

2018-2019

GENERAL FUND



WAUKEGAN BEACH RANGERS 2017. WKGN PR DEPT PHOTO CREDIT.

PROPOSED BUDGET

City of Waukegan

2018-2019

Contents

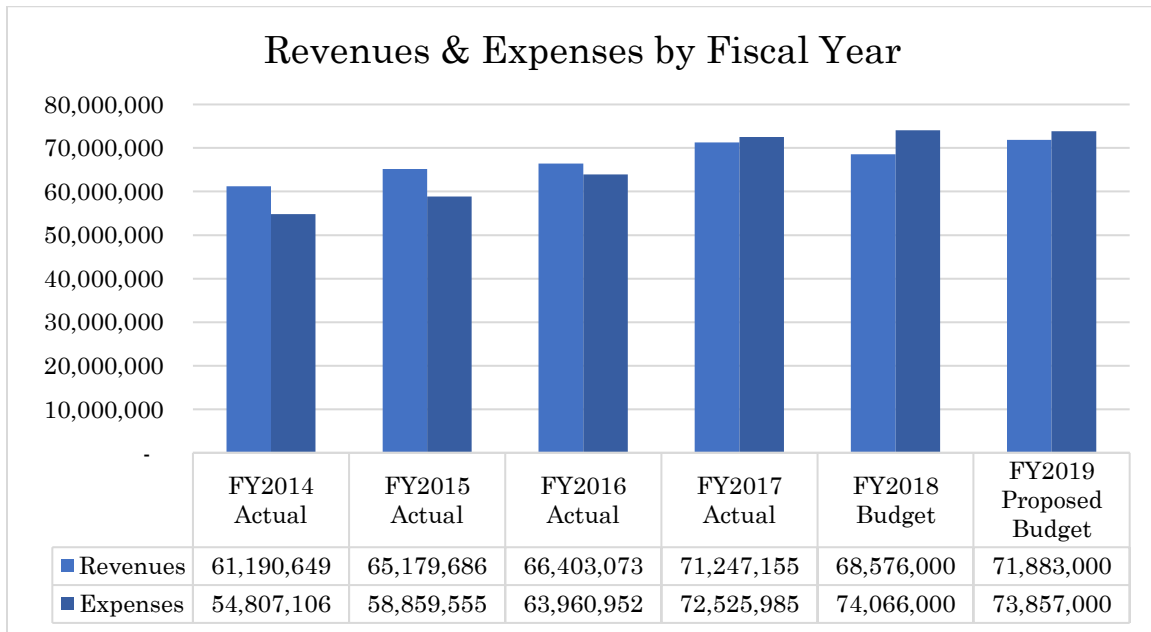
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General Fund Overview

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.

Sources & Uses of Funds	
Revenues	\$71,883,000
Expenditures	-73,857,000
Surplus / (Deficit) before transfers	-1,974,000
Transfers-In	0
Transfers-Out	0
Surplus / (Deficit) after transfers	-1,974,000

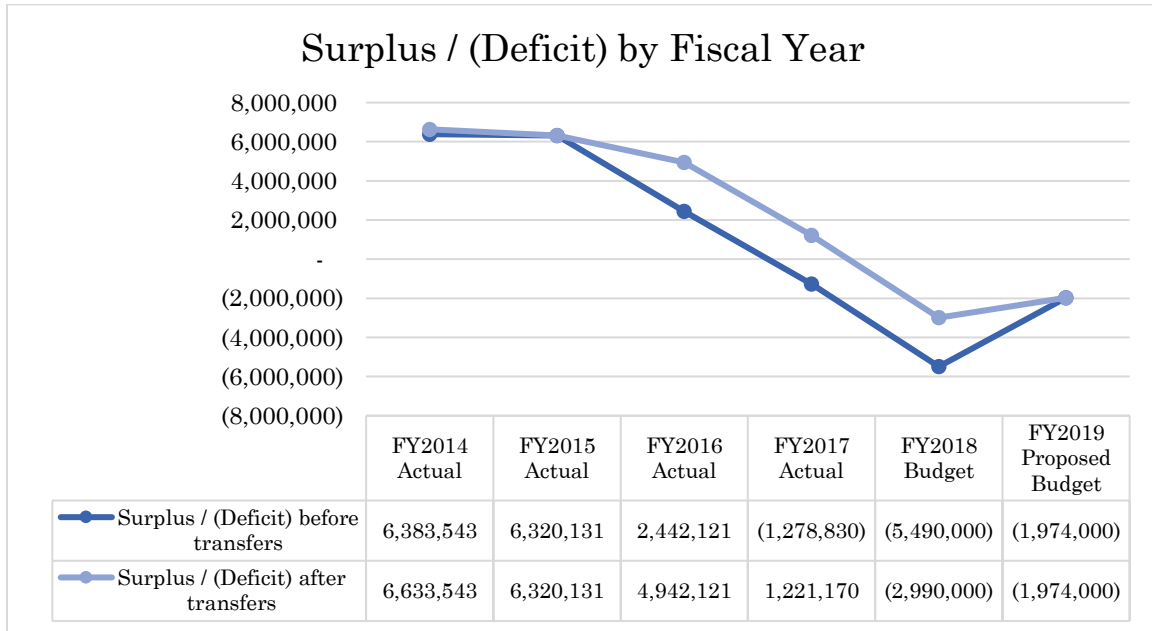
The FY19 General Fund budget calls for a total of \$71.9 million in revenues and expenditures of \$73.9 million. There are no transfer-in or out planned, and the General Fund has a projected deficit of \$2.0 million.



Compared to the prior year budget revenues are expected to increase by 5%, or \$3.3 million to \$71.9 million. The General Fund expenditures are flat versus the prior year budget for a total of \$73.9 million. There are no planned transfers-in or out; therefore, the General Fund has a projected deficit for FY19

General Fund

of \$2.0 million, an improvement over the prior year's deficit of \$3.0 million after transfers.



Revenues

General Fund Sources by Category	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Tax Collection	49,518,164	52,388,429	53,391,012	56,381,432	56,011,000	59,053,000
Permits	1,485,418	2,337,284	1,696,279	1,849,232	1,831,000	1,888,000
Licenses	2,766,287	2,836,294	2,966,666	2,994,594	3,022,000	3,143,000
Fees	2,907,803	3,183,757	3,129,047	3,060,247	2,919,000	3,274,000
Franchise Fees	951,265	1,059,810	1,039,452	1,110,978	1,120,000	1,100,000
Fines	2,134,475	2,065,235	2,967,104	2,212,990	2,318,000	2,049,000
Intergovernmental	333,168	185,413	313,763	979,210	492,000	466,000
Interest Earned	728	1,366	16,175	71,830	65,000	100,000
Donations	1,089	37,844	2,609	16,937	30,000	25,000
Quasi-External	59,500	60,500	50,000	50,000	50,000	40,000
Miscellaneous Revenue	1,013,273	1,023,754	726,566	766,830	718,000	745,000
Other Financing Sources	19,479	-	104,400	1,752,875	-	-
Total Revenues	61,190,649	65,179,686	66,403,073	71,247,155	68,576,000	71,883,000
Transfers In	250,000	-	2,500,000	2,500,000	2,500,000	-
Total Sources	61,440,649	65,179,686	68,903,073	73,747,155	71,076,000	71,883,000

General Fund revenues are projected to reach \$71.9 million for FY19, a 5% or \$3.3 million increase from the FY18 budget. Revenue estimates are based on historical patterns, current fiscal year collections as well as data from the Illinois Municipal League. Tax revenues, which account for 82% of General

Fund revenues, are projected at \$59.1 million for FY19, a 5% increase from the prior year.

The City levies property taxes for general governmental purposes, employer pension contributions, residential garbage collection, the Waukegan Public Library, as well as for bonded debt service. The pension levies are recorded to the General Fund and account for 27% of total General Fund Tax Revenues projected for FY19. The other property levies including garbage collection, library, and debt service are accounted for in the Special Revenue or Debt Service Funds. In the upcoming fiscal year the city will levy \$15.7 million for the three pension funds, which is \$1.6 million or 12% higher than the prior year. This is consistent with the growth in pension obligations. The Police Pension tax levy is \$8.3 million, the Fire Pension tax levy is \$5.7 million, and IMRF levy is \$1.8 million.

The sale and use of goods in the State of Illinois is taxed depending on the type of transaction. These taxes include Sales Tax and Home Rule Sales Tax. These revenues are collected by the State of Illinois and are distributed monthly to the city. Collectively these taxes are expected to reach \$17.2 million, \$400 thousand or 2% higher than FY18 budget. This increase is based on growth in the economy as well as reports provided by the Illinois Department of Revenue.

General Fund operations also benefit from a variety of other taxes including on utilities. The Local Use Tax, Utility Sales Tax, Utility Use Tax, and Telecommunications Tax are expected to total \$9.3 million, flat over the prior year budget. FY18 fiscal year to date performance of these revenues is the rationale for holding the amounts flat.

The City of Waukegan shares in the State of Illinois personal and corporate income tax collections based upon a statewide population formula. The Income Tax and Personal Property Replacement Tax, a portion of the State's Income Tax, is budgeted for \$12.5 million, less than 1% decrease from the FY18 budget. These estimates are based upon current Illinois Municipal League. More recent interpretations have indicated that due to federal tax law changes, the city's share of Replacement Tax may be positively impacted; however, since that is theory only at the time this proposal was drafted, the assumptions were left on the more conservative side.

The city also has locally collected taxes including a Hotel/Motel Tax and Food & Beverage Tax. The FY19 budget calls for \$4.3 million in these revenues, a significant increase over the prior year as increased compliance has improved current fiscal year results.

The remaining 18% of General Fund revenues are made up of non-tax resources. Permits are expected to increase 3% from FY18 budget to a total of \$1.9 million. This is related to the recent increase in property values and the related uptick in home improvements and development. Licensing is projected at 4% to a total of \$3.1 million mostly driven by vehicle sticker sales. Fees and fines are expected to reach \$5.3 million collectively, consistent with the prior fiscal years. Franchise fees show a continued decline, down 2% from FY18 budget to a total budget of \$1.1 million for FY19, as alternatives to cable television continue to grow.

Intergovernmental revenues of \$466 thousand include \$250 thousand from the Illinois Housing Development Authority for an abandoned property grant. The remaining categories including Interest, Donations, Quasi-External, Miscellaneous, and Other Revenues are budgeted for a combined fiscal year total of \$910 thousand. 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 budgeted for \$73.9 million for FY19. This is a decrease of \$209 thousand, less than 1%.

General Fund Uses by Expenditure Category	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Personnel Services	28,359,381	31,773,826	32,435,128	35,261,672	35,563,000	37,093,000
Personnel Benefits	20,208,150	20,590,345	23,564,629	26,160,246	30,184,000	28,084,000
Contractual Services	3,934,546	3,887,847	4,936,306	5,671,120	5,848,000	5,864,000
Commodities	2,272,791	2,365,905	2,196,666	1,889,789	1,696,000	1,882,000
Capital Outlay	32,381	627,987	822,126	330,265	775,000	934,000
Non-Cash Expense	(143)	(386,355)	6,097	3,212,893	-	-
Total Expenditures	54,807,106	58,859,555	63,960,952	72,525,985	74,066,000	73,857,000

Expenditures by Category

The city accounts for expenditures into different categories including personnel services, personnel benefits, contractual services, commodities and capital outlay. Personnel services and benefits make up 88% of General Fund expenditures for a projected combined total of \$65.2 million for FY19, 1% lower than the prior year budget. Contractual services, commodities and capital outlay are budgeted for a combined total of \$8.7 million, or 12% of the overall budget. This reflects a 4% increase from FY18. The combined \$65.2 million in personnel services and benefits in FY19 is a 34% increase since FY14, with the largest dollars committed to the Police and Fire Departments. Growth in personnel wages and benefits by department is detailed in the following chart.

General Fund

General Fund Salaries & Benefits	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Police Dept	25,181,835	27,367,967	29,638,445	32,517,945	35,124,000	33,671,000
Fire Dept	15,837,622	16,799,979	18,205,861	18,693,234	19,555,000	20,926,000
Public Works Dept	3,128,470	3,702,950	3,464,845	5,343,175	5,540,000	5,186,000
All Other Departments	4,419,604	4,493,275	4,690,606	4,867,564	5,528,000	5,394,000
Salaries & Benefits	48,567,531	52,364,171	55,999,757	61,421,918	65,747,000	65,177,000

Personnel services and benefits costs are largely driven by contractual and statutory obligations. 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 that range from 1.5% to 4% 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 city’s employer contribution to employee pension funds is also included in the personnel benefits budget. City employees participate in one of three defined benefit pension funds that are independently managed and governed by state statute. Civilian personnel are members of the multi-employer Illinois Municipal Retirement Funds (IMRF). Sworn personnel participate in either the single-employer Waukegan Police Pension or the single-employer Waukegan Fire Pension. For FY19 general fund the total employer contribution amount is \$16.4 million, an increase of 10%, or \$1.5 million from the prior year. The growth since FY14 is an increase of 49%, a jump of \$5.4 million. The remaining 42%, or \$11.7 million of personnel benefits budgeted in the General Fund is to fund the employer contribution for insurance coverage including medical, dental, life, workers compensation and liability as well as payroll taxes.

Contractual fees and services totaling \$5.9 million including legal services, economic incentive agreements, auditing services, matching funds for grant programs, printing services, bank fees, training, etc. with only a slight tick up of \$16 thousand from the prior year.

Commodities, mostly accounting for fuel and operating supplies, are anticipated to increase 11% from the FY18 budget to a total of \$1.9 million. This is driven in large part by the cost of fuel and vehicle repairs. Capital

outlay expenses in the General Fund for FY19 is \$934 thousand. This allows for very limited replacement of vehicles in the Building and Police Departments as well as carefully considered investment in IT equipment such as server replacements.

Headcount

The General Fund is proposed to have a net decrease of 1.50 full time equivalent (FTE) positions for a total of 421 positions for FY19. There are no proposed changes in the Building Department FTE from FY18. In Central Services, a Utility Manager position vacated by retirement during FY18 is being eliminated as the position is planned to be outsourced in the new fiscal year. A currently filled position is being reclassified from Executive Secretary to Lakefront Coordinator to better reflect the duties and functions being performed. No changes in the Fire Department, and the only proposed change in Police is the transfer of a currently and filled half-time clerical tech from Central Services Enterprise (Water & Sewer Fund) to Police Traffic to assist that department with enhanced cash control procedures. In Public Works, the vacant City Engineer position has been eliminated as those functions have been outsourced for a 2-year period under contract approved by City Council during FY18. Four quarter-time summer intern positions dedicated to Public Works are proposed to perform necessary tasks and allow for local youth employment.

Expenditures by Department

The General Fund's \$73.9 million may also be viewed on a departmental basis. The Police Department accounts for 48% of the General Fund budget request for a total of \$35.3 million, followed by the Fire Department at 29% with a request of \$21.7 million. The remaining 23% of the General Fund Budget is as follows: Public Works \$7.2 million, Central Services \$5.3 million, Building Department \$2.1 million, Planning \$2.0 million, and Environmental Remediation \$350 thousand.

General Fund Uses by Department	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Central Services	4,009,896	3,678,296	4,923,054	7,914,188	5,287,000	5,271,000
Building Department	1,147,198	1,468,114	1,299,030	1,339,790	1,842,000	2,095,000
Fire Department	16,717,955	17,867,936	19,404,861	20,345,282	20,542,000	21,740,000
Police Department	26,743,707	29,277,736	31,240,481	34,080,318	36,959,000	35,289,000
Environmental Remediation	533,638	438,700	110,398	540,348	535,000	350,000
Planning & Development	725,307	725,267	1,657,740	1,375,528	1,724,000	1,955,000
Public Works	4,929,405	5,403,506	5,325,388	6,930,531	7,177,000	7,157,000
Total Expenditures	54,807,106	58,859,555	63,960,952	72,525,985	74,066,000	73,857,000

Central Services

Central Services FY19 is slightly lower than the prior year budget, decreasing \$16 thousand.

Central Services	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Personnel Services	2,049,057	2,152,841	2,198,372	2,275,996	2,347,000	2,317,000
Personnel Benefits	1,085,121	883,013	964,920	1,015,095	1,169,000	1,150,000
Contractual Services	801,544	660,860	1,387,377	1,242,470	1,674,000	1,580,000
Commodities	56,173	194,043	90,702	68,455	61,000	55,000
Capital Outlay	18,144	173,894	275,586	99,279	36,000	169,000
Non-Cash Expense	(143)	(386,355)	6,097	3,212,893	-	-
Total Expenditures	4,009,896	3,678,296	4,923,054	7,914,188	5,287,000	5,271,000

Budget reductions were made in all categories but for capital outlay. The capital projects include a citywide telephone upgrade project and a cyber-penetration program, both managed by the IT Department. As aforementioned, the changes in headcount include reclassification of a currently filled and budgeted position, and the outsourcing of an IT position.

General Fund Central Services							
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>
Aldermen	9.00	9.00	9.00	9.00	9.00	9.00	-
Assistant IT Director	1.00	-	-	-	1.00	1.00	-
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	-
City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	-
Clerical Technician	1.50	1.50	1.00	-	1.00	1.00	-
Comm / Utility Manager	2.00	2.00	2.00	2.00	2.00	1.00	(1.00)
Communications Director	1.00	1.00	1.00	1.00	-	-	-
Corporation Counsel	1.00	1.00	1.00	1.00	-	-	-
Deputy City Clerk	1.00	1.00	1.00	-	1.00	1.00	-
Deputy City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	-
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00	-
Director of Policy & Projects	1.00	1.00	1.00	1.00	-	-	-
Executive Asst to the Mayor	1.00	-	-	-	1.00	1.00	-
Executive Secretary	2.00	2.00	2.00	3.00	2.00	1.00	(1.00)
Finance Coordinator	2.00	2.00	2.00	2.00	3.00	3.00	-
HR Generalist	1.00	1.00	1.00	1.00	2.00	2.00	-
Human Resources Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Information Sys Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Intern	-	0.50	0.50	3.00	0.50	0.50	-
Lakefront Coordinator	-	-	-	-	-	1.00	1.00
Marketing & PR Director	-	-	-	-	1.00	1.00	-
Mayor	1.00	1.00	1.00	1.00	1.00	1.00	-
Office Supervisor	-	-	-	1.00	-	-	-
Senior Accountant	-	1.00	1.00	1.00	2.00	2.00	-
Special Projects Manager	1.00	-	-	-	3.00	3.00	-
Staff Acct / Payroll Supervisor	1.00	1.00	2.00	2.00	1.00	1.00	-
Systems Administrator	2.00	2.00	3.00	3.00	2.00	2.00	-
	34.50	33.00	34.50	37.00	38.50	37.50	(1.00)

Building Department

The Building Department FY19 budget reflects at 14%, or \$253 thousand increase from the FY18 budget.

Building Department	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Personnel Services	640,920	797,328	815,037	845,413	1,033,000	960,000
Personnel Benefits	261,431	259,596	285,956	336,493	391,000	474,000
Contractual Services	217,341	300,984	157,259	119,168	365,000	425,000
Commodities	25,112	40,092	40,723	36,950	18,000	48,000
Capital Outlay	2,394	70,114	55	1,766	35,000	188,000
Total Expenditures	1,147,198	1,468,114	1,299,030	1,339,790	1,842,000	2,095,000

While the net changes in personnel services and benefits remain relatively flat, planned increases are made in every other spending category. Contractual services are expected to grow \$60 thousand with additional funding dedicated to commercial building board-up services. Commodities are also expected to grow, up \$30 thousand, as the department makes much needed investment in personal protective gear for the Code Enforcement Officers. Lastly, the capital outlay increase accounts for replacement of aged Code Enforcement Officer Vehicles and an upgrade to the building permit and code compliance software system. No change in headcount is proposed for FY19.

General Fund Building Department							
	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019 Proposed	Change
Bldg Commissioner	1.00	1.00	1.00	1.00	1.00	1.00	-
Building Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Clerical Tech	1.00	1.00	1.00	2.00	2.00	2.00	-
Code Enforcement Officer	7.00	8.00	8.00	7.00	9.00	9.00	-
Code Enforcement Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Office Supervisor	-	-	-	1.00	1.00	1.00	-
Plumbing Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
	12.00	13.00	13.00	14.00	16.00	16.00	-

Fire Department

The Fire Department FY19 budget reflects at 6%, or \$1.2 million increase from the FY18 budget.

Fire Department	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Personnel Services	9,052,357	10,206,251	10,956,639	11,238,080	11,163,000	11,692,000
Personnel Benefits	6,785,265	6,593,728	7,249,222	7,455,154	8,392,000	9,234,000
Contractual Services	468,827	557,309	507,793	1,110,155	534,000	460,000
Commodities	411,506	441,967	575,849	376,853	373,000	304,000
Capital Outlay	-	68,681	115,358	165,040	80,000	50,000
Total Expenditures	16,717,955	17,867,936	19,404,861	20,345,282	20,542,000	21,740,000

Budget reductions were made in contractual, commodities, and capital outlay as increases in wages and benefits grew a combined total of \$1.4 million, without the addition of any new positions. Contractual wage increases coupled with the costs of pension and other benefit obligations account for this uptick in General Fund spending. A contributing factor in the Fire Department's decrease in contractual spending was the reclassification of capital lease payments for ambulances out of the General Fund and into the Debt Service Funds. There are no proposed changes in headcount for the Fire Department in FY19.

General Fund Fire Department							
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>
Admin Asst	1.00	1.00	1.00	1.00	1.00	1.00	-
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	-
Fire Battalion Chief/ Marshal	5.00	5.00	5.00	5.00	5.00	5.00	-
Fire Captain	3.00	3.00	3.00	3.00	3.00	3.00	-
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	-
Fire Deputy Chief	1.00	1.00	1.00	1.00	1.00	1.00	-
Fire Lieutenant	22.00	22.00	22.00	22.00	22.00	22.00	-
Fire Prevention Inspector	1.00	1.00	1.00	1.00	1.00	1.00	-
Special Projects Analyst	-	1.00	1.00	1.00	1.00	1.00	-
Firefighter	73.00	73.00	83.00	83.00	83.00	83.00	-
Master Mechanic	1.00	1.00	1.00	1.00	1.00	1.00	-
	109.00	110.00	120.00	120.00	120.00	120.00	-

Police Department

The Police Department FY19 budget reflects at 5%, or \$1.7 million decrease from the FY18 budget.

Police Department	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Personnel Services	14,246,707	16,053,971	16,060,659	17,475,052	17,310,000	18,427,000
Personnel Benefits	10,935,128	11,313,996	13,577,786	15,042,893	17,814,000	15,244,000
Contractual Services	998,797	1,043,915	935,433	942,441	879,000	902,000
Commodities	563,975	603,343	483,361	447,588	428,000	519,000
Capital Outlay	(900)	262,511	183,242	172,344	528,000	197,000
Total Expenditures	26,743,707	29,277,736	31,240,481	34,080,318	36,959,000	35,289,000

Personnel services bumped up 6% from the prior year budget, consistent with contractual obligations, however benefits did decline \$2.6 million as a result of a reprieve in police liability lump-sum payments made over the previous 3-fiscal years. Contractual increases of 3% are mostly attributed to the costs of membership to organizations such as the state crime lab. Commodities uptick of \$91 thousand is largely driven by the cost of fuel for the city's squad cars. Capital Outlay was cut dramatically, by 63%, as vehicle and technology replacements are scheduled to be funded from Special Revenue Funds

including drug forfeitures and DUI fines. The only proposed headcount change is the transfer of a half-time clerical tech from the Enterprise Funds.

General Fund Police Department							
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>
Admin Asst	2.00	2.00	2.00	2.00	2.00	3.00	1.00
Animal Control Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-
Civil Service Commissioner	1.50	1.50	1.50	1.50	1.50	1.50	-
Civil Service Secretary	0.50	0.50	0.50	0.50	0.50	0.50	-
Clerical Tech	7.00	7.00	7.00	7.00	7.00	6.50	(0.50)
Executive Secretary	1.00	1.00	1.00	1.00	1.00	1.00	-
Finance Coordinator		-	-	-	1.00	1.00	-
Interns - Beach Rangers	-	-	-	-	2.50	2.50	-
Office Supervisor	-	1.00	1.00	1.00	1.00	1.00	-
Patrol Officer	105.00	105.00	102.00	117.00	117.00	117.00	-
Police Auxiliary	5.00	5.00	5.00	5.00	5.00	5.00	-
Police Chief	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Commander	4.00	3.00	3.00	3.00	4.00	4.00	-
Police Deputy Chief	2.00	2.00	2.00	2.00	3.00	3.00	-
Police Lieutenant	7.00	8.00	8.00	9.00	8.00	8.00	-
Police Records Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Police Sergeant	18.00	18.00	19.00	18.00	17.00	17.00	-
Property Evidence Manager	2.00	2.00	2.00	3.00	2.50	2.50	-
Telecomm Manager	-	1.00	1.00	1.00	-	-	-
Telecomm Supervisor	3.00	3.00	3.00	3.00	3.00	3.00	-
Telecommunicator Senior				3.00	3.00	3.00	-
Telecommunicator	15.00	16.50	16.50	13.50	13.00	13.00	-
	176.00	179.50	177.50	193.50	195.00	195.50	0.50

Planning & Development Department

The Planning & Development FY19 budget reflects at 13%, or \$231 thousand increase from the FY18 budget.

Planning & Development	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Personnel Services	282,890	298,468	303,792	274,588	407,000	347,000
Personnel Benefits	100,185	102,029	122,529	119,979	181,000	146,000
Contractual Services	341,032	324,770	1,222,555	979,462	1,133,000	1,455,000
Commodities	1,200	-	2,653	1,499	3,000	7,000
Capital Outlay	-	-	6,211	-	-	-
Total Expenditures	725,307	725,267	1,657,740	1,375,528	1,724,000	1,955,000

In addition to fees for attorneys and consultants tapped to assist the city with economic development projects, the Contractual category also includes \$1 million in sales tax rebates and \$150 thousand in fees for the Comprehensive Land Use Study rewrite. There is no proposed change to headcount for the Planning Department in FY19.

General Fund Planning Department							
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>
Admin Asst	0.50	0.50	0.50	-	-	-	-
Asst Planner	1.00	1.00	1.00	-	-	-	-
Dir. of Community Dev	1.00	1.00	1.00	1.00	-	-	-
Dir. Of Planning & Econ Dev	1.00	-	-	-	1.00	1.00	-
Lakefront Coordinator	-	-	-	1.00	-	-	-
Plat Administrator	1.00	1.00	1.00	-	-	-	-
Senior Planner	-	-	-	2.00	3.00	3.00	-
	4.50	3.50	3.50	4.00	4.00	4.00	-

Public Works Department

The Public Works FY19 budget reflects a \$20 thousand decrease from the FY18 budget.

Public Works	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Personnel Services	2,087,450	2,264,967	2,100,629	3,152,543	3,303,000	3,350,000
Personnel Benefits	1,041,020	1,437,983	1,364,216	2,190,632	2,237,000	1,836,000
Contractual Services	573,367	561,309	615,491	737,076	728,000	692,000
Commodities	1,214,825	1,086,460	1,003,378	958,444	813,000	949,000
Capital Outlay	12,743	52,787	241,674	(108,164)	96,000	330,000
Total Expenditures	4,929,405	5,403,506	5,325,388	6,930,531	7,177,000	7,157,000

Personnel services stayed relatively flat, with marked improvement in workers compensation trends for this particular department. Careful consideration was given to reducing contractual budgets with rededication of those resources to commodities to cover costs of fuel, and the repair of the department's fleet and equipment. The uptick in capital outlay includes funding to upgrade the vehicle maintenance software, purchase and implement an asset management tracking system, and replace aged equipment. As the City Engineer position has been outsourced, it was eliminated as a budgeted position in the budget. The proposal also includes bringing back a limited summer intern program.

General Fund Public Works							
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>
Admin Asst	3.00	3.00	3.00	3.00	3.00	3.00	-
City Engineer	1.00	1.00	1.00	1.00	1.00	-	(1.00)
Interns - Public Works	-	-	-	-	-	1.00	1.00
GIS Analyst	1.00	1.00	1.00	-	-	-	-
GIS Technician	1.00	1.00	1.00	-	-	-	-
Laborer	6.00	6.00	3.00	1.00	4.00	4.00	-
Maintenance Worker	16.00	16.00	19.00	14.00	24.00	23.00	(1.00)
Mechanic / Welder	-	-	-	7.00	7.00	7.00	-
Mechanic Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Works Supervisor	4.00	4.00	4.00	4.00	7.00	7.00	-
	35.00	35.00	35.00	33.00	49.00	48.00	(1.00)

Line Item Detail

100	30005	Property Tax-Po	-8,266,000
100	30006	Property Tax-Fi	-5,715,000
100	30007	Property Tax-IM	-1,750,000
100	30075	Sales Tax	-10,200,000
100	30080	Home Rule Retai	-7,000,000
100	30150	Local Use Tax	-2,300,000
100	30151	Utility Use Tax	-900,000
100	30200	Utility Tax	-3,800,000
100	30250	Telecommunicati	-2,300,000
100	30300	Income Tax	-9,000,000
100	30400	Replacement Tax	-3,500,000
100	30500	Hotel/Motel Tax	-1,400,000
		FOOD &	
100	30510	BEVERAGE	-1,500,000
100	30550	Road & Bridge T	-400,000
100	30730	Gaming Video Ta	-1,000,000
100	30740	Municipal Auto	-20,000
100	30750	St. of IL Pull	-2,000

Sub	3000	Tax Collection	-59,053,000
100	32000	Permits - Build	-1,300,000
100	32001	Permits - Elect	-200,000
100	32002	Permits - Plumb	-100,000
100	32003	Permits - Heati	-160,000
100	32004	Permits-Occupan	-15,000
100	32005	Permits - Signs	-15,000
100	32006	Permits - Demol	-1,000
100	32008	Permits - City	-2,000
100	32011	Permits-Fire Pr	-20,000
100	32012	Permits - Eleva	-30,000
100	32014	Permits - Roadw	-25,000
100	32015	Permits-Hazardo	-20,000

Sub	3200	Permits	-1,888,000
100	33001	License- Vehicl	-1,400,000
100	33002	License- Liquor	-200,000

General Fund

100	33003	Licenses - Det	-500,000
100	33004	License- Gaming	-300,000
100	33005	License- Amusem	-15,000
100	33015	License- Animal	-6,000
100	33021	License- Juke B	-4,000
100	33028	License- Tobacc	-30,000
100	33029	License- Vendin	-30,000
100	33031	License- Contra	-70,000
100	33033	License- Pawn S	-10,000
100	33034	License- Rental	-500,000
100	33060	License- Sales	-8,000
100	33064	License- Billia	-1,000
100	33075	License- Public	-8,000
100	33087	License- Day Ca	-25,000
100	33099	License-Flat Fe	-30,000
100	33100	License- Raffle	-1,000
100	33199	License- Genera	-5,000

Sub	3300	Licenses	-3,143,000

100	34001	Fees - Board-Up	-10,000
100	34002	Fees - Plans &	-200,000
100	34003	Fees - Weed Cut	-1,000
100	34006	Fees - Fire Rec	-100,000
100	34008	Fees - Ambulanc	-1,600,000
100	34012	Fees - Vital St	-50,000
100	34014	Fees - Liquor L	-5,000
100	34015	Fees - False Fi	-25,000
100	34016	Fees - False Bu	-45,000
100	34017	Fees - Burgler	-40,000
100	34018	Fees - Fire Ala	-360,000
100	34019	Fees - Photo Co	-10,000
100	34021	Fees - Elevator	-40,000
100	34029	Fees - Taxi Ins	-5,000
100	34036	Fees - Street O	-10,000
100	34039	Fees - Zoning O	-1,000
100	34043	Fees - Vacation	-10,000
100	34049	Fees - License	-10,000
100	34060	Fees - Finger P	-1,000
100	34065	Fees - Finger P	-5,000

General Fund

100		34066	Fees - Rental R	-1,000
100		34067	Fees - Job Apps	-1,000
100		34069	Fees - Rental U	-1,000
100		34070	Fees - Employee	-5,000
100		34071	Fees - Annual S	-10,000
100		34072	Fees - Applc.fo	-1,000
100		34075	Fees- Condition	-5,000
100		34077	Fees - Walk Thr	-20,000
100		34078	Fees-Vacant Str	-50,000
100		34084	Fees - License	-8,000
100		34085	Fees - Rental L	-8,000
100		34088	Fees - Cellular	-16,000
100		47595	Prkng Lot Admin	-23,000
100		48915	Services Provid	-597,000

Sub	3400	Fees		-3,274,000
100		34491	Franchise Fees	-200,000
100		34492	Franchise Fees	-700,000
100		34493	Franchise Fees	-200,000

Sub	3440	Franchise Fees		-1,100,000
100		35000	Fines - Lake Co	-400,000
100		35100	Fines - Parking	-700,000
100		35310	Fines - Seizure	-150,000
100		35800	Fines- Code Enf	-40,000
100		35855	Fines - Judgeme	-1,000
100		35875	Fines - Automat	-700,000
100		35876	Fines- e-Citati	-7,000
100		35877	Fines-Arrest	-1,000
100		42856	Municipal Prose	-50,000

Sub	3500	Fines		-2,049,000
100		43400	Pace Shelter Ad	-15,000
100		43410	State Route Hwy	-80,000
100		44135	GRANT-State	-250,000
100		44225	Unit School Dis	-66,000
100		44230	Waukegan Housin	-55,000

General Fund

Sub	4400	Intergovernmental Revenue	-----	-466,000
100		46100 Interest Earned		-100,000
Sub	4600	Interest Earned	-----	-100,000
100		46540 Donations - Gen		-25,000
Sub	4650	Donations	-----	-25,000
100		47245 CDBG - Code Enf		-40,000
Sub	4700	Quasi-external Transactions	-----	-40,000
100		46390 Rental Income -		-20,000
100		47000 Charges-Late Pa		-20,000
100		48050 Sale of Recycla		-50,000
100		48100 Sale of Gas & O		-100,000
100		48129 Reimbursement -		-35,000
100		48170 Sale of Labor &		-5,000
100		48190 Sale of Miscell		-8,000
100		48200 Damaged Equip.		-1,000
100		48240 Special Police		-192,000
100		48241 Special Fire Du		-11,000
100		48290 Other Reimburse		-10,000
100		48400 Reimbursement -		-3,000
100		48530 Liens - Release		-45,000
100		48620 Wkgn Housing Au		-35,000
100		48650 Special Events		-25,000
100		48653 Special Events-		-5,000
100		48664 Corporate Spons		-55,000
100		48673 Beach Parking		-50,000
100		48900 Miscellaneous R		-25,000
100		57000 Charges-Late Pa		-50,000
Sub	4800	Miscellaneous Revenue	-----	-745,000

100	103021399	Earned Sick Lea	25,000
100	103021780	Mayor	119,000
100	103021841	Special Project	180,000
100	103021842	Executive Assis	45,000
100	103121783	Aldermen (9)	187,000
100	103121819	Elected Officia	27,000
100	103621730	Staff Accountan	67,000
100	103621770	Director of Fin	157,000
100	103621776	Senior Accounta	138,000
		FINANCE	
100	103621862	COORDIN	169,000
100	103721399	Earned Sick Lea	2,000
100	103721713	Systems Adminis	142,000
100	103721757	Management Info	114,000
100	103721803	Comm/Utilities	74,000
100	103721806	Assistant IT Di	82,000
100	104021110	Clerical Techni	53,000
100	104021368	Part Time Emplo	5,000
100	104021400	Overtime	2,000
100	104021725	Executive Secre	51,000
100	104021732	Deputy City Cle	59,000
100	104021781	City Clerk	83,000
100	104521733	Deputy City Tre	96,000
100	104521782	City Treasurer	22,000
100	105121736	Benefits Coordi	122,000
100	105121753	Director of Hum	105,000
100	106021737	Lakefront Coord	65,000
100	106021812	Marketing & Pub	106,000
100	106021836	Scoop Overtime	20,000
100	200121110	Clerical Techni	96,000
100	200121150	Inspector	492,000
100	200121399	Earned Sick Lea	10,000
100	200121400	Overtime	2,000
100	200121404	On Call Pay	1,000
100	200121721	Office Supervis	57,000
100	200121740	Plumbing Inspec	67,000
100	200121743	Building Inspec	80,000
100	200121786	Building Commis	105,000
100	200121829	Code Enforcemen	50,000
100	301921250	Fire Fighters	7,329,000

General Fund

100	301921399	Earned Sick Lea	154,000
100	301921401	Double-Time	5,000
100	301921405	Overtime-Unifor	206,000
100	301921412	Special Events-	11,000
100	301921414	Instructors Pay	62,000
100	301921755	Fire Lieutenant	2,229,000
100	301921758	Fire Captain	341,000
100	301921793	Battalion/Burea	359,000
100	302021399	Earned Sick Lea	21,000
100	302021725	Executive Secre	52,000
100	302021762	Deputy Fire Chi	132,000
100	302021767	Fire Chief	149,000
100	302021793	Battalion/Burea	120,000
100	302021841	Special Project	91,000
100	302221816	Fire Dept. Mast	64,000
100	302621250	Fire Fighters	95,000
100	302621739	Fire Prevention	80,000
100	302621793	Battalion/Burea	120,000
100	302621797	Administrative	65,000
100	302721709	Civil Service C	7,000
100	607021140	Communications	696,000
100	607021142	Communications	195,000
100	607021399	Earned Sick Lea	20,000
100	607021731	Telecommunicati	219,000
100	607521270	Police Patrolme	8,079,000
100	607521399	Earned Sick Lea	150,000
100	607521405	Overtime-Unifor	150,000
100	607521407	Training Overti	50,000
100	607521410	Court Time - Po	150,000
100	607521411	Hire Back Overt	300,000
100	607521412	Special Events-	92,000
100	607521415	Uniform Allowan	12,000
100	607521750	Police Sergeant	1,114,000
100	607521756	Police Lieutena	568,000
100	607721399	Earned Sick Lea	25,000
100	607721400	Overtime	3,000
100	607721405	Overtime-Unifor	16,000
100	607721407	Training Overti	2,000
100	607721411	Hire Back Overt	1,000
100	607721412	Special Events-	25,000

General Fund

100	607721725	Executive Secre	72,000
100	607721756	Police Lieutena	114,000
100	607721759	Police Commande	243,000
100	607721763	Deputy Police C	406,000
100	607721768	Police Chief	154,000
100	607721796	Administrative	58,000
100	607721823	Technician	159,000
100	607721862	Finance Coordin	41,000
100	607921709	Civil Service C	5,000
100	608021270	Police Patrolme	686,000
100	608021368	Part Time Emplo	50,000
100	608021400	Overtime	1,000
100	608021405	Overtime-Unifor	40,000
100	608021407	Training Overti	1,000
100	608021410	Court Time - Po	2,000
100	608021411	Hire Back Overt	70,000
100	608021412	Special Events-	30,000
100	608021750	Police Sergeant	98,000
100	608021756	Police Lieutena	114,000
100	608121110	Clerical Techni	79,000
100	608121405	Overtime-Unifor	10,000
100	608121407	Training Overti	1,000
100	608121411	Hire Back Overt	1,000
100	608121412	Special Events-	5,000
100	608121750	Police Sergeant	104,000
100	608121796	Administrative	65,000
100	608521110	Clerical Techni	234,000
100	608521230	Auxiliary I	149,000
100	608521399	Earned Sick Lea	2,000
100	608521400	Overtime	3,000
100	608521401	Double-Time	1,000
100	608521721	Office Supervis	59,000
100	608521796	Administrative	50,000
100	608521822	Police Records	77,000
100	608621230	Auxiliary I	98,000
100	608621400	Overtime	4,000
100	608621401	Double-Time	2,000
100	608621404	On-Call Pay	3,000
100	608621726	Animal Control	65,000
100	608721110	Clerical Techni	53,000

General Fund

100	608721270	Police Patrolme	1,831,000
100	608721399	Earned Sick Lea	25,000
100	608721405	Overtime-Unifor	200,000
100	608721407	Training Overti	16,000
100	608721410	Court Time - Po	20,000
100	608721411	Hire Back Overt	150,000
100	608721412	Special Events-	40,000
100	608721750	Police Sergeant	510,000
100	608721756	Police Lieutena	114,000
100	608721759	Police Commande	245,000
100	806921399	Earned Sick Lea	8,000
100	806921764	Senior Planner	232,000
100	806921813	Dir. of Bldg, P	107,000
100	910121400	Overtime	5,000
100	910121723	Public Works Su	70,000
100	910121796	Administrative	65,000
100	910521211	Maintenance Wor	58,000
100	910521212	Maintenance Wor	372,000
100	910521399	Earned Sick Lea	7,000
100	910521400	Overtime	8,000
100	910521401	Double-Time	4,000
100	910521404	On-Call Pay	2,000
100	910521413	Tool Allowance	3,000
100	910521752	Mechanic Superv	81,000
100	910621200	Laborer	51,000
100	910621211	Maintenance Wor	1,508,000
100	910621368	Part Time Emplo	50,000
100	910621399	Earned Sick Lea	20,000
100	910621400	Overtime	55,000
100	910621401	Double-Time	30,000
100	910621404	On-Call Pay	40,000
100	910621413	Tool Allowance	10,000
100	910621749	Public Works Su	375,000
100	910621769	Director of Pub	110,000
100	910621771	Superintendent-	96,000
100	910621796	Administrative	120,000
100	912721200	Laborer	129,000
100	912721400	Overtime	4,000
100	912721401	Double-Time	2,000
100	912721749	Public Works Su	75,000

General Fund

Sub	2100	Personnel Services	----- 37,093,000
100	103022456	Hospitalization	75,000
100	103022461	Employer Portio	23,000
100	103022462	Employer Portio	5,000
100	103022467	Life Insurance	1,000
100	103022474	Liquor Stipend	10,000
100	103022475	Elected Officia	19,000
100	103022610	Employer IMRF	54,000
100	103122456	Hospitalization	100,000
100	103122461	Employer Portio	14,000
100	103122462	Employer Portio	3,000
100	103122467	Life Insurance	1,000
100	103122610	Employer IMRF	27,000
100	103522457	Workmen's Compe	38,000
100	103522458	Liability Insur	38,000
100	103622456	Hospitalization	100,000
100	103622461	Employer Portio	33,000
100	103622462	Employer Portio	8,000
100	103622467	Life Insurance	2,000
100	103622610	Employer IMRF	77,000
100	103722456	Hospitalization	75,000
100	103722461	Employer Portio	26,000
100	103722462	Employer Portio	6,000
100	103722467	Life Insurance	2,000
100	103722610	Employer IMRF	60,000
100	104022456	Hospitalization	60,000
100	104022461	Employer Portio	16,000
100	104022462	Employer Portio	4,000
100	104022467	Life Insurance	1,000
100	104022474	Liquor Stipend	4,000
100	104022475	Elected Officia	5,000
100	104022610	Employer IMRF	36,000
100	104522456	Hospitalization	30,000
100	104522461	Employer Portio	7,000
100	104522462	Employer Portio	2,000
100	104522467	Life Insurance	1,000
100	104522475	Elected Officia	3,000
100	104522610	Employer IMRF	16,000

100	105122456	Hospitalization	45,000
100	105122461	Employer Portio	14,000
100	105122462	Employer Portio	3,000
100	105122467	Life Insurance	1,000
100	105122610	Employer IMRF	32,000
100	106022456	Hospitalization	32,000
100	106022461	Employer Portio	11,000
100	106022462	Employer Portio	2,000
100	106022467	Life Insurance	1,000
100	106022610	Employer IMRF	27,000
100	200122456	Hospitalization	240,000
100	200122457	Workmen's Compe	16,000
100	200122458	Liability Insur	16,000
100	200122462	Employer Portio	60,000
100	200122467	Life Insurance	3,000
100	200122610	Employer IMRF	139,000
100	301922456	Hospitalization	1,650,000
100	301922457	Workmen's Compe	575,000
100	301922458	Liability Insur	230,000
100	301922462	Employer Portio	155,000
100	301922467	Life Insurance	32,000
100	302022456	Hospitalization	75,000
100	302022462	Employer Portio	8,000
100	302022467	Life Insurance	2,000
100	302022470	PSEBA-Health Pr	144,000
100	302022610	Employer IMRF	21,000
100	302222456	Hospitalization	15,000
100	302222461	Employer Portio	4,000
100	302222462	Employer Portio	1,000
100	302222610	Employer IMRF	10,000
100	302622456	Hospitalization	60,000
100	302622461	Employer Portio	9,000
100	302622462	Employer Portio	5,000
100	302622467	Life Insurance	1,000
100	302622610	Employer IMRF	21,000
100	302722461	Employer Portio	1,000
100	399922998	Pension Costs-F	6,215,000
100	607022456	Hospitalization	285,000
100	607022461	Employer Portio	71,000
100	607022462	Employer Portio	17,000

General Fund

100	607022467	Life Insurance	4,000
100	607022610	Employer IMRF	164,000
100	607522456	Hospitalization	1,605,000
100	607522462	Employer Portio	141,000
100	607522467	Life Insurance	31,000
100	607722456	Hospitalization	187,500
100	607722457	Workmen's Compe	981,500
100	607722458	Liability Insur	1,510,000
100	607722461	Employer Portio	25,000
100	607722462	Employer Portio	19,000
100	607722467	Life Insurance	4,000
100	607722470	PSEBA-Health Pr	291,000
100	607722610	Employer IMRF	59,000
100	607922461	Employer Portio	1,000
100	608022456	Hospitalization	135,000
100	608022461	Employer Portio	3,000
100	608022462	Employer Portio	16,000
100	608022467	Life Insurance	3,000
100	608122456	Hospitalization	45,000
100	608122461	Employer Portio	9,000
100	608122462	Employer Portio	1,000
100	608122467	Life Insurance	1,000
100	608122610	Employer IMRF	21,000
100	608522456	Hospitalization	150,000
100	608522461	Employer Portio	35,000
100	608522462	Employer Portio	8,000
100	608522467	Life Insurance	2,000
100	608522610	Employer IMRF	80,000
100	608622456	Hospitalization	45,000
100	608622461	Employer Portio	11,000
100	608622462	Employer Portio	3,000
100	608622467	Life Insurance	1,000
100	608622610	Employer IMRF	25,000
100	608722456	Hospitalization	420,000
100	608722461	Employer Portio	3,000
100	608722462	Employer Portio	47,000
100	608722467	Life Insurance	10,000
100	608722610	Employer IMRF	8,000
100	699922999	Pension Costs-P	8,766,000
100	806922456	Hospitalization	60,000

General Fund

100	806922457	Workmen's Compe	4,000
100	806922458	Liability Insur	4,000
100	806922461	Employer Portio	22,000
100	806922462	Employer Portio	5,000
100	806922467	Life Insurance	1,000
100	806922610	Employer IMRF	50,000
100	910122456	Hospitalization	30,000
100	910122461	Employer Portio	9,000
100	910122462	Employer Portio	2,000
100	910122467	Life Insurance	1,000
100	910122610	Employer IMRF	20,000
100	910522456	Hospitalization	120,000
100	910522461	Employer Portio	34,000
100	910522462	Employer Portio	8,000
100	910522467	Life Insurance	2,000
100	910522610	Employer IMRF	78,000
100	910622456	Hospitalization	570,000
100	910622457	Workmen's Compe	182,000
100	910622458	Liability Insur	130,000
100	910622461	Employer Portio	151,000
100	910622462	Employer Portio	35,000
100	910622467	Life Insurance	7,000
100	910622610	Employer IMRF	350,000
100	912722456	Hospitalization	60,000
100	912722461	Employer Portio	13,000
100	912722462	Employer Portio	3,000
100	912722467	Life Insurance	1,000
100	912722610	Employer IMRF	30,000

Sub	2200	Personnel Benefits	28,084,000

100	102924437	Legal Services	478,000
100	102924438	Other Professio	10,000
100	103024412	Equipment Maint	3,000
100	103024423	Telephone	7,000
100	103024428	Rental/Lease Pu	1,000
100	103024429	Conference & Tr	5,000
100	103024436	Consultant Serv	1,000
100	103024438	Other Professio	2,000
100	103024443	Membership Dues	8,000

General Fund

100	103024481	Contributions E	1,000
100	103024581	WKGN Chamber of	5,000
100	103024639	Community Resou	25,000
100	103124423	Telephone	1,000
100	103124429	Conference & Tr	1,000
100	103124438	Other Professio	10,000
100	103124481	Contributions E	1,000
100	103624407	Bank Service Ch	24,000
100	103624412	Equipment Maint	4,000
100	103624423	Telephone	1,000
100	103624428	Rental/Lease Pu	5,000
100	103624429	Conference & Tr	5,000
100	103624430	Tuition Reimbur	1,000
100	103624431	Training & Scho	2,000
100	103624432	Postage	4,000
100	103624434	Printing	2,000
100	103624443	Membership Dues	2,000
100	103724412	Equipment Maint	165,000
100	103724423	Telephone	31,000
100	103724428	Rental/Lease Pu	7,000
100	103724431	Training & Scho	8,000
100	103724438	Other Professio	125,000
100	104024412	Equipment Maint	2,000
100	104024423	Telephone	1,000
100	104024428	Rental/Lease Pu	3,000
100	104024429	Conference & Tr	5,000
100	104024430	Tuition Reimbur	2,000
100	104024431	Training & Scho	2,000
100	104024432	Postage	17,000
100	104024434	Printing	6,000
100	104024437	Legal Services	4,000
100	104024438	Other Professio	20,000
100	104024443	Membership Dues	7,000
100	104524423	Telephone	2,000
100	105124423	Telephone	1,000
100	105124428	Rental/Lease Pu	2,000
100	105124429	Conference & Tr	3,000
100	105124432	Postage	1,000
100	105124437	Legal Services	2,000
100	105124438	Other Professio	10,000

General Fund

100	105124443	Membership Dues	1,000
100	106024423	Telephone	1,000
100	106024428	Rental/Lease Pu	12,000
100	106024429	Conference & Tr	1,000
100	106024433	Advertising	20,000
100	106024434	Printing	3,000
100	106024438	Other Professio	58,000
100	106024443	Membership Dues	32,000
100	106024474	Community Pride	26,000
100	106024481	Contributions E	1,000
100	106024671	Scoop Professio	40,000
100	106724436	Consultant Serv	265,000
100	106724476	Municipal Audit	65,000
100	106724477	Actuarial Servi	20,000
100	200124408	Home Board-Up &	25,000
100	200124412	Equipment Maint	12,000
100	200124423	Telephone	12,000
100	200124431	Training & Scho	3,000
100	200124432	Postage	3,000
100	200124434	Printing	5,000
100	200124436	Consultant Serv	18,000
100	200124437	Legal Services	17,000
100	200124438	Other Professio	80,000
100	200124489	Grant Expenditu	250,000
100	301924431	Training & Scho	1,000
100	302024409	Radio Equipment	3,000
100	302024410	Building & Grou	50,000
100	302024411	Vehicle Mainten	70,000
100	302024412	Equipment Maint	70,000
100	302024423	Telephone	10,000
100	302024426	Utilities	7,000
100	302024428	Rental/Lease Pu	70,000
100	302024429	Conference & Tr	1,000
100	302024430	Tuition Reimbur	12,000
100	302024431	Training & Scho	15,000
100	302024432	Postage	2,000
100	302024433	Advertising	5,000
100	302024434	Printing	2,000
100	302024436	Consultant Serv	5,000
100	302024438	Other Professio	9,000

General Fund

100	302024439	Laundry Service	9,000
100	302024443	Membership Dues	25,000
100	302024454	Labor Relations	10,000
100	302024490	Risk Premiums	58,000
100	302024491	Employee Physic	15,000
100	302224411	Vehicle Mainten	11,000
100	607024412	Equipment Maint	95,000
100	607024423	Telephone	10,000
100	607024428	Rental/Lease Pu	5,000
100	607024491	Employee Physic	2,000
100	607524412	Equipment Maint	2,000
100	607524431	Training & Scho	3,000
100	607524434	Printing	1,000
100	607524438	Other Professio	3,000
100	607524490	Risk Premiums	62,000
100	607524697	Canine Unit - P	10,000
100	607724410	Building & Grou	18,000
100	607724411	Vehicle Mainten	139,000
100	607724412	Equipment Maint	9,000
100	607724423	Telephone	39,000
100	607724426	Utilities	1,000
100	607724429	Conference & Tr	2,000
100	607724431	Training & Scho	45,000
100	607724432	Postage	3,000
100	607724434	Printing	2,000
100	607724436	Consultant Serv	2,000
100	607724437	Legal Services	39,000
100	607724438	Other Professio	27,000
100	607724443	Membership Dues	2,000
100	607724454	Labor Relations	74,000
100	607724491	Employee Physic	14,000
100	607724698	Donor Sponsored	18,000
100	607924438	Other Professio	5,000
100	608024958	Beach Expense	50,000
100	608124412	Equipment Maint	1,000
100	608124432	Postage	16,000
100	608124434	Printing	20,000
100	608124438	Other Professio	6,000
100	608124482	Drivers License	2,000
100	608524412	Equipment Maint	2,000

100	608524428	Rental/Lease Pu	1,000
100	608524434	Printing	1,000
100	608524436	Consultant Serv	140,000
100	608524439	Laundry Service	2,000
100	608624410	Building & Grou	1,000
100	608624412	Equipment Maint	2,000
100	608624472	Veterinary Fees	5,000
100	608724412	Equipment Maint	4,000
100	608724431	Training & Scho	1,000
100	608724438	Other Professio	15,000
100	608724954	Payment to Info	1,000
100	712924437	Legal Services	50,000
100	712924627	Containment Cel	50,000
100	712924636	Yeomon Creek	250,000
100	806824424	Real Estate Tax	2,000
100	806824429	Conference & Tr	1,000
100	806824432	Postage	2,000
100	806824436	Consultant Se	
100	806824437	Legal Services	10,000
100	806824438	Other Professio	230,000
100	806824443	Membership Dues	1,000
100	806824488	Sales Tax Rebat	1,000,000
100	806824497	Harbor Dredging	25,000
100	806824589	Development Adv	150,000
100	806924432	Postage	2,000
100	806924433	Advertising	2,000
100	806924434	Printing	1,000
100	806924437	Legal Services	3,000
100	806924438	Other Professio	1,000
100	806924443	Membership Dues	25,000
100	910124412	Equipment Maint	1,000
100	910124423	Telephone	2,000
100	910124435	Engineering Ser	200,000
100	910124437	Legal Services	10,000
100	910124438	Other Professio	2,000
100	910524438	Other Professio	6,000
100	910624410	Building & Grou	220,000
100	910624412	Equipment Maint	10,000
100	910624423	Telephone	13,000
100	910624425	Mosquito Abatem	76,000

General Fund

100	910624426	Utilities	13,000
100	910624438	Other Professio	33,000
100	910624439	Laundry Service	16,000
100	910624443	Membership Dues	1,000
100	910624456	Claims Expense	5,000
100	910624490	Risk Premiums	32,000
100	910624491	Employee Physic	1,000
100	911024438	Other Professio	40,000
100	912724423	Telephone	1,000
100	912724438	Other Professio	10,000

Sub	2400	Contractual Services	5,864,000
100	103025465	Office Supplies	2,000
100	103025466	Gasoline & Oil	1,000
100	103025468	Operating Suppl	1,000
100	103025478	Computer Suppli	2,000
100	103625465	Office Supplies	4,000
100	103625478	Computer Suppli	4,000
100	103625480	Miscellaneous E	2,000
100	103625484	Credit Card Fee	1,000
100	103725465	Office Supplies	1,000
100	103725466	Gasolilne & Oil	1,000
100	103725478	Computer Suppli	14,000
100	104025465	Office Supplies	2,000
100	104025468	Operating Suppl	6,000
100	104025478	Computer Suppli	3,000
100	104525465	Office Supplies	2,000
100	104525471	Publications	2,000
100	105125465	Office Supplies	2,000
100	105125468	Operating Suppl	2,000
100	106025465	Office Supplies	1,000
100	106025468	Operating Suppl	1,000
100	106025480	Miscellaneous E	1,000
100	200125465	Office Supplies	6,000
100	200125466	Gasoline & Oil	14,000
100	200125469	Uniforms	3,000
100	200125478	Computer Suppli	25,000
100	301925469	Uniforms	85,000
100	302025465	Office Supplies	4,000

General Fund

100	302025466	Gasoline & Oil	60,000
100	302025467	Maintenance Sup	20,000
100	302025468	Operating Suppl	40,000
100	302025469	Uniforms	40,000
100	302025471	Publications	5,000
100	302025472	Medical Supplie	40,000
100	302025478	Computer Suppli	10,000
100	607025465	Office Supplies	1,000
100	607025468	Operating Suppl	1,000
100	607525465	Office Supplies	1,000
100	607525466	Gasoline & Oil	180,000
100	607525468	Operating Suppl	16,000
100	607525469	Uniforms	100,000
100	607725465	Office Supplies	3,000
100	607725468	Operating Suppl	20,000
100	607725469	Uniforms	29,000
100	607725471	Publications	5,000
100	607725475	Fleet Maint:Equ	3,000
100	607725478	Computer Suppli	20,000
100	607725482	Firearms & Ammu	54,000
100	608025469	Uniforms	10,000
100	608125468	Operating Suppl	1,000
100	608125469	Uniforms	1,000
100	608525465	Office Supplies	2,000
100	608525468	Operating Suppl	3,000
100	608525473	Nutritional Pro	8,000
100	608625466	Gasoline & Oil	3,000
100	608625467	Maintenance Sup	1,000
100	608625468	Operating Suppl	8,000
100	608625469	Uniforms	1,000
100	608725465	Office Supplies	1,000
100	608725466	Gasoline & Oil	15,000
100	608725468	Operating Suppl	4,000
100	608725469	Uniforms	28,000
100	806925468	Operating Suppl	5,000
100	806925478	Computer Suppli	2,000
100	910125478	Computer Suppli	7,000
100	910525466	Gasoline & Oil	195,000
100	910525468	Operating Suppl	18,000
100	910525474	Fleet Maint: Ve	418,000

General Fund

100	910625468	Operating Suppl	9,000
100	910625476	Maint. Supplies	2,000
100	910625478	Computer Suppli	50,000
100	911025468	Operating Suppl	250,000

Sub	2500	Commodities	1,882,000
100	103026498	Office Furnitur	1,000
100	103626495	Computer Hardwa	3,000
100	103726495	Computer Hardwa	162,000
100	105126495	Computer Hardwa	2,000
100	106026495	Computer Hardwa	1,000
100	200126493	Vehicle	38,000
100	200126495	Computer Hardwa	150,000
100	301926495	Computer Hardwa	50,000
100	607026495	Computer Hardwa	22,000
100	607526493	Vehicle	75,000
100	607526495	Computer Hardwa	100,000
100	910126494	Equipment	210,000
100	911026493	Vehicle	20,000
100	911026494	Equipment	50,000
100	912726494	Equipment	50,000

Sub	2600	Capital Outlay	934,000

		Report Totals	1,974,000
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