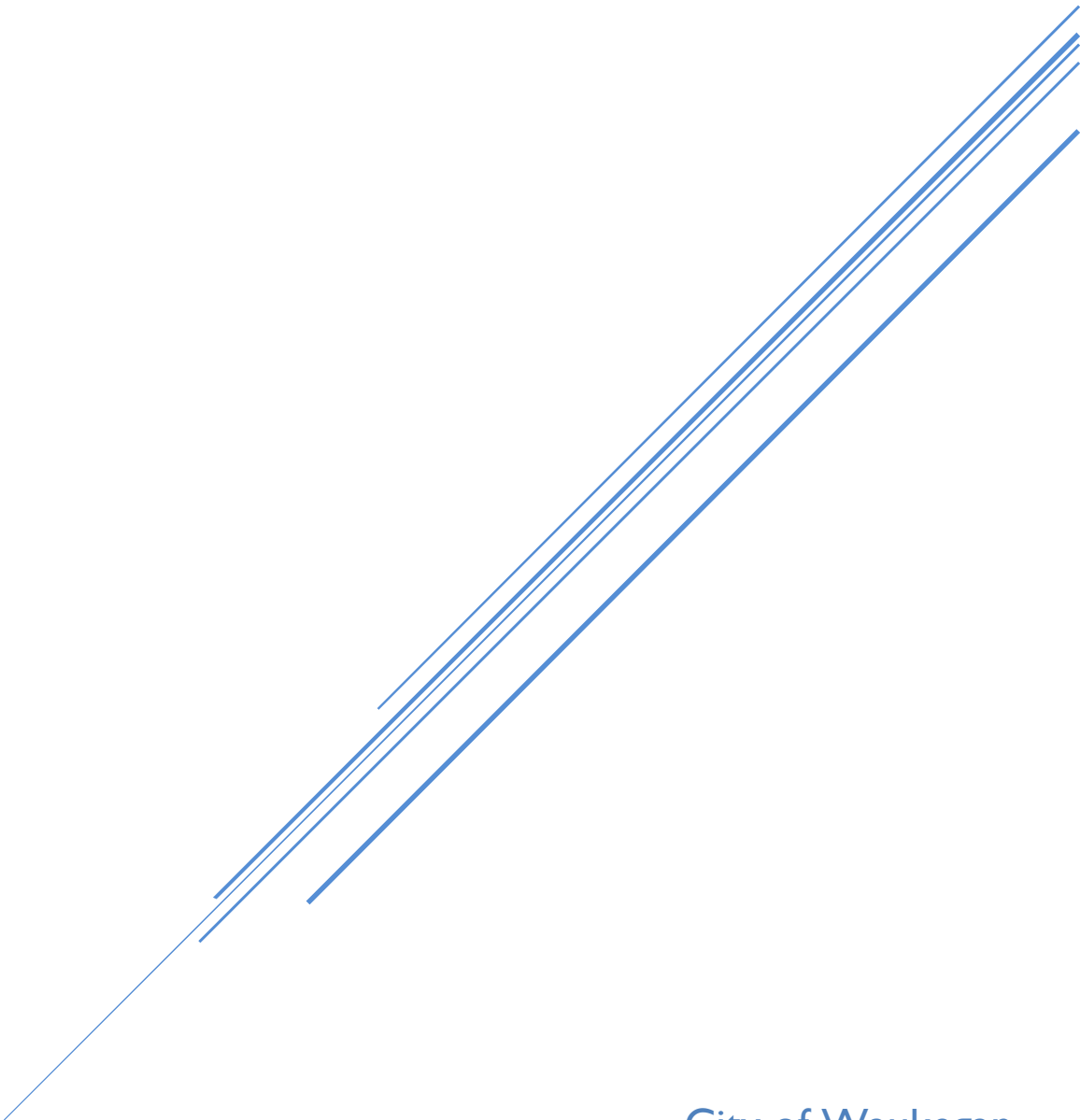


SPECIAL REVENUE FUNDS

May 1, 2017 - April 30, 2018



City of Waukegan
Proposed Budget

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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.” 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 utilized for general governmental operations until such time a fund is closed.

SOURCES & USES OF FUNDS

Total Special Revenue estimated revenues of \$19 million are comprised largely of taxes and intergovernmental revenues and estimated expenditures are \$18.4 million for the fiscal year. Net transfers are \$1 million out for a net deficit after transfers of \$463 thousand.

Revenues	\$18,999,000
Expenditures	-18,397,000
Surplus / (Deficit) before transfers	602,000
Transfers-In	100,000
Transfers-Out	-1,165,000
Surplus / (Deficit) after transfers	-463,000

DESCRIPTION OF THE FUNDS

FUND 202 HOME RULE SALES TAX INFRASTRUCTURE

The Home Rule Sales Tax Fund is funded from 0.25% Home Rule Sales Tax and earmarked by the Waukegan City Code to be restricted for (a) the improvement of city roadways and related infrastructure, or (b) to pay for the debt service on bonds issued for the same purpose. The taxes are projected to be \$1.7 million for FY18, 5% less than the prior fiscal year due to a major sales taxpayer relocating out of state. A transfer of \$953 thousand is made to Debt Service Fund for the repayment of bonds issued for road improvements and the remaining \$697 thousand has been earmarked for engineering services including a comprehensive assessment of the city’s infrastructure that will result in a 5-year capital improvement plan.

Fnd 202	HR SALES TX INFRASTRUCTURE	
Dpt 0100	CENTRAL SERVICES	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
202 120224435	Engineering Services	673,000
202 120224589	Development Advisory	24,000

Sub 2400	Contractual Services	697,000
Acc 803	Revenues	
Sub 3000	Tax Collection	
202 30080	Home Rule Retail	-1,650,000

Sub 3000	Tax Collection	-1,650,000
Acc 903	Transfers To	
Sub 6800	Transfers To	
202 68495	Transfer to 2015	280,000
202 68497	Transfer to 2016	673,000

Sub 6800	Transfers To	953,000

Fnd 202	HR SALES TX INFRASTRUCTURE	

FUND 211 WAUKEGAN PUBLIC LIBRARY

The Library is a separate government agency; however, it is considered a component unit for financial reporting services. Therefore, the Waukegan Public Library’s budget is incorporated into the city’s budget and appropriation as a Special Revenue

Fund. The Library’s budget calls for total revenues of \$4.5 million for FY18, including \$4 million in property taxes, \$330 thousand in intergovernmental and donation revenues, and a non-recurring contribution of \$150 thousand from the city. This reflects a 5% increase in revenues from the prior year. The Library’s budgeted expenses total \$4.5 million, with 69% or \$3.1 million attributed to wages and benefits, \$977 thousand for contractual services including debt service, and \$418 thousand in commodities and capital expenses. More information regarding the Waukegan Public Library may be found on the Library’s website, www.waukeganpl.org.

Fnd 211	PUBLIC LIBRARY FUND	
Acc 803	Revenues	
Sub 3000	Tax Collection	
211 30000	Property Tax	-3,972,000

Sub 3000	Tax Collection	-3,972,000
Sub 3300	Licenses	
211 33200	Licenses-Library	-75,000

Sub 3300	Licenses	-75,000
Sub 4400	Intergovernmental Revenue	
211 44000	Intergovt Revenue	-168,000

Sub 4400	Intergovernmental Revenue	-168,000
Sub 4600	Interest Earned	
211 46100	Interest Earned	-2,000

Sub 4600	Interest Earned	-2,000
Sub 4700	Quasi-external Transaction	
211 47753	Contribution from City	-150,000

Sub 4700	Quasi-external Transaction	-150,000
Sub 4800	Miscellaneous Revenue	
211 48910	Misc & Fundraiser	-162,000

Sub 4800	Miscellaneous Revenue	-162,000

Acc 804	Revenues	-4,529,000

Acc 902	Expenditures	
Sub 2100	Personnel Services	
211 121121840	Personnel Services	2,348,000

Sub 2100	Personnel Services	2,348,000
Sub 2200	Personnel Benefits	
211 121122456	Hospitalization	297,000
211 121122459	Unemployment In	10,000
211 121122461	Employer Portion	180,000
211 121122467	Life Insurance	2,000
211 121122471	Other Compensation	8,000
211 121122610	Employer IMRF	289,000

Sub 2200	Personnel Benefits	786,000
Sub 2400	Contractual Services	
211 121124000	Library-Online	11,000
211 121124075	Principal Retire	175,000
211 121124076	Lease Payments	
211 121124083	Literacy Grant	95,000
211 121124403	Interest Expense	118,000
211 121124404	Bond Interest E	76,000
211 121124407	Bank Service Charge	4,000
211 121124410	Building & Ground	8,000
211 121124411	Vehicle Maint	3,000
211 121124412	Equipment Maint	48,000
211 121124423	Telephone	27,000
211 121124426	Utilities	4,000
211 121124428	Rental/Lease Pu	
211 121124429	Conference & Train	6,000
211 121124431	Training & School	10,000
211 121124432	Postage	6,000
211 121124433	Advertising	37,000
211 121124436	Consultant Service	20,000
211 121124438	Other Professional	20,000
211 121124441	Security Service	
211 121124442	Photocopy	15,000
211 121124443	Membership Dues	8,000
211 121124444	Other Technical	7,000
211 121124447	Collection Agency	5,000
211 121124474	Community Pride	

211 121124503	Insurance Admin	65,000
211 121124595	Misc Contractual	46,000

Sub 2400	Contractual Services	814,000
Sub 2500	Commodities	
211 121125465	Office Supplies	10,000
211 121125467	Maintenance Sup	22,000
211 121125468	Operating Supplies	28,000

Sub 2500	Commodities	60,000
Sub 2600	Capital Outlay	
211 121126460	Library Materials	312,000
211 121126492	Improvements	
211 121126494	Equipment	46,000

Sub 2600	Capital Outlay	358,000

Acc 902	Expenditures	4,366,000

Fnd 211	PUBLIC LIBRARY FUND	-163,000

FUND 214 FOREIGN FIRE FUND

The State of Illinois allows for the collection of insurance taxes from companies outside of the State of Illinois that sell policies within the state. Those funds have restricted use, specifically to provide for the needs of the city's fire department and are controlled by an independent board. The FY18 budget includes taxes collected for \$150 thousand with expenses of \$350 thousand. The expenses assume all new revenues and prior year fund balances are available for use by the Foreign Fire Board to expend as deemed appropriate and in compliance with state statute.

Fnd 214	FOREIGN FIRE FUND	
Dpt 0300	FIRE DEPARTMENT	
Acc 902	Expenditures	
Sub 2500	Commodities	
214 321425486	Foreign Fire Ex	350,000

Sub 2500	Commodities	350,000
Acc 803	Revenues	

Sub 3000	Tax Collection	
214 30720	2% Foreign Fire	-150,000

Sub 3000	Tax Collection	-150,000

Fnd 214	FOREIGN FIRE FUND	200,000

FUND 215 FIRE SERVICE TRAINING FUND

The City of Waukegan established a fund to collect and restrict fees collected from other fire departments and districts for training provided by the City of Waukegan fire personnel. The revenues for FY18 are estimated to reach \$65 thousand with the expenses assumed to match that amount.

Fnd 215	FIRE SERVICE TRAINING FUND	
Dpt 0300	FIRE DEPARTMENT	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
215 321524431	Training & School	38,000
215 321524438	Other Professional	20,000

Sub 2400	Contractual Services	58,000
Sub 2500	Commodities	
215 321525468	Operating Supplies	7,000

Sub 2500	Commodities	7,000

Acc 902	Expenditures	65,000
Acc 804	Revenues	
Sub 4400	Intergovernmental Revenues	
215 44970	Tuition - Fire	-65,000

Sub 4400	Intergovernmental Revenues	-65,000

Fnd 215	FIRE SERVICE TRAINING FUND	

FUND 218 REFUSE COLLECTION FUND

The City levies a property tax for the cost of residential garbage pick-up. The levy and FY18 revenue budget is \$4.4 million with expenses to match that amount.

Fnd 218	REFUSE COLLECTION FUND	
Dpt 0100	CENTRAL SERVICES	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
218 121824420	Refuse Collection	3,987,000
218 121824421	Recycling Program	443,000

Sub 2400	Contractual Services	4,430,000

Acc 902	Expenditures	4,430,000
Acc 803	Revenues	
Sub 3000	Tax Collection	
218 30000	Property Tax	-4,430,000

Sub 3000	Tax Collection	-4,430,000

Fnd 218	REFUSE COLLECTION FUND	

FUND 228 MOTOR FUEL TAX

The Motor Fuel Tax is a per-gallon tax imposed by the State of Illinois with a formula based distribution to local government. The motor fuel tax revenues are budgeted for \$2.3 million for FY18. Contractual services total \$801 thousand and include the following: \$500 thousand for street lighting electric costs; \$690 thousand for salt and concrete patch; and, \$844 thousand for capital improvements. The capital improvements include a \$354 thousand payment to IDOT for Sheridan Road improvements, a \$430 thousand payment to IDOT for Grand Avenue Bridge improvements, and \$60 thousand for signal lighting repairs.

Fnd 228	MOTOR FUEL TAX FUND	
Dpt 0900	PUBLIC WORKS DEPARTMENT	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
228 922824427	Street Lighting	500,000
228 922824435	Engineering Services	301,000

Sub 2400	Contractual Services	801,000

Sub 2500	Commodities	
228 922825485	Salt	440,000
228 922825491	Concrete Patch	250,000

Sub 2500	Commodities	690,000
Sub 2700	Capital Improvements	
228 922827605	Sheridan Road I	354,000
228 922827669	Street/Traffic	60,000
228 922827686	Grand Avenue Br	430,000

Sub 2700	Capital Improvements	844,000

Acc 902	Expenditures	2,335,000
Acc 803	Revenues	
Sub 3000	Tax Collection	
228 30800	Motor Fuel Tax	-2,300,000

Sub 3000	Tax Collection	-2,300,000
Acc 804	Revenues	
228 44130	Grant - Federal	-35,000

Sub 4400	Intergovernmental Revenue	-35,000

Acc 804	Revenues	-35,000

Fnd 228	MOTOR FUEL TAX FUND	

FUND 231 PUBLIC SAFETY GRANTS (FIRE)

The city has applied for an Assistance to Firefighters Grant (AFG). The Waukegan Fire Department will utilize this grant to obtain an ambulance, firefighting turnout gear as well as training materials. The items requested from the grant funding include \$210 thousand for an ambulance and \$84 thousand for replacing expired hose, replacing expired personal protective equipment (PPE) as well as hazardous materials identification training materials.

Fnd 231	PUBLIC SAFETY GRANTS-FIRE	
Dpt 0300	FIRE DEPARTMENT	
Acc 902	Expenditures	
Sub 2600	Capital Outlay	
231 323126493	Vehicle	234,000
231 323126494	Equipment	94,000

Sub 2600	Capital Outlay	328,000

Acc 902	Expenditures	328,000
Acc 804	Revenues	
231 44130	Grant - Federal	-295,000

Sub 4400	Intergovernmental Revenue	-295,000

Fnd 231	PUBLIC SAFETY GRANTS-FIRE	33,000

FUND 232 911 EMERGENCY SYSTEM FUND

The Illinois Emergency Telephone System Act establishes the number “9-1-1” as the primary emergency telephone number for use in Illinois. The Act also allows surcharges to be collected from telephone companies with a portion being shared with local governments. The funds are restricted for expenditures that support the emergency system. Total revenues are estimated to reach \$1.7 million for FY18 and expenditures at \$1.7 million as well. Costs of overtime from all dispatch employees, the majority of which are funded from the General Fund, as well as the full costs of one dispatch supervisor and two dispatchers are included in the budget for a total of \$356 thousand. Contractual costs including lease payments for the phone system, and related utilities, are budgeted for \$918 thousand. Commodities and capital that are mostly computer soft/hardware are a combined total of \$392 thousand.

Fnd 232	911 EMERGENCY SYSTEM FUND	
Dpt 0300	FIRE DEPARTMENT	
Acc 902	Expenditures	
Sub 2100	Personnel Services	
232 323221140	Communications	51,000
232 323221142	Senior Telecomm	63,000
232 323221400	Overtime	85,000
232 323221731	Telecommunication	71,000

Sub 2100	Personnel Services	270,000
Sub 2200	Personnel Benefits	
232 323222456	Hospitalization	26,000
232 323222461	Employer Portion	17,000
232 323222462	Employer Portion	4,000
232 323222467	Life Insurance	1,000
232 323222610	Employer IMRF	38,000

Sub 2200	Personnel Benefits	86,000
Sub 2400	Contractual Services	
232 323224076	Lease Payments	250,000
232 323224409	Radio Equipment	340,000
232 323224412	Equipment Maint	80,000
232 323224423	Telephone	210,000
232 323224428	Rental/Lease Pu	2,000
232 323224429	Conference & Training	20,000
232 323224431	Training & School	8,000
232 323224437	Legal Services	3,000
232 323224438	Other Professional	3,000
232 323224443	Membership Dues	2,000

Sub 2400	Contractual Services	918,000
Sub 2500	Commodities	
232 323225468	Operating Supplies	4,000
232 323225469	Uniforms	3,000
232 323225478	Computer Supplies	15,000

Sub 2500	Commodities	22,000
Sub 2600	Capital Outlay	
232 323226494	Equipment	220,000
232 323226495	Computer Hardware	150,000

Sub 2600	Capital Outlay	370,000

Acc 902	Expenditures	1,666,000
Acc 803	Revenues	
Sub 3000	Tax Collection	
232 30252	911 Wireless	-548,000

232 30600	911 Surcharges	-707,000

Sub 3000	Tax Collection	-1,255,000
Sub 3400	Fees	
232 34017	Fees - Burglar	-118,000
232 34018	Fees - Fire Ala	-350,000

Sub 3400	Fees	-468,000

Acc 803	Revenues	-1,723,000

Fnd 232	911 EMERGENCY SYSTEM FUND	-57,000

FUND 239 SUNSET DELAY TIF #6

A Tax Increment Financing (TIF) District established in the commercial area on the city's northwest geographic corner has projected revenues of \$624 thousand for FY18. A portion of the funds, \$212 thousand, will be transferred to the Debt Service Funds to repay a TIF note issued relative to Woodland Foods. The remaining funds are earmarked for TIF eligible expenses within the TIF District.

Fnd 239	SUNSET/DELANY TIF #6	
Dpt 0100	CENTRAL SERVICES	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
239 123924589	Development Advisory	24,000
239 123924637	Redevelopment Agr	50,000

Sub 2400	Contractual Services	74,000
Sub 2600	Capital Outlay	
239 123926492	Improvements	338,000

Sub 2600	Capital Outlay	338,000

Acc 902	Expenditures	412,000
Acc 803	Revenues	
Sub 3000	Tax Collection	
239 30050	Property Tax -	-624,000

Sub 3000	Tax Collection	-624,000
Acc 903	Transfers To	
239 68494	Transfers to 20	212,000

Sub 6800	Transfers To	212,000

Fnd 239	SUNSET/DELANY TIF #6	

FUND 240 PUBLIC SAFETY GRANTS – POLICE

The City of Waukegan Police Department works with federal agencies on initiatives related to public safety. The fund allows for the expenses related to these programs to be tracked for proper reimbursement payments. The revenues and expenses are projected to net out with each being \$98 thousand for the fiscal year.

Fnd 240	PUBLIC SAFETY GRANTS-POLICE	
Dpt 0600	POLICE DEPARTMENT	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
240 624024489	LLEBG Grant Exp	98,000

Sub 2400	Contractual Services	98,000

Acc 902	Expenditures	98,000
Acc 804	Revenues	
Sub 4400	Intergovernmental Revenue	
240 44237	BYRNE Justice A	-98,000
240 44288	Grant - COPS FY	

Sub 4400	Intergovernmental Revenue	-98,000

Acc 804	Revenues	-98,000

Fnd 240	PUBLIC SAFETY GRANTS-POLICE	

FUND 242 HOME REHAB ASSISTANCE

The City of Waukegan receives federal funding via Lake County for this program used to rehabilitate homes within the city’s municipal boundaries. The FY18 budget calls for \$350 thousand in grant revenue and related expenses of the same amount.

Fnd 242	HOME REHAB ASSISTANCE	
Dpt 0500	COMMUNITY DEV. BLOCK GRANT	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
242 524224426	Utilities	1,000
242 524224437	Legal Services	1,000
242 524224642	Rehabilitation	343,000

Sub 2400	Contractual Services	350,000

Acc 902	Expenditures	350,000
Acc 804	Revenues	
Sub 4400	Intergovernmental Revenue	
242 44542	Lake County Con	-350,000

Sub 4400	Intergovernmental Revenue	-350,000

Fnd 242	HOME REHAB ASSISTANCE	

FUND 245 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

The city receives federal funds from Housing and Urban Development (HUD) for the costs associated with rehabilitation and the support of local not-for-profit agencies. The grant revenues are projected at \$1 million for FY18 with expenses expected to be incurred for the same amount of \$1 million.

Fnd 245	COMMUNITY DEV. BLOCK GRANT	
Dpt 0500	COMMUNITY DEV. BLOCK GRANT	
Acc 902	Expenditures	
Sub 2100	Personnel Services	
245 550121399	Earned Sick Lea	4,000
245 550121765	CDBG/Comm Service	89,000
245 550121815	Compliance Coor	49,000
245 550221714	Housing Rehab	49,000

Sub 2100	Personnel Services	191,000
Sub 2200	Personnel Benefits	
245 550122456	Hospitalization	20,000
245 550122461	Employer Portion	10,000
245 550122462	Employer Portion	4,000

245 550122467	Life Insurance	1,000
245 550122610	Employer IMRF	30,000
245 550222456	Hospitalization	34,000
245 550222461	Employer Portion	6,000
245 550222462	Employer Portion	2,000
245 550222467	Life Insurance	1,000
245 550222610	Employer IMRF	14,000

Sub 2200	Personnel Benefits	122,000
Sub 2400	Contractual Services	
245 550124412	Equipment Maint	4,000
245 550124423	Telephone	1,000
245 550124429	Conference & Training	1,000
245 550124431	Training & School	1,000
245 550124432	Postage	1,000
245 550124437	Legal Services	1,000
245 550124438	Other Professional	1,000
245 550124442	Photocopy	1,000
245 550124476	Municipal Audit	1,000
245 550224438	Other Professional	4,000
245 550224445	Rehabilitation	402,000
245 550324461	Catholic Charities	7,000
245 550324524	Zacharias Center	10,000
245 550324525	I-Plus Representative	6,000
245 550324553	NICASA	10,000
245 550324571	A Safe Place	10,000
245 550324582	CASA-Court App	7,000
245 550324584	Waukegan Township	10,000
245 550324606	Prairie State-	10,000
245 550324612	Prairie State L	8,000
245 550324617	Christain Outreach	7,000
245 550324620	Northern Illinois	5,000
245 550324623	Youth Build Lak	8,000
245 550324630	PADS Crisis Service	7,000
245 550324632	Christ Church	5,000
245 550324641	Youth Conservation	8,000
245 550624480	Code Enforcement	50,000

Sub 2400	Contractual Services	586,000
Sub 2500	Commodities	
245 550125465	Office Supplies	1,000

245 550125466	Gasoline & Oil	1,000
245 550125468	Operating Supplies	3,000
245 550125478	Computer Supplies	1,000

Sub 2500	Commodities	6,000
Sub 2600	Capital Outlay	
245 550426492	Improvements	10,000

Sub 2600	Capital Outlay	10,000
Sub 2700	Capital Improvements	
245 550227619	Street Renewal/	
245 550427636	Sidewalk Improv	102,000

Sub 2700	Capital Improvements	102,000

Acc 902	Expenditures	1,017,000
Acc 804	Revenues	
Sub 4400	Intergovernmental Revenue	
245 44500	Community Dev.	-615,000

Sub 4400	Intergovernmental Revenue	-615,000
Sub 4800	Miscellaneous Revenue	
245 48550	CDBG - Rehab	-402,000

Sub 4800	Miscellaneous Revenue	-402,000

Acc 804	Revenues	-1,017,000

Fnd 245	COMMUNITY DEV. BLOCK GRANT	

FUND 251 PLANNING & DEVELOPMENT GRANT

This is a newly established fund created to more effectively track grants obtained for economic development initiatives. In FY18 the city hopes to receive funding for a Washington Street corridor redevelopment plan. The grant revenues are anticipated to reach \$280 thousand with expenses in the amount of \$350 thousand if the program is funded. Consequently, a transfer from the Working Cash Fund to cover the difference is anticipated.

Fnd 251	PLANNING & DEVELOPMENT GRAN	
Dpt 0800	PLANNING & DEVELOPMENT	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
251 825124489	Grant Expenditure	350,000

Sub 2400	Contractual Services	350,000
Acc 804	Revenues	
Sub 4400	Intergovernmental Revenue	
251 44130	GRANT - Federal	-280,000

Sub 4400	Intergovernmental Revenue	-280,000
Acc 806	Transfers From	
Sub 6300	Transfers - In	
251 63714	Transfers From	-70,000

Sub 6300	Transfers - In	-70,000

Fnd 251	PLANNING & DEVELOPMENT GRAN	

FUNDS 261, 262, AND 263 NORTH LAKEFRONT TIF#7, DOWNTOWN TIF #8, AND SOUTH LAKEFRONT TIF #9

These contiguous TIF Districts were established to capture incremental tax growth to be used for TIF eligible expenses. Based on amounts provided by Lake County the total incremental taxes anticipated in FY18 total \$191 thousand for all three TIFs combined. The expenses include a reimbursement to Art Space for property taxes paid under a redevelopment agreement with limited additional expenditures as projects are presented.

Fnd 261	NORTH LAKE FRONT TIF # 7	
Dpt 0100	CENTRAL SERVICES	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
261 126124637	Redevelopment A	34,000

Sub 2400	Contractual Services	34,000
Acc 803	Revenues	
Sub 3000	Tax Collection	

261 30050	Property Tax -	-34,000

Sub 3000	Tax Collection	-34,000

Fnd 261	NORTH LAKE FRONT TIF # 7	
Fnd 262	DOWNTOWN TIF #8	
Dpt 0100	CENTRAL SERVICES	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
262 126224589	Development Advisory	24,000
262 126224637	Redevelopment A	115,000

Sub 2400	Contractual Services	139,000
Acc 803	Revenues	
Sub 3000	Tax Collection	
262 30050	Property Tax -	-139,000

Sub 3000	Tax Collection	-139,000

Fnd 262	DOWNTOWN TIF #8	
Fnd 263	SOUTH LAKEFRONT TIF #9	
Dpt 0100	CENTRAL SERVICES	
263 126324637	Redevelopment A	18,000

Sub 2400	Contractual Services	18,000

Acc 902	Expenditures	18,000
Acc 803	Revenues	
Sub 3000	Tax Collection	
263 30050	Property Tax -	-18,000

Sub 3000	Tax Collection	-18,000

Fnd 263	SOUTH LAKEFRONT TIF #9	

FUND 264 MCGAW PARK TIF #10

This TIF District was established at the same time the property formerly owned by Cardinal Health was annexed on the city’s southwest border. TIF revenues, based on Lake County estimates, are budgeted for \$922 thousand with the vast majority of those revenues being disbursed to Bridge Development Group for reimbursement under a redevelopment agreement.

Fnd 264	MCGAW PARK TIF# 10	
Dpt 0100	CENTRAL SERVICES	
Acc 902	Expenditures	
264 126424437	Legal Services	
264 126424589	Development Advisory	24,000
264 126424637	Redevelopment A	898,000

Sub 2400	Contractual Services	922,000
Acc 803	Revenues	
Sub 3000	Tax Collection	
264 30050	Property Tax -	-922,000

Sub 3000	Tax Collection	-922,000

Fnd 264	MCGAW PARK TIF# 10	

FUND 267 SCOOP THE GENESEE

The city engages in fundraising activities and charges fees to vendors to support the annual Scoop event in downtown Waukegan. Revenues are projected to be \$57 thousand in FY18 to include a \$30 thousand transfer in from the Working Cash Fund, and expenses including entertainment and equipment for the same amount.

Fnd 267	SCOOPIN' THE GENESEE	
Dpt 0100	CENTRAL SERVICES	
Acc 902	Expenditures	
Sub 2100	Personnel Services	
267 126721400	Overtime	15,000

Sub 2100	Personnel Services	15,000
Sub 2400	Contractual Services	
267 126724429	Conference & Training	1,000
267 126724437	Legal Services	1,000

267 126724438	Other Professional	40,000

Sub 2400	Contractual Services	42,000

Acc 902	Expenditures	57,000
Acc 803	Revenues	
Sub 3400	Fees	
267 34013	Fees - Scooping	-10,000

Sub 3400	Fees	-10,000
Sub 4800	Miscellaneous Revenue	
267 48662	Downtown Events	-2,000
267 48664	Corporate Sponsor	-15,000

Sub 4800	Miscellaneous Revenue	-17,000

Acc 804	Revenues	-17,000
Acc 806	Transfers From	
Sub 6300	Transfers - In	
267 63714	Transfers From	-30,000

Sub 6300	Transfers - In	-30,000

Fnd 267	SCOOPIN' THE GENESEE	

FUNDS 292, 295 AND 296 DUI, LOCAL FORFEITURE, AND NARCOTICS FORFEITURE FUNDS

The City of Waukegan collects fines and forfeitures as a result of police activity. These funds are restricted by State and Federal law to be used for specific public safety purposes. The budgeted expenditures exceed the revenues projected for the fiscal year as the budget is allocated the spend-down of prior year fund balances rolling forward to FY18.

Fnd 292	PRISONER REVIEW/DUI SB740 F	
Dpt 0600	POLICE DEPARTMENT	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
292 629224431	Training & School	8,000

Sub 2400	Contractual Services	8,000
Sub 2600	Capital Outlay	
292 629226494	Equipment	57,000

Sub 2600	Capital Outlay	57,000

Acc 902	Expenditures	65,000
Acc 803	Revenues	
Sub 3500	Fines	
292 35865	Fines - Prison	-30,000
292 42860	DUI Fines-Senate	-35,000

Sub 3500	Fines	-65,000

Fnd 292	PRISONER REVIEW/DUI SB740 F	
Fnd 295	LOCAL FORFEITURE FUND	
Dpt 0600	POLICE DEPARTMENT	
Acc 902	Expenditures	
Sub 2400	Contractual Services	
295 629524431	Training & School	23,000
295 629524438	Other Professional	5,000
295 629524697	Canine Unit – P	5,000
295 629524954	Payment to Info	10,000
295 629524955	Purchase of Evidence	10,000

Sub 2400	Contractual Services	53,000
Sub 2500	Commodities	
295 629525468	Operating Supplies	10,000
295 629525469	Uniforms	55,000

Sub 2500	Commodities	65,000
Sub 2600	Capital Outlay	
295 629526482	Narcotics Enforce	15,000
295 629526493	Vehicle	115,000
295 629526494	Equipment	100,000

Sub 2600	Capital Outlay	230,000

Acc 902	Expenditures	348,000
Acc 804	Revenues	
Sub 4200	Reimbursement	
295 42850	Contraband Forf	-80,000

Sub 4200	Reimbursement	-80,000
Sub 4400	Intergovernmental Revenue	
295 44373	Grant-Bulletproof	-18,000

Sub 4400	Intergovernmental Revenue	-18,000

Acc 804	Revenues	-98,000

Fnd 295	LOCAL FORFEITURE FUND	250,000
Fnd 296	NARCOTICS FORFEITURE FUND	
Dpt 0600	POLICE DEPARTMENT	
Acc 902	Expenditures	
Sub 2100	Personnel Services	
296 629621405	Overtime-Uniform	50,000

Sub 2100	Personnel Services	50,000
Sub 2400	Contractual Services	
296 629624431	Training & School	15,000
296 629624438	Other Professional	10,000
296 629624481	Contributions E	25,000

Sub 2400	Contractual Services	50,000
Sub 2500	Commodities	
296 629625468	Operating Supplies	15,000

Sub 2500	Commodities	15,000
Sub 2600	Capital Outlay	
296 629626493	Vehicle	110,000
296 629626494	Equipment	100,000
296 629626495	Computer Hardware	25,000

Special Revenue Funds

Sub 2600	Capital Outlay	235,000

Acc 902	Expenditures	350,000
Acc 804	Revenues	
296 42800	Contraband Forfeit	-100,000

Sub 4200	Reimbursement	-100,000
Sub 4400	Intergovernmental Revenue	
296 44220	DEA-Overtime Re	-50,000

Sub 4400	Intergovernmental Revenue	-50,000

Acc 804	Revenues	-150,000

Fnd 296	NARCOTICS FORFEITURE FUND	200,000

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 or fee collections. The total headcount for FY18 will be seven positions supported by CDBG and E-911. Due to a shortage of cash balances in the Motor Fuel Tax fund during FY17, the positions previously funded by that fund have been moved to the General Funds.

Special Revenue Funds Community Development Block Grant					
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u> <u>Request</u>	<u>Change</u>
Asst Planner	-	-	-	-	-
Compliance Coordinator	1.0	1.0	1.0	1.0	-
Director of CDBG	1.0	1.0	1.0	1.0	-
Fiscal Assistant	-	-	-	-	-
Rehab Coordinator	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>-</u>
	4.0	4.0	4.0	4.0	-

Special Revenue Funds Fire Department					
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u> <u>Request</u>	<u>Change</u>
Firefighter	<u>12.0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	12.0	-	-	-	-

Special Revenue Funds Police Department					
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u> <u>Request</u>	<u>Change</u>
Telecomm Supervisor - E911	-	-	-	1.0	1.0
Telecomm Mgr - E911	-	-	-	-	-
Telecommunicator - E911	-	-	-	2.0	2.0
Patrol Officer - COPS	<u>15.0</u>	<u>15.0</u>	<u>-</u>	<u>-</u>	<u>-</u>
	15.0	15.0	-	3.0	3.0

Special Revenue Funds Public Works					
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u> <u>Request</u>	<u>Change</u>
Laborer - MFT	4.0	5.0	1.0	-	(1.0)
Maintenance Worker - MFT	8.0	7.0	11.0	-	(11.0)
Public Works Supervisor - MFT	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>-</u>	<u>(3.0)</u>
	15.0	15.0	15.0	-	(15.0)