

2018-2019

SPECIAL REVENUE FUNDS



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PROPOSED BUDGET

City of Waukegan

2018-2019

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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.

DESCRIPTION OF THE FUNDS

FUND 202 HOME RULE SALES TAX INFRASTRUCTURE

The Home Rule Sales Tax Fund is funded from a portion of Home Rule Sales Tax 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.

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. More information regarding the Waukegan Public Library may be found on the Library’s website, www.waukeganpl.org.

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.

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.

FUND 218 REFUSE COLLECTION FUND

The City levies a property tax for the cost of residential garbage pick-up. The taxes collected are recorded to this fund, and pay for the outsourced garbage pick-up services.

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 funds are restricted by state law, and used primarily for the purchase of road salt, street light electrical charges, road patching, and bridge repairs.

FUND 231 PUBLIC SAFETY GRANTS (FIRE)

From time to time, the Waukegan Fire Department will apply for grants to obtain equipment such as ambulances or firefighting turnout gear. The grant-funded activities are recorded to this fund.

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.

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.

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, those pass-thru funds are recorded to this fund.

FUND 245 COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

The fund accounts for the federal funds from Housing and Urban Development (HUD) directly received by the city for the costs associated with affordable housing rehabilitation and the support of local not-for-profit agencies.

FUND 251 PLANNING & DEVELOPMENT GRANT

This fund was created to more effectively track grants obtained for economic development initiatives.

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.

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. The vast majority of these TIF revenues are disbursed to Bridge Development Group for reimbursement under a redevelopment agreement.

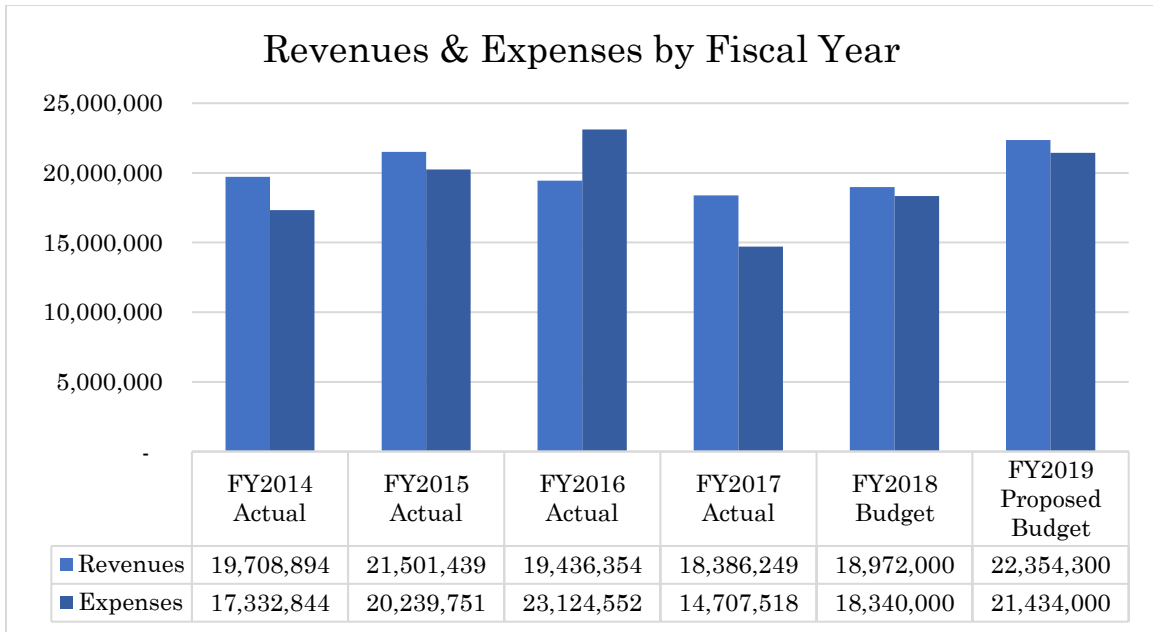
FUNDS 292, 295 AND 296 DUI, LOCAL FORFEITURE, AND NARCOTICS FORFEITURE FUNDS

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.

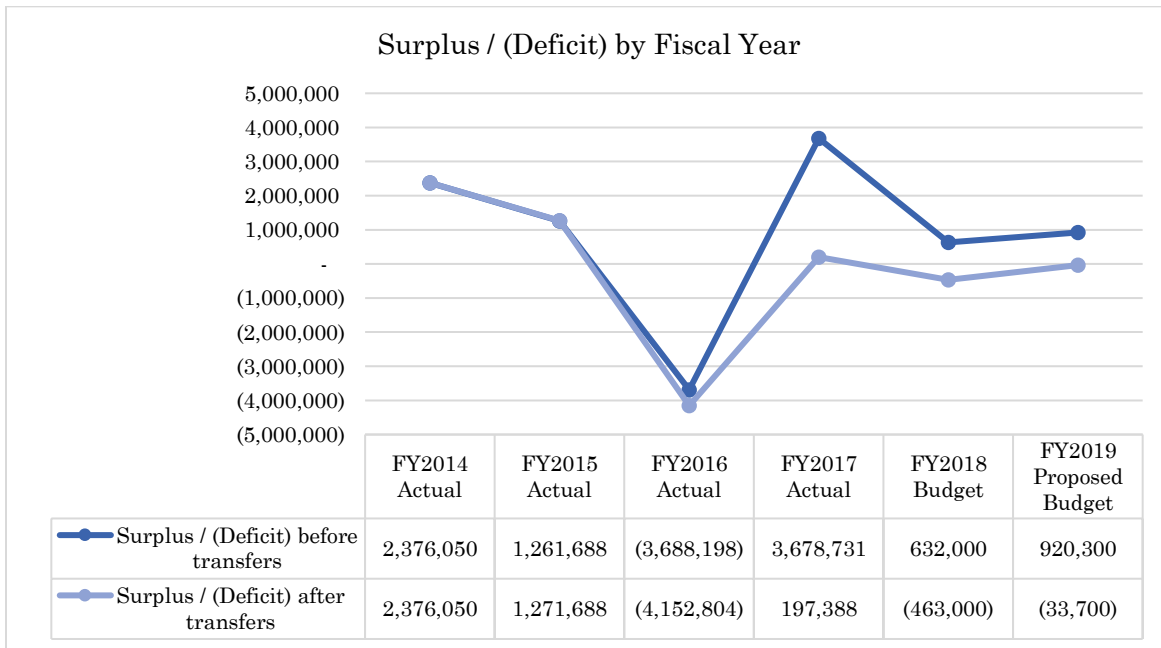
SOURCES & USES OF FUNDS

Revenues	\$22,354,300
Expenditures	-21,434,000
Surplus / (Deficit) before transfers	920,300
Transfers-In	0
Transfers-Out	-954,000
Surplus / (Deficit) after transfers	-33,700

The Special Revenue Funds projected revenues are \$22.4 million for FY19, and expenses are estimated at \$21.4 million resulting in a surplus of \$920 thousand. After a transfer of \$954 thousand from the Home Rule Sales Tax Fund to the Debt Service Funds, the deficit after transfers is \$34 thousand.



Special Revenue Funds FY19 revenues will increase to \$22.4 million, up \$3.4 million or 18%. Expenses are estimated to increase by 17% to \$21.4 million.



The Special Revenue Funds are expected to generate a surplus of \$920 thousand. The funds are restricted statutorily and may only be used for specific purposes, including the repayment of bonds. Therefore, transfers out of the Home Rules Sales Tax Fund to the Debt Service Funds are planned to make the principal and interest payment on road bonds for the fiscal year.

Special Revenue Funds Sources by Category	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Tax Collection	15,287,826	15,743,574	16,332,240	15,046,435	15,494,000	16,310,000
Licenses	-	-	-	-	75,000	75,000
Fees	-	6,510	8,000	498,940	468,000	-
Fines	216,774	75,835	82,543	79,580	65,000	50,000
Reimbursement	(112,669)	206,723	187,414	230,307	180,000	125,000
Intergovernmental	3,866,737	3,061,460	2,022,486	1,955,915	1,974,000	5,138,300
Interest Earned	1,941	34,652	10,051	15,787	2,000	3,000
Donations	-	-	-	22,033	-	-
Quasi-External	-	-	-	-	150,000	-
Miscellaneous Revenue	448,285	813,078	793,620	502,252	564,000	653,000
Other Financing Sources	-	1,559,607	-	35,000	-	-
Total Revenues	19,708,894	21,501,439	19,436,354	18,386,249	18,972,000	22,354,300
Transfers In	62,471	25,999	26,964	228,694	70,000	-
Total Sources	19,771,365	21,527,438	19,463,318	18,614,943	19,042,000	22,354,300

The majority of revenues in the Special Revenue Funds are tax revenues, making up 73% of total revenues. Property taxes are budgeted at \$16.3 million for FY19 as follows: \$4.0 million for the Waukegan Public Library, \$4.4 million for the Refuse Collection Fund, and the remaining \$7.9 million in the Tax Increment Financing (TIF) Funds. Home Rule Sales taxes earmarked for infrastructure improvements and / or debt financing thereof is budgeted for \$3 million. This reflects an increase in the rate effective July 2018. The Emergency 911 Fund is projected to receive \$1.3 million in surcharge taxes, and the Motor Fuel Tax Fund \$2.3 million in dollars collected by the State from gasoline sales. The remaining \$150 thousand are taxes generated to the Foreign Fire Insurance Fund. The \$6.0 million in non-tax revenues include \$5.1 million in Intergovernmental Revenues, and \$900 thousand in other revenues. Included in Intergovernmental Revenues is \$2.3 million in Department of Transportation matching funds for city-owned bridge improvements, \$1.3 million in Housing and Urban Development funds for Community Block Grant projects, and \$504 thousand in Federal Emergency Agency funds applied for, but not yet approved, to replace fire vehicles and equipment. Other revenues include asset forfeitures, DUI fines, and smaller grants.

Special Revenue Funds Uses by Expenditure Category	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Budget	FY2019 Proposed Budget
Personnel Services	4,892,708	5,338,669	4,485,962	2,524,161	2,859,000	3,032,000
Personnel Benefits	1,577,089	1,645,709	2,056,646	836,972	994,000	1,020,000
Contractual Services	8,549,712	7,844,294	12,250,710	8,626,342	10,400,000	11,321,000
Commodities	961,450	732,347	602,338	511,625	1,215,000	735,000
Capital Outlay	1,327,916	3,720,892	1,881,440	849,792	1,926,000	1,586,000
Capital Improvements	23,969	957,840	1,847,456	22,280	946,000	3,740,000
Non-Cash Expense	-			1,336,346	-	-
Total Expenditures	<u>17,332,844</u>	<u>20,239,751</u>	<u>23,124,552</u>	<u>14,707,518</u>	<u>18,340,000</u>	<u>21,434,000</u>
Transfers Out	62,471	15,999	491,570	3,710,037	1,165,000	954,000
Total Uses	<u>17,395,315</u>	<u>20,255,750</u>	<u>23,616,122</u>	<u>18,417,555</u>	<u>19,505,000</u>	<u>22,388,000</u>

Personnel Services and Benefits are budgeted to increase 6% and 3% respectively for a total of \$4.1 million. This increase is related to contractual increases as well as increased overtime for dispatchers. Contractual expenses make up the bulk of Special Revenue spending planned for a total of \$11.3 million. Of that amount, \$4.4 million is for the residential garbage and recycling contract, and \$1 million for payments to Bridge Development under a TIF agreement. The remaining incorporates planned spending in the E911 Fund, CDBG programming, Library operations and the like. Commodities are of \$735 thousand are mostly attributed to \$359 thousand in the Foreign Fire Tax Fund and \$300 thousand in road salt from the Motor Fuel Tax Fund. Capital Outlay of \$1.6 million includes \$314 thousand in planned spending by the Library, \$584 thousand in fire equipment and vehicle replacements should a grant be received, \$218 thousand in E911 system upgrades, and \$300 thousand in Police Department equipment, vehicle and system upgrades funded from drug forfeitures. Lastly, the \$3.8 million in capital outlay is driven by Motor Fuel Tax projects including \$2.5 million in bridge improvements, and \$391 thousand in culvert improvements.

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 FY19 will be six 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 were moved to the General Fund. And in FY16 and earlier, firefighter positions were funded via a federal SAFER grant and police officers from a COPs grant that both have since expired, resulting in the move of those positions back to the General Fund.

Special Revenue Funds Community Development Block Grant								
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>	
Compliance Coordinator	1.00	1.00	1.00	1.00	1.00	1.00	-	
Director of CDBG	1.00	1.00	1.00	1.00	1.00	1.00	-	
Fiscal Assistant	1.00	-	-	-	-	-	-	
Rehab Coordinator	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>	
	5.00	4.00	4.00	4.00	3.00	3.00	-	

Special Revenue Funds Police Department								
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>	
Telecomm Mgr - E911	1.00	-	-	-	1.00	1.00	-	
Telecommunicator - E911	1.50	-	-	-	2.00	2.00	-	
Patrol Officer - COPs	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Police	17.50	15.00	15.00	-	3.00	3.00	-	

Special Revenue Funds Public Works								
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>	
Laborer - MFT	4.00	4.00	5.00	1.00	-	-	-	
Maintenance Worker - MFT	8.00	8.00	7.00	11.00	-	-	-	
Public Works Supervisor - MFT	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Public Works	15.00	15.00	15.00	15.00	-	-	-	

Special Revenue Funds Fire Department								
	<u>FY2014</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2019 Proposed</u>	<u>Change</u>	
Firefighter	<u>12.00</u>	<u>12.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Fire Department	12.00	12.00	-	-	-	-	-	

LINE ITEM DETAIL

202	30080	Home Rule Retai	-3,000,000

Sub	3000	Tax Collection	-3,000,000
202	68495	Transfer to 201	280,000
202	68497	Transfer to 201	674,000

Sub	6800	Transfers To	954,000

Fnd	202	HR SALES TX INFRASTRUCTURE F	-2,046,000
211	30000	Property Tax	-4,000,000

Sub	3000	Tax Collection	-4,000,000
211	33200	Licenses-Librar	-75,000

Sub	3300	Licenses	-75,000
211	44000	Intergovt Reven	-144,000

Sub	4400	Intergovernmental Revenue	-144,000
211	46100	Interest Earned	-2,000

Sub	4600	interest Earned	-2,000
211	48910	Misc & Fundrais	-243,000

Sub	4800	Miscellaneous Revenue	-243,000
211	121121840	Personnel Servi	2,396,000

Sub	2100	Personnel Services	2,396,000
211	121122456	Hospitalization	258,000
211	121122459	Unemployment In	10,000
211	121122461	Employer Portio	183,000
211	121122467	Life Insurance	2,000
211	121122471	Other Compensat	48,000
211	121122610	Employer IMRF	306,000

Special Revenue Funds

Sub	2200	Personnel Benefits	807,000
211	121124000	Library-Online	12,000
211	121124076	Lease Payments	180,000
211	121124083	Literacy Grant	156,000
211	121124403	Interest Expens	112,000
211	121124410	Building & Grou	56,000
211	121124411	Vehicle Mainte	2,000
211	121124412	Equipment Maint	5,000
211	121124423	Telephone	37,000
211	121124426	Utilities	4,000
211	121124428	Rental/Lease Pu	25,000
211	121124431	Training & Scho	59,000
211	121124432	Postage	6,000
211	121124433	Advertising	42,000
211	121124436	Consultant Serv	7,000
211	121124438	Other Professio	32,000
211	121124441	Security Servic	1,000
211	121124442	Photocopy	15,000
211	121124444	Other Technical	175,000
211	121124447	Collection Agen	4,000
211	121124474	Community Pride	42,000
211	121124503	Insurance Admin	65,000

Sub	2400	Contractual Services	1,037,000
211	121125465	Office Supplies	5,000
211	121125467	Maintenance Sup	20,000
211	121125468	Operating Suppl	24,000

Sub	2500	Commodities	49,000
211	121126460	Library Materia	314,000
211	121126492	Improvements	2,000
211	121126494	Equipment	6,000

Sub	2600	Capital Outlay	322,000

Fnd	211	PUBLIC LIBRARY FUND	147,000
214	30720	2% Foreign Fire	-150,000

Sub	3000	Tax Collection	-150,000

Special Revenue Funds

214	321425486	Foreign Fire Ex	359,000

Sub	2500	Commodities	359,000

Fnd	214	FOREIGN FIRE FUND	209,000
215	44970	Tuition - Fire	-40,000

Sub	4400	Intergovernmental Revenue	-40,000
215	321524431	Training & Scho	67,000

Sub	2400	Contractual Services	67,000

Fnd	215	FIRE SERVICE TRAINING FUND	27,000
218	30000	Property Tax	-4,400,000

Sub	3000	Tax Collection	-4,400,000
218	121824420	Refuse Collecti	3,800,000
218	121824421	Recycling Progr	600,000

Sub	2400	Contractual Services	4,400,000

Fnd	218	R EFUSE COLLECTION FUND	
228	30800	Motor Fuel Tax	-2,300,000

Sub	3000	Tax Collection	-2,300,000
228	44130	Grant - Federal	-2,250,000

Sub	4400	Intergovernmental Revenue	-2,250,000
228	922824427	Street Lighting	500,000
228	922824435	Engineering Ser	100,000
228	922824491	Employee Physic	

Special Revenue Funds

Sub	2400	Contractual Services	600,000
228	922825485	Salt	300,000

Sub	2500	Commodities	300,000
228	922827605	Sheridan Road I	354,000
228	922827641	Bridge Rehabili	2,500,000
228	922827669	Street/Traffic	25,000
228	922827686	Grand Avenue Br	380,000
228	922827706	Culvert Improve	391,000

Sub	2700	Capital Improvements	3,650,000

Fnd	228	MOTOR FUEL TAX FUND	
231	44130	Grant - Federal	-504,000

Sub	4400	Intergovernmental Revenue	-504,000
231	323126493	Vehicle	425,000
231	323126494	Equipment	159,000

Sub	2600	Capital Outlay	584,000

Fnd	231	PUBLIC SAFETY GRANTS-FIRE	80,000
232	30252	911 Wireless-Wa	-550,000
232	30600	911 Surcharges-	-700,000

Sub	3000	Tax Collection	-1,250,000
232	46100	Interest Earned	-1,000

Sub	4600	Interest Earned	-1,000
232	323221140	Communications	95,000
232	323221400	Overtime	200,000
232	323221805	Telecommunicati	85,000

Special Revenue Funds

Sub	2100	Personnel Services	-----	380,000
232	323222456	Hospitalization		32,000
232	323222461	Employer Portio		24,000
232	323222462	Employer Portio		6,000
232	323222467	Life Insurance		1,000
232	323222610	Employer IMRF		55,000
Sub	2200	Personnel Benefits	-----	118,000
232	323224076	Lease Payments		250,000
232	323224409	Radio Equipment		250,000
232	323224412	Equipment Maint		307,000
232	323224423	Telephone		200,000
232	323224428	Rental/Lease Pu		19,000
232	323224429	Conference & Tr		3,000
232	323224431	Training & Scho		9,000
232	323224438	Other Professio		1,000
232	323224443	Membership Dues		1,000
Sub	2400	Contractual Services	-----	1,040,000
232	323225468	Operating Suppl		1,000
232	323225469	Uniforms		2,000
232	323225478	Computer Suppli		1,000
Sub	2500	Commodities	-----	4,000
232	323226350	Capital-Alarm		10,000
232	323226494	Equipment		25,000
232	323226495	Computer Hardwa		218,000
Sub	2600	Capital Outlay	-----	253,000
Fnd	232	911 EMERGENCY SYSTEM FUND	-----	544,000
239	123924951	Distribution to		725,000
Sub	2400	Contractual Services	-----	725,000
Fnd	239	SUNSET/DELANY TIF #6	-----	725,000

Special Revenue Funds

240	44237	BYRNE Justice A	-100,000

Sub	4400	Intergovernmental Revenue	-100,000
240	624024489	LLEBG Grant Exp	100,000

Sub	2400	Contractual Services	100,000
Fnd	240	PUBLIC SAFETY GRANTS-POLICE	
242	44542	Lake County Con	-570,000

Sub	4400	Intergovernmental Revenue	-570,000
242	524224426	Utilities	3,000
242	524224437	Legal Services	1,000
242	524224642	Rehabilitation	473,000

Sub	2400	Contractual Services	477,000
Fnd	242	HOME REHAB ASSISTANCE	-93,000
245	44367	Grant - DOL Wor	-14,300
245	44500	Community Dev.	-776,000

Sub	4400	Intergovernmental Revenue	-790,300
245	48290	Other Reimburse	
245	48550	CDBG - Rehabili	-410,000

Sub	4800	Miscellaneous Revenue	-410,000
245	550221400	Overtime	5,000
245	550221714	Housing Rehabil	60,000
245	550221765	Director of Com	81,000
245	550221815	Compliance Coor	60,000

Sub	2100	Personnel Services	206,000

Special Revenue Funds

245	550222456	Hospitalization	48,000
245	550222461	Employer Portio	13,000
245	550222462	Employer Portio	3,000
245	550222467	Life Insurance	1,000
245	550222610	Employer IMRF	30,000

Sub	2200	Personnel Benefits	95,000
245	550124412	Equipment Maint	4,000
245	550124423	Telephone	2,000
245	550124429	Conference & Tr	2,000
245	550124431	Training & Scho	1,000
245	550124432	Postage	1,000
245	550124433	Advertising	1,000
245	550124437	Legal Services	1,000
245	550124438	Other Professio	1,000
245	550124476	Municipal Audit	1,000
245	550224438	Other Professio	4,000
245	550224445	Rehabilitation	210,000
245	550324461	Catholic Charit	7,000
245	550324524	Zacharias Cente	10,000
245	550324571	A Safe Place	10,000
245	550324576	YMCA Lincoln Pl	5,000
245	550324582	CASA-Court App	5,000
245	550324584	Waukegan Townsh	7,000
245	550324606	Prairie State-	10,000
245	550324612	Prairie State L	8,000
245	550324617	COOL Food Pantr	
245	550324620	Northern Illino	5,000
245	550324623	Youth Build Lak	9,000
245	550324630	PADS Crisis Ser	10,000
245	550324632	Christ Church	5,000
245	550324641	Youth Conservat	10,000
245	550624480	Code Enforcemen	40,000

Sub	2400	Contractual Services	369,000
245	550125465	Office Supplies	2,000
245	550125466	Gasoline & Oil	1,000
245	550125468	Operating Suppl	3,000
245	550125478	Computer Suppli	1,000
245	550125480	Miscellaneous E	1,000

Sub	2500	Commodities	8,000

Special Revenue Funds

245	550426492	Improvements	10,000
Sub	2600	Capital Outlay	10,000
245	550427636	Sidewalk Improv	90,000
Sub	2700	Capital Improvements	90,000
Fnd	245	COMMUNITY DEV. BLOCK GRANT	-422,300
251	44130	GRANT - Federal	-597,000
251	44135	GRANT - State	-93,000
Sub	4400	Intergovernmental Revenue	-690,000
251	825124489	Grant Expenditu	741,000
Sub	2400	Contractual Services	741,000
Fnd	251	PLANNING & DEVELOPMENT GRANT	51,000
261	30050	Property Tax -	-50,000
Sub	3000	Tax Collection	-50,000
261	126124637	Redevelopment A	164,000
Sub	2400	Contractual Services	164,000
Fnd	261	NORTH LAKE FRONT TIF # 7	114,000
262	30050	Property Tax -	-140,000
Sub	3000	Tax Collection	-140,000
262	126224438	Other Professio	40,000
262	126224589	Development Adv	178,000
262	126224637	Redevelopment A	100,000
Sub	2400	Contractual Services	318,000

Special Revenue Funds

Fnd	262	DOWNTOWN TIF #8	178,000
	263	30050 Property Tax -	-20,000

Sub	3000	Tax Collection	-20,000
	263	126324589 Development Adv	88,000

Sub	2400	Contractual Services	88,000

Fnd	263	SOUTH LAKEFRONT TIF #9	68,000
	264	30050 Property Tax -	-1,000,000

Sub	3000	Tax Collection	-1,000,000
	264	126424637 Redevelopment A	1,000,000

Sub	2400	Contractual Services	1,000,000

Fnd	264	MCGAW PARK TIF# 10	
	292	35865 Fines - Prison	-30,000
	292	42860 DUI Fines-Senat	-20,000

Sub	3500	Fines	-50,000
	292	629226494 Equipment	50,000

Sub	2600	Capital Outlay	50,000

Fnd	292	PRISONER REVIEW/DUI SB740 FU	
	295	629524431 Training & Scho	10,000
	295	629524438 Other Professio	40,000
	295	629524697 Canine Unit - P	15,000
	295	629524954 Payment to Info	10,000
	295	629524955 Purchase of Evi	10,000

Sub	2400	Contractual Services	85,000

Special Revenue Funds

295	629525468	Operating Suppl	3,000
295	629525469	Uniforms	10,000

Sub	2500	Commodities	13,000
295	629526482	Narcotics Enfor	7,000
295	629526493	Vehicle	10,000
295	629526494	Equipment	50,000

Sub	2600	Capital Outlay	67,000

Acc	902	Expenditures	165,000

Fnd	295	LOCAL FORFEITURE FUND	165,000
296	42800	Contraband Forf	-125,000

Sub	4200	Reimbursement	-125,000
296	44220	DEA-Overtime Re	-50,000

Sub	4400	Intergovernmental Revenue	-50,000
296	629621405	Overtime-Unifor	50,000

Sub	2100	Personnel Services	50,000
296	629624431	Training & Scho	75,000
296	629624438	Other Professio	10,000
296	629624481	Contributions E	25,000
296	629624489	LLEBG Grant Exp	

Sub	2400	Contractual Services	110,000
296	629625468	Operating Suppl	2,000
296	629625481	Cash Shortage E	

Sub	2500	Commodities	2,000
296	629626493	Vehicle	100,000
296	629626494	Equipment	100,000
296	629626495	Computer Hardwa	100,000

Special Revenue Funds

Sub	2600	Capital Outlay	300,000
Fnd	296	NARCOTICS FORFEITURE FUND	287,000
		Report Final Totals	33,700