Creek Remediation Group. The amount of responsibility that each entity pays in is determined by YCRG in consultation with the USEPA under the Superfund laws. The operation and management portion of the clean-up is ongoing and the budgeted amounts are expected to gradually decline over the long-term. In the 2016-2017 fiscal year, the City's shares of costs to the YCRG are expected to be \$400 thousand, lower than the prior year and related to significant fluctuations from year-to-year based on USEPA funding calls.

In 2004 the City of Waukegan entered into a consent agreement with the USEPA and IEPA to operate and maintain three PCB containment cell treatment systems at the former OMC North Plant and Waukegan Harbor Slip 3 sites. The amounts of these costs are determined by expert consultants under the supervision of the USEPA under the Superfund laws. The budget proposal includes \$225 thousand for this project.

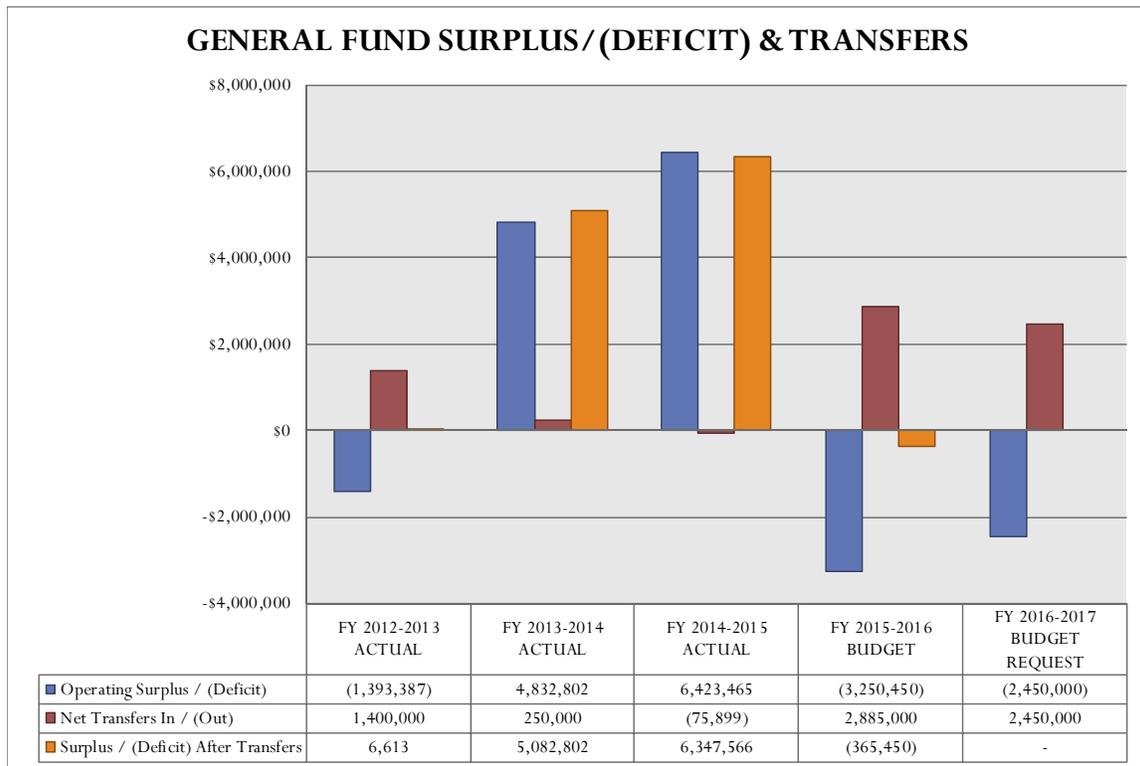
Lastly, the City includes \$70 thousand for legal services and engineering services for other environmental issues that may arise during the fiscal year. The total budget is \$695 thousand for the year, reflecting a 36% decrease over the previous fiscal year.

	FY 2012-2013 ACTUAL	FY 2013-2014 ACTUAL	FY 2014-2015 ACTUAL	FY 2015-2016 BUDGET	FY 2016-2017 BUDGET REQUEST	\$ CHG VS. PY BUDGET	% CHG VS. PY BUDGET
ENVIRONMENTAL REMEDIATION							
Contractual Services	5,454,618	493,032	535,370	1,083,850	<b>695,000</b>	(388,850)	-36%
	-----	-----	-----	-----	-----	-----	-----
	5,454,618	493,032	535,370	1,083,850	<b>695,000</b>	(388,850)	-36%

## TRANSFERS IN / OUT

In order to fill the gaps between revenues and planned expenditures, the General Fund can benefit from transfers received from funds from time-to-time. The City will be making a \$2.5 million lump-sum payment relative to a Policy Liability claim settlement during the 2016-2017 fiscal year. In order to meet this obligation, the City is planning a transfer out of the Working Cash Fund. Absent that transfer, the General Fund would be in a deficit position. Further information regarding this obligation may be found in the ***Fiduciary Funds*** section of this report.

The City hopes to raise funds via donations and sponsorships to support the annual Scooping the Loop event; however, in order to ensure adequate funding for the event \$50 thousand has been earmarked to be transferred from the General Fund to the Special Revenue Funds if needed. Further information regarding the Scooping the Loop Fund may be found in the ***Special Revenue Funds*** section of this report.



LINE ITEM DETAIL

## REVENUES

### SUB 3000 TAX

#### COLLECTION

100 30000	Property Tax	-2,310,000
100 30005	Property Tax-Police Pension	-6,020,000
100 30006	Property Tax-Fire Pension	-4,070,000
100 30007	Property Tax-IMRF	-1,100,000
100 30075	Sales Tax	-9,700,000
100 30080	Home Rule Retail Occ./Serv.Tax	-6,800,000
100 30150	Local Use Tax	-1,600,000
100 30151	Utility Use Tax	-1,000,000
100 30200	Utility Tax	-4,600,000
100 30250	Telecommunications Tax	-3,000,000
100 30300	Income Tax	-8,200,000
100 30400	Replacement Tax	-2,900,000
100 30500	Hotel/Motel Tax	-1,225,000
100 30510	FOOD & BEVERAGE TAX	-1,500,000
100 30550	Road & Bridge Tax	-400,000
100 30740	Municipal Auto Rental Tax	-20,000
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Sub 3000	Tax Collection	-54,445,000

### SUB 3200 PERMITS

100 32000	Permits - Building	-1,000,000
100 32001	Permits - Electrical	-100,000
100 32002	Permits - Plumbing	-100,000
100 32003	Permits - Heating (HVAC)	-100,000
100 32004	Permits-Occupancy/Residential	-10,000
100 32005	Permits - Signs	-10,000
100 32006	Permits - Demolition	-100,000
100 32008	Permits - City Drivers	-5,000
100 32011	Permits-Fire Protection Const.	-5,000
100 32012	Permits - Elevator	-8,000
100 32014	Permits - Roadway Damage	-60,000
	Permits-Hazardous	
100 32015	Business/Mat	-50,000
		-----
Sub 3200	Permits	-1,548,000

### SUB 3300 LICENSES

100 33001	License- Vehicle	-1,630,000
100 33002	License- Liquor	-200,000
100 33003	Licenses - Det by Sq Footage	-600,000
100 33004	License- Gaming Machines	-170,000
	License- Amusement Devices	
100 33005	\$50	-20,000
100 33015	License- Animal      \$5	-10,000

100 33021	License- Juke Box \$50	-10,000
100 33028	License- Tobacco Dealer \$25	-40,000
100 33029	License- Vending Machine	-40,000
100 33031	License- Contractor's Regist.	-60,000
100 33033	License- Pawn Shop \$1000	-20,000
100 33034	License- Rental Property	-440,000
100 33060	License- Sales Door/Door \$50	-10,000
100 33064	License- Billiard per table\$25	-2,000
100 33071	License- Carnival \$200	-2,000
100 33075	License- Public Transportation	-10,000
100 33087	License- Day Care	-20,000
100 33099	License-Flat Fee Business	-30,000

Sub 3300	Licenses	-3,314,000
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#### SUB 3400 FEES

100 34002	Fees - Plans & Spec - Fire	-125,000
100 34006	Fees - Fire Recovery	-125,000
100 34008	Fees - Ambulance Service	-1,600,000
100 34012	Fees - Vital Statistics	-45,000
100 34014	Fees - Liquor License Filing	-3,000
100 34015	Fees - False Fire Alarm	-27,000
100 34016	Fees - False Burgler Alarm	-80,000
100 34021	Fees - Elevator Inspection	-50,000
100 34029	Fees - Taxi Inspections	-5,000
100 34033	Fees - Zoning, Annex. Subdivis	-75,000
100 34034	Fees - Zoning Letters & Cert.	-75,000
100 34036	Fees - Street Openings	-5,000
100 34049	Fees - License fee Fire Dept.	-2,000
100 34065	Fees - Finger Print - Walk-Ins	-2,000
100 34067	Fees - Job Apps. Fire & Police	-5,000
100 34070	Fees - Employee Wage Lien Proc	-2,000
100 34071	Fees - Annual Sign Fee	-20,000
100 34077	Fees - Walk Thru Inspection	-45,000
100 34078	Fees-Vacant Structure Register	-150,000
100 34080	Fees - NSF Check Processing	-5,000
100 34084	Fees - License fee Bus.License	-5,000
100 34085	Fees - Rental License	-15,000
100 34088	Fees - Cellular Telecom/Tower Prkng Lot Admin.	-40,000
100 47595	Reimbursement	-18,000
100 48915	Services Provided to EF555	-480,000

Sub 3400	Fees	-3,004,000
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#### SUB 3440 FRANCHISE

##### FEES

100 34491	Franchise Fees - Video Service	-200,000
100 34492	Franchise Fees - Cable Service	-900,000
100 34493	Franchise Fees - OTB-Churchill	-200,000

Sub 3440	Franchise Fees	----- -1,300,000
<b>SUB 3500 FINES</b>		
100 35000	Fines - Lake Co. Circuit Court	-500,000
100 35100	Fines - Parking	-850,000
100 35310	Fines - Seizures	-250,000
100 35400	Fines - Tobacco Enf. Violation Fines- Code	-10,000
100 35800	Enforcement/Zoning	-80,000
100 35855	Fines - Judgement Bond Forf.	-10,000
100 35875	Fines - Automated Traffic Enfo	-350,000
100 35876	Fines- e-Citation	-5,000
100 35877	Fines-Arrest	-1,000
100 42856	Municipal Prosecution Fees	-50,000
Sub 3500	Fines	----- -2,106,000
<b>SUB 4400 INTERGOVERNMENTAL REVENUE</b>		
100 44130	GRANT-Federal	-436,000
100 44225	Unit School Dist 60 Police/Sec Waukegan Housing Auth-	-100,000
100 44230	Security	-75,000
100 44920	IL Dept of Natural Res Grant	-269,200
Sub 4400	Intergovernmental Revenue	----- -880,200
<b>SUB 4600 INTEREST EARNED</b>		
100 46100	Interest Earned	-5,000
Sub 4600	Interest Earned	----- -5,000
<b>SUB 4650 DONATIONS</b>		
100 46706	Donations - SHOP with a COP	-5,000
Sub 4650	Donations	----- -5,000
<b>SUB 4700 QUASI- EXTERNAL TRANSACTIONS</b>		
100 47245	CDBG - Code Enfr/Comm Policing	-50,000
Sub 4700	Quasi-external Transactions	----- -50,000

SUB 4800

MISCELLANEOUS

REVENUE

100 46390	Rental Income - Other	-60,000
100 48100	Sale of Gas & Oil	-225,000
100 48190	Sale of Miscellaneous Items	-50,000
100 48240	Special Police Duty	-361,000
100 48241	Special Fire Duty	-40,000
100 48530	Liens - Release	-50,000
100 48673	Beach Parking	-40,000
100 48900	Miscellaneous Revenue	-80,000
		-----
Sub 4800	Miscellaneous Revenue	-906,000
	TOTAL REVENUE	-67,563,200

EXPENSES

SUB 2100

PERSONNEL SERVICES

100 102921399	Earned Sick Leave Pay Outs	1,000
100 102921725	Executive Secretary	67,000
100 102921735	Corporation Counsel	153,000
100 103021399	Earned Sick Leave Pay Outs	1,000
100 103021725	Executive Secretary	49,500
100 103021766	Director of Policy & Projects	106,100
100 103021780	Mayor	151,000
100 103121783	Aldermen (9)	222,000
100 103621120	Fiscal Assistant I	50,000
100 103621730	Staff Accountant	120,000
100 103621770	Director of Finance & Adm Serv	150,000
100 103621776	Senior Accountant	65,000
100 103621861	PAYROLL COORDINATOR	50,000
100 103721399	Earned Sick Leave Pay Outs Systems	5,000
100 103721713	Administrator/Operator	204,000
100 103721757	Management Info. Sys. Director	105,000
100 103721803	Comm/Utilities Manager	161,000
100 104021725	Executive Secretary	51,800
100 104021781	City Clerk	91,000
100 104521399	Earned Sick Leave Pay Outs	2,000
100 104521782	City Treasurer	27,000
100 104521810	Assistant Director of Finance	89,000
100 105121736	Benefits Coordinator	58,000
100 105121753	Director of Human Resources	89,000
100 106021368	Part Time Employees	25,000

100 106021721	Office Supervisor	55,000
100 106021826	Director of Communications	104,000
100 106221368	Part Time Employees	70,000
100 200121110	Clerical Technician I	98,000
100 200121150	Inspector	387,000
100 200121721	Office Supervisor	52,000
100 200121743	Building Inspector	64,000
	Building Commissioner/Code	
	En	106,000
100 200121786	Code Enforcement Supervisor	65,000
100 200121829	Code Enforcement Supervisor	65,000
100 301921250	Fire Fighters	7,098,000
100 301921399	Earned Sick Leave Pay Outs	146,000
100 301921405	Overtime-Uniformed	74,600
100 301921412	Special Events- Overtime	40,000
100 301921414	Instructors Pay	30,000
100 301921755	Fire Lieutenant	2,139,000
100 301921758	Fire Captain	329,000
100 301921793	Battalion/Bureau Chief/FM	349,000
100 302021399	Earned Sick Leave Pay Outs	55,000
100 302021725	Executive Secretary	64,000
100 302021762	Deputy Fire Chief	130,000
100 302021767	Fire Chief	137,000
100 302021793	Battalion/Bureau Chief/FM	121,000
100 302021841	Special Projects Analyst	85,000
100 302221400	Overtime	1,000
100 302221816	Fire Dept. Master Mechanic	59,000
100 302621399	Earned Sick Leave Pay Outs	2,000
100 302621400	Overtime	1,000
100 302621405	Overtime-Uniformed	1,000
100 302621739	Fire Prevention Inspector	80,000
100 302621755	Fire Lieutenant	103,000
100 302621793	Battalion/Bureau Chief/FM	116,000
100 302621797	Administrative Assistant II	59,000
100 302721709	Civil Service Commission	3,200
100 607021140	Communications I	682,500
100 607021142	Communications III	182,000
100 607021403	Female Search/Double Back Pay	3,300
100 607021731	Telecommunications Supervis I	182,000
100 607021805	Telecommunications Manager	79,000
100 607521270	Police Patrolmen	7,400,000
100 607521399	Earned Sick Leave Pay Outs	107,000
100 607521405	Overtime-Uniformed	130,000
100 607521407	Training Overtime	46,000
100 607521410	Court Time - Police Officers	144,000
100 607521411	Hire Back Overtime	238,000
100 607521412	Special Events-Police Overtime	200,000
100 607521415	Uniform Allowance	22,000
100 607521750	Police Sergeant	1,122,000
100 607521756	Police Lieutenant	548,000
100 607521759	Police Commander	113,000

100 607721400	Overtime	2,000
100 607721405	Overtime-Uniformed	10,000
100 607721411	Hire Back Overtime	2,000
100 607721412	Special Events-Police Overtime	25,000
100 607721725	Executive Secretary	66,000
100 607721750	Police Sergeant	104,000
100 607721756	Police Lieutenant	109,000
100 607721759	Police Commander	118,000
100 607721763	Deputy Police Chief	257,000
100 607721768	Police Chief	143,000
100 607721796	Administrative Assistant I	54,000
100 607721823	Technician	192,000
100 607921709	Civil Service Commission	3,000
100 608021270	Police Patrolmen	467,000
100 608021399	Earned Sick Leave Pay Outs	14,000
100 608021405	Overtime-Uniformed	33,000
100 608021407	Training Overtime	4,000
100 608021411	Hire Back Overtime	24,000
100 608021412	Special Events-Police Overtime	56,000
100 608021756	Police Lieutenant	108,000
100 608121110	Clerical Technician I	48,000
100 608121270	Police Patrolmen	95,000
100 608121399	Earned Sick Leave Pay Outs	1,000
100 608121405	Overtime-Uniformed	5,000
100 608121411	Hire Back Overtime	3,000
100 608121412	Special Events-Police Overtime	10,000
100 608121750	Police Sergeant	104,000
100 608121756	Police Lieutenant	110,000
100 608121796	Administrative Assistant I	62,000
100 608521110	Clerical Technician I	238,000
100 608521230	Auxiliary I	139,000
100 608521399	Earned Sick Leave Pay Outs	5,000
100 608521721	Office Supervisor	54,000
100 608521822	Police Records Supervisor	72,000
100 608621230	Auxiliary I	92,000
100 608621400	Overtime	6,300
100 608621401	Double-Time	2,700
100 608621404	On-Call Pay	5,400
100 608621726	Animal Control Coordinator	60,000
100 608721110	Clerical Technician I	50,000
100 608721270	Police Patrolmen	2,375,000
100 608721399	Earned Sick Leave Pay Outs	5,000
100 608721405	Overtime-Uniformed	250,000
100 608721407	Training Overtime	15,000
100 608721410	Court Time - Police Officers	26,000
100 608721411	Hire Back Overtime	70,000
100 608721412	Special Events-Police Overtime	70,000
100 608721750	Police Sergeant	511,000
100 608721756	Police Lieutenant	110,000
100 608721759	Police Commander	116,000

100 806821368	Part Time Employees	75,000
100 806921764	Senior Planner	160,000
100 806921813	Dir. of Bldg. Planning & Dev.	120,000
100 910121796	Administrative Assistant I	61,100
100 910521211	Maintenance Worker II	54,000
100 910521212	Maintenance Worker III	90,000
100 910521399	Earned Sick Leave Pay Outs	1,000
100 910521400	Overtime	16,000
100 910521401	Double-Time	8,000
100 910521404	On-Call Pay	6,000
100 910521749	Public Works Supervisor II	78,000
100 910521752	Mechanic Supervisor	78,000
100 910621211	Maintenance Worker II	790,000
100 910621212	Maintenance Worker III	59,000
100 910621399	Earned Sick Leave Pay Outs	6,000
100 910621400	Overtime	43,000
100 910621401	Double-Time	10,000
100 910621404	On-Call Pay	14,000
100 910621413	Tool Allowance	5,000
100 910621723	Public Works Supervisor I	69,000
100 910621749	Public Works Supervisor II	154,000
100 910621769	Director of Public Works	139,000
100 910621771	Superintendent-Streets/Sewers	89,000
100 910621796	Administrative Assistant I	114,000
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Sub 2100	Personnel Services	34,256,500

**SUB 2200**

**PERSONNEL BENEFITS**

100 102922456	Hospitalization	26,000
100 102922457	Workmen's Compensation	2,000
100 102922461	Employer Portion-OASDI (FICA)	10,200
100 102922462	Employer Portion-Medicare Ex	3,100
100 102922467	Life Insurance Premiums	1,000
100 102922610	Employer IMRF	32,600
100 103022456	Hospitalization	39,000
100 103022457	Workmen's Compensation	3,000
100 103022458	Liability Insurance	3,000
100 103022461	Employer Portion-OASDI (FICA)	28,500
100 103022462	Employer Portion-Medicare Ex	7,500
100 103022467	Life Insurance Premiums	3,000
100 103022610	Employer IMRF	66,500
100 103122456	Hospitalization	117,000
100 103122461	Employer Portion-OASDI (FICA)	12,000
100 103122462	Employer Portion-Medicare Ex	3,000
100 103122467	Life Insurance Premiums	1,000
100 103122610	Employer IMRF	31,200
100 103622456	Hospitalization	65,000
100 103622457	Workmen's Compensation	6,000
100 103622458	Liability Insurance	6,000

100 103622461	Employer Portion-OASDI (FICA)	32,000
100 103622462	Employer Portion-Medicare Ex	8,000
100 103622467	Life Insurance Premiums	2,000
100 103622610	Employer IMRF	52,000
100 103722456	Hospitalization	78,000
100 103722457	Workmen's Compensation	6,000
100 103722458	Liability Insurance	6,000
100 103722461	Employer Portion-OASDI (FICA)	25,000
100 103722462	Employer Portion-Medicare Ex	7,400
100 103722467	Life Insurance Premiums	1,100
100 103722610	Employer IMRF	66,000
100 104022456	Hospitalization	26,000
100 104022457	Workmen's Compensation	2,000
100 104022458	Liability Insurance	2,000
100 104022461	Employer Portion-OASDI (FICA)	8,000
100 104022462	Employer Portion-Medicare Ex	2,000
100 104022467	Life Insurance Premiums	1,000
100 104022610	Employer IMRF	18,000
100 104522456	Hospitalization	26,000
100 104522457	Workmen's Compensation	2,000
100 104522458	Liability Insurance	2,000
100 104522461	Employer Portion-OASDI (FICA)	6,200
100 104522462	Employer Portion-Medicare Ex	2,000
100 104522467	Life Insurance Premiums	1,000
100 104522610	Employer IMRF	16,600
100 105122456	Hospitalization	26,000
100 105122457	Workmen's Compensation	2,000
100 105122458	Liability Insurance	2,000
100 105122461	Employer Portion-OASDI (FICA)	8,000
100 105122462	Employer Portion-Medicare Ex	2,000
100 105122467	Life Insurance Premiums	1,000
100 105122610	Employer IMRF	15,000
100 106022456	Hospitalization	26,000
100 106022457	Workmen's Compensation	2,000
100 106022458	Liability Insurance	2,000
100 106022461	Employer Portion-OASDI (FICA)	15,000
100 106022462	Employer Portion-Medicare Ex	3,000
100 106022467	Life Insurance Premiums	2,000
100 106022610	Employer IMRF	27,000
100 106222456	Hospitalization	13,000
100 106222457	Workmen's Compensation	1,000
100 106222458	Liability Insurance	1,000
100 106222461	Employer Portion-OASDI (FICA)	3,000
100 106222462	Employer Portion-Medicare Ex	700
100 106222467	Life Insurance Premiums	200
100 106222610	Employer IMRF	7,100
100 200122456	Hospitalization	182,000
100 200122457	Workmen's Compensation	14,000
100 200122458	Liability Insurance	14,000
100 200122461	Employer Portion-OASDI (FICA)	61,000

100 200122462	Employer Portion-Medicare Ex	15,000
100 200122467	Life Insurance Premiums	5,000
100 200122610	Employer IMRF	142,000
100 301922456	Hospitalization	1,373,000
100 301922457	Workmen's Compensation	1,000,000
100 301922458	Liability Insurance	100,000
100 301922462	Employer Portion-Medicare Ex	147,000
100 301922467	Life Insurance Premiums	31,000
100 302022456	Hospitalization	126,000
100 302022457	Workmen's Compensation	5,000
100 302022458	Liability Insurance	5,000
100 302022461	Employer Portion-OASDI (FICA)	9,700
100 302022462	Employer Portion-Medicare Ex	7,600
100 302022467	Life Insurance Premiums	2,000
100 302022470	PSEBA-Health Premiums	165,000
100 302022610	Employer IMRF	22,600
100 302222456	Hospitalization	13,000
100 302222457	Workmen's Compensation	1,000
100 302222458	Liability Insurance	1,000
100 302222461	Employer Portion-OASDI (FICA)	4,000
100 302222462	Employer Portion-Medicare Ex	1,000
100 302222467	Life Insurance Premiums	100
100 302222610	Employer IMRF	9,000
100 302622456	Hospitalization	52,000
100 302622457	Workmen's Compensation	4,000
100 302622458	Liability Insurance	4,000
100 302622461	Employer Portion-OASDI (FICA)	10,000
100 302622462	Employer Portion-Medicare Ex	3,000
100 302622467	Life Insurance Premiums	2,000
100 302622610	Employer IMRF	21,000
100 302722461	Employer Portion-OASDI (FICA)	150
100 302722462	Employer Portion-Medicare Ex	50
100 399922998	Pension Costs-Fire Pension	4,070,000
100 607022456	Hospitalization	169,000
100 607022458	Liability Insurance	20,000
100 607022461	Employer Portion-OASDI (FICA)	69,000
100 607022462	Employer Portion-Medicare Ex	16,000
100 607022467	Life Insurance Premiums	5,500
100 607022610	Employer IMRF	161,000
100 607522456	Hospitalization	1,390,000
100 607522457	Workmen's Compensation	103,000
100 607522458	Liability Insurance	103,000
100 607522462	Employer Portion-Medicare Ex	131,000
100 607522467	Life Insurance Premiums	45,000
100 607722456	Hospitalization	247,000
100 607722457	Workmen's Compensation	1,100,000
100 607722458	Liability Insurance	3,500,000
100 607722461	Employer Portion-OASDI (FICA)	17,000
100 607722462	Employer Portion-Medicare Ex	15,000
100 607722467	Life Insurance Premiums	4,900

100 607722470	PSEBA-Health Premiums	226,000
100 607722610	Employer IMRF	40,000
100 607922461	Employer Portion-OASDI (FICA)	1,000
100 608022456	Hospitalization	78,000
100 608022457	Workmen's Compensation	6,000
100 608022458	Liability Insurance	6,000
100 608022462	Employer Portion-Medicare Ex	8,400
100 608022467	Life Insurance Premiums	3,000
100 608122456	Hospitalization	65,000
100 608122457	Workmen's Compensation	5,000
100 608122458	Liability Insurance	5,000
100 608122461	Employer Portion-OASDI (FICA)	7,000
100 608122462	Employer Portion-Medicare Ex	6,100
100 608122467	Life Insurance Premiums	2,100
100 608122610	Employer IMRF	16,000
100 608522456	Hospitalization	130,000
100 608522457	Workmen's Compensation	10,000
100 608522458	Liability Insurance	10,000
100 608522461	Employer Portion-OASDI (FICA)	32,000
100 608522462	Employer Portion-Medicare Ex	7,400
100 608522467	Life Insurance Premiums	2,500
100 608522610	Employer IMRF	75,000
100 608622456	Hospitalization	39,000
100 608622457	Workmen's Compensation	3,000
100 608622458	Liability Insurance	3,000
100 608622461	Employer Portion-OASDI (FICA)	9,500
100 608622462	Employer Portion-Medicare Ex	2,300
100 608622467	Life Insurance Premiums	1,000
100 608622610	Employer IMRF	23,000
100 608722456	Hospitalization	442,000
100 608722457	Workmen's Compensation	33,000
100 608722458	Liability Insurance	33,000
100 608722461	Employer Portion-OASDI (FICA)	3,200
100 608722462	Employer Portion-Medicare Ex	47,000
100 608722467	Life Insurance Premiums	16,000
100 608722610	Employer IMRF	7,300
100 699922999	Pension Costs-Police Pension	6,020,000
100 806922456	Hospitalization	39,000
100 806922457	Workmen's Compensation	3,000
100 806922458	Liability Insurance	3,000
100 806922461	Employer Portion-OASDI (FICA)	16,000
100 806922462	Employer Portion-Medicare Ex	8,700
100 806922467	Life Insurance Premiums	2,000
100 806922610	Employer IMRF	40,000
100 910122456	Hospitalization	13,000
100 910122457	Workmen's Compensation	1,000
100 910122458	Liability Insurance	1,000
100 910122461	Employer Portion-OASDI (FICA)	4,000
100 910122462	Employer Portion-Medicare Ex	1,000
100 910122467	Life Insurance Premiums	500

100 910122610	Employer IMRF	9,000
100 910522456	Hospitalization	117,000
100 910522457	Workmen's Compensation	9,000
100 910522458	Liability Insurance	9,000
100 910522461	Employer Portion-OASDI (FICA)	35,000
100 910522462	Employer Portion-Medicare Ex	9,000
100 910522467	Life Insurance Premiums	2,800
100 910522610	Employer IMRF	82,000
100 910622456	Hospitalization	286,000
100 910622457	Workmen's Compensation	181,000
100 910622458	Liability Insurance	100,000
100 910622461	Employer Portion-OASDI (FICA)	88,400
100 910622462	Employer Portion-Medicare Ex	20,500
100 910622467	Life Insurance Premiums	7,100
100 910622610	Employer IMRF	206,000
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Sub 2200	Personnel Benefits	24,460,300

**SUB 2400**

**CONTRACTUAL  
SERVICES**

100 102924429	Conference & Travel	300
100 102924432	Postage	500
100 103024412	Equipment Maintenance	4,000
100 103024423	Telephone	15,000
100 103024428	Rental/Lease Purchase	4,500
100 103024429	Conference & Travel	3,000
100 103024432	Postage	400
100 103024436	Consultant Services	2,000
100 103024438	Other Professional Services	2,000
100 103024443	Membership Dues	11,000
100 103024481	Contributions Expense	10,000
100 103024581	WKG Chamber of Commerce	5,000
100 103024639	Community Resources-Main St.	25,000
100 103124429	Conference & Travel	1,800
100 103124438	Other Professional Services	15,000
100 103624407	Bank Service Charges	15,000
100 103624412	Equipment Maintenance	7,000
100 103624423	Telephone	3,000
100 103624428	Rental/Lease Purchase	6,000
100 103624429	Conference & Travel	1,000
100 103624430	Tuition Reimbursement	7,000
100 103624431	Training & Schooling	1,500
100 103624432	Postage	8,000
100 103624433	Advertising	300
100 103624434	Printing	18,000
100 103624436	Consultant Services	60,000
100 103624443	Membership Dues	2,000
100 103724412	Equipment Maintenance	150,000

100 103724423	Telephone	16,000
100 103724428	Rental/Lease Purchase	14,000
100 103724431	Training & Schooling	10,000
100 103724432	Postage	100
100 103724438	Other Professional Services	15,000
100 104024412	Equipment Maintenance	1,900
100 104024423	Telephone	2,000
100 104024428	Rental/Lease Purchase	200
100 104024429	Conference & Travel	2,900
100 104024432	Postage	20,200
100 104024434	Printing	4,900
100 104024437	Legal Services	25,800
100 104024438	Other Professional Services	1,500
100 104024443	Membership Dues	5,000
100 104524423	Telephone	1,000
100 104524429	Conference & Travel	500
100 104524443	Membership Dues	500
100 105124423	Telephone	2,000
100 105124428	Rental/Lease Purchase	2,000
100 105124429	Conference & Travel	2,000
100 105124432	Postage	1,000
100 105124433	Advertising	1,000
100 105124438	Other Professional Services	32,200
100 105124443	Membership Dues	1,000
100 105124491	Employee Physical/Med Treatmnt	100
100 106024423	Telephone	2,000
100 106024428	Rental/Lease Purchase	13,600
100 106024429	Conference & Travel	2,000
100 106024432	Postage	1,000
100 106024433	Advertising	18,000
100 106024434	Printing	600
100 106024438	Other Professional Services	16,000
100 106024443	Membership Dues	40,000
100 106024474	Community Pride Building & Grounds	25,000
100 106224410	Maintenance	500
100 106224426	Utilities	500
100 106224428	Rental/Lease Purchase	32,000
100 106224429	Conference & Travel	500
100 106224438	Other Professional Services	55,500
100 106224489	Grand Expenditures	350,000
100 106724436	Consultant Services	500,000
100 106724476	Municipal Audit Expenses	62,000
100 106724477	Actuarial Service Fees	15,000
100 200124408	Home Board-Up & Maintenance	53,400
100 200124412	Equipment Maintenance	6,000
100 200124423	Telephone	9,000
100 200124431	Training & Schooling	2,000
100 200124432	Postage	3,000
100 200124434	Printing	800

100 200124436	Consultant Services	200
100 200124437	Legal Services	17,000
100 200124438	Other Professional Services	63,600
100 301924431	Training & Schooling	500
100 302024076	Lease Payments - Principal	103,500
100 302024403	Interest Expense	2,000
100 302024409	Radio Equipment Maintenance	8,000
	Building & Grounds	
100 302024410	Maintenance	50,000
100 302024411	Vehicle Maintenance	62,000
100 302024412	Equipment Maintenance	79,000
100 302024423	Telephone	20,000
100 302024426	Utilities	7,000
100 302024428	Rental/Lease Purchase	7,000
100 302024429	Conference & Travel	2,000
100 302024430	Tuition Reimbursement	5,000
100 302024431	Training & Schooling	5,000
100 302024432	Postage	2,000
100 302024433	Advertising	1,000
100 302024434	Printing	3,000
100 302024436	Consultant Services	2,000
100 302024438	Other Professional Services	3,000
100 302024439	Laundry Services	10,000
100 302024443	Membership Dues	13,000
100 302024489	Grant Expenditures	486,000
100 302024490	Risk Premiums	58,000
	Employee Physical/Med	
100 302024491	Treatmnt	25,000
100 302024699	Fire CERT Program	1,000
100 302224431	Training & Schooling	1,000
100 302624431	Training & Schooling	1,000
100 607024412	Equipment Maintenance	95,500
100 607024423	Telephone	94,000
100 607024428	Rental/Lease Purchase	6,500
100 607024429	Conference & Travel	200
100 607024431	Training & Schooling	500
100 607024438	Other Professional Services	1,000
	Employee Physical/Med	
100 607024491	Treatmnt	100
100 607524412	Equipment Maintenance	2,900
100 607524429	Conference & Travel	1,000
100 607524431	Training & Schooling	15,000
100 607524434	Printing	2,000
100 607524438	Other Professional Services	6,000
100 607524454	Labor Relations	1,100
100 607524489	Grant Expenditures	100
100 607524490	Risk Premiums	58,000
	Employee Physical/Med	
100 607524491	Treatmnt	2,400
100 607524697	Canine Unit - Police Dept	25,000
100 607724410	Building & Grounds	4,000

	Maintenance	
100 607724411	Vehicle Maintenance	172,000
100 607724412	Equipment Maintenance	16,000
100 607724423	Telephone	30,000
100 607724426	Utilities	2,400
100 607724428	Rental/Lease Purchase	200
100 607724429	Conference & Travel	2,200
100 607724430	Tuition Reimbursement	1,000
100 607724431	Training & Schooling	45,000
100 607724432	Postage	6,000
100 607724433	Advertising	1,000
100 607724434	Printing	1,650
100 607724436	Consultant Services	800
100 607724437	Legal Services	136,000
100 607724438	Other Professional Services	46,000
100 607724443	Membership Dues	1,800
100 607724454	Labor Relations	72,000
	Employee Physical/Med	
100 607724491	Treatmnt	19,000
100 607724698	Donor Sponsored Events	10,000
100 607924438	Other Professional Services	10,000
100 608024430	Tuition Reimbursement	1,700
100 608024434	Printing	400
100 608124412	Equipment Maintenance	13,500
100 608124432	Postage	17,600
100 608124434	Printing	12,000
100 608124438	Other Professional Services	5,500
100 608124482	Drivers License Suspension Ex.	1,100
100 608524412	Equipment Maintenance	11,000
100 608524428	Rental/Lease Purchase	1,000
100 608524434	Printing	1,000
100 608524436	Consultant Services	175,000
100 608524439	Laundry Services	600
	Employee Physical/Med	
100 608524491	Treatmnt	200
	Building & Grounds	
100 608624410	Maintenance	1,000
100 608624412	Equipment Maintenance	500
100 608624426	Utilities	5,500
100 608624434	Printing	2,500
100 608624438	Other Professional Services	1,000
100 608624472	Veterinary Fees	5,800
100 608724412	Equipment Maintenance	5,500
100 608724429	Conference & Travel	2,000
100 608724431	Training & Schooling	1,000
100 608724438	Other Professional Services	13,150
100 712924435	Engineering Services	25,000
100 712924437	Legal Services	45,000
100 712924627	Containment Cell OMC	225,000
100 712924636	Yeomon Creek	400,000
100 806824424	Real Estate Tax	120,000

100 806824432	Postage	2,000
100 806824436	Consultant Services	100,000
100 806824438	Other Professional Services	113,000
100 806824488	Sales Tax Rebate	925,000
100 806924433	Advertising	500
100 806924436	Consultant Services	500
100 806924437	Legal Services	40,000
100 806924438	Other Professional Services	27,000
100 910124412	Equipment Maintenance	500
100 910124423	Telephone	3,500
100 910124424	Real Estate Tax	12,500
100 910124432	Postage	1,000
100 910124435	Engineering Services	256,600
100 910124437	Legal Services	3,000
100 910124438	Other Professional Services	4,000
100 910524411	Vehicle Maintenance	25,000
100 910524412	Equipment Maintenance	5,000
100 910524438	Other Professional Services	12,000
100 910524491	Employee Physical/Med Treatmnt	100
100 910624410	Building & Grounds Maintenance	200,000
100 910624412	Equipment Maintenance	8,000
100 910624423	Telephone	10,000
100 910624425	Mosquito Abatement Service	65,000
100 910624426	Utilities	10,000
100 910624428	Rental/Lease Purchase	10,000
100 910624431	Training & Schooling	8,000
100 910624432	Postage	200
100 910624433	Advertising	500
100 910624436	Consultant Services	800
100 910624438	Other Professional Services	40,000
100 910624439	Laundry Services	20,000
100 910624443	Membership Dues	700
100 910624454	Labor Relations	500
100 910624456	Claims Expense	38,000
100 910624491	Employee Physical/Med Treatmnt	500
100 911024076	Lease Payments - Principal	122,100
100 911024403	Interest Expense	30,700
100 911024438	Other Professional Services	40,000
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Sub 2400	Contractual Services	6,905,400
 <b>SUB 2500</b>		
<b>COMMODITIES</b>		
100 102925465	Office Supplies	500
100 102925478	Computer Supplies	700
100 103025465	Office Supplies	5,000
100 103025468	Operating Supplies	200

100 103025471	Publications	300
100 103025480	Miscellaneous Expense	1,000
100 103625465	Office Supplies	5,000
100 103625468	Operating Supplies	2,000
100 103625478	Computer Supplies	6,000
100 103725465	Office Supplies	4,000
100 103725478	Computer Supplies	15,000
100 104025465	Office Supplies	3,000
100 104025468	Operating Supplies	8,000
100 104025471	Publications	1,000
100 104025478	Computer Supplies	5,000
100 104525465	Office Supplies	1,300
100 104525471	Publications	700
100 104525478	Computer Supplies	2,000
100 105125465	Office Supplies	1,100
100 105125478	Computer Supplies	600
100 106025465	Office Supplies	2,000
100 106025468	Operating Supplies	1,000
100 106025480	Miscellaneous Expense	600
100 106225467	Maintenance Supplies	500
100 106225468	Operating Supplies	500
100 106225469	Uniforms	500
100 106225480	Miscellaneous Expense	500
100 200125465	Office Supplies	8,000
100 200125466	Gasoline & Oil	15,800
100 200125468	Operating Supplies	200
100 200125469	Uniforms	2,000
100 301925469	Uniforms	70,000
100 302025465	Office Supplies	3,000
100 302025466	Gasoline & Oil	70,000
100 302025467	Maintenance Supplies	25,000
100 302025468	Operating Supplies	45,000
100 302025469	Uniforms	25,000
100 302025471	Publications	6,000
100 302025472	Medical Supplies	40,000
100 302025478	Computer Supplies	41,000
100 302025479	Vital Link Ambulance Program	18,000
100 302225467	Maintenance Supplies	1,000
100 302625469	Uniforms	1,000
100 607025465	Office Supplies	1,600
100 607025468	Operating Supplies	1,600
100 607525465	Office Supplies	1,000
100 607525466	Gasoline & Oil	250,000
100 607525468	Operating Supplies	16,000
100 607525469	Uniforms	139,000
100 607525478	Computer Supplies	1,200
100 607725465	Office Supplies	4,000
100 607725468	Operating Supplies	26,000
100 607725469	Uniforms	23,000
100 607725471	Publications	4,000

100 607725474	Fleet Maint: Vehicle Supplies	1,300
100 607725475	Fleet Maint:Equipment Supplies	6,700
100 607725478	Computer Supplies	12,000
100 607725482	Firearms & Ammunition	64,000
100 608025469	Uniforms	5,500
100 608125465	Office Supplies	500
100 608125468	Operating Supplies	1,000
100 608125469	Uniforms	3,400
100 608525465	Office Supplies	3,000
100 608525468	Operating Supplies	4,200
100 608525469	Uniforms	200
100 608525472	Medical Supplies	1,000
100 608525473	Nutritional Provisions	8,000
100 608625465	Office Supplies	400
100 608625466	Gasoline & Oil	4,400
100 608625467	Maintenance Supplies	1,200
100 608625468	Operating Supplies	12,000
100 608625469	Uniforms	2,000
100 608625472	Medical Supplies	100
100 608725465	Office Supplies	1,900
100 608725466	Gasoline & Oil	18,000
100 608725468	Operating Supplies	5,000
100 608725469	Uniforms	34,800
100 910125468	Operating Supplies	1,000
100 910125478	Computer Supplies	4,500
100 910525466	Gasoline & Oil	402,000
100 910525468	Operating Supplies	35,000
100 910525474	Fleet Maint: Vehicle Supplies	425,000
100 910525475	Fleet Maint:Equipment Supplies	50,000
100 910625465	Office Supplies	100
100 910625468	Operating Supplies	10,000
100 910625476	Maint. Supplies Other than Eq.	2,000
100 910625478	Computer Supplies	10,000
100 910825475	Fleet Maint:Equipment Supplies	50,000
100 910825476	Maint. Supplies Other than Eq.	20,000
100 911025468	Operating Supplies	239,000

Sub 2500	Commodities	----- 2,345,600
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**SUB 2600 CAPITAL**

**OUTLAY**

100 103626495	Computer Hardware/Equipment	95,000
100 103726495	Computer Hardware/Equipment	187,500
100 105126495	Computer Hardware/Equipment	1,200
100 106226487	Computer Beach Improvements	213,000
100 200126495	Computer Hardware/Equipment	20,000

100 301926292	IEconomic Dev - Improvements	100,000
100 301926493	Vehicle	50,000
	Computer	
100 301926495	Hardware/Equipment	130,000
	Computer	
100 607026495	Hardware/Equipment	44,700
100 607526492	Improvements	175,000
100 607526493	Vehicle	300,000
	Computer	
100 607526495	Hardware/Equipment	275,000
100 910126494	Equipment	7,000
100 911026492	Improvements	250,000
100 911026493	Vehicle	150,000
100 911026494	Equipment	47,000
		-----
Sub 2600	Capital Outlay	2,045,400

TOTAL EXPENSES 70,013,200

## TRANSFERS

### SUB 6300

#### TRANSFERS - IN

	Transfers From Working Cash	
100 63714	Fd	-2,500,000
		-----
Sub 6300	Transfers - In	-2,500,000

### SUB 6800

#### TRANSFERS TO

100 68267	Transfers to Scoop Fund	50,000
100 68660	Transfers to Safety/Risk Fund	
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Sub 6800	Transfers To	50,000

NET TRANSFERS -2,450,000