



**City of
Waukegan
Annual Budget
May 1, 2016 -
April 30, 2017**



March 21, 2016

City Council and Citizens of Waukegan,

I am pleased to present the Fiscal Year May 1, 2016 to April 30, 2017 proposed budget to the City Council and citizens of Waukegan. The mission of the City is to work toward enhancing the quality of life for our citizens and facilitating economic opportunities for the business community. I believe the plan set forth in this budget document appropriately allocates the City's resources in such a way that our mission may be met in keeping with our core values of transparency, professionalism and collaboration. By working with the City Aldermen, staff, local businesses and residents, our fiscal and policy plans for the upcoming fiscal year will continue us on the path of growing Waukegan together.

The City works to be open, accessible, and consistent to encourage transparency. During my tenure as Mayor over \$12 million has been invested in our Water Plant and more than \$7 million to repair, renew and repave the City's roadways. These investments in our capital assets allows the City to maintain high quality water at affordable customer rates, and enhance property values with improved roadways. Without any new taxes, fees or fines, the City will continue reinvestment in our infrastructure with an additional \$8 million of roadway improvements planned. As part of an overall 3-year road improvement program, I am committed to repaving 40% of our City roads. Improving our roads helps spur development and growth by making Waukegan a more attractive community to buy a home or open a business.

I have big plans for the City's lakefront. Having just completed the City's Lakefront Active Implementation Plan, the budget proposal allows us to execute some of the short term goals laid out in the plan including more than \$600 thousand in municipal beach improvements and hiring a seasonal staff of "Beach Rangers" to ensure the City's beach remains family friendly and environmentally sound. The good news doesn't stop there; we anticipate grants to fund the majority of the beach improvements so resources didn't need to be pulled from public safety or public works to accomplish our 2016-2017 lakefront goals. The Waukegan lakefront is truly unique for its sandy beach, ample dunes, and opportunities for recreation. These improvements will aim to enhance the beach's accessibility and safety.

Investing in technology to improve delivery of City services to our stakeholders has been an important policy during my tenure as Mayor. We will continue with our program to upgrade the water meter reading system, renew several of our technology infrastructure systems citywide, and implement body cameras for all of our patrol officers. This is all being done to improve our efficiency and effectiveness in providing City services, and to meet the community's expectations for best practices.

Our future depends on thoughtful and successful development. The City has laid the ground work for several exciting public and private development projects. The College of Lake County Lakeshore Campus will be expanded and we expect the Lake County Courthouse expansion to be completed in the 2016-2017 fiscal year. Both of these projects bring more visitors to our downtown. After decades of a food desert on the City's south side, this January saw the opening of a full-service grocery near Lewis and Belvidere. This is an illustration of my commitment to seeking out opportunities for further but responsible growth in all sections of the City. I expect the recently annexed McGaw Park to see significant progress completed by Bridge Development, made possible by the commitment of City TIF dollars. This will bring new jobs, an increased tax base, and new water sales to the City. Last, but not least, I continue to focus my efforts on working with our state and federal legislators to create jobs and secure a casino in Waukegan.

I am grateful to many people who cooperated to create this policy and financial document for the next fiscal year. I encourage you to read the entire document, attend our public budget hearing scheduled for 5 p.m. on April 4th, and ask questions to understand the full impact of the budget on our subsequent year's operations.

Respectfully submitted,

A handwritten signature in black ink that reads "Wayne Motley".

Wayne Motley
Mayor, City of Waukegan

EXECUTIVE OVERVIEW

PROPOSED BUDGET

2016-2017



Grand Opening of the Lake County Tech Hub and Greater Waukegan Development Coalition Headquarters in Downtown Waukegan.

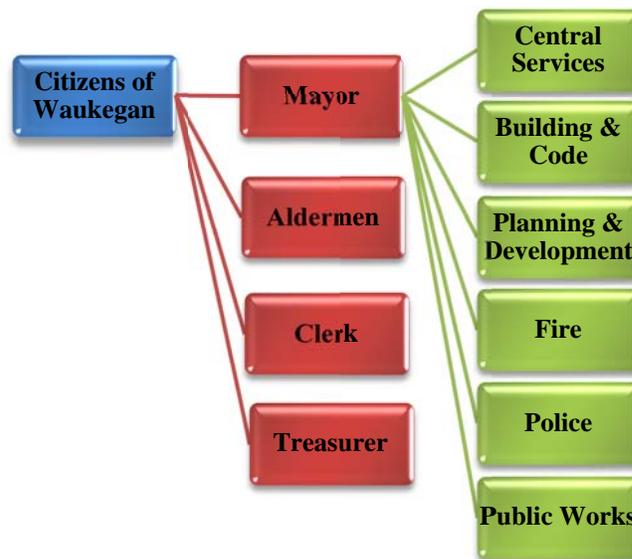
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INTRODUCTION

Waukegan is a full-service municipal government with a full-time elected Mayor and nine Aldermen elected to represent wards. The City Clerk and City Treasurer are also elected. The City provides police, fire, emergency dispatch, and public works services to its residents, as well as maintaining a water plant and providing other important municipal services such as code enforcement and economic development. City government is divided among six major funding areas: Central Services; Building Department; Planning & Development; Fire Department; Police Department; and Public Works.



Waukegan, first visited by Pere Marquette in 1673, is one of the oldest communities in Illinois. The city started as a French trading post and Potawatomi Indian settlement known as "Little Fort". Little Fort, which changed its name to Waukegan in 1859 (the Potawatomi word for "fort" or "trading post"), had a population of 2,500. At the time of incorporation, the town covered an area of 5.62 square miles. Today, the City of Waukegan has a population of over 90,000 and encompasses a total area approximately 25 square miles. The City is the ninth-largest city in Illinois by population, and is the fifth-largest city on the western shore of Lake Michigan after Chicago, Milwaukee, Green Bay and Kenosha.

MISSION STATEMENT

The City of Waukegan's elected officials and employees work to enhance the quality of life and facilitate economic opportunities for our diverse residential and business communities.

CORE VALUES

The City of Waukegan's core values of transparency, professionalism and collaboration, embody the beliefs and attitudes of City leadership, and set the standard for how the City conducts its business.

Transparency

The City works to be open, accessible, and consistent in the City's business operations.

The City is utilizing its social media resources to better communicate with residents and business throughout the organization. During the current year, the Collector's Office made a concerted effort to use social media in addition to traditional communication methods to alert business owners of licensing requirements and advise residents about vehicle sticker new point of sale opportunities.

The City believes that transparency in its operations will make the community a more attractive option for businesses to locate and homeowners to buy. During the 2015-2016 fiscal year, the Fire Department completed the Insurance Services Offices (ISO) risk assessment; receiving a very good rating, which demonstrates to the community our commitment in providing and delivering the very best customer service and leading to lower homeowner and property insurance rates for residents.

The City plans to continue its commitment to transparency in the upcoming fiscal year as well. The Police Department has recently partnered with the Community Relations Service of the Department of Justice and the Community Advisory Groups established by the Mayor to proactively identify areas of potential conflict, facilitate workable solutions to community challenges, and ensure hiring practices are more reflective of the City's demographic make-up. More specifically, the Police Department will be making the technology, training and personnel commitments to equip all patrol officers with body cameras during the 2016-2017 fiscal year.

The City's Building, Planning, and oversight Boards will ensure appropriate infrastructure improvements, green technology and environmental concerns are addressed when reviewing and approving new development projects in the City with an eye to providing the public with opportunities to participate in the process via Plan Commission and City Council public meetings.

Executive Overview

Professionalism

The City of Waukegan works to create a respectful atmosphere and expertise in governance.

The Mayor and staff have been working with federal and state leaders to ensure the City and its residents' best interests are clearly communicated and to keep Waukegan "on the radar" for funding opportunities and favorable legislation. For example, the City sought, received and coordinated a grant from DNR to bring in a professional planning firm to create and deliver an Active Implementation Plan defining concrete, achievable short- and long-term steps toward the execution of the Lakefront-Downtown Master Plan.

The City will recommit to training and cross-training our personnel. Some current examples include the Fire Department redeveloping our fire inspection program to incorporate on-duty firefighters to begin working with the owners of businesses to assure compliance and fire safety in their establishments. New Police Officer Recruits were able to attend the Cook County Sheriff's Basic Police Recruit Academy during the 2015-2016 fiscal year in addition to completing months of on-the-job training with seasoned Waukegan Police Officers via the Field Training Officer program. These efforts will continue for the upcoming fiscal year as well. The Planning and Zoning Department will provide professional training opportunities for staff and greater participation in the local chapter of the American Planning Association, the Urban Land Institute, the International Council of Shopping Centers and similar organizations. And, the Police Department plans to implement a quality training simulator which provides both real-world and tactical scenarios faced by Police Officers in a controlled environment that enables immediate debriefing while creating a safe learning environment.

The City's Public Works and Collector's Office began a two year program of water meter replacement and upgrade to Automated Meter Reading (AMR) system. Existing water meters will be replaced with new meters that utilize AMR technology which in turn allows meters to be remotely read, providing more timely and reliable reading without having to gain access to property as well as provide for quicker detection of water leaks.

Collaboration

The City of Waukegan works to build successful relationships with its partners.

The City works diligently to promote economic development to increase the tax base and bring jobs to the community.

During the past year, the City partnered with the Illinois Facilities Fund (IFF) to work out perceived complications on a spatially-challenge site near the southeast corner of Lewis and Belvidere that led to the January opening of the south side’s first full-service grocery in decades, eliminating a food desert within the City.

The City partnered with Bridge Development to finalize details on the massive redevelopment of the former McGaw Park campus which led to ground breaking in the current fiscal year, and substantial investments to be made during the upcoming fiscal year.

The City is working in partnership with Waukegan Housing Authority, US Department of Housing and Urban Development (HUD), and Illinois Housing Development Authority (IHDA) to pursue a quality mixed income development at South Avenue and Genesee Street with the potential for positive economic impact throughout the entire south side of Waukegan and improved entry points (“gateways”) to the City, downtown and the south lakefront.

The City hopes to partner with the private sector to add an additional hotel and banquet facility at Fountain Square. In addition, the City is working with Cristo Rey St. Martin College Prep High School to facilitate the redevelopment of an obsolete retail center for what promises to be a new, state-of-the art high school complete with athletic fields. Lastly, the City will continue working with NorStates Bank and developer to redevelop the southeast corner of Grand and Green Bay for a retail development requiring no incentives.

The City will continue to work with Lake County Partners, Illinois Department of Commerce and Economic Opportunity (DCEO) and prospective developers to explore opportunities to annex large tracts of land along Waukegan Road.

The City will revisit conversations with Abbott, Gurnee, Wadsworth and Metra regarding the possibility of a west-side commuter line with a possible stop at either Bridge Northpoint or Fountain Square.

The City leadership promotes partnership and good governance by investing in our community organizations as well. The Fire and Police Departments continually provide services to surrounding communities and participate in charitable, community outreach programs including: Safety Trailer (providing fire prevention education within our schools, at community events), Polar Bear Plunge and Touch a Truck (Park District), Smoke Detector/Carbon Monoxide safety events, Gurnee Expo., Shop-With-A-Cop, Toys for Tots, the Torch Run, and partnering with the Bryan & Amanda Bickell Foundation. The City will continue to grow and expand downtown events by developing and maintaining corporate partnerships and coordinating with local businesses, Waukegan Main Street, Waukegan Chamber, and other donors on such events as the annual Scoop Genesee and the monthly ArtWauk Events.

In an effort to promote best procurement practices, the City successfully negotiated to piggy back on an existing Lake County contract to replace the water meters with a new AMR saving substantial staff time and money. In addition, the City coordinated with Lake County Department of Transportation (LCDOT) to replace the City owned water main on Lewis Avenue prior to the County's planned repaving project.

The City wants to partner with new business owners. In an effort to allow for "one stop shopping," the City Collectors Office, Legal Office, Public Works and Building Department collaborated to revise the real estate property transfer procedures so now homebuyers only need to come to one department to secure City services for their newly acquired property. The Code Compliance Department, along with the Police and Fire Departments, developed cooperative communication with landlords to create a better living environment for the citizens of Waukegan. Looking forward, the Building Department will complete a full revision of Building & Maintenance Codes from Building Officials and Code Administrators International (BOCA) to International Codes (ICC), with the assistance of a consulting firm, allowing the City to be consistent with surrounding municipalities.

BUDGET PROCESS

This budget document is the result of the City’s financial and operational planning process. The budget serves as a guide for implementing those plans for the May 1st to April 30th fiscal year. By submitting this document to the public, Aldermen and other City stakeholders in advance of public hearings, it is the Administration’s goal to further the planning process by shaping the City’s goals and objectives in a time of strained resources. All budget requests are made with the City’s mission and core values in mind.

The budget was developed as a “bottom-up” process. The Finance Department projects revenues and fund balances available in the upcoming year to determine “bottom line” for resources. Assumptions including debt service payments, pension obligations, and personnel costs were prepared. Individual departments are responsible for assessing current conditions, programs, and needs. Meetings were held with Agency Heads to discuss major operation changes, objectives and project requests. Every effort is made to combine requests across departments and accomplish their goals more efficiently. In conjunction with Department Heads, the Mayor’s office cuts unjustified items from the budget.

FUND STRUCTURE

The City budgets based upon Governmental Accounting Standards Board (GASB) guidelines. The City uses fund accounting to demonstrate compliance with finance-related and legal requirements. All of the City’s funds may be divided into seven categories: General Fund, Special Revenue Funds, Enterprise Funds, Capital Funds, Debt Service Funds, Internal Service Funds, and Fiduciary Funds.

The General Fund accounts for the majority of the City’s day-to-day operations and is, therefore, a significant section of this budget document. Special Revenue Funds are used to account for programs funded from specific and legally restricted financing such as grants and tax increment financing. Enterprise Funds are used to report the business-type activities the City engages in and are services intended to pay for themselves. This includes the City’s water operations and parking garage. Internal Service Funds allow the City to pay insurance claims or premiums promptly and then charge-back to the appropriate fund on a monthly basis. Fiduciary Funds are used to account for resources held for the benefit of parties outside the government.

All of the funds included in this budget proposal are appropriated by the City Council. Each fund type is presented in its own section of this document. The reader is encouraged to

read each section in order to obtain a full understanding of the City’s budgetary plan for the upcoming fiscal year.

ACCOUNT NUMBERS

The account numbers used by the City of Waukegan identify the fund from which the expenditures come, the department making the expenditure, and the type of expense.

Account numbers look like this: 100-301925469

- The first three digits indicate to which fund the expenditure is charged. In this example **100**-301925469, **100** indicates the General Fund.
- The next number indicates the Agency generating the expense. In this example 100-**3**01925469, **3** is the Fire Department.
- The following three digits indicate the division generating the expense. In this example 100-3**019**25469, **019** is Fire Suppression.
- The sub-account is then indicated by the subsequent two numbers. In this example 100-3019**25**469, **25** is Commodities.
- The last three digits delineate the object. In this example 100-301925**469**, **469** is Uniforms expense.

Detailed listings of account numbers are provided in the ***Appendix*** to this report.

FINANCIAL OVERVIEW

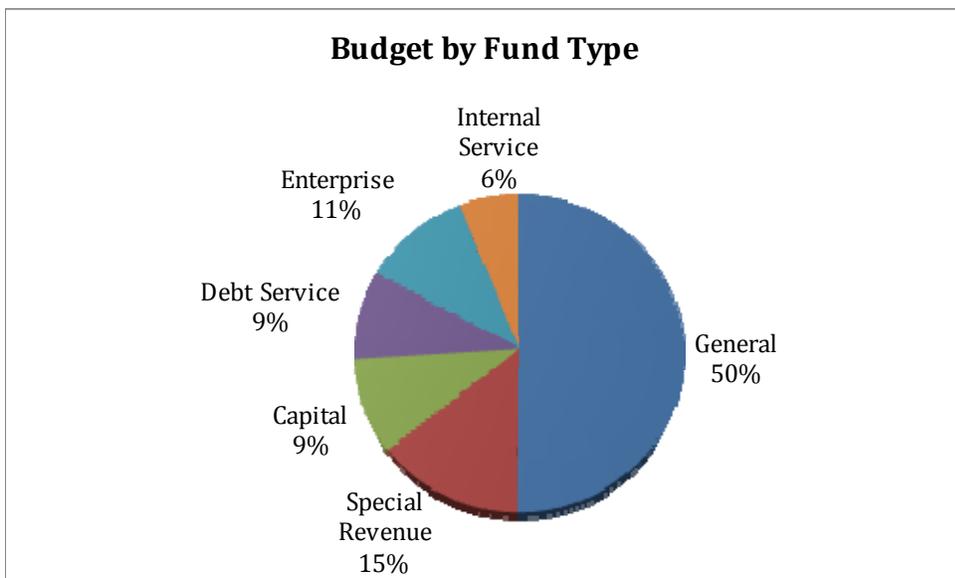
The revenues, expenditures, and net transfers between funds are shown below. More detailed information is provided in the various **Funds** sections of this report. Since the Fiduciary Funds are not included in the City's operational plan and account for the assets held by the Police Fire Pension plans and well as Stabilization Funds, they are excluded from the following table:

Fund	Revenues	Expenditures	Net Surplus / (Deficit)	Transfers In	Transfers Out	Net Surplus / (Deficit) after Transfers
General	\$ 67,563,200	\$ (70,013,200)	\$ (2,450,000)	\$ 2,500,000	\$ (50,000)	\$ -
Special Revenue	19,304,957	(18,291,867)	1,013,090	50,000	(1,541,000)	(477,910)
Capital	12,880,000	(13,680,000)	(800,000)			(800,000)
Debt Service	11,104,836	(12,645,836)	(1,541,000)	1,541,000	-	-
Enterprise	15,394,690	(15,394,690)	-			-
Internal Service	8,522,500	(8,410,000)	112,500			112,500
TOTAL	\$ 134,770,183	\$(138,435,593)	\$ (3,665,410)	\$ 4,091,000	\$ (1,591,000)	\$ (1,165,410)

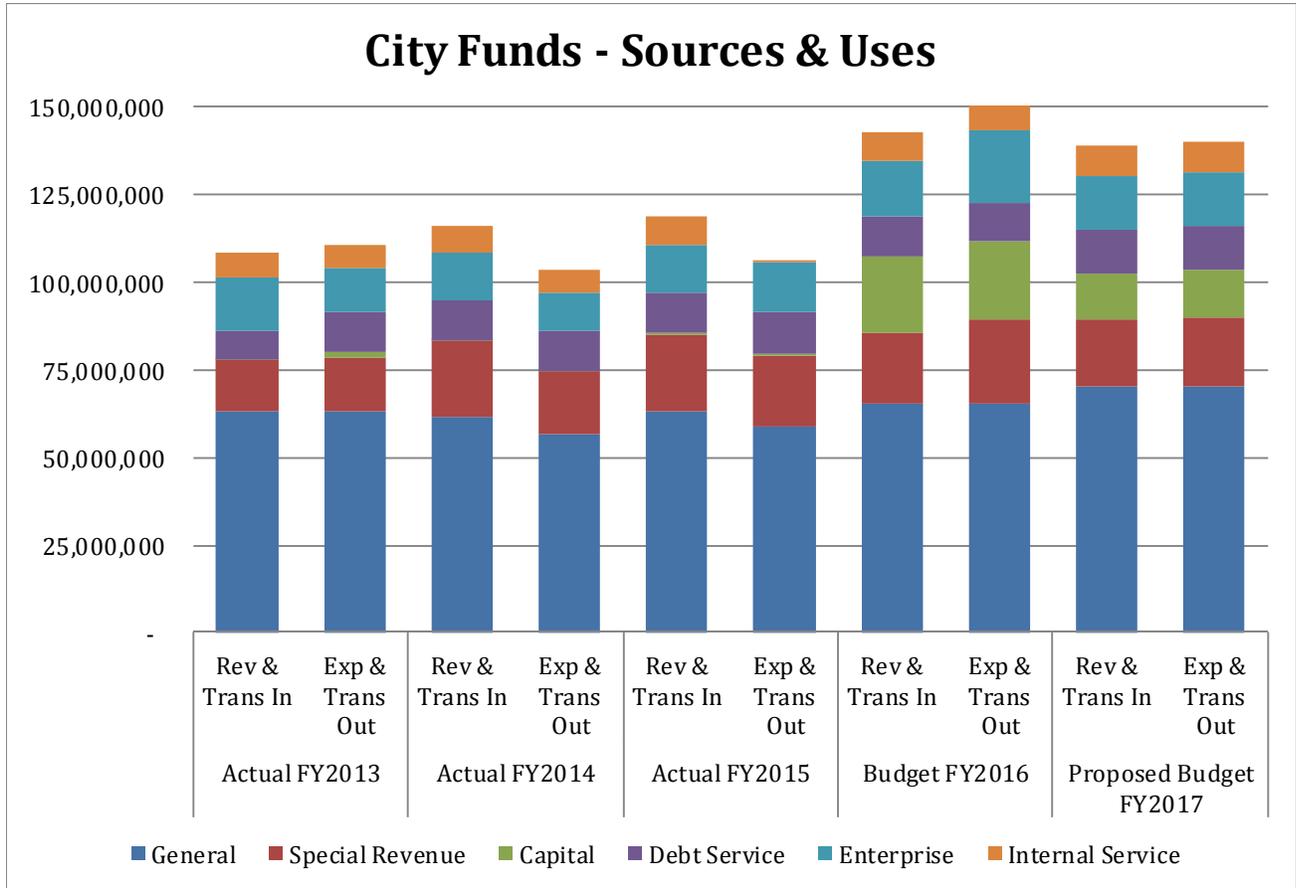
While the City cannot utilize Fiduciary Funds as part of our operations, the City does include the amounts in the annual appropriation. The upcoming year includes a permanent transfer out of the Stabilization Fund. Additional information regarding the transfer may be found in the **General Fund** and the **Fiduciary Funds** sections of this report. The following table includes the total of City Funds along with Fiduciary Funds:

Fund	Revenues	Expenditures	Net Surplus / (Deficit)	Transfers In	Transfers Out	Net Surplus / (Deficit) after Transfers
City Funds	\$ 134,770,183	\$ (138,435,593)	\$ (3,665,410)	\$ 4,091,000	\$ (1,591,000)	\$ (1,165,410)
Fiduciary Funds	17,269,500	(13,773,500)	3,496,000	-	(2,500,000)	996,000
TOTAL	\$ 152,039,683	\$(152,209,093)	\$ (169,410)	\$ 4,091,000	\$ (4,091,000)	\$ (169,410)

The General Fund is the largest fund in the annual budget, 50% of total expenditures and transfers out not including Fiduciary Funds. The Special Revenue Funds have increased their overall percentage of the total budget in the past few years. Efforts on obtaining federal grant monies for various programs and earmarking tax dollars for specific purposes such as TIF development has driven the Special Revenue Funds to 15% of the budget excluding Fiduciary Funds. The Capital Funds fluctuate from year-to-year depending on large-scale projects being funded by the City. As currently proposed, the Capital Funds will account for 9% of the overall budget related to bond-financed infrastructure and property acquisition projects under consideration. The Debt Service, Enterprise, and Internal Service Funds have stayed relatively consistent as a percentage of the total budget over the same time period, rounding out the remaining 26% of the total budget excluding Fiduciary Funds.



Over the past five fiscal years, the total annual revenues and transfers-in, excluding Fiduciary Funds, have grown from \$108 million to \$139 million. Total expenditures and transfers out have grown from \$111 million to \$140 million for the same time period.



DEPARTMENT DESCRIPTIONS

CENTRAL SERVICES

Central Services provides a direct link between Waukegan residents and the elected officials. Central Services includes elected officials and administrative support departments.

Office of the Mayor

The Mayor, who is elected on an at-large basis for a four-year term, heads administration of City government. As head of the local governmental unit, the Mayor serves as the Chief Administrative and Executive Officer of the City. In this capacity, the Mayor is responsible for administering the policies enacted by the City Council, for making recommendations to the City Council on matters of legislation, programs and policies. The staff of the Mayor's Office is responsible for legislative matters, program and policy implementation, public relations, marketing, special events and community outreach.

Office of the City Clerk

The City Clerk administers federal, state, and local procedures through which local government representatives are selected. The Clerk is elected on an at-large basis for a four-year term. The Clerk assists candidates in meeting their legal responsibilities before, during, and after an election. As the key staff for City Council meetings, the Clerk prepares the legislative agenda, verifies legal notices have been posted or published, and completes the necessary arrangements to ensure an effective meeting. By state statute, the Clerk is required to maintain and index the minutes, ordinances and resolutions adopted by the legislative body. The Clerk also manages the municipally-owned parking facilities.

City Council

The City Council is comprised of nine aldermen representing nine wards of the City. The aldermen are elected on a ward basis for four-year terms. The work of the City Council is shared by eight committees: Judiciary, Finance, Public Safety, Public Works, Insurance, Labor Relations, Lakefront, and Economic Development. Ad hoc committees are appointed on occasion for issues that merit particular attention.

Office of the City Treasurer

The City Treasurer is responsible for the recording of all banks and cash deposits, management of the City investment program, and administering and documenting the City's cash management program. The City Treasurer is elected on an at-large basis for a four-year term.

Collections & Business Licensing

City Collections handles billing and collection of user fees charged to the City's residential and commercial water / sewer customers, administers the billing and collecting for business, rental, liquor, amusement/video gaming licenses, and handles the issuance of annual vehicle and animal licenses.

Communications & Information Technology

The Communications Department is responsible for public relations, marketing, website and social media communication, special events and community outreach. In addition, the Department provides functional, reliable, secure information systems of the highest quality for the City's employees and residents; and works to ensure that the input, processing, output, storage, and control of the City's various computerized systems provide end users with timely and useful information.

Corporation Counsel

The Corporation Counsel serves the Mayor, City Council, City Departments, Boards and Commissions of the City by managing all litigation for the City. The Corporate Counsel also manages all outside counsel representing the City on litigation, defense, prosecution, risk management and other legal matters. The Corporation Counsel develops legal policies and procedures, monitors workloads and cases to ensure they are handled expeditiously, analyzes legislation and court rulings relative to City policy, and prepares operational and administrative reports.

Finance

The Finance Department maintains financial records in conformity with generally accepted accounting principles and in compliance with state and federal laws; handles miscellaneous accounts receivables and locally collected taxes; administers vendor and payroll payments; develops and maintains budgets for financial planning; is responsible for long-term debt management and structuring capital financing; coordinates property, workers'

Executive Overview

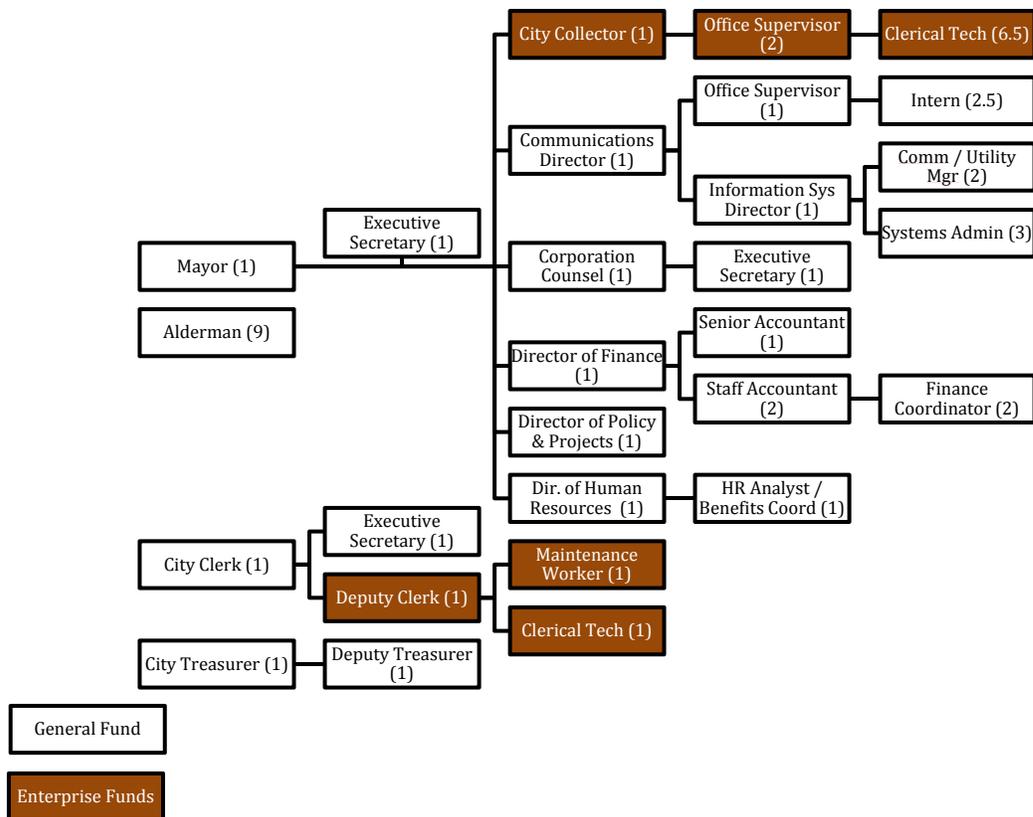
compensation, general liability insurance coverage; and provides the Mayor and City Council with meaningful financial information on a timely basis.

Human Resources

Human Resources provides competent, courteous, and professional assistance to all City employees; administers employee benefits and changes in employment status; maintains accurate and confidential records; ensures compliance with City policies and employment and benefit laws; and interacts with the larger community in the area of recruitment and hiring.

Organizational Chart

The following organization charts shows budgeted full time equivalent positions (FTE) within the Central Services cost center for the 2016-2017 proposed budget, and in which Fund the FTEs are accounted for.



Executive Overview

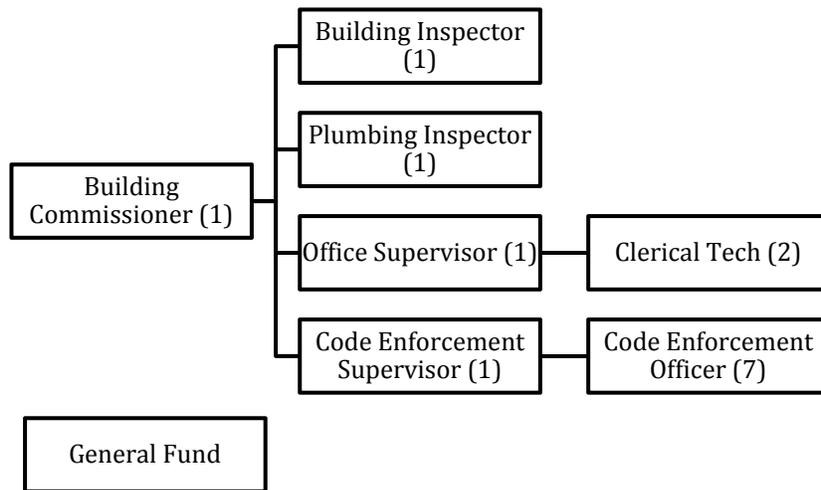
BUILDING DEPARTMENT

The Building division is responsible for plan review and construction inspection for residential, commercial, and industrial properties within the City of Waukegan. By ordinance, the City is required to have a licensed inspector to perform those functions in the areas of electrical, HVAC and plumbing. The division also processes building and sign permits.

Code Compliance is responsible for various regulations including the BOCA Property Maintenance Code, Sign Ordinance, and Zoning Ordinance, etc. This division also oversees the Rental Inspection Program. In addition, the division administers programs to address vacant property issues in the City.

Organizational Chart

The following organization charts shows budgeted full time equivalent positions (FTE) within the Building Department cost center for the 2016-2017 proposed budget, and in which Fund the FTEs are accounted for.



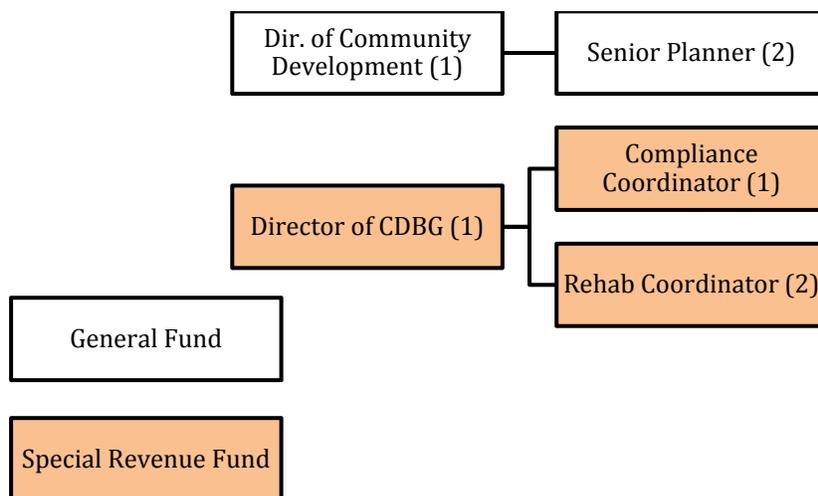
PLANNING & DEVELOPMENT

The Planning and Development Department provides support to the Historic Preservation Commission, Planning and Zoning Commission, Waukegan Economic Development Advisory Board, and both the Economic Development Committee and the Judiciary Committee of City Council, including reviewing and providing recommendations on all land use matters presented to the Commissions and Council. The division also provides staff support to several community groups involved in the development in the City of Waukegan including the Waukegan Chamber of Commerce and Waukegan Main Street. The Department reviews development plans for compliance with various City ordinances, including subdivision, landscaping and zoning, and works to implement the Downtown-Lakefront Master Plan.

The Community Development Block Grant (CDBG) program provides financial assistance to eligible property owners and organizations. Block grant funds are not part of the City's property tax levy, but rather federal dollars used to provide decent housing, a suitable living environment, and expanded economic opportunities – principally for low and moderate-income persons in the community. The funds allocated to the City of Waukegan are based upon a formula devised by Congress; therefore, the total funds available vary each year.

Organizational Chart

The following organization charts show budgeted full time equivalent positions (FTE) within the Planning Department cost center for the 2016-2017 proposed budget, and in which Fund the FTEs are accounted for.



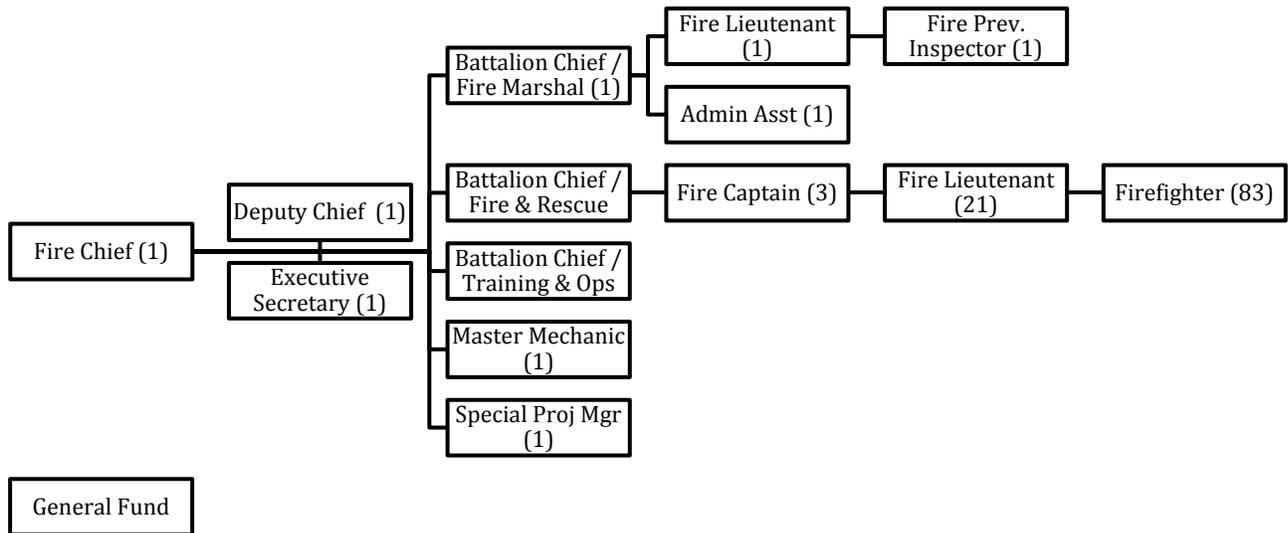
FIRE DEPARTMENT

The Waukegan Fire Department serves to safeguard the lives and property of the citizens of Waukegan through professionalism, dedication to duty, integrity and training. The Department strives to enhance lives and foster economic growth through leadership, management and actions as an all-encompassing life safety response provider. The Department seeks to effectively manage the resources of the Department, develop a system to minimize impacts of disasters and other life safety emergencies, provide an effective emergency medical services system, provides public education to all residents, and provide an effective Fire Prevention Bureau.

The Fire Prevention Bureau completes multiple fire/life safety inspections and conducts many plan reviews on an annual basis. The Waukegan Fire Department responds to over 10,000 calls annually, including emergency medical services (EMS), fire, and rescue calls. The Training Division, EMS system, and staff officer conduct or provide oversight on training of personnel. There are numerous program managers who are responsible for the maintenance of the fire stations, apparatus, and equipment. The Department continues to conduct training with neighboring fire/rescue agencies to improve public safety in our multi-jurisdictional (mutual aid) Automatic Response Areas.

Organizational Chart

The following organization chart shows budgeted full time equivalent positions (FTE) within the Fire Department cost center for the 2016-2017 proposed budget, and in which Fund the FTEs are accounted for.



POLICE DEPARTMENT

The Waukegan Police Department's primary mission is to serve the community by protecting life and property, preventing crime, enforcing laws, and by maintaining order for all citizens. Central to our mission are the values that guide our work and the decisions that help us contribute to the quality of life in Waukegan.

The Waukegan Police Department is composed of the following organizational units: Patrol Division, Investigations Division, Traffic & Records Division, Neighborhood Policing Division, Communications Division, and the Office of Professional Standards.

The Patrol Division provides 24-hour police protection throughout the city and is divided into four platoons of uniformed officers responsible for responding to both emergency (911) calls and non-emergency calls for service. These officers are responsible for conducting preliminary investigations and coordinating with other units within the police department and other city departments with the purpose of aiding our community.

The Investigations Division handles comprehensive investigations that are beyond the scope of the first responder assigned to the Patrol Division. These investigations include: homicide, robbery, criminal sexual assault, burglary, and gang & drug investigations, and offender registry. The Investigations Division is also tasked with disseminating information on criminal activity and crime patterns to department personnel.

The Traffic & Records Division provides support for the daily operations of the department, as well as assisting the public in obtaining the services that the agency provides on a daily basis.

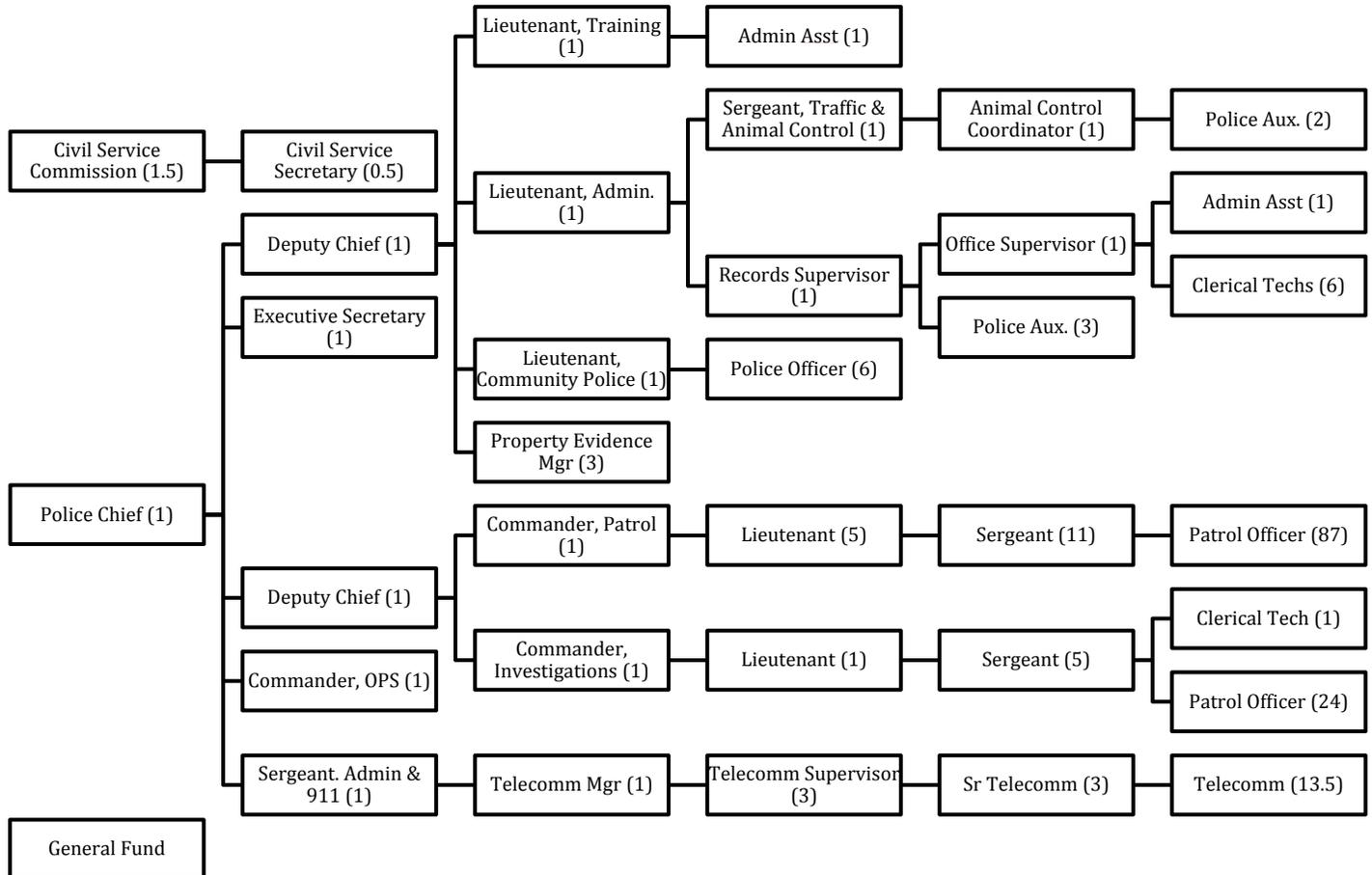
The Neighborhood Policing Division is designed to assist Patrol and Investigations in their daily functions. In addition the NPU was designed to focus on specific quality of life issues within the community and work hand in hand with citizens on those issues on a long term basis.

The Communications Division provides 24 hours a day, 365 days a year dispatch service for the police department and fire department. This critical division is often a resident's first contact with our city services.

The Office of Professional Standards conducts investigations into incidents of alleged employee misconduct and works with legal staff on city and employee issues.

Organizational Chart

The following organization chart shows budgeted full time equivalent positions (FTE) within the Police Department cost center for the 2016-2017 proposed budget, and in which Fund the FTEs are accounted for.



PUBLIC WORKS

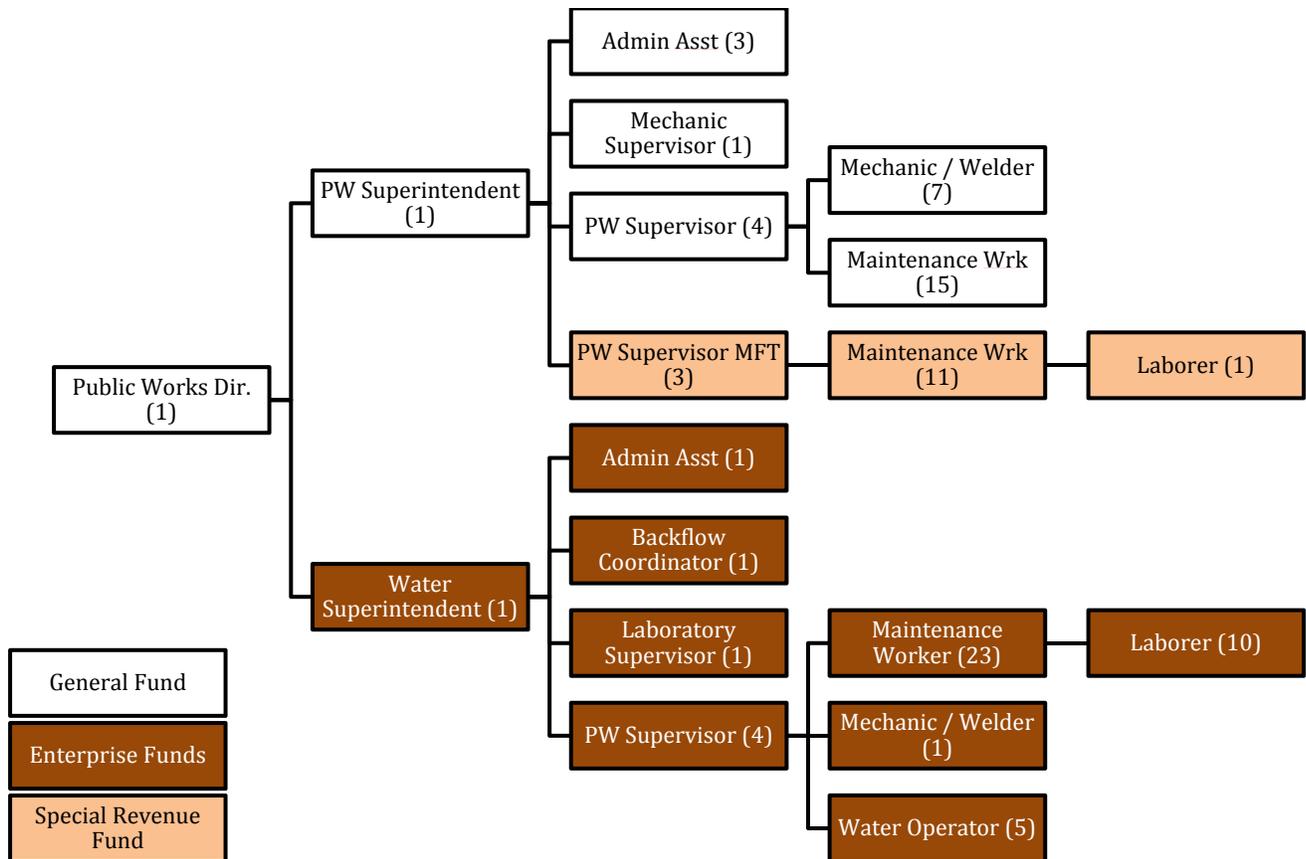
The Public Works Department includes Public Works operations, Engineering, and Water and Sewer.

The Department manages, maintains, operates and repairs the City's infrastructure, facilities, and related assets. It prepares proposals and specifications for capital improvement and construction contracts for City Council's approval. The Department is responsible for streets, right-of-way maintenance, building maintenance, forestry and landscape maintenance, traffic control signs, street lighting, sanitary and storm sewer and detention systems, and vehicle maintenance. During the winter season, Public Works is responsible for snow and ice control operations. The Department also assists Fire, Police, and Central Services with maintenance and repairs while still maintaining the Public Works facility. It is responsible for the maintenance of all City vehicles and equipment, with the exception of the Fire Department's vehicles. Public Works oversees the construction of new public infrastructure, which includes but is not limited to large scale and high-cost physical assets such as streets, drainage facilities, and water and sewer lines, maintains records, financial guarantees and maps, pursues and administers grants. Public Works also works with other departments in reviewing development proposals and their impacts on City facilities and services.

The Water and Sewer Division is responsible for operating and maintaining the City's water treatment and distribution system, sanitary sewer collection and pumping systems, and storm water system. The City-owned Water and Sewer System (the "System") provides water from Lake Michigan to its residents, while sewage treatment is handled by the North Shore Water Reclamation District. The Division conducts the reading of water meters for purposes of accounting for water usage, and responds to customer work orders regarding water service.

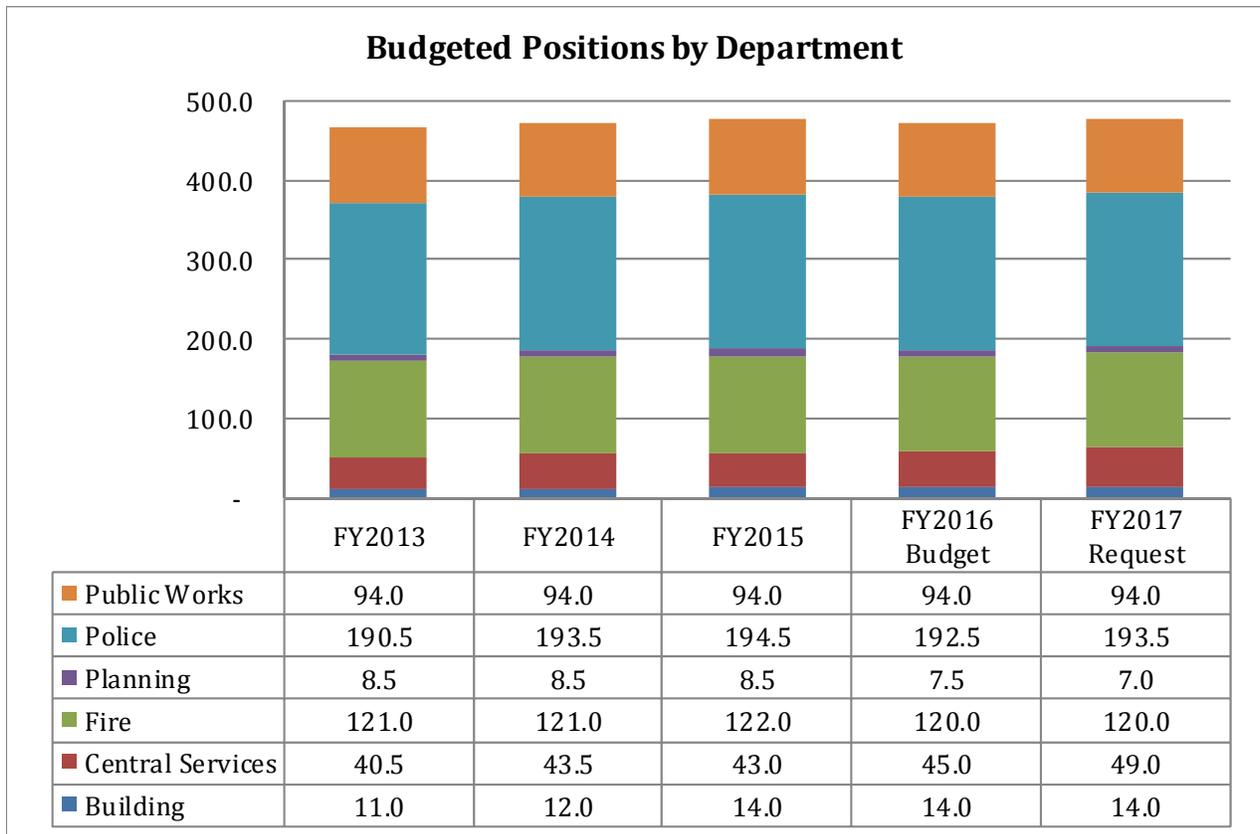
Organizational Chart

The following organization chart shows budgeted full time equivalent positions (FTE) within the Public Works Department cost center for the 2016-2017 proposed budget, and in which Fund the FTEs are accounted for.

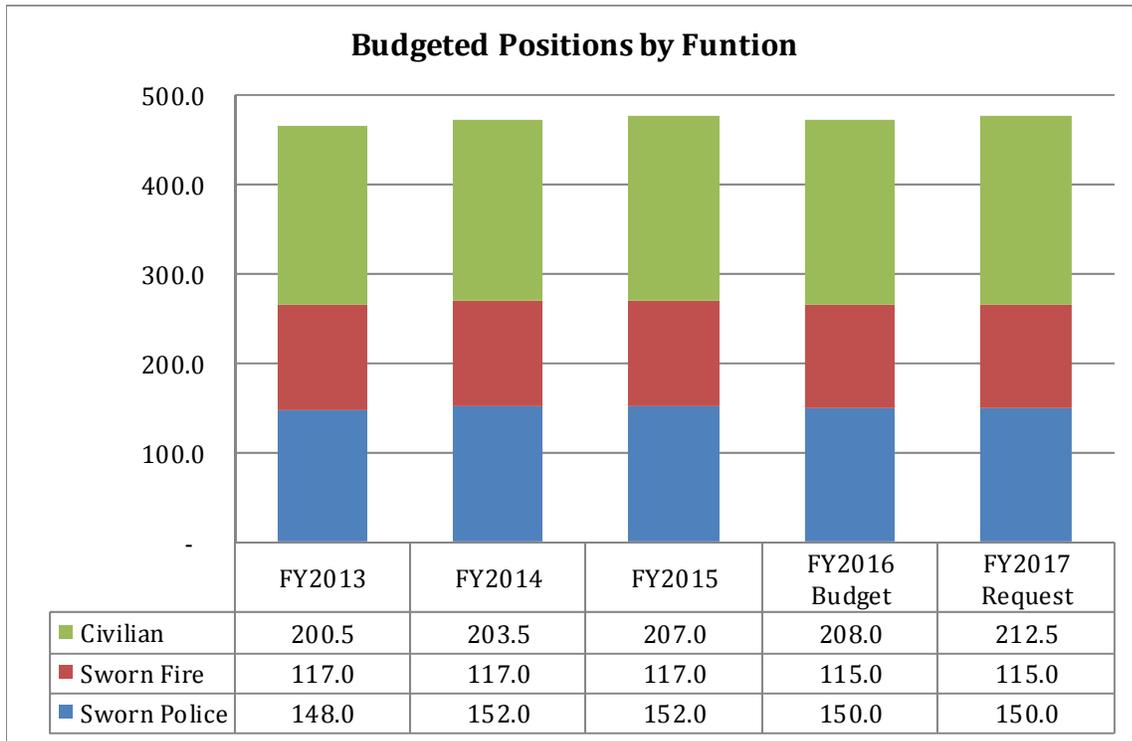


TOTAL CITY HEADCOUNT

For the upcoming fiscal year, a total headcount of 477.5 positions is planned. Of that 84% of the positions are proposed to be funded from the General Fund, followed by 12% in the Enterprise Funds and 4% in Special Revenue Funds. A summary of total headcount across all funds by Department is provided in the following chart. This reflects a 1% increase from the previous year, and a 3% increase in positions from 5-years prior. Specific headcount information is available in the *Funds* sections of this report.



The Police Department makes up 41% of the City’s total head-count, followed by the Fire Department at 25%, Public Works Department at 20%, and the remaining departments accounting for 14% of budgeted positions for the 2016-2017 fiscal year. The workforce made-up by sworn police, sworn fire, and civilian personnel is shown below. Sworn personnel account for 55% of the City’s 2016-2017 fiscal year budget.



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.

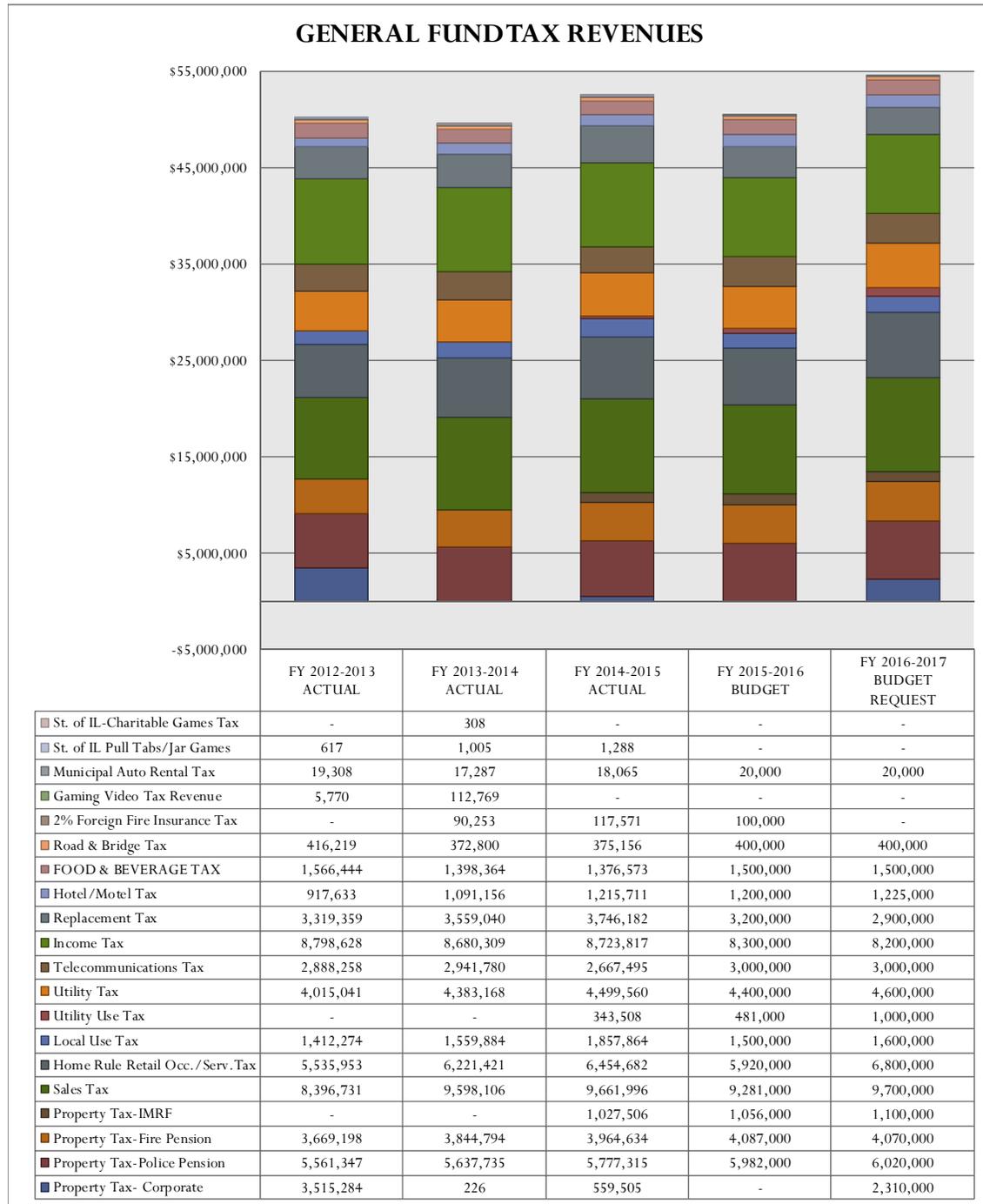
Tax revenues, which account for 81% of General Fund revenues, are projected at \$54.45 million, an 8% increase from the prior year.

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.

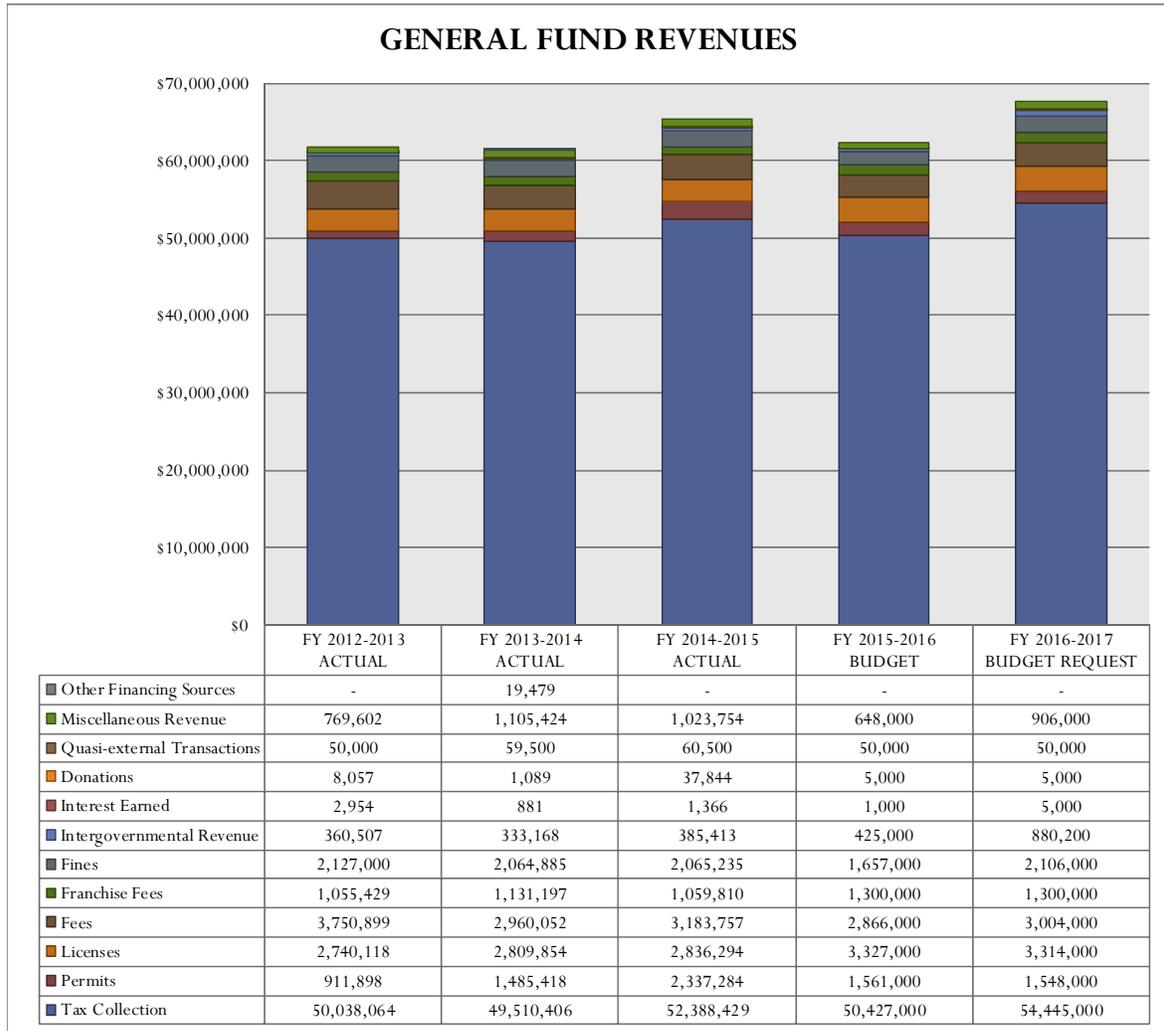
The sale and use of goods in the State of Illinois is taxed depending on the type of transaction. These taxes include Sales Tax, the City's additional Home Rule Sales Tax, and a Local Use Tax. All of these revenues are collected by the State of Illinois and are distributed to the City on a monthly basis. 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.



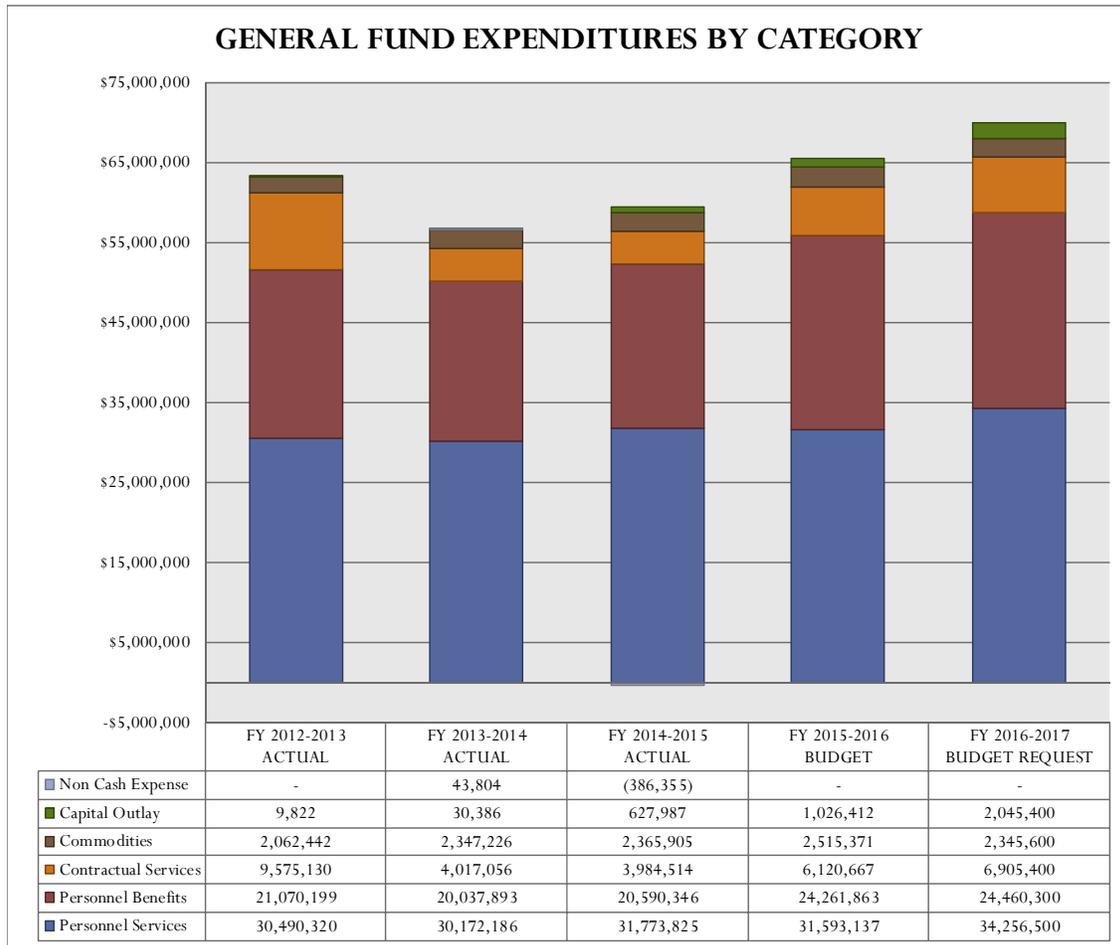
Permits are expected to stay consistent with the prior fiscal year at \$1.55 million as specific large-scale commercial development will continue. Licenses are budgeted to stay flat at \$3.31million. Fees assume an increase of 5% to \$3 million to reflect the uptick in Fire Recovery and Ambulance Fee 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 1/5th 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

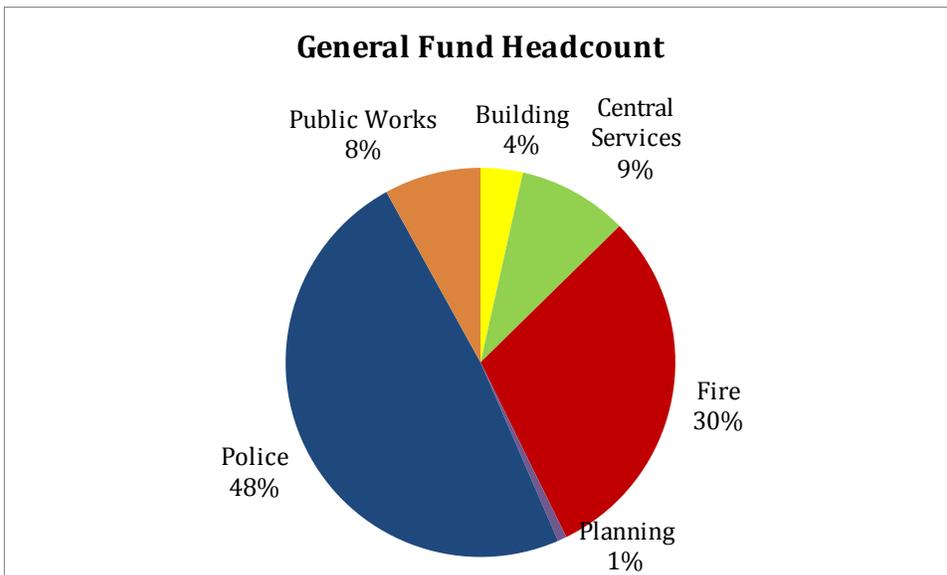
\$4.07 million for the fiscal year, estimated to cost \$36 thousand per sworn firefighter. Non-sworn personnel participate in the Illinois Municipal Retirement Fund (IMRF). The employer contribution to IMRF is budgeted at 14.5% of wages for those employees. The City also budgets for payroll taxes – 6.25% 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.

General Fund ~ Headcount						
	<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.



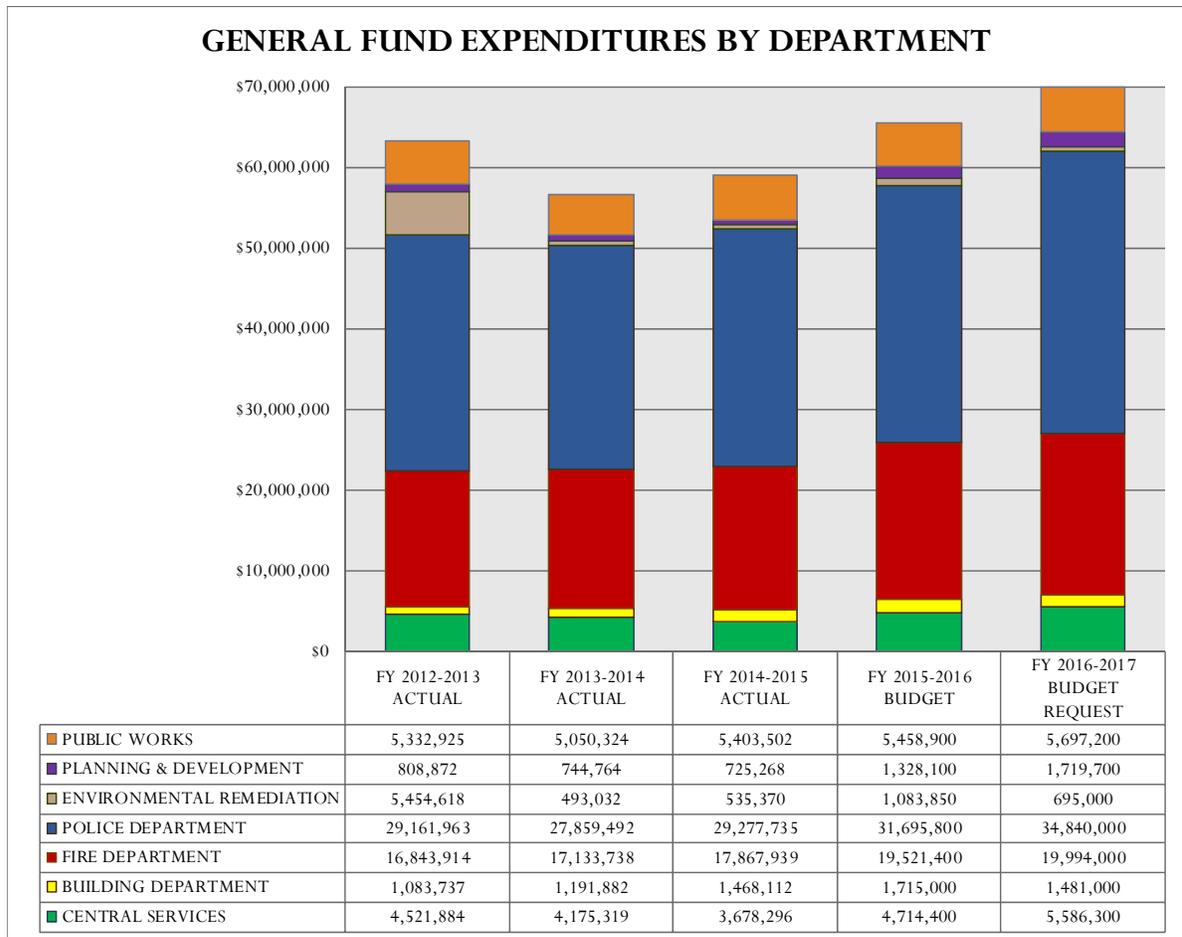
NON-PERSONNEL EXPENDITURES

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.

General Fund ~ Building						
	<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	1.0	1.0	1.0	1.0	1.0	-
	11.0	12.0	13.0	13.0	14.0	1.0

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
BUILDING DEPARTMENT							
Personnel Services	615,218	673,634	797,327	862,837	847,000	(15,837)	-2%
Personnel Benefits	222,517	273,940	259,596	326,163	433,000	106,837	33%
Contractual Services	228,730	221,618	300,984	460,000	155,000	(305,000)	-66%
Commodities	17,272	22,291	40,091	26,000	26,000	-	0%
Capital Outlay	-	399	70,114	40,000	20,000	(20,000)	-50%
	-----	-----	-----	-----	-----	-----	-----
	1,083,737	1,191,882	1,468,112	1,715,000	1,481,000	(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.

General Fund ~ Central Services						
	<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	2,322,400	105,400	5%
Personnel Benefits	1,268,678	1,131,291	883,013	917,000	1,023,900	106,900	12%
Contractual Services	1,126,973	790,780	660,860	1,192,217	1,675,300	483,083	41%
Commodities	62,301	50,397	194,042	74,383	68,000	(6,383)	-9%
Capital Outlay	-	18,144	173,894	313,800	496,700	182,900	58%
Non Cash Expense		43,804	(386,355)	-	-	-	N/A
	-----	-----	-----	-----	-----	-----	-----
	4,521,884	4,175,319	3,678,296	4,714,400	5,586,300	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.

General Fund ~ Fire Department						
	<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
FIRE DEPARTMENT							
Personnel Services	9,409,070	9,499,347	10,206,253	10,794,000	11,222,800	428,800	4%
Personnel Benefits	6,620,790	6,666,462	6,593,729	7,525,000	7,189,200	(335,800)	-4%
Contractual Services	430,525	470,356	557,309	505,800	957,000	451,200	89%
Commodities	383,529	497,573	441,967	579,600	345,000	(234,600)	-40%
Capital Outlay			68,681	117,000	280,000	163,000	139%
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	16,843,914	17,133,738	17,867,939	19,521,400	19,994,000	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.

General Fund ~ Police Department						
	<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	17,700,200	2,357,900	15%
Personnel Benefits	11,660,747	10,779,522	11,313,995	14,213,700	14,520,200	306,500	2%
Contractual Services	1,036,563	1,127,063	1,043,914	1,186,800	1,166,900	(19,900)	-2%
Commodities	589,196	563,497	603,344	613,000	658,000	45,000	7%
Capital Outlay	9,822	(900)	262,511	340,000	794,700	454,700	134%
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	29,161,963	27,859,492	29,277,735	31,695,800	34,840,000	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.

General Fund ~ Public Works						
	<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	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	1,884,100	(207,800)	-10%
Personnel Benefits	1,205,300	1,081,445	1,437,982	1,173,000	1,182,300	9,300	1%
Contractual Services	859,723	571,362	561,308	758,000	928,200	170,200	22%
Commodities	1,007,903	1,212,268	1,086,461	1,220,388	1,248,600	28,212	2%
Capital Outlay		12,743	52,787	215,612	454,000	238,388	111%
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	5,332,925	5,050,324	5,403,502	5,458,900	5,697,200	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.

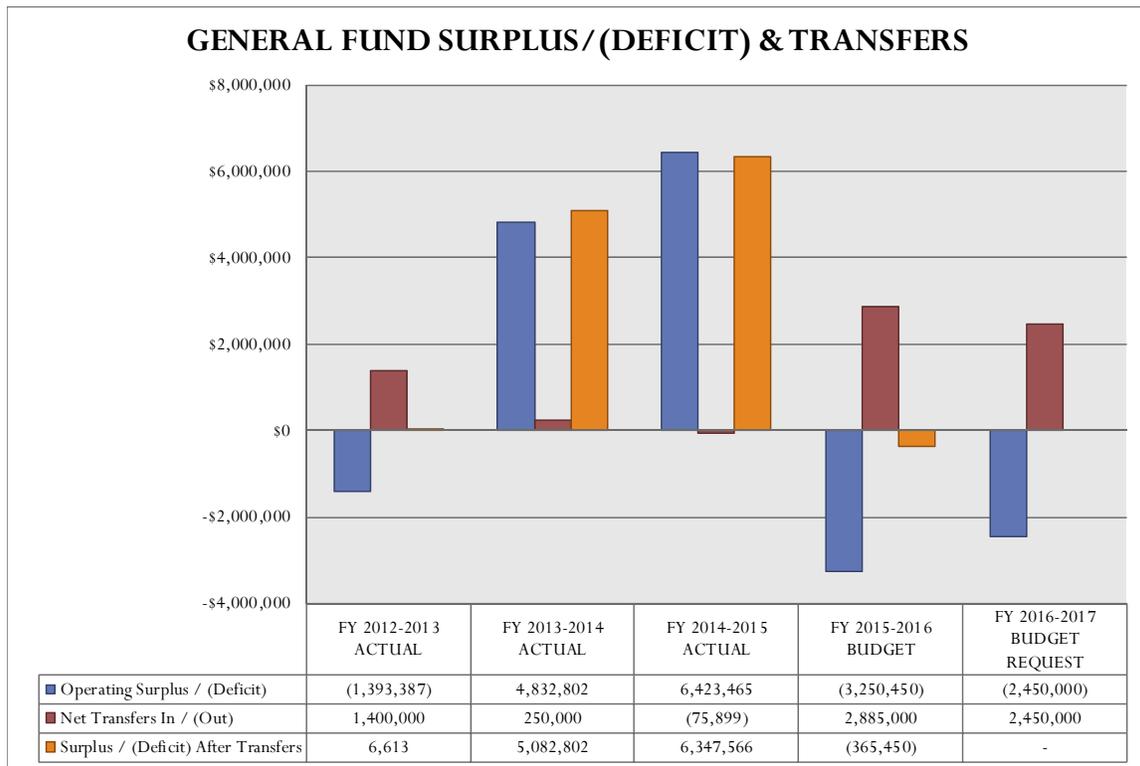
Lastly, the City includes \$70 thousand for legal services and engineering services for other environmental issues that may arise during the fiscal year. The total budget is \$695 thousand for the year, reflecting a 36% decrease over the previous fiscal year.

	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	695,000	(388,850)	-36%
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	5,454,618	493,032	535,370	1,083,850	695,000	(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

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
SUB 3500 FINES		
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
SUB 4400 INTERGOVERNMENTAL REVENUE		
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
SUB 4600 INTEREST EARNED		
100 46100	Interest Earned	-5,000
Sub 4600	Interest Earned	----- -5,000
SUB 4650 DONATIONS		
100 46706	Donations - SHOP with a COP	-5,000
Sub 4650	Donations	----- -5,000
SUB 4700 QUASI- EXTERNAL TRANSACTIONS		
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 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

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

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
	Employee Physical/Med	
100 105124491	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	25,000
	Building & Grounds	
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	
	Maintenance	
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

Sub 2400	Contractual Services	6,905,400
 SUB 2500		
COMMODITIES		
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	

Sub 6800	Transfers To	50,000

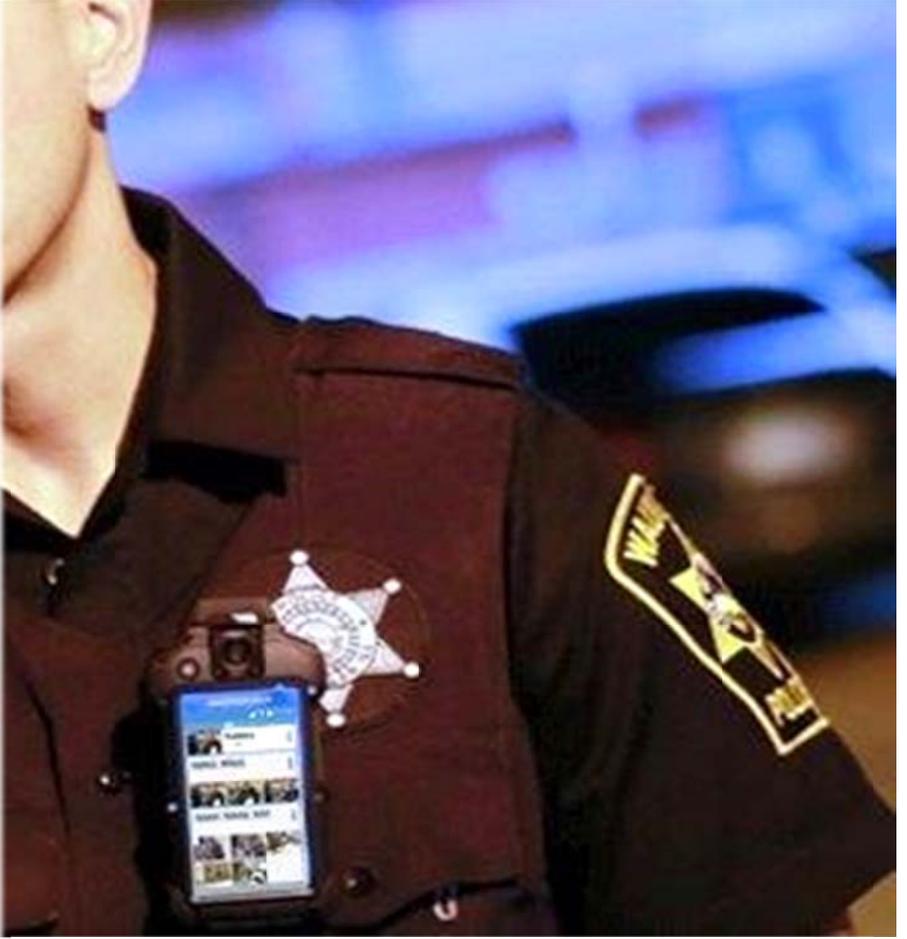
NET TRANSFERS -2,450,000

SPECIAL REVENUE FUNDS

PROPOSED BUDGET

2016-2017

TRAN



Waukegan Police Officer Equipped With Body Camera.

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SPECIAL REVENUE FUNDS OVERVIEW

Special Revenue funds are used to account for definite expenditures that are linked to specific revenue streams such as grants or special taxes. The Governmental Accounting Standards Board (GASB) explains, “(A) special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service.” Active Special Revenue funds include the following: Home Rule Sales Tax Infrastructure, Waukegan Public Library, Fire Service Training, Refuse Collection, Motor Fuel Tax, 911 Emergency System, Sunset & Delany TIF #6, North Lakefront TIF #7, Downtown TIF #8, South Lakefront TIF #9, McGaw Park TIF #10, Community Development Block Grant (CDBG), Scoop Genesee, DUI, and the Local and Federal Narcotics Funds.

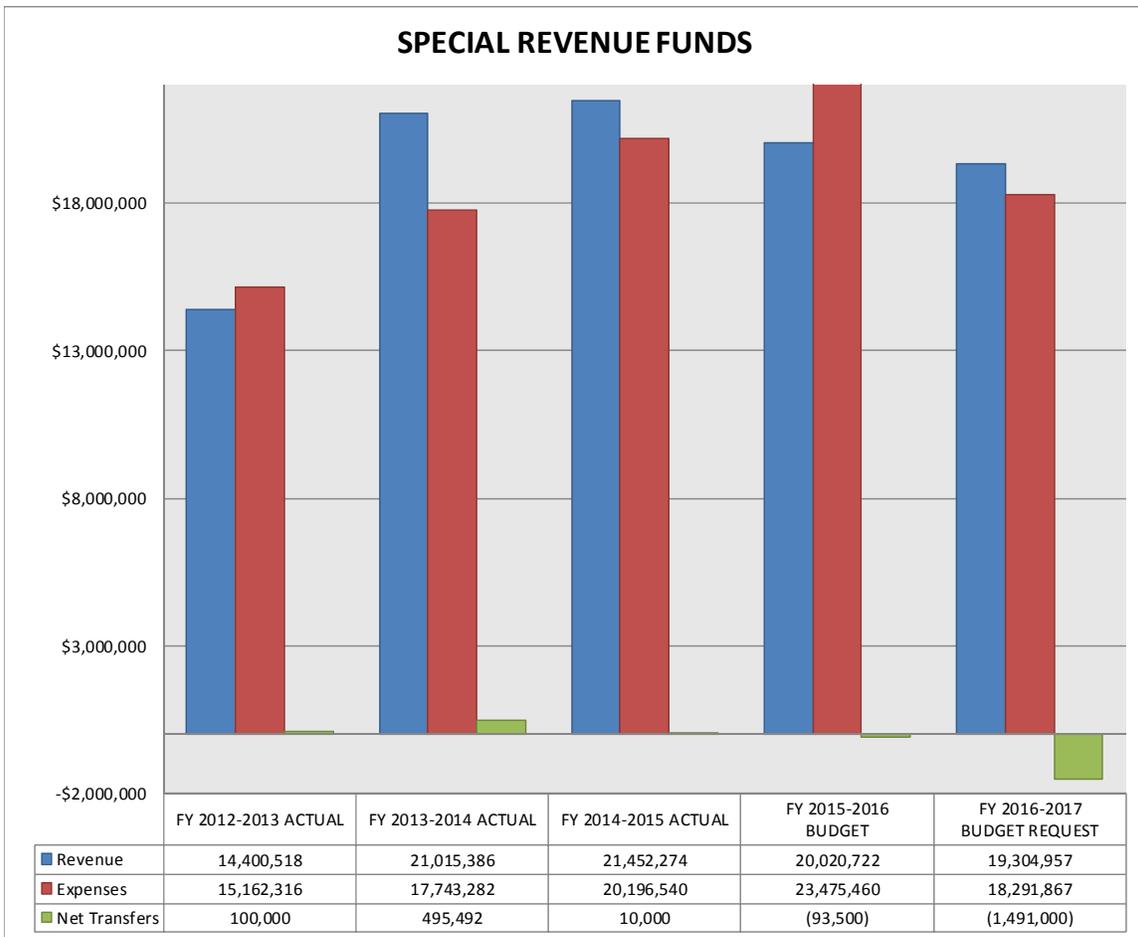
Revenues and fund balances generally must be used for the specific purpose as restricted by the statutes governing the particular tax, grant, or function; and therefore may not be tapped for general governmental operations until such time a fund is closed.

SOURCES & USES OF FUNDS

Total Special Revenue estimated revenues of \$19.30 million are comprised largely of taxes and intergovernmental revenues, and estimated expenditures are \$18.29 million for the fiscal year.

Revenues	\$19,304,957
Expenditures	-18,291,867
Surplus / (Deficit) before transfers	1,013,090
Transfers-In	50,000
Transfers-Out	-1,541,000
Surplus / (Deficit) after transfers	-477,910

Revenues consist mostly of restricted taxes such as Tax Increment Financing Property Tax, Motor Fuel Tax, and 911 Emergency Fees. Another large revenue source is federal grants. Special Revenue costs includes \$4.38 million related to the Waukegan Public Library, \$4.34 million for the residential refuse collection program, \$3.75 million in Motor Fuel Tax expenditures, \$1.27 million for 911 Emergency services, \$2.09 million in CDBG programs, and other specialized spending. A planned \$50 thousand transfer in from the General Fund to defray the costs of the annual Scoop Genesee event. City management will be working to obtain donations and sponsorships to reduce this transfer as possible. A transfer out of \$1.33 million reflects Home Rule Sales Taxes collected specifically for the purpose of paying debt service on roadway bonds issued. Another \$211 thousand transfer out from the Sunset Delany TIF is to pay debt service on a bond issued to fund the Woodland Foods development located within the TIF boundaries. This leaves an operating deficit of \$478 thousand for the total Special Revenue Funds, which reflects the purposeful spend-down of fund balances for specific purposes.



HEAD COUNT

The City does have personnel in the Special Revenue Fund whose salary and benefits are linked to federal grants, or are permitted to be expenses against specific tax collections. The total headcount for 2016-2017 will be 19 positions supported by HUD CDBG funding or Motor Fuel Tax receipts. As the COPS grant expired in fiscal year 2015-2016, police officer positions can no longer be allocated to the Special Revenue Funds.

Special Revenue Funds ~ Planning						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> Budget	<u>2017</u> Request	<u>Change</u>
Asst Planner	-	-	-	-	-	-
Compliance Coordinator	1.0	1.0	1.0	1.0	1.0	-
Director of CDBG	1.0	1.0	1.0	1.0	1.0	-
Fiscal Assistant	1.0	1.0	-	-	-	-
Rehab Coordinator	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>-</u>
	5.0	5.0	4.0	4.0	4.0	-

Special Revenue Funds ~ Fire Department						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> Budget	<u>2017</u> Request	<u>Change</u>
Firefighter	<u>12.0</u>	<u>12.0</u>	<u>12.0</u>	<u>-</u>	<u>-</u>	<u>-</u>
	12.0	12.0	12.0	-	-	-

Special Revenue Funds ~ Police Department						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> budget	<u>2017</u> Request	<u>Change</u>
Telecomm Mgr - E911	1.0	1.0	-	-	-	-
Telecommunicator - E911	1.5	1.5	-	-	-	-
Patrol Officer - COPS	15.0	15.0	15.0	15.0	-	(15.0)
Patrol Officer - Narcotics	-	-	-	-	-	-
Police Sergeant - Narcotics	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	17.5	17.5	15.0	15.0	-	(15.0)

Special Revenue Funds ~ Public Works						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u> Budget	<u>2017</u> Request	<u>Change</u>
Laborer - MFT	4.0	4.0	4.0	5.0	1.0	(4.0)
Maintenance Worker - MFT	8.0	8.0	8.0	7.0	11.0	4.0
Public Works Supervisor - MFT	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>
	14.0	15.0	15.0	15.0	15.0	-

LINE ITEM DETAIL

**FND 202 HR SALES TX
INFRASTRUCTURE FD**

Sub 3000	Tax Collection	
202 30080	Home Rule Retail Occ/Serv. Tax	-1,330,500

Sub 3000	Tax Collection	-1,330,500
Sub 6800	Transfers To	
202 68495	Transfer to 2015 GO Sale Tx Bd	1,330,500

Sub 6800	Transfers To	1,330,500

Fnd 202	HR SALES TX INFRASTRUCTURE FD	

**FND 211 PUBLIC LIBRARY
FUND**

Sub 2100	Personnel Services	
211 121121840	Personnel Services-Library	2,076,733

Sub 2100	Personnel Services	2,076,733
Sub 2200	Personnel Benefits	
211 121122456	Hospitalization	265,678
211 121122459	Unemployment Insurance	10,000
211 121122461	Employer Portion-OASDI (FICA)	158,870
211 121122467	Life Insurance Premiums	2,000
211 121122471	Other Compensation Benefits	30,613
211 121122610	Employer IMRF	271,791

Sub 2200	Personnel Benefits	738,952
Sub 2400	Contractual Services	
211 121124000	Library-Online Searches	10,955
211 121124076	Lease Payments - Principal	292,888
211 121124083	Literacy Grant Expense	100,000
211 121124407	Bank Service Charges	3,500
211 121124410	Building & Grounds Maintenance	6,000
211 121124411	Vehicle Maintenance	3,000
211 121124412	Equipment Maintenance	45,000
211 121124423	Telephone	43,000
211 121124426	Utilities	5,000
211 121124428	Rental/Lease Purchase	75,500
211 121124429	Conference & Travel	3,000
211 121124431	Training & Schooling	7,500

Special Revenue Funds

211 121124432	Postage	7,000
211 121124433	Advertising	74,200
211 121124436	Consultant Services	40,000
211 121124438	Other Professional Services	12,200
211 121124442	Photocopy	3,000
211 121124443	Membership Dues	5,500
211 121124447	Collection Agency Fees	5,000
211 121124595	Misc Contractual Services	319,050

Sub 2400	Contractual Services	1,061,293
Sub 2500	Commodities	
211 121125465	Office Supplies	4,000
211 121125467	Maintenance Supplies	23,000
211 121125468	Operating Supplies	35,400
211 121125480	Miscellaneous Expense	34,100

Sub 2500	Commodities	96,500
Sub 2600	Capital Outlay	
211 121126460	Library Materials	363,735
211 121126492	Improvements	10,000
211 121126494	Equipment	32,000

Sub 2600	Capital Outlay	405,735
Sub 3000	Tax Collection	
211 30000	Property Tax	-3,971,365

Sub 3000	Tax Collection	-3,971,365
Sub 3300	Licenses	
211 33200	Licenses-Library	-90,000

Sub 3300	Licenses	-90,000
Sub 4400	Intergovernmental Revenue	
211 44000	Intergovt Revenue-Library	-313,348

Sub 4400	Intergovernmental Revenue	-313,348
Sub 4600	Interest Earned	
211 46100	Interest Earned	-1,500

Sub 4600	Interest Earned	-1,500
Sub 4800	Miscellaneous Revenue	
211 48910	Misc & Fundraising Revenue	-3,000

Sub 4800	Miscellaneous Revenue	-3,000

Fnd 211 PUBLIC LIBRARY FUND -----

**FND 215 FIRE SERVICE
TRAINING FUND**

Sub 2400 Contractual Services
215 321524431 Training & Schooling 38,000
215 321524438 Other Professional Services 5,000

Sub 2400 Contractual Services 43,000 -----

Sub 2500 Commodities
215 321525468 Operating Supplies 2,000

Sub 2500 Commodities 2,000 -----

Sub 4400 Intergovernmental Revenue
215 44970 Tuition - Fire Training Class -45,000

Sub 4400 Intergovernmental Revenue -45,000 -----

Fnd 215 FIRE SERVICE TRAINING FUND -----

**FND 218 REFUSE COLLECTION
FUND**

Sub 2400 Contractual Services
218 121824420 Refuse Collection 3,692,995
218 121824421 Recycling Program 651,705

Sub 2400 Contractual Services 4,344,700 -----

Sub 3000 Tax Collection
218 30000 Property Tax -4,344,700

Sub 3000 Tax Collection -4,344,700 -----

Fnd 218 REFUSE COLLECTION FUND -----

**FND 228 MOTOR FUEL TAX
FUND**

Sub 2100	Personnel Services	
228 922821200	Laborer	44,000
228 922821211	Maintenance Worker II	608,000
228 922821400	Overtime	38,000
228 922821401	Double-Time	8,000
228 922821404	On-Call Pay	20,000
228 922821413	Tool Allowance	1,500
228 922821749	Public Works Supervisor II	215,000

Sub 2100	Personnel Services	934,500
Sub 2200	Personnel Benefits	
228 922822456	Hospitalization	225,000
228 922822457	Workmen's Compensation	15,000
228 922822458	Liability Insurance	15,000
228 922822461	Employer Portion-OASDI (FICA)	54,000
228 922822462	Employer Portion-Medicare Ex	13,000
228 922822467	Life Insurance Premiums	4,300
228 922822610	Employer IMRF	126,000

Sub 2200	Personnel Benefits	452,300
Sub 2400	Contractual Services	
228 922824427	Street Lighting	500,000
228 922824435	Engineering Services	150,000

Sub 2400	Contractual Services	650,000
Sub 2500	Commodities	
228 922825485	Salt	250,000
228 922825491	Concrete Patch	250,000

Sub 2500	Commodities	500,000
Sub 2700	Capital Improvements	
228 922827619	Street Renewal/Replace	400,000
228 922827636	Sidewalk Improvements	750,000
228 922827669	Street/Traffic Signal Lighting	60,000

Sub 2700	Capital Improvements	1,210,000
Sub 3000	Tax Collection	
228 30800	Motor Fuel Tax	-2,426,300

Sub 3000	Tax Collection	-2,426,300
Sub 4400	Intergovernmental Revenue	
228 44130	Grant - Federal	-1,320,000

Sub 4400	Intergovernmental Revenue	-1,320,000
Sub 4600	Interest Earned	
228 46100	Interest Earned	-500

Sub 4600	Interest Earned	-500

Fnd 228	MOTOR FUEL TAX FUND	

**FND 232 911 EMERGENCY SYSTEM
FUND**

Sub 2100	Personnel Services	
232 323221400	Overtime	200,000

Sub 2100	Personnel Services	200,000
Sub 2200	Personnel Benefits	
232 323222456	Hospitalization	
232 323222461	Employer Portion-OASDI (FICA)	12,500
232 323222462	Employer Portion-Medicare Ex	2,900
232 323222610	Employer IMRF	30,000

Sub 2200	Personnel Benefits	45,400
Sub 2400	Contractual Services	
232 323224076	Lease Payments - Principal	260,000
232 323224409	Radio Equipment Maintenance	70,000
232 323224412	Equipment Maintenance	326,000
232 323224423	Telephone	210,000
232 323224428	Rental/Lease Purchase	1,000
232 323224429	Conference & Travel	15,000
232 323224431	Training & Schooling	5,000
232 323224437	Legal Services	1,500
232 323224438	Other Professional Services	5,000
232 323224443	Membership Dues	2,000

Sub 2400	Contractual Services	895,500
Sub 2500	Commodities	
232 323225468	Operating Supplies	7,000
232 323225469	Uniforms	3,000
232 323225478	Computer Supplies	8,000

Sub 2500	Commodities	18,000
Sub 2600	Capital Outlay	

232 323226494	Equipment	90,000
232 323226495	Computer Hardware/Equipment	25,000

Sub 2600	Capital Outlay	115,000
Sub 3000	Tax Collection	
232 30252	911 Wireless-Waukegan	-780,000
232 30600	911 Surcharges-ETSB System	-90,000

Sub 3000	Tax Collection	-870,000
Sub 3400	Fees	
232 34017	Fees - Burgler Alarm Subscribe	-100,975
232 34018	Fees - Fire Alarm Subscribe	-302,925

Sub 3400	Fees	-403,900

Fnd 232	911 EMERGENCY SYSTEM FUND	

**FND 239 SUNSET/DELANY TIF
#6**

Sub 2400	Contractual Services	
239 123924637	Redevelopment Agreements	40,000

Sub 2400	Contractual Services	40,000
Sub 2600	Capital Outlay	
239 123926492	Improvements	287,410

Sub 2600	Capital Outlay	287,410
Sub 3000	Tax Collection	
239 30050	Property Tax - TIF District	-500,000

Sub 3000	Tax Collection	-500,000
Sub 6800	Transfers To	
239 68494	Transfers to 2012B G.O.TIFBond	210,500

Sub 6800	Transfers To	210,500

Fnd 239	SUNSET/DELANY TIF #6	37,910

FND 242 HOME REHAB

ASSISTANCE

Sub 2400	Contractual Services	
242 524224424	Real Estate Tax	12,000
242 524224426	Utilities	21,000
242 524224437	Legal Services	1,000
242 524224642	Rehabilitation - HOME	63,000
242 524224675	Rehabilitation-NSP	103,000
242 524224677	Rehabilitation-NSP 3	200,000
242 524324426	Utilities	10,000

Sub 2400	Contractual Services	410,000
Sub 2600	Capital Outlay	
242 524226476	Building Acquisition NSP #1	280,000
242 524226477	Building Acquisition NSP #3	100,000
242 524226478	Building Disposition NSP #1	189,900
242 524226479	Building Disposition NSP #3	10,000
242 524226491	Building Acquisition	10,100

Sub 2600	Capital Outlay	590,000
242 44542	Lake County Consortium Home	-250,000
242 44555	Neighborhood Stabilization #1	-500,000
242 44556	Neighborhood Stabilization #3	-250,000

Sub 4400	Intergovernmental Revenue	-1,000,000

Fnd 242	HOME REHAB ASSISTANCE	

FND 245 COMMUNITY DEV. BLOCK GRANT

Sub 2100	Personnel Services	
245 550121399	Earned Sick Leave Pay Outs	2,000
245 550121765	CDBG/Comm Service Director	86,000
245 550121815	Compliance Coordinator	131,000
245 550221714	Housing Rehabilitation Asst.	69,000

Sub 2100	Personnel Services	288,000
Sub 2200	Personnel Benefits	
245 550122456	Hospitalization	45,000
245 550122461	Employer Portion-OASDI (FICA)	14,000
245 550122462	Employer Portion-Medicare Ex	3,200
245 550122467	Life Insurance Premiums	1,000
245 550122610	Employer IMRF	33,000

245 550222456	Hospitalization	15,000
245 550222461	Employer Portion-OASDI (FICA)	4,300
245 550222462	Employer Portion-Medicare Ex	1,000
245 550222467	Life Insurance Premiums	300
245 550222610	Employer IMRF	9,700

Sub 2200	Personnel Benefits	126,500
Sub 2400	Contractual Services	
245 550124411	Vehicle Maintenance	300
245 550124412	Equipment Maintenance	4,000
245 550124423	Telephone	2,000
245 550124429	Conference & Travel	1,000
245 550124431	Training & Schooling	1,000
245 550124432	Postage	1,000
245 550124433	Advertising	1,000
245 550124437	Legal Services	1,000
245 550124438	Other Professional Services	2,000
245 550124442	Photocopy	1,000
245 550124443	Membership Dues	1,000
245 550124476	Municipal Audit Expenses	1,000
245 550224426	Utilities	1,000
245 550224438	Other Professional Services	7,000
245 550224445	Rehabilitation - CDBG	361,263
245 550324461	Catholic Charities	8,250
245 550324524	Zacharias Center	8,500
245 550324525	I-Plus Representative Payee Pr	6,000
245 550324553	NICASA	6,000
245 550324571	A Safe Place	8,000
245 550324582	CASA-Court App Special Avocate	7,500
245 550324584	Waukegan Township	11,071
245 550324606	Prairie State- Fair Housing	5,000
245 550324612	Prairie State Legal Services	10,000
245 550324617	Christain Outreach-Lutherans	8,250
245 550324623	Youth Build Lake County	8,500
245 550324624	Maristella	5,500
245 550324630	PADS Crisis Services	8,000
245 550324632	Christ Church	5,000
245 550324648	Black Chamber of Lake County	5,000
245 550324649	UMMA-Ed Empower Program	5,000
245 550324669	Waukegan to College	5,000
245 550624480	Code Enforcement Reimb Expense	50,000

Sub 2400	Contractual Services	556,134
Sub 2500	Commodities	
245 550125465	Office Supplies	1,300
245 550125466	Gasoline & Oil	2,000
245 550125468	Operating Supplies	700
245 550125471	Publications	100

245 550125478	Computer Supplies	900
245 550125480	Miscellaneous Expense	1,000
245 550225468	Operating Supplies	2,000

Sub 2500	Commodities	8,000
Sub 2700	Capital Improvements	
245 550427636	Sidewalk Improvements	111,210

Sub 2700	Capital Improvements	111,210
Sub 4400	Intergovernmental Revenue	
245 44500	Community Dev. Block Grant	-1,089,844

Sub 4400	Intergovernmental Revenue	-1,089,844

Fnd 245	COMMUNITY DEV. BLOCK GRANT	

**FND 261 NORTH LAKE FRONT
TIF # 7**

Sub 2400	Contractual Services	
261 126124637	Redevelopment Agreements	100,000

Sub 2400	Contractual Services	100,000
Sub 3000	Tax Collection	
261 30050	Property Tax - TIF District	-100,000

Sub 3000	Tax Collection	-100,000

Fnd 261	NORTH LAKE FRONT TIF # 7	

FND 262 DOWNTOWN TIF #8

Sub 2400	Contractual Services	
262 126224437	Legal Services	
262 126224637	Redevelopment Agreements	100,000

Sub 2400	Contractual Services	100,000
Sub 3000	Tax Collection	
262 30050	Property Tax - TIF District	-100,000

Sub 3000	Tax Collection	-100,000

Fnd 262

DOWNTOWN TIF #8

**FND 263 SOUTH LAKEFRONT
TIF #9**

Sub 2400
263 126324637

Contractual Services
Redevelopment Agreements

100,000

Sub 2400

Contractual Services

100,000

Sub 3000
263 30050

Tax Collection
Property Tax - TIF District

-100,000

Sub 3000

Tax Collection

-100,000

Fnd 263

SOUTH LAKEFRONT TIF #9

**FND 264 MCGAW PARK TIF#
10**

Sub 2400
264 126424637

Contractual Services
Redevelopment Agreements

1,000,000

Sub 2400

Contractual Services

1,000,000

Sub 3000
264 30050

Tax Collection
Property Tax - TIF District

-1,000,000

Sub 3000

Tax Collection

-1,000,000

Fnd 264

MCGAW PARK TIF# 10

FND 267 SCOOP GENESEE

Sub 2100
267 126721400

Personnel Services
Overtime

15,000

Sub 2100

Personnel Services

15,000

Sub 2400
267 126724429
267 126724438

Contractual Services
Conference & Travel
Other Professional Services

45,000

Sub 2400	Contractual Services	45,000
Sub 3400	Fees	
267 34013	Fees - Scoop Vendors	-4,000
267 34074	Fees - Veh Register - Scoop	-2,000

Sub 3400	Fees	-6,000
Sub 4800	Miscellaneous Revenue	
267 48662	Downtown Events/Food-Drink	-2,000
267 48664	Corporate Sponsorship-Scoop	-2,000

Sub 4800	Miscellaneous Revenue	-4,000
Sub 6300	Transfers - In	
267 63100	Transfers From General Fund	-50,000

Sub 6300	Transfers - In	-50,000

Fnd 267	SCOOP THE GENESEE	

**FND 292 PRISONER REVIEW/DUI SB740
FUND**

Sub 2400	Contractual Services	
292 629224411	Vehicle Maintenance	25,000
292 629224431	Training & Schooling	5,000

Sub 2400	Contractual Services	30,000
Sub 2600	Capital Outlay	
292 629226493	Vehicle	80,000
292 629226494	Equipment	85,000

Sub 2600	Capital Outlay	165,000
Sub 3500	Fines	
292 35865	Fines - Prison Review Agency	-40,000
292 42860	DUI Fines-Senate Bill 740	-35,000

Sub 3500	Fines	-75,000

Fnd 292	PRISONER REVIEW/DUI SB740 FUND	120,000

**FND 295 LOCAL FORFEITURE
FUND**

Sub 2400	Contractual Services	
295 629524431	Training & Schooling	7,000
295 629524438	Other Professional Services	5,000
295 629524697	Canine Unit - Police Dept	7,000
295 629524954	Payment to Informants	8,000
295 629524955	Purchase of Evidence	8,000

Sub 2400	Contractual Services	35,000
Sub 2500	Commodities	
295 629525468	Operating Supplies	5,000
295 629525469	Uniforms	50,000

Sub 2500	Commodities	55,000
Sub 2600	Capital Outlay	
295 629526482	Narcotics Enforcement Equipmen	7,000
295 629526493	Vehicle	48,000
295 629526494	Equipment	185,000

Sub 2600	Capital Outlay	240,000
Sub 4200	Reimbursement	
295 42850	Contraband Forfeiture - State	-25,000
295 42855	Contraband Forfeiture - City	-25,000

Sub 4200	Reimbursement	-50,000

Fnd 295	LOCAL FORFEITURE FUND	280,000

FND 296 NARCOTICS FORFEITURE FUND

Sub 2100	Personnel Services	
296 629621405	Overtime-Uniformed	60,000

Sub 2100	Personnel Services	60,000
Sub 2400	Contractual Services	
296 629624431	Training & Schooling	10,000
296 629624438	Other Professional Services	10,000
296 629624481	Contributions Expense	12,000

Sub 2400	Contractual Services	32,000
Sub 2500	Commodities	
296 629625468	Operating Supplies	10,000

Sub 2500	Commodities	----- 10,000
Sub 2600	Capital Outlay	
296 629626493	Vehicle	48,000
296 629626494	Equipment	30,000
296 629626495	Computer Hardware/Equipment	20,000

Sub 2600	Capital Outlay	98,000
Sub 4200	Reimbursement	
296 42800	Contraband Forfeiture- Federal	-100,000

Sub 4200	Reimbursement	-100,000
Sub 4400	Intergovernmental Revenue	
296 44220	DEA-Overtime Reimbursement	-60,000

Sub 4400	Intergovernmental Revenue	-60,000

Fnd 296	NARCOTICS FORFEITURE FUND	40,000

CAPITAL FUNDS

PROPOSED BUDGET

2016-2017



Public Works Plow Drivers Clear the Roadways.

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CAPITAL FUNDS OVERVIEW

Capital improvements are the bricks-and-mortar type investments that municipalities need to make in order to maintain the City's infrastructure, buildings, and equipment in fair condition. Utilizing long-term capital financing is a useful mechanism to retain sufficient cash balances in operations, while ensuring the integrity of the City's property and infrastructure system. Furthermore, it is important for the City to maintain an adequate balance between capital improvements and non-capital expenditures, as both play important roles in the long-term financial health of the City.

Capital Funds account for the City's investments of this type. A general rule is that only those items that are in single instance in excess of \$50,000 with a useful life of five years or longer would be included in these funds. Water and Sewer capital projects, while they meet the capitalization threshold, are accounted for in the Enterprise Funds and are not included here. Likewise, additional street resurfacing projects funded from the City's share of the State's Motor Fuel Tax or economic development projects funded from Tax Increment Financing dollars are accounted for in the Special Revenues Funds. Details of those expenditures may be found in the *Special Revenue Funds* and *Enterprise Funds* sections of this report.

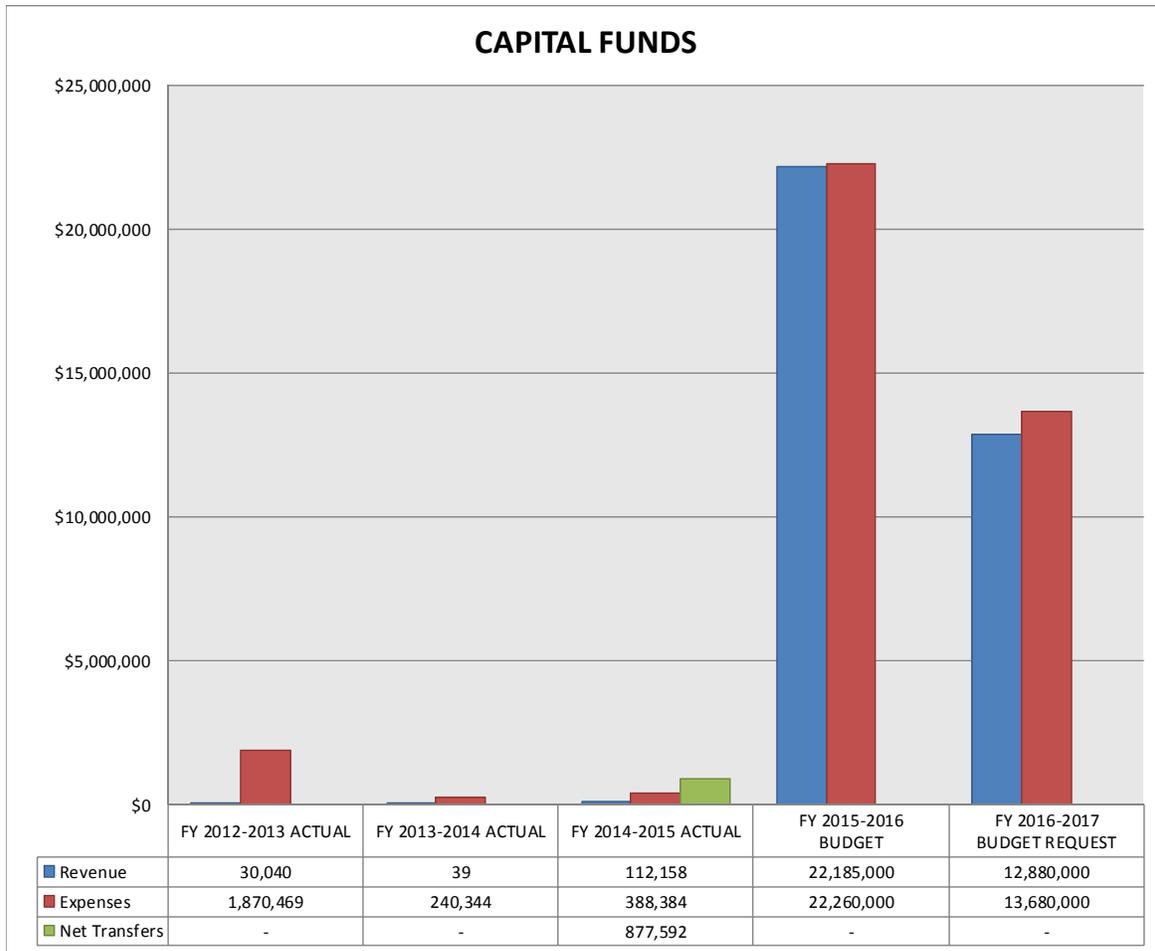
SOURCES & USES OF FUNDS

Total Capital Fund estimated revenues of \$12.88 million are comprised of potential \$12.88 million in bond and notes proceeds. Total Capital Fund estimated expenditures of \$13.68 million include \$7.33 million in street renewal and replacement, and \$5.55 million in land acquisition. The operating deficit of \$800 thousand is due to monies remaining from the prior fiscal year's street renewal bond issue being carried forward and added to new bond proceeds to complete the FY2016-2017 road program.

Revenues	\$12,880,000
Expenditures	-13,680,000
Surplus / (Deficit) before transfers	0
Transfers-In	0
Transfers-Out	0
Surplus / (Deficit) after transfers	-800,000

As demonstrated in the following chart, significant capital investments have occurred in the prior and upcoming fiscal year. The budgeted plan for the 2015-2016 fiscal year included \$22 million in bond proceeds related to land acquisition

and road improvements; however, due to market conditions and City Council directive only \$7 million in sales-tax supported bonds were issued to begin the City's 3-year roadway improvement program. In the 2016-2017 fiscal year, the budget includes \$5.55 million in potential property-tax supported notes or bonds to support lakefront land acquisition to further the City's economic development plans and \$7.33 million in potential sales-tax supported bonds to continue the City's roadway improvements.



STREETS & SIDEWALKS

The City maintains 247 miles of roadway including arterial and residential roads, as well as alleys and sidewalks. Ideally arterial roads are repaired / replaced every 15 years, and residential roads every 20 years. Due to downward economic pressures on the City's resources, the City has been unable to follow this ideal renewal and replacement plan for several years. Therefore, the City increased its home rule sales tax effective January 2015 by 0.25%, and has earmarked those new revenues for the specific purpose of infrastructure investment. As a result, the City issued the first series of Sales Tax General Obligation bonds during the 2015-2016 fiscal year, and will be issuing a second series of bonds in early 2016-2017 in order to fund roadway improvements. These bonds will be repaid with the aforementioned increase in home rule sales tax, and will have a secondary pledge of the City's real estate property tax. If market conditions remain favorable, a third series of bonds is planned for issuance in fiscal year 2017-2018. During the 2015-2016 fiscal year, over 16 miles of road repair and replacement were accomplished under this program. It is anticipated that, over a 3-year period, approximately 40% of the City's arterial and residential roadways will be replaced or repaired.

ECONOMIC DEVELOPMENT

The City's economic development projects contemplated in the 2016-2017 fiscal year budget proposal focus primarily on the City's lakefront, and are driven largely by the Master Plan, titled *A 21st Century Vision for Waukegan's Downtown and Lakefront*, adopted by the City Council in 2003 and supported by the recent *Lakefront Active Implementation Plan*, adopted by the City Council in 2016. Both plans are available in their entirety on the City's website www.waukeganil.gov.

The budget proposal includes the potential for borrowing of up to \$5.55 million in short-term notes for land acquisition. The Master Plan calls for a combination of public and private investment needed to revitalize the City's downtown and lakefront. Only certain projects which are likely to come to fruition in the next fiscal year are included in the current budget proposal. These projects will allow the City to continue developing downtown and the lakefront by acquiring and banking properties, allowing for necessary pre-development work for new or improved roads and sidewalks, bike paths or open space, or future private development. Acquisition of key properties in downtown and along the lakefront would allow for City control of vacant and deteriorating buildings, land requiring remediation, and consolidation or re-subdivision of properties, making the area a more attractive and flexible development opportunity.

LINE ITEM DETAIL

**FUND 307 FIXED ASSETS
REPLACEMENT FUND**

REVENUE		
Sub 4900	Other Financing Sources	
307 49310	Bond Proceeds	-5,550,000

Sub 4900	Other Financing Sources	-5,550,000

TOTAL REVENUE		-5,550,000
EXPENSE		
Sub 2600	Capital Outlay	
307		
130726490	Land Acquisition	5,550,000

Sub 2600	Capital Outlay	5,550,000

TOTAL EXPENSE		5,550,000
		=====
Fnd 307	FIXED ASSETS REPLACEMENT FUND	0

**FUND 312 STREET/SIDEWALK
REHABILITATION FUND**

REVENUE		
Sub 4900	Other Financing Sources	
312 49310	Bond Proceeds	-7,330,000

Sub 4900	Other Financing Sources	-7,330,000

TOTAL REVENUE		-7,330,000
EXPENSE		
Sub 2700	Capital Improvements	
312		
131227619	Street Renewal/Replacement	8,130,000

Sub 2700	Capital Improvements	8,130,000

TOTAL EXPENSE		8,130,000
		=====
Fnd 312	STREET/SIDEWALK REHABILITATION	800,000

DEBT SERVICE FUNDS

PROPOSED BUDGET

2016-2017



Whitney Street Improvements

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DEBT SERVICE FUNDS OVERVIEW

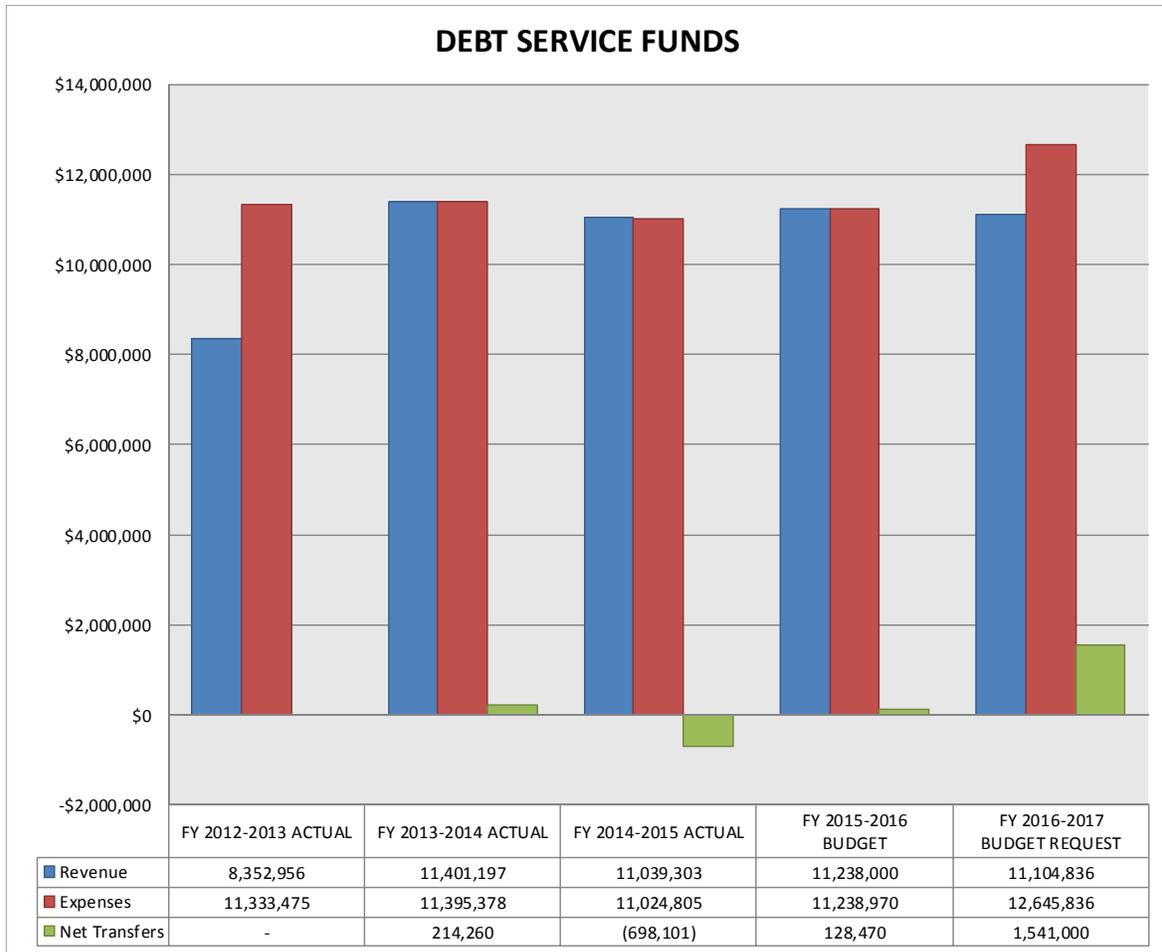
The City accounts for the repayment of long-term General Obligation (GO) and Special Service Assessment (SSA) debt in the Debt Service Funds. Debt service is the periodic repayments made by the City on the principal and interest on long-term loans. The City's Revenue Bonds are accounted for in the related Enterprise Fund, detail for which may be found in the *Enterprise Funds* section of this report.

SOURCES & USES OF FUNDS

Property Taxes and Special Assessments make up the revenue earmarked for the purpose of debt retirement. The debt service for the 2016-2017 fiscal year reflects a -1%, or -\$137 thousand reduction from the prior year. While new bonds were issued during the 2015-2016 fiscal year, the repayment schedule was purposely structured around the existing outstanding debt to mitigate the impact on the City's tax levy.

Revenues	\$11,104,836
Expenditures	-12,645,836
Surplus / (Deficit) before transfers	-1,541,000
Transfers-In	1,541,000
Transfers-Out	0
Surplus / (Deficit) after transfers	0

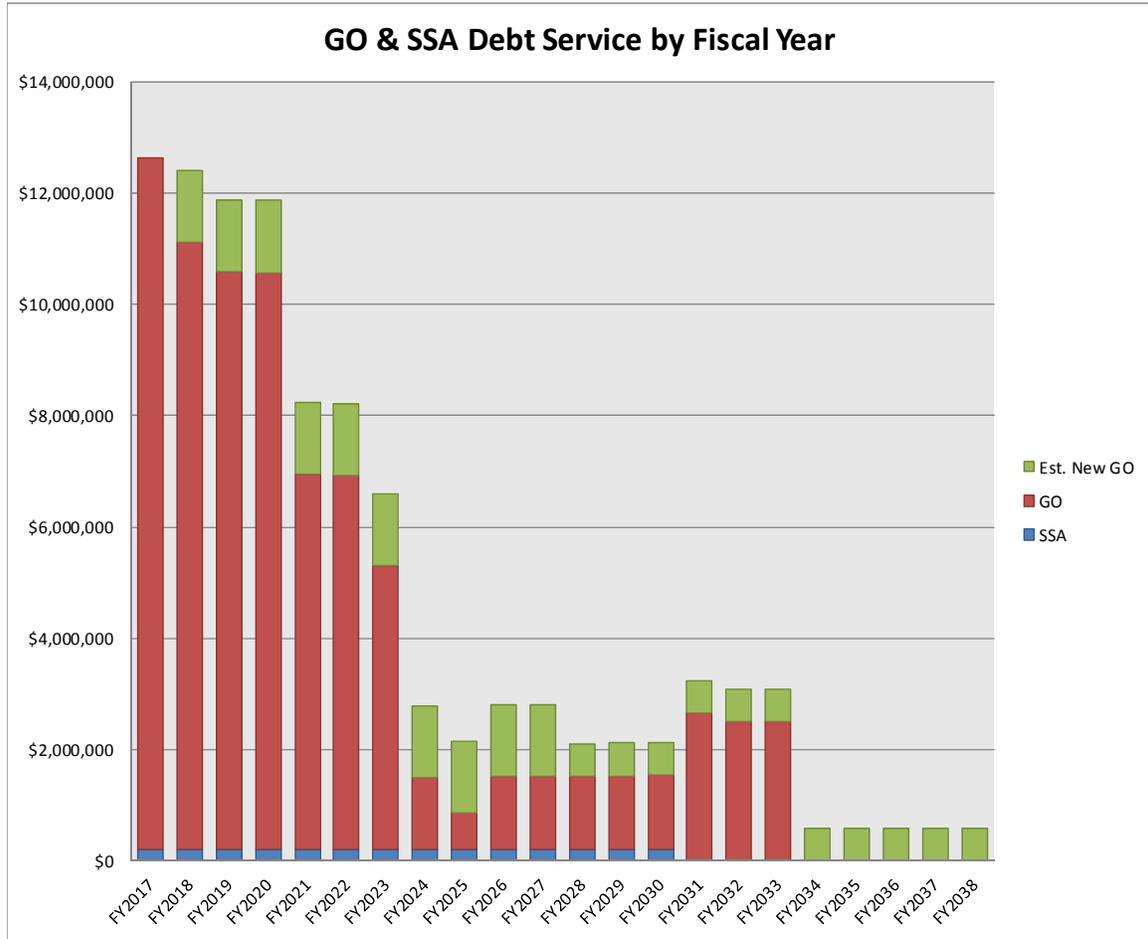
In addition to property taxes levied and collected for the purposes of repaying long-term debt, the City will also use Home Rule Sales Tax and Tax Increment Financing (TIF) revenues transferred in from Special Revenue Funds to repay portions of the outstanding principal and interest due in the upcoming fiscal year. Further detail may be found in the *Special Revenue Funds* section of this report. As illustrated in the following chart, this is a change from prior years when the City was only able to use property taxes for bond financing. By increasing the City's home rule sales tax 0.25% effective January 2015, the City is able to use those new revenues to support the repayment of bonds issued specifically for roadway improvements. In addition, the Sunset Delany Tax Increment Financing (TIF) District is expected to have positive incremental growth in the 2016-2017 fiscal year, allowing the City to use those funds to repay debt service specifically related to a project financed within the TIF boundaries.



OUTSTANDING AND PROJECTED BOND ISSUES

As of May 1, 2016, the City's principal outstanding for GO bonds totals \$63.45 million, principal outstanding for SSA bonds totals \$1.96 million, and the City plans to add an additional \$12.88 million in GO notes and bonds in the upcoming fiscal year. Annual debt service payments for the SSA and GO Bonds currently outstanding are shown below by fiscal year. Additionally, the City plans to issue a GO Home Rule Sales Tax bond totaling \$7.33 million to fund the rehabilitation and reconstruction of City's roadways, described more fully in the **Capital Funds** section of this document. It is the City's intention to abate the property tax levies associated with the newly issued GO Home Rules Sales Tax bonds with Sales Tax receipts if and when those revenue streams are sufficient to do so. However, as the primary pledge is the City's property taxes, the projected debt service associated with the bonds has been included in the chart below with an assumed 20-year repayment schedule. The City has included another potential borrowing for up to \$5.55 million related to

land acquisition as described in the **Capital Funds** section of this document; and will be assumed as property-tax supported 10-year notes.



PURPOSE OF BONDS

The current outstanding bond issues include the following series: 2005 Fountain Square SSA, 2009A GO Bonds, 2010A GO Bonds, 2010B GO Bonds, 2010C GO Bonds, 2012A GO Bonds, 2012B GO TIF Bonds, 2015A GO (Sales Tax) Bonds, and 2015B GO Bonds.

The Special Service Assessment Bonds were issued in 2005 to install water and sewer infrastructure in the Fountain Square (Lakehurst) area. The principal outstanding is \$1.96 million at May 1, 2016.

The 2009A Bonds were issued to retire a note borrowed for property purchased related to a potential Casino project and to obtain Working Cash. In the event this property is sold, those proceeds will be used to partially retire this bond issue. Principal outstanding at May 1, 2016 is \$14.76 million.

The 2010A Bonds were refunded bond issues from 1998 and 2001 to obtain a lower interest rate. The original series of those bonds were issued for the construction of City Hall, environmental remediation, and other infrastructure projects. Principal outstanding at May 1, 2016 is \$875 thousand.

The 2010B Bonds were used to make a payment regarding a wrongful imprisonment lawsuit. The City prevailed in its litigation with the insurance company that originally denied the City's claim for coverage, and those settlement monies were used to partially retire this bond issue. The principal outstanding is \$780 thousand as of May 1, 2016.

The 2010C Bonds were issued to fund several capital projects which were started in Fiscal Year 2009-2010 and concluded during Fiscal Year 2012-2013. These projects included street renewal and replacement, city-owned facility improvements, and technology improvements. The principal outstanding is \$7.18 million at May 1, 2016.

The 2012A Bonds were used to refinance the 2003A GO Capital Appreciation Bonds. The original bonds were issued to pay for Fountain Square (Lakehurst) acquisition of certain properties and infrastructure improvements. As of May 1, 2016, \$17.13 million in principal is outstanding on these bonds.

The 2012B GO TIF Bonds were issued to reimburse a developer for improvements made in the Delany/Sunset Industrial Park related to the Woodland Foods Project, with \$1.62 million outstanding in principal as of May 1, 2016.

The 2015A GO Sales Tax Bonds were issued during the 2015-2016 fiscal year for Citywide street renewal and replacement projects. The principal outstanding as of May 1, 2016 for these bonds is \$7.01 million.

The 2015B GO Bonds refunded outstanding Bonds to a lower interest rate. The original bonds issued in 2001 and 2004 were issued for Genesee Theatre renovations. The principal outstanding is \$14.09 million at May 1, 2016.

As aforementioned, the City plans to issue bonds totaling \$12.88 million in the next fiscal year. Those projected debt service amounts have been added to the total debt service chart above.

LINE ITEM DETAIL

**FND 468 - 2012A G.O.
BONDS**

Sub 2400	Contractual Services	
468		
146824075	Principal Retirement - Bonds	2,105,000
468		
146824404	Bond Interest Expense	856,500
468		
146824405	Bond Service Fees	500

Sub 2400	Contractual Services	2,962,000
Sub 3000	Tax Collection	
468 30000	Property Tax	-2,962,000

Sub 3000	Tax Collection	-2,962,000

**FND 488 - SERIES 2005
SPECIAL A BONDS**

Sub 2400	Contractual Services	
488		
148824075	Principal Retirement - Bonds	91,000
488		
148824404	Bond Interest Expense	120,000
488		
148824405	Bond Service Fees	5,500

Sub 2400	Contractual Services	216,500
Sub 4500	Special Assessment Revenue	
488 45510	Special Assessment Revenue	-216,500

Sub 4500	Special Assessment Revenue	-216,500

**FND 490 - 2009
WORKING CASH BOND**

Sub 2400	Contractual Services	
490		
149024075	Principal Retirement - Bonds	3,445,000
490		
149024404	Bond Interest Expense	727,000

490			
149024405	Bond Service Fees		500

Sub 2400	Contractual Services		4,172,500
Sub 3000	Tax Collection		
490 30000	Property Tax		-4,172,500

Sub 3000	Tax Collection		-4,172,500

**FND 491 - 2010A GO
REFUND BND**

Sub 2400	Contractual Services		
491			
149124075	Principal Retirement - Bonds		875,000
491			
149124404	Bond Interest Expense		35,000
491			
149124405	Bond Service Fees		500

Sub 2400	Contractual Services		910,500
Sub 3000	Tax Collection		
491 30000	Property Tax		-910,500

Sub 3000	Tax Collection		-910,500

**FND 492 - 2010B G. O.
BONDS**

Sub 2400	Contractual Services		
492			
149224075	Principal Retirement - Bonds		160,000
492			
149224404	Bond Interest Expense		25,000
492			
149224405	Bond Service Fees		500

Sub 2400	Contractual Services		185,500
Sub 3000	Tax Collection		
492 30000	Property Tax		-185,500

Sub 3000	Tax Collection		-185,500

FND 493 - 2010C G. O.
BONDS

Sub 2400	Contractual Services	
493		
149324404	Bond Issuance Expenses-Variou	285,000
493		
149324405	Bond Service Fees	500

Sub 2400	Contractual Services	285,500
Sub 3000	Tax Collection	
493 30000	Property Tax	-285,500

Sub 3000	Tax Collection	-285,500

FND 494 - 2012B G.O.TIF BOND
(WOODLAND)

Sub 2400	Contractual Services	
494		
149424075	Principal Retirement - Bonds	145,000
494		
149424404	Bond Interest Expense	65,000
494		
149424405	Bond Service Fees	500

Sub 2400	Contractual Services	210,500
Sub 6300	Transfers - In	
494 63239	Transfer from Sunset/Delany TIF	-210,500

Sub 6300	Transfers - In	-210,500

FND 495 - 2015 GO SALES
TX BONDS

Sub 2400	Contractual Services	
495		
149524075	Principal Retirement - Bonds	1,030,000
495		
149524404	Bond Interest Expense	300,000
495	Bond Service Fees	500

149524405

Sub 2400	Contractual Services		1,330,500
Sub 6300	Transfers - In		
495 63202	Transfers From HR Sales Tx Inf		-1,330,500

Sub 6300	Transfers - In		-1,330,500

**FND 496 - 2015B REFNDG
BONDS**

Sub 2400	Contractual Services		
496			
149624075	Principal Retirement - Bonds		2,000,000
496			
149624404	Bond Interest Expense		371,836
496			
149624405	Bond Service Fees		500

Sub 2400	Contractual Services		2,372,336
Sub 3000	Tax Collection		
496 30000	Property Tax		-2,372,336

Sub 3000	Tax Collection		-2,372,336

ENTERPRISE FUNDS

PROPOSED BUDGET

2016-2017



Burwood Drive Sanitary Sewer Repair

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ENTERPRISE FUNDS OVERVIEW

The City accounts for the Waterworks & Sewerage and Motor Vehicle Parking System in Enterprise Funds. These funds are used to report business-type functions that are intended to recover all or a significant portion of their costs through user fees and charges.

The City of Waukegan services over 21 thousand metered water customers, and provides wholesale water service to Park City, Beach Park and Green Oaks. The system receives its water from Lake Michigan and treatment is conducted at a City-owned facility. The City maintains over 330 miles of water main, 350 miles of sanitary mains, and 375 miles storm water sewers. While the City is responsible for transmission, sewage treatment is handed by North Shore Sanitary District.

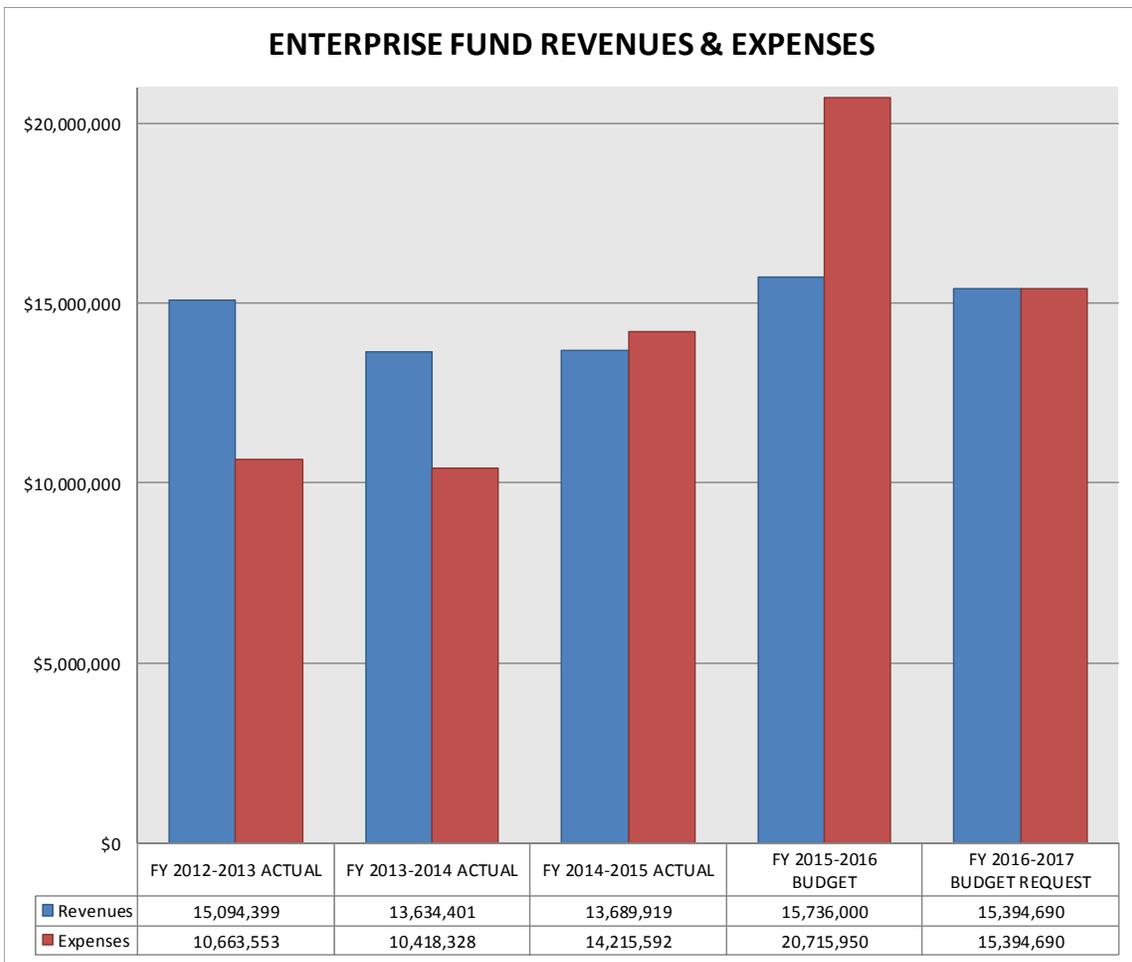
The City owns and operates one parking garage at 225 N. Country Street, which is across from the Genesee Theatre and is a four level parking garage with 680 spaces. The City also operates and maintains eight surface parking lots for a combined 734 spaces. Five of the surface lots are owned by the City. The City also owns and operates 991 metered parking spaces. There are three additional lots that are not owned by the City but contribute revenue to the City's parking system. Two lots are owned by the State of Illinois and one 30 car lot is owned by the Union Pacific Railroad. The City pays \$1,200 monthly and 1/3 of the revenue for the Union Pacific lot with the remainder recorded in the City's parking system. All of the revenue from the two State of Illinois lots is recorded in the City's parking system.

SOURCES & USES OF FUNDS

The Waterworks & Sewerage Fund is supported by the revenues generated through water sales and related charges. The Motor Vehicle Parking Fund is supported by charges at the City's fee-based parking lots, garages and parking meters. The expenditures to maintain these systems include personnel, operating and maintenance costs, capital projects and debt service related to long-term bonds issued for specific capital projects.

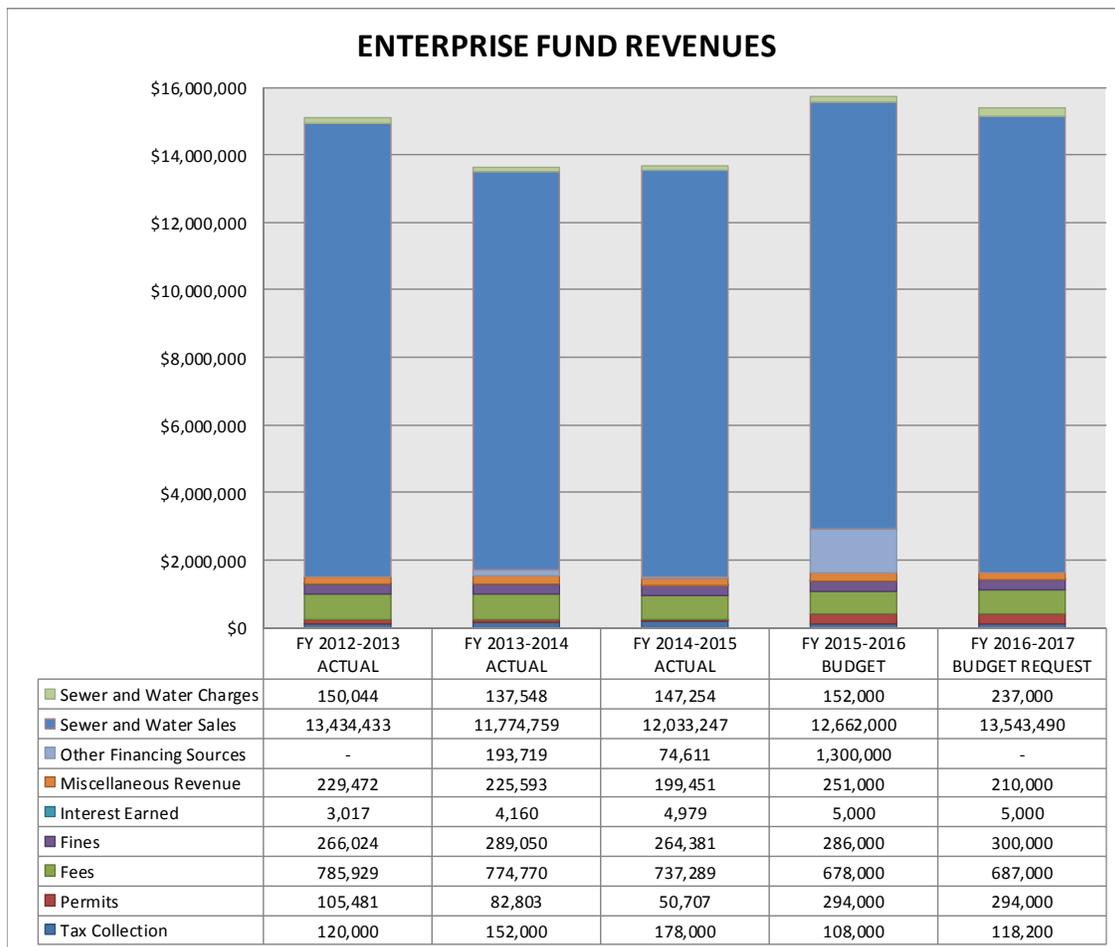
Revenues	\$15,394,690
Expenditures	-15,394,690
Surplus / (Deficit) before transfers	0
Transfers-In	0
Transfers-Out	0
Surplus / (Deficit) after transfers	0

The 2016-2017 fiscal year calls for a balanced operating budget in the Enterprise Funds. As shown in the following chart, in prior years surpluses resulting from Revenue Bond issuances were rolled forward to subsequent years to complete Water Plant improvements. In the upcoming year, water revenues generated from the systems will be sufficient to meet operational costs, debt service obligations, and complete capital improvements such as water main replacements. Additionally, in accordance with the 2004 bonds outstanding on the downtown parking garage, the Motor Vehicle Parking Fund receives Home Rule Sales Tax deposits sufficient to provide debt service coverage for the year. The result is a no deficit budget; however, absent those sales tax dollars, the Parking Fund would be operating at a \$118 thousand deficit.



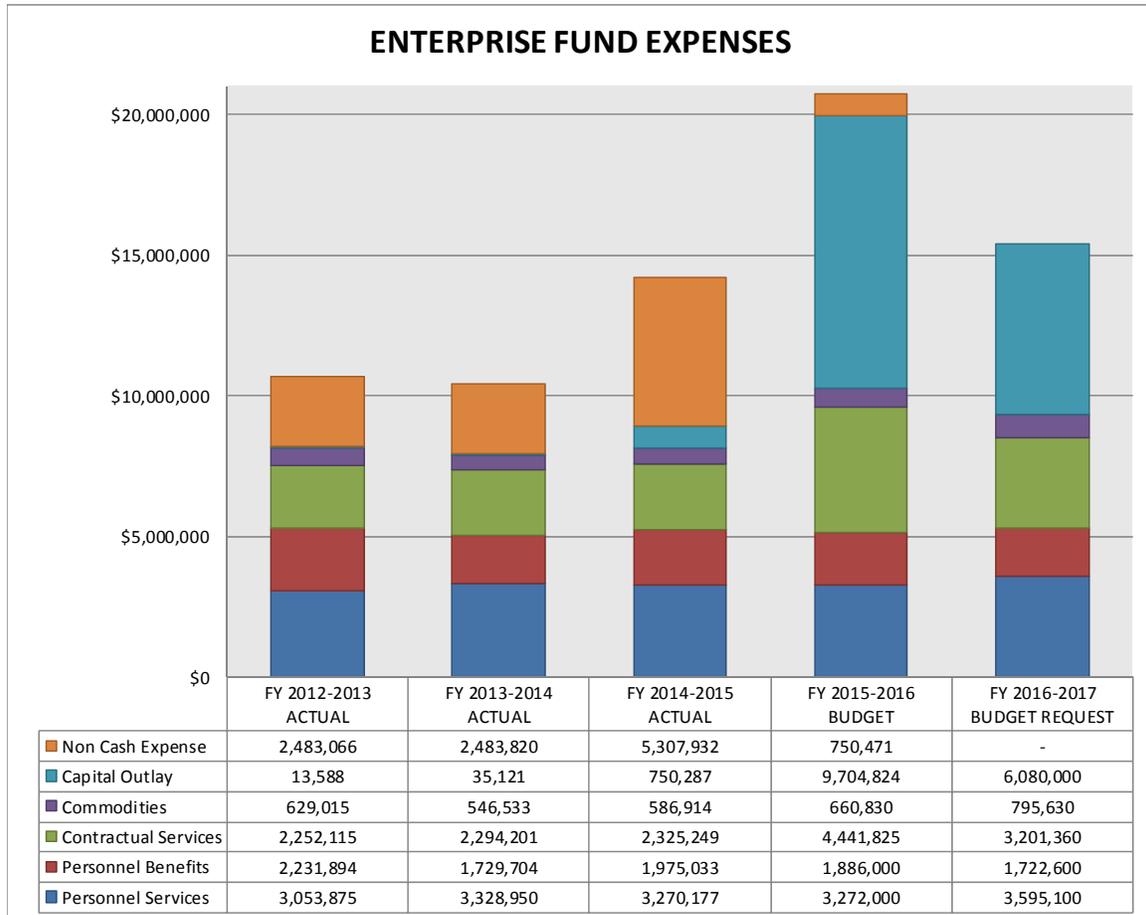
REVENUES

Enterprise Fund revenues are projected to reach \$15.39 million for the 2016-2017 fiscal year, a -2% decline compared to the 2015-2016 budget. Of the revenues accounted for in the Enterprise Funds, 90% are Sewer & Water sales and charges. Due to the automatic rate increase taking effect May 1st by City Code and an anticipated improvement in collections, the City expects Water & Sewer sales / charges to increase 7.5% over the prior year budget for a total of \$13.78 million. Fees, Fines and Permits are expected to increase in total 1.8% to \$1.28 million as late charges, new development and hook-up charges will be slightly higher than the prior year. Tax Revenues category is related to the Home Rule Sales Tax dedicated to the 2004 Motor Vehicle Parking Bond debt service coverage, and is budgeted for a total of \$118 thousand. In the prior fiscal year, Other Financing Sources included a one-time in-flow of \$1.3 million in the 2015-2016 budget to account for the sale of a parking garage to College of Lake County. There are no anticipated Other Financing Sources revenues for the upcoming year. Lastly, the remaining revenues are estimated at \$215 thousand collectively, mostly due to parking rental revenues.



EXPENDITURES

Total Enterprise Fund expenditures are expected to decrease -26% to \$15.39 million for the 2016-2017 fiscal year.



Personnel Services and Benefits are budgeted to increase 3% to a combined \$5.32 million due to an increase in headcount as well as escalating pension, workers compensation insurance and medical insurance costs. Contractual and Commodities are budgeted -21% lower than the previous year for a total of \$4 million. The main contributing factor leading to this reduction from the prior year is a \$1.18 million decrease in debt service on the Parking Bonds. The proceeds from the sale of a garage to College of Lake County received in 2015 were used to decrease the principal outstanding on the Parking Revenue Bonds. Capital projects are budgeted on a cash basis in the current year, and then reclassified as depreciation under Non-Cash Expense. In the 2016-2017 budget proposal, \$6.08 million in capital projects are planned which include the following:

CAPITAL PROJECTS

Automated Meter Reading Phase 2	\$3,250,000
SCADA & Utility Billing System	600,000
Water Main (Various, As Needed)	500,000
Storm Sewer Improvement (Brookside at Butrick)	500,000
Water Main Leith Ave. (Grand to Ridgeland)	300,000
Water Main Grand Ave. (2500 Block)	200,000
Sewer Repairs for Road Program	150,000
Booster Station Altitude Values	120,000
Raw water pump repairs	100,000
High Lift Pump Repairs	100,000
Valve Insertion (Belvidere & Lewis)	85,000
Vactor Debris Tank	75,000
Safety gates for Water Plant elevator	50,000
Lift Station - Day Break Generator	50,000
Total	\$ 6,080,000

HEADCOUNT

For the 2016-2017 fiscal year, the headcount is proposed to increase by 5 positions from the prior fiscal year budget. Overall, Enterprise Fund headcount is 59.5 full time equivalent (FTE) positions, with 12.5 FTEs in Central Services and 47 FTEs in Public Works.

Enterprise Funds ~ Central Service	2013	2014	2015	2016 Budget	2017 Request	Change
Admin Asst - W/S	-	1.0	1.0	-	-	-
Clerical Tech - W/S	2.5	3.0	3.0	5.5	6.5	1.0
Clerical Tech - Motor Veh	-	-	-	-	1.0	1.0
Deputy Clerk - Motor Veh.	-	-	-	1.0	1.0	-
Maintenance Worker - Motor Veh.	1.0	1.0	1.0	1.0	1.0	-
Office Supervisor - W/S	1.0	1.0	1.0	2.0	2.0	-
Parking Supervisor - Motor Veh.	1.0	1.0	1.0	-	-	-
City Collector - W/S	-	-	1.0	1.0	1.0	-
Senior Accountant - W/S	1.0	1.0	-	-	-	-
Systems Administrator - W/S	-	-	1.0	-	-	-
	6.5	8.0	9.0	10.5	12.5	2.0

An existing Clerical Technician position is being reallocated from the General Fund Finance Department to the Water Fund Collections Department to meet the needs for additional personnel in a cash collection position for water accounts and vehicle sticker sales. A new Clerical Technician position is being added to the Parking Fund to assist the Clerk's Office in parking pass sales, as well as offer other clerical support duties to the Office.

Enterprise Funds ~ Public Works						
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	
				<u>Budget</u>	<u>Request</u>	<u>Change</u>
Admin Asst - WS	1.0	1.0	1.0	1.0	1.0	-
Backflow Coordinator - WS	1.0	1.0	1.0	1.0	1.0	-
Laboratory Supervisor - WS	1.0	1.0	1.0	1.0	1.0	-
Laborer - WS	4.0	7.0	7.0	9.0	10.0	1.0
Maintenance Worker - WS	32.0	29.0	29.0	27.0	23.0	(4.0)
Mechanic / Welder	-	-	-	-	1.0	1.0
Public Works Supervisor - WS	4.0	4.0	4.0	4.0	4.0	-
Water Operator	-	-	-	-	5.0	5.0
Water Plant Superintendent	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>-</u>
	44.0	44.0	44.0	44.0	47.0	3.0

Due to an update in the City's collective bargaining agreement with Midwest Operating Engineers Local 150, positions were reclassified to new titles of Mechanic / Welder and Water Operator to better reflect the specific duties of those staff members. In addition, 3 additional Laborer positions are being added to the budget and will be dedicated to either Water Main or Water Plant functions.

LINE ITEM DETAIL

FND 555 SEWER & WATER FUND

REVENUES

Sub 3200	Permits	
555 32050	Permits - Sanitary Connection	-17,000
555 32055	Permits - Water Connection	-250,000
555 32060	Permits - Water Meter	-5,000
555 32065	Permits - Water Copperhorn	-2,000
555 32067	Permits - Water Shed Devlpmnt.	-20,000

Sub 3200	Permits	-294,000
Sub 3400	Fees	
555 34038	Fees - Parkway Openings	-4,000
555 34052	Fees - Storm Sewer Connection	-2,000

Sub 3400	Fees	-6,000
Sub 3500	Fines	
555 57000	Charges-Late Payment/Penalties	-300,000

Sub 3500	Fines	-300,000
Sub 4600	Interest Earned	
555 46100	Interest Earned	-5,000

Sub 4600	Interest Earned	-5,000
Sub 4800	Miscellaneous Revenue	
555 48901	ENERNOC-energy program water	-50,000

Sub 4800	Miscellaneous Revenue	-50,000
Sub 5200	Sewer and Water Sales	
555 52040	Sales - Metered Water	-194,000
555 52045	Sales - Met. Water-Out of City	-1,739,000
555 52050	Sales - Metered Water & Sewer	-11,313,490
555 52060	Sales - Service Billings	-272,000
555 52070	Sales - Sewer Only	-9,000
555 52080	Sales - 72 Hr. Water Turn On	-5,000
555 52100	Sales - Hydrant Usage	-8,000
555 52110	NSF Check Fees	-3,000

Sub 5200	Sewer and Water Sales	-13,543,490
Sub 5500	Sewer and Water Charges	
555 55500	Water Shut-Off Charges	-198,000
555 55610	Water Sample Analysis Fee	-39,000

Sub 5500	Sewer and Water Charges	-237,000
	TOTAL REVENUES	-14,435,490

EXPENSES

Sub 2100	Personnel Services	
555 913021211	Maintenance Worker II	165,000
555 913021212	Maintenance Worker III	63,000
555 913021399	Earned Sick Leave Pay Outs	5,000
555 913021400	Overtime	20,000
555 913021401	Double-Time	10,000
555 913021404	On-Call Pay	8,500
555 913021749	Public Works Supervisor II	132,000
555 913021796	Administrative Assistant	52,000
555 915521200	Laborer	480,000
555 915521211	Maintenance Worker II	1,162,000
555 915521213	Back Flow Coordinator	70,000
555 915521220	Water Operator	285,000
555 915521399	Earned Sick Leave Pay Outs	2,500
555 915521400	Overtime	80,000
555 915521401	Double-Time	65,000
555 915521403	Female Search/Double Back Pay	100
555 915521404	On-Call Pay	22,000
555 915521724	Laboratory Supervisor	66,000
555 915521749	Public Works Supervisor II	157,000
555 915521760	Water Plant Superintendent	115,000
555 915921110	Clerical Technician I	266,000
555 915921399	Earned Sick Leave Pay Outs	500
555 915921400	Overtime	500
555 915921721	Office Supervisor	107,000
555 915921754	City Collector	103,000

Sub 2100	Personnel Services	3,437,100
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Sub 2200	Personnel Benefits	
555 913022456	Hospitalization	105,000
555 913022457	Workmen's Compensation	14,000
555 913022458	Liability Insurance	1,000

555 913022461	Employer Portion-OASDI (FICA)	24,200
555 913022462	Employer Portion-Medicare Ex	6,600
555 913022467	Life Insurance Premiums	1,100
555 913022610	Employer IMRF	57,200
555 915522456	Hospitalization	520,000
555 915522457	Workmen's Compensation	40,000
555 915522458	Liability Insurance	40,000
555 915522461	Employer Portion-OASDI (FICA)	155,000
555 915522462	Employer Portion-Medicare Ex	36,000
555 915522467	Life Insurance Premiums	8,000
555 915522610	Employer IMRF	350,000
555 915922456	Hospitalization	142,500
555 915922457	Workmen's Compensation	9,500
555 915922458	Liability Insurance	9,500
555 915922461	Employer Portion-OASDI (FICA)	30,000
555 915922462	Employer Portion-Medicare Ex	7,000
555 915922467	Life Insurance Premiums	3,000
555 915922610	Employer IMRF	72,000

Sub 2200	Personnel Benefits	----- 1,631,600
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Sub 2400	Contractual Services	
555 913024412	Equipment Maintenance	10,000
555 913024423	Telephone	8,000
555 913024426	Utilities	34,000
555 913024438	Other Professional Services	15,000
555 913024439	Laundry Services	8,500
555 913024491	Employee Physical/Med Treatment	250
555 915524412	Equipment Maintenance	5,500
555 915524423	Telephone	22,000
555 915524424	Real Estate Tax	10
555 915524432	Postage	1,400
555 915524437	Legal Services	1,000
555 915524438	Other Professional Services	5,000
555 915524439	Laundry Services	3,000
555 915524490	Risk Premiums	85,000
555 915524491	Employee Physical/Med Treatment	1,000
555 915724426	Utilities	650,000
555 915724439	Laundry Services	1,000
555 915924407	Bank Service Charges	22,000
555 915924412	Equipment Maintenance	132,500
555 915924423	Telephone	1,000
555 915924428	Rental/Lease Purchase	5,700
555 915924432	Postage	35,000
555 915924434	Printing	25,000

555 915924438	Other Professional Services	47,000
555 915924476	Municipal Audit Expenses	105,000
555 916024435	Engineering Services	50,000
555 916024438	Other Professional Services	50,000
555 916024505	Adelphi Landfill Leachate Disp	30,000
555 916124076	Lease Payments - Principal	390,000
555 916124404	Bond Interest Expense	281,000
555 916124405	Bond Service Fees	6,000
555 916324450	Services Provided by GF100	480,000

Sub 2400	Contractual Services	2,510,860
Sub 2500	Commodities	
555 913025466	Gasoline & Oil	50,000
555 913025468	Operating Supplies	40,000
555 913025474	Fleet Maint: Vehicle Supplies	10,000
555 915525464	Chemical Supplies	160,000
555 915525465	Office Supplies	1,000
555 915525466	Gasoline & Oil	20,000
555 915525468	Operating Supplies	350,000
555 915525478	Computer Supplies	8,000
555 915525480	Miscellaneous Expense	2,000
555 915525491	Concrete Patch	100,000
555 915525493	Hydrants Operating/Maintenance	30,000
555 915925465	Office Supplies	2,700
555 915925466	Gasoline & Oil	500
555 915925468	Operating Supplies	1,000
555 915925478	Computer Supplies	730

Sub 2500	Commodities	775,930
Sub 2600	Capital Outlay	
555 916026494	Equipment	75,000
555 916026495	Computer Hardware/Equipment	600,000

Sub 2600	Capital Outlay	675,000
Sub 2700	Capital Improvements	
555 916027018	Water Filtration Plant Improv.	150,000
555 916027043	Water Main Replacements	1,085,000
555 916027691	Lift Station Repairs	270,000
555 916027692	Sanitary/Storm Sewer Repair	650,000
555 916027693	Meter Reading Automation	3,250,000

Sub 2700	Capital Improvements	5,405,000

TOTAL EXPENSES

14,435,490

FND 595 MOTOR VEHICLE PARKING LOT FUND

REVENUES

Sub 3000	Tax Collection	
595 30080	Home Rule Retail OccServ. Tax	-118,200

Sub 3000	Tax Collection	-118,200
Sub 3400	Fees	
595 34024	Fees - Street Meter Parking	-214,000
595 34025	Fees - Parking Lot C	-73,000
595 34030	Fees - Parking Lot Mach/Meters	-186,000
595 34055	Fees - Monthly Prk Pass/Dwntwn	-150,000
595 34059	Fees - Special Events Parking	-58,000

Sub 3400	Fees	-681,000
Sub 4800	Miscellaneous Revenue	
595 46351	Rental Income - Genesee Garage	-79,000
595 46360	Rental Income - Downtown	-5,000
595 46370	Rental Income - Parking Lot A	-8,000
595 46390	Rental Income - Other	-28,000
595 48900	Miscellaneous Revenue	-40,000

Sub 4800	Miscellaneous Revenue	-160,000
	TOTAL REVENUES	-959,200

EXPENSES

Sub 2100	Personnel Services	
595 459521110	Clerical Technician	35,000
595 459521211	Maintenance Worker II	57,000
595 459521400	Overtime	1,000
595 459521401	Double-Time	1,000
595 459521732	Deputy City Clerk	64,000

Sub 2100	Personnel Services	158,000
Sub 2200	Personnel Benefits	
595 459522456	Hospitalization	45,000
595 459522457	Workmen's Compensation	

595 459522461	Employer Portion-OASDI (FICA)	10,000
595 459522462	Employer Portion-Medicare Ex	2,000
595 459522467	Life Insurance Premiums	1,000
595 459522473	Stipend	10,000
595 459522610	Employer IMRF	23,000

Sub 2200	Personnel Benefits	91,000
Sub 2400	Contractual Services	
595 459524075	Principal Retirement - Bonds	425,000
595 459524403	Interest Expense	116,000
595 459524405	Bond Service Fees	2,500
595 459524410	Building & Grounds Maintenance	12,000
595 459524412	Equipment Maintenance	15,000
595 459524423	Telephone	5,000
595 459524424	Real Estate Tax	1,000
595 459524426	Utilities	38,000
595 459524429	Conference & Travel	1,800
595 459524438	Other Professional Services	4,000
595 459524450	Services Provided by GF100	18,000
595 459524476	Municipal Audit Expenses	10,000
595 459524490	Risk Premiums	39,000
595 459524670	Art Studio Expenses	3,200

Sub 2400	Contractual Services	690,500
Sub 2500	Commodities	
595 459525466	Gasoline & Oil	1,700
595 459525468	Operating Supplies	18,000

Sub 2500	Commodities	19,700
	TOTAL EXPENSES	959,200

INTERNAL SERVICE FUNDS

PROPOSED BUDGET

2016-2017



City Collector Staff, Friends & Family Volunteer at a Waukegan Lakefront Clean-Up Event.

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INTERNAL SERVICE FUNDS OVERVIEW

The City maintains Internal Service Funds to process insurance payments before charging those costs back to the funds generating the expense.

The City has various arrangements for medical, dental and life insurance coverage for all full-time employee groups and some programs relative to retirees. The City's premiums are run through the Employee Benefit Plan Fund with charges assigned back to the department from which the employee or retiree is associated.

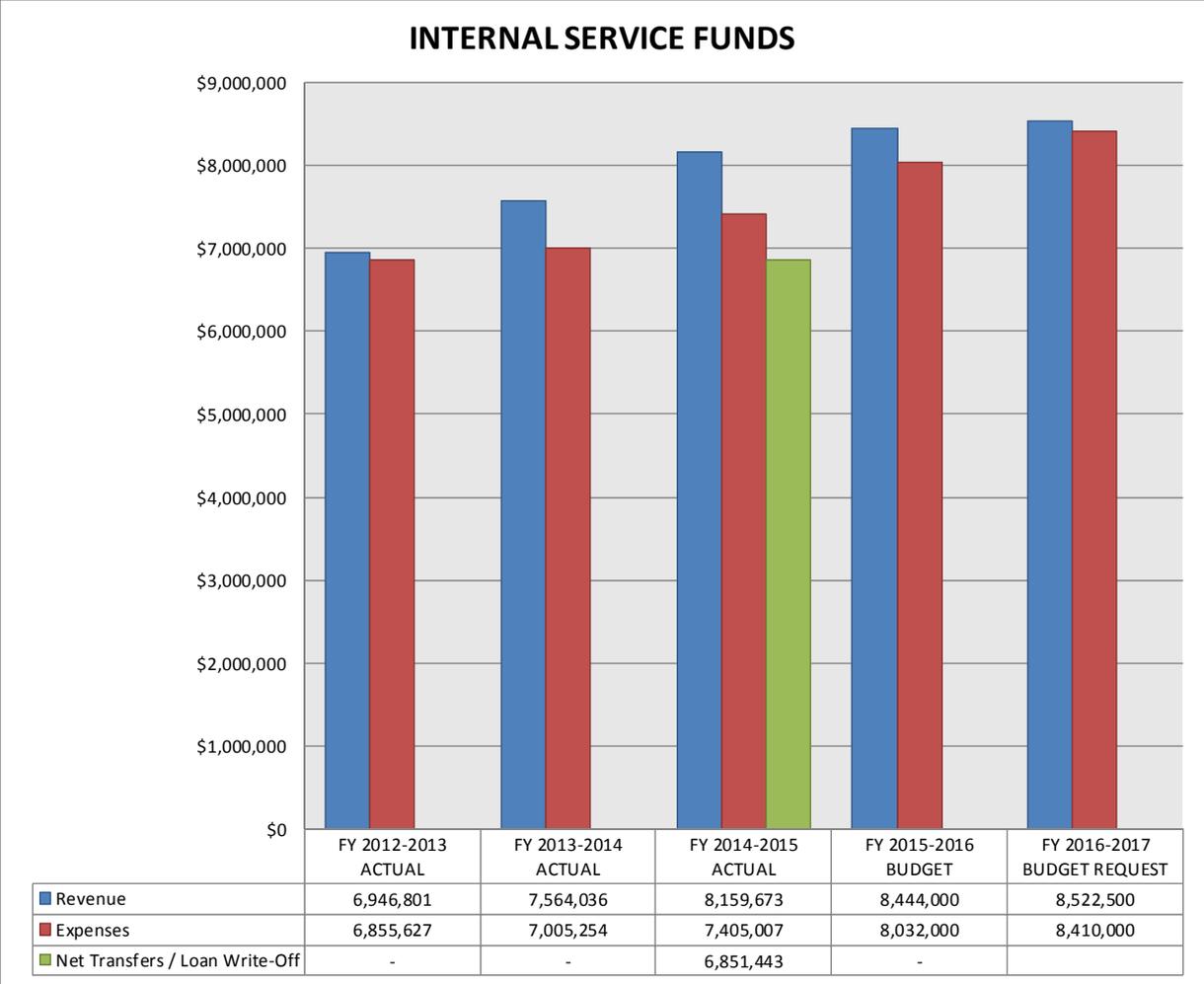
In addition, the City is exposed to various risk of loss claims related to workers' compensation, property damage, torts, errors and omissions, et cetera. The financial activity related to these risks is run through the Safety and Risk Management Fund and then charged back to the appropriate departmental budget to recoup those costs.

SOURCES & USES OF FUNDS

The premiums collected from employees, employer contributions and the related charge-backs to the departments account for the revenues to these funds. The administrative charge-backs offset the costs of claims via a charge per employee for the medical and dental processing, and a percentage mark-up on property damage, worker compensation or general liability claims. Expenditures are the payment of employer and employee premiums for the various insurance coverages.

Sources & Uses of Funds	
Revenues	\$8,522,500
Expenditures	-8,410,000
Surplus / (Deficit) before transfers	112,500
Transfers-In	0
Transfers-Out	0
Surplus / (Deficit) after transfers	112,500

The surplus created in the fund via the charge-back system is intended to address, on a long term basis, the balance sheet (structural) deficit of \$(4.6) million as of April 30, 2014, which was created by years of total claims cost not being fully recovered from the generating departments and funds. As shown on the following page, the City began reversing the annual operating deficits in the 2012-2013 fiscal year by implementing this cost allocation practice. In essence, all costs incurred with the insurance programs are fully charged to the generating departments, and defraying the costs associated with managing the programs thereby generating a small surplus at year-end to the books. In addition, the City Council authorized and auditor recommended one-time write-off of an internal loan from Working Cash to the Internal Service Funds during fiscal year 2014-2015 as short-term repayment was not likely.



Given the currently proposed headcount levels, the estimated cost for the year is \$125 thousand for life insurance and \$7.95 million for employee medical/dental insurance. The estimated workers compensation and general liability annually estimated costs of \$2.75 million and \$4 million respectively are not appropriated directly into the Safety and Risk Fund as those charges are reversed to the generated funds on a monthly basis. Only surcharges related to the administration of the risk management program will remain as a surplus to the funds at fiscal year-end. In total, barring any significant claims in excess of the City’s insurance coverage, it is projected that the internal service funds will end with an operating surplus for the prior and current fiscal years, but will maintain a structural deficit for several years into the future.

LINE ITEM DETAIL

**FND 660 SAFETY & RISK MANAGEMENT
FUND**

Sub 2400	Contractual Services	
660		
169924436	Consultant Services	225,000

Sub 2400	Contractual Services	225,000
Sub 4800	Miscellaneous Revenue	
660 48380	Liability-5% Surcharge	-200,000
660 48385	W/C-5% Surcharge	-137,500

Sub 4800	Miscellaneous Revenue	-337,500

**FND 680 EMPLOYEE'S BENEFIT PLAN
FUND**

Sub 2400	Contractual Services	
680		
189424466	Dental Insurance Premiums	250,000
680		
189424467	Insurance Premiums - Life	125,000
680		
189424470	HMO/PPO Premium Expense	7,700,000

Sub 2400	Contractual Services	8,075,000
Sub 5800	Premium Contributions	
680 58100	Employee Contrib. - PPO Plan	-600,000
680 58110	Employee Contrib. - Dental PPO	-250,000
680 58150	Employee Contrib. HMO Plan	-500,000
680 58200	City Contrib. - PPO Plan	-3,300,000
680 58300	City Contrib. - HMO Plan	-3,300,000
680 58500	Employer Contrib. - Life Ins.	-125,000

Sub 5800	Premium Contributions	-8,075,000

**FND 685 SELF FUNDED FLEXIBLE
SPENDING**

Sub 2400	Contractual Services	
685		
189524503	Insurance Admin. Services	10,000
685		
189524530	Claims Expense-MSA	100,000

Sub 2400	Contractual Services	110,000
Sub 5800	Premium Contributions	
685 58507	Medical Saving Employee Contr.	-100,000
685 58560	Dependent Care Employee Contr.	-10,000

Sub 5800	Premium Contributions	-110,000

FIDUCIARY FUNDS

PROPOSED BUDGET

2016-2017



Waukegan Police Officers Participate in the Annual "Shop with a Cop" Program.

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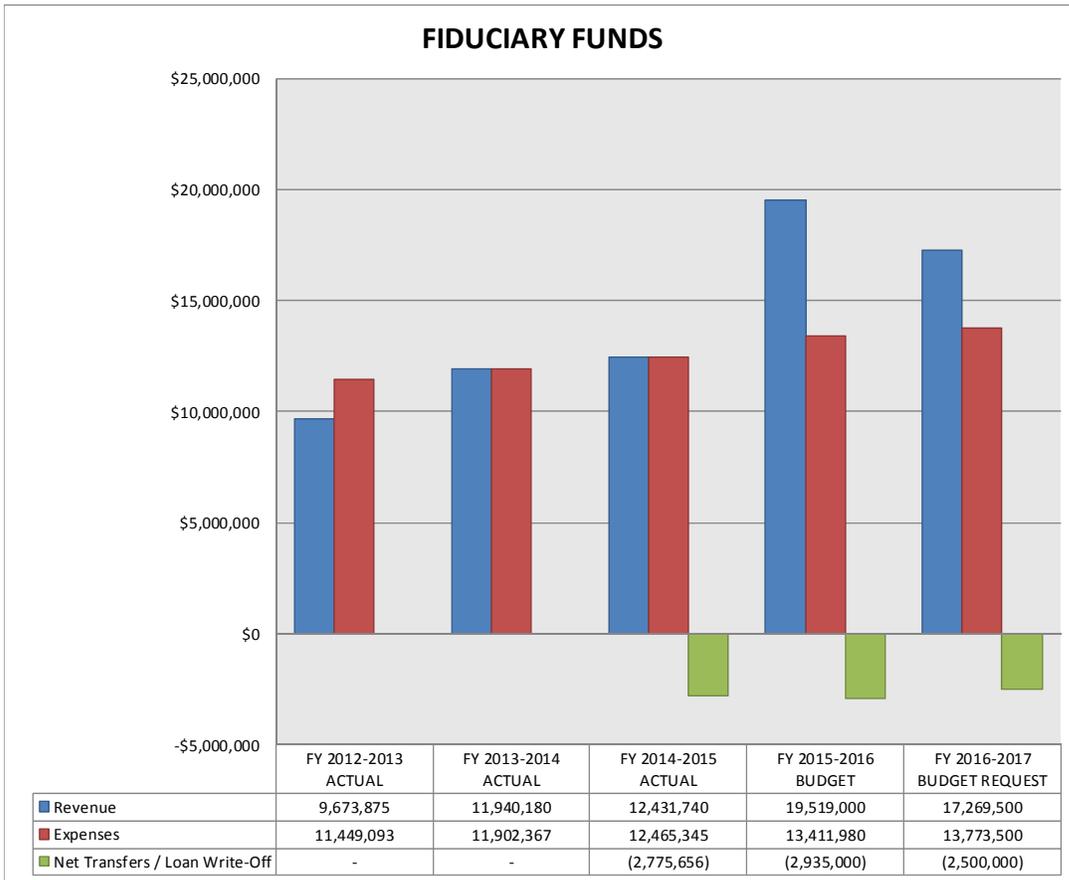
FIDUCIARY FUNDS OVERVIEW

Fiduciary Funds are used to account for resources held by the City but restricted to uses outside of the government’s ongoing operations. The Police and Fire Pension Funds are subject to the City’s appropriation but are managed by independent boards. The Fiduciary Funds are also where the City accounts for the Stabilization (“Working Cash”) Fund, which is used to provide for liquidity, meet unexpected revenue shortfalls, and address financial emergencies.

Sources & Uses of Funds	
Revenues	\$17,269,500
Expenditures	-13,773,500
Surplus / (Deficit) before transfers	3,496,000
Transfers-In	0
Transfers-Out	-2,500,000
Surplus / (Deficit) after transfers	996,000

It is important that these funds generate an operating surplus so it can be allocated back to the funds' assets for future obligations. For example, Pension funds must sustain balances sufficient to meet current retiree payments, as well as account for the longer term liabilities of pension currently accruing but not yet payable. While the City Council does not control the actions of the independent Pension Boards, the City does appropriate the annual budget and report the financial activity in its year-end audit. The employee contributions to the Pension Funds are dictated by State Statute, and the City's employer contribution is calculated by an independent actuary annually. The fiscal health of the City's pension systems is a significant measure used by bond rating agencies in assessing the City's credit worthiness.

The City's Stabilization Fund was established in 2009 by the issuance of Working Cash Bonds. Currently, the City follows an official Stabilization Policy adopted by the City Council in August 2012. This Policy restricts the uses of the Stabilization Funds, and dictates minimum balance requirements. The Fund and the Policy were established to recognize the importance of maintaining adequate cash reserves to stabilize the City's finances, address unanticipated revenue shortfalls and respond to emergency situations.



PENSION FUNDS

Pension fund revenues are made up of three sources: employer contribution, employee contributions, and investment income. The employer contribution, calculated by an independent actuary, is based upon benefit levels, demographics, and investment returns. The City funds this obligation via Property and Gaming Taxes. The Waukegan Police and Fire Pension Funds remit monthly pension benefit payments to the City's retired or disabled police officers and firefighters, or their surviving beneficiaries.

The employer contribution is budgeted for a total of \$10.09 million during the 2016-2017 fiscal year. In addition to the employer contribution, police and fire employees' contribution is 9.91% and 9.45% respectively of their pay per state statute. In 2014, the City Council adopted a resolution to contribute all gaming revenues from the Video Gaming Act to the Police and Fire Pension Funds. The estimated gaming revenues for 2016-2017 are \$720 thousand. The employee contributions for both funds are projected to reach a combined \$2.40 million for the fiscal year. Lastly, interest and investment income is projected to total \$4.06 million based on prior investment experience.

Annual expenditures include the disbursement of monthly retirement benefits, beneficiary benefits and disability benefits estimated to total \$13.02 million during 2016-2017 fiscal year for both funds combined. Professional services related to management of funds including investment advisory and legal services are expected to reach \$756 thousand for the fiscal year.

STABILIZATION FUND

The Stabilization or "Working Cash" Fund was established in 2009 when the City issued long-term bonds for the purpose of maintaining adequate cash reserves. Investment incomes and unanticipated revenues make up the revenues in the Working Cash Fund, whereas permanent withdrawals must meet specific criteria as detailed in the Stabilization Fund Policy, established by the City Council through Resolution 12-R-67.

The City anticipates making a \$2.5 million lump-sum payment relative to a Police Liability claim settlement from Working Cash reserves. As the expense is tied to the Police Department, the monies will be transferred to the General Fund and the payment recorded appropriately. Further information regarding this transfer may be found in the **General Fund** section of this report.

LINE ITEM DETAIL

**FND 714 WORKING CASH
FUND**

Sub 6800	Transfers To	
714 68100	Transfers to General Fund	2,500,000

Sub 6800	Transfers To	2,500,000

**FND 719 POLICE PENSION
FUND**

Sub 2200	Personnel Benefits	
719 171922465	Pension Fund Monthly Payroll	7,380,000

Sub 2200	Personnel Benefits	7,380,000
Sub 2400	Contractual Services	
719 171924407	Bank Service Charges	30,000
719 171924429	Conference & Travel	5,000
719 171924437	Legal Services	20,000
719 171924438	Other Professional Services	50,000
719 171924665	Investment Expense	100,000
719 171924696	St of IL-DOI Compliance Fee	10,000

Sub 2400	Contractual Services	215,000
Sub 2500	Commodities	
719 171925480	Miscellaneous Expense	10,000

Sub 2500	Commodities	10,000
Sub 3000	Tax Collection	
719 30000	Property Tax	-6,020,000
719 30730	Gaming Video Tax Revenue	-360,000

Sub 3000	Tax Collection	-6,380,000
Sub 4600	Interest Earned	
719 46100	Interest Earned	-35,000
719 46125	Interest Earned-Federal Invest	-726,000

Sub 4600	Interest Earned	-761,000
Sub 4900	Other Financing Sources	
719 49220	Income From US Govt Obl	-1,000,000

719 49223	Income Fr Mutual Funds	-1,000,000

Sub 4900	Other Financing Sources	-2,000,000
Sub 5800	Premium Contributions	
719 58000	Retiree Contributions	-1,353,000

Sub 5800	Premium Contributions	-1,353,000

FND 720 FIRE FIGHTER'S PENSION FUND

Sub 2200	Personnel Benefits	
720 172022465	Pension Fund Monthly Payroll	5,637,500

Sub 2200	Personnel Benefits	5,637,500
Sub 2400	Contractual Services	
720 172024407	Bank Service Charges	20,000
720 172024429	Conference & Travel	1,000
720 172024436	Consultant Services	170,000
720 172024437	Legal Services	200,000
720 172024438	Other Professional Services	40,000
720 172024665	Investment Expense	80,000
720 172024696	St of IL-DOI Compliance Fee	10,000

Sub 2400	Contractual Services	521,000
Sub 2500	Commodities	
720 172025480	Miscellaneous Expense	10,000

Sub 2500	Commodities	10,000
Sub 3000	Tax Collection	
720 30000	Property Tax	-4,070,000
720 30730	Gaming Video Tax Revenue	-360,000

Sub 3000	Tax Collection	-4,430,000
Sub 4600	Interest Earned	
720 46100	Interest Earned	-50,000
720 46125	Interest Earned-Federal Invest	-400,000
720 46130	Interest Earned-Corp Bonds	-650,000

Sub 4600	Interest Earned	-1,100,000
Sub 4900	Other Financing Sources	
720 49220	Income From US Govt Obl	-200,000

Sub 4900	Other Financing Sources	----- -200,000
Sub 5800	Premium Contributions	
720 58000	Retiree Contributions	-1,045,500

Sub 5800	Premium Contributions	-1,045,500

APPENDIX

PROPOSED BUDGET

2016-2017



City Residents Enjoy Waukegan's Holiday Art Wauk Program.

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BUDGET CODE- FUND LISTING

BUDGET CODE - DEPARTMENT LISTING

BUDGET CODE - ACCOUNT LISTING

SUMMARY OF DEBT SERVICE

FIRE PENSION VALUATION REPORT

POLICE PENSION VALUATION REPORT

City of Waukegan - FY2016
FUND+ MASTER FILE LISTING

Fund	Description
100	GENERAL FUND
202	HR SALES TX INFRASTRUCTURE FD
211	PUBLIC LIBRARY FUND
215	Fire Service Training Fund
218	REFUSE COLLECTION FUND
228	MOTOR FUEL TAX FUND
232	911 EMERGENCY SYSTEM FUND
239	SUNSET/DELANY TIF #6
242	HOME REHAB ASSISTANCE
245	COMMUNITY DEV. BLOCK GRANT
261	NORTH LAKE FRONT TIF # 7
262	DOWNTOWN TIF #8
263	SOUTH LAKEFRONT TIF #9
264	MCGAW PARK TIF# 10
267	SCOOPIN' THE GENESEE
292	PRISONER REVIEW/DUI SB740 FUND
295	LOCAL FORFEITURE FUND
296	NARCOTICS FORFEITURE FUND
307	FIXED ASSETS REPLACEMENT FUND
312	STREET/SIDEWALK REHABILITATION
468	2012A G.O. BONDS - \$23,490,000
483	2003A G.O. BONDS \$26,000,000
486	2004A REVENUE BONDS \$8,425,000
488	Series 2005 Special A Bonds
489	2005A REFNDG BOND 24,760,000
490	WORKING CASH BOND \$30,000,000
491	2010A GO REFUND BND \$7,650,000
492	2010B G. O. BONDS \$11,620,000
493	2010C G. O. BONDS \$7,180,000
494	2012B G.O.TIF Bond (Woodland)
495	2015 GO SALES TX BONDS
496	2015B REFNDG BONDS \$14,050,000
555	SEWER & WATER FUND
595	MOTOR VEHICLE PARKING LOT FUND
660	SAFETY & RISK MANAGEMENT FUND
680	EMPLOYEE'S BENEFIT PLAN FUND
685	SELF FUNDED FLEXIBLE SPENDING
714	WORKING CASH FUND
719	POLICE PENSION FUND
720	FIRE FIGHTER'S PENSION FUND

City of Waukegan - FY2016
 DEPT/PROG+ MASTER FILE LISTING

Department	Sub Dept.	Dept.Func.	Description
0100	102		WAUKEGAN CENTRAL SERVICES
0100	102	029	LEGAL SERVICES
0100	102	030	OFFICE OF THE MAYOR
0100	102	031	CITY COUNCIL/LEGISLATION
0100	102	036	FINANCE DEPARTMENT
0100	102	037	INFORMATION TECHNOLOGY
0100	102	040	CITY CLERK
0100	102	045	CITY TREASURER
0100	102	051	LABOR RELATIONS
0100	102	060	PUBLIC RELATIONS
0100	102	062	MUNICIPAL BEACH
0100	102	067	MUNICIPAL AUDIT
0300			FIRE DEPARTMENT
0300	103		WAUKEGAN FIRE DEPARTMENT
0300	103	019	FIRE SUPPRESSION
0300	103	020	FIRE ADMINISTRATION
0300	103	022	APPARATUS MAINTENANCE
0300	103	026	FIRE PREVENTION
0300	103	027	FIRE CIVIL SERVICE
0300	999		LONG TERM PENSION EXPENSE
0400			PARKING LOT FUND
0400	595		MOTOR VEHICLE PARKING FUND
0500			COMMUNITY DEV. BLOCK GRANT
0500	242		CDBG HOME REHAB ASSISTANCE FD
0555			WATER & SEWER
0600			POLICE DEPARTMENT
0600	106		WAUKEGAN POLICE DEPARTMENT
0600	106	070	COMMUNICATIONS UNIT
0600	106	075	PATROL DIVISION
0600	106	077	ADMINISTRATION & TRAINING
0600	106	079	CIVIL SERVICE
0600	106	080	COMMUNITY SERVICE DIVISION
0600	106	081	TRAFFIC BUREAU
0600	106	085	CENTRAL RECORDS
0600	106	086	ANIMAL SHELTER
0600	106	087	INVESTIGATIONS UNIT
0600	999		LONG TERM PENSION EXPENSE
0660			RISK MANAGEMENT
0680			PREMIUM CONTRIBUTIONS
0700			REFUSE & ENVIROMENTAL
0800			PLANNING & DEVELOPMENT
0800	102	068	ECONOMIC DEVELOPMENT
0800	102	069	PLANNING
0900			PUBLIC WORKS DEPARTMENT
0900	109		WAUKEGAN PUBLIC WORKS
0900	109	101	ENGINEERING SERVICES
0900	109	105	VEHICLE & HEAVY EQUIPMENT
0900	109	106	PUBLIC WORKS ADMINISTRATION
0900	109	110	PAVEMENT & ALLEY MAINTENANCE
0900	130		SEWER DIVISION
0900	150		WATER DIVISION
0900	160		COMBINED WATERWORKS
0900	160	160	CAPITAL PROJECTS
0900	228		MOTOR FUEL TAX FUND
0911	232		911 EMERGENCY PHONE SYSTEM

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
803			Revenues
803	3000		Tax Collection
803	3000	0000	Property Tax
803	3000	0005	Property Tax-Police Pension
803	3000	0006	Property Tax-Fire Pension
803	3000	0007	Property Tax-IMRF
803	3000	0030	Tax Sale Distribution
803	3000	0050	Property Tax - TIF District
803	3000	0075	Sales Tax
803	3000	0080	Home Rule Retail Occ./Serv.Tax
803	3000	0150	Local Use Tax
803	3000	0151	Utility Use Tax
803	3000	0200	Utility Tax
803	3000	0250	Telecommunications Tax
803	3000	0251	911 Wireless (N.Chgo/Wkgn)
803	3000	0252	911 Wireless-Waukegan
803	3000	0300	Income Tax
803	3000	0320	Income Tax - Surcharge
803	3000	0400	Replacement Tax
803	3000	0500	Hotel/Motel Tax
803	3000	0510	FOOD & BEVERAGE TAX
803	3000	0550	Road & Bridge Tax
803	3000	0600	911 Surcharges-ETSB System
803	3000	0700	State of IL.-Photoprocess Tax
803	3000	0704	State of IL.-Photoprocess Tax
803	3000	0720	2% Foreign Fire Insurance Tax
803	3000	0730	Gaming Video Tax Revenue
803	3000	0740	Municipal Auto Rental Tax
803	3000	0750	St. of IL Pull Tabs/Jar Games
803	3000	0760	St. of IL-Charitable Games Tax
803	3000	0800	Motor Fuel Tax
803	3000	0801	Motor Fuel Tax-High Growth
803	3000	3000	Property Tax
803	3200		Permits
803	3200	2000	Permits - Building
803	3200	2001	Permits - Electrical
803	3200	2002	Permits - Plumbing
803	3200	2003	Permits - Heating (HVAC)
803	3200	2004	Permits-Occupancy/Residential
803	3200	2005	Permits - Signs
803	3200	2006	Permits - Demolition
803	3200	2007	Permits - Food Handlers
803	3200	2008	Permits - City Drivers
803	3200	2009	Permits - Alarms
803	3200	2010	Permits-Storm Water Management
803	3200	2011	Permits-Fire Protection Const.
803	3200	2012	Permits - Elevator
803	3200	2014	Permits - Roadway Damage
803	3200	2015	Permits-Hazardous Business/Mat
803	3200	2020	Permits - Outdoor Dining
803	3200	2050	Permits - Sanitary Connection
803	3200	2051	Permits - Water Main Extension

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
803	3200	2055	Permits - Water Connection
803	3200	2060	Permits - Water Meter
803	3200	2065	Permits - Water Copperhorn
803	3200	2067	Permits - Water Shed Devlpmnt.
803	3300		Licenses
803	3300	3001	License- Vehicle
803	3300	3002	License- Liquor
803	3300	3003	Licenses - Det by Sq Footage
803	3300	3004	License- Gaming Machines
803	3300	3005	License- Amusement Devices \$50
803	3300	3006	License- Amusement Arcade 1000
803	3300	3007	License- Bowling Alley per/\$10
803	3300	3008	License- Bills Posted
803	3300	3009	License- Car Dealers \$100
803	3300	3010	License- Car Rental \$100
803	3300	3011	License- Car Wash \$100
803	3300	3012	License- Amusement Oper. \$200
803	3300	3013	License- Vicious Animal \$25
803	3300	3014	License- Department Store
803	3300	3015	License- Animal \$5
803	3300	3016	License- Mtrcyc Sales/Rent \$50
803	3300	3017	License- Vehicle Repair \$50
803	3300	3018	License- Garbage Truck per \$50
803	3300	3019	License- Hardware Store
803	3300	3020	License- Hotel/Motel per rm \$2
803	3300	3021	License- Juke Box \$50
803	3300	3022	License- Bakery \$50
803	3300	3023	License- Grocery/Meat/Produce
803	3300	3024	License- Restaurant
803	3300	3025	License- Bath/Massage
803	3300	3026	License- Taxi Company \$400
803	3300	3027	License- Theater per seat \$.50
803	3300	3028	License- Tobacco Dealer \$25
803	3300	3029	License- Vending Machine
803	3300	3030	License- Bicycle \$.25
803	3300	3031	License- Contractor's Regist.
803	3300	3032	License- Rental Service \$50
803	3300	3033	License- Pawn Shop \$1000
803	3300	3034	License- Rental Property
803	3300	3035	License- Currency Exchg. \$100
803	3300	3036	License- Driving School \$100
803	3300	3037	License- Laundry \$50
803	3300	3038	License- Junk Dealer \$100
803	3300	3039	License- Tennis Club \$100
803	3300	3040	License- Confectionery \$50
803	3300	3041	License- Jewerly Dealers \$50
803	3300	3042	License- Warehouse Storage
803	3300	3043	License- Dance Hall \$50
803	3300	3044	License- Sprinklers, Tanks
803	3300	3045	License- Moble Food Vendor \$50
803	3300	3046	License- Dry Cleaners \$50
803	3300	3047	License- Florist/Nursery \$50
803	3300	3048	License- Circus per day \$200

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description	
803	3300	3049	License- Ice Cream Dealer	\$50
803	3300	3050	License- Publishing Dist.	\$50
803	3300	3051	License ? Breeding	
803	3300	3052	License- Furniture	
803	3300	3053	License- Livery	\$400
803	3300	3054	License- Weapons	\$50
803	3300	3055	License- Resale Dealer	
803	3300	3056	License- Musical Sales/Rep	\$50
803	3300	3057	License- Reducing Salons	\$50
803	3300	3058	License- Sporting Goods	\$50
803	3300	3059	License- Stnary/Office Eq	\$50
803	3300	3060	License- Sales Door/Door	\$50
803	3300	3061	License- Milk Truck	\$50
803	3300	3062	License- Tire Sales/Repair	\$50
803	3300	3063	License- Lumber/Fuel/Coal	\$50
803	3300	3064	License- Billiard per table	\$25
803	3300	3065	License- Auctioneer	
803	3300	3066	License- Dancing School	\$10/50
803	3300	3067	License- Trailer Sales	\$50
803	3300	3068	License- Travel Agency	\$50
803	3300	3069	License- Christmas Tree Lt	\$50
803	3300	3070	License- Skating Rinks	\$250
803	3300	3071	License- Carnival	\$200
803	3300	3072	License- Flea Market	\$300
803	3300	3073	License- Rooming House/Units	
803	3300	3074	License- Medical Transport	
803	3300	3075	License- Public Transportation	
803	3300	3076	License- Pay Phone	
803	3300	3080	License- Rap Concerts	\$200
803	3300	3081	License- Garbage Stickers	\$156
803	3300	3082	License- Show & Entertainment	
803	3300	3083	License- Automatic Music Devic	
803	3300	3084	License- Distributor	
803	3300	3085	License- Dance School	
803	3300	3086	License- Scrap Dealer	
803	3300	3087	License- Day Care	
803	3300	3099	License-Flat Fee Business	
803	3300	3100	License - Raffle Ordinance	
803	3300	3199	License- General Business	
803	3300	3200	License-Library	
803	3400		Fees	
803	3400	4000	Fees - Subpeona	
803	3400	4001	Fees - Board-Up Service	
803	3400	4002	Fees - Plans & Spec - Fire	
803	3400	4003	Fees - Weed Cutting	
803	3400	4004	Fees - Debris Removal-Garbage	
803	3400	4005	Fees - Conservation @ \$0.25	
803	3400	4006	Fees - Fire Recovery	
803	3400	4007	Fees - Fire Reports	
803	3400	4008	Fees - Ambulance Service	
803	3400	4009	Fees - Data Processing	
803	3400	4010	Fees - CDBG Inspections Const.	
803	3400	4011	Fees - Electrical Tests	

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
803	3400	4012	Fees - Vital Statistics
803	3400	4013	Fees - Scoopin Vendors
803	3400	4014	Fees - Liquor License Filing
803	3400	4015	Fees - False Fire Alarm
803	3400	4016	Fees - False Burgler Alarm
803	3400	4017	Fees - Burgler Alarm Subscribe
803	3400	4018	Fees - Fire Alarm Subscribe
803	3400	4019	Fees - Photo Copy
803	3400	4020	Fees - Bid Packages
803	3400	4021	Fees - Elevator Inspection
803	3400	4022	Fees - Water Tap-On
803	3400	4023	Fees - Sewer Connections @ \$60
803	3400	4024	Fees - Street Meter Parking
803	3400	4025	Fees - Parking Lot C
803	3400	4026	Fees - Ambulance Inspection
803	3400	4027	Fees - Genesee Restoration
803	3400	4028	Fees - Registrar's Services
803	3400	4029	Fees - Taxi Inspections
803	3400	4030	Fees - Parking Lot Mach/Meters
803	3400	4031	Fees - City Animal Control
803	3400	4032	Fees - Sidewalk Const./Waiver
803	3400	4033	Fees - Zoning, Annex. Subdivis
803	3400	4034	Fees - Zoning Letters & Cert.
803	3400	4035	Fees - Grave Openings/Lots
803	3400	4036	Fees - Street Openings
803	3400	4037	Fees - Parking Lot Maintenance
803	3400	4038	Fees - Parkway Openings
803	3400	4039	Fees - Zoning Ordinance & Maps
803	3400	4040	Fees - Prisoner's Boarding
803	3400	4041	Fees - Traffic Ticket Process.
803	3400	4042	Fees - Late Charge
803	3400	4043	Fees - Vacations of Land
803	3400	4044	Fees - Planned Unit Dev.
803	3400	4045	Fees - Inspection
803	3400	4046	Fees - HAZMAT Removal/Standby
803	3400	4047	Fees - New Sewer Const. Permit
803	3400	4048	Fees - Fire Prevention/BOCA
803	3400	4049	Fees - License fee Fire Dept.
803	3400	4050	Fees - Volume Cap
803	3400	4051	Fees - Garage Demolition
803	3400	4052	Fees - Storm Sewer Connection
803	3400	4053	Fees - Landlord Training Fees
803	3400	4054	Fees - Parking Lot E
803	3400	4055	Fees - Monthly Prk Pass/Dwntwn
803	3400	4056	Fees - Parking Permits
803	3400	4057	Fees - Prk Pass/University Ctr
803	3400	4058	Fees - Animal Shelter Kennel
803	3400	4059	Fees - Special Events Parking
803	3400	4060	Fees - Finger Print-Liq. Lic.
803	3400	4061	Fees - Animal Impoundment
803	3400	4062	Fees - Animal Veterenary
803	3400	4063	Fees - Animal Surrendering
803	3400	4064	Fees - Animal Transportation

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
803	3400	4065	Fees - Finger Print - Walk-Ins
803	3400	4066	Fees - Rental Reinspection Fee
803	3400	4067	Fees - Job Apps. Fire & Police
803	3400	4068	Fees - Fire Inspection
803	3400	4069	Fees - Rental Unit Inspection
803	3400	4070	Fees - Employee Wage Lien Proc
803	3400	4071	Fees - Annual Sign Fee
803	3400	4072	Fees - Applc.for Sign Variance
803	3400	4073	Fees-Misc Code Enforcement
803	3400	4074	Fees - Veh Register - Scoopin
803	3400	4075	Fees- Conditional Use Permit
803	3400	4076	Fees - Additional Unit Fee
803	3400	4077	Fees - Walk Thru Inspection
803	3400	4078	Fees-Vacant Structure Register
803	3400	4080	Fees - NSF Check Processing
803	3400	4081	Fees- Garbage Stickers \$156
803	3400	4083	Fees - Recycle Bins
803	3400	4084	Fees - License fee Bus.License
803	3400	4085	Fees - Rental License
803	3400	4086	Fees - Telecom Infrastrc Maint
803	3400	4087	Fees - Police Registration Fee
803	3400	4088	Fees - Cellular Telecom/Tower
803	3400	4089	Fees - In-Kind PEG Fees
803	3400	4090	Fees - Pay Phone Installation
803	3400	4094	Fees - GIS Mapping
803	3400	4095	Fees - Business Registration
803	3400	4096	Fees - Wetland Mitigation
803	3400	4097	Fees - Genesee Th Restoration
803	3400	4098	Fees - Kennel Boarding
803	3400	4099	Fees - Environmental
803	3400	4100	Fees - Garbage Collection
803	3400	4101	Fees - Refuse Tipping Fee
803	3400	4105	Fees - Special Police Duty
803	3400	4395	Dispatch Serv to Other Units
803	3400	7555	Waterworks Admin Reimbursement
803	3400	7595	Prkng Lot Admin. Reimbursement
803	3400	8915	Services Provided to EF555
803	3440		Franchise Fees
803	3440	4086	Infrastructure Maintenance Fee
803	3440	4091	Franchise Fees - Video Service
803	3440	4092	Franchise Fees - COMCAST CABLE
803	3440	4093	Franchise Fees - Pari-Mutual
803	3440	4410	Franchise Fees - PEG
803	3440	4415	Franchise Fees - Pari-Mutual
803	3440	4491	Franchise Fees - Video Service
803	3440	4492	Franchise Fees - Cable Service
803	3440	4493	Franchise Fees - Pari-Mutual
803	3440	4494	Franchise Fees - Video Service
803	3500		Fines
803	3500	2855	Fines - Judgement Bond Forf.
803	3500	2856	Municipal Prosecution Fees
803	3500	2857	Forfeitures-City
803	3500	2860	DUI Fines-Senate Bill 740

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
803	3500	5000	Fines - Lake Co. Circuit Court
803	3500	5050	Fines - Prison Review Agency
803	3500	5100	Fines - Parking
803	3500	5200	Fines - Animal Control Violat.
803	3500	5300	Fines - Court Ordered Fines
803	3500	5310	Fines - Seizures
803	3500	5400	Fines - Tobacco Enf. Violation
803	3500	5405	Fines - Alcohol Countermeasure
803	3500	5410	Fines-Bail Bond Fees
803	3500	5420	Fines- Hand Free Cell Phones
803	3500	5500	Fines - Suspended Licenses
803	3500	5600	Fines - Street Value Drugs
803	3500	5800	Fines- Code Enforcement/Zoning
803	3500	5855	Fines - Judgement Bond Forf.
803	3500	5856	Fines - Municipal Prosecution
803	3500	5860	Fines - DUI Senate Bill 740
803	3500	5865	Fines - Prison Review Agency
803	3500	5870	Fines - Curfew Violations
803	3500	5875	Fines - Automated Traffic Enfo
803	3500	5876	Fines- e-Citation
803	3500	5877	Fines-Arrest
803	3500	7000	Charges-Late Payment/Penalties
804			Revenues
804	4200		Reimbursement
804	4200	2800	Contraband Forfeiture- Federal
804	4200	2850	Contraband Forfeiture - State
804	4200	2855	Contraband Forfeiture - City
804	4200	2856	Contraband Forfeiture - County
804	4200	2857	CONTRABAND FORFEITURE - OCDETF
804	4200	4210	Equipment Reimbursement
804	4400		Intergovernmental Revenue
804	4400	3400	Pace Shelter Advertising Incom
804	4400	3410	State Route Hwy. Maintenance
804	4400	4000	Intergovt Revenue-Library
804	4400	4100	IL Emergency Services (ESDA)
804	4400	4125	Federal Emergency Mgmnt (FEMA)
804	4400	4130	GRANT-Federal
804	4400	4135	GRANT- State
804	4400	4140	GRANT- Local Govt Contribution
804	4400	4150	GRANT-IL Clean Energy Com
804	4400	4160	Grant-DOD-AFRC Study
804	4400	4170	State/Local Government Project
804	4400	4200	State Route Traffic Maint.
804	4400	4210	Equipment Reimbursement
804	4400	4220	DEA-Overtime Reimbursement
804	4400	4221	Customs/Border Patrol ICE
804	4400	4223	Metropolitan Enforcement (MEG)
804	4400	4225	Unit School Dist 60 Police/Sec
804	4400	4230	Waukegan Housing Auth-Security
804	4400	4235	Grant-Homeland Security-Fire
804	4400	4236	Grant-Homeland Security-ILEAS
804	4400	4237	Grant-Byrne Justice Assist

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
804	4400	4238	Grant - State Fire Marshall
804	4400	4239	Grant-Am Recovery-JAG
804	4400	4240	GRANT-Waukegan River Erosion
804	4400	4241	GRANT-MOBILE DATA COMPUTERS
804	4400	4242	Grant-DCEO Streetscape Const.
804	4400	4247	Grant-2008 LAP Traffic
804	4400	4248	Grant-IDCEO 13 N Genese Facade
804	4400	4249	Grant-Speed Enforcement Prog
804	4400	4250	IDOT-Habitat Grant 12th Street
804	4400	4255	IDOT - Corridor Planning Grant
804	4400	4265	Grant-DCEO Haz Dev Veh Grant
804	4400	4270	Grant-DCEO Public Ed Sign
804	4400	4275	Lake Co. Street Constr. Reimb.
804	4400	4276	Intrgmt. Unit Dist. #60 Reimb.
804	4400	4277	Sunset Avenue Reimbursement
804	4400	4278	Street Improvement/Rehab Reimb
804	4400	4280	North Chicago Reimbursement
804	4400	4281	IDOT - Bridge Rehabilitation
804	4400	4282	IDOT - ICC Bridge Repair
804	4400	4283	Grant - COPs FY2012
804	4400	4284	Grant - Anti-Gang
804	4400	4285	Grant - COPs FY2013
804	4400	4286	Grant - SAFER-Fire FY2010
804	4400	4287	Grant - SAFER-Fire FY2011
804	4400	4288	Grant - COPs FY2010
804	4400	4353	Grant-US/IL EPA BF-96558701-0
804	4400	4358	Grant-Speed Enforcement
804	4400	4359	Grant-Mini Mobilization
804	4400	4360	Grant-Illinois Highway Safety
804	4400	4361	IDPH AED Grant
804	4400	4362	Illinois Terrorist Task Force
804	4400	4363	Grant-Infrastructure Improve
804	4400	4364	Grant-Holiday Click it/Ticket
804	4400	4365	Grant - IL Liquor Control
804	4400	4366	Grant - Anti Gang Initiative
804	4400	4368	Grant-IEMA Citizen Corps
804	4400	4369	Grant - Harbor Crossing
804	4400	4370	Grant-Law Enforcement Tech.
804	4400	4371	HUD #1 \$638,592 B01-SP-IL-0731
804	4400	4372	HUD #2 \$858,108 B01-SP-IL-0195
804	4400	4373	Grant-Bulletproof Vest Program
804	4400	4374	DCCA #10 \$200,000 00-121122
804	4400	4375	DCCA #11 \$400,000 00-123527
804	4400	4376	DCCA #12 \$750,000 00-123528
804	4400	4377	Grant-US/IL EPA BP-98530601-1
804	4400	4378	DCCA #8 \$280,000 01-120104
804	4400	4379	Grant-COPSMORE 96 97CMWX1090
804	4400	4380	Grant-Fed.Crime Bill Phase I
804	4400	4381	Grant-INSPA Nuc.Safety Obj4453
804	4400	4382	Grant-LLEBG/OJP 96LBVX3118
804	4400	4383	Repeat Offender Strike Force
804	4400	4384	Grant-LLEBG Enhancing Security
804	4400	4385	Grant-Fed.Crime Bill Phase II

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
804	4400	4386	Grant-Fed.Crime Bill Phase III
804	4400	4387	Grant-Cops In School
804	4400	4388	Grant-COPSMORE 98-Equip/Tech.
804	4400	4389	Grant-Automated Fingerprint
804	4400	4390	Grant-Flood Recovery
804	4400	4391	Grant-Jack Benny Monument
804	4400	4392	Grant-US/IL EPA BP-98530601-1
804	4400	4393	DCCA #9 \$140,000 00-127250
804	4400	4394	Grant-Enhancing Sec.97LBVX2491
804	4400	4395	DCCA #1 \$200,000 98-12120
804	4400	4396	DCCA #2 \$250,000 99-12252
804	4400	4397	DCCA #3 \$500,000 99-12214
804	4400	4398	DCCA #4 \$200,000 00-120220
804	4400	4399	DCCA #5 \$400,000 00-121122
804	4400	4400	DCCA #6 \$400,000 01-123527
804	4400	4401	DCCA #7 \$750,000 01-123528
804	4400	4402	DCCA #13 \$10,000 02-120592
804	4400	4420	Reimb. - IL Dept of Transport.
804	4400	4500	Community Dev. Block Grant
804	4400	4510	Environmental & Risk Grant
804	4400	4515	L.C.Environmental & Risk Grant
804	4400	4519	LC Brownfields-Slip #3 Grant
804	4400	4520	LC Brownfields-Market St Grant
804	4400	4527	LC Brownfields-Ravine Grant
804	4400	4532	Grant-Lake County Brownfields
804	4400	4542	Lake County Consortium Home
804	4400	4544	Homeowner Rehabilitation Prog.
804	4400	4550	Rental Rehabilitation Grant
804	4400	4555	Neighborhood Stabilization #1
804	4400	4556	Neighborhood Stabilization #3
804	4400	4600	CDBG - Recovery
804	4400	4800	108 Federal Loan Program
804	4400	4920	IL Dept of Natural Res Grant
804	4400	4930	IL Training Reimb. - Fire Dept
804	4400	4960	IL Training Reimb. - Police
804	4400	4965	IL Training Grants - Police
804	4400	4970	Tuition - Fire Training Class
804	4400	4971	Grant - Police Railroad Safety
804	4400	4980	Tuition- Police Training Class
804	4400	8290	Other Reimbursements
804	4500		Special Assessment Revenue
804	4500	5510	Special Assessment Revenue
804	4500	5550	Rental Rehabilitation Grant
804	4500	5570	Special Assessment-Fountain Sq
804	4600		Interest Earned
804	4600	6100	Interest Earned
804	4600	6110	Interest Earned - Passbook
804	4600	6120	Interest Earned-State/Local
804	4600	6125	Interest Earned-Federal Invest
804	4600	6130	Interest Earned-Corp Bonds
804	4600	6170	Interest Earned-Fountain Sq
804	4600	6300	Rental Income - Clayton Street
804	4600	6310	Rental Income - CDBG

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
804	4600	6320	Rental Income - Jail Facility
804	4600	6340	Rental Income - Beach Vendor
804	4600	6350	Rental Income - CLC Parking
804	4600	6355	Rental Income - Metra
804	4600	6360	Rental Income - Downtown
804	4600	6370	Rental Income - Parking Lot A
804	4600	6390	Rental Income - Other
804	4600	6400	Miscellaneous Donations/Awards
804	4600	6500	Donations - Ambulance Program
804	4600	6510	Donations - Vital Link
804	4600	6515	Donations - Learn Not To Burn
804	4600	6520	Contribution - Public Safety
804	4600	6525	Contribution - Public Works
804	4600	6530	Donations - Combat Challenge
804	4600	6535	Donations - Child ID Safety Pr
804	4600	6600	Donations-Mayor's Needy Person
804	4600	6700	Donations - D.A.R.E. Program
804	4600	6701	Donations - Wkg Public Library
804	4600	6702	Donations - North Shore Boxing
804	4600	6703	Donations - Wkg Symphony Orch.
804	4600	6704	Donations - Economic Devlpment
804	4600	6705	Donations - Disaster Relief
804	4600	6706	Donations - SHOP with a COP
804	4630		Rental Income
804	4630	6300	Rental Income - Clayton Street
804	4630	6310	Rental Income - CDBG
804	4630	6320	Rental Income - Jail Facility
804	4630	6330	Rental Income- VRAD Landscape
804	4630	6340	Rental Income - Beach Vendor
804	4630	6350	Rental Income - CLC Parking
804	4630	6360	Rental Income - Downtown
804	4630	6370	Rental Income - Parking Lot A
804	4630	6390	Rental Income - Other
804	4650		Donations
804	4650	6400	Miscellaneous Donations/Awards
804	4650	6500	Donations - Ambulance Program
804	4650	6510	Donations - Vital Link
804	4650	6511	DONATIONS - TEEN COURT
804	4650	6515	Donations - Learn Not To Burn
804	4650	6520	DONATIONS - Public Safety
804	4650	6522	DONATIONS - CHILD RESTRAINT
804	4650	6525	Donations - Water Tower
804	4650	6530	Donations - Combat Challenge
804	4650	6535	Donations - Child ID Safety Pr
804	4650	6540	Donations - General Purpose
804	4650	6541	Donations - Community Pride
804	4650	6600	Donations-Mayor's Needy Person
804	4650	6700	Donations - D.A.R.E. Program
804	4650	6701	Donations - Wkg Public Library
804	4650	6702	Donations - North Shore Boxing
804	4650	6703	Donations - Wkg Symphony Orch.
804	4650	6704	Donations - Economic Devlpment
804	4650	6705	Donations - Disaster Relief

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
804	4650	6706	Donations - SHOP with a COP
804	4700		Quasi-external Transactions
804	4700	7240	LLEBG - Police Activity Reimb.
804	4700	7245	CDBG - Code Enfr/Comm Policing
804	4700	7752	Reimbursement MV Theft Task Fo
804	4800		Miscellaneous Revenue
804	4800	6300	Rental Income - Clayton Street
804	4800	6350	Rental Income - CLC Parking
804	4800	6351	Rental Income - Genesee Garage
804	4800	6360	Rental Income - Downtown
804	4800	6370	Rental Income - Parking Lot A
804	4800	6390	Rental Income - Other
804	4800	6391	Rental Income-Family First Ctr
804	4800	6395	Rental Income -Municipal Lease
804	4800	6400	WPD-Child ID Program
804	4800	7000	Charges-Late Payment/Penalties
804	4800	7001	Charges-Reschedule Fee
804	4800	7002	Charges-No Show Fee
804	4800	7003	Charges-Suspension Fee
804	4800	8050	Sale of Recyclables
804	4800	8100	Sale of Gas & Oil
804	4800	8110	Sale of Signs
804	4800	8120	Sale of Cemetary Lots
804	4800	8129	Reimbursement - PW Services
804	4800	8130	Sale of Water Records
804	4800	8134	Reimbursement - Lift Station
804	4800	8135	Riverbend/Ctry Lanes Lift Sta
804	4800	8140	Employee Party Ticket Sales
804	4800	8150	Sale of Code Books
804	4800	8160	Sale of City Ordinance Books
804	4800	8170	Sale of Labor & Materials
804	4800	8180	Sale of 50/50 Sidewalk Replac.
804	4800	8190	Sale of Miscellaneous Items
804	4800	8200	Damaged Equip. Reimbursement
804	4800	8201	Police-Damaged Vehicle Reimbur
804	4800	8202	Other-Damaged Vehicle Reimbur
804	4800	8210	Damaged Meter Reimbursement
804	4800	8215	Damaged Property Recovery
804	4800	8220	Restitution Payments
804	4800	8225	Damaged Wrench & Adapters
804	4800	8230	Special Police Duty - OFF DUTY
804	4800	8240	Special Police Duty
804	4800	8241	SPECIAL FIRE DUTY
804	4800	8250	Tree Planting Cost Sharing
804	4800	8256	Reimb Wtr On/Off/Loss Fee NSSD
804	4800	8270	Impact Fees
804	4800	8272	Bridge Rehabilitation Project
804	4800	8273	IDOT Transportation Grant
804	4800	8275	Reimb Lake Co Meter Demolition
804	4800	8280	Township Reimb-River Rd Resurf
804	4800	8290	Other Reimbursements
804	4800	8295	Forced Main Reimbursements
804	4800	8300	Claims Under Reinsurance

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
804	4800	8305	Hospitalization - Surcharge
804	4800	8310	Premium Refund-Liability Ins.
804	4800	8320	Claims Reimb. Over \$150,000
804	4800	8330	Special Police Duty Prem Reimb
804	4800	8350	Insurance Settlements
804	4800	8353	Settlements-Nationwide Fund
804	4800	8355	Reimbursement - Pitney Bowes
804	4800	8360	Reimbursement - Sick Leave
804	4800	8370	Reimbursement - Worker's Comp.
804	4800	8375	Reimb. - Settlements/Lawsuits
804	4800	8380	Liability-5% Surcharge
804	4800	8385	W/C-5% Surcharge
804	4800	8387	Risk Premium-5% Surcharge Rev
804	4800	8390	Claims Under Reinsurance
804	4800	8395	Claim Settlements
804	4800	8400	Reimbursement - Jury Duty
804	4800	8410	Reimbursement - Salary
804	4800	8415	State Fire Training-Employees
804	4800	8425	Library Fund Reimbursement
804	4800	8430	Reimbursement - Daybreak Farms
804	4800	8500	Liens - Weed
804	4800	8510	Liens - Demolition
804	4800	8520	Liens - Board-Up
804	4800	8530	Liens - Release
804	4800	8540	Liens - Debris Removal
804	4800	8550	Liens - Rehabilitation
804	4800	8600	Phone Commissions
804	4800	8605	50% Ampsky Match Income
804	4800	8610	Vending Machine Commissions
804	4800	8620	Wkgn Housing Auth. In Lieu Tax
804	4800	8630	Service Reimbursements
804	4800	8650	Special Events Revenue
804	4800	8651	Special Events-Police Reimb
804	4800	8652	Special Events-Public Wk Reimb
804	4800	8653	Special Events-Fire Reimb
804	4800	8654	Special Events-Cent Svc Reimb
804	4800	8655	Special Events-Bldg Dept Reimb
804	4800	8660	Downtown/Lakefront Events
804	4800	8661	Downtown Events/Merchandise
804	4800	8662	Downtown Events/Food-Drink
804	4800	8664	Corporate Sponsorship-Scoopin
804	4800	8670	Beach Concession
804	4800	8673	Beach Parking
804	4800	8700	Water/Sewer Pass-Thru Debt Ser
804	4800	8710	Harbor Fund Pass-Thru Receipts
804	4800	8720	Return of Accumulated Reserve
804	4800	8730	Cash Adjustments - Overages
804	4800	8750	Recovery of Bad Debts
804	4800	8760	Change in Amount Due Employees
804	4800	8900	Miscellaneous Revenue
804	4800	8901	ENERNOC-energy program water
804	4800	8902	Revenue-IRS
804	4800	8905	Misc Revenue-Chg Est-Telecom

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
804	4800	8910	Misc & Fundraising Revenue
804	4800	8915	Services Provided to EF555
804	4800	8920	Evidence Technician Revenue
804	4800	8925	NSF Collected Prev W/O
804	4800	8926	Art Studio Income
804	4900		Other Financing Sources
804	4900	9000	AR Adjustments to Revenue
804	4900	9100	Contributions
804	4900	9101	Contributions - Developer
804	4900	9200	Dividend Income
804	4900	9205	Income From State & Local Ob
804	4900	9210	Proceeds-Sale of Fixed Assets
804	4900	9215	Proceeds-Sale of Property
804	4900	9219	(G)/L on Sale of Govt Oblig
804	4900	9220	Income From US Govt Obl
804	4900	9221	(G) L on Sale of Stock
804	4900	9222	Unrealized Gain (Loss) St/Fed
804	4900	9223	Dividends Fr Mutual Funds
804	4900	9224	Dividends Fr Com/Pref Stocks
804	4900	9225	(Gain) Loss on Sale Mutual Fd
804	4900	9226	Unrealized (G) L on Investment
804	4900	9227	Litigation Proceeds
804	4900	9245	Trade-In Allowances
804	4900	9310	Bond Proceeds
804	4900	9311	Capital Lease Proceeds
804	4900	9312	Bond Proceeds-Discount
804	4900	9313	Payment to Ref Bond Escr Agent
804	4900	9314	Bond Proceeds-Premium
804	4900	9400	Proceeds - Bond Antic. Notes
804	4900	9425	Proceeds-Defeasement/Mort Bond
804	4900	9426	Payment to Escrow Agent
804	4900	9427	Premium on Debt Issue
804	4900	9450	Proceeds-Single Fam. Mort Bond
804	4900	9470	Proceeds from Capital Lease
804	4900	9475	Sale of Refunding Bonds
804	4900	9999	Shortfall in Budget
805			Revenues
805	5200		Sewer and Water Sales
805	5200	2000	Sewer/Water Usage Sales Acct.
805	5200	2010	Sales - Sewer Flat Rates
805	5200	2020	Sales-Metered Water/Sewer Spec
805	5200	2025	Sales-Metered Sewer
805	5200	2030	Sales - Metered Water-Special
805	5200	2040	Sales - Metered Water
805	5200	2045	Sales - Met. Water-Out of City
805	5200	2050	Sales - Metered Water & Sewer
805	5200	2060	Sales - Service Billings
805	5200	2070	Sales - Sewer Only
805	5200	2080	Sales - 72 Hr. Water Turn On
805	5200	2100	Sales - Hydrant Usage
805	5200	2110	NSF Check Fees
805	5200	3100	Bad Debt Recovery Revenue

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
805	5200	9000	AR Adjustments to Revenue
805	5500		Sewer and Water Charges
805	5500	5000	Sale of Meters
805	5500	5100	Sale of Read-O-Matics
805	5500	5200	Water/Sewer Lein Filing Charge
805	5500	5201	Closing Letter Fee
805	5500	5202	Closing Ltr Reissue Fee
805	5500	5300	Meter Repair Charges
805	5500	5400	Fire Hydrant Rental
805	5500	5500	Water Shut-Off Charges
805	5500	5610	Water Sample Analysis Fee
805	5500	5700	Sewer Repairs
805	5500	5800	Overtime Charges
805	5600		Equipment Sold
805	5600	6000	Equipment Sold
805	5700		Charges-Late Payment/Penalties
805	5700	7000	Charges-Late Payment/Penalties
805	5700	7010	Penalty-Wtr Contr. Termination
805	5800		Premium Contributions
805	5800	8000	Retiree Contributions
805	5800	8020	Retiree Contributions-Retirees
805	5800	8030	Retiree Contributions-City
805	5800	8050	Workmen's Compensation
805	5800	8075	Liability Premium Insurance
805	5800	8100	Employee Contrib. - PPO Plan
805	5800	8110	Employee Contrib-Dental PPO
805	5800	8150	Employee Contrib. HMO Plan
805	5800	8160	Employee Contrib-Dental HMO
805	5800	8200	City Contrib. - PPO Plan
805	5800	8210	City Contrib-Dental PPO
805	5800	8300	City Contrib. - HMO Plan
805	5800	8310	City Contrib-Dental HMO
805	5800	8350	City Contrib-MOE Fringe Plan
805	5800	8400	City Contrib - Early Retire In
805	5800	8500	Employer Contrib. - Life Ins.
805	5800	8505	Employee Contrib. - AFLAC
805	5800	8507	Medical Saving Employee Contr.
805	5800	8508	Medical Saving Employer Contr.
805	5800	8550	Insurance EE Independent Life
805	5800	8560	Dependent Care Employee Contr.
805	5800	8565	Dependent Care Employer Contr.
805	5800	8595	Eye Med Vision EE Contribution

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
Account	Sub Acct.	Det.Acct.	Description
902			Expenditures
902	2100		Personnel Services
902	2100	1101	Clerical I
902	2100	1102	Clerical II
902	2100	1103	Clerical III
902	2100	1110	Clerical Technician
902	2100	1111	Clerical Technician II
902	2100	1112	Clerical Technician III
902	2100	1113	Clerical Technician
902	2100	1120	Fiscal Assistant I
902	2100	1121	Fiscal Assistant II
902	2100	1122	Fiscal Assistant III
902	2100	1130	Engineering Technician I
902	2100	1131	Technician II
902	2100	1132	Technician III
902	2100	1140	Telecommunicator
902	2100	1141	Communications II
902	2100	1142	Senior Telecommunicator
902	2100	1143	Telecommunicator
902	2100	1150	Inspector
902	2100	1151	Inspector II
902	2100	1152	Inspector III
902	2100	1200	Laborer
902	2100	1210	Maintenance Worker I
902	2100	1211	Maintenance Worker II
902	2100	1212	Maintenance Worker III
902	2100	1213	Back Flow Coordinator
902	2100	1214	Maintenance Worker
902	2100	1220	Mechanic/Welder/Water Operator
902	2100	1221	Custodian II
902	2100	1222	Custodian III
902	2100	1230	Police Auxiliary
902	2100	1231	Auxiliary II
902	2100	1232	Auxiliary III
902	2100	1233	Police Auxiliary
902	2100	1250	Fire Fighters
902	2100	1270	Police Patrolmen
902	2100	1281	Crossing Guards
902	2100	1368	Part Time Employees
902	2100	1369	Census Taker
902	2100	1398	Earned Vacations
902	2100	1399	Earned Sick Leave Pay Outs

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2100	1400	Overtime
902	2100	1401	Double-Time
902	2100	1402	Other Compensation
902	2100	1403	Female Search/Double Back Pay
902	2100	1404	On-Call Pay
902	2100	1405	Overtime-Uniformed
902	2100	1406	Overtime - IDEP
902	2100	1407	Training Overtime
902	2100	1408	Police Duty - To Be Reimbursed
902	2100	1410	Court Time - Police Officers
902	2100	1411	Hire Back Overtime
902	2100	1412	Special Events- Overtime
902	2100	1413	Tool Allowance
902	2100	1414	Instructors Pay
902	2100	1415	Uniform Allowance
902	2100	1460	Special Detail: Reimbursable
902	2100	1701	Band Director
902	2100	1702	Assistant Band Director
902	2100	1703	Band Members
902	2100	1704	Beach Director
902	2100	1705	Assistant Beach Director
902	2100	1706	Life Guards
902	2100	1707	Board of Local Improvements
902	2100	1708	Waukegan Dev. Commission
902	2100	1709	Civil Service Commission
902	2100	1710	Civil Service Commission Adm
902	2100	1711	Parking Lot Supervisor
902	2100	1712	Horticulturist
902	2100	1713	Systems Administrator/Operator
902	2100	1714	Housing Rehabilitation Asst.
902	2100	1715	Assistant Rehabilitation Coor.
902	2100	1716	Community Development Asst.
902	2100	1717	Safety/Training Coordinator
902	2100	1718	Budget Assistant Supervisor
902	2100	1719	Licensing Assistant
902	2100	1720	Administrative Assistant
902	2100	1721	Office Supervisor
902	2100	1722	Engineering Inspector I
902	2100	1723	Public Works Supervisor I
902	2100	1724	Laboratory Supervisor
902	2100	1725	Executive Secretary
902	2100	1726	Animal Control Coordinator
902	2100	1727	Engineering Inspector II
902	2100	1728	Civil Engineer
902	2100	1729	Code Enforce. Field Supervisor
902	2100	1730	Staff Accountant
902	2100	1731	Telecommunications Supervis I
902	2100	1732	Deputy City Clerk
902	2100	1733	Deputy City Treasurer
902	2100	1734	Telecomm. Supervisor II
902	2100	1735	Corporation Counsel
902	2100	1736	Benefits Coordinator
902	2100	1737	Lakefront Coordinator

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2100	1738	Victim Advocacy Worker
902	2100	1739	Fire Prevention Inspector
902	2100	1740	Plumbing Inspector
902	2100	1741	HVAC Inspector
902	2100	1742	Electrical Inspector
902	2100	1743	Building Inspector
902	2100	1744	Budget Analyst
902	2100	1745	Engineering Assistant
902	2100	1746	Civil Engineer
902	2100	1747	Plat Administrator
902	2100	1748	Water Plant Supervisor (2)
902	2100	1749	Public Works Supervisor II
902	2100	1750	Police Sergeant
902	2100	1751	Purchasing Director
902	2100	1752	Mechanic Supervisor
902	2100	1753	Director of Human Resources
902	2100	1754	City Collector
902	2100	1755	Fire Lieutenant
902	2100	1756	Police Lieutenant
902	2100	1757	Management Info. Sys. Director
902	2100	1758	Fire Captain
902	2100	1759	Police Commander
902	2100	1760	Water Plant Superintendent
902	2100	1761	Asst Wtr. Plant Superintendent
902	2100	1762	Deputy Fire Chief
902	2100	1763	Deputy Police Chief
902	2100	1764	Senior Planner
902	2100	1765	CDBG/Comm Service Director
902	2100	1766	Director of Policy & Projects
902	2100	1767	Fire Chief
902	2100	1768	Police Chief
902	2100	1769	Director of Public Works
902	2100	1770	Director of Finance & Adm Serv
902	2100	1771	Superintendent-Streets/Sewers
902	2100	1772	Plat Administrator
902	2100	1773	Assistant Bldg. Commissioner
902	2100	1774	Assistant Planner
902	2100	1775	Asst. Laboratory Supervisor
902	2100	1776	Senior Accountant
902	2100	1777	Police Sergeant
902	2100	1780	Mayor
902	2100	1781	City Clerk
902	2100	1782	City Treasurer
902	2100	1783	Aldermen (9)
902	2100	1785	Parking Lot Attendants
902	2100	1786	Building Commissioner/Code En
902	2100	1787	Parking Lot Administrator
902	2100	1788	Director of Risk Management
902	2100	1789	Public Works Supervisor III
902	2100	1790	City Engineer
902	2100	1791	Community Liaison Officer
902	2100	1792	ESDA Director
902	2100	1793	Battalion/Bureau Chief/FM

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2100	1794	Assistant Building Inspector
902	2100	1795	Labor Relations
902	2100	1796	Administrative Assistant
902	2100	1797	Administrative Assistant II
902	2100	1798	Administrative Assistant III
902	2100	1799	Director of Marketing/Eco. Dev
902	2100	1800	Community Service Officer
902	2100	1801	Zoning/Planning Administrator
902	2100	1803	Comm/Utilities Manager
902	2100	1804	Assistant Telecommntns Manager
902	2100	1805	Telecommunications Manager
902	2100	1806	Public Safety MIS Coordinator
902	2100	1807	Zoning Inspector
902	2100	1808	Planning Assistant
902	2100	1809	Human Resources Manager
902	2100	1810	Assistant Director of Finance
902	2100	1811	Building Inspector
902	2100	1812	Marketing & Public Relations
902	2100	1813	Dir. of Bldg, Planning & Dev.
902	2100	1814	Assistant Engineer
902	2100	1815	Compliance Coordinator
902	2100	1816	Fire Dept. Master Mechanic
902	2100	1817	GIS Technician
902	2100	1818	GIS Analyst
902	2100	1820	City Fire Marshall
902	2100	1821	Account Technician
902	2100	1822	Police Records Supervisor
902	2100	1823	Technician
902	2100	1824	Theatre Coordinator
902	2100	1825	Assistant Fire Chief
902	2100	1826	Director of Communications
902	2100	1829	Code Enforcement Supervisor
902	2100	1830	Assistant Public Works Superv.
902	2100	1831	Bldg & Code Compliance Manager
902	2100	1835	Rehabilitation Coordinator
902	2100	1840	Personnel Services-Library
902	2100	1841	Special Projects Analyst
902	2100	1842	Executive Assistant to Mayor
902	2100	1861	PAYROLL COORDINATOR
902	2100	1862	Finance Coordinator
902	2100	1888	Maintenance Worker
902	2100	1998	Shortfall in Budget
902	2100	1999	VACANCY ALLOWANCE
902	2100	8105	Telecom Manager
902	2200		Personnel Benefits
902	2200	2455	Fringe Ben. Reimb/Local Units
902	2200	2456	Hospitalization
902	2200	2457	Workers Compensation
902	2200	2458	Liability Insurance
902	2200	2459	Unemployment Insurance
902	2200	2460	Illinois Mun. Retirement Fund
902	2200	2461	Employer Portion-OASDI (FICA)
902	2200	2462	Employer Portion-Medicare Ex

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2200	2463	Vehicle Allowance
902	2200	2465	Pension Fund Monthly Payroll
902	2200	2466	Retiree Hospitalization
902	2200	2467	Life Insurance Premiums
902	2200	2468	Life Insurance Over 50 Premium
902	2200	2469	Public Safety EE Benefit Hosp.
902	2200	2470	PSEBA-Health Premiums
902	2200	2471	Other Compensation Benefits
902	2200	2473	Stipend
902	2200	2610	Employer IMRF
902	2200	2615	Employer ERI - Hospitalization
902	2200	2700	OPEB Expense
902	2200	2900	Penalties - Late Filings
902	2200	2998	Pension Costs-Fire Pension
902	2200	2999	Pension Costs-Police Pension
902	2400		Contractual Services
902	2400	4000	Library-Online Searches
902	2400	4010	Bond Underwriter's Discount
902	2400	4012	Original Issue Discount
902	2400	4014	Bond Issuance Expenses-Variou
902	2400	4016	Bond Issuance Expenses-Insurer
902	2400	4040	Fiduciary Insurance
902	2400	4045	SOI-DOI Compliance Fee
902	2400	4075	Principal Retirement - Bonds
902	2400	4076	Lease Payments - Principal
902	2400	4077	Payments - Ref Bond Escrow Agt
902	2400	4078	Premium Expense-Bonds
902	2400	4079	Principal Expense - Cap. Lease
902	2400	4080	Loss on Advance Refunding
902	2400	4082	Literacy Expense
902	2400	4083	Literacy Grant Expense
902	2400	4110	Local Share Streetscape-Season
902	2400	4132	Traffic Light-10th to GreenBay
902	2400	4242	CDBG Genesee Streetscape
902	2400	4390	CDBG Disaster Recovery Grant
902	2400	4402	Bond Discount Amortization
902	2400	4403	Interest Expense
902	2400	4404	Bond Interest Expense
902	2400	4405	Bond Service Fees
902	2400	4406	Bond Issuance Expense
902	2400	4407	Bank Service Charges
902	2400	4408	Home Board-Up & Maintenance
902	2400	4409	Radio Equipment Maintenance
902	2400	4410	Building & Grounds Maintenance
902	2400	4411	Vehicle Maintenance
902	2400	4412	Equipment Maintenance
902	2400	4413	Maintenance & Street Repairs
902	2400	4414	Collision Repairs
902	2400	4415	Tree Planting
902	2400	4416	Sewer Maintenance
902	2400	4417	Tipping Fees/Leaf Hauling
902	2400	4418	Debris Tipping
902	2400	4419	Snow Removal

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2400	4420	Refuse Collection
902	2400	4421	Recycling Program
902	2400	4422	Elected Officials Expense Acct
902	2400	4423	Telephone
902	2400	4424	Real Estate Tax
902	2400	4425	Mosquito Abatement Service
902	2400	4426	Utilities
902	2400	4427	Street Lighting
902	2400	4428	Rental/Lease Purchase
902	2400	4429	Conference & Travel
902	2400	4430	Tuition Reimbursement
902	2400	4431	Training & Schooling
902	2400	4432	Postage
902	2400	4433	Advertising
902	2400	4434	Printing
902	2400	4435	Engineering Services
902	2400	4436	Consultant Services
902	2400	4437	Legal Services
902	2400	4438	Other Professional Services
902	2400	4439	Laundry Services
902	2400	4440	Work Study Program
902	2400	4441	Security Services
902	2400	4442	Photocopy
902	2400	4443	Membership Dues
902	2400	4444	Other Technical Services
902	2400	4445	Rehabilitation - CDBG
902	2400	4446	Landscaping
902	2400	4447	Collection Agency Fees
902	2400	4448	Test Sample Fees
902	2400	4449	Disposition of Land
902	2400	4450	Services Provided by GF100
902	2400	4451	Demolition
902	2400	4452	System Integration Water Plant
902	2400	4453	Bilingual Outreach Program
902	2400	4454	Labor Relations
902	2400	4455	Medical Treatment - Prisoners
902	2400	4456	Claims Expense
902	2400	4457	Neighborhood Housing Services
902	2400	4458	Neighborhood Improvements
902	2400	4459	Handicap Parking Stripping
902	2400	4460	SWALCO Membership Fees
902	2400	4461	Catholic Charities
902	2400	4462	Claims Expense-Health/Hospital
902	2400	4463	Est. Liability for Claims/IBNR
902	2400	4464	Assurance Premiums - AFLAC
902	2400	4465	Mowing & Flower Contract
902	2400	4466	Dental Insurance Premiums
902	2400	4467	Insurance Premiums - Life
902	2400	4468	Insurance Premiums - Stop Loss
902	2400	4469	Refund Expense
902	2400	4470	HMO/PPO Premium Expense
902	2400	4471	State Fuel Tank Fees
902	2400	4472	Veterinary Fees

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2400	4473	City Special Events
902	2400	4474	Community Pride
902	2400	4475	Refund Expense
902	2400	4476	Municipal Audit Expenses
902	2400	4477	Actuarial Service Fees
902	2400	4478	Pre-Inspection Expenses
902	2400	4479	Ambulance Billing Services
902	2400	4480	Code Enforcement Reimb Expense
902	2400	4481	Contribution Expense
902	2400	4482	Drivers License Suspension Ex.
902	2400	4483	Assistance to Needy Families
902	2400	4484	Sister City Program
902	2400	4485	Landscape Waste
902	2400	4486	Refuse Collection Bins
902	2400	4487	Independent Life Premium Exp
902	2400	4488	Sales Tax Rebate
902	2400	4489	Grant Expenditures
902	2400	4490	Risk Premiums
902	2400	4491	Employee Physical/Med Treatmnt
902	2400	4492	Insurance Premiums-Transplants
902	2400	4493	First Time Home Buyers
902	2400	4494	Second Mortgages
902	2400	4495	Independence Center
902	2400	4496	Downtown Revitalization
902	2400	4497	Harbor Dredging
902	2400	4498	Genesee Theatre Oper./Maint.
902	2400	4499	IBNR Expense-Est. Liability
902	2400	4500	BCBS PPO Premium
902	2400	4501	Girl Scouts
902	2400	4502	Genesee Theatre Improvements
902	2400	4503	Insurance Admin. Services
902	2400	4504	Special Assessment Project Exp
902	2400	4505	Adelphi Landfill Leachate Disp
902	2400	4506	Retiree/Pensioner Prem Expense
902	2400	4507	Pensioner Over 65 Med. Option
902	2400	4508	E J & E Right-of-Way
902	2400	4510	Early Retirement Health Ins
902	2400	4511	W/C Claim Expense
902	2400	4521	Block Grant Assist-Comm Police
902	2400	4522	YWCA-Encore Plus Program
902	2400	4523	YWCA-School Childcare
902	2400	4524	Zacharias Center
902	2400	4525	I-Plus Representntative Payee Pr
902	2400	4526	Carnegie Library Improvements
902	2400	4527	Health Reach Accessibility
902	2400	4530	Claims Expense-MSA
902	2400	4531	FringeMark Premium Expense
902	2400	4533	Seniors Choice Premium Expense
902	2400	4535	Claims Expense-Dependent Care
902	2400	4541	Block Grant Assist-Pre-School
902	2400	4542	Block Grant Assist-Ind. Center
902	2400	4543	CDBG Disaster Recovery Grant
902	2400	4552	Block Grant Assist-Forest Pres

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2400	4553	NICASA
902	2400	4565	CDBG Community/Police Assistan
902	2400	4567	Block Grant Assist-Public Fac.
902	2400	4568	Block Grant Assist - YMCA
902	2400	4569	Block Grant Assistance - WHA
902	2400	4570	Block Grant Assist-L.C. Health
902	2400	4571	A Safe Place
902	2400	4572	Waukegan Park District
902	2400	4573	Kellogg Avenue Sewer Rehab.
902	2400	4574	Waukegan Downtown Association
902	2400	4575	Block Grnt Assist-Fair Housing
902	2400	4576	YMCA Lincoln Playground
902	2400	4577	Foss Park Dist/Twin City Park
902	2400	4578	Genesee Theatre
902	2400	4579	Police Computers
902	2400	4580	Rosalind Franklin University
902	2400	4581	WKGN Chamber of Commerce
902	2400	4582	CASA-Court App Special Avocate
902	2400	4583	NICASA
902	2400	4584	Waukegan Township
902	2400	4585	Big Brothers & Big Sisters
902	2400	4586	Implementation Mgmt & Funding
902	2400	4587	Architectural Standards
902	2400	4588	Implementation Services
902	2400	4589	Development Advisory Services
902	2400	4590	Comprehensive Revitalization
902	2400	4591	Wayfinding program
902	2400	4592	News Sun Rehabilitation
902	2400	4593	Adaptive Reuse Implementation
902	2400	4594	WHA Economic Development Fund
902	2400	4595	Misc Contractual Services
902	2400	4596	Redevelopment District & TIF
902	2400	4597	Street Scape Design
902	2400	4598	Misc Contractual Services
902	2400	4599	Geographic Information System
902	2400	4600	Environmental Assessment Ph.I
902	2400	4601	Environmental Assessment Ph.II
902	2400	4602	Environmental Remediation
902	2400	4603	Remedial Action Plan
902	2400	4604	Community Outreach
902	2400	4605	Stakeholder/Legal/Fin Planning
902	2400	4606	Agency Coordination/Reporting
902	2400	4607	Fund Management/Administration
902	2400	4608	Connection Resource Services
902	2400	4609	Fair Housing - Prairie State
902	2400	4610	Family Care of Illinois
902	2400	4611	Lake Shore Youth Center
902	2400	4612	Prairie State Legal Services
902	2400	4613	Police Department Upgrades
902	2400	4614	Family Services South Lake Co.
902	2400	4615	Countryside Association
902	2400	4616	Boys & Girls Club
902	2400	4617	Christain Outreach-Lutherans

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2400	4618	Faith Food Pantry
902	2400	4619	Family First Center of Lake Co
902	2400	4620	Northern Illinois Food Bank
902	2400	4621	Zion Township CREW Program
902	2400	4622	Family Services North Lake Co.
902	2400	4623	Youth Build Lake County
902	2400	4624	Maristella
902	2400	4625	Leaking UST Grant (IEPA)
902	2400	4626	OMC North Plant Environmental
902	2400	4627	Harbor Clean Up - Slip 3
902	2400	4628	Coke Plant Seawall
902	2400	4629	Lake County Sheriff
902	2400	4630	PADS Crisis Services
902	2400	4631	Happy Day Nursery School
902	2400	4632	Christ Church
902	2400	4633	EJ&E Brownfields Assessment
902	2400	4634	Diamond Scrapyards Brownfields
902	2400	4635	OMC Beachfront PCB Brownfields
902	2400	4636	Slip 3 Brownfields
902	2400	4637	Redevelopment Agreements
902	2400	4638	CDBG/TIF Genesee Streetscape
902	2400	4639	Community Resources-Main St.
902	2400	4640	R.O.P.E.
902	2400	4641	Youth Conservation Corp (YCC)
902	2400	4642	Rehabilitation - HOME
902	2400	4643	Ravine Grant Expense
902	2400	4644	Lake County Brownfields Grant
902	2400	4645	T-K Landfill Cap-Lake Ct Grant
902	2400	4646	Lake Cty Youth Build
902	2400	4647	Literacy Volunteers of Lake Ct
902	2400	4648	Black Chamber of Lake County
902	2400	4649	UMMA-Ed Empower Program
902	2400	4650	IT Rental/Lease Purchase
902	2400	4651	Teen Court- Donations
902	2400	4652	Child Restraint-Donations
902	2400	4653	Legal Services-Environmental
902	2400	4654	Legal Services-Police
902	2400	4655	Legal Services-911 ETSB
902	2400	4656	Legal Services-Bldg/Code Enf.
902	2400	4657	Legal Services-Risk Mgmt
902	2400	4658	Legal Services-Prosecution
902	2400	4659	Legal Services-Fire
902	2400	4660	Legal Services-Legislature
902	2400	4661	Legal Services-Labor Relations
902	2400	4662	1st Senior Solutions
902	2400	4663	Historic Genesee
902	2400	4664	Most Blessed Trinity
902	2400	4665	Investment Expense
902	2400	4667	Rosalind Franklin University
902	2400	4668	C.O.O.L. Food Pantry
902	2400	4669	Waukegan to College
902	2400	4670	Art Studio Expenses
902	2400	4675	Rehabilitation-NSP

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2400	4676	Rehab-Lake County offset 44555
902	2400	4677	Rehabilitation-NSP 3
902	2400	4695	Eye Med Vision Premium
902	2400	4696	St of IL-DOI Compliance Fee
902	2400	4697	Canine Unit - Police Dept
902	2400	4698	Donor Sponsored Events
902	2400	4699	Fire CERT Program
902	2400	4950	Distribution to Port District
902	2400	4951	Distribution to Taxing Bodies
902	2400	4954	Payment to Informants
902	2400	4955	Purchase of Evidence
902	2400	4999	Trans of Interest-Port Distric
902	2500		Commodities
902	2500	5462	Copy Machine Supplies
902	2500	5463	Summer Youth Program Supplies
902	2500	5464	Chemical Supplies
902	2500	5465	Office Supplies
902	2500	5466	Gasoline & Oil
902	2500	5467	Maintenance Supplies
902	2500	5468	Operating Supplies
902	2500	5469	Uniforms
902	2500	5470	Meter Replacements
902	2500	5471	Publications
902	2500	5472	Medical Supplies
902	2500	5473	Nutritional Provisions
902	2500	5474	Fleet Maint: Vehicle Supplies
902	2500	5475	Fleet Maint:Equipment Supplies
902	2500	5476	Maint. Supplies Other than Eq.
902	2500	5477	Small Tools and Equipment
902	2500	5478	Computer Supplies
902	2500	5479	Vital Link Ambulance Program
902	2500	5480	Miscellaneous Expense
902	2500	5481	Cash Shortage Expense
902	2500	5482	Firearms & Ammunition
902	2500	5483	Learn Not To Burn/Risk Watch
902	2500	5485	Salt
902	2500	5486	Foreign Fire Expenses
902	2500	5487	Digital Evidence Equipment
902	2500	5490	Asphalt Patch
902	2500	5491	Concrete Patch
902	2500	5492	Crack Filler
902	2500	5493	Hydrants Operating/Maintenance
902	2500	5499	Contingencies- Motor Fuel Fund
902	2500	5575	Neighborhood Stab Commodity
902	2600		Capital Outlay
902	2600	6290	Economic Dev - Pty Acquisition
902	2600	6292	Economic Dev - Improvements
902	2600	6293	Economic Dev - Vehicle
902	2600	6294	Economic Dev - Equipment
902	2600	6392	Public Safety - Improvements
902	2600	6393	Public Safety - Vehicle
902	2600	6394	Public Safety - Equipment
902	2600	6395	Public Safety-Computers

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2600	6460	Library Materials
902	2600	6470	Handicapped Barrier Removal
902	2600	6475	Lake Shore Youth Center
902	2600	6476	Building Acquisition NSP #1
902	2600	6477	Building Acquisition NSP #3
902	2600	6478	Building Disposition NSP #1
902	2600	6479	Building Disposition NSP #3
902	2600	6480	Demolition
902	2600	6482	Narcotics Enforcement Equipmen
902	2600	6483	Housing Disposition
902	2600	6484	Metra Station Repairs
902	2600	6485	Relocation
902	2600	6486	Old City Hall Renovation
902	2600	6487	Beach Improvements
902	2600	6488	Fire Station Construction
902	2600	6489	Parking Garage Construction
902	2600	6490	Land Acquisition
902	2600	6491	Building Acquisition
902	2600	6492	Improvements
902	2600	6493	Vehicle
902	2600	6494	Equipment
902	2600	6495	Computer Hardware/Equipment
902	2600	6496	Water Meters
902	2600	6497	Parking Lot Coin Meters
902	2600	6498	Office Furniture/Equipment
902	2600	6499	City Hall Construction
902	2700		Capital Improvements
902	2700	7005	Sheridan Road Reconstruction
902	2700	7010	Waukegan River Erosion Control
902	2700	7014	Valve Mapping Program
902	2700	7016	Wkgn. Airport Water Main Exten
902	2700	7017	1994 GO Bond Inlet/Manhole Ex.
902	2700	7018	Water Plant Renew & Replace
902	2700	7019	Emergency Water System Repairs
902	2700	7043	Water/Sewer Main Renew/Repl
902	2700	7060	Retention/Detention Pond Proj.
902	2700	7062	Project Additions
902	2700	7065	Underground Drainage Maint.
902	2700	7066	Water Distribution Analysis
902	2700	7079	Street Rehab. - Water/Sewer
902	2700	7081	Ravine Sewer Evaluation
902	2700	7082	Storm Sewer Improvements
902	2700	7083	Wtr Main Installation-Benny
902	2700	7084	Water Tower Repair
902	2700	7085	Sanitary Sewer Improvements
902	2700	7086	Automation of Water Plant
902	2700	7087	Wtr Main Installation-Beechnut
902	2700	7088	Water Main Extensions
902	2700	7089	McGaw Road Water Storage Tank
902	2700	7090	Booster Station-Fountain Sq
902	2700	7091	OMC - Containment Cell
902	2700	7092	Fountain Square Computer Integ
902	2700	7093	Harbor Crossing

City of Waukegan - FY2016
 ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2700	7601	Glenrock Avenue Phase I & II
902	2700	7602	Fire Station Repaving
902	2700	7603	Kellogg Avenue Improvements
902	2700	7604	Greenwood Avenue Improvements
902	2700	7605	Sheridan Road Improvements
902	2700	7613	McAree Road Repaving
902	2700	7614	Washington St Paving Project
902	2700	7615	Hyde Park Paving Project
902	2700	7616	Lakefront - McKinley to Grand
902	2700	7618	Blanchard/North Av Resurfacing
902	2700	7619	Street Renewal/Replace
902	2700	7620	Sidewalk/Bikeway Renew/Replace
902	2700	7621	Commuter Parking Lot "C"
902	2700	7622	Parking Lot "D"
902	2700	7623	FY 2000 Street Improvements
902	2700	7624	12th Street -Habitat Improvmt
902	2700	7625	FY 1990/91 Street Rehab.
902	2700	7626	Greenwood Avenue Resurfacing
902	2700	7627	FY 1991/92 Street Rahab.
902	2700	7628	FY 1991/92 Sidewalk Rehab.
902	2700	7629	Metropolitan Ave-Theresa/Clear
902	2700	7630	Resurfacing Improvements
902	2700	7631	FY 1992/93 Street Rehab.
902	2700	7632	Sea Horse Drive Rehabilitation
902	2700	7633	FY 1992/93 Sidewalk Rehab.
902	2700	7634	River Bend Rehabilitation
902	2700	7635	Street Rehabilitation
902	2700	7636	Sidewalk Improvements
902	2700	7637	Annual Street Repaving Project
902	2700	7638	Annual Sidewalk Rehab. Project
902	2700	7639	Project Additions
902	2700	7640	22nd St. Roadway Access/Signal
902	2700	7641	Bridge Rehabilitation Project
902	2700	7642	Risk Watch Safety House
902	2700	7643	WHA-Senior Housing ADA
902	2700	7644	Curbs, Gutters & Storm Sewers
902	2700	7645	CDBG 1994 Street Rehab.
902	2700	7648	Sunset Ave.-East of Lewis Ave.
902	2700	7649	Unit Dist. #60 Paving Project
902	2700	7650	Green Bay & Belvidere Rd Rehab
902	2700	7651	Jackson Street Rehabilitation
902	2700	7652	Annual Street Rehab Projects
902	2700	7653	Fairfield and Campus Circle
902	2700	7655	Jackson Street LAPP
902	2700	7660	Rehab:McAree-Washington/Ridge.
902	2700	7662	Rehab:Genesee-Grand/Washington
902	2700	7664	Rehab:Lewis Ave-14th/Belvidere
902	2700	7666	Traffic Sig-Jackson/Glen Flora
902	2700	7668	Traffic Signal Painting
902	2700	7669	Traffic Signal Renew/Replace
902	2700	7675	Brookside: West of McAree
902	2700	7677	Western: Glen Flora/Crestwood
902	2700	7679	Washington: Sheridan/Glen Rock

City of Waukegan - FY2016
ACCOUNT+ MASTER FILE LISTING

Account	Sub Acct.	Det.Acct.	Description
902	2700	7681	Glen Flora: East of Lewis Ave.
902	2700	7683	Butrick: Glen Flora
902	2700	7685	Subdivision Streets
902	2700	7686	Grand Avenue Bridge
902	2700	7687	Market Street Bridge
902	2700	7688	Genesee Street Improvements
902	2700	7689	Dwntwn/Wtrfront TIF Projects
902	2700	7690	Waukegan Park District
902	2700	7691	Lift Station Repairs
902	2700	7692	Sanitary/Storm Sewer Repair
902	2700	7693	Meter Reading Automation
902	2700	7694	Opticom Traffic Signaling
902	2700	7695	Beechnut Water Tank Rehab.
902	2700	7696	Sanitary Sewer Master Plan
902	2700	7697	Lake County YMCA - Roof
902	2700	7698	Urban League
902	2700	7699	Magnetic Drives: HS 1-3
902	2700	7700	Slip #3 Capital Improvements
902	2700	7701	UV Disinfection
902	2700	7702	Ravine Sewer Improvements
902	2700	7703	Meadow Woods Special Assessmnt
902	2700	7704	Sludge Equalization Tanks
902	2700	7705	Railroad Relocation/Realign

City of Waukegan
Debt Service to Maturity
For the Fiscal Year May 1, 2016 to April 30, 2017
Net of Bond Defeasances

Fiscal Yr End 4/30	Levy Year	Water/Sewer			Parking			Special Assessment			General Obligation			Grand Total		
		Princ	Int	Total	Princ	Int	Total	Princ	Int	Total	Princ	Int	Total	Princ	Int	Total
2017	2015	390,000	280,100	670,100	425,000	115,750	540,750	91,000	120,111	211,111	9,760,000	2,663,356	12,423,356	10,666,000	3,179,317	13,845,317
2018	2016	400,000	270,800	670,800	435,000	103,000	538,000	97,000	114,538	211,538	8,615,000	2,297,086	10,912,086	9,547,000	2,785,424	12,332,424
2019	2017	405,000	261,300	666,300	450,000	89,950	539,950	103,000	108,596	211,596	8,400,000	1,959,554	10,359,554	9,358,000	2,419,400	11,777,400
2020	2018	415,000	251,600	666,600	470,000	76,450	546,450	111,000	102,288	213,288	8,765,000	1,591,660	10,356,660	9,761,000	2,021,998	11,782,998
2021	2019	425,000	241,700	666,700	485,000	62,350	547,350	116,000	95,489	211,489	5,535,000	1,194,645	6,729,645	6,561,000	1,594,183	8,155,183
2022	2020	440,000	230,650	670,650	505,000	38,100	543,100	124,000	88,384	212,384	5,740,000	974,286	6,714,286	6,809,000	1,331,419	8,140,419
2023	2021	455,000	216,100	671,100	530,000	17,900	547,900	132,000	80,789	212,789	4,360,000	735,068	5,095,068	5,477,000	1,049,857	6,526,857
2024	2022	465,000	201,025	666,025	50,000	2,000	52,000	140,000	72,704	212,704	760,000	535,512	1,295,512	1,415,000	811,241	2,226,241
2025	2023	485,000	185,650	670,650	-	-	-	149,000	64,129	213,129	155,000	507,446	662,446	789,000	757,225	1,546,225
2026	2024	500,000	169,600	669,600	-	-	-	159,000	55,003	214,003	795,000	501,400	1,296,400	1,454,000	726,003	2,180,003
2027	2025	515,000	153,025	668,025	-	-	-	168,000	45,264	213,264	835,000	469,600	1,304,600	1,518,000	667,889	2,185,889
2028	2026	535,000	135,375	670,375	-	-	-	179,000	34,974	213,974	875,000	436,200	1,311,200	1,589,000	606,549	2,195,549
2029	2027	630,000	116,500	746,500	-	-	-	190,000	24,010	214,010	915,000	401,200	1,316,200	1,735,000	541,710	2,276,710
2030	2028	650,000	93,925	743,925	-	-	-	202,000	12,372	214,372	960,000	362,313	1,322,313	1,812,000	468,610	2,280,610
2031	2029	675,000	70,613	745,613	-	-	-	-	-	-	2,335,000	321,513	2,656,513	3,010,000	392,125	3,402,125
2032	2030	700,000	46,313	746,313	-	-	-	-	-	-	2,265,000	232,250	2,497,250	2,965,000	278,563	3,243,563
2033	2031	725,000	23,563	748,563	-	-	-	-	-	-	2,380,000	119,000	2,499,000	3,105,000	142,563	3,247,563
2034	2032	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2035	2033	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		8,810,000	2,947,838	11,757,838	3,350,000	505,500	3,855,500	1,961,000	1,018,648	2,979,648	63,450,000	15,302,088	78,752,088	77,571,000	19,774,074	97,345,074

Real Estate Tax Supported

ACTUARIAL VALUATION

*City of Waukegan
Waukegan Fire Pension Fund*

*As of May 1, 2015
For the Year Ending April 30, 2016*



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SECTION 1: SUMMARY OF PRINCIPAL VALUATION RESULTS

MWM Consulting Group was retained to prepare an actuarial valuation as of May 1, 2015 for the City of Waukegan Fire Pension Fund. The purpose of the actuarial valuation was to determine the financial position and the annual actuarial requirements of the pension fund under Illinois statute 40 ILCS 5/3, Section 125, and to develop a recommended minimum contribution amount.

For quick reference, some of the key results of the valuation, along with selected financial and demographic information for the year ending April 30, 2016 are summarized in this overview section along with (for comparison) the results from the prior year.

CONTRIBUTIONS	Item	Current Valuation as of 5/1/2015	Prior Year Valuation as of 5/1/2014
<i>The plan sponsor must contribute at least the statutorily required minimum contribution under Illinois statutes equal to the normal cost plus the amount necessary to amortize the unfunded accrued liability such that by 2040, the liabilities will be 90% funded.</i>	Recommended Minimum Contribution	\$5,156,731 (50.9%)	\$5,267,576(50.0%)
	Statutory Minimum Contribution per 40 ILCS 5/3 Section 125	\$4,069,485 (40.2%)	\$4,086,442 (38.8)
	() amounts expressed as a percentage of payroll		

STATUTORY MINIMUM FUNDING COST ELEMENTS	Item	Current Valuation as of 5/1/2015	Prior Year Valuation as of 5/1/2014
<i>Illinois statutes require employers to contribute at least the amount necessary such that assets will equal at least 90% of the accrued liability by 2040. The minimum amount is determined under the Projected Unit Credit funding method, with smoothed assets, and is equal to the normal cost plus the amortization amount.</i>	Accrued Liability	\$ 109,172,712	\$ 100,354,724
	Market Value of Assets	\$ 61,038,821	\$ 56,356,029
	Actuarial (Smoothed) Value of Assets	\$ 59,728,533	\$ 55,118,829
	Normal Cost	\$ 1,617,646	\$ 1,867,979
	Amortization Amount	\$ 2,122,931	\$ 2,020,645
	Statutory Minimum Contribution	\$ 4,069,485	\$ 4,086,442



RECOMMENDED MINIMUM FUNDING CONTRIBUTION COST ELEMENTS	Item	Current	Prior Year
		Valuation as of 5/1/2015	Valuation as of 5/1/2014
<p><i>Illinois statutes require employers to contribute at least the amount necessary such that assets will equal at least 90% of the accrued liability by 2040. The minimum amount is determined under the Projected Unit Credit funding method, with smoothed assets, and is equal to the normal cost plus the amortization amount.</i></p>	Accrued Liability	\$ 110,513,071	\$ 107,152,586
	Market Value of Assets	\$ 61,038,821	\$ 56,356,029
	Actuarial (Smoothed) Value of Assets	\$ 59,728,533	\$ 55,118,829
	Normal Cost	\$ 1,570,219	\$ 1,594,999
	Amortization Amount	\$ 3,186,476	\$ 3,493,868
	Recommended Minimum Contribution	\$ 5,156,731	\$ 5,267,576

FINANCIAL THUMBNAIL RATIOS	Tests	2015 Valuation	2014 Valuation
		<p><i>This chart summarizes traditional financial ratios as applied to the pension plan. This liquidity ratio relates the cash flow position of the Fund by comparing the investment income plus employer and employee contributions to the annual benefit payments. Maintaining a ratio well above 100% prevents the liquidation of assets to cover benefit payments. The increase in benefits paid over the years is generally a result of the maturing of the pension plan. Coverage of the Accrued Liabilities by the Assets is the Coverage Ratio and is one indication of the long term funding progress of the plan.</i></p>	
	Liquidity Ratio (based upon year ended)	185%	197%
	Coverage Ratio (Market Value Assets)	55.2%	52.6%
	Annual Benefit Payments (expected)	\$5,611,166	\$5,764,275
	Annual Contributions (expected)		
	Members	\$958,112	\$957,987
	City	\$5,156,731	\$5,267,576

PARTICIPANT DATA SUMMARY	Item	Current Year	Prior Year
		Valuation as of 5/1/2015	Valuation as of 5/1/2014
<p><i>The Actuarial Valuation takes into account demographic and benefit information for active employees, vested former employees, and retired pensioners and beneficiaries. The statistics for the past two years are compared in the chart.</i></p>	Active Members	115	117
	Terminated Members entitled to future benefits	5	5
	Retired Members (including beneficiaries and disabled participants receiving benefits)	118	123
	Total	238	245



SECTION 2: VALUATION RESULTS

Significant Events and Issues Influencing Valuation Results

Actuarial valuations are snapshot calculations which incorporate and reflect the experience and events of the past year such as changes in the demographics of the plan participants, gains and losses in the plan assets, changes in actuarial assumptions about future experience and outside influences such as legislation. Some of the more significant issues affecting the Plan's contribution level are described here.

Change in Actuarial Assumptions

With respect to demographic assumptions, modifications were made to the disability and duty disability assumptions. Mortality was changed to RP2000 with mortality improvements to the 2015 valuation year projected by Scale AA with Blue Collar adjustment and a 50% load. Retirement rates were not changed for this valuation, however, a review of the retirement rates is recommended before the next valuation.

Asset Performance for yearend 4/30/2015

The approximate 7.61% return (not time weighted) on net assets was above the actuarial assumption of 7.00%.

Employer Contributions

The employer contribution is expected to exceed the required statutory minimum amount.



ACTUARIAL CERTIFICATION

This is to certify that MWM Consulting Group has prepared an Actuarial Valuation of the Plan as of May 1, 2015 for the purposes of determining statutory contribution requirements for the Fund in accordance with the requirements of 40 ILCS 5/3, Section 125, of determining a recommended minimum contribution, and of determining the Annual Required Contribution in accordance with Statement No. 25 of the Governmental Accounting Standards Board (GASB). The contributions determined are net of contributions made by active member Firefighters during the year.

The results shown in this report have been calculated under the supervisions of a qualified Actuary as defined in appropriate State statutes. All results are based upon demographic data submitted by the Fund /City, financial data submitted by the Fund, applications of actuarial assumptions, and generally accepted actuarial methods.

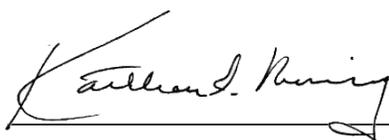
This valuation report has been prepared at the request of City of Waukegan Incorporated to assist in administering the Plan and meeting specified financial and accounting requirements. This valuation report may not otherwise be copied or reproduced in any form without the consent of the Fund sponsor and may only be provided to other parties in its entirety. The information and valuation results shown in this report are prepared with reliance upon information and data provided to us, which we believe to the best of our knowledge to be complete and accurate and include:

- Employee census data submitted by the City of Waukegan Incorporated. This data was not audited by us but appears to be consistent with prior information, and sufficient and reliable for purposes of this report.
- Financial data submitted by the Fire Fund/City of Waukegan Incorporated.

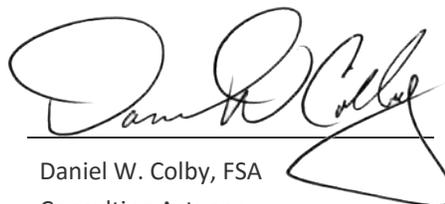
The measurements shown in this actuarial valuation may not be applicable for other purposes. Actuarial valuations involve calculations that require assumptions about future events. Certain of the assumptions or methods are mandated for specific purposes. Future actuarial measurements may differ significantly from the current measurements presented in the report due to such factors as experience that deviates from the assumptions, changes in assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contributions based on the Plan’s funded status) and changes in plan provisions or applicable law. This report does not include an analysis of the potential range of such future measurements.

We believe the assumptions and methods used are within the range of possible assumptions that are reasonable and appropriate for the purposes for which they have been used. In our opinion, all methods, assumptions and calculations are in accordance with requirements and the procedures followed and presentation of results are in conformity with generally accepted actuarial principles and practices. The undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. There is no relationship between the City of Waukegan Incorporated and MWM Consulting Group that impacts our objectivity. I certify that the results presented in this report are accurate and correct to the best of my knowledge.

MWM CONSULTING GROUP



Kathleen E Manning, FSA
Managing Principal & Consulting Actuary
MWM Consulting Group



Daniel W. Colby, FSA
Consulting Actuary
MWM Consulting Group

10/26/2015

Date



SECTION 3 - FINANCIAL AND ACTUARIAL EXHIBITS

Exhibit 1 - Statement of Market Value of Assets

Item	Plan Year Ending	
	4/30/2015	4/30/2014
1. Investments at Fair Value:		
a. Cash and Cash equivalents	\$ 0	\$ 0
b. Money Market Mutual Funds	3,683,245	13,117,780
c. Municipal Bonds	7,868,144	3,479,061
d. Corporate Bonds	0	0
e. US Government and Agency Bonds	8,776,183	3,084,872
f. Common and Preferred Stocks	0	0
g. Insurance Contracts (at contract value):	6,752,323	5,945,957
h. Mutual Funds	33,859,687	30,642,380
i. Accrued Interest and receivables	122,668	122,219
j. Other	<u>516</u>	<u>0</u>
Total Assets (a + b + c + d + e + f + g + h + i + j)	<u>\$ 61,062,766</u>	<u>\$ 56,392,269</u>
2. Liabilities:		
a. Expenses Payable	\$ 23,945	\$ 16,035
b. Liability for benefits due and unpaid	<u>0</u>	<u>0</u>
c. Total Liabilities	<u>\$ 23,945</u>	<u>\$ 16,035</u>
3. Net Market Value of Assets Available for Benefits: (1j – 2c)	\$ 61,038,821	\$ 56,376,234 ⁽¹⁾
		\$ 56,356,029 ⁽²⁾

(1) Per 5/1/2014 Tepfer Actuarial Report

(2) Per DOI asset report 4/30/2015



Exhibit 2 - Statement of Change in Net Assets

Item	Plan Year Ending	
	4/30/2015	4/30/2014
Additions		
Contributions		
Employer	\$ 4,900,036	
Plan Member	962,482	
Other	<u>0</u>	
Total Contributions	\$ 5,862,518	
Investment Income		
Net appreciation in fair value of investments	\$ 3,151,604	
Interest	530,017	
Dividends	619,753	
Other Income	2,389	
Investment Expenses	<u>0</u>	
Net Investment Income	<u>4,303,763</u>	
Total additions	<u>\$ 10,166,281</u>	
Deductions		
Benefits	\$ 5,317,565	
Refunds	0	
Administrative and Investment Expenses	<u>165,924</u>	
Total deductions	<u>\$ 5,483,489</u>	
Total increase (decrease)	<u>\$ 4,682,792</u>	
Net Fiduciary Position		
Beginning of year	<u>\$ 56,356,029⁽¹⁾</u>	
End of year	<u>\$ 61,038,821</u>	

(1) Per DOI asset report 4/30/2015



Exhibit 3 – Actuarial Value of Assets

Under 40 ILCS 5/3, the statutory minimum required contribution is to be determined based upon **Actuarial Value of Assets**, which are asset values which have been smoothed over a five-year period, beginning with the year 2011. The **Actuarial Value of Assets** has been calculated below based upon the market value of assets at May 1, 2015 with adjustments for the preceding year's gains/losses, which are reflected at the rate of 20% per year.

1. Expected Return on Assets	
a. Market Value of Assets as of Beginning of Year	\$ 56,356,029
b. Income and Disbursements During the year	
i. Contributions Received (weighted 50%)	\$ 2,931,259
ii. Benefit Payments and Expenses (weighted 50%)	2,741,745
iii. Weighted net income (other than investment income) (i) – (ii)	189,514
c. Market Value adjusted for income and disbursements	\$ 56,545,543
d. Expected Return on Assets at assumed rate of 7.00%	\$ 3,958,188
2. Actual Return on Assets for year	
a. Market Value of Assets (Beginning of Year)	\$ 56,356,029
b. Income (less investment income)	5,862,518
c. Disbursements	5,483,489
d. Market Value of Assets (End of Year)	61,038,821
e. Actual Return on Assets (d) – (a) – (b) + (c)	4,303,763
f. Investment Gain/(Loss) for year 2(e) - 1(d)	\$ 345,575
3. Actuarial Value of Assets	
a. Market Value of Assets as of End of Year	\$ 61,038,821
b. Deferred Investment gains/(losses)	
i. 80% of 2015 gain of \$345,575	(276,460)
ii. 60% of 2014 gain of \$1,578,592	(947,155)
iii. 40% of 2013 gain of \$894,076	(357,630)
iv. 20% of 2012 loss of \$(1,354,786)	<u>270,957</u>
v. Total	(1,310,288)
c. Actuarial Value of Assets for statutory funding 3(a) + 3(b)(iv)	\$ 59,728,533



Exhibit 4- Determination of the Statutory Minimum Required Contribution

Under 40 ILCS 5/3, the statutory minimum required contribution is to be determined based upon the Projected Unit Credit actuarial funding method, where the unfunded liability is amortized such that 90% of the liability will be funded as of 2040. Under the statute, 90% of the unfunded liability is to be amortized as a level percentage of payroll over the period through 2040. The mandated funding method, the Projected **Unit Credit funding method**, requires the annual cost of the plan to be developed in two parts: that attributable to benefits allocated to the current year (the normal cost); and that allocated to benefits attributable to prior service (the accrued liability).

Funding Elements for 40 ILCS 5/3

	Present Value of Benefits as of 5/1/2015	Projected Unit Credit (PUC) Normal Cost 5/1/2015	PUC Actuarial Accrued Liability as of 5/1/2015
1. Active Officers			
a) Normal & Early Retirement	\$ 55,466,246	\$ 1,863,989	\$ 34,235,561
b) Vested Withdrawal	628,739	33,958	420,385
c) Pre-Retirement Death	2,271,760	95,764	1,465,990
d) Disability	<u>13,502,138</u>	<u>582,047</u>	<u>8,401,278</u>
e) Total Active Firefighters	\$ 71,868,883	\$ 2,575,758	\$ 44,523,214
2. Inactive Firefighters and Survivors:			
a) Normal Retirees	\$ 41,760,057		\$ 41,760,057
b) Widows (survivors)	6,070,157		6,070,157
c) Deferred Vested	81,109		81,109
d) Disabled	<u>16,738,175</u>		<u>16,738,175</u>
e) Total - Nonactive	\$ 64,649,498		\$ 64,649,498
3. Total – All	\$ 136,518,381		\$ 109,172,712

Minimum Statutory Contribution under 40 ILCS 5/3

Item	Amount
1. Annual Payroll	\$ 10,133,393
2. Normal Cost (net of employee/member contributions)	1,617,646
3. Employee Contributions (expected)	958,112
4. Funding Actuarial Liability	109,172,712
5. 90% of Funding Actuarial Liability	98,255,441
6. Actuarial Value of Assets (Exhibit 3)	59,728,533
7. Unfunded Actuarial Balance	38,526,908
8. Amortization of Unfunded Balance over 25 years as a level percentage of payroll	2,122,931
9. Interest on (2), (3) and (8)	328,908
10. Minimum statutory tax levy contribution per 40 ILCS 5/3 – (2) + (8) + (9)	\$4,069,485 (40.2%)

*() amount as a percent of payroll



Exhibit 5- Determination of the Recommended Contribution

The Tax Levy has been based upon the actuary's recommended contribution, rather than the amount determined as the minimum under 40 ILCS 5/3. The recommended contribution is developed below, based upon the Entry Age Normal Funding Method, with the unfunded accrued liability amortized as a level dollar amount over the 25 years through 2040. The contribution is then the sum of the Normal Cost (developed under the entry age method, but where the total normal cost is not less than 17.5%) plus the amortization payment.

Funding Elements for Recommended Contribution

	Present Value of Benefits as of 5/1/2015	Entry Age Normal Cost 5/1/2015	Entry Age Accrued Liability as of 5/1/2015
1. Active Officers			
a) Normal & Early Retirement	\$ 55,466,246	\$ 1,696,504	\$ 38,135,810
b) Vested Withdrawal	628,739	51,392	75,346
c) Pre-Retirement Death	2,271,760	107,942	1,150,843
d) Disability	<u>13,502,138</u>	<u>672,493</u>	<u>6,501,574</u>
e) Total Active Firefighters	\$ 71,868,883	\$ 2,528,331	\$ 45,863,573
2. Inactive Firefighters and Survivors:			
f) Normal Retirees	\$ 41,760,057		\$ 41,760,057
g) Widows (survivors)	6,070,157		6,070,157
h) Deferred Vested	81,109		81,109
i) Disabled	<u>16,738,175</u>		<u>16,738,175</u>
j) Total - Nonactive	\$ 64,649,498		\$ 64,649,498
3. Total – All	\$ 136,518,381		\$ 110,513,071

Recommended Contribution for Tax Levy

Item	Amount
1. Normal Cost (net of employee/member contributions)	\$ 1,570,219
2. Employee Contributions (expected)	958,112
3. Funding Actuarial Liability	110,513,071
4. 90% of Funding Actuarial Liability	99,461,764
5. Actuarial Value of Assets (Exhibit 3)	59,728,533
6. Unfunded Actuarial Balance	39,733,231
7. Amortization of Unfunded Balance over 25 years as a level dollar amount	3,186,476
8. Interest on (1), (2) and (7)	400,036
9. Recommended tax levy contribution (1) + (7) + (8)	\$5,156,731 (50.9%)



Exhibit 6 – Summary of Participant Data as of May 1, 2015

Participant Data

Item	As of 5/1/2015
Active Members	115
Terminated Members entitled to future benefits	5
Retired Members (including beneficiaries and disabled participants receiving benefits)	<u>118</u>
Total	238

AGE AND SERVICE DISTRIBUTION AS OF MAY 1, 2015

Active Employee Participants

Age Group	Service									Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+	
Under 20										0
20 - 24										0
25 - 29	10	1								11
30 - 34	4	8	2							14
35 - 39	2	6	12	7						27
40 - 44		4	8	14	3					29
45 - 49			2	6	9					17
50 - 54				4	4	2	1			11
55 - 59					1	2	1	1		5
60 - 64						1				1
75 & Over										0
Total	16	19	24	31	17	5	2	1	0	115

Average Age: 41.3 years
 Average Length of Service: 14.4 years



SECTION 4 - SUMMARY OF PRINCIPAL PLAN PROVISIONS

This summary provides a general description of the major eligibility and benefit provisions of the pension fund upon which this valuation has been based. It is not intended to be, nor should it be interpreted as, a complete statement of all provisions

Definitions

Tier 1 – For Firefighters first entering Article 4 prior to January 1, 2011

Tier 2 – For Firefighters first entering Article 4 after December 31, 2010

Firefighter (4-106): Any person employed in the municipality's fire service as a firefighter, fire engineer, marine engineer, fire pilot, bomb technician or scuba diver.

Creditable Service (4-108): Time served by a firefighter, excluding furloughs and leaves of absence in excess of 30 days, but including leaves of absence for illness or accident and periods of disability where no disability pension payments are received and also including up to 3 years during which disability payments have been received provided contributions are made.

Creditable Service from other specified agencies is also included. Combined service credit option is available on a voluntary basis.

Pension (4-109)

Normal Pension Age

Tier 1 - Age 50 with 20 or more years of creditable service.

Tier 2 - Age 55 with 10 or more years of creditable service.

Normal Pension Amount

Tier 1 - 50% of the greater of the annual salary held in the year preceding retirement or the annual salary held on the last day of service, plus 2½% of such annual salary for service from 20 to 30 year (maximum 25%).

Tier 2 - 2½% of Final Average salary for each year of service. Final Average Salary is the highest salary based on the highest consecutive 96 months of the final 120 months of service

Early Retirement at age 50 with 10 or more years of service but with a penalty of ½% for each month prior to age 55.

Annual Salary capped at \$106,800 increased yearly by the lesser of ½ of the Consumer Price Index- Urban (CPI-U) or 3%. Salary for valuations beginning in 2013 is \$109,971.43.

Minimum Monthly Benefit: \$1,000

Maximum Benefit Percentage: 75% of salary except line of duty



Termination Pension Amount

Any firefighter who retires or is separated from service with at least 10, but less than 20 years of credited service, shall be entitled to a monthly pension commencing at age 60 equal to the monthly rate of compensation based on rank at separation multiplied by the applicable percentage below:

<u>Years of Credited Service</u>	<u>Applicable Percentage</u>
10	15.0%
11	17.6
12	20.4
13	23.4
14	26.6
15	30.0
16	33.6
17	37.4
18	41.4
19	45.6

Pension Increase Non-Disabled

Tier 1 - 3% increase of the original pension amount after attainment of age 55 for each year elapsed since retirement, followed by an additional 3% of the original pension amount on each January 1 thereafter. Effective July 1, 1993, 3% of the amount of pension payable at the time of the increase including increases previously granted, rather than 3% of the originally granted pension amount.

Tier 2 - The lesser of ½ of the Consumer Price Index- Urban (CPI-U) or 3% increase of the original pension amount after attainment of age 60, followed by an additional 3% of the original pension amount on each January 1 thereafter.

Disabled

3% increase of the original pension amount after attainment of age 60 for each year he or she received pension payments, followed by an additional 3% of the original pension amount in each January 1 thereafter.

Pension to Survivors (4-114)

Death Benefit

Tier 1 - 54% of annual salary based on attained rank at date of separation of service to surviving spouse, plus 12% of such salary to dependent children under 18.

100% of annual salary if death occurs in the line of duty.

Greater of 100% of monthly retirement benefit or 54% of annual salary if completed 20 years of service or on disability retirement.

Tier 2 – 66 2/3% of pension amount to surviving spouse (or dependent children), subject to the following increase: the lesser of ½ of the Consumer Price Index- Urban (CPI-U) or 3%.increase of the original pension amount after attainment of age 60, followed by an additional 3% of the original pension amount on each January 1 thereafter.

Minimum Survivor Pension

Annual step rate increases from \$1,030 to \$1,159.27 per month.



Disability Pension - Line of Duty (4-110)

Eligibility

Suspension or retirement from fire service due to sickness, accident or injury while on duty.

Pension

Greater of 65% of salary attached to rank at date of suspension or retirement and the retirement pension available. Minimum Benefit: Annual step rate increases from \$1,030 to \$1,159.27 per month.

Disability Pension - Not on Duty (4-111)

Eligibility

Suspension or retirement from fire service for any cause other than while on duty.

Pension

50% of salary attached to rank at date of suspension or retirement.

Disability Pension – Occupational Disease (4-110.1)

Eligibility

Suspension or retirement from service after 5 years of service from causes of heart disease, cancer, tuberculosis or other lung disease.

Pension

Greater of 65% of salary attached to rank at date of suspension or retirement and the retirement pension available. Minimum Benefit: Annual step rate increases from \$1,030 to \$1,159.27 per month.

Other Provisions

Refund (4-116)

At death with no survivors, contributions are returned to estate.

At termination with less than 20 years of service, contributions are refunded upon request.

Contributions by Firefighters 4-118.1)

9.455% of salary including longevity, but excluding overtime pay, holiday pay, bonus pay, merit pay or other cash benefit. Additional 1% of salary if combined service credit option is selected.



GLOSSARY

Actuarial Accrued Liability

See *Entry Age Normal Cost Method* and *Projected Unit Credit Cost Method*.

Actuarial Assumptions

The economic and demographic predictions used to estimate the present value of the plan's future obligations. They include estimates of investment earnings, salary increases, mortality, withdrawal and other related items. The *Actuarial Assumptions* are used in connection with the *Actuarial Cost Method* to allocate plan costs over the working lifetimes of plan participants.

Actuarial Cost Method

The method used to allocate the projected obligations of the plan over the working lifetimes of the plan participants. Also referred to as an *Actuarial Funding Method*.

Actuarial Funding Method

See *Actuarial Cost Method*

Actuarial Gain (Loss)

The excess of the actual *Unfunded Actuarial Accrued Liability* over the expected *Unfunded Actuarial Accrued Liability* represents an *Actuarial Loss*. If the expected *Unfunded Actuarial Accrued Liability* is greater, an *Actuarial Gain* has occurred.

Actuarial Present Value

The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of *Actuarial Assumptions*.

Actuarial Value of Assets

The asset value derived by using the plan's *Asset Valuation Method*.

Asset Valuation Method

A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an asset valuation method is to provide for the long-term stability of employer contributions.

Employee Retirement Income Security Act of 1974 (ERISA)

The primary federal legislative act establishing funding, participation, vesting, benefit accrual, reporting, and disclosure standards for pension and welfare plans.

Entry Age Normal Cost Method

One of the standard actuarial funding methods in which the *Present Value of Projected Plan Benefits* of each individual included in the *Actuarial Valuation* is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The portion of this *Actuarial Present Value* allocated to a valuation year is called the *Normal Cost*. The portion of this *Actuarial Present Value* not provided for at a valuation date by the *Actuarial Present Value* of future *Normal Costs* is called the *Actuarial Accrued Liability*.

Normal Cost

The portion of the *Present Value of Projected Plan Benefits* that is allocated to a particular plan year by the *Actuarial Cost Method*. See *Entry Age Normal Cost Method* for a description of the Normal Cost under the *Entry Age Normal Cost Method*. See *Projected Unit Credit Cost Method* for a description of the Normal Cost under the *Projected Unit Credit Cost Method*.



GLOSSARY (Continued)

Present Value of Future Normal Costs

The present value of future normal costs determined based on the *Actuarial Cost Method* for the plan. Under the *Entry Age Normal Cost Method*, this amount is equal to the excess of the *Present Value of Projected Plan Benefits* over the sum of the *Actuarial Value of Assets* and *Unfunded Actuarial Accrued Liability*.

Present Value of Projected Plan Benefits

The present value of future plan benefits reflecting projected credited service and salaries. The present value is determined based on the plan's actuarial assumptions.

Projected Unit Credit Cost Method

One of the standard actuarial funding methods in which the *Present Value of Projected Plan Benefits* of each individual included in the *Actuarial Valuation* is allocated by a consistent formula to valuation years. The *Actuarial Present Value* allocated to a valuation year is called the *Normal Cost*. The *Actuarial Present Value* of benefits allocated to all periods prior to a valuation year is called the *Actuarial Accrued Liability*.

Statement No. 25 of the Governmental Accounting Standards Board (GASB No. 25)

The accounting statement that established the standards of financial accounting and reporting for the financial statements of defined benefit pension plans.

Unfunded Actuarial Accrued Liability

The excess of the *Actuarial Accrued Liability* over the *Actuarial Value of Assets*.



SECTION 5 - SUMMARY OF ACTUARIAL ASSUMPTIONS AND COST METHODS

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events, some of which are mandated assumptions. Certain provisions may be approximated or deemed immaterial and therefore are not valued. Assumptions may be made about participant data or other factors. A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precisions, which is not inherent in actuarial calculations.

Actuarial Assumption Item	Annual Actuarial Valuation Statutory Minimum	Annual Actuarial Valuation Recommended Minimum																																																																																								
Interest	7.00% per annum	7.00% per annum																																																																																								
Mortality	RP2000 Mortality Table projected to 2015 with Blue Collar Adjustments, 50% Load	RP2000 Mortality Table projected to 2015 with Blue Collar Adjustments, 50% Load																																																																																								
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Actuarial Assumption Item	Annual Actuarial Valuation Statutory Minimum	Annual Actuarial Valuation Recommended Minimum
Payroll Growth	Total payroll is assumed to increase at 4.0% per year	Total payroll is assumed to increase at 4.0% per year
Percentage Married	85% are married, females are assumed to be 3 years younger	85% are married, females are assumed to be 3 years younger
Asset Valuation Method	Assets are valued at fair market value and smoothed over five years, reflecting gains and losses at 20% per year.	Assets are valued at fair market value and smoothed over five years, reflecting gains and losses at 20% per year.
Actuarial Cost Methods	<p>Projected Unit Credit Cost Method</p> <p>This is the mandated actuarial method to be used in determining the statutory contribution requirements and under PA 096-1495. This method determines the present value of projected benefits and prorates the projected benefit by service to date to determine the accrued liability. Amounts attributable to past service are amortized as a level percentage of pay with the goal of reaching 90% of the accrued liability by 2040.</p>	<p>Entry Age Normal Cost Method</p> <p>This method projects benefits from entry age to retirement age and attributes costs over total service, as a level percentage of pay. Amounts attributable to past service have been amortized over 25 years as a level dollar amount.</p>



ACTUARIAL VALUATION

*City of Waukegan
Waukegan Police Pension Fund*

*As of May 1, 2015
For the Year Ending April 30, 2016*



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SECTION 1: SUMMARY OF PRINCIPAL VALUATION RESULTS

MWM Consulting Group was retained to prepare an actuarial valuation as of May 1, 2015 for the City of Waukegan Police Pension Fund. The purpose of the actuarial valuation was to determine the financial position and the annual actuarial requirements of the pension fund under Illinois statute 40 ILCS 5/3, Section 125, and to develop a recommended minimum contribution amount.

For quick reference, some of the key results of the valuation, along with selected financial and demographic information for the year ending April 30, 2016 are summarized in this overview section along with (for comparison) the results from the prior year.

CONTRIBUTIONS	Item	Current Valuation as of 5/1/2015	Prior Year Valuation as of 5/1/2014
<i>The plan sponsor must contribute at least the statutorily required minimum contribution under Illinois statutes equal to the normal cost plus the amount necessary to amortize the unfunded accrued liability such that by 2040, the liabilities will be 90% funded.</i>	Recommended Minimum Contribution	\$7,568,821 (61.6%)	\$7,536,269 (58.4%)
	Statutory Minimum Contribution per 40 ILCS 5/3 Section 125	\$6,019,553 (48.9%)	\$5,981,501 (46.3%)
	<i>() amounts expressed as a percentage of payroll</i>		

STATUTORY MINIMUM FUNDING COST ELEMENTS	Item	Current Valuation as of 5/1/2015	Prior Year Valuation as of 5/1/2014
<i>Illinois statutes require employers to contribute at least the amount necessary such that assets will equal at least 90% of the accrued liability by 2040. The minimum amount is determined under the Projected Unit Credit funding method, with smoothed assets, and is equal to the normal cost plus the amortization amount.</i>	Accrued Liability	\$ 152,827,048	\$ 137,157,997
	Market Value of Assets	\$ 79,870,473	\$ 73,019,890
	Actuarial (Smoothed) Value of Assets	\$ 76,471,879	\$ 68,931,146
	Normal Cost	\$ 2,180,812	\$ 2,585,264
	Amortization Amount	\$ 3,365,249	\$ 2,924,441
	Statutory Minimum Contribution	\$ 6,019,553	\$ 5,981,501



RECOMMENDED MINIMUM FUNDING CONTRIBUTION COST ELEMENTS	Item	Current	Prior Year
		Valuation as of 5/1/2015	Valuation as of 5/1/2014
<p><i>Illinois statutes require employers to contribute at least the amount necessary such that assets will equal at least 90% of the accrued liability by 2040. The minimum amount is determined under the Projected Unit Credit funding method, with smoothed assets, and is equal to the normal cost plus the amortization amount.</i></p>	Accrued Liability	\$ 156,909,027	\$ 148,270,174
	Market Value of Assets	\$ 79,870,473	\$ 73,019,890
	Actuarial (Smoothed) Value of Assets	\$ 76,471,879	\$ 68,931,146
	Normal Cost	\$ 1,801,563	\$ 1,864,538
	Amortization Amount	\$ 5,192,438	\$ 5,098,221
	Recommended Minimum Contribution	\$ 7,568,821	\$ 7,536,269

FINANCIAL THUMBNAIL RATIOS	Tests	2015 Valuation	2014 Valuation
		Liquidity Ratio (based upon year ended)	202%
Coverage Ratio (Market Value Assets)	50.9%	49.2%	
Annual Benefit Payments (expected)	\$7,136,209	\$6,785,695	
Annual Contributions (expected)			
Members	\$1,218,113	\$1,230,242	
City	\$7,568,821	\$7,536,269	

This chart summarizes traditional financial ratios as applied to the pension plan. This liquidity ratio relates the cash flow position of the Fund by comparing the investment income plus employer and employee contributions to the annual benefit payments. Maintaining a ratio well above 100% prevents the liquidation of assets to cover benefit payments. The increase in benefits paid over the years is generally a result of the maturing of the pension plan. Coverage of the Accrued Liabilities by the Assets is the Coverage Ratio and is one indication of the long term funding progress of the plan.

PARTICIPANT DATA SUMMARY	Item	Current Year	Prior Year
		Valuation as of 5/1/2015	Valuation as of 5/1/2014
<p><i>The Actuarial Valuation takes into account demographic and benefit information for active employees, vested former employees, and retired pensioners and beneficiaries. The statistics for the past two years are compared in the chart.</i></p>	Active Members	142	146
	Terminated Members entitled to future benefits	30	20
	Retired Members (including beneficiaries and disabled participants receiving benefits)	125	127
	Total	297	293



SECTION 2: VALUATION RESULTS

Significant Events and Issues Influencing Valuation Results

Actuarial valuations are snapshot calculations which incorporate and reflect the experience and events of the past year such as changes in the demographics of the plan participants, gains and losses in the plan assets, changes in actuarial assumptions about future experience and outside influences such as legislation. Some of the more significant issues affecting the Plan's contribution level are described here.

Change in Actuarial Assumptions

With respect to demographic assumptions, modifications were made to the disability and duty disability assumptions. Mortality was changed to RP2000 with mortality improvements to the 2015 valuation year projected by Scale AA with Blue Collar adjustment and a 50% load. Retirement rates were not changed for this valuation, however, a review of the retirement rates is recommended before the next valuation.

Asset Performance for yearend 4/30/2015

The approximate 7.24% return (not time weighted) on net assets was above the actuarial assumption of 7.00%.

Employer Contributions

The employer contribution is expected to exceed the required statutory minimum amount.



ACTUARIAL CERTIFICATION

This is to certify that MWM Consulting Group has prepared an Actuarial Valuation of the Plan as of May 1, 2015 for the purposes of determining statutory contribution requirements for the Fund in accordance with the requirements of 40 ILCS 5/3, Section 125, of determining a recommended minimum contribution, and of determining the Annual Required Contribution in accordance with Statement No. 25 of the Governmental Accounting Standards Board (GASB). The contributions determined are net of contributions made by active member police officers during the year.

The results shown in this report have been calculated under the supervisions of a qualified Actuary as defined in appropriate State statutes. All results are based upon demographic data submitted by the Fund /City, financial data submitted by the Fund, applications of actuarial assumptions, and generally accepted actuarial methods.

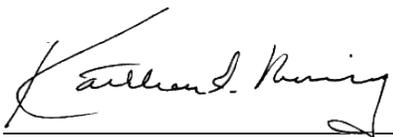
This valuation report has been prepared at the request of City of Waukegan Incorporated to assist in administering the Plan and meeting specified financial and accounting requirements. This valuation report may not otherwise be copied or reproduced in any form without the consent of the Fund sponsor and may only be provided to other parties in its entirety. The information and valuation results shown in this report are prepared with reliance upon information and data provided to us, which we believe to the best of our knowledge to be complete and accurate and include:

- Employee census data submitted by the City of Waukegan Incorporated. This data was not audited by us but appears to be consistent with prior information, and sufficient and reliable for purposes of this report.
- Financial data submitted by the Police Fund/City of Waukegan Incorporated.

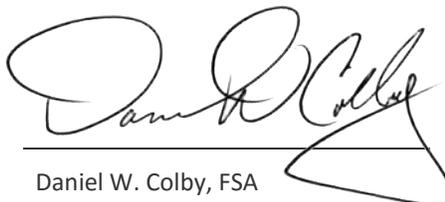
The measurements shown in this actuarial valuation may not be applicable for other purposes. Actuarial valuations involve calculations that require assumptions about future events. Certain of the assumptions or methods are mandated for specific purposes. Future actuarial measurements may differ significantly from the current measurements presented in the report due to such factors as experience that deviates from the assumptions, changes in assumptions, increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contributions based on the Plan’s funded status) and changes in plan provisions or applicable law. This report does not include an analysis of the potential range of such future measurements.

We believe the assumptions and methods used are within the range of possible assumptions that are reasonable and appropriate for the purposes for which they have been used. In our opinion, all methods, assumptions and calculations are in accordance with requirements and the procedures followed and presentation of results are in conformity with generally accepted actuarial principles and practices. The undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein. There is no relationship between the City of Waukegan Incorporated and MWM Consulting Group that impacts our objectivity. I certify that the results presented in this report are accurate and correct to the best of my knowledge.

MWM CONSULTING GROUP



Kathleen E Manning, FSA
Managing Principal & Consulting Actuary
MWM Consulting Group



Daniel W. Colby, FSA
Consulting Actuary
MWM Consulting Group

10/26/2015

Date



SECTION 3 - FINANCIAL AND ACTUARIAL EXHIBITS

Exhibit 1 - Statement of Market Value of Assets

Item	Plan Year Ending	
	4/30/2015	4/30/2014
1. Investments at Fair Value:		
a. Cash and Cash equivalents	\$ 0	\$ 0
b. Money Market Mutual Funds	4,406,745	605,455
c. Municipal Bonds	13,797,182	12,111,247
d. Corporate Bonds	0	0
e. US Government and Agency Bonds	9,327,961	9,832,493
f. Common and Preferred Stocks	0	0
g. Insurance Contracts (at contract value):	8,559,528	7,537,345
h. Mutual Funds	43,611,453	42,779,186
i. Accrued Interest and receivables	186,334	173,327
j. Other	<u>5,475</u>	<u>0</u>
Subtotal Assets (a + b + c + d + e + f + g + h + i + j)	<u>\$ 79,894,678</u>	<u>\$ 73,039,053</u>
2. Liabilities:		
a. Expenses Payable	\$ 24,205	\$ 17,475
b. Liability for benefits due and unpaid	<u>0</u>	<u>0</u>
c. Total Liabilities	<u>\$ 24,205</u>	<u>\$ 17,475</u>
3. Net Market Value of Assets Available for Benefits: (1j – 2c)	\$ 79,870,473	\$ 73,021,578 ⁽¹⁾
		\$ 73,019,890 ⁽²⁾

(1) Per 5/1/2014 Tepfer Actuarial Report

(2) Per DOI asset report 4/30/2015



Exhibit 2 - Statement of Change in Net Assets

Item	Plan Year Ending	
	4/30/2015	4/30/2014
Additions		
Contributions		
Employer	\$ 7,092,838	
Plan Member	1,399,855	
Other	<u>0</u>	
Total Contributions	\$ 8,492,693	
Investment Income		
Net appreciation in fair value of investments	\$ 3,593,914	
Interest	741,430	
Dividends	982,464	
Real estate operating income-net	0	
Investment Expenses	0	
Net Investment Income	<u>21,938</u>	
Total additions	<u>\$ 13,832,439</u>	
Deductions		
Benefits	\$ 6,741,890	
Refunds	0	
Administrative and Investment Expenses	<u>239,966</u>	
Total deductions	<u>\$ 6,981,856</u>	
Total increase (decrease)	<u>\$ 6,850,583</u>	
Net Market Value of Assets Available for Benefits:		
Beginning of year	<u>\$ 73,019,890⁽¹⁾</u>	
End of year	<u>\$ 79,870,473</u>	

(1) Per DOI asset report 4/30/2015



Exhibit 3 – Actuarial Value of Assets

Under 40 ILCS 5/3, the statutory minimum required contribution is to be determined based upon **Actuarial Value of Assets**, which are asset values which have been smoothed over a five-year period, beginning with the year 2011. The **Actuarial Value of Assets** has been calculated below based upon the market value of assets at May 1, 2015 with adjustments for the preceding year's gains/losses, which are reflected at the rate of 20% per year.

1. Expected Return on Assets	
a. Market Value of Assets as of Beginning of Year	\$ 73,019,890
b. Income and Disbursements During the year	
i. Contributions Received (weighted 50%)	\$ 4,246,347
ii. Benefit Payments and Expenses (weighted 50%)	3,490,928
iii. Weighted net income (other than investment income) (i) – (ii)	755,419
c. Market Value adjusted for income and disbursements	\$ 73,775,309
d. Expected Return on Assets at assumed rate of 7.00%	\$ 5,164,272
2. Actual Return on Assets for year	
a. Market Value of Assets (Beginning of Year)	\$ 73,019,890
b. Income (less investment income)	8,492,693
c. Disbursements	6,981,856
d. Market Value of Assets (End of Year)	79,870,473
e. Actual Return on Assets (d) – (a) – (b) + (c)	5,339,746
f. Investment Gain/(Loss) for year 2(e) - 1(d)	\$ 175,474
3. Actuarial Value of Assets	
a. Market Value of Assets as of End of Year	\$ 79,870,473
b. Deferred Investment gains/(losses)	
i. 80% of 2015 gain of \$175,474	(140,379)
ii. 60% of 2014 gain of \$5,402,263	(3,241,358)
iii. 40% of 2013 gain of \$1,325,458	(530,183)
iv. 20% of 2012 loss of \$(2,566,631)	<u>513,326</u>
v. Total	(3,398,594)
c. Actuarial Value of Assets for statutory funding 3(a) + 3(b)(iv)	\$ 76,471,879



Exhibit 4- Determination of the Statutory Minimum Required Contribution

Under 40 ILCS 5/3, the statutory minimum required contribution is to be determined based upon the Projected Unit Credit actuarial funding method, where the unfunded liability is amortized such that 90% of the liability will be funded as of 2040. Under the statute, 90% of the unfunded liability is to be amortized as a level percentage of payroll over the period through 2040. The mandated funding method, the Projected **Unit Credit funding method**, requires the annual cost of the plan to be developed in two parts: that attributable to benefits allocated to the current year (the normal cost); and that allocated to benefits attributable to prior service (the accrued liability).

Funding Elements for 40 ILCS 5/3

	Present Value of Benefits as of 5/1/2015	Projected Unit Credit (PUC) Normal Cost 5/1/2015	PUC Actuarial Accrued Liability as of 5/1/2015
1. Active Officers			
a) Normal & Early Retirement	\$ 73,251,313	\$ 2,709,012	\$ 46,498,556
b) Vested Withdrawal	2,399,700	133,039	1,684,959
c) Pre-Retirement Death	2,064,142	91,572	1,388,257
d) Disability	<u>9,240,598</u>	<u>465,302</u>	<u>6,098,898</u>
e) Total Active Police Officers	\$ 86,955,753	\$ 3,398,925	\$ 55,670,670
2. Inactive Police Officers and Survivors:			
a) Normal Retirees	\$ 68,964,034		\$ 68,964,034
b) Widows (survivors)	6,292,728		6,292,728
c) Deferred Vested	342,315		342,315
d) Disabled	<u>21,557,301</u>		<u>21,557,301</u>
e) Total - Nonactive	\$ 97,156,378		\$ 97,156,378
3. Total – All	\$ 184,112,131		\$ 152,827,048

Minimum Statutory Contribution under 40 ILCS 5/3

Item	Amount
1. Annual Payroll	\$ 12,291,761
2. Normal Cost (net of employee/member contributions)	2,180,812
3. Employee Contributions (expected)	1,218,113
4. Funding Actuarial Liability	152,827,048
5. 90% of Funding Actuarial Liability	137,544,343
6. Actuarial Value of Assets (Exhibit 3)	76,471,879
7. Unfunded Actuarial Balance	61,072,464
8. Amortization of Unfunded Balance over 25 years as a level percentage of payroll	3,365,249
9. Interest on (2), (3) and (8)	473,492
10. Minimum statutory tax levy contribution per 40 ILCS 5/3 – (2) + (8) + (9)	\$6,019,553 (48.9%)

*() amount as a percent of payroll



Exhibit 5- Determination of the Recommended Contribution

The Tax Levy has been based upon the actuary's recommended contribution, rather than the amount determined as the minimum under 40 ILCS 5/3. The recommended contribution is developed below, based upon the Entry Age Normal Funding Method, with the unfunded accrued liability amortized as a level dollar amount over the 25 years through 2040. The contribution is then the sum of the Normal Cost (developed under the entry age method, but where the total normal cost is not less than 17.5%) plus the amortization payment.

Funding Elements for Recommended Contribution

	Present Value of Benefits as of 5/1/2015	Entry Age Normal Cost 5/1/2015	Entry Age Accrued Liability as of 5/1/2015
1. Active Officers			
a) Normal & Early Retirement	\$ 73,251,313	\$ 2,171,661	\$ 53,842,874
b) Vested Withdrawal	2,399,700	197,091	522,899
c) Pre-Retirement Death	2,064,142	100,951	1,152,848
d) Disability	<u>9,240,598</u>	<u>549,947</u>	<u>4,234,028</u>
e) Total Active Police Officers	\$ 86,955,753	\$ 3,019,650	\$ 59,752,649
2. Inactive Police Officers and Survivors:			
f) Normal Retirees	\$ 68,964,034		\$ 68,964,034
g) Widows (survivors)	6,292,728		6,292,728
h) Deferred Vested	342,315		342,315
i) Disabled	<u>21,557,301</u>		<u>21,557,301</u>
j) Total - Nonactive	\$ 97,156,378		\$ 97,156,378
3. Total – All	\$ 184,112,131		\$ 156,909,027

Recommended Contribution for Tax Levy

Item	Amount
1. Normal Cost (net of employee/member contributions)	\$ 1,801,537
2. Employee Contributions (expected)	1,218,113
3. Funding Actuarial Liability	156,909,027
4. 90% of Funding Actuarial Liability	141,218,124
5. Actuarial Value of Assets (Exhibit 3)	76,471,879
6. Unfunded Actuarial Balance	64,746,245
7. Amortization of Unfunded Balance over 25 years as a level dollar amount	5,192,438
8. Interest on (1), (2) and (7)	574,846
9. Recommended tax levy contribution (1) + (7) + (8)	\$7,568,821 (61.6%)



Exhibit 6 – Summary of Participant Data as of May 1, 2015

Participant Data

Item	As of 5/1/2015
Active Members	142
Terminated Members entitled to future benefits	30
Retired Members (including beneficiaries and disabled participants receiving benefits)	<u>125</u>
Total	297

AGE AND SERVICE DISTRIBUTION AS OF MAY 1, 2015

Active Employee Participants

Age Group	Service									Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+	
Under 20										0
20 - 24	2									2
25 - 29	11									11
30 - 34	3	12	3							18
35 - 39	3	7	19	6						35
40 - 44	1	2	6	22	2					33
45 - 49			7	5	18					30
50 - 54				3	4	2				9
55 - 59					1	2				3
60 - 64					1					1
75 & Over										0
Total	20	21	35	36	26	4	0	0	0	142

Average Age: 40.2 years
 Average Length of Service: 13.5 years



SECTION 4 - SUMMARY OF PRINCIPAL PLAN PROVISIONS

This summary provides a general description of the major eligibility and benefit provisions of the pension fund upon which this valuation has been based. It is not intended to be, nor should it be interpreted as, a complete statement of all provisions

Definitions

Tier 1 – For Police Officers first entering Article 3 prior to May 1, 2011

Tier 2 – For Police Officers first entering Article 3 after December 31, 2010

Police Officer (3-106): Any person appointed to the police force and sworn and commissioned to perform police duties.

Persons excluded from Fund (3-109): Part-time officers, special police officer, night watchmen, traffic guards, clerks and civilian employees of the department. Also, police officers who fail to pay the required fund contributions or who elect the Self-Managed Plan option.

Creditable Service (3-110): Time served by a police officer, excluding furloughs in excess of 30 days, but including leaves of absences for illness or accident and periods of disability where no disability pension payments have been received and also including up to 3 years during which disability payments have been received provided contributions are made.

Pension (3-111)

Normal Pension Age

Tier 1 - Age 50 with 20 or more years of creditable service.

Tier 2 - Age 55 with 10 or more years of creditable service.

Normal Pension Amount

Tier 1 - 50% of the greater of the annual salary held in the year preceding retirement or the annual salary held on the last day of service, plus 2½% of such annual salary for service from 20 to 30 year (maximum 25%).

Tier 2 - 2½% of Final Average salary for each year of service. Final Average Salary is the highest salary based on the highest consecutive 96 months of the final 120 months of service

Early Retirement at age 50 with 10 or more years of service but with a penalty of ½% for each month prior to age 55.

Annual Salary capped at \$106,800 increased yearly by the lesser of ½ of the Consumer Price Index- Urban (CPI-U) or 3%. Salary for valuations beginning in 2013 is \$109,971.43.

Minimum Monthly Benefit: \$1,000

Maximum Benefit Percentage: 75% of salary

Termination Retirement Pension Date

Separation of service after completion of between 8 and 20 years of creditable service.



Termination Pension Amount

Commencing at age 60, 2½% of annual salary held in the year preceding termination times years of creditable service or refund of contributions, or for persons terminating on or after July 1, 1987, 2½% of annual salary held on the last day of service times years of credible service, whichever is greater.

Pension Increase Non-Disabled

Tier 1 - 3% increase of the original pension amount after attainment of age 55 for each year elapsed since retirement, followed by an additional 3% of the original pension amount on each May 1 thereafter. Effective July 1, 1993, 3% of the amount of pension payable at the time of the increase including increases previously granted, rather than 3% of the originally granted pension amount.

Tier 2 - The lesser of ½ of the Consumer Price Index- Urban (CPI-U) or 3% increase of the original pension amount after attainment of age 60, followed by an additional 3% of the original pension amount on each May 1 thereafter.

Disabled

3% increase of the original pension amount after attainment of age 60 for each year he or she received pension payments, followed by an additional 3% of the original pension amount in each May 1 thereafter.

Pension to Survivors (3-112)

Death of Retired Member

Tier 1 - 100% of pension amount to surviving spouse (or dependent children).

Tier 2 – 66 2/3% of pension amount to surviving spouse (or dependent children), subject to the following increase: the lesser of ½ of the Consumer Price Index- Urban (CPI-U) or 3% increase of the original pension amount after attainment of age 60, followed by an additional 3% of the original pension amount on each May 1 thereafter.

Death While in Service (Not in line of duty)

With 20 years of creditable service, the pension amount earned as of the date of death.

With between 10 and 20 years of creditable service, 50% of the salary attached to the rank for the year prior to the date of death.

Death in Line of Duty

100% of the salary attached to the rank for the last day of service year prior to date of death.

Minimum Survivor Pension

\$1,000 per month to all surviving spouses.

Disability Pension - Line of Duty (3-114.1)

Eligibility

Suspension or retirement from police service due to sickness, accident or injury while on duty.

Pension

Greater of 65% of salary attached to rank at date of suspension or retirement and the retirement pension available. Minimum \$1,000 per month.



Disability Pension - Not on Duty (3-114.2)

Eligibility

Suspension or retirement from police service for any cause other than while on duty.

Pension

50% of salary attached to rank at date of suspension or retirement. Minimum \$1,000 per month.

Other Provisions

Marriage after Retirement (3-120)

No surviving spouse benefit available.

Refund (3-124)

At death prior to completion of 10 years of service, contributions are returned without interest to widow. At termination with less than 20 years of service, contributions are refunded upon request.

Contributions by Police Officers (3-125.1)

Beginning May 1, 2001, 9.91% of salary including longevity, but excluding overtime pay, holiday pay, bonus pay, merit pay or other cash benefit.



GLOSSARY

Actuarial Accrued Liability

See *Entry Age Normal Cost Method* and *Projected Unit Credit Cost Method*.

Actuarial Assumptions

The economic and demographic predictions used to estimate the present value of the plan's future obligations. They include estimates of investment earnings, salary increases, mortality, withdrawal and other related items. The *Actuarial Assumptions* are used in connection with the *Actuarial Cost Method* to allocate plan costs over the working lifetimes of plan participants.

Actuarial Cost Method

The method used to allocate the projected obligations of the plan over the working lifetimes of the plan participants. Also referred to as an *Actuarial Funding Method*.

Actuarial Funding Method

See *Actuarial Cost Method*

Actuarial Gain (Loss)

The excess of the actual *Unfunded Actuarial Accrued Liability* over the expected *Unfunded Actuarial Accrued Liability* represents an *Actuarial Loss*. If the expected *Unfunded Actuarial Accrued Liability* is greater, an *Actuarial Gain* has occurred.

Actuarial Present Value

The value of an amount or series of amounts payable or receivable at various times, determined as of a given date by the application of a particular set of *Actuarial Assumptions*.

Actuarial Value of Assets

The asset value derived by using the plan's *Asset Valuation Method*.

Asset Valuation Method

A valuation method designed to smooth random fluctuations in asset values. The objective underlying the use of an asset valuation method is to provide for the long-term stability of employer contributions.

Employee Retirement Income Security Act of 1974 (ERISA)

The primary federal legislative act establishing funding, participation, vesting, benefit accrual, reporting, and disclosure standards for pension and welfare plans.

Entry Age Normal Cost Method

One of the standard actuarial funding methods in which the *Present Value of Projected Plan Benefits* of each individual included in the *Actuarial Valuation* is allocated on a level basis over the earnings of the individual between entry age and assumed exit age(s). The portion of this *Actuarial Present Value* allocated to a valuation year is called the *Normal Cost*. The portion of this *Actuarial Present Value* not provided for at a valuation date by the *Actuarial Present Value* of future *Normal Costs* is called the *Actuarial Accrued Liability*.

Normal Cost

The portion of the *Present Value of Projected Plan Benefits* that is allocated to a particular plan year by the *Actuarial Cost Method*. See *Entry Age Normal Cost Method* for a description of the Normal Cost under the *Entry Age Normal Cost Method*. See *Projected Unit Credit Cost Method* for a description of the Normal Cost under the *Projected Unit Credit Cost Method*.



GLOSSARY (Continued)

Present Value of Future Normal Costs

The present value of future normal costs determined based on the *Actuarial Cost Method* for the plan. Under the *Entry Age Normal Cost Method*, this amount is equal to the excess of the *Present Value of Projected Plan Benefits* over the sum of the *Actuarial Value of Assets* and *Unfunded Actuarial Accrued Liability*.

Present Value of Projected Plan Benefits

The present value of future plan benefits reflecting projected credited service and salaries. The present value is determined based on the plan's actuarial assumptions.

Projected Unit Credit Cost Method

One of the standard actuarial funding methods in which the *Present Value of Projected Plan Benefits* of each individual included in the *Actuarial Valuation* is allocated by a consistent formula to valuation years. The *Actuarial Present Value* allocated to a valuation year is called the *Normal Cost*. The *Actuarial Present Value* of benefits allocated to all periods prior to a valuation year is called the *Actuarial Accrued Liability*.

Statement No. 25 of the Governmental Accounting Standards Board (GASB No. 25)

The accounting statement that established the standards of financial accounting and reporting for the financial statements of defined benefit pension plans.

Unfunded Actuarial Accrued Liability

The excess of the *Actuarial Accrued Liability* over the *Actuarial Value of Assets*.



SECTION 5 - SUMMARY OF ACTUARIAL ASSUMPTIONS AND COST METHODS

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events, some of which are mandated assumptions. Certain provisions may be approximated or deemed immaterial and therefore are not valued. Assumptions may be made about participant data or other factors. A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience and should not imply precisions, which is not inherent in actuarial calculations.

Actuarial Assumption Item	Annual Actuarial Valuation Statutory Minimum	Annual Actuarial Valuation Recommended Minimum																																																																																								
Interest	7.00% per annum	7.00% per annum																																																																																								
Mortality	RP2000 Mortality Table projected to 2015 with Blue Collar Adjustments, 50% Load	RP2000 Mortality Table projected to 2015 with Blue Collar Adjustments, 50% Load																																																																																								
Retirement	Rates of retirement for all ages are: <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Age</u></th> <th></th> <th style="text-align: left;"><u>Age</u></th> <th></th> </tr> </thead> <tbody> <tr><td>50</td><td>35.52%</td><td>60</td><td>21.17%</td></tr> <tr><td>51</td><td>22.38%</td><td>61</td><td>30.41%</td></tr> <tr><td>52</td><td>18.42%</td><td>62</td><td>39.11%</td></tr> <tr><td>53</td><td>18.83%</td><td>63</td><td>47.81%</td></tr> <tr><td>54</td><td>19.24%</td><td>64</td><td>56.51%</td></tr> <tr><td>55</td><td>19.65%</td><td>65</td><td>65.20%</td></tr> <tr><td>56</td><td>20.07%</td><td>66</td><td>73.90%</td></tr> <tr><td>57</td><td>20.48%</td><td>67</td><td>82.60%</td></tr> <tr><td>58</td><td>20.89%</td><td>68</td><td>91.30%</td></tr> <tr><td>59</td><td>21.30%</td><td>69</td><td>100%</td></tr> </tbody> </table>	<u>Age</u>		<u>Age</u>		50	35.52%	60	21.17%	51	22.38%	61	30.41%	52	18.42%	62	39.11%	53	18.83%	63	47.81%	54	19.24%	64	56.51%	55	19.65%	65	65.20%	56	20.07%	66	73.90%	57	20.48%	67	82.60%	58	20.89%	68	91.30%	59	21.30%	69	100%	Rates of retirement for all ages are: <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Age</u></th> <th></th> <th style="text-align: left;"><u>Age</u></th> <th></th> </tr> </thead> <tbody> <tr><td>50</td><td>35.52%</td><td>60</td><td>21.17%</td></tr> <tr><td>51</td><td>22.38%</td><td>61</td><td>30.41%</td></tr> <tr><td>52</td><td>18.42%</td><td>62</td><td>39.11%</td></tr> <tr><td>53</td><td>18.83%</td><td>63</td><td>47.81%</td></tr> <tr><td>54</td><td>19.24%</td><td>64</td><td>56.51%</td></tr> <tr><td>55</td><td>19.65%</td><td>65</td><td>65.20%</td></tr> <tr><td>56</td><td>20.07%</td><td>66</td><td>73.90%</td></tr> <tr><td>57</td><td>20.48%</td><td>67</td><td>82.60%</td></tr> <tr><td>58</td><td>20.89%</td><td>68</td><td>91.30%</td></tr> <tr><td>59</td><td>21.30%</td><td>69</td><td>100%</td></tr> </tbody> </table>	<u>Age</u>		<u>Age</u>		50	35.52%	60	21.17%	51	22.38%	61	30.41%	52	18.42%	62	39.11%	53	18.83%	63	47.81%	54	19.24%	64	56.51%	55	19.65%	65	65.20%	56	20.07%	66	73.90%	57	20.48%	67	82.60%	58	20.89%	68	91.30%	59	21.30%	69	100%
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Actuarial Assumption Item	Annual Actuarial Valuation Statutory Minimum	Annual Actuarial Valuation Recommended Minimum
Payroll Growth	Total payroll is assumed to increase at 4.0% per year	Total payroll is assumed to increase at 4.0% per year
Percentage Married	85% are married, females are assumed to be 3 years younger	85% are married, females are assumed to be 3 years younger
Asset Valuation Method	Assets are valued at fair market value and smoothed over five years, reflecting gains and losses at 20% per year.	Assets are valued at fair market value and smoothed over five years, reflecting gains and losses at 20% per year.
Actuarial Cost Methods	<p>Projected Unit Credit Cost Method</p> <p>This is the mandated actuarial method to be used in determining the statutory contribution requirements and under PA 096-1495. This method determines the present value of projected benefits and prorates the projected benefit by service to date to determine the accrued liability. Amounts attributable to past service are amortized as a level percentage of pay with the goal of reaching 90% of the accrued liability by 2040.</p>	<p>Entry Age Normal Cost Method</p> <p>This method projects benefits from entry age to retirement age and attributes costs over total service, as a level percentage of pay. Amounts attributable to past service have been amortized over 26 years as a level dollar amount.</p>

